



CORANGAMITE  
SHIRE

# Agenda

**Council Meeting**

**Tuesday 26  
September 2023**

To be held in the Rose Room  
At the Terang Civic Hall  
Commencing at 7:00 pm



## Vision

We strive for a connected and thriving community.

## Mission

We will foster opportunities, celebrate our identity and lifestyle, and provide high quality and responsive services.

## Values

Teamwork

Integrity

Respect

### Disclaimer

The advice and information contained herein is given by the Council without liability or responsibility for its accuracy. Before placing any reliance on this advice or information, a written enquiry should be made to the Council giving the entire reason or reasons for seeking the advice or information and how it is proposed to be used.

Council meetings are livestreamed on the Internet to provide members of the community greater access to Council decisions and debate. A recording of the meeting will be available on Council's website after the meeting (usually within 48 hours). Visitors in the public gallery may be filmed and/or recorded during the meeting. By attending the meeting, it is assumed consent is given in the event that this occurs.



## Councillors



Cr Ruth Gstrein (Mayor) Central Ward



Cr Geraldine Conheady (Deputy Mayor) Central Ward



Cr Jo Beard South Central Ward



Cr Nick Cole North Ward



Cr Laurie Hickey Central Ward



Cr Kate Makin South-West Ward



Cr Jamie Vogels Coastal Ward



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# Order of Business

## 1 Prayer

We ask for guidance and blessing on this Council. May the true needs and wellbeing of our communities be our concern. Help us, who serve as leaders, to remember that all our decisions are made in the best interests of the people, culture and the environment of the Corangamite Shire.

Amen.

## 2 Acknowledgment of Country

We acknowledge the traditional custodians of the land around Corangamite Shire, the Eastern Maar and Wadawurrung people.

We pay our respects to all Aboriginal Elders and peoples past, present and emerging.

## 3 Apologies

## 4 Declarations of Conflict of Interest

In accordance with section 130 (1)(a) of the Local Government Act 2020 Councillors are required to disclose any “conflict of interest” in respect of a matter to be considered at a Council Meeting. Disclosure must occur immediately before the matter is considered or discussed.

## 5 Confirmation of Minutes

### RECOMMENDATION

That the minutes of the Corangamite Shire Council meeting held on 22 August 2023 be confirmed as correct.

## **6 Deputations and Presentations**

Members of the public may address Council under this section of the agenda during a meeting of Council if:

- 1) The person is addressing the Council in respect to a submission on an issue under Section 223 of the Local Government Act 1989; or
- 2) The person has requested that they address Council on an issue and the Mayor has agreed that they be heard.

Requests to address Council must be received by 5.00 pm on the day prior to the scheduled meeting of Council.

Presentations made to Council in this section of the agenda may not exceed five minutes in length, although Councillors may ask questions following each presentation. If a presentation exceeds five minutes in length, the Mayor may request that the presenter ceases to address Council immediately.



## 7 Committee Reports

### 7.2 Audit and Risk Committee Biannual Report to Council - September 2023

Directorate: Corporate and Community Services  
Author: Phillippa Dee, Chairperson, Audit and Risk Committee  
Previous Council Reference: Nil  
Attachments:  
Nil

#### Declaration

Chief Executive Officer – David Rae

In providing this advice to Council as the Chief Executive Officer, I have no interests to disclose in this report.

Author – Phillippa Dee

In providing this advice to Council as the Audit and Risk Committee Chairperson, I have no interests to disclose in this report.

#### Summary

The purpose of this report is to provide Council with a summary of activities undertaken by the Audit and Risk Committee (the Committee) since March 2023. The report is also provided in accordance with the Committee's Charter and *Local Government Act 2020* which requires the Chairperson to report to Council every 6 months. The previous report to Council was in March 2023.

#### Introduction

Audit and Risk Committees play a critical role in the financial reporting framework of councils by overseeing and monitoring the participation of management and external auditors in the financial reporting process. They also address issues such as the approach being adopted by a council and management to address business risks, corporate and financial governance responsibilities and legal compliance. A council may also refer issues of a strategic or risk nature to their Audit and Risk Committee for review. The principal functions and extent of authority for the Audit and Risk Committee are set out in the Committee's Charter and the *Local Government Act 2020*.

## Issues

The Committee met twice during the review period (June 2023 – September 2023). During this period, Mr. Colin Hayman notified the CEO that he would resign following the September 2023 meeting. A process has begun to find a suitable replacement prior to the December meeting. A letter of appreciation was sent to Mr. Colin Hayman from the Mayor which recognised his significant contribution to the Committee over the past seven years.

The Committee continues to meet its objectives and discharge its responsibilities under the Charter. The Committee's engagement with Council management remains positive, which ensures a continuing and strong commitment to corporate governance and improving internal controls.

A record of attendance is provided below.

## Attendance Record

Attendee	Meeting	
	08/06/2023	14/09/2023
Ms Phillippa Dee (C) ^	✓	✓
Ms Lisa Young ^	✓	✓
Mr Colin Hayman ^	✓	✓
Cr Geraldine Conheady *	✓	x
Cr Kate Makin *	✓	✓
Cr Ruth Gstrein (Alternative)	-	✓

Legend	
✓	In attendance
x	Apology
-	Attendance Not Required
*	Council Committee Member
^	Independent Committee Member

The following individuals also attended Committee meetings during the review period:

- Council officers:
  - Mr David Rae, Chief Executive Officer
  - Mr David Harrington, Director Corporate and Community Services
  - Mr Simon Buccheri, Finance Manager
  - Mrs Brooke Walsh, Finance Manager
  - Mrs Michele Stephenson, Manager Human Resources and Risk
  - Mr Lyall Bond, Manager Environment and Emergency
  - Mr Steven Welsh, Manager Information Systems
- RSD Audit, Audit Service Provider of the Victorian Auditor General's Office (External Auditor):
  - Mr Nick Bell, Partner
- AFS & Associates (Internal Auditor):
  - Mr Bradley Ead, Partner

Meetings were held in the 'Old Chambers' at the Civic Centre. Some attendees attended virtually via Microsoft Teams.

### Meetings

Matters considered by the Committee during the period included:

- Committee Meeting 8 June 2023:
  - Councillor reimbursements – 1 March 2023-31 May 2023
  - Mayor and CEO credit card use – 1 March 2023-31 May 2023
  - Landfill Operations Update
  - Electrical Line Clearance Update
  - Internal Audit – Status Update
  - Review of Outstanding Recommendations from Internal Audit Reviews
  - Internal Control Environment Monitoring Plan
  - Interim Management Letter (VAGO)
  - Review of Significant Changes to Accounting Policies and Standards
  - Review of Significant Changes to Local Government Performance Reporting Framework
  - Finance Report as at 31 March 2023
  - 2023-2024 Draft Budget
  - Findings:
    - Nil
  - Recommendations made to Council:
    - Nil



- Committee Meeting 14 September 2023
  - Victorian Funds Management Corporation Update
  - Councillor Reimbursements 1 June 2023-31 August 2023
  - Mayor and CEO Credit Card Use - 1 June 2023-31 August 2023
  - General Insurance Review
  - Workcover Premium Review
  - Biannual Strategic Risk Update
  - 2022-2023 Financial Statements and Performance Statements
  - Draft Management Letter and Closing Report (VAGO)
  - Finance Report as at 30 June 2023
  - Audit and Risk Committee Annual Self-Assessment Review
  - Internal audit – Status Update
  - IBAC Operation Sandon Discussion
  - External Penetration Testing
  - Reporting of a Procurement Policy Breach
  - Coastal Connect Project Update
  - Findings:
    - Nil
  - Recommendations made to Council:
    - Endorse Council to give in principle approval through a Council resolution to the Financial Statements and Performance Statement for the year ended 30 June 2023.

### **Discharging Responsibilities**

As Chairperson, I am satisfied the Committee has discharged its responsibilities as set out in its Charter. These responsibilities, as described by section 54(2) of the Act, are to:

- Monitor the compliance of Council policies and procedures with:
  - the overarching governance principles, and
  - the Act and the regulations and any Ministerial directions,
- Monitor Council financial and performance reporting,
- Monitor and provide advice on risk management and fraud prevention systems and controls, and
- Oversee internal and external audit functions.

The matters considered at each meeting were in accordance with the Committee's Charter and annual work plan and demonstrates the Committee's commitment during the period to discharge its responsibilities.

### **Policy and Legislative Context**

The Audit and Risk Committee Biannual Report to Council - September 2023 is meeting the requirements of the *Local Government Act 2020* and also in keeping with the commitments in the Council Plan 2021-2025:

Theme Five - Community Leadership

Having strong governance practices

Ensuring that we maintain our strong financial position

### **Internal / External Consultation**

The Chairperson of the Audit and Risk Committee has authored this report in consultation with Director Corporate and Community Services. The next biannual report will be provided in March 2024.

### **Financial and Resource Implications**

There are no financial and resource implications as a consequence of this report.

### **Conclusions**

During the review period Council's Audit and Risk Committee considered a broad range of issues as detailed in this report. Members of the Committee worked productively and harmoniously and have discharged their responsibilities set out in the Charter. The Committee continues to recognise the ongoing need for continuous improvement in enhancing the effectiveness of the Committee and internal audit. The Committee also continues to work professionally and effectively with management.

### **RECOMMENDATION - 7.2**

**That Council receives the Biannual Audit and Risk Committee report for September 2023.**

## 7.3 Audit and Risk Committee Annual Assessment

Directorate: Corporate and Community Services

Author: David Harrington, Director Corporate and Community Services

Previous Council Reference: Nil

Attachments:

1. Under Separate Cover - Audit Committee Annual Performance Review Sep 2023 [7.3.1 - 2 pages]

### Declaration

Chief Executive Officer – David Rae

In providing this advice to Council as the Chief Executive Officer, I have no interests to disclose in this report.

Author – David Harrington

In providing this advice to Council as the Director Corporate and Community Services, I have no interests to disclose in this report.

### Summary

The purpose of this report is for the Chief Executive Officer to table the results of the Audit and Risk Committee's annual assessment as required by section 54(4)(b) of the *Local Government Act 2020*. The results of the assessment are attached under separate cover.

### Introduction

The Audit and Risk Committee (the Committee) is a committee of Council. The objectives of the Committee are contained within the *Local Government Act 2020* (the Act) and its Charter. The Act requires the Committee to undertake an annual assessment of its performance against the Charter and for the Chief Executive Officer to table the results of the assessment at a Council meeting.

### Issues

A self-assessment survey was sent to committee members to complete in July 2023. The survey is based on the "Audit Committees - A Good Practice Guide for Local Government" as published by Local Government Victoria in January 2011. The guide is current.



Matters for consideration by the Committee as part of the assessment included assessing:

- The effectiveness of the Committee as a whole and the performance of individual members; and
- Compliance with the Audit and Risk Committee's charter.

Committee members were also asked to consider whether they have:

- A good understanding of, and commitment to, the Audit and Risk Committee's role and responsibilities;
- An ability to act objectively and independently;
- A good understanding of Council's business;
- A good understanding of Council's risk management processes;
- Have sufficient business, industry, financial and regulatory knowledge; and
- Adequately prepared for, and participated in, Audit and Risk Committee meetings.

Results of assessments were discussed at the Committee's September meeting. Results indicate some opportunities for improvement but are generally positive. All results are rated at a minimum of adequate and above with the key areas to focus on being:

- Measures to provide early warning of any issues affecting the organisation's financial well-being.
- Reviewed the effectiveness of internal control systems in place.
- Ensuring the reports contain a concise summary that highlights the impacts to the Corangamite Shire.

Council officers will continue to work with the Committee members on areas that need improvement over the next 12 months.

### **Policy and Legislative Context**

Reporting of the Audit and Risk Committee's annual assessment is in accordance with the *Local Government Act 2020* and is also in keeping with the commitments in the Council Plan 2021-2025:

Theme Five - Community Leadership  
Having strong governance practices  
Ensuring that we maintain our strong financial position

### **Internal / External Consultation**

The Committee's annual assessment was facilitated by the Director Corporate and Community Services. Results were discussed at the Committee's September meeting.

### **Financial and Resource Implications**

There are no financial and resource implications as a consequence of this report.

### **Conclusions**

The *Local Government Act 2020* requires Council's Audit and Risk Committee to undertake an annual assessment of its performance. The Committee has taken advantage of the opportunity to do so and identified improvement opportunities as a consequence. The *Local Government Act 2020* also requires the Chief Executive Officer to table the results at a Council meeting.

### **RECOMMENDATION - 7.3**

**That Council receives the results of the Audit and Risk Committee annual assessment for 2023 as tabled by the Chief Executive Officer in accordance with section 54(4)(b) of the *Local Government Act 2020*.**

## 8 Planning Reports

Nil

## 9 Officer's Reports

### 9.1 2022-2023 Financial Statements and Performance Statement

Directorate: Corporate and Community Services

Author: Brooke Walsh, Manager Financial Services

Previous Council Reference: Nil

Attachments:

1. 2022-2023 Annual Financial Statements [9.1.1 - 65 pages]
2. Performance Statement 2022-2023 final version [9.1.2 - 12 pages]

#### Declaration

Chief Executive Officer – David Rae

In providing this advice to Council as the Chief Executive Officer, I have no interests to disclose in this report.

Author – Brooke Walsh

In providing this advice to Council as the Manager Financial Services, I have no interests to disclose in this report.

#### Summary

This report proposes that Council give in principle approval to the Financial Statements and Performance Statement for the year ended 30 June 2023 and authorise two Councillors to certify the statements.

The financial result for the year ended 30 June 2023 was a \$7.06 million surplus which was higher than our adopted budget surplus of \$1.82 million. All key financial indicators remain generally strong.

#### Introduction

Pursuant to Section 99 (2) & (3) of the *Local Government Act 2020* Council is required to pass a resolution giving approval in principle of the 2022-2023 Financial Statements and Performance Statement and authorise two Councillors to certify the statements in their final form.



The Council must not submit the Financial Statements or the Performance Statement to its Auditor or the Minister unless it has passed a resolution giving its approval in principle to them.

Legislation also recognises that further changes may be made to the statements, and therefore Council must authorise two Councillors to certify the Financial Statements and the Performance Statement in their final form after any changes recommended or agreed to by the auditor have been made.

### Issues

The Victorian Auditor General's Office (VAGO) is responsible under the *Audit Act 1994* for the audit of Council's Financial Statements and Performance Statement. Auditors from RSD Audit, agents on behalf of VAGO, completed a large portion of their audit offsite between 24 and 25 August 2023.

For 2022-2023, an operating surplus of \$7.06 million was achieved compared to an adopted budgeted surplus of \$1.82 million. Explanatory commentary on major variations against Council's 2022-2023 Adopted Budget are included in the notes to the Financial Statements (note 2.1.1) and provided below.

Item	Variance Against Budget Amount	Explanation
Statutory Fees and Fines	\$478,000	Increased volumes at the landfill have led to an increase in the Landfill Levy with Council able to keep 15% of the levy as a Cover rebate. The Cover rebate (\$446k) was not budgeted for in the 2022-2023 financial year. Council also saw an increase in Town Planning fees above budget (\$50k) due to increased building activity.
User Fees	\$1,348,000	Increased volumes at the landfill through acquisition of new customers (\$926k), higher occupancy levels in Mobile Child Care (\$122k), increased Private Works (Council providing services to the private sector) mainly in relation to the Berrybank windfarm (\$126k) and higher than anticipated in home support services to NDIS clients (\$120k).
Capital Grants	\$2,751,000	Recognition of capital grants that were budgeted for in prior years including the 12 Apostles Trail (\$2.4m) and other projects related to the delivery of the Local Roads and Community Infrastructure (LRCI) program (\$0.5m).

Contributions Monetary	(\$248,000)	The 2022-2023 budget assumed a contribution of \$500k for a capital works project at the Livestock Exchange that did not proceed. This is partly offset by timing on a number of projects that have contributions attached to them including a joint boundary bridge where we received the funds in 2022-2023 that had been budgeted for in a prior year.
Other Revenue	\$1,722,000	Investment income is significantly higher than budget due to the increase in returns from Term Deposits and Council's managed fund (\$1.2m). There were also a number of insurance claims (\$63k) and reimbursements (\$105k) that were not included in the budget.
Amortisation – intangible assets	\$203,000	Amortisation of landfill airspace was assumed to increase in the 2022-2023 budget with a new cell under construction. The new cell hadn't opened at year end and the actual calculation resulted in amortisation at similar levels to the prior year.
Net loss on disposal of property, infrastructure, plant and equipment	(\$1,300,000)	Proceeds from the disposal of Light Fleet and Heavy Plant (\$617k) offset by the written-down value of plant and infrastructure assets disposed (\$1.917m).
Other Expenses	(\$569,000)	A contribution to a Recreation Reserve that was originally budgeted for in 2021-2022 (\$365k) and spend on Rural & Regional Councils Transformation Project (RCTP) that was also budgeted for in previous years (\$250k).
Fair value adjustment	(\$585,000)	An additional Landfill restoration provision was taken up in 2022-2023 to recognise the ongoing monitoring and compliance costs related to the open Landfill cells.

**Table 1: Major variances to adopted budget**

The Performance Statement is attached and includes sustainable capacity indicators, service performance indicators from across the organisation and financial performance indicators as prescribed in the *Local Government (Planning and Reporting) Regulations 2020*. The Performance Statement includes the actual results achieved in 2022-2023 for all of the prescribed indicators, as well as the forecast estimates for the years 2024-2027 for each of the performance indicators.

Key financial performance indicators for 2022-2023 are summarised below.

Performance Measure	Actual Performance		Forecast Performance			
	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
Working Capital	246.93%	311.65%	372.01%	308.99%	262.76%	251.68%
Indebtedness	36.42%	32.33%	31.95%	32.29%	38.15%	38.35%
Asset Renewal	101.06%	107.84%	103.82%	109.85%	89.69%	99.14%

**Table 2: Local Government Performance Report Framework – Key financial indicators**

The Financial Statements have been prepared in accordance with the requirements of the *Local Government Act 2020*, *Local Government (Planning and Reporting) Regulations 2020* and Australian Accounting Standards.

### Policy and Legislative Context

This report is in keeping with the commitments in the Council Plan 2021-2025:

- Theme Five - Community Leadership
- Having strong governance practices
- Ensuring that we maintain our strong financial position

### Internal / External Consultation

The various statements are subject to audit by the Victorian Auditor General's Office. A draft set of statements was referred to a meeting of Council's Audit Committee on 14 September 2023. Auditors from RSD Audit, as agents for VAGO, were in attendance to discuss the statements and their observations from the audit. The Audit Committee has recommended that Council give in principle approval to the statements.

Once the final statements have been prepared and certified by the nominated Councillors, they will form part of Council's Annual Report which is expected to be made available on Council's website and at Council offices. Council is intending to consider the annual report on 24 October 2023.

### Financial and Resource Implications

There are no direct financial and resource consequences as a result of this report.

### Options

In principle approval of the statements by Council is required to ensure that Council meets the requirements of the *Local Government Act 2020*. Council may choose which Councillors are authorised to certify them.

## **Conclusions**

In principle approval of the statements at this meeting, and authorisation of two Councillors to certify the final copy, will ensure that the Financial Statements and Performance Statements are lodged with the Minister within the required timeframe. Council practice has been to nominate the members of the Audit Committee to certify the statements.

## **RECOMMENDATION - 9.1**

### **That:**

- 1. Pursuant to Section 99 (2) of the *Local Government Act 2020*, Council gives in principle approval to the Financial Statements and Performance Statement for the year ended 30 June 2023.**
- 2. Pursuant to Section 99 (3) of the *Local Government Act 2020*, Council authorises Councillors Conheady and Makin to certify the 2022-2023 Financial Statements and Performance Statement in their final form after any changes recommended or agreed to by the auditors have been made.**

# Corangamite Shire Council

ANNUAL FINANCIAL REPORT  
for the year ended 30 June 2023

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# Annual Financial Report

for the year ended 30 June 2023

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## Annual Financial Report

for the year ended 30 June 2023

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### Content Overview

These financial statements are General Purpose Financial Statements and cover the operations for Corangamite Shire Council.

All figures presented in these financial statements are presented in Australian Currency.

## Annual Financial Report for the year ended 30 June 2023

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### Certification of the Financial Statements

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

---

**David Harrington, Chartered Accountant**

**Principal Accounting Officer**

**Dated:** 26 September 2023

Camperdown, Victoria

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

At the date of signing, we are not aware of any circumstances 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.

---

**Kate Makin**

**Councillor**

**Dated:** 26 September 2023

Camperdown, Victoria

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**Geraldine Conheady**

**Councillor**

**Dated:** 26 September 2023

Camperdown, Victoria

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**David Rae**

**Chief Executive Officer**

**Dated:** 26 September 2023

Camperdown, Victoria

Annual Financial Report  
for the year ended 30 June 2023

Victorian Auditor-General's Office Report

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Insert VAGO Report here

Annual Financial Report  
for the year ended 30 June 2023

Victorian Auditor-General's Office Report (continued)

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Insert VAGO Report here

## Annual Financial Report for the year ended 30 June 2023

### Understanding Council's Financial Statements

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#### 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 set out the financial performance, financial position and cash flows of Council for the financial year ended 30 June 2023.

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 (that generally specialise in local government).

The auditor 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 2023

	Notes	2023 \$ '000	2022 \$ '000
<b>Income / Revenue</b>			
Rates and charges	3.1	24,111	23,266
Statutory fees and fines	3.2	911	629
User fees	3.3	8,194	6,866
Grants - operating	3.4	16,853	15,662
Grants - capital	3.4	8,923	7,927
Contributions - monetary	3.5	1,141	523
Contributions - non monetary	3.5	—	345
Other income	3.7	2,443	500
<b>Total income / revenue</b>		<b>62,576</b>	<b>55,718</b>
<b>Expenses</b>			
Employee costs	4.1	19,928	17,774
Materials and services	4.2	17,631	12,330
Depreciation	4.3	11,804	11,334
Amortisation - Intangible assets	4.4	297	324
Amortisation - Right of use assets	4.5	285	285
Bad and doubtful debts - allowance for impairment losses	4.6	14	(82)
Finance costs - leases	4.7	93	96
Net loss on disposal of property, infrastructure, plant and equipment	3.6	1,300	3,473
Other expenses	4.8	3,581	3,287
Fair value adjustment	4.9	585	14
Share of net losses of associates and joint ventures	6.2	—	17
<b>Total expenses</b>		<b>55,518</b>	<b>48,852</b>
<b>Surplus/(deficit) for the year</b>		<b>7,058</b>	<b>6,866</b>
<b>Other comprehensive income:</b>			
<b>Items that will not be reclassified to surplus or deficit in future periods</b>			
Net asset revaluation increment/(decrement)	6.1	46,418	(19,942)
Share of other comprehensive income of associates and joint ventures	6.2	—	9
<b>Total items which will not be reclassified subsequently to the operating result</b>		<b>46,418</b>	<b>(19,933)</b>
<b>Total other comprehensive income</b>		<b>46,418</b>	<b>(19,933)</b>
<b>Total comprehensive result</b>		<b>53,476</b>	<b>(13,067)</b>

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



## Balance Sheet

as at 30 June 2023

	Notes	2023 \$ '000	2022 \$ '000
<b>Assets</b>			
<b>Current assets</b>			
Cash and cash equivalents	5.1	3,827	5,990
Trade and other receivables	5.1	2,118	1,315
Other financial assets	5.1	58,467	58,952
Inventories	5.2	71	112
Other assets	5.2	2,045	1,877
<b>Total current assets</b>		<b>66,528</b>	<b>68,246</b>
<b>Non-current assets</b>			
Trade and other receivables	5.1	25	2
Property, infrastructure, plant and equipment	6.1	529,293	479,683
Intangible assets	5.2	11	308
Right-of-use assets	5.7	5,379	5,664
<b>Total non-current assets</b>		<b>534,708</b>	<b>485,657</b>
<b>Total assets</b>		<b>601,236</b>	<b>553,903</b>
<b>Liabilities</b>			
<b>Current liabilities</b>			
Trade and other payables	5.3	3,450	2,854
Trust funds and deposits	5.3	670	255
Unearned income/revenue	5.3	12,949	20,082
Provisions	5.4	4,081	4,256
Lease liabilities	5.8(b)	197	191
<b>Total current liabilities</b>		<b>21,347</b>	<b>27,638</b>
<b>Non-current liabilities</b>			
Provisions	5.4	5,941	5,595
Lease liabilities	5.8(b)	5,586	5,784
<b>Total non-current liabilities</b>		<b>11,527</b>	<b>11,379</b>
<b>Total liabilities</b>		<b>32,874</b>	<b>39,017</b>
<b>Net assets</b>		<b>568,362</b>	<b>514,886</b>
<b>Equity</b>			
Accumulated surplus		201,751	185,583
Reserves	9.1	366,611	329,303
<b>Total Equity</b>		<b>568,362</b>	<b>514,886</b>

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

## Statement of Changes in Equity

for the year ended 30 June 2023

	Note	Total \$ '000	Accumulated Surplus \$ '000	Revaluation Reserves \$ '000	Other Reserves \$ '000
<b>2023</b>					
<b>Balance at beginning of the financial year</b>		514,886	185,583	316,064	13,239
<b>Surplus/(deficit) for the year</b>		7,058	7,058	—	—
<b>Other comprehensive income</b>					
Net asset revaluation increment/(decrement)	6.1	46,418	—	46,418	—
<b>Other comprehensive income</b>		46,418	—	46,418	—
<b>Total comprehensive income</b>		53,476	7,058	46,418	—
Transfers to other reserves	9.1	—	(363)	—	363
Transfers from other reserves	9.1	—	9,473	—	(9,473)
<b>Balance at end of the financial year</b>		568,362	201,751	362,482	4,129
<b>2022</b>					
<b>Balance at beginning of the financial year</b>		527,953	178,857	336,006	13,090
<b>Surplus/(deficit) for the year</b>		6,866	6,866	—	—
<b>Other comprehensive income</b>					
Net asset revaluation increment/(decrement)	6.1	(19,942)	—	(19,942)	—
Other comprehensive income from investment in associates		9	9	—	—
<b>Other comprehensive income</b>		(19,933)	9	(19,942)	—
<b>Total comprehensive income</b>		(13,067)	6,875	(19,942)	—
Transfers to other reserves	9.1	—	(382)	—	382
Transfers from other reserves	9.1	—	233	—	(233)
<b>Balance at end of the financial year</b>		514,886	185,583	316,064	13,239

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

## Statement of Cash Flows

for the year ended 30 June 2023

	Notes	2023 Inflows/ (Outflows) \$ '000	2022 Inflows/ (Outflows) \$ '000
<b>Cash flows from operating activities</b>			
Rates and charges		23,838	23,671
Statutory fees and fines		878	643
User fees		7,525	6,334
Grants - operating		12,718	15,989
Grants - capital		5,864	11,688
Contributions - monetary		1,141	523
Interest received		1,129	464
Trust funds and deposits taken		3,698	55
Other receipts		1,204	(315)
Net GST refund/(payment)		(121)	(737)
Employee costs		(19,269)	(18,200)
Materials and services		(18,387)	(11,425)
Short-term, low value and variable lease payments		(116)	(12)
Trust funds and deposits repaid		(3,283)	(16)
Other payments		(2,886)	(2,911)
<b>Net cash provided by operating activities</b>	9.2	<b>13,933</b>	<b>25,751</b>
<b>Cash flows from investing activities</b>			
Payments for property, infrastructure, plant and equipment		(17,210)	(16,011)
Proceeds from sale of property, infrastructure, plant and equipment		617	487
Payments for investments		(35,015)	(36,300)
Proceeds from sale of investments		35,797	22,852
<b>Net cash used in investing activities</b>		<b>(15,811)</b>	<b>(28,972)</b>
<b>Cash flows from financing activities</b>			
Interest paid - lease liability		(93)	(96)
Repayment of lease liabilities		(192)	(90)
<b>Net cash flow used in financing activities</b>		<b>(285)</b>	<b>(186)</b>
<b>Net decrease in cash and cash equivalents</b>		<b>(2,163)</b>	<b>(3,407)</b>
Cash and cash equivalents at the beginning of the financial year		5,990	9,397
<b>Cash and cash equivalents at the end of the financial year</b>		<b>3,827</b>	<b>5,990</b>
Financing arrangements	5.5	1,960	1,960

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

## Statement of Capital Works

for the year ended 30 June 2023

	2023 \$ '000	2022 \$ '000
<b>Property</b>		
Land	490	—
<b>Total land</b>	<b>490</b>	<b>—</b>
Buildings	471	721
Heritage buildings	25	105
<b>Total buildings</b>	<b>496</b>	<b>826</b>
<b>Total property</b>	<b>986</b>	<b>826</b>
<b>Plant and equipment</b>		
Plant, machinery and equipment	2,561	1,138
Computers and telecommunications	—	12
Library books	65	—
<b>Total plant and equipment</b>	<b>2,626</b>	<b>1,150</b>
<b>Infrastructure</b>		
Roads	6,905	5,835
Bridges	1,798	1,291
Footpaths and cycleways	515	1,465
Drainage	267	577
Recreational, leisure and community facilities	2,285	2,431
Parks, open space and streetscapes	728	1,042
Kerb and Channel	208	283
Culverts and Retaining Walls	219	155
Waste management	1,736	1,073
<b>Total infrastructure</b>	<b>14,661</b>	<b>14,152</b>
<b>Total capital works expenditure</b>	<b>18,273</b>	<b>16,128</b>
<b>Represented by:</b>		
New asset expenditure	5,544	4,674
Asset renewal expenditure	9,735	7,820
Asset upgrade expenditure	2,994	3,634
<b>Total capital works expenditure</b>	<b>18,273</b>	<b>16,128</b>

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

## Notes to the Financial Statements

for the year ended 30 June 2023

### Note 1. Overview

#### Introduction

The Corangamite Shire Council was established by an Order of the Governor in Council on 23 September 1994 and is a body corporate.

The Council's main office is located at 181 Manifold Street, Camperdown, Victoria 3260.

#### 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

##### 1.1 Basis of accounting

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

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

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

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 6.1)
- the determination of depreciation for buildings, infrastructure, plant and equipment (refer to Note 6.1)
- the determination of employee provisions (refer to Note 5.4)
- the determination of landfill provisions (refer to Note 5.4)
- 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 5.7)
- whether or not AASB 1059 *Service Concession Arrangements: Grantors* is applicable
- other areas requiring judgements.

## Notes to the Financial Statements

for the year ended 30 June 2023

### Note 1. Overview (continued)

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

#### **Goods and Services Tax (GST)**

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



## Notes to the Financial Statements

for the year ended 30 June 2023

## Note 2. Analysis of our results

## 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 10 percent and at least \$100,000 where further explanation is warranted. Explanations have not been provided for variations below the materiality threshold unless the variance is considered to be material because of its nature.

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

	Budget 2023 \$ '000	Actual 2023 \$ '000	Variance \$ '000	Variance %	Ref
<b>2.1.1 Income / Revenue and expenditure</b>					
<b>Income / Revenue</b>					
Rates and charges	23,947	24,111	164	1%	
Statutory fees and fines	433	911	478	110%	1
User fees	6,846	8,194	1,348	20%	2
Grants - operating	16,375	16,853	478	3%	
Grants - capital	6,172	8,923	2,751	45%	3
Contributions - monetary	1,389	1,141	(248)	(18)%	4
Other income	721	2,443	1,722	239%	5
<b>Total income / revenue</b>	<b>55,883</b>	<b>62,576</b>	<b>6,693</b>	<b>12%</b>	
<b>Expenses</b>					
Employee costs	19,437	19,928	(491)	(3)%	
Materials and services	18,549	17,631	918	5%	
Depreciation	12,183	11,804	379	3%	
Amortisation - intangible assets	500	297	203	41%	6
Amortisation - right of use assets	285	285	—	0%	
Bad and doubtful debts - allowance for impairment losses	1	14	(13)	(1,300)%	
Finance costs - leases	92	93	(1)	(1)%	
Net loss on disposal of property, infrastructure, plant and equipment	—	1,300	(1,300)	100%	7
Other expenses	3,012	3,581	(569)	(19)%	8
Fair value adjustment	—	585	(585)	100%	9
<b>Total expenses</b>	<b>54,059</b>	<b>55,518</b>	<b>(1,459)</b>	<b>(3)%</b>	
<b>Surplus/(deficit) for the year</b>	<b>1,824</b>	<b>7,058</b>	<b>5,234</b>	<b>287%</b>	

## Notes to the Financial Statements

for the year ended 30 June 2023

## Note 2.1 Performance against budget (continued)

## (i) Explanation of material variations

## Variance Explanation

## Ref

1. Increased volumes at the landfill have led to an increase in the Landfill Levy with Council able to keep 15% of the levy as a Cover rebate. The Cover rebate (\$446k) was not budgeted for in the 2022-2023 financial year. Council also saw an increase in Town Planning fees above budget (\$50k) due to increased building activity.
2. Increased volumes at the landfill through acquisition of new customers (\$926k), higher occupancy levels in Mobile Child Care (\$122k), increased Private Works (Council providing services to the private sector) mainly in relation to the Berrybank windfarm (\$126k) and higher than anticipated in home support services to NDIS clients (\$120k).
3. Recognition of capital grants that were budgeted for in prior years including the 12 Apostles Trail (\$2.4m) and other projects related to the delivery of the Local Roads and Community Infrastructure (LRCI) program (\$0.5m).
4. The 2022-2023 budget assumed a contribution of \$500k for a capital works project at the Livestock Exchange that did not proceed. This is partly offset by timing on a number of projects that have contributions attached to them including a joint boundary bridge where we received the funds in 2022-2023 that had been budgeted for in a prior year.
5. Investment income is significantly higher than budget due to the increase in returns from Term Deposits and Council's managed fund (\$1.2m). There were also a number of insurance claims (\$63k) and reimbursements (\$105k) that were not included in the budget.
6. Amortisation of landfill airspace was assumed to increase in the 2022-2023 budget with a new cell under construction. The new cell hadn't opened at year end and the actual calculation resulted in amortisation at similar levels to the prior year.
7. Proceeds from the disposal of Light Fleet and Heavy Plant (\$617k) offset by the written-down value of plant and infrastructure assets disposed (\$1.917m).
8. A contribution to a Recreation Reserve that was originally budgeted for in 2021-2022 (\$365k) and spend on Rural & Regional Councils Transformation Project (RCTP) that was also budgeted for in previous years (\$250k).
9. An additional Landfill restoration provision was taken up in 2022-2023 to recognise the ongoing monitoring and compliance costs related to the open Landfill cells.

## Notes to the Financial Statements

for the year ended 30 June 2023

## Note 2.1 Performance against budget (continued)

	Budget 2023 \$ '000	Actual 2023 \$ '000	Variance \$ '000	Variance %	Ref
<b>2.1.2 Capital works</b>					
<b>Property</b>					
Land	—	490	490	100%	1
<b>Total land</b>	<b>—</b>	<b>490</b>	<b>490</b>	<b>100%</b>	
Buildings	1,728	471	(1,257)	(72.74)%	2
Heritage buildings	—	25	25	100%	
<b>Total property</b>	<b>1,728</b>	<b>986</b>	<b>(742)</b>	<b>(42.94)%</b>	
<b>Plant and equipment</b>					
Plant, machinery and equipment	1,871	2,561	690	36.88%	3
Library books	—	65	65	100%	
Fixtures, Fittings & Furniture	80	—	(80)	(100.00)%	
<b>Total plant and equipment</b>	<b>1,951</b>	<b>2,626</b>	<b>675</b>	<b>34.60%</b>	
<b>Infrastructure</b>					
Roads	8,502	6,905	(1,597)	(18.78)%	4
Bridges	850	1,798	948	111.53%	5
Footpaths and cycleways	827	515	(312)	(37.73)%	6
Drainage	380	267	(113)	(29.74)%	7
Recreational, leisure and community facilities	200	2,285	2,085	1,042.50%	8
Parks, open space and streetscapes	780	728	(52)	(6.67)%	
Kerb and Channel	215	208	(7)	(3.26)%	
Culverts and Retaining Walls	—	219	219	100%	9
Waste management	1,443	1,736	293	20.30%	10
<b>Total infrastructure</b>	<b>13,197</b>	<b>14,661</b>	<b>1,464</b>	<b>11.09%</b>	
<b>Total capital works expenditure</b>	<b>16,876</b>	<b>18,273</b>	<b>1,397</b>	<b>8.28%</b>	
<b>Represented by:</b>					
New asset expenditure	2,460	5,544	3,084	125.37%	11
Asset renewal expenditure	9,544	9,735	191	2.00%	
Asset upgrade expenditure	4,872	2,994	(1,878)	(38.55)%	11
<b>Total capital works expenditure</b>	<b>16,876</b>	<b>18,273</b>	<b>1,397</b>	<b>8.28%</b>	

## Notes to the Financial Statements

for the year ended 30 June 2023

## Note 2.1 Performance against budget (continued)

## (i) Explanation of material variations

## Variance Explanation

## Ref

1. Council purchased a block on land in Timboon as part of the Timboon Unlocking Housing project. This opportunity occurred during the year and was not included in the 2022-2023 budget.
2. The McNicol Street building upgrade was budgeted in 2022-2023 but due to delays, \$336,000 has been carried forward into 2023-2024. The installation of the Saleyards roof (\$1.0m) was budgeted in 2022-2023 but the project is now not progressing with the grant funded element being reassigned to different projects for completion in 2023-2024.
3. \$742,000 has been carried forward into 2023-2024 to purchase two trucks and a Flocon.
4. Due to weather and resource issues several road projects have been delayed including Williams Road \$266,000 and Chocolyn Settlement Road \$167,000. Council has also carried forward \$764,000 in contractor costs to complete roads projects.
5. Eight Mile Lane bridge \$338,000, Burrupa Road bridge \$605,000 and Four Tree Road bridge \$318,000 were carried forward from 2021-2022 and completed in 2022-2023. Off Cairns Road bridge \$146,000 and Digneys Bridge road bridge \$127,000 have been carried forward for completion in 2023-2024.
6. Timboon-Curdievale road \$215,000 and Pram & Kerb Ramp upgrades \$45,000 have been carried forward for completion in 2023-2024.
7. Council has carried forward both the Gnotuk road and Park Avenue drainage projects budgeted for the year. The \$267,000 of actual spend on drainage works was from carried forward projects from 2021-2022 which included Dawson street and Leura street.
8. Council completed \$2 million of works for the Twelve Apostles Trail which wasn't budgeted in 2022-2023 as it was carried forward from 2021-2022.
9. Culverts were budgeted under the roads asset category, while the actuals have been recorded in this asset class once the project is capitalised.
10. Cell construction has been challenging with resource delays. Cell 15B construction works of \$745,000 from 2021-2022 were carried forward into 2022-2023 while capping costs for cell 13 and 14 of \$531,000 were carried forward into 2023-2024.
11. The allocation of capital works is estimated during the budget process and then split accurately when final costs are completed. The Twelve Apostles trail was initially budgeted as Upgrade however, when complete has been mainly captured as New.

## Notes to the Financial Statements

for the year ended 30 June 2023

## 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.

**Executive**

The Chief Executive's Office works closely with Council, advocating on behalf of the Shire on issues of community importance and ensuring the Shire's business affairs are open and accessible.

**Corporate and Community Services**

The Corporate and Community Services directorate is responsible for disabled, aged and children's services, finance, human resources, risk management, information services, rating and contract coordination.

**Sustainable Development**

The Sustainable Development directorate is responsible for public safety and amenity, building and planning, strategic planning and environment and economic development and tourism.

**Works and Services**

The Works and Services directorate is responsible for recreation, infrastructure works and services and asset planning.

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

Functions/activities	Income / Revenue \$ '000	Expenses \$ '000	Surplus / (Deficit) \$ '000	Grants included in income / revenue \$ '000	Total assets \$ '000
<b>2023</b>					
Executive	107	1,112	(1,005)	28	—
Corporate and Community Services	43,766	25,311	18,455	15,540	66,553
Sustainable Development	8,126	12,726	(4,600)	2,023	5,390
Works and Services	10,577	16,369	(5,792)	8,185	529,293
<b>Total functions and activities</b>	<b>62,576</b>	<b>55,518</b>	<b>7,058</b>	<b>25,776</b>	<b>601,236</b>
<b>2022</b>					
Executive	59	925	(866)	55	—
Corporate and Community Services	40,505	25,230	15,275	15,438	68,233
Sustainable Development	6,123	10,210	(4,087)	1,139	5,972
Works and Services	9,031	12,487	(3,456)	6,957	479,698
<b>Total functions and activities</b>	<b>55,718</b>	<b>48,852</b>	<b>6,866</b>	<b>23,589</b>	<b>553,903</b>

## Notes to the Financial Statements

for the year ended 30 June 2023

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

	2023	2022
	\$ '000	\$ '000

## 3.1 Rates and charges

Council uses Capital Improved Value (CIV) as the basis of valuation of all properties within the municipal district. The CIV of a property is its total market value of land and buildings and other improvements.

The valuation base used to calculate general rates for 2022/23 was \$8.42 billion (2021/22: \$6.031 billion).

General rates	8,019	8,515
Municipal charge	1,809	1,769
Waste management charge	2,195	1,980
Farm/Rural	11,586	10,641
Interest on rates and charges	81	—
Vacant Industrial Land rates	17	16
Supplementary rates and rate adjustments	178	128
Cultural and recreational land rates	6	5
Revenue in lieu of rates	220	212
<b>Total rates and charges</b>	<b>24,111</b>	<b>23,266</b>

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

Annual rates and charges are recognised as revenues when Council issues annual rates notices. Supplementary rates are recognised when a valuation and reassessment is completed and a supplementary rates notice issued.

## 3.2 Statutory fees and fines

Landfill Levy	445	220
Town planning fees	303	254
Land information certificates	22	30
Health Registrations	80	72
Permits	32	35
Infringements and costs	29	18
<b>Total statutory fees and fines</b>	<b>911</b>	<b>629</b>

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

## Notes to the Financial Statements

for the year ended 30 June 2023

## Note 3. Funding for the delivery of our services (continued)

	2023 \$ '000	2022 \$ '000
<b>3.3 User fees</b>		
Leisure centre and recreation	194	154
Child care/children's programs	47	21
Landfill	4,249	3,323
Waste management services	1	3
Private Works	173	117
Transfer stations	94	80
Family Day Care	386	567
Mobile Child Care	924	643
Saleyards	11	11
Local Laws	165	164
Aged & Disability Services	1,048	944
Kindergartens	173	149
Building services	397	376
Planning Services	7	11
Environment	73	50
Caravan Park	69	77
Other fees and charges	183	176
<b>Total user fees</b>	<b>8,194</b>	<b>6,866</b>
<b>User fees by timing of revenue recognition</b>		
User fees recognised at a point in time	8,194	6,866
<b>Total user fees</b>	<b>8,194</b>	<b>6,866</b>

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



## Notes to the Financial Statements

for the year ended 30 June 2023

## Note 3. Funding for the delivery of our services (continued)

	2023 \$ '000	2022 \$ '000
<b>3.4 Funding from other levels of government</b>		
Grants were received in respect of the following:		
<b>Summary of grants</b>		
Commonwealth funded grants	20,933	18,313
State funded grants	4,843	5,276
<b>Total grants received</b>	<b>25,776</b>	<b>23,589</b>
<b>(a) Operating Grants</b>		
<b>Recurrent - Commonwealth Government</b>		
Financial Assistance Grants	12,148	11,096
Family and children	357	361
Aged Services	911	813
<b>Recurrent - State Government</b>		
Aged & Disability Services	181	172
Community health	26	44
Environment and Emergency	—	7
Families and children	1,718	1,800
Maternal and child health	371	352
Youth Services	62	67
<b>Total recurrent operating grants</b>	<b>15,774</b>	<b>14,712</b>
<b>Non-recurrent - Commonwealth Government</b>		
Local Roads and Community Infrastructure Grant	—	90
Other	10	25
<b>Non-recurrent - State Government</b>		
Building	7	131
Community Services	—	1
COVID Relief	—	86
Economic Development	200	45
Environment	128	174
Facilities Management	—	11
Maternal and child health	7	14
Natural Disaster	5	67
Jobs Victoria Funding	—	14
Recreation Projects	—	3
Regional Arts Funding	—	15
Rural Councils Transformation Program	174	193
Town Planning	548	81
<b>Total non-recurrent operating grants</b>	<b>1,079</b>	<b>950</b>
<b>Total operating grants</b>	<b>16,853</b>	<b>15,662</b>

## Notes to the Financial Statements

for the year ended 30 June 2023

## Note 3. Funding for the delivery of our services (continued)

	2023 \$ '000	2022 \$ '000
<b>(b) Capital Grants</b>		
<b>Recurrent - Commonwealth Government</b>		
Roads to recovery	2,286	2,286
<b>Total recurrent capital grants</b>	<b>2,286</b>	<b>2,286</b>
<b>Non-recurrent - Commonwealth Government</b>		
Local Roads and Community Infrastructure Grant	5,221	3,642
<b>Non-recurrent - State Government</b>		
Buildings	22	91
Roads	10	81
Streetscapes	–	435
Recreation	441	1,096
Public Conveniences	–	1
Rural Transfer Station Upgrade - Glass	274	240
Public Space	669	55
<b>Total non-recurrent capital grants</b>	<b>6,637</b>	<b>5,641</b>
<b>Total capital grants</b>	<b>8,923</b>	<b>7,927</b>

## Notes to the Financial Statements

for the year ended 30 June 2023

## Note 3. Funding for the delivery of our services (continued)

	2023	2022
	\$ '000	\$ '000

**(c) Recognition of grant income**

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

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

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

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

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

General purpose	12,148	11,097
Specific purpose grants to acquire non-financial assets	8,923	7,927

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

Specific purpose grants	4,705	4,565
	<b>25,776</b>	<b>23,589</b>

**(d) Unspent grants received on condition that they be spent in a specific manner:****Operating**

Balance at start of year	6,270	6,183
Received during the financial year and remained unspent at balance date	904	845
Received in prior years and spent during the financial year	(4,616)	(758)
<b>Balance at year end</b>	<b>2,558</b>	<b>6,270</b>

**Capital**

Balance at start of year	13,539	9,283
Received during the financial year and remained unspent at balance date	2,060	6,561
Received in prior years and spent during the financial year	(5,473)	(2,305)
<b>Balance at year end</b>	<b>10,126</b>	<b>13,539</b>

Unspent grants are determined and disclosed on a cash basis.

## Notes to the Financial Statements

for the year ended 30 June 2023

## Note 3. Funding for the delivery of our services (continued)

## 3.5 Contributions

**Monetary contributions**

Community Facilities	185	—
Community Planning	86	108
Community Services	11	13
Contributions - Special Charge Scheme	55	—
Cultural Development	65	49
Economic Development	8	55
Emergency Services	80	98
Environmental Health	29	8
Killara / Theatre Complex	—	16
Libraries	24	—
Plannning	43	39
Roads	417	71
Shared Services project	93	—
Stadiums	45	42
Other monetary contributions	—	24
<b>Total monetary contributions</b>	<b>1,141</b>	<b>523</b>

**Non-monetary contributions**

Land	—	345
<b>Total non-monetary contributions</b>	<b>—</b>	<b>345</b>

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

## Notes to the Financial Statements

for the year ended 30 June 2023

## Note 3. Funding for the delivery of our services (continued)

	2023 \$ '000	2022 \$ '000
<b>3.6 Net gain/(loss) on disposal of property, infrastructure, plant and equipment</b>		
<b>Property, infrastructure, plant and equipment</b>		
Proceeds of sale	617	487
Written down value of assets disposed	(1,917)	(3,960)
<b>Total net gain/(loss) on disposal of property, infrastructure, plant and equipment</b>	<b>(1,300)</b>	<b>(3,473)</b>

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

Fees - Funding FSPL Collection	49	48
Fuel Tax Credits	151	146
Insurance reimbursement	267	401
Interest and distributions	1,535	586
Legal costs recovered	23	(1)
Sundry Income	121	105
Unrealised gain (loss) on investments	297	(785)
<b>Total other income</b>	<b>2,443</b>	<b>500</b>

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 Financial Statements

for the year ended 30 June 2023

## Note 4. The cost of delivering services

	2023 \$ '000	2022 \$ '000
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## 4.1 Employee costs

## (a) Employee costs

Wages and salaries	15,570	13,756
Annual leave and long service leave	1,832	1,552
Superannuation	1,829	1,648
WorkCover	330	481
Employee Benefits	205	164
Fringe benefits tax	162	173
<b>Total employee costs</b>	<b>19,928</b>	<b>17,774</b>

## (b) Superannuation

Council made contributions to the following funds:

## Defined benefit fund

Employer contributions to Local Authorities Superannuation Fund (Vision Super)	125	134
	<b>125</b>	<b>134</b>

## Accumulation funds

Employer contributions to Local Authorities Superannuation Fund (Vision Super)	1,031	940
Employer contributions - other funds	521	429
Employer contributions - Australian Super	174	124
Employer contributions - HESTA	127	70
Employer contributions - Aware Super	33	67
Employer contributions - Rest Superannuation	85	63
Employer contributions - Bendigo SmartStart Superannuation	55	60
Employer contributions - CBUS	78	54
Employer contributions - MLC Masterkey Super Fundamentals	42	52
	<b>2,146</b>	<b>1,859</b>

## Total superannuation costs

	<b>2,271</b>	<b>1,993</b>
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The contributions to Superannuation Funds includes employee salary sacrificed amounts. Refer to Note 9.3. for further information relating to Council's superannuation obligations.

## 4.2 Materials and services

Bank Charges	48	51
Contracts	10,525	6,555
Expenses from leases of short term and low value assets	58	12
Fleet Costs	1,562	1,335
Internal Recoveries	3,493	3,128
Materials and services	871	238
Postage	42	51
Printing and Stationery	79	48
Subscriptions, Publications, Memberships	184	168
Telephone and Internet	273	310
Utilities	496	434
<b>Total materials and services</b>	<b>17,631</b>	<b>12,330</b>

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

## Notes to the Financial Statements

for the year ended 30 June 2023

## Note 4. The cost of delivering services (continued)

	2023 \$ '000	2022 \$ '000
<b>4.3 Depreciation</b>		
<b>Property</b>		
Heritage buildings	353	352
Buildings - specialised	873	755
Buildings - non specialised	—	110
Leasehold improvements - Buildings	12	12
Leasehold improvements - Waste	23	23
<b>Total depreciation - property</b>	<b>1,261</b>	<b>1,252</b>
<b>Plant and equipment</b>		
Plant machinery and equipment	1,250	1,251
Fixtures fittings and furniture	41	41
Computers and telecomms	143	172
<b>Total depreciation - plant and equipment</b>	<b>1,434</b>	<b>1,464</b>
<b>Infrastructure</b>		
Roads	6,074	5,955
Bridges	537	603
Footpaths and cycleways	397	421
Drainage	450	391
Recreational, leisure and community	159	105
Waste management	566	234
Parks open spaces and streetscapes	91	133
Kerb and Channel	462	460
Culverts and Retaining Walls	369	313
Other infrastructure	4	3
<b>Total depreciation - infrastructure</b>	<b>9,109</b>	<b>8,618</b>
<b>Total depreciation</b>	<b>11,804</b>	<b>11,334</b>

## 4.4 Amortisation - Intangible assets

Landfill Airspace	297	324
<b>Total Amortisation - Intangible assets</b>	<b>297</b>	<b>324</b>

## 4.5 Amortisation - Right of use assets

Property	149	23
Plant and equipment	136	262
<b>Total Amortisation - Right of use assets</b>	<b>285</b>	<b>285</b>

Refer to note 5.2(c), 5.7 and 6.1 for a more detailed breakdown of depreciation and amortisation charges and accounting policy.

## Notes to the Financial Statements

for the year ended 30 June 2023

## Note 4. The cost of delivering services (continued)

	2023 \$ '000	2022 \$ '000
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## 4.6 Bad and doubtful debts - allowance for impairment losses

Infringement debtors	13	13
Other debtors	1	(95)
<b>Total bad and doubtful debts - allowance for impairment losses</b>	<b>14</b>	<b>(82)</b>

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

Balance at the beginning of the year	52	134
New provisions recognised during the year	13	13
Amounts provided for but recovered during the year	—	(95)
<b>Balance at end of year</b>	<b>65</b>	<b>52</b>

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

## 4.7 Finance costs - leases

Interest - Lease Liabilities	93	96
<b>Total finance costs</b>	<b>93</b>	<b>96</b>

## 4.8 Other expenses

Auditors' remuneration - VAGO - audit of the financial statements, performance statement and grant acquittals	47	53
Auditors' remuneration - Internal Audit	38	12
Councillors' allowances	264	226
Council Contributions	1,816	1,435
Insurance	753	699
Advertising	167	264
Rent, Rates and Charges	26	22
Legal Costs	242	278
Meals and Accommodation	89	48
Levies	40	38
Other expenses	99	212
<b>Total other expenses</b>	<b>3,581</b>	<b>3,287</b>

## 4.9 Fair value adjustment

Landfill restoration provision	585	14
<b>Total fair value adjustment</b>	<b>585</b>	<b>14</b>



## Notes to the Financial Statements

for the year ended 30 June 2023

## Note 5. Our financial position

	2023 \$ '000	2022 \$ '000
<b>5.1 Financial assets</b>		
<b>(a) Cash and cash equivalents</b>		
<b>Current</b>		
Cash on hand	2	2
Cash at bank	3,825	5,988
<b>Total current cash and cash equivalents</b>	<b>3,827</b>	<b>5,990</b>
<b>(b) Other financial assets</b>		
<b>Current</b>		
Term deposits - current	48,000	49,000
Managed Funds - Victorian Funds Management Corporation (1)	10,467	9,952
<b>Total current other financial assets</b>	<b>58,467</b>	<b>58,952</b>
<b>Total current financial assets</b>	<b>62,294</b>	<b>64,942</b>

(1) Managed funds are measured at fair value. Unrealised and realised gains and losses from revaluations of financial assets at fair value are recognised in the Statement of Comprehensive Income, under fair value adjustments.

## Summary of Managed Funds - Victorian Funds Management Corporation

Opening balance	9,952	5,436
Additions / (disposals)	220	5,301
Movement in fair value	295	(785)
<b>Closing balance</b>	<b>10,467</b>	<b>9,952</b>

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

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

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

## Notes to the Financial Statements

for the year ended 30 June 2023

## Note 5. Our financial position (continued)

	2023 \$ '000	2022 \$ '000
<b>(c) Trade &amp; Other Receivables</b>		
<b>Current</b>		
<i>Statutory receivables</i>		
Net GST receivable	54	—
Rates debtors	649	376
Special rate scheme	103	—
<i>Non-statutory receivables</i>		
Other debtors	1,377	991
<i>Provisions for doubtful debts</i>		
Provision for doubtful debts - other debtors	(65)	(52)
<b>Total current trade and other receivables</b>	<b>2,118</b>	<b>1,315</b>
<b>Non-Current</b>		
<i>Statutory receivables</i>		
Special rate scheme	25	2
<b>Total non-current trade and other receivables</b>	<b>25</b>	<b>2</b>
<b>Total trade and other receivables</b>	<b>2,143</b>	<b>1,317</b>

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

**(d) Ageing of receivables**

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

Current (not yet due)	1,268	733
Past due between 31 and 180 days	22	187
Past due between 181 and 365 days	7	4
Past due by more than 1 year	15	15
<b>Total trade and other receivables</b>	<b>1,312</b>	<b>939</b>

**(e) Ageing of individually impaired receivables**

At balance date, other debtors representing financial assets with a nominal value of \$65,451 (2022: \$52,036) were impaired. The amount of the provision raised against these debtors was \$65,451 (2022: \$52,036). They individually have been impaired as a result of their doubtful collection. Many of the long outstanding past due amounts have been lodged with Council's debt collectors or are on payment arrangements.

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

Past due by more than 1 year	65	52
<b>Total trade and other receivables</b>	<b>65</b>	<b>52</b>

## Notes to the Financial Statements

for the year ended 30 June 2023

## Note 5. Our financial position (continued)

	2023 \$ '000	2022 \$ '000
<b>5.2 Non-financial assets</b>		
<b>(a) Inventories</b>		
<b>Current</b>		
Inventories held for distribution	62	105
Inventories held for sale	9	7
<b>Total current inventories</b>	<b>71</b>	<b>112</b>
Inventories held for distribution are measured at cost, adjusted when applicable for any loss of service potential. All other inventories, including land held for sale, are measured at the lower of cost and net realisable value. Where inventories are acquired for no cost or nominal consideration, they are measured at current replacement cost at the date of acquisition.		
<b>(b) Other assets</b>		
<b>Current</b>		
Prepayments	331	523
Accrued income	1,714	1,354
<b>Total current other assets</b>	<b>2,045</b>	<b>1,877</b>
<b>(c) Intangible assets</b>		
Landfill air space	11	308
<b>Total intangible assets</b>	<b>11</b>	<b>308</b>
	<b>Landfill \$ '000</b>	<b>Total \$ '000</b>
<b>Gross Carrying Amount</b>		
Balance at 1 July 2022	1,563	1,563
<b>Balance at 30 June 2023</b>	<b>1,563</b>	<b>1,563</b>
<b>Accumulated amortisation</b>		
Balance at 1 July 2022	1,255	1,255
Amortisation expense	297	297
<b>Balance at 30 June 2023</b>	<b>1,552</b>	<b>1,552</b>
<b>Net book value at 30 June 2022</b>	<b>308</b>	<b>308</b>
<b>Net book value at 30 June 2023</b>	<b>11</b>	<b>11</b>

Landfill airspace intangible assets are amortised as the remaining cell capacity is consumed. Estimates of the remaining useful lives and amortisation method are reviewed at least annually, and adjustments made where appropriate.

## Notes to the Financial Statements

for the year ended 30 June 2023

## Note 5. Our financial position (continued)

	2023 \$ '000	2022 \$ '000
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## 5.3 Payables, trust funds and deposits and unearned income/revenue

## (a) Trade and other payables

## Current

## Non-statutory payables

Trade payables	588	94
Accrued expenses	2,163	2,152

## Statutory payables

Net GST payable	—	67
Accrued Expenses	699	541

## Total current trade and other payables

3,450	2,854
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## (b) Trust funds and deposits

## Current

Refundable deposits	455	112
Fire services levy	50	74
Amounts held in trust	165	69

## Total current trust funds and deposits

670	255
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## (c) Unearned income

## Current

## Grants received in advance:

Grants received in advance - operating	2,558	6,270
Grants received in advance - capital	10,126	13,539

## Total grants received in advance

12,684	19,809
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## User fees received in advance:

Contributions received in advance	265	273
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## Total user fees received in advance

265	273
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## Total unearned income

12,949	20,082
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Unearned income represents contract liabilities and reflect consideration received in advance from customers in respect of larger scale projects. Unearned income is derecognised and recorded as revenue when promised goods and services are transferred to the customer. Refer to Note 3.

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

## Purpose and nature of items

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

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.

## Notes to the Financial Statements

for the year ended 30 June 2023

## Note 5. Our financial position (continued)

	Employee provisions \$ '000	Landfill restoration \$ '000	Total \$ '000
<b>5.4 Provisions</b>			
<b>2023</b>			
Balance at the beginning of the financial year	4,723	5,128	9,851
Additional provisions	1,832	523	2,355
Amounts used	(1,992)	(272)	(2,264)
Change in the discounted amount arising because of time and the effect of any change in the discount rate	20	60	80
<b>Balance at the end of the financial year</b>	<b>4,583</b>	<b>5,439</b>	<b>10,022</b>
<b>Provisions</b>			
Provisions - current	4,081	—	4,081
Provisions - non-current	502	5,439	5,941
<b>Total Provisions</b>	<b>4,583</b>	<b>5,439</b>	<b>10,022</b>
<b>2022</b>			
Balance at the beginning of the financial year	4,621	5,140	9,761
Additional provisions	1,702	—	1,702
Amounts used	(1,774)	—	(1,774)
Change in the discounted amount arising because of time and the effect of any change in the discount rate	174	(12)	162
<b>Balance at the end of the financial year</b>	<b>4,723</b>	<b>5,128</b>	<b>9,851</b>
<b>Provisions</b>			
Provisions - current	4,256	—	4,256
Provisions - non-current	467	5,128	5,595
<b>Total Provisions</b>	<b>4,723</b>	<b>5,128</b>	<b>9,851</b>
		<b>2023</b>	<b>2022</b>
		<b>\$ '000</b>	<b>\$ '000</b>
<b>(a) Employee provisions</b>			
<b>Current provisions expected to be wholly settled within 12 months</b>			
Annual leave		995	1,075
Rostered Days Off		134	133
Long service leave		377	384
		<b>1,506</b>	<b>1,592</b>
<b>Current provisions expected to be wholly settled after 12 months</b>			
Annual leave		297	376
Long service leave		2,278	2,288
		<b>2,575</b>	<b>2,664</b>
<b>Total current employee provisions</b>		<b>4,081</b>	<b>4,256</b>
<b>Non-Current</b>			
Long service leave		502	467
<b>Total Non-Current Employee Provisions</b>		<b>502</b>	<b>467</b>

## Notes to the Financial Statements

for the year ended 30 June 2023

## Note 5. Our financial position (continued)

	2023 \$ '000	2022 \$ '000
Aggregate Carrying Amount of Employee Provisions:		
Current	4,081	4,256
Non-current	502	467
<b>Total Aggregate Carrying Amount of Employee Provisions</b>	<b>4,583</b>	<b>4,723</b>

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

*Annual leave*

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

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

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

*Long service leave*

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

## Key assumptions:

- discount rate	4.06%	3.69%
- oncost rate	16.75%	12.50%
- inflation rate	4.35%	3.85%

**(b) Landfill restoration****Non-current**

Non-current	5,439	5,128
<b>Total non-current</b>	<b>5,439</b>	<b>5,128</b>

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

## Key assumptions:

- discount rate	4.33%	3.50%
- inflation rate	2.50%	2.50%
- estimated cost to rehabilitate (\$'000)	7,496	6,866

## Notes to the Financial Statements

for the year ended 30 June 2023

## Note 5. Our financial position (continued)

	2023	2022
	\$ '000	\$ '000

## 5.5 Financing arrangements

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

Bank overdraft	960	960
Credit card facilities	1,000	1,000
<b>Total Facilities</b>	<b>1,960</b>	<b>1,960</b>
Used facilities	209	44
<b>Used facilities</b>	<b>209</b>	<b>44</b>
<b>Unused facilities</b>	<b>1,751</b>	<b>1,916</b>

## Notes to the Financial Statements

for the year ended 30 June 2023

## Note 5. Our financial position (continued)

## 5.6 Commitments

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

## (a) Commitments for expenditure

	Not later than 1 year \$ '000	Later than 1 year and not later than 2 years \$ '000	Later than 2 years and not later than 5 years \$ '000	Total \$ '000
<b>2023</b>				
<b>Operating</b>				
Recycling	437	455	1,481	2,373
Garbage collection	734	764	2,487	3,985
Green waste collection	404	420	1,367	2,191
Street litter bins	113	118	384	615
Skip bin transfer	937	—	—	937
Cleaning of Council buildings	91	95	—	186
Recreation facility management	755	786	—	1,541
Banking	50	52	54	156
Water quality monitoring	44	—	—	44
Landfill Geosynthetics	121	65	—	186
Plant and Equipment	48	—	—	48
Photocopiers	29	—	—	29
Internal Audit	50	52	—	102
<b>Total</b>	<b>3,813</b>	<b>2,807</b>	<b>5,773</b>	<b>12,393</b>
<b>Capital</b>				
Buildings	179	—	—	179
Recreational, leisure and community	860	—	—	860
Streetscapes	2,675	2,575	—	5,250
Landfill and transfer stations	33	15	—	48
<b>Total</b>	<b>3,747</b>	<b>2,590</b>	<b>—</b>	<b>6,337</b>



## Notes to the Financial Statements

for the year ended 30 June 2023

## 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	Total \$ '000
<b>2022</b>				
<b>Operating</b>				
Recycling	439	—	—	439
Garbage collection	690	—	—	690
Green waste collection	441	—	—	441
Street litter bins	96	—	—	96
Skip bin transfer	196	—	—	196
Home care services	96	—	—	96
Cleaning of Council buildings	45	—	—	45
Recreation facility management	570	—	—	570
Banking	52	—	—	52
Water quality monitoring	43	44	—	87
Landfill Geosynthetics	61	62	63	186
Plant and Equipment	765	146	—	911
Photocopiers	28	—	—	28
<b>Total</b>	<b>3,522</b>	<b>252</b>	<b>63</b>	<b>3,837</b>
<b>Capital</b>				
Recreational, leisure and community	661	339	344	1,344
Bridges	787	—	—	787
Information Technology	200	—	—	200
Streetscapes	48	—	—	48
<b>Total</b>	<b>1,696</b>	<b>339</b>	<b>344</b>	<b>2,379</b>
			<b>2023</b>	<b>2022</b>
			<b>\$ '000</b>	<b>\$ '000</b>

## (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	159	170
Later than one year and not later than five years	556	653
Later than five years	843	740
	<b>1,558</b>	<b>1,563</b>

## Notes to the Financial Statements

for the year ended 30 June 2023

### Note 5. Our financial position (continued)

#### 5.7 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 a small number of peppercorn leases which are used for a variety of purposes.

## Notes to the Financial Statements

for the year ended 30 June 2023

## Note 5. Our financial position (continued)

## (a) Right-of-Use Assets

	Property \$ '000	Plant & Equipment \$ '000	Total \$ '000
<b>2023</b>			
Balance at 1 July	5,356	308	5,664
Amortisation charge	(149)	(136)	(285)
<b>Balance at 30 June</b>	<b>5,207</b>	<b>172</b>	<b>5,379</b>
<b>2022</b>			
Balance at 1 July	5,504	444	5,948
Amortisation charge	(148)	(136)	(284)
<b>Balance at 30 June</b>	<b>5,356</b>	<b>308</b>	<b>5,664</b>

	2023 \$ '000	2022 \$ '000
--	-----------------	-----------------

## (b) Lease Liabilities

Maturity analysis - contractual undiscounted cash flows

Less than one year	287	284
One to five years	571	726
More than five years	7,330	7,462
<b>Total undiscounted lease liabilities as at 30 June:</b>	<b>8,188</b>	<b>8,472</b>

## Lease liabilities included in the Balance Sheet at 30 June:

Current	197	191
Non-current	5,586	5,784
<b>Total lease liabilities</b>	<b>5,783</b>	<b>5,975</b>

## Short-term and low value leases

Council has elected not to recognise right-of-use assets and lease liabilities for short-term leases that have a lease term of 12 months or less and leases of low-value of less than \$10,000. 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	9	—
Leases of low value assets	107	12
<b>Total</b>	<b>116</b>	<b>12</b>

Variable lease payments are those that depend on an index or a rate, for example payments linked to the consumer price index, a benchmark interest rate or changes in market rental rates.

## Notes to the Financial Statements

for the year ended 30 June 2023

## Note 5. Our financial position (continued)

	2023 \$ '000	2022 \$ '000
<b>Non-cancellable lease commitments - Short-term and low-value leases</b>		
Commitments for minimum lease payments for short-term and low-value leases are payable as follows:		
Payable:		
Within one year	27	12
One to five years	18	—
More than five years	13	—
<b>Total lease commitments</b>	<b>58</b>	<b>12</b>

## Notes to the Financial Statements

for the year ended 30 June 2023

## Note 6. Assets we manage

## 6.1 Property, infrastructure, plant and equipment

Summary of property, infrastructure, plant and equipment	Carrying amount 30 June 2022 \$ '000	Additions \$ '000	Contributions \$ '000	Revaluation \$ '000	Depreciation \$ '000	Disposal \$ '000	Write-off \$ '000	Transfers \$ '000	Carrying amount 30 June 2023 \$ '000
Property	70,293	626	—	9,139	(1,261)	(94)	—	581	79,284
Plant and equipment	8,724	2,561	—	—	(1,434)	(232)	—	—	9,619
Infrastructure	393,944	9,203	—	37,279	(9,109)	(1,591)	—	1,894	431,620
Work in progress	6,722	5,883	—	—	—	—	(1,360)	(2,475)	8,770
<b>Total</b>	<b>479,683</b>	<b>18,273</b>	<b>—</b>	<b>46,418</b>	<b>(11,804)</b>	<b>(1,917)</b>	<b>(1,360)</b>	<b>—</b>	<b>529,293</b>

Summary of Work in Progress	Opening WIP \$ '000	Additions \$ '000	Write-off \$ '000	Transfers \$ '000	Closing WIP \$ '000
Property	182	2,332	(1,139)	967	2,342
Plant and equipment	—	65	—	—	65
Infrastructure	6,540	3,486	(221)	(3,442)	6,363
<b>Total</b>	<b>6,722</b>	<b>5,883</b>	<b>(1,360)</b>	<b>(2,475)</b>	<b>8,770</b>

## Notes to the Financial Statements

for the year ended 30 June 2023

## Note 6. Assets we manage (continued)

	Land specialised \$ '000	Land non specialised \$ '000	Total land and land improvements \$ '000	Heritage buildings \$ '000	Buildings specialised \$ '000	Buildings non specialised \$ '000	Leasehold improvements Buildings \$ '000	Waste \$ '000	Total buildings \$ '000	Work in progress \$ '000	Total property \$ '000
<b>Property</b>											
At fair value 1 July 2022	3,938	15,811	<b>19,749</b>	18,859	40,908	5,542	537	1,790	<b>67,636</b>	182	<b>87,567</b>
Accumulated depreciation at 1 July 2022	—	—	—	(4,274)	(9,939)	(1,189)	(79)	(1,611)	<b>(17,092)</b>	—	<b>(17,092)</b>
	<b>3,938</b>	<b>15,811</b>	<b>19,749</b>	<b>14,585</b>	<b>30,969</b>	<b>4,353</b>	<b>458</b>	<b>179</b>	<b>50,544</b>	<b>182</b>	<b>70,475</b>
<b>Movements in fair value</b>											
Additions	—	454	<b>454</b>	25	28	119	—	—	<b>172</b>	2,332	<b>2,958</b>
Revaluation	—	3,563	<b>3,563</b>	2,112	4,642	632	60	—	<b>7,446</b>	—	<b>11,009</b>
Disposal	—	—	—	(25)	(70)	(22)	—	—	<b>(117)</b>	—	<b>(117)</b>
Write-off	—	—	—	—	—	—	—	—	—	(1,139)	<b>(1,139)</b>
Transfers	—	—	—	—	581	—	—	—	<b>581</b>	967	<b>1,548</b>
	<b>—</b>	<b>4,017</b>	<b>4,017</b>	<b>2,112</b>	<b>5,181</b>	<b>729</b>	<b>60</b>	<b>—</b>	<b>8,082</b>	<b>2,160</b>	<b>14,259</b>
<b>Movements in accumulated depreciation</b>											
Depreciation	—	—	—	(353)	(873)	—	(12)	(23)	<b>(1,261)</b>	—	<b>(1,261)</b>
Accumulated depreciation of disposals	—	—	—	6	11	6	—	—	<b>23</b>	—	<b>23</b>
Revaluation	—	—	—	(518)	(1,197)	(145)	(10)	—	<b>(1,870)</b>	—	<b>(1,870)</b>
	<b>—</b>	<b>—</b>	<b>—</b>	<b>(865)</b>	<b>(2,059)</b>	<b>(139)</b>	<b>(22)</b>	<b>(23)</b>	<b>(3,108)</b>	<b>—</b>	<b>(3,108)</b>
At fair value 30 June 2023	3,938	19,828	<b>23,766</b>	20,971	46,089	6,271	597	1,790	<b>75,718</b>	2,342	<b>101,826</b>
Accumulated depreciation at 30 June 2023	—	—	—	(5,139)	(11,998)	(1,328)	(101)	(1,634)	<b>(20,200)</b>	—	<b>(20,200)</b>
<b>Carrying amount</b>	<b>3,938</b>	<b>19,828</b>	<b>23,766</b>	<b>15,832</b>	<b>34,091</b>	<b>4,943</b>	<b>496</b>	<b>156</b>	<b>55,518</b>	<b>2,342</b>	<b>81,626</b>

## Notes to the Financial Statements

for the year ended 30 June 2023

## Note 6. Assets we manage (continued)

	Plant machinery and equipment \$ '000	Fixtures fittings and furniture \$ '000	Computers and telecomms \$ '000	Library books \$ '000	Other \$ '000	Total \$ '000	Work in progress \$ '000	Total plant and equipment \$ '000
<b>Plant and Equipment</b>								
At fair value 1 July 2022	16,826	738	2,259	362	110	20,295	—	20,295
Accumulated depreciation at 1 July 2022	(8,866)	(665)	(1,961)	(79)	—	(11,571)	—	(11,571)
	<b>7,960</b>	<b>73</b>	<b>298</b>	<b>283</b>	<b>110</b>	<b>8,724</b>	<b>—</b>	<b>8,724</b>
<b>Movements in fair value</b>								
Additions	2,561	—	—	—	—	2,561	65	2,626
Disposal	(866)	—	—	—	—	(866)	—	(866)
	<b>1,695</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>1,695</b>	<b>65</b>	<b>1,760</b>
<b>Movements in accumulated depreciation</b>								
Depreciation	(1,250)	(41)	(143)	—	—	(1,434)	—	(1,434)
Accumulated depreciation of disposals	634	—	—	—	—	634	—	634
	<b>(616)</b>	<b>(41)</b>	<b>(143)</b>	<b>—</b>	<b>—</b>	<b>(800)</b>	<b>—</b>	<b>(800)</b>
At fair value 30 June 2023	18,521	738	2,259	362	110	21,990	65	22,055
Accumulated depreciation at 30 June 2023	(9,482)	(706)	(2,104)	(79)	—	(12,371)	—	(12,371)
<b>Carrying amount</b>	<b>9,039</b>	<b>32</b>	<b>155</b>	<b>283</b>	<b>110</b>	<b>9,619</b>	<b>65</b>	<b>9,684</b>

## Notes to the Financial Statements

for the year ended 30 June 2023

## Note 6. Assets we manage (continued)

	Roads \$ '000	Bridges \$ '000	Foot- paths and cycle- ways \$ '000	Drainage \$ '000	Recrea- tional, leisure and comm- unity \$ '000	Waste manage- ment \$ '000	Parks open spaces and streets- capes \$ '000	Kerb and Channel \$ '000	Culverts and Retain- ing Walls \$ '000	Other infra- structure \$ '000	Total \$ '000	Work in progress \$ '000	Total infra- structure \$ '000
At fair value 1 July 2022	384,355	44,927	17,486	44,802	3,975	3,581	3,074	39,176	26,163	86	567,625	6,540	574,165
Accumulated depreciation at 1 July 2022	(97,990)	(12,437)	(3,278)	(22,009)	(1,631)	(3,002)	(2,153)	(13,603)	(17,550)	(28)	(173,681)	–	(173,681)
	286,365	32,490	14,208	22,793	2,344	579	921	25,573	8,613	58	393,944	6,540	400,484
<b>Movements in fair value</b>													
Additions	6,509	1,463	442	267	95	–	–	208	219	–	9,203	3,486	12,689
Disposal	(2,579)	(484)	(89)	–	(34)	–	–	(80)	–	–	(3,266)	–	(3,266)
Revaluation	43,278	–	–	4,552	–	–	–	5,125	–	–	52,955	–	52,955
Write-off	–	–	–	–	–	–	–	–	–	–	–	(221)	(221)
Transfers	322	120	292	–	27	–	261	–	–	872	1,894	(3,442)	(1,548)
	47,530	1,099	645	4,819	88	–	261	5,253	219	872	60,786	(177)	60,609
<b>Movements in accumulated depreciation</b>													
Depreciation	(6,074)	(537)	(397)	(450)	(159)	(566)	(91)	(462)	(369)	(4)	(9,109)	–	(9,109)
Accumulated depreciation of disposals	1,440	163	19	–	8	–	–	45	–	–	1,675	–	1,675
Revaluation	(11,427)	–	–	(2,268)	–	–	–	(1,981)	–	–	(15,676)	–	(15,676)
	(16,061)	(374)	(378)	(2,718)	(151)	(566)	(91)	(2,398)	(369)	(4)	(23,110)	–	(23,110)
At fair value 30 June 2023	431,885	46,026	18,131	49,621	4,063	3,581	3,335	44,429	26,382	958	628,411	6,363	634,774
Accumulated depreciation at 30 June 2023	(114,051)	(12,811)	(3,656)	(24,727)	(1,782)	(3,568)	(2,244)	(16,001)	(17,919)	(32)	(196,791)	–	(196,791)
<b>Carrying amount</b>	317,834	33,215	14,475	24,894	2,281	13	1,091	28,428	8,463	926	431,620	6,363	437,983



## Notes to the Financial Statements

for the year ended 30 June 2023

## 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**

	<b>Depreciation Period years</b>	<b>Threshold Limit \$ '000</b>
<b>Land and land improvements</b>		
land		10
land improvements	25 years	10
<b>Buildings</b>		
buildings	100 years	10
building improvements	10 years	10
leasehold improvements	15-80 years	10
<b>Plant and Equipment</b>		
plant, machinery and equipment	5-10 years	10
fixtures, fittings and furniture	10-15 years	10
computers and telecommunications	2 - 5 years	10
motor vehicles	2 - 5 years	10
<b>Infrastructure</b>		
road pavements and seals	12-100 years	10
road formation and earthworks	100 years	10
road kerb, channel and minor culverts	80 years	10
bridges	80 - 100 years	10
footpaths and cycleways	8 - 50 years	10
recreational, leisure and community facilities	25 years	10
drainage	100 years	10
waste management	3 - 6 years	10
parks, open space and streetscapes	25 years	10

*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.

## Notes to the Financial Statements

for the year ended 30 June 2023

## Note 6. Assets we manage (continued)

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

*Repairs and maintenance*

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

*Leasehold improvements*

Leasehold improvements are recognised at cost and are amortised over the unexpired period of the lease or the estimated useful life of the improvement, whichever is the shorter.

*Valuation of land and buildings*

Valuation of land and buildings were undertaken by a qualified independent valuer Rohan Robertson - Brightly Software Inc. The valuation of land and buildings is at fair value, being market value based on highest and best use permitted by relevant land planning provisions. Where land use is restricted through existing planning provisions the valuation is reduced to reflect this limitation. This adjustment is an unobservable input in the valuation. The adjustment has no impact on the comprehensive income statement.

Specialised land is valued at fair value using a discounted average of land values across the Shire. Specialised land was revalued this year using a discounted average of data from the Valuer General.

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

The date and type of the current valuation is detailed in the following table. An indexed based revaluation was conducted in the current year, this valuation was based on an independent review of indexed costs by Assetic Pty Ltd. A full revaluation of these assets will be conducted in future years. A revaluation occurred on Non specialised land which was based on the Valuer Generals last valuation amounts.

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

	Level 1	Level 2	Level 3	Date of valuation	Type of Valuation
Land - specialised	–	–	3,938	Jun/22	Indexation
Land - non specialised	–	19,828	–	Jun/23	Independent
Heritage buildings	–	–	15,832	Jun/23	Indexation
Buildings - specialised	–	–	34,091	Jun/23	Indexation
Buildings - non specialised	–	4,943	–	Jun/23	Indexation
<b>Total</b>	<b>–</b>	<b>24,771</b>	<b>53,861</b>		

## Notes to the Financial Statements

for the year ended 30 June 2023

## Note 6. Assets we manage (continued)

*Valuation of Infrastructure*

Valuations of sealed road has been determined in accordance with a independent valuation from Infrastructure Management Group. Valuation of unsealed roads were completed internally with reference to the gravel road condition assessment manual.

A desktop review was completed by Assetic Pty Ltd on all asset classes as at 30 June 2023. Where a material variation in the value of the asset class was determined the class was revalued.

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

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

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

	Level 1	Level 2	Level 3	Date of valuation	Type of Valuation
Roads	—	—	317,834	Jun/23	Indexation
Bridges	—	—	33,215	Jun/22	Independent
Footpaths and cycleways	—	—	14,475	Jun/22	Independent
Drainage	—	—	24,894	Jun/23	Indexation
Recreational, leisure & community facilities	—	—	2,281	Jun/22	Independent
Waste management	—	—	13	Jun/22	Independent
Parks, open space & streetscapes	—	—	1,091	Jun/21	Independent
Kerb and Channel	—	—	28,428	Jun/23	Independent
Culverts and Retaining Walls	—	—	8,463	Jun/22	Independent
Other Infrastructure	—	—	926	Jun/21	Independent
<b>Total</b>	<b>—</b>	<b>—</b>	<b>431,620</b>		

**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 of between 0% and 95%. The market value of land varies significantly depending on the location of the land and the current market conditions. Currently land values range between \$1 and \$760 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 \$9 to \$1,846 per square metre. The remaining useful lives of buildings are determined on the basis of the current condition of buildings and vary from 10 years to 50 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 3 years to 100 years. Replacement cost is sensitive to changes in market conditions, with any increase or decrease in cost flowing through to the valuation. Useful lives of infrastructure are sensitive to changes in use, expectations or requirements that could either shorten or extend the useful lives of infrastructure assets.

**Reconciliation of specialised land**

	2023 \$ '000	2022 \$ '000
Land under roads	3,938	3,938
<b>Total specialised land</b>	<b>3,938</b>	<b>3,938</b>

## Notes to the Financial Statements

for the year ended 30 June 2023

## Note 6. Assets we manage (continued)

	2023 \$ '000	2022 \$ '000
<b>6.2 Investments in associates, joint arrangements and subsidiaries</b>		
<b>(a) Investments in associates</b>		
<b>Corangamite Regional Library Corporation</b>		
<i>Background</i>		
Council shared an interest in the Corangamite Regional Library Corporation with the Colac Otway Shire, Moyne Shire and Warrnambool City Council. From 30 June 2021 Warrnambool City Council and Colac Otway Shire ceased to be part of the Corporation and from 30 June 2022 the Corporation ceased operating entirely. From this date onwards Corangamite Shire Council has a 0% equity interest (2021-2022 55.65%).		
<b>Council's share of accumulated surplus/(deficit)</b>		
Council's share of accumulated surplus / (deficit) at start of year	—	258
Reported surplus / (deficit) for year	—	(17)
Transfers (to) / from reserves	—	68
Transfer to General accumulated surplus	—	(309)
<b>Council's share of accumulated surplus / (deficit) at end of year</b>	<b>—</b>	<b>—</b>
<b>Council's share of reserves</b>		
Council's share of reserves at start of year	—	35
Transfers (to) / from reserves	—	(35)
<b>Council's share of reserves at end of year</b>	<b>—</b>	<b>—</b>
<b>Movement in carrying value of specific investment</b>		
Carrying value of investment at start of year	—	293
Share of surplus / (deficit) for year	—	(10)
Transfers to Property Plant and Equipment	—	(283)
<b>Carrying value of investment at end of year</b>	<b>—</b>	<b>—</b>

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

Investments in joint arrangements are classified as either joint operations or joint ventures depending on the contractual rights and obligations each investor has, rather than the legal structure of the joint arrangement.

For joint operations, Council recognises its direct right to, and its share of jointly held assets, liabilities, revenues and expenses of joint operations.

Interests in joint ventures are accounted for using the equity method. Under this method, the interests are initially recognised in the balance sheet at cost and adjusted thereafter to recognise Council's share of the post-acquisition profits or losses and movements in other comprehensive income in profit or loss and other comprehensive income respectively.

**(c) Community Asset Committee**

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

## Notes to the Financial Statements

for the year ended 30 June 2023

## Note 7. People and relationships

## 7.1 Council and key management remuneration

## (a) Related Parties

*Parent entity*

Corangamite Shire Council is the parent entity.

*Associates*

Interests in subsidiaries and associates are detailed in Note 6.2.

## (b) Key Management Personnel

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

Details of KMP at any time during the year are:

**Councillors**

Councillor Ruth Gstrein - Mayor  
 Councillor Jo Beard - Deputy Mayor  
 Councillor Geraldine Conheady  
 Councillor Kate Makin  
 Councillor Nick Cole  
 Councillor Laurie Hickey  
 Councillor Jamie Vogels

Andrew Mason, Chief Executive Officer (1 July 2022 to 19 February 2023 )  
 Michael Tudball, Chief Executive Officer (30 January 2023 to 26 May 2023 )  
 David Rae, Chief Executive Officer ( Commenced 29 May 2023 )  
 Brooke Love, Director Works and Services  
 Justine Linley, Director Sustainable Development  
 David Harrington, Director Corporate and Community Services (Commenced 4 July 2022 )

	2023 No.	2022 No.
<b>Total Number of Councillors</b>	7	7
<b>Total of Chief Executive Officer and other Key Management Personnel</b>	6	5
<b>Total Number of Key Management Personnel</b>	13	12

## Notes to the Financial Statements

for the year ended 30 June 2023

## Note 7. People and relationships (continued)

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

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

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

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

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

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

	2023 \$ '000	2022 \$ '000
Total remuneration of key management personnel was as follows:		
Short-term employee benefits	1,103	982
Other long-term employee benefits	12	13
Post-employment benefits	87	79
<b>Total</b>	<b>1,202</b>	<b>1,074</b>

	2023 No.	2022 No.
--	-------------	-------------

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

\$20,000 - \$29,999	5	6
\$30,000 - \$39,999	2	1
\$70,000 - \$79,999	1	1
\$100,000 - \$109,999	1	—
\$160,000 - \$169,999	—	1
\$190,000 - \$199,999	2	2
\$200,000 - \$209,999	2	—
\$280,000 - \$289,999	—	1
	<b>13</b>	<b>12</b>

## Notes to the Financial Statements

for the year ended 30 June 2023

### Note 7. People and relationships (continued)

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#### 7.2 Related party disclosure

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

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

Nil

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

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

Nil

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

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

Nil

##### (d) Commitments to/from related parties

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

Nil

## Notes to the Financial Statements

for the year ended 30 June 2023

## Note 8. Managing uncertainties

## 8.1 Contingent assets and liabilities

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

**(a) Contingent assets**

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

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.

**Superannuation**

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

*Future superannuation contributions*

In addition to the disclosed contributions, Corangamite Shire Council has no unfunded liability payments to Vision Super (2022-2023 Nil). There were no contributions outstanding and no loans issued from or to the above schemes as at 30 June 2023. The expected contributions to be paid to the Defined Benefit category of Vision Super for the year ending 30 June 2024 are \$120,000.

**Landfill**

Council operates a landfill and will have to carry out site rehabilitation works in the future. At balance date Council is unable to accurately assess the financial implications of such works.

**Insurance claims**

Council does not have any major insurance claims that could have a material impact on future operations as at the 30 June 2023.

**Legal matters**

Council does not have of any major legal matters that could have a material impact on future operations as at the 30 June 2023.

**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**

Guarantee - Camperdown Football Netball Club - Original Loan \$100,000

The amount outstanding as at 30 June 2023 is \$83,475 (2022 \$90,375)

Guarantee is in respect of a loan from the Bendigo Bank.

Security Deposit Guarantee - National Australia Bank

This guarantee has been in place since 9 February 1996 for \$45,000.



## Notes to the Financial Statements

for the year ended 30 June 2023

### Note 8. Managing uncertainties (continued)

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Contract Performance Guarantee - Department of Natural Resources and Environment

This guarantee has been in place since 24 March 1999 for \$42,500.

Security Deposit Guarantee - Westpac Bank

This guarantee has been in place since 15 August 2007 for \$100,000.

Contract Performance Guarantee - State of Victoria - Environment Protection Authority

This guarantee has been in place since 30 April 2008 for \$728,000. The guarantee is in respect of remedial action for the Corangamite Regional Landfill at Naroghid.

Contract Performance Guarantee - Warrnambool City Council

This guarantee has been in place since 2 April 2019 for \$25,000.

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.

### 8.2 Change in accounting standards

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

## Notes to the Financial Statements

for the year ended 30 June 2023

### Note 8. Managing uncertainties (continued)

#### 8.3 Financial instruments

##### (a) Objectives and policies

The Council's principal financial instruments comprise cash assets, term deposits, receivables (excluding statutory receivables) and payables (excluding statutory payables). 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 does not hold any interest bearing financial instruments that are measured at fair value, and therefore has no exposure 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
- 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).

## Notes to the Financial Statements

for the year ended 30 June 2023

### Note 8. Managing uncertainties (continued)

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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 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.

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 + 0.5 % and - 0.5 % in market interest rates (AUD) from year-end rates of 4.10%.

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 Financial Statements

for the year ended 30 June 2023

## 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.

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

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

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

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

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

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

*Revaluation*

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

Fair value valuations are determined in accordance with a valuation hierarchy. Changes to the valuation hierarchy will only occur if an external change in the restrictions or limitations of use of an asset result in changes to the permissible or practical highest and best use of the asset. In addition, Council undertakes a formal revaluation of land, buildings, and infrastructure assets on a regular basis ranging from 1 to 5 years. The valuation is performed either by experienced council officers or independent experts. The following table sets out the frequency of revaluations by asset class.

<b>Asset Class</b>	<b>Revaluation frequency</b>
Land	1 to 5 years
Buildings	1 to 5 years
Roads	1 to 5 years
Bridges	1 to 5 years
Footpaths and cycleways	1 to 5 years
Drainage	1 to 5 years
Recreational, leisure and community facilities	1 to 5 years
Waste management	1 to 5 years
Parks, open space and streetscapes	1 to 5 years
Kerb and Channel	1 to 5 years
Culverts and Retaining Walls	1 to 5 years
Other Infrastructure	1 to 5 years

## Notes to the Financial Statements

for the year ended 30 June 2023

### Note 8. Managing uncertainties (continued)

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

#### *Impairment of assets*

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

### 8.5 Events occurring after balance date

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

## Notes to the Financial Statements

for the year ended 30 June 2023

### Note 9. Other matters

	Balance at beginning of reporting period \$ '000	Increment (decrement) \$ '000	Balance at end of reporting period \$ '000
<b>9.1 Reserves</b>			
<b>(a) Asset revaluation reserves</b>			
<b>2023</b>			
<b>Property</b>			
Land - non specialised	—	3,563	3,563
Land and land improvements	14,265	—	14,265
Heritage buildings	—	1,594	1,594
Buildings - specialised	37,997	3,445	41,442
Buildings - non specialised	—	487	487
Leasehold improvements	—	50	50
	<b>52,262</b>	<b>9,139</b>	<b>61,401</b>
<b>Plant and equipment</b>			
Fixtures fittings and furniture	141	—	141
	<b>141</b>	<b>—</b>	<b>141</b>
<b>Infrastructure</b>			
Roads	173,255	31,851	205,106
Bridges	27,010	—	27,010
Footpaths and cycleways	12,701	—	12,701
Drainage	20,037	2,284	22,321
Recreational, leisure and community facilities	842	—	842
Parks, open space and streetscapes	131	—	131
Kerb and Channel	22,897	3,144	26,041
Culverts and Retaining Walls	6,778	—	6,778
Other infrastructure	10	—	10
	<b>263,661</b>	<b>37,279</b>	<b>300,940</b>
<b>Total asset revaluation reserves</b>	<b>316,064</b>	<b>46,418</b>	<b>362,482</b>

## Notes to the Financial Statements

for the year ended 30 June 2023

## Note 9. Other matters (continued)

	Balance at beginning of reporting period \$ '000	Increment (decrement) \$ '000	Balance at end of reporting period \$ '000
<b>2022</b>			
<b>Property</b>			
Land and land improvements	7,497	6,768	14,265
Buildings - specialised	37,997	—	37,997
	<b>45,494</b>	<b>6,768</b>	<b>52,262</b>
<b>Plant and equipment</b>			
Fixtures fittings and furniture	141	—	141
	<b>141</b>	<b>—</b>	<b>141</b>
<b>Infrastructure</b>			
Roads	173,255	—	173,255
Bridges	51,629	(24,619)	27,010
Footpaths and cycleways	16,253	(3,552)	12,701
Drainage	20,014	23	20,037
Recreational, leisure and community facilities	154	688	842
Parks, open space and streetscapes	131	—	131
Kerb and Channel	22,897	—	22,897
Culverts and Retaining Walls	6,028	750	6,778
Other infrastructure	10	—	10
	<b>290,371</b>	<b>(26,710)</b>	<b>263,661</b>
<b>Total asset revaluation reserves</b>	<b>336,006</b>	<b>(19,942)</b>	<b>316,064</b>

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

## Notes to the Financial Statements

for the year ended 30 June 2023

## 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>(b) Other reserves</b>				
<b>2023</b>				
<b>Restricted reserves</b>				
Open space developer contributions	71	43	—	114
Landfill rehabilitation reserve	772	120	—	892
Superannuation reserve	1,317	37	—	1,354
Infrastructure reserve	6,306	—	(5,141)	1,165
Rural Councils Transformation Project reserve	4,279	—	(4,279)	—
Other reserves	494	163	(53)	604
<b>Total restricted reserves</b>	<b>13,239</b>	<b>363</b>	<b>(9,473)</b>	<b>4,129</b>
<b>Total Other reserves</b>	<b>13,239</b>	<b>363</b>	<b>(9,473)</b>	<b>4,129</b>
<b>2022</b>				
<b>Restricted reserves</b>				
Open space developer contributions	26	45	—	71
Landfill rehabilitation reserve	652	120	—	772
Superannuation reserve	1,308	9	—	1,317
Infrastructure reserve	6,306	—	—	6,306
Rural Councils Transformation Project reserve	4,441	—	(162)	4,279
Other reserves	357	208	(71)	494
<b>Total restricted reserves</b>	<b>13,090</b>	<b>382</b>	<b>(233)</b>	<b>13,239</b>
<b>Total Other reserves</b>	<b>13,090</b>	<b>382</b>	<b>(233)</b>	<b>13,239</b>

Open space developer contributions is maintained specifically for public open space works.

Landfill rehabilitation reserve is maintained specifically for rehabilitation works when the land fill comes to the end of its life.

Superannuation reserve is maintained specifically for any future defined benefit calls on Council.

Infrastructure reserve is maintained specifically for any future capital works.

Rural Councils Transformation Project reserve is maintained specifically for the completion of the project.

Other reserves include a Community Planning reserve, Waste Management reserve and an Early Years reserve.



## Notes to the Financial Statements

for the year ended 30 June 2023

## Note 9. Other matters (continued)

	2023 \$ '000	2022 \$ '000
<b>9.2 Reconciliation of cash flows from operating activities to surplus/(deficit)</b>		
Surplus/(deficit) for the year	7,058	6,866
Depreciation/amortisation	12,386	11,943
(Profit)/loss on disposal of property, infrastructure, plant and equipment	1,300	3,473
Contributions - Non-monetary assets	—	(345)
Net share of net profits of associates and joint ventures (Library Corporation)	—	17
Finance costs - leases	93	96
Fair value adjustments	—	14
Bad and doubtful debts	—	(82)
<b>Change in assets and liabilities:</b>		
(Increase)/decrease in trade and other receivables	(826)	380
(Increase)/decrease in inventories	41	(31)
(Increase)/decrease in prepayments	192	—
Increase/(decrease) in accrued income	(360)	—
Increase/(decrease) in other assets	—	(924)
Increase/(decrease) in trade and other payables	596	56
Increase/(decrease) in provisions	171	76
(Decrease)/increase in trust fund and deposits	415	39
Increase/(decrease) in Unearned income /revenue	(7,133)	4,173
<b>Net cash provided by/(used in) operating activities</b>	<b>13,933</b>	<b>25,751</b>

## 9.3 Superannuation

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

**Accumulation**

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

**Defined Benefit**

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

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

## Notes to the Financial Statements

for the year ended 30 June 2023

## Note 9. Other matters (continued)

**Funding Arrangements**

Council makes employer contributions to the Defined Benefit category of the Fund at rates determined by the Trustee on the advice of the Fund Actuary. A triennial actuarial investigation is currently underway for the Defined Benefit category which is expected to be completed by 31 December 2023. Council was notified of the 30 June 2023 VBI during August 2023 (2022: August 2022). The financial assumptions used to calculate the 30 June 2023 VBI were:

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

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

Net investment returns 5.5% pa  
 Salary information 2.5% pa to 30 June 2023, and 3.5% pa thereafter  
 Price inflation (CPI) 3.00% pa.

Council was notified of the 30 June 2022 VBI during August 2022 (2021: August 2021). Vision Super has advised that the estimated VBI at June 2023 was 104.1%.

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

**Employer contributions****(a) Regular contributions**

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

In addition, Council reimburses the Fund to cover the excess of the benefits paid as a consequence of retrenchment above the funded resignation or retirement benefit.

**(b) Funding calls**

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

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

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

Due to the nature of the contractual obligations between the participating employers and the Fund, and that the Fund includes lifetime pensioners and their reversionary beneficiaries, it is unlikely that the Fund will be wound up. If there is a surplus in the Fund, the surplus cannot be returned to the participating employers.

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

## Notes to the Financial Statements

for the year ended 30 June 2023

## Note 9. Other matters (continued)

**The 2022 interim actuarial investigation surplus amounts**

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

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

	2022 (Interim) \$m	2021 (Interim) \$m
- A VBI Surplus	44.6	214.7
- A total service liability surplus	105.8	270.3
- A discounted accrued benefits surplus	111.9	285.2

The VBI surplus means that the market value of the fund's assets supporting the defined benefit obligations exceed the vested benefits that the defined benefit members would have been entitled to if they had all exited on 30 June 2022.

The total service liability surplus means that the current value of the assets in the Fund's Defined Benefit category plus expected future contributions exceeds the value of expected future benefits and expenses as at 30 June 2022.

The discounted accrued benefits surplus means that the current value of the assets in the Fund's Defined Benefit category exceeds the value of benefits payable in the future but accrued in respect of service to 30 June 2022.

**The 2023 triennial actuarial investigation**

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

	2023 Triennial investigation	2020 Triennial investigation
Net investment return	5.7% pa	5.6% pa
Salary information	3.50% pa	2.50% pa for the first two years and 2.75% pa thereafter
Price inflation	2.8% pa	2.0% pa

**Superannuation contributions**

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

Scheme	Type of scheme	Rate	2023 \$ '000	2022 \$ '000
Vision Super	Defined benefit	10.5% (2022:10.0%)	125	134
Vision Super	Accumulation fund	10.5% (2022:10.0%)	1,031	940
Other Funds	Accumulation fund	10.5% (2022:10.0%)	1,115	919

In addition to the above contributions, Council has paid unfunded liability payments to Vision Super of \$Nil (2021-2022 \$Nil).

There were no contributions outstanding and no loans issued from or to the above schemes as at 30 June 2023.

The expected contributions to be paid to the Defined Benefit category of Vision Super for the year ending 30 June 2024 is \$120,000.

## Notes to the Financial Statements for the year ended 30 June 2023

### Note 10. Changes in accounting policies

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### Note 10. Changes in accounting policies

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

There are no pending accounting standards that are likely to have a material impact on Council.

Corangamite Shire Council

# Performance Statement

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For the year ended 30 June 2023

# Performance Statement

For the year ended 30 June 2023

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## Description of municipality

Corangamite Shire is located 180 kilometres south-west of Melbourne in the Great South Coast. The municipality is approximately 4,600 square kilometres and stretches from the Great Ocean Road in the south to the pastoral area of Skipton in the north.

The topography of the Shire is diverse, including flat plains in the north with large numbers of lakes of international significance and volcanic cones in the centre of the Shire. Highly productive agricultural land also characterises the north of the Shire with sheep and cattle grazing prevalent. The coastline along the southern border includes a section of the Great Ocean Road tourist route, attracting a large number of visitors annually. Numerous offshore rock formations, including the Twelve Apostles, are a major tourism attraction.

Geographically, Corangamite Shire comprises twelve townships that act as service centres for the surrounding areas, namely Camperdown, Terang, Timboon, Port Campbell, Cobden, Lismore, Derrinallum, Skipton, Princetown, Simpson, Noorat and Darlington. The townships of Camperdown, Terang and Cobden have the largest populations. The coastal townships of Princetown and Port Campbell predominantly service the tourism industry.

In 2023, the estimated resident population of Corangamite Shire was 15,993 with 3.6 people per square kilometre. The population remains relatively stable with a projected average annual growth rate of 0.2%.

# Sustainable Capacity Indicators

For the year ended 30 June 2023

Indicator / measure [formula]	2020	2021	2022	2023	Comment
<b>Population</b>	\$2,960.72	\$3,161.59	\$3,088.47	\$3,474.87	A number of funded operating projects were completed in the 2022-2023 financial year which has led to an increase in this metric.
Expenses per head of municipal population [Total expenses / Municipal population]					
Infrastructure per head of municipal population [Value of infrastructure / Municipal population]	\$29,434.24	\$30,725.09	\$29,425.41	\$31,640.92	
Population density per length of road [Municipal population / Kilometres of local roads]	6.76	6.72	6.67	6.74	
<b>Own-source revenue</b>					Increase in income from landfill customers, investment income and user fees has increased the revenue per head of municipal population
Own-source revenue per head of municipal population [Own-source revenue / municipal population]	\$1,872.82	\$1,978.72	\$1,976.03	\$2,231.90	
<b>Recurrent grants</b>					Council received 100% of the 2023-2024 Financial Assistance Grants in the 2022-2023 financial year which was the significant driver of the increase in 2022-2023
Recurrent grants per head of municipal population [recurrent grants / municipal population]	\$807.41	\$884.69	\$1,074.94	\$1,130.37	
<b>Disadvantage</b>	4.00	4.00	4.00	4.00	
Relative socio-economic disadvantage [Index of Relative Socio-economic Disadvantage by decile]					
<b>Workforce turnover</b>	6.7%	10.3%	12.50%	33.75%	Council made a decision to exit the provision of Home Care Services in 2022-2023 which has led to the significant increase. Excluding the Home Care Services, staff turnover would have been more in line with the prior year at 12.90%
Percentage of staff turnover [Number of permanent staff resignations and terminations / Average number of permanent staff for the financial year] x 100					

## Definitions

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\*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 above

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

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

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

“relative socio-economic disadvantage” in relation to a municipality, means the relative socio-economic disadvantage, expressed as a decile for the relevant financial year, of the area in which the municipality is located according to the Index of Relative Socio-Economic Disadvantage (Catalogue No: 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 website “Unrestricted cash” means all cash and cash equivalents other than restricted cash



# Service Performance Indicators

For the year ended 30 June 2023

Service / Indicator / measure	2020	2021	2022	2023	Comment
<b>Aquatic facilities – Utilisation</b> Utilisation of aquatic facilities [Number of visits to aquatic facilities / Municipal population]	2.14	1.60	1.64	2.05	Increase on previous two years which were impacted by COVID. Attendance levels have almost returned to pre-COVID levels.
<b>Animal management</b> <b>Health and safety</b> Animal management prosecutions [Number of successful animal management prosecutions / Number of animal management prosecutions] x 100	100%	100%	100%	100%	
<b>Food safety – Health and safety</b> 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 premises] x 100	100%	100%	0%	100%	In 2021-2022 a single event was notified, but due to timing it was actioned in the next reporting period. All major non-compliance notifications were followed up in 2022-2023.
<b>Governance – Satisfaction</b> Satisfaction with Council decisions [Community satisfaction rating out of 100 with how council has performed in making decisions in the interest of the community]	63	67	63	61	
<b>Libraries – Participation</b> Active library borrowers in municipality [Number of active library borrowers in the last three years / The sum of the population for the last three years] x 100	12.86%	13.54%	N/A	N/A	The calculation has used total members for 2 out of the 3 reporting periods as the numerator as opposed to active members. Corangamite Regional Library Corporation has wound up operations at 30th June 2022 and as a result active members for those years are unknown.

# Service Performance Indicators

For the year ended 30 June 2023

Service / Indicator / measure	2020	2021	2022	2023	Comment
<b>Maternal and Child Health – Participation</b>	89.11%	87.68%	87.87%	85.83%	
Participation in the MCH service [Number of children who attend the MCH service at least once (in the year) / Number of Aboriginal children enrolled in the MCH service] x 100					
<b>Participation</b>	100%	78.95%	100%	93.33%	
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] x 100					
<b>Roads</b>					
<b>Satisfaction</b>					
Satisfaction with sealed local roads [Community satisfaction rating out of 100 with how council has performed on the condition of sealed local roads]	41	50	49	41	It has been determined that the drop in community satisfaction with sealed roads can be attributed to condition of the arterial road network managed by Department of Transport rather than to the condition of the local road network.
<b>Statutory Planning – Decision making</b>					
Council planning decisions upheld at VCAT [Number of VCAT decision that did not set aside council's decision in relation to a planning application / Number of VCAT decisions in relation to planning applications] x 100	100%	66.67%	0%	60%	Two application Council planning decisions were upheld at VCAT. No applications were finalised or decided in the previous financial year.
<b>Waste Collection – Waste diversion</b>	65.26%	64.82%	62.67%	61.07%	
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] x 100					

## Definitions

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“Aboriginal child” means a child who is an Aboriginal person

“Aboriginal person” has the same meaning as in the Aboriginal Heritage Act 2006

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

“annual report” means an annual report prepared by a council under section 98 of the Act

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

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

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

“food premises” has the same meaning as in the Food Act 1984

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

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

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

“population” means the resident population estimated by council

# Financial Performance Indicators

For the year ended 30 June 2023

Dimension / Indicator / measure	2020	2021	2022	2023	2024	2025	2026	2027	Comment
<b>Efficiency</b>									
<b>Expenditure level</b>	\$4,843.83	\$5,142.03	\$4,960.19	\$5,551.80	\$5,129.26	\$5,042.79	\$5,164.23	\$5,222.10	A number of funded operating projects were completed in the 2022-2023 financial year which has led to an increase in this metric.
Expenses per property assessment [Total expenses / Number of property assessments]									
<b>Revenue level</b>	\$2,063.41	\$2,105.06	\$2,139.85	\$2,161.00	\$2,297.64	\$2,363.16	\$2,423.64	\$2,485.52	
Average rate per property assessment [General rates and Municipal charges / Number of property assessments]									
<b>Liquidity</b>	350.02%	246.69%	246.93%	311.65%	372.01%	308.99%	262.76%	251.68%	Council received 100% of the 2023-2024 Financial Assistance Grants in the 2022-2023 financial year which has increased the cash and financial assets. There are also significant carry-forward projects relating to multi-year projects that are impacting on Council cash.
<b>Working capital</b>									
Current assets compared to current liabilities [Current assets / Current liabilities] x 100									
<b>Unrestricted cash</b>	236.02%	142.82%	-52.15%	-107.54%	117.05%	116.29%	131.54%	133.10%	Council holds the majority of its surplus cash in longer term investments that are classified as financial assets rather than cash. The longer term investments are able to be converted to cash to meet our obligations as required.
Unrestricted cash and deposits compared to current liabilities [Unrestricted cash and deposits / Current liabilities] x 100									
<b>Rates effort</b>	0.42%	0.40%	0.38%	0.29%	0.24%	0.24%	0.24%	0.24%	Significant increases in property valuations has seen a further increase in this metric in 2022-2023.
Rates compared to property values [Rates revenue / Capital improved value of rateable properties in the municipality] x 100									

# Financial Performance Indicators

For the year ended 30 June 2023

Service / Indicator / measure	2020	2021	2022	2023	2024	2025	2026	2027	Comment
<b>Obligations</b>									
<b>Loans and borrowings</b>	0%	0%	0%	0%	0.00%	1.77%	10.21%	11.51%	
Loans and borrowings compared to rates [Interest bearing loans and borrowings / Rate revenue] x 100									Council currently has no borrowings.
Loans and borrowings compared to rates [Interest and principle repayments on interest bearing loans and borrowings / Rate revenue] x 100	0%	0%	0%	0%	0.00%	0.24%	1.41%	1.71%	Council currently has no borrowings.
<b>Indebtedness</b>									
Non-current liabilities compared to own-source revenue [Non-current liabilities / Own-source revenue] x 100	40.70%	36.55%	36.42%	32.33%	31.95%	32.29%	38.15%	38.35%	Increases in income from landfill customers and rate increases has led to a decrease in this ratio.
<b>Asset renewal and upgrade</b>									
Asset renewal and upgrade compared to depreciation [Asset renewal and upgrade expense / Asset depreciation] x 100	93.20%	100.41%	101.06%	107.84%	103.82%	109.85%	89.69%	99.14%	
<b>Operating position</b>	-5.04%	-1.83%	1.77%	0.07%	0.82%	2.57%	1.23%	3.22%	
<b>Adjusted underlying result</b>									
Adjusted underlying surplus (or deficit) [Adjusted underlying surplus (deficit) / Adjusted underlying revenue] x 100									The adjusted underlying surplus fluctuates from year to year and is impacted by the timing of operating projects and Financial Assistance Grants. It is in line with the expectation of between -5% to 5%
<b>Stability</b>	49.09%	45.73%	46.80%	43.40%	49.79%	51.14%	51.91%	51.57%	
<b>Rates concentration</b>									
Rates compared to adjusted underlying revenue [Rate revenue / Adjusted underlying revenue] x 100									Increase in income from landfill customers, investment income and user fees generally returning to pre-COVID levels has reduced the concentration of rates.

## Definitions

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“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 above

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

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

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

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

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

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

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

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

“population” means the resident population estimated by council

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

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

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

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

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

## Other Information

For the year ended 30 June 2023

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### Basis of preparation

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

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

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

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

# Certification of the Performance Statement

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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.

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David Harrington  
Chartered Accountant  
**Principal Accounting Officer**

Dated: 26 September 2023

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

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

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

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

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Kate Makin  
**Councillor**  
Dated: 26 September 2023

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Geraldine Conheady  
**Councillor**  
Dated: 26 September 2023

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David Rae  
**Chief Executive Officer**  
Dated: 26 September 2023



## 9.2 Ready Now Grants Policy

Directorate: Sustainable Development

Author: Garry Moorfield, Community Development Officer

Previous Council Reference: Nil

Attachments:

1. Ready Now Grants Policy September 2023 [9.2.1 - 7 pages]

### Declaration

Chief Executive Officer – David Rae

In providing this advice to Council as the Chief Executive Officer, I have no interests to disclose in this report.

Author – Garry Moorfield

In providing this advice to Council as the Community Development Officer, I have no interests to disclose in this report.

### Summary

This report proposes the introduction of the *Ready Now Grants Policy* to replace the *Quick Response Grants* program. A copy of the Policy is attached.

### Introduction

Council's *Quick Response Grants* Program has operated for more than a decade, providing small grants of up to \$500 to Corangamite community groups. Grants are awarded by Council at its monthly meeting, generally providing a three to six-week turnaround from the date an application is received.

Following consultation about the purpose and operation of the *Quick Response Grants* program twelve propositions were presented to Councillors at the 22 August briefing, recasting the *Quick Response Grants* program into a new *Ready Now Grants* program, which is targeted and focused on community benefit, and more impactful in supporting community groups and activities where small grants can 'make a difference'. On the basis of those discussions with and between Councillors, a draft *Ready Now Grants* policy has been developed for consideration by Council.

It is intended that the *Ready Now Grants Policy* replace the *Quick Response Grants* Program.

## Issues

The *Quick Response Grants* program is broadly considered worthwhile and has supported the work of Corangamite Shire community volunteer groups for more than a decade. However, the notion of providing a 'quick response' to emerging circumstances which might not be easily planned for is not generally observed in practice.

While recent administrative changes have had a small impact on the operation of the program, applicants continue to source materials and services from outside of the municipality, request funding for projects or activities that have already commenced or apply for materials and services that could be better described as recurrent items.

Councillors were presented with twelve propositions detailing opportunities to redefine the program to mitigate risks to Council and community and improve the responsiveness and community benefits of inclusion and participation.

The new *Ready Now Grants* policy includes:

- a redefinition of the purpose of the program to focus on volunteer-based community groups;
- ensuring the definition of 'community group' and 'volunteer' status harmonises with the Council's *Community Grants* program;
- tightening the definition of 'eligible expenditure';
- removing the reference to Wards;
- providing examples of what will **not** be funded (e.g. recurrent expenditure);
- clarifying the terms of auspicing;
- emphasis on local purchasing; and
- providing a new process for receipt, evaluation and award of funds.

Grant applications processed in any given month will be reported to Council at the monthly meeting unlike the *Quick Response Grants* program where applications are submitted to Council for determination. On this basis the policy requires a delegation to the CEO to approve the awarding of the grants. An instrument of delegation has been prepared and is attached.

## Policy and Legislative Context

This report is in keeping with the commitments in the Council Plan 2021-2025:

Theme Three - A Healthy, Active and Resilient Community

Our community groups and clubs are engaged and supported and facilities are fit for purpose

Theme Five - Community Leadership

We listen to and engage with our community

Council promotes best value and value for money for its ratepayers

The proposed draft *Ready Now Grants* Policy is consistent with Council's *Grants Policy*, except Section 3: Advertising and Section 4: Assessment. This is a consequence of the unique character of the program, where applications may be accepted year-round and the application process is non-competitive. The assessment is a simple objective threshold test of eligibility rather than a subjective assessment of relative merit. (NOTE: Council's *Grants Policy* specifically excludes the *Quick Response Grants* program.)

## Internal / External Consultation

Consultation and feedback is regularly provided with and by Councillors and by applicants and recipients of *Quick Response Grants*. Public feedback on the program has been overwhelmingly positive, and this is reflected in regular monthly news media. One-on-one consultation occurs with all grant applicants across the year. In some cases Grants have had to be cancelled due to non-observance of one or more Grant conditions. In three recent cases successful applicants have declined to take up their Grant due to the delay between date of application and approval. The new *Ready Now Grants* policy has been drafted to take into consideration that feedback.

## Financial and Resource Implications

There are no additional financial and resource implications attached to the proposed revised Policy, excepting that the efficiency of administering the program may be improved. There may be a greater or lesser level of demand for *Ready Now Grants* as compared to the Quick Response Grant program, which Council could choose to respond to in consideration of the annual Council Budget.

Previously, an annual fund of \$17,500 provided a nominal \$2,500 for each Council Ward, with \$7,500 for the three-Councillor Central Ward. The budget was increased to \$20,000 for the 2023 – 2024 financial year. Grants are made from the beginning of each financial year until the annual fund is fully expended.

It is proposed that any remaining budget from the *Quick Response Grants* program be transferred to the *Ready Now Grants* program.

## Options

### *Option A*

Council may choose to retain the existing Quick Response Grants policy in its current form, or with modifications.

### *Option B*

Council may choose to introduce the new Ready Now Grants Policy and delegate authority to the CEO to award grants in accordance with the conditions outlined in the Policy (recommended).

## Conclusions

The *Quick Response Grants* program has been very well supported and has provided small allocations of funding to small, volunteer groups to implement projects, run activities and provide services of direct benefit to the Corangamite community. The intention behind the introduction of the Ready Now Grants Policy is to build on the responsiveness of the Quick Response Grants program and provide further clarity on eligible projects and activities and expectations as to the types of community benefits that could arise. These benefits are greater than financial and include capacity building for volunteers in grant writing and project delivery, community connection and the management and improvement to community spaces and facilities. Removing the requirement to put the application for decision at a Council meeting is intended to create efficiencies, reduce administration and lessen the turnaround time for applications to be processed.

## RECOMMENDATION - 9.2

### That Council:

1. **Adopts the Ready Now Grants Policy 2023;**
2. **Revokes the Quick Response Grants Policy July 2021**
3. **Transfers the remaining 2023-2024 budget allocation to the Ready Now Grants program; and**
4. **Note in adopting the Policy described in Part 1 above the approval of grants by the Chief Executive under the Policy will be consistent with the S5 Instrument of Delegation to Chief Executive Officer.**

# Ready Now Grants Policy

Corangamite Shire

September 2023



**CORANGAMITE  
SHIRE**

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# Council Policy



## Ready Now Grants Policy

### 1. Introduction

Corangamite Shire Council is committed to ensuring our Shire is a great place to live and assisting with strengthening the development of our local communities.

Each year through the budget process, Council makes funds available under various grant programs to assist the community. The *Ready Now Grants* program complements other grant programs offered by Council and is open for applications year round.

### 2. Purpose

This policy guides the grant administration of the *Ready Now Grants* program to provide small allocations of funds of up to \$500 for beneficial projects and activities supporting community inclusion, participation and providing equipment, facilities and public spaces that are appropriate for community use.

### 3. Scope

This policy is applicable to the *Ready Now Grants* program, open to volunteer-based community groups operating within Corangamite Shire.

This policy does not apply to funding that is provided to the community through other means that can include but is not limited to:

- direct budget allocations
- funding provided to halls and recreation reserves
- funding provided to facility management
- Council discretionary funding allocations
- funding provided through the Community Planning Program.

This policy is not part of the overarching Grants Policy program, which is a separate policy adopted by Council.

This policy does not include funding provided via sponsorships or donations by Council.

## 4. Definitions and Interpretations

### 4.1 Grant

A sum of money provided to organisations for a specific purpose directed at achieving goals and objectives consistent with Council's strategic direction. Funding of up to \$500 is available for an activity or project within a given financial year. Applications are assessed against a set of eligibility criteria and funding is subject to entering into an agreement with Council that outlines accountability requirements.

### 4.2 Eligible applicants

Eligible applicants include, but are not limited to:

- Incorporated community associations;
- Cultural and recreational organisations;
- Environmental organisations;
- Health and Welfare organisations;
- Religious or charitable groups (provided that projects or activities and their outcomes are open to the participation of all);
- Committees of Management;
- Local volunteer emergency service brigades/branches;
- Community House based volunteer groups/projects or activities;
- Service Clubs;
- Information Service Providers, including Visitor Information Services;
- Youth, self-support or special interest groups; and
- Other community-based groups deemed eligible by Council from time to time.

### 4.3 Ineligible applicants

The *Ready Now Grants* program is not open to applications from:

- Private individuals or businesses;
- Groups or organisations based in other municipalities;
- Groups or organisations with paid management and/or staff;
- Groups operation on a commercial or semi-commercial basis involving the charging of admission fees or public subscriptions to access activities, events or services;
- Organisations whose services, activities or projects are normally considered the responsibility of the Commonwealth, or State Governments or other authorities;
- Schools;
- Health, allied health or community health services;
- Groups whose project or activity is linked in any way to a political party, political organisation, political agenda or lobbying activity;
- Groups or organised involved in commercial gambling activity; and
- Other organisation or groups deemed ineligible by Council from time to time.

#### 4.4 Auspicing

Volunteer-based community groups which are not incorporated may be auspiced by another incorporated community group which can hold any grant funds awarded and oversee management of the project or activity, including timely acquittal reporting on their behalf. The limits on auspicing are:

- Any auspicing body will not be counted as an applicant when applying on behalf of an unincorporated community group.
- An auspicing body may not apply on behalf of 'community groups' which are sub-groups or project groups for functions or activities conducted by that auspicing body.

#### 4.5 Exceptional circumstances

In the case of an emergency, of unforeseen damage or in exceptional circumstances requiring immediate action to be taken for the purposes of safety, security or otherwise making good a community facility, a volunteer-based community group may apply to be recompensed for the cost of remedial actions up to the maximum grant value of \$500.

All such exceptional circumstance applications will be assessed by the CEO or their delegate and a recommendation put to Council for decision.

#### 4.6 What will not be funded?

The following activities or items are not eligible for funding:

- Recurrent expenditure, including utilities, annual insurance costs etc.;
- Projects or activities requiring recurrent funding;
- Ongoing facility maintenance;
- The purchase of land;
- Fundraising events for or by charitable causes and organisations where there is no certainty of fundraising proceeds being retained within the Shire;
- Projects that directly benefit a business or a small number of individuals;
- Projects or activities whose primary purpose is to confer benefits on individual team or club members, such as purchasing sporting equipment, uniforms, or funding club functions, excursions, certificates, prizes, medals, free tickets, gifts or promotions;
- Requests for retrospective funding (i.e. funding for projects already commenced);
- An applicant whose project has received Corangamite Shire funding for the same activity within the same financial year, including budget allocation or other grant funding; and
- An applicant who has failed to provide satisfactory acquittal reporting from any previous Corangamite Shire funding or who has outstanding debts to Corangamite Shire.

#### 4.7 Local purchasing

Materials or services should be sourced from businesses or community enterprises within Corangamite Shire. Where materials or services cannot be sourced locally, evidence is to be provided with the application.

#### 4.8 Self-funding

Community groups with substantial income or reserves are encouraged to fund otherwise eligible projects themselves. The *Ready Now Grants* program has a limited budget. Its purpose is to enable or support greater inclusion and participation in community life, not to serve as an annual budget supplement for activities that would still take place in the absence of funding support or to supplement funding available through other grant programs.



## 5. Policy Details

This policy is supported by detailed processes consistent with Council's strategic vision for the community. The Community Vision 2040, Council Plan, Grow and Prosper Corangamite and other strategies, plans and policies have guided the development of this policy to ensure that Council provides funding support to volunteers and community groups consistent with Council's overall vision.

The *Ready Now Grants* program adheres to the following key processes:

1. Documented guidelines with clearly defined criteria
2. Application form
3. Communication process
4. Assessment and approval process
5. Conflict of interest
6. Funding agreement process
7. Acquittal process

The following content is required in any procedures associated with this policy.

### 5.1 Guidelines and criteria

- Description of grant program
- Link to Council Plan
- Eligibility, detailing any specific exclusions
- Assessment criteria
- Conditions of funding
- Acknowledgement of Council
- Step by step guide to the application process

### 5.2 Application form

- Applicant details
- Assessment criteria
- Permits required
- Budget breakdown
- Signed verification
- Generic email address [grants@corangamite.vic.gov.au](mailto:grants@corangamite.vic.gov.au) to be used
- All applications to be stored electronically in Council's record management system.

### 5.3 Communication process

- Applications may be submitted at any time until the annual *Ready Now Grants* funding allocation has been expended for the financial year.
- Promotion can include:
  - Media Release, Social Media Posts
  - Corangamite Shire News articles
  - Community newsletter articles
  - Radio advertisements

### 5.4 Assessment and approval process

Each application will be assessed against the following criteria:

- The applicant is an eligible community group as defined by this Policy;
- The project or activity is aligned to current Council Plan objectives;
- The project or activity encourages or supports community inclusion and participation;
- The project or activity involves eligible expenditure as defined by this Policy.

Applications must satisfy all four of the above criteria in order to receive *Ready Now Grants* funding support.

The following process will apply:

- Applications will be received and assessed by an Officer of Council. The CEO will approve and award grants on recommendation from the Officer.
- Applicants will be advised of the outcome of their application following decision along with advice, if approved, as to how to claim the grant.
- Timely applications received by the first day of each month will be reported to the Council meeting occurring later that month, including an assessment report.
- Any applications made under the Exceptional Circumstances clause will be included in the next available report to Council for determination.
- All assessments will be stored in Council's record management system.

### 5.5 Conflict of interest

'Conflict of Interest' or 'No Conflict of Interest' form to be completed by any officer involved in the assessment of the application and saved into Council's record management system.

If a conflict of interest is declared, that person will not assess the application.

### 5.6 Funding Agreement Process

Written documentation detailing as a minimum:

- Funded body/business/group
- Amount funded
- Funding period
- GST requirements
- Conditions of the grant
- Acknowledgement of Council
- Reporting requirements

### 5.7 Acquittal Process

Successful applicants will be required to:

- Notify in writing any changes to agreed project or activity.
- Provide a report on the outcome of the grant that includes copies of relevant documentation as required in the conditions of the grant (e.g. photos, invoices, receipts, permits).
- Return unexpended funds to Council or obtain written approval for extension of agreed funding.
- Acknowledge Council in all publicity/promotional/advertising material regarding the grant.
- Complete a grant acquittal form and return to Council within six (6) months of the completion of the project or activity.

Any approved grant will lapse unless it is claimed by the applicant within three months of the date of its approval. The applicant may subsequently reapply in such circumstance.

## 6. References

- Corangamite Community Vision 2040
- Corangamite Shire Council Plan 2021-2025
- Grow and Prosper Corangamite 2023 - 2033
- Grants Policy 2022

## 7. Review Date

November 2025.

It is considered that this Policy does not impact negatively on any rights identified in the *Charter of Human Rights and Responsibilities Act 2006*.

This policy has been developed in accordance with the *Gender Equality Act 2020*.

### 9.3 Interactions with Developers Policy

Directorate: Sustainable Development

Author: Aaron Moyne, Manager Planning and Building Services

Previous Council Reference: Nil

Attachments:

1. Interaction with Developers Policy September 2023 [9.3.1 - 7 pages]

#### Declaration

Chief Executive Officer – David Rae

In providing this advice to Council as the Chief Executive Officer, I have no interests to disclose in this report.

Author – Aaron Moyne

In providing this advice to Council as the Manager Planning and Building Services, I have no interests to disclose in this report.

#### Summary

In August 2022, the Local Government Inspectorate (LGI) issued advice to the sector recommending that councils create a policy to guide Councillor interactions with developers. This advice was in advance of any recommendations to come from Operation Sandon, the Independent Broad-based Anti-corruption Commission (IBAC) operation held into allegations of serious corrupt conduct in relation to planning and property development decisions at the City of Casey.

With the findings of Operation Sandon now released, an Interaction with Developers Policy (Policy) has been prepared to cover interactions with developers, both for councillors and officers, is presented for consideration. A copy of the Policy is attached.

#### Introduction

Councillors are often required to make decisions about planning and developments within the municipality and as part of seeking information, may interact with developers on upcoming projects. The community is often concerned about the potential influence of developers especially when there are large sums of money at stake.

Operation Sandon has thrown the issue into the spotlight. The Independent Broad-based Anti-corruption Commission (IBAC) operation held public hearings in 2019 and 2020 into allegations of serious corrupt conduct in relations to planning and property development decisions at the City of Casey. The hearings looked at the transparency and integrity of planning and property development decision making, including:

- donations or in-kind assistance to election candidates
- donations, gifts, pro bono services or other hospitality
- the use of professional lobbyists or planning consultants.

IBAC's report on Operation Sandon has since been released. There are 34 recommendations contained in the report currently under consideration by the State Government. The IBAC report is presently before the State Government for review.

Consistent with the LGI 2022 advice to councils, a draft Policy has been prepared.

### **Issues**

Operation Sandon exposed how decisions at the local and state levels of government were improperly influenced or were at risk of undue influence through manipulation of council governance processes, donations and lobbying. IBAC recommends that extensive reforms are necessary to minimise the risk of this behaviour occurring again and promote integrity in decision-making processes.

As a result of Operation Sandon, IBAC has recommended a suite of reforms to address corruption risks to:

- promote transparency in planning decisions
- enhance donation and lobbying regulation
- improve the accountability of ministerial advisors and electorate officers
- strengthen council governance

In August 2022, the Local Government Inspectorate issued the following advice and commentary:

#### **1. Councillors should avoid comment before a decision**

The role of council staff is to assess the application and provide an impartial, professional opinion and recommendation to the Councillors. The role of an elected Councillor in the decision-making process is to approve or decline the application on the information and recommendation provided by council staff. To avoid prejudicing the eventual decision, Councillors must not make up their minds about a development application until they have read the officer's reports and heard all sides of the debate.

Any involvement a Councillor has with a development application during its assessment has the potential to damage the integrity of the final determination. It is important that Councillors avoid making public comments that could be seen as supporting or opposing an application.

In addition, Councillors should not be seen to be trying to influence the public by commenting on the application or signing petitions during the public comment period.

## **2. Councillors should avoid meeting developers one-on-one**

Councillors should not be meeting with developers one-on-one if they have an application before council or are about to make one. A one-on-one meeting with a developer runs the risk of a Councillor being accused of bias.

Requests for a meeting should go through official council channels, such as a generic council inbox. Councillors should only meet with a developer with a council officer present. Alternatively, councils could require that all Councillors are invited to any meeting with developers.

If Councillors were approached as the ward representative, they might still need to engage with developers. However, it is important for Councillors to be mindful if a developer has or will soon have an application before council.

## **3. Councillors should avoid accepting gifts and hospitality from developers**

Councillors should be open and transparent in their dealing with developers. This will protect them from any situations which may create a conflict of interest. They should avoid accepting hospitality or gifts of any sort from developers and lobbyists.

Councillors also need to consider their council's gift policy if they do accept a gift of any kind from a developer or planning applicant.

It is important for Councillors to remember that they need to make strategic decisions which benefit the municipality – but they need to ensure they are complying with existing planning schemes.

## **4. Councils should create a policy to guide Councillor interactions with developers**

Creating a policy which clearly sets out how Councillors should interact with developers will create the ground rules for interactions, help with transparency and manage community expectations. Everybody will understand what is expected and this will aid oversight.

## **5. Councils should keep a register of Councillor interactions with developers**

Keeping a record of the interactions Councillors have with developers will ensure any meetings are open and transparent and available for the public to see.

The draft *Interactions with Developer Policy* picks up the points outlined in the LGI advice. A presentation will be made at the briefing to work through the core components of the policy, definitions and practical application.

The draft Policy incorporates definitions and a policy overview. The Policy requires a contact register to be maintained and made available for public viewing, with a report being presented annually to Council's Audit and Risk Committee and also to Council.

It should be noted that the details and requirements of this policy only seeks to build upon the framework within existing statutory and Code of Conduct requirements, and does not introduce new requirements from a Councillor perspective.

The Policy does not seek to limit or prevent any routine discussions that Councillors and officers may have with community members regarding planning information and process. Rather, it places a framework around how meetings or interactions are had regarding a live or proposed planning matter that falls within scope of the Policy.

### **Policy and Legislative Context**

This Policy is in accordance with the *Local Government Act 2020* and the *Planning and Environment Act 1987*. It is also in keeping with the commitments in the Council Plan 2021-2025:

- Theme Five - Community Leadership
- Having strong governance practices

### **Internal / External Consultation**

The Policy has been prepared by the Planning and Building Services Department and reviewed by the Executive Leadership Team.

A Councillor briefing was also held on 12 September 2023 to discuss the Policy and its context arising from the Local Government Inspectorate advice and the Operation Sandon recommendations.

### **Financial and Resource Implications**

The Policy is not expected to result in any financial or resource implications that cannot be managed within existing resources.

### **Options**

Council may resolve to adopt the Policy as presented, with amendments or not adopt the Policy at all.

### **Conclusions**

The Interactions with Developers Policy has been prepared to provide a framework around the interactions of Councillors and Council officers with developers, submitters and lobbyists, that is open, transparent and accountable. The Policy is a way in which Council can manage community interests and maintain integrity in the planning decision making process, whilst improving transparency and minimising risks.

The Policy seeks to establish a high standard of transparency in land use planning and development decision making, along with planning scheme amendments.

### **RECOMMENDATION - 9.3**

**That Council adopt the Interaction with Developers Policy 2023.**



# Interactions with Developers Policy

Corangamite Shire

September 2023



**CORANGAMITE  
SHIRE**

# Council Policy



## Interaction With Developers Policy

### Introduction

This policy sets out how Councillors and Council Officers should interact with developers and lobbyists and creates a framework for these interactions, helping to provide transparency and manage community expectations.

The *Local Government Act 2020* requires Councillors and Council Officers to declare direct or indirect conflicts of interest on matters that come before them for consideration. Corangamite Shire Council seeks to go beyond the minimum requirements set out in legislation and commits itself to a higher standard of transparency in the highly important function of proposed and actual land use planning and development decision making.

By going beyond the minimum requirements set out in legislation and registering contact in accordance with this policy, Councillors and Council Officers are benefitted by being protected from allegations or perceptions of inappropriate assistance or endorsement on matters in which they might ultimately have a role in seeing progressing through a planning decision making process.

### Purpose

Council must represent the interests of the community when making planning decisions. Engagement with community members and other stakeholders is an essential component of democratic process and Council services.

Both Councillors and Council Officers, are required to make decision about planning and developments in the municipality and, as part of seeking information or discussing proposals, may interact with developers and lobbyists regarding forthcoming projects.

This policy serves to preserve the integrity of Council, Councillors and Council Officers when engaging with developers, submitters and lobbyists by ensuring that interaction is conducted in accordance with the highest standards of transparency, integrity and honesty, and is open to public scrutiny.

The objective of this policy is to:

- Ensure that interactions of Councillors and Council Officers with developers, submitters and lobbyists are open, transparent and accountable;
- Avoid actual or perceived conflicts of interest; and
- Mitigate lobbying-related risk to minimise opportunities for misconduct or corrupt behaviour.

### Scope

This policy applies to all contact between Councillors, Council Officers, developers, submitters and lobbyists in Corangamite Shire Council, with regard to planning related matters outside of a Council Briefing or Council Meeting.

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Adopted at Council on: Insert date

Agenda Item:

Responsibility: Manager Planning and Building Services

Document Number:

Attachment: 9.3.1 Interaction with Developers Policy September 2023

Department:

To be reviewed by: Insert date

Policy Number:

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## Definitions

<b>Contact</b>	Any communication or information exchange between Councillor/s and Council Officers and a developer, lobbyist or submitter in relation to planning related matters, irrespective of whether it was expected, planned, solicited or reciprocated, and includes all methods of communication.
<b>Councillor</b>	A Councillor or Councillors of Corangamite Shire Council which includes the Mayor and Deputy Mayor.
<b>Council Officer</b>	Any member of Council staff who has a delegated function in planning decision making, including the CEO and Directors.
<b>Developer</b>	An applicant, or proposed applicant, for a land use and/or development planning permit application, planning scheme amendment or similar, that is intended to be undertaken at scale, a major project, or for a 'for-profit' purpose. This includes any consultants, advisors, agents or representatives closely associated with the developer.
<b>Submitter</b>	A person or entity that makes, or proposes to make, a submission to a planning application, planning scheme amendment or similar. Such submission could be either in support of, or in opposition to, a planning related matter.
<b>Lobbyist</b>	<p>A person, company or organisation who conducts lobbying activities on behalf of a third-party client, but does not include:</p> <ul style="list-style-type: none"><li>• Charitable, religious and other organisations endorsed as deductible gift recipients</li><li>• Non-profit organisations or associations that represent the interests of their members</li><li>• Individuals making representations on behalf of family and friends regarding their personal affairs</li><li>• Members of trade delegations visiting Australia</li><li>• Members of professions whose activities are regulated by an Australian Government scheme dealing with government representatives as part of their day-to-day work</li><li>• Members of professions who occasionally make representations to a level of government on behalf of others as a incidental part of their professional services, such as doctors, lawyers and accountants</li><li>• Representatives of other Government agencies and authorities</li></ul>
<b>Lobbying activity</b>	Any contact with a Councillor/s or Council Officer to influence Council decision making. For the purposes of this policy, lobbying activity only relates to planning-related matters.

## References

- *Local Government Act 2020*
- *Victorian Government Professional Lobbyist Code of Conduct*
- *Corangamite Shire Council Councillor Code of Conduct*
- *Corangamite Shire Council Gift Policy*
- *Corangamite Shire Council Governance Rules*
- *Interactions with Developers – Local Government Inspectorate Guide*
- *Operation Sandon, IBAC report and recommendations 2023*

## Policy Detail

The following conditions of engagement apply as outlined:

### 1. *Developers, submitters and lobbyists*

Developers, submitters and lobbyists shall observe the following conditions when engaging with Councillors and Council Officers:

- They must advise that they are a developer, submitter or lobbyist or employee, contactor or person otherwise engaged by these.
- If a lobbyist, they must also advise:
  - That they are making contact on behalf of a party or parties.
  - The name of the third party or parties and the nature of the third party's issue.
  - Whether they also act for any other third party currently involved in a planning related matter.
- They should not approach Councillors directly, approaches should be made via Council's normal contact methods by email or phone.
- They must not offer gifts or hospitality to Council representatives.
- They must not engage in any conduct that is corrupt, dishonest or illegal, or cause or threaten any detriment.
- They must use all reasonable endeavours to satisfy themselves of the truth and accuracy of all statements and information provided to parties whom they represent, Council and the wider public.

### 2. *Councillors and Council Officers*

When interacting with developers, submitters and lobbyists, the following supports Councillors and Council Officers in managing the requirements of this policy.

Councillors and Council Officers must:

- Prior to meeting, ensure that parties from outside Council are aware of the requirements applying to them under this policy.
- Disclose any conflicts of interest, whether general or material, in accordance with Part 6, Division 2 of the *Local Government Act 2020* and the Corangamite Shire Council Councillor Code of Conduct and Staff Code of Conduct.
- Neither solicit nor accept any gift, in accordance with the Corangamite Shire Council Gift Policy.
- Within 10 days of the meeting, provide a *Declaration of Contact with Developer Form* (see Appendix 1) or details to the Governance Office.
- Immediately report to the Coordinator Governance if it is known or suspected that a developer or lobbyists has breached any of the above conditions.

The following should be avoided:

- Meeting with developers one on one.
- Making public comments in relation to a planning application or planning process that is being assessed by Council Officers before a decision has been made.

3. *Activities exempt from this policy*

This policy is not intended to apply to interactions:

- That are in the nature of an enquiry or seeking information.
- With individuals, or those representing family or friends, regarding personal affairs.
- With representatives of community groups and non-profit organisations or associations regarding the interests of their members.

4. *Register of Contact with Developers and Lobbyists*

Council will maintain a *Register of Contact with Developers and Lobbyists* that contains the following information:

- The date, time, duration and venue of the contact.
- The name of the Councillor/s or Council Officer/s in attendance.
- The name and role/organisation of the developer or lobbyist.
- The name of the client represented, if applicable.
- The name of any other parties present.
- The mode of contact.
- Matters discussed, and
- Whether or not a conflict of interest has been declared to exist.

The register will be available for public viewing and updated on a quarterly basis, with a report providing details of any meetings between Council representative/s and developers or lobbyists in the previous 12 months presented to Council's Audit and Risk Committee annually, to be then followed by a report to Council.

### 5. Responsibilities

The following responsibilities apply:

Parties	Roles and Responsibilities	Timelines
Councillors and Council Officers	Ensure that any interaction with developers or lobbyists is conducted in accordance with the policy and is reported to the Governance Department.	Within 10 days of contact.
Developers and Lobbyists	Conduct any interaction with Councillors and Council Officers with the <i>Principles of Engagement</i> contained in this policy.	Ongoing
Governance Office	Ensure that: <ul style="list-style-type: none"><li>Details of interactions are recorded in Council's <i>Register of Contact with Developers and Lobbyists</i> within 7 days of receipt</li><li>The register is provided for public viewing and updated on a quarterly basis</li><li>An annual report detailing interactions over the previous 12 months is provided to the Audit and Risk Committee.</li></ul>	Ongoing

**Reference to linked Procedure or Guidelines, if applicable**

n/a

**Review Date**

September 2027

It is considered that this Policy does not impact negatively on any rights identified in the *Charter of Human Rights and Responsibilities Act 2006*.

The *Gender Equality Act 2020* requires Council to undertake gender impact assessments when developing or reviewing any policy, program or service which has a direct and significant impact on the public. This policy **will not** have a direct and significant public impact and a Gender Impact Assessment has not been undertaken.

## Appendix 1

### Declaration of Contact with Developer Form

	Details
Councillor or Council Officer Name	
Name of Developer, Submitter or Lobbyist	
Date, time and place of contact	
Type of method of contact	
Property under discussion	
Nature of issues covered	
Did you advise the developer of the Contact Register?	
How did you advise the developer of the Contact Register?	
Other relevant information or comments	

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Signed

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Date

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Adopted at Council on: Insert date  
Agenda Item:  
Responsibility: Manager Planning and Building  
Services

Document Number:  
Attachment: 9.3.1 Interaction with Developers Policy September  
2023

Department: Planning and Building Services  
To be reviewed by: September 2027  
Policy Number:

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## 9.4 Planning and Building Fee Waiver Policy Review

Directorate: Sustainable Development

Author: Aaron Moyne, Manager Planning and Building Services

Previous Council Reference: Nil

Attachments:

1. Council Policy Planning and Building Fee Waiver September 2023 [9.4.1 - 7 pages]
2. Under Separate Cover - Tracked changes Council Policy Planning and Building Fee Waiver September 2023 [9.4.2 - 9 pages]

### Declaration

Chief Executive Officer – David Rae

In providing this advice to Council as the Chief Executive Officer, I have no interests to disclose in this report.

Author – Aaron Moyne

In providing this advice to Council as the Manager Planning and Building Services, I have no interests to disclose in this report.

### Summary

The report presents Council with the Planning and Building Fee Waiver Policy (the Policy) which has been updated following review.

It is recommended that Council adopt the revised Policy dated September 2023, as attached.

### Introduction

The Policy outlines the criteria for the waiver or rebate of statutory and discretionary (non-statutory) fees for planning and building services provided by Council.

The purpose of the Policy is to provide a framework to guide Council Officers and assist applicants when considering a request for the waiver or rebate of Council fees associated with planning and building services.



State Government regulations within the *Planning and Environment (Fees) Regulations 2016*, *Subdivision (Fees) Regulations* and the *Building Regulations 2018* provide the power and discretion for Council as a Responsible Authority to waive or rebate the payment of fees.

### Issues

The Policy provides a framework and guide in the consideration of fee waivers and rebates, including outlining the eligible services, both statutory and non-statutory, and the types of events, activities, services or projects that would normally be covered.

The Policy is structured in a way that is consistent with the applicable regulations that set out the criteria in which a Responsible Authority may waive or rebate fees.

This principally covers:

- Where an application is withdrawn, and a new application is submitted in its place
- In the opinion of the Responsible Authority, the payment of the fee is not warranted because of:
  - The minor nature of the consideration of the matter;
  - The negligible level of burden on the service.
- In the opinion of the Responsible Authority, the application or determination assists:
  - The proper development of the State, region or municipal district, or part thereof;
  - The preservation of buildings or places in the State, region or municipal district which are of historical or environmental interest.
- The application relates to land used for charitable purposes.

The Policy outlines the nature of charitable or community-based organisations who may normally access a fee waiver or rebate, where they can demonstrate provision of public benefit, service or charitable actions that may involve capital works, fund-raising, other activities and events. These organisations or groups often have limited financial capacity to pay for Council services.

A charitable or community-based organisation is described to cover or carry out the following:

- Provision of services to the community such as positive ageing, childcare or health services, religious organisations, charity services or services of a similar types
- Provides public interest services or activities
- Principally provides social, sporting or recreation activities
- Supports public events, including those with historical, cultural, or community arts focus

- Is an incorporated association that is delivering its intended purpose

The Policy provides detail on the on the relevant regulations and criteria which apply to the different considerations and functions covered, such as planning, subdivision and building services.

The Policy was last reviewed and adopted by Council in September 2017. The 2023 review has identified minor changes which include:

- Minor administrative changes to provide clarity and readability.
- Consideration of gender equality as part of the policy review and gender impact assessment.

Planning and Building fee waiver data compiled over the past three (3) years shows that the Policy continues to be accessed and operates effectively, serving its intended purpose.

### **Policy and Legislative Context**

This report is in keeping with the commitments in the Council Plan 2021-2025:

Theme Three - A Healthy, Active and Resilient Community  
Access and inclusion is improved

Theme Five - Community Leadership  
Having strong governance practices

*Planning and Environment (Fees) Regulations 2016*  
*Subdivision (Fees) Regulations 2016*  
*Building Regulations 2018*

### **Internal / External Consultation**

The Policy has been reviewed by the Planning and Building Services Department and Executive Leadership Team.

A Gender Impact Assessment (GIA) has been undertaken in accordance with the requirements of the *Gender Equality Act 2020*.

### **Financial and Resource Implications**

An annual operational allocation is made within the Council Budget for fee waiver and rebates supporting implementation of the Policy.

The Policy is not expected to result in any further financial or resource implications.

### **Options**

Council may resolve to adopt the updated Policy as presented, or with amendments.

### **Conclusions**

The Planning and Building Fee Waiver Policy provides a framework and criteria for applications to be submitted and decisions made for the waiver and rebate of fees associated with planning and building services provided by Council.

A review has been undertaken and the updated Policy is presented to Council for adoption.

### **RECOMMENDATION - 9.4**

#### **That Council:**

- 1. Revokes the Planning and Building Fee Waiver Policy 2017**
- 2. Adopts the Planning and Building Fee Waiver Policy 2023**

# Planning and Building Fee Waiver Policy

Corangamite Shire

September 2023



**CORANGAMITE  
SHIRE**

# Council Policy



## Planning and Building Fee Waiver Policy

### Introduction

This policy outlines the criteria for the waiver or rebate of statutory and discretionary (non-statutory) fees for services in the Planning and Building Unit as identified within the Schedule of Fees within the Council Budget.

### Purpose

The purpose of this policy is to provide a framework to guide Council Officers and assist applicants, associations, community groups and charitable organisations when considering a request for the waiver or rebate of Council fees associated with services provided by the Planning and Building Unit.

### Scope

State Government regulations within the *Planning and Environment (Fees) Regulations 2016*, *Subdivision (Fees) Regulations 2016* and the *Building Regulations 2018* provide the power and discretion for a Responsible Authority to waive or rebate the payment of fees.

As a guide, fees to be waived or reduced would normally relate to:

- Public events, activities or services managed by charitable or community-based organisations;
- Capital projects on public land delivered by charitable or community-based organisations
- Planning and Building permit applications, Planning Scheme Amendments and subdivision applications where the fee waiver is within the scope of the relevant regulations.

Eligible services for a waiver or reduction in fees include:

<ul style="list-style-type: none"><li>• Planning permit applications (including Subdivision)</li><li>• Subdivision certification applications</li><li>• Certificate of Compliance applications</li><li>• Extension of time applications</li><li>• Request for secondary consent</li><li>• Planning satisfaction matters</li><li>• Amendment to a planning permit</li><li>• Requests for planning scheme amendments</li><li>• Building permit applications</li></ul>	<ul style="list-style-type: none"><li>• Place of Public Entertainment Permits (POPE)</li><li>• Checking engineering plans</li><li>• Photocopying requests (Non Statutory)</li><li>• Copies of plans and permits issued (Non Statutory)</li><li>• Planning or building history requests (Non Statutory)</li><li>• Inspection services (Non Statutory)</li><li>• Notification costs associated with permit applications (Non Statutory)</li></ul>
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Typically, a fee waiver or reduction would be appropriate for charitable or community-based organisations. These organisations are usually groups that provide a public benefit, service or charitable actions that may involve capital works, fund-raising, activities and events. These organisations and groups often have limited financial capacity to pay for the Council services.

Adopted at Council on: Insert date

Agenda Item:

Responsibility: Manager Planning and Building Services

Document Number:

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A charitable or community-based organisation means a registered or recognised not-for-profit group or organisation based within Corangamite Shire that carries out one or of the following activities that:

- provide services to the community such as positive ageing, childcare or health services, religious organisations, charity services or services of a similar type;
- provides public interest services or activities;
- principally provides social, sporting or recreational activities;
- supports public events including those with a historical, cultural or community arts focus;
- Is an incorporated association that is delivering its intended purpose.

Typically, a charitable or community-based organisation would not include:

- A political organisation;
- A profit making organisation;
- Schools and tertiary institutions (excluding parent and friends groups);
- State or Federal government agencies and departments;
- Any organisation where more than 50% of its income is derived from any State or Federal government program.

### References

- *Planning and Environment (Fees) Regulations 2016*
- *Subdivision (Fees) Regulations 2016*
- *Building Regulations 2018*

### Policy Detail

It is Council policy that applicants, people or groups that satisfy the scope of this policy may apply, and be considered, for a waiver or rebate of the fees in accordance with this policy, the relevant Regulations and the following criteria:

1. If an applicant withdraws an application for planning, subdivision, or building approval before it is decided, fees or charges may be refunded if they have not already been expended for a relevant purpose associated with the processing of the application.
2. A fee may be waived or reduced if the applicant or the recipient organisation is a charitable or community-based organisation and provides a community service within the Corangamite Shire and:
  - a) There is a community benefit from the project or activity that can be demonstrated, including its' consistency with Council's policies, strategies or activities; or
  - b) The person or organisation can demonstrate a capacity to carry out the proposed project or activity; or
  - c) The person or organisation can demonstrate that the full amount of fees and charges payable would be an impediment to the realisation of the project or activity; and
  - d) Consideration will be given as to the value and cost of the capital project or operation of the event.
3. The fee to be waived or reduced can relate to either the delivery of a capital project, activity, event or service. Fee waivers will only apply where the project, event or activity is to be located on land within the Corangamite Shire. Consideration will be given to the frequency of the event and/or the nature of the capital project; the community benefit likely to be

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derived from the project or event and the extent to which the event or project aligns with Council's Plan, policies, strategies or activities.

4. For Planning Permit Applications, a request for fee waiver or reduction must relate to the following circumstances:
  - a) an application that is withdrawn, and a new application is submitted in its place; or
  - b) the payment of the prescribed fee is not warranted because of the minor nature of the consideration of the matter decided, or the application or determination imposes on the authority no appreciable burden, or a lesser burden than usual;
  - c) the application or determination assists the proper development of the State, region or municipal district; the preservation of buildings or places in the State, region or municipal district which are of historical or environmental interest;
  - d) the fee is for land used exclusively for charitable purposes.
5. For Planning Scheme Amendments, a request for waiver or reduction in fees must relate to:
  - a) a request made by a person or group of persons standing to gain no financial benefit from the amendment; or
  - b) a planning scheme amendment which is intended to remove errors or correct anomalies in the planning scheme; or
  - c) a planning scheme amendment which places no appreciable burden or a lesser burden than usual; or
  - d) an application to amend a planning scheme, to consider submissions, or to approve an amendment has been withdrawn and a new application submitted; or
  - e) an application to amend the planning scheme rewrites and restructures the scheme so that it may be more readily understood, without changing the planning policy; or
  - f) An application to amend the planning scheme is intended to implement State, regional or local policy.
6. For Subdivision Applications, a request for fee waiver or reduction must relate to the following circumstances:
  - a) an application that is withdrawn, and a new application is submitted in its place; or
  - b) the payment of the prescribed fee is not warranted because of the minor nature of the consideration of the matter to be decided; or the application or determination imposes on the authority no appreciable burden; or a lesser burden than usual; or
  - c) the fee relates to land used exclusively for charitable purposes.
7. For Building Permit Applications, a request for fee waiver or reduction must relate to the following circumstances:
  - a) an application that is withdrawn, and a new application is submitted in its place; or
  - b) the fee is for land used exclusively for charitable purposes
  - c) A community benefit from the project or activity can be demonstrated, including its' consistency with Council's policies, strategies or activities; or
  - d) The fee is for applications by a community-based organisation in accordance with this policy.
8. All applications under this policy must be accompanied by the attached request form and provide any other information required by the authorised officer. Requests for waiver or reduction of fees should wherever possible be made at the time of lodgement of the application for permit or approval.

### Policy Exclusions

Excluded projects, events or activities include:

- Personal, commercial or family circumstances (including financial hardship) will not ordinarily be considered by itself appropriate for application of this Policy.
- That portion of a prescribed fee required by legislation on behalf of the State Government or another government entity, for example the State Building Levy fee or a fee/charge required by VCAT or Building Appeals Board.
- Fees and charges the Council imposes for services outside the municipality such as building lodgement and inspection services.

### Implementation

1. The matters taken into account and which form the basis of the decision to waive or rebate the fee must be recorded.
2. Council will allocate in the annual budget, an amount for the purpose of providing financial assistance to applicants, individuals and community groups for payment of fees where a waiver or rebate of fees is approved under this Policy.
3. The Director Sustainable Development or Manager Planning and Building Services will normally determine an application for fee waiver or rebate; record the matters taken into account and which formed the basis of the decision to waive or reduce fees and record the expense against the fee waiver account in Council's records so as to maintain the required register.
4. Notwithstanding the requirements of this Policy, the Chief Executive Officer may authorise a waiver, reduction or refund in exceptional circumstances at their discretion and arrange the recording in the relevant register.

### **Reference to linked Procedure or Guidelines, if applicable**

n/a

### **Review Date**

September 2027

It is considered that this Policy does not impact negatively on any rights identified in the *Charter of Human Rights and Responsibilities Act 2006*.

Gender Impact Assessment undertaken – no changes to the policy required.

The *Gender Equality Act 2020* requires Council to undertake Gender Impact Assessments when developing or reviewing any policy, program or service which has a direct and significant impact on the public. A Gender Impact Assessment has been undertaken and it is considered that the policy meets the needs of people of different genders, addresses gender inequality, and promotes gender equality.

The original version of the policy is in ECM Document ID: 967440



## REQUEST FORM

### Request for the waiver or reduction of regulatory fees for:

- Planning
- Building
- Subdivision



Applicant:.....

Address and contact details:

.....  
.....

Not-for-profit status: ☐ YES ☐ NO

Details of project, event, or capital asset:

.....  
.....  
.....  
.....  
.....

Estimated cost of project, event, or capital asset: .....

Source of funding for the cost of project, event, or capital asset:

.....  
.....  
.....

Describe the goals of your organisation and how the project/event is consistent with those goals and that of the Council Plan:

.....  
.....  
.....

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Adopted at Council on: Insert date

Agenda Item:

Responsibility: Manager Planning and Building  
Services

Document Number:

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.....

Set out reasons why this request is being made:

.....

Describe the capacity your organisation has to deliver the project/event:

.....

Additional information:

.....

**Signed (Applicant)..... Date .....**  
**(Please attach additional information)**

I certify that, to the best of my knowledge, the information provided in this application is true and accurate.  
I acknowledge that, if I am awarded a reduced fee or fee waiver, it is only applicable for the activity / program/  
event referred to in this application and that it is awarded under the Corangamite Shire Planning and Building Fee  
Waiver Policy 2017.  
The information gathered in the form is used by Council to process the request. To view Council's privacy policy,  
please visit [www.corangamite.vic.gov.au](http://www.corangamite.vic.gov.au)

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Adopted at Council on: Insert date  
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Waiver September 2023

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## 9.5 Information Privacy Policy Review

Directorate: Corporate and Community Services

Author: Michele Stephenson, Manager Human Resources and Risk

Previous Council Reference: Nil

Attachments:

1. Information Privacy Policy September 2023 [9.5.1 - 10 pages]
2. Under Separate Cover - Information Privacy Policy September 2023 - tracked changes [9.5.2 - 10 pages]

### Declaration

Chief Executive Officer – David Rae

In providing this advice to Council as the Chief Executive Officer, I have no interests to disclose in this report.

Author – Michele Stephenson

In providing this advice to Council as the Manager Human Resources and Risk, I have no interests to disclose in this report.

### Summary

This report recommends that Council adopt the revised Information Privacy Policy (Policy). The Policy has been reviewed in accordance with Council's Policy Development Framework. Regular review ensures that the policy continues to reflect the aims of the *Data Protection and Information Privacy Act* (PDP Act) and the *Health Records Act 2001* (HR Act) to protect individuals' personal, health, and sensitive information. This policy provides guidance to Councillors and staff about their obligations under the relevant legislation when they are dealing with personal, sensitive, or health information as part of their roles at Council.

### Introduction

The PDP Act regulates how the Victorian Public Sector collects and handles personal information. The *Health Records Act 2001* (HR Act) describes how the sector deals with health information. The Policy explains how Council will handle, store and use the personal and health information it collects about individuals, and how individuals can access and correct their personal information, or complain about possible privacy legislation breaches.

Personal information includes any information or opinion that is recorded in any form about an identifiable individual. Health information includes information about health, disability, health service information, or genetic information about an identifiable individual. In a small municipality it may not be necessary to name an individual for them to be identified, because the information itself might clearly identify them.

### **Issues**

The development of an Information Privacy Policy is recommended by the Office of the Victorian Information Commissioner (OVIC) to assist organisations in meeting their legal obligations.

A review of all Local Government Privacy Policies was undertaken by OVIC in 2019. A number of recommendations were issued following this review and Council has previously updated the Policy to reflect these recommendations from OVIC.

The current review identified only minor administrative changes to the policy, including the removal of Public Registers from the policy. This requirement is no longer legislated in the *Local Government Act 2020*. A new two-year review cycle has been implemented for this policy which reflects OVIC recommendations.

### **Policy and Legislative Context**

This policy has been developed in accordance with the requirements of the PDP Act, the HR Act, and recommendations and guidance from the OVIC.

The Information Privacy Policy Review is also in keeping with the commitments in the Council Plan 2021-2025:

Theme Five - Community Leadership  
Having strong governance practices

### **Internal / External Consultation**

This is an existing policy which has been reviewed by the Human Resources and Risk Department.

A Gender Impact Assessment was undertaken to ensure that the policy meets the needs of all genders, particularly where intersectionality overlaps with gender.

### **Financial and Resource Implications**

The implementation of this policy is not expected to incur any financial costs or other resourcing issues.

**Options**

Council may adopt the Information Privacy Policy as presented or with amendments.

**Conclusions**

All recorded personal information held by Council is subject to legislated privacy provisions. This policy provides guidance to Council officers and Councillors about how to manage personal information and also how a complaint about a potential privacy breach may be made.

**RECOMMENDATION - 9.5**

**That Council:**

- 1. Revokes the Information Privacy Policy dated March 2020**
- 2. Adopts the Information Privacy Policy dated September 2023**

# Information Privacy

Corangamite Shire

September 2023



**CORANGAMITE  
SHIRE**

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# Council Policy

## Information Privacy

### 1. Introduction

Corangamite Shire Council (**Council**) collects and holds personal and health information about individuals. This includes information about ratepayers/residents, and council employees, contractors or volunteers.

The *Privacy and Data Protection Act 2014* (Vic) (**PDP Act**) regulates how the Victorian public sector, including councils, collect and handle personal information.

Council is committed to full compliance with its obligations under the PDP Act and the *Health Records Act 2001* (Vic) (**HR Act**). In particular, Council will comply with the Information Privacy Principles (**IPPs**) and Health Record Principles (**HRPs**) contained in the PD Act and HR Act respectively.

### 2. Purpose

The *Local Government Act 2020* defines the role of a Council as:

The role of a Council is to provide good governance in its municipal district for the benefit and well-being of the municipal community.

Council believes that protection of an individual's privacy is a key part of its commitment towards accountability and integrity, and that the responsible handling of personal and health information is a key aspect of good governance.

The purpose of this Information Privacy Policy is to inform individuals about Council's obligations and privacy practices, including:

- how Council will collect, store, use and disclose the personal information of individuals;
- how individuals can access their personal information and correct inaccuracies; and
- how an individual can complain about possible breaches of the PDP Act.

### 3. Scope

This policy applies to all employees, contractors, volunteers, and councillors of Council. The Policy covers all personal information held by Council or any contractors providing services on behalf of Council.

### 4. Relationship to other laws

Section 6 of the PDP Act provides that if a provision of the PDP Act relating to an IPP is inconsistent with a provision made by or under any other Act, then the other provision prevails. This means that if something is required or authorised under the *Local Government Act 2020* (Vic) (**the Act**), then the provisions of the PDP Act do

not apply. Nothing in the PDP Act affects the operation of the *Freedom of Information Act 1982* (Vic).

## **5. Definitions**

**Health information** is broadly defined in the HR Act to include information or an opinion about:

- the physical, mental or psychological health of an individual;
- the disability of an individual;
- an individual's expressed wishes for future provision of health services;
- a health service provided, or to be provided, to an individual,

that is also 'personal information' as defined in the HR Act.

It also includes other 'personal information' as defined in the HR Act:

- collected to provide, or in providing, a health service;
- collected in connection with the donation or intended donation by an individual of his or her body parts, organs or body substances; or
- genetic information about an individual in a form which is or could be predictive of the health of the individual or any of his or her descendants.

Health information does not include information about an individual who has been deceased for more than 30 years.

**Health Service** is defined in the HR Act, and includes an activity performed in relation to an individual to provide a disability service, palliative care service or aged care service.

**HPPs / Health Privacy Principles** are the principles set out in the HR Act that regulate the collection and handling of health information.

**IPPs / Information Privacy Principles** are the principles set out in the PDP Act that regulate the handling of personal information.

**Personal Information** means information or an opinion (including information or an opinion forming part of a database), that is recorded in any form and whether true or not, about an individual whose identity is apparent, or can reasonably be ascertained, from the information or opinion, but does not include information of a kind to which the HR Act applies. This includes information Council has collected in any format including correspondence, in person, photographic, video, by telephone, and by electronic means such as via our website or on social media, including personal information Council has sourced from third parties.

**Privacy Officer** is the contact person at Council to receive and handle complaints about possible breaches of privacy.



**Public Register** means a document held by a council and open to inspection by members of the public by force of a provision made by or under an Act other than the *Freedom of Information Act 1982* (Vic) or the *Public Records Act 1973* (Vic).

**Sensitive Information** is information or an opinion about an individual's:

- racial or ethnic origin;
- political opinions;
- membership of a political association;
- religious beliefs or affiliations;
- philosophical beliefs;
- membership of a professional or trade association;
- membership of a trade union;
- sexual preferences or practices; or
- criminal record,

that is also personal information.

## **6. Policy Detail**

Council has implemented practical measures and takes all reasonable steps to ensure that the use and disclosure of personal information and health information is consistent with privacy laws and community expectations.

Where personal information and health information has been collected and needs to be passed on to others who are engaged to provide services on the Council's behalf, or where non-Council staff are authorised by the Council to collect information, analyse it or deliver services, those involved will be required to treat the information in the same way that the Council does.

Councillors and officers are required to deal with personal information and health information in compliance with the IPPs or HPPs. Councillors and officers do not have unrestricted access to personal information held by Council, and they do not have an unrestricted right to use and disclose such information.

In particular, personal information held by Council must not be used for a councillor or officer's own personal or business purposes, outside of his or her functions as a councillor or officer. If councillors or officers do use personal information in breach of the IPPs, they may be individually liable and their actions may mean that Council is also liable.

## **7. Relevant legislation and other material**

The primary legislative obligations applying to the Council's treatment of personal information and health information are contained in the Victorian Government's PDP Act and the HR Act. Other relevant legislation, guidelines and sources are listed below:

- Victorian Charter of Human Rights and Responsibilities 2006

- *Health Services Act 1998* (Vic)
- *Freedom of Information Act 1982* (Vic)
- *Public Records Act 1973* (Vic)
- *Surveillance Devices Act 1999* (Vic)
- *Occupational Health and Safety Act 2004* (Vic)
- Office of the Victorian Information Commissioner website

## **8. The Information Privacy Principles**

Privacy legislation prescribes a number of IPPs that Council is required to comply with to promote and ensure the fair and responsible collection and handling of personal information and health information. The IPPs applicable to Council are as follows:

- Information Privacy Principle 1 – Collection
- Information Privacy Principle 2 – Use And Disclosure
- Information Privacy Principle 3 – Data Quality
- Information Privacy Principle 4 – Data Security
- Information Privacy Principle 5 – Openness
- Information Privacy Principle 6 – Access And Correction
- Information Privacy Principle 7 – Unique Identifiers
- Information Privacy Principle 8 – Anonymity
- Information Privacy Principle 9 – Trans-Border Data Flows
- Information Privacy Principle 10 – Sensitive Information

Council will conform with the privacy principles contained in the PDP Act, in the following ways:

### **1. Collection**

Council will only collect personal information or health information that is necessary for the performance of its functions. For example, Council may collect personal information in the form of fleet trip data (such as vehicle behaviour and geographic location) to enable Council, among other things, to ensure it is complying with its obligations under occupational health and safety legislation.

In some instances Council is required by law to collect personal information or health information. Council will only collect sensitive information where the individual has consented or as permitted under a relevant Act.

The information provided may be used for purposes including but not limited to the following:

- To engage or manage employees (including prospective employees), volunteers, or contractors.

- To address issues arising in respect of departing or former employees, volunteers or contractors.
- To make contact where it is necessary in order to provide services requested.
- To make contact where it is necessary to resolve issues relating to our services or functions.
- To make contact prior to a meeting to confirm details.
- To provide material concerning Council initiatives and programs when information is supplied for this purpose.
- To facilitate the collection of Council fees and charges.
- To enable payment for Council-provided goods and services.
- To enable Council to undertake its law enforcement functions.
- To aid community safety.

## **2. Use and Disclosure**

Council will not use or disclose personal information or health information either externally or internally except for the purpose it was collected, unless it is for a related purpose and a person would reasonably expect this to occur such as, but not limited to:

- To Council's contracted service providers who manage the services provided by Council, including waste collection.
- To individuals for the purpose of serving a notice to fence as required by the Fences Act.
- To Council's professional advisers, including auditors and lawyers.
- To an immediate family member of the individual for emergency reasons.
- Where appropriate under another Act, including the *Freedom of Information Act 1982* (Cth).
- To police, fire or state emergency departments for emergency or law enforcement purposes.
- Where an individual's consent has been given.
- Where Council is required to do so by law, for example, where Council is required to share information to provide a safe workplace in accordance with occupational health and safety.

Access to information will always be on a 'need to know' basis.

## **3. Data Quality**

Council will take reasonable steps to make sure that the personal information or health information it collects, uses or discloses, is accurate, complete and up-to-date. For example, where practical, Council will obtain information directly from an individual (rather than through secondary data sources) or seek verification from an individual, in order to avoid any deficiencies or inaccuracies in second-hand information.

Individuals can amend any personal information they have supplied to Council. Details on how to do this are explained under Information Privacy Principle 6.

#### **4. Data Security**

Council will endeavor to maintain a secure system for storing personal information or health information, for example, by carrying out regular assessments of data security risks and ensuring electronic equipment (such as computers and portable devices) on which such information is stored are password secured or encrypted.

Council will also maintain operational policies and procedures to protect personal information or health information from misuse and loss and from unauthorised modification or disclosure. Council will dispose of personal information and health information where it is no longer necessary to fulfill the purposes for which the information was collected or as required by law.

Council will take all reasonable steps to destroy or permanently de-identify records if they are no longer required. Destruction will be in accordance with disposal schedules of the *Public Records Act 1973* (Vic).

#### **5. Openness**

Council will make its policies relating to the management of personal information or health information available and accessible through publishing this policy on our website and intranet.

Council will, on request, take reasonable steps to provide individuals with general information on the types of personal information or health information it holds and for what purposes it collects, holds, uses and discloses that information.

#### **6. Access and Correction of Personal Information**

Individuals have a right to seek access to their personal information and health information and make corrections. Access and correction will be handled under the *Freedom of Information Act* (Vic). Some limits may apply where particular circumstances prevent Council from releasing information, for example, where access to the information would pose a serious and imminent threat to the life or health of an individual.

If personal information or health information is inaccurate, incomplete, misleading or out of date, the individual may request Council to correct this information. Council will take all reasonable steps to correct this information, for example, Council may discuss with an individual the alternative ways of noting any discrepancy regarding the accuracy of the information in a way that satisfies the needs of both parties (i.e. by deletion, amendment or addition).

#### **7. Unique Identifiers**

Council will not assign, adopt, use, disclose or require a unique identifier from a person unless it is necessary to conduct normal business operations or the Council is required to do so by law. For example, Council may require the disclosure of a unique identifier such as an individual's tax file number to enable it to comply with its obligations under tax legislation.

## **8. Anonymity**

Where lawful and practicable, Council will give an individual the option of not identifying themselves when supplying information or entering into transactions with it. In circumstances where anonymity would impede the ability of the Council to properly provide a service, Council will ensure that individuals are aware of any limitations to services if the information required is not provided.

## **9. Trans-Border Data Flows**

While Council staff usually handle personal information or health information, Council may outsource some of its functions to third parties. For example, Council may engage a contractor to conduct a survey to review a council service such as Family Day Care. This may require a contractor to collect, use or disclose certain personal information or health information. It is Council's intention to require contractors to comply with the PDP Act in all respects. Personal information will not be transferred outside Victoria unless the recipient of the information is subject to privacy standards that are consistent with the IPPs, with consent, or in other limited circumstances. The privacy protections must travel with the information.

## **10. Sensitive Information**

Council will not collect sensitive information about an individual except for specific circumstances. For example, Council may collect sensitive information if the individual has consented, or if the collection is required by law.

## **9. The Health Privacy Principles**

The HPPs applicable to Council are set out in full in the HR Act under the following headings:

1. Collection;
2. Use and disclosure;
3. Data quality;
4. Data security and data retention;
5. Openness;
6. Access and correction;
7. Identifiers;
8. Anonymity;
9. Transborder data flow;
10. Transfer or closure of the practice of a health service provider; and
11. Making information available to another health service provider.

If Council discontinues a health service it will give notice of the closure to past service users.

If the Council is requested to make a person's health information available to another health service provider, Council will comply with the request, basing its procedures on the requirements of the HR Act.

## **10. Role of Privacy Officer**

The Privacy Officer/Health Records Officer (**Privacy Officer**) at Council handles enquiries, complaints or adjustments regarding personal or health information. Written requests for information will be responded to by the Privacy Officer unless the request is covered by the *Freedom of Information Act 1982* (Vic). Requests under this Act will be responded to in accordance with legislation and generally within 45 days.

Complaints can be directed to Council's Privacy Officer in the first instance.

## **11. Complaints**

Complaints relating to Council's use of personal information or health information should be directed to:

Privacy Officer  
Corangamite Shire Council  
PO Box 84  
Camperdown Vic 3260

Telephone: (03) 55 937 135  
Facsimile: (03) 55 932 695  
E-mail: [shire@corangamite.vic.gov.au](mailto:shire@corangamite.vic.gov.au)

or in person at 181 Manifold Street Camperdown

Complaints will be investigated and a written response will be provided as soon as possible (but Council will endeavour to respond to all complaints within 45 days). If an individual is not satisfied with the way in which Council handles information or deals with a complaint, a formal complaint can be made to the Commissioner for Privacy and Data Protection (or Victorian Health Complaints Commissioner in relation to health records).

## **12. Surveillance Devices**

Council will only use, install and maintain tracking devices, including GPS and camera devices, in its vehicles and plant in accordance with the *Surveillance Devices Act 1999* (Vic) and Council's relevant policies (including this policy, the Plant and Vehicle GPS Policy and the Light Vehicle Fleet Policy).

For further information in relation to the data collected by Council via tracking devices, the way in which this data may be used, and how this data can be accessed, please refer to Council's Vehicle GPS Policy.

## **13. Human Rights**

It is considered that this policy does not impact negatively on any rights identified in the *Charter of Human Rights and Responsibilities Act 2006* (Vic).

## **14. Gender Impact Assessment undertaken**

The *Gender Equality Act 2020* requires Council to undertake Gender Impact Assessments when developing or reviewing any policy, program or service which

has a direct and significant impact on the public. A Gender Impact Assessment has been undertaken and it is considered that the policy meets the needs of people of different genders, addresses gender inequality, and promotes gender equality.

#### **15. Review Date**

This policy will be reviewed as required by legislative amendments, or no later than two years from the date of its adoption.

## 9.6 2023-2024 Road Sealing Contract

Directorate: Works and Services

Author: John Kelly, Manager Assets Planning

Previous Council Reference: Nil

### Attachments:

1. Under Separate Cover - Tender Evaluation Report - 2023-2024 Sealing Contract [9.6.1 - 6 pages]
2. Under Separate Cover - List of Lowest Tender Prices - 2023-2024 Sealing Contract [9.6.2 - 2 pages]
3. Under Separate Cover - Declarations of No Conflict of Interest - Contract No. 2024003 [9.6.3 - 3 pages]

### Declaration

Chief Executive Officer – David Rae

In providing this advice to Council as the Chief Executive Officer, I have no interests to disclose in this report.

Author – John Kelly

In providing this advice to Council as the Manager Assets Planning, I have no interests to disclose in this report.

### Summary

This report seeks to award the contract for sealing of various local roads throughout Corangamite Shire and Warrnambool City in 2023-2024 which is a collaborative tender between the two municipalities.

### Introduction

Council maintains 914 km of sealed roads. These roads require periodic sealing to maintain surface condition and preserve the underlying road pavement.

Following on from a successful collaboration between Corangamite Shire and Warrnambool City Council over the last eight years, a collaborative approach has again been undertaken in 2023-2024 to share resources and have the annual sealing programs for both municipalities done under one contract for the purpose of improving efficiencies and reducing costs.



## Issues

Corangamite Shire's resealing program this year is expected to cover 66km of roads, which is approximately 7% of the sealed road network.

Nomination of the roads for the sealing contract has been based on the data collected from road surface condition assessments undertaken throughout the Shire.

Recent on-site inspections by Council officers have taken place to confirm that the nominated roads for the sealing program are still appropriate and to prepare a default sealing design for each road for the tender documents.

Council has undertaken a competitive tender process to recruit a suitably qualified and experienced contractor to undertake resealing works on the nominated roads. Five tenders have been submitted for the resealing works on various local roads in Corangamite Shire and Warrnambool City Council in 2023-2024. Four tenders were deemed compliant, and all four tenderers are experienced contractors who are prequalified for road surfacing works with the Department of Transport. A fifth tenderer submitted a non conforming tender offering an alternative microsurfacing treatment in lieu of the specified sprayed seal treatment for all road jobs. This submission was not considered as it was non-conforming and as the material proposed for the jobs was both inappropriate and not cost effective.

There is a variance of 29% between lowest and highest tender prices. The lowest price submission is from Inroads.

A panel comprising Council staff from both Corangamite Shire and Warrnambool City Council undertook an independent evaluation of the tender submissions in accordance with Council's Procurement Policy and with the specified criteria. A panel meeting was held to validate the evaluations, aggregate the scores and provide a recommendation of award for Council's resolution. An aggregate of the panel's agreed scores for each of the conforming tender submissions, against the criteria with applied weighting for the evaluation, is provided in Table 1 below.

	<b>Tender Price (exc GST) \$</b>	<b>Financial Benefit</b>	<b>Experience, Past Performance</b>	<b>Quality Assurance</b>	<b>Local Content</b>	<b>Weighted Score</b>
<b>Weighting</b>		<b>55%</b>	<b>20%</b>	<b>20%</b>	<b>5%</b>	
<b>Contractor</b>	<b>Scores</b>					
<b>Inroads</b>	2,761,820	55	17	20	0.7	92.7
<b>Tenderer 2</b>	2,965,514	51.2	17	20	0.6	88.8
<b>Tenderer 3</b>	3,281,657	46.3	14	20	1.6	81.9
<b>Tenderer 4</b>	3,562,264	42.6	14	20	0.1	76.7

**Table 1: Aggregated Tender Submission Assessment**

Local content, defined as within the Corangamite Shire and Warrnambool City Council, was evident in all tender submissions in varying degrees with the contractors advising of their intentions of purchasing accommodation, meals and fuel locally for their crews during the period of works.

Tenderers had similar assessment ratings in relation to the other criteria of construction experience, past performance and quality assurance.

A Technical Evaluation Report which provides further detail on the assessment of tenderers is attached under separate cover.

It is considered that value for money is best achieved for both municipalities from the tender submitted by Inroads at a price of \$2,761,820.00 (plus GST).

### **Policy and Legislative Context**

This report is in keeping with the commitments in the Council Plan 2021-2025:

Theme One - A Connected Community  
Roads that are fit for purpose

The contract for the sealing of various local roads in 2023-2024 was advertised for public tender, as required under the Local Government Act 2020 and Council policy, as it is a purchase greater than \$250,000 (inc GST).

### **Internal / External Consultation**

An agreement has been made between Warrnambool City Council and Corangamite Shire for the 2023-2024 sealing works in these municipalities to be done under one contract. Warrnambool City Council has agreed to Corangamite Shire engaging a contractor to carry out both municipalities' sealing works. Further approval is not required from Warrnambool City Council prior to the award of the sealing contract.

Tenders were invited for these works by way of newspaper advertisements in August 2023. Tenderers were able to register on Council's tendering portal eProcure and then download their set of tender documentation. The tender documents were downloaded by 17 companies.

### **Financial and Resource Implications**

The current available budget for the sealing works in Corangamite Shire this financial year is \$2,179,000.

Based on the tender price from Inroads, the cost to complete the Corangamite Shire component of the 2023-2024 sealing contract including a proportional amount of provisional items is \$2,139,404 which is \$39,596 under budget. The cost for the Warrnambool City Council component of the works is within that municipality's budget.

In previous years when the tendered amount has been less than budget, Council has made the following decisions based on the financial position of the organisation and condition of the sealed road network:

- During the 2000s on at least two occasions, Council decided to increase the sealing program area to the full amount of the budget to lift overall road condition
- In the 2012-2013 and 2014-2015 budgets, Council decided to direct the savings to general revenue in light of cost pressures on the organisation and the stabilisation of the sealed road condition.
- A condition of the Federal Government's Roads to Recovery current funding allocation is that the Council spends at least \$6m of its own expenditure on road construction and maintenance. As a result, savings from the 2015-2016 to 2020-2021 sealing programs inclusive were put towards other road maintenance activities, to meet the above condition.

The sealing prices obtained in 2023-2024 have decreased 6.5% compared with those in 2022-2023. This correlates with the approximate 7% decrease observed in the price of bitumen/tonne in the last 12 months based on the Australian Bureau of Statistics (ABS) price index for bitumen.

The lowest priced tenderer, Inroads, is a recognised sealing contractor in the market. Inroads satisfactorily delivered the shires' joint sealing programs consecutively from 2017-2018 to 2020-2021 inclusive with minimal rework required. Inroads had a good working relationship with both councils during that period. The contract will be awarded on the basis of a two-year defects liability period.

Council's sealed road network remains in a stable condition in line with its overall strategy of maintaining the network at current or improved standards. This has been validated from the satisfactory results from the condition assessment of Council's sealed road network in 2020. These results highlighted that 99% of Council's local sealed road network was in adequate condition.

### Options

Council has the option to award the tender to Inroads as recommended or to select an alternate tenderer.

Should Council opt to proceed with awarding the contract to Inroads, Council can choose to allocate the \$39,596 saving on budget, as follows:

1. Increase the 2023-2024 sealing program area with the next highest priorities, to bring the total cost up to the budget of \$2,179,000.

2. Maintain the 2023-2024 sealing program at the tendered amount and realise the saving on budget. The savings would be directed to general revenue and improve the organisation's financial position.
3. Maintain the 2023-2024 sealing program at the tendered amount and put the savings to other road maintenance activities this financial year. This option is preferred by Council officers as it will enable the requirements of the Roads to Recovery funding program described above to be met.

### **Conclusions**

The sealing contract has been tendered and evaluated in accordance with Council policy and the evaluation criteria. It is considered that the best overall value for Council is provided from the tender submitted by Inroads. Warrnambool City Council has been involved with the tender evaluation process and supports this recommendation.

### **RECOMMENDATION - 9.6**

#### **That Council:**

- 1. Awards Contract No. 2024003 - Sealing of Various Local Roads throughout Corangamite Shire and Warrnambool City in 2023-2024 to Inroads for the contract sum of \$2,761,820.00 plus GST.**
- 2. Affixes the Common Seal of Council to the contract.**
- 3. Uses a saving on budget of \$39,596 for road maintenance activities to ensure Roads to Recovery funding requirements are met.**
- 4. Authorises the CEO to approve variations to the contract sum that are up to his delegation level and that within budget.**
- 5. Delegates to the CEO authority to approve any variations to the contract requested by Warrnambool City Council.**

## 9.7 Transfer of Council Managed Land to GORCAPA

Directorate: Works and Services

Author: Jarrod Woff, Manager Facilities and Recreation

Previous Council Reference: Nil

Attachments:

Nil

### Declaration

Chief Executive Officer – David Rae

In providing this advice to Council as the Chief Executive Officer, I have no interests to disclose in this report.

Author – Jarrod Woff

In providing this advice to Council as the Manager Facilities and Recreation, I have no interests to disclose in this report.

### Summary

The Great Ocean Road Coast and Parks Authority (the Authority) was established on 1 December 2020 to deliver better protection and management of the iconic coast and parks of Victoria's Great Ocean Road.

This report provides an update on the transition status of Crown Land, managed by Council and other bodies, to the Great Ocean Road Coast and Parks Authority.

### Introduction

The Authority and Department of Energy, Environment, and Climate Action (DEECA) have been working with Council collaboratively to ensure a successful transition of land management.

There are four parcels Council currently manage under delegation from DEECA to be transferred to the Authority whilst the Port Campbell Public Purpose Reserve will remain under Council management.

## Issues

Corangamite Shire is the responsible management authority for a number of Crown land parcels in the south of the shire. As part of the reform, there are four parcels that are currently managed by Council that have been identified for transfer to the Authority. These parcels are outlined in the table below;

Description	Target transfer date	Area (hectares)
Cnr GOR and PC-Cobden Rd	1/11/2023	0.201
Headland reserve	1/11/2023 (TBC)	1.590
War memorial / car park	1/11/2023	0.357
Old GOR on headland	TBC	Survey to be completed

**Table 1. DEECA parcels managed by Council for transfer**

In addition to the parcels above, Council is also the responsible authority for the Port Campbell Public Purpose Reserve and has delegated management to a Community Asset Committee (CAC) under Section 65 of the *Local Government Act 2020*.

The facilities that sit on the Port Campbell Public Purpose Reserve are the skate park, public toilets, playspace, tennis courts, BBQ and shelter, community arts space and pathway connecting Morris and Hennessey streets.

The Reserve provides important community infrastructure which supports a range of community activities, events and connectivity. Under the current arrangement, Council is responsible for asset management and maintenance of the Reserve. The role of the CAC is to oversee the management of the Reserve on behalf of Council including to promote use of the facility and support its development as a community asset.

The transfer of this parcel to the Authority would not overly impact community connectivity and active recreational use of the space, however there was a possibility that it could impact events with permit requirements imposed and the unknown of capital investment back into maintaining the assets to the current standard.

In addition to the Port Campbell Public Purpose Reserve, the Port Campbell Museum is also in this vicinity, with a DEECA committee of management appointed to oversee the operations of the reserve.

DEECA has since reviewed the parcel and identified that they should be left in the current arrangements as they are locally important community infrastructure rather than supporting tourism associated with the Great Ocean Road coast and parks.

Council has agreed the best outcome for the community is for the current management arrangements to remain. Council, with the CAC will continue to assume control of recurrent operations and renewal of community infrastructure assets to ensure they remain fit for purpose. The current management arrangement of the Port Campbell Museum will also remain.

Further to the Crown land that Council manages, there are a number of parcels that are overseen by other Crown land managers such as Parks Victoria and Crown land Committees of Management.

DEECA and the Authority are working with relevant Crown land managers to oversee the transfer of these Crown land parcels. These parcels may have a direct or indirect impact on Council services, table 2 below highlights the parcels and potential impacts on Council;

Asset	Comments
Port Campbell Recreation Reserve	Community facility, used for childcare services, recreational purposes and includes camping ground
Princetown Recreation Reserve	Community facility, used for recreational purposes, includes township playground and camping ground
Port Campbell Caravan Park	Visitor Information Centre under lease agreement
Port Campbell Surf Life Saving Club	Community facility
Port Campbell Transfer Station	Includes lease agreement with Council
Port Campbell Rifle Range	Community facility

**Table 2. DEECA parcels managed by others**

The lease agreements will be worked through with Council officers and the Authority as the transfer process continues.

### Policy and Legislative Context

Council is the delegated land manager from DEECA under the *Crown Land (Reserves) Act 1978* for a number of parcels throughout the Corangamite Shire.

The Great Ocean Road Coast and Parks Authority (the Authority) is established by the Great Ocean Road and Environs Protection Act 2020 (GOREP Act) to protect, conserve, enhance and manage public land and coastal assets within the Great Ocean Road Coast and Parks.

The legislation appoints the Great Ocean Road Coast and Park Authority as a lead agency and specifies that on the transfer day:

- All assets and liabilities held by a Responsible Entity vest in the Authority (Principal Act 2020, Part 7, s70)
- Any lease, licence or permit granted by a Responsible Entity is taken to be granted by the Authority (Principal Act 2020, Part 7, s71).

This report is in keeping with the commitments in the Council Plan 2021-2025:

Theme Five - Community Leadership

Having strong governance practices

### **Internal / External Consultation**

An engagement plan has been developed by the Authority to ensure that the relevant land managers and the community are kept informed as to the parcels being transferred and timelines.

### **Financial and Resource Implications**

It is expected that the Authority will take over all ongoing costs of the parcels identified for transfer, which includes short, medium and long term capital and operating costs.

An agreement between Council and the Authority for Council to provide maintenance services of the land parcels for transfer is under development for the period until such time the Authority have a presence and take over maintenance.

### **Options**

Council can receive and note the status update as provided or seek additional information from the Authority.

### **Conclusions**

The Great Ocean Road Coast and Parks Authority (the Authority) has been established to protect, conserve, enhance and manage public land and coastal assets within the Great Ocean Road Coast and Parks. There are four parcels that have been identified for transfer to the Authority that are currently managed by Council on behalf of the State Government.

The transfer process has been worked on collaboratively between DEECA, the Authority and Council to ensure a smooth transition. Council will continue to manage the Port Campbell Public Purpose Reserve as a key community asset.



**RECOMMENDATION - 9.7**

**That Council receives and notes the status update regarding the transfer of Council managed Crown land to the Great Ocean Road Coast and Parks Authority.**

## 9.8 Authorisation of Payment for Cumulative Spend for Transfer Station Civil Works to allow Glass Receptival

Directorate: Sustainable Development

Author: Lyall Bond, Manager Environment and Emergency

Previous Council Reference: Nil

Attachments:

Nil

### Declaration

Chief Executive Officer – David Rae

In providing this advice to Council as the Chief Executive Officer, I have no interests to disclose in this report.

Author – Lyall Bond

In providing this advice to Council as the Manager Environment and Emergency, I have no interests to disclose in this report.

### Summary

The purpose of this report is to seek Council approval for the payment of civil works that have been carried out at Council Transfer Stations. The civil works relate to new retaining walls and concrete pads for the acceptance and handling of glass recyclables.

### Introduction

Greencon were initially engaged to undertake works at Council Transfer Stations through a Request for Quote (RFQ) process. These works have been altered and adjusted over the past year to facilitate the use of improved collection infrastructure, which is to be provided as part of the Transfer Station glass recyclables, service improvements. The State Government mandated that access to glass collection services be provided for all Victorians by 2027. This project ensures Council complies with this directive.

Changes to the scope of works during the project due to OH&S requirements has resulted in a breach of Council's Procurement Policy, where the works (after several variations) now exceed the CEO delegation.

Due to the progressive nature of the glass receival service upgrade project, over multiple financial years, the exceedance has been identified after the majority of the works had been completed by the contractor.

Council officers are therefore seeking a resolution from Council to allow payment to the contractor, Greencon for the completed civil works which relate to new retaining walls and concrete pads at Council Transfer Stations, for the acceptance and handling of glass recyclables.

### **Issues**

In 2020-2021 Council was successful in obtaining \$343,000 funding from the State Government through the Transfer Station Upgrade Fund, for upgrades to six Council Transfer Stations, to facilitate the acceptance and management of glass recyclables from the community.

In 2021-2022 Council initiated a RFQ process to undertake civil construction works at all six Council Transfer Station sites. The initial RFQ process failed to obtain a suitable contractor who could complete the works within the allocated timeframe. Further discussions were undertaken with Greencon who were then engaged through the RFQ Process in the 2022-2023 financial year. The quote was accepted with a flexible delivery schedule and for a total lump sum of \$165,550 (inc. GST).

At this time, Council also undertook a tender process for Transfer Station Skip Bin services which aligned with the collection of glass and recyclables from each of the transfer stations. The contract specifically provided for newly constructed 18m<sup>3</sup> skip bins to allow for glass collection.

The scope of the grant funded works changed in the 2022-2023 financial year with the removal of the outright purchase of bin infrastructure and a project variation was approved which reduced the grant amount to \$319,000.

Once the new skip bin contract commenced and the first glass bin pad was completed, a skip was delivered to site. This revealed that due to the height of the new skips and the weight of glass containers, there was an OH&S manual handling safety issue, which needed to be addressed and remedied.

It was determined that the most appropriate solution to resolve this issue was to vary the existing scope of works from concrete pads, to retaining walls with bins located lower than the unloading area.

Greencon were then instructed to design and implement the altered scope of works at five of the six sites. This led to an increase in the works as they were now not only installing concrete pads, but also designing and building, retaining walls and foundations. The works timeframes had also been extended due to competing priorities with Greencon's other projects and the works are only nearing completion now.

The project has also been time sensitive as the State Government have maintained strict funding timelines and reporting requirements. This, in addition to the fact that Council had already engaged Greencon to undertake certain works, did not allow sufficient time to readvertise the works. This, combined with the progressive nature of the works at each site and on-going scope alterations, which were then able to be delivered by the same contractor, hampered the ability to fully capture the level of the expenditure and cost increases.

The total expected expenditure of the works is now confirmed to be \$290,190.67 (inc. GST) and the total cumulative spend exceeds the CEO's delegation.

### **Policy and Legislative Context**

This report is in keeping with the commitments in the Council Plan 2021-2025:

Theme One - A Connected Community

Infrastructure that enables industry and business growth

Theme Three - A Healthy, Active and Resilient Community

Access and inclusion is improved

Theme Four - Improving Our Environment

Providing high quality waste services, including sustainable management of the regional landfill at Naroghid

Theme Five - Community Leadership

Having strong governance practices

Ensuring that we maintain our strong financial position

### **Internal / External Consultation**

Ongoing internal consultation has occurred with Corporate and Community Services Procurement and Finance Team regarding the project cost variation and the ability for the project to remain within the funding amount provided by State Government.

### **Financial and Resource Implications**

Final works and invoices have been received for this project totaling \$290,190.67 (inc. GST). The total cost of this project will remain within the funding allocation from the State Government, therefore, there will be no additional financial costs incurred by Council.

### Options

It is recommended that Council approve payment of the invoices associated with civil works at Council Transfer Stations and report the procurement policy exceedance to the Audit and Risk Committee.

### Conclusions

The type and cost of infrastructure required to enable glass recycling to be received at Council's Transfer Stations has changed over the life of the grant funded project. These changes are due to a range of factors including the new bins to be used at each site, the duration of the project and the capability of the service provider to undertake the range of work required, when projects variations occurred.

The need for variations throughout the project has resulted in a cumulative spend that has exceeded the RFQ threshold. The project should therefore have been procured through a tender process. As the works have already been completed, the matter will be reported to the Audit and Risk Committee. The report also requests payment is made to Greencon for the already completed works to the value of \$290,190.67 (inc. GST).

### RECOMMENDATION - 9.8

**That Council approve the payment of \$290,190.67 (inc. GST) for invoices submitted by Greencon for works that have already been completed at Council Transfer Stations.**

## 9.9 Strategic Planning Consultant Procurement

Directorate: Sustainable Development

Author: Aaron Moyne, Manager Planning and Building Services

Previous Council Reference: Nil

Attachments:

1. CONFIDENTIAL REDACTED - Kristen Wilkes\_ Fee Proposal 060923 (002)  
[9.9.1 - 1 page]

Pursuant to sections 3(1) and 66(5) of the *Local Government Act 2020* the Chief Executive Officer has designated this report and its attachments as confidential on the grounds that it contains private commercial information, being information provided by a business, commercial or financial undertaking that—

- (i) relates to trade secrets; or
- (ii) if released, would unreasonably expose the business, commercial or financial undertaking to disadvantage.

In particular the report contains information regarding commercial contracts for ongoing strategic planning and project management services.

### Declaration

Chief Executive Officer – David Rae

In providing this advice to Council as the Chief Executive Officer, I have no interests to disclose in this report.

Author – Aaron Moyne

In providing this advice to Council as the Manager Planning and Building Services, I have no interests to disclose in this report.

### Summary

The purpose of this report is to seek Council's approval for the contract variation and extension of Kristen Wilkes, to provide continued strategic planning and project management services to Council.

### Introduction

Ms Wilkes was initially engaged through recruitment consultancy, Planned Resources, via a procedural exemption in April 2022 to provide strategic planning and project management services to Council. A procedural exemption was used then, following earlier unsuccessful market testing for a strategic planner during COVID-19, at a point in which recruitment was increasingly difficult and there was an immediate need for resources.

In October 2022, a direct contract was entered into with Ms Wilkes after she left the recruitment consultancy and established herself as a sole trader. This was approved via a procedural exemption by the Director Sustainable Development on an hourly rate basis, with an increase in the hourly rate deemed appropriate based on the scope and complexity of the strategic planning and project management work being undertaken.

The procurement approval was appropriate and justified at the time for a variety of reasons including:

- Complexity of services provided
- Value for money
- Professional services unsuitable for tendering
- Advantageous time-limited conditions
- Support from original supplier.

Ms Wilkes has now been directly engaged by Council as a sole trader providing specialised consultancy services for almost one (1) year. As of 11 September 2023, cumulative payments total \$140,300.93.

Whilst the CEO has delegation to approve payments up to \$250,000 (including GST), Council approval is required in accordance with Council's Procurement Policy, as the total purchase is likely to exceed the CEO's delegated authority. This is based on current and upcoming strategic planning work to be undertaken.

### Issues

Ms Wilkes was initially engaged by Council to provide strategic planning support to prepare and deliver the Camperdown Production Precinct Servicing Master Plan and other relevant strategic projects. Since her initial engagement, these services have expanded as the nature of Council's strategic planning and project delivery work program has evolved.

In the past financial year alone, Ms Wilkes has assisted Council in:

- Preparation of the Camperdown Production Precinct Servicing Master Plan (ongoing) and upcoming implementation actions
- Grow Corangamite: Sustaining our Agricultural Future (scoping study) and progression towards strategy preparation
- Development of the project brief and project management of the Skipton Structure Plan (ongoing)
- Planning scheme amendment preparation for:
  - Unlocking Housing Simpson and Timboon
  - Cobden Structure Plan
  - Proponent-led amendment requests

- Residential Land Review implementation and leading delivery of the Terang Development Plan Review (ongoing)
- Industrial Land Strategy review
- Preparation of the project brief for the Timboon Precinct Plan
- Planning Scheme Review implementation
- Development of the strategic planning work program and upcoming structure plans

Ms Wilkes has acquired significant project knowledge, intellectual property and understanding through her work with Council which justifies the need for previous procedural exemptions and to not undertake a new tender process for her professional services.

Moving ahead, Ms Wilkes will play a key role in the delivery of Council's strategic planning work program, with a focus placed on project development and implementation, including funding opportunities and other relevant actions consistent with Council's strategic priorities. Other services will also be delivered which supports broader Council goals and planning service delivery.

To enable the efficient administration of Ms Wilkes' professional services to Council, a payment delegation threshold should be considered to ensure that, if reached, Council can further review to ensure it is getting value for money.

### **Policy and Legislative Context**

This report is in keeping with the commitments in the Council Plan 2021-2025:

Theme One - A Connected Community

Infrastructure that enables industry and business growth

Infrastructure and services that deliver population growth and new housing

Theme Two - A Thriving Community

Facilitating and supporting economic development

More housing and subdivision to cater for population growth

A local tourism industry that is valued and recognised for its significant role to the Shire

Corangamite's townships are attractive, accessible and appealing to visitors and are presented in a way in which our residents can be proud

We retain and we grow our population

Theme Four - Improving Our Environment

Protecting and improving our built and natural environment

Corangamite Shire Procurement Policy 2021



### **Internal / External Consultation**

Internal consultation has occurred with the Director Community and Corporate Services and Procurement Coordinator regarding Ms Wilkes ongoing engagement.

### **Financial and Resource Implications**

Ms Wilkes has provided Council with an updated fee proposal for her professional services, setting an hourly rate of \$176.00 (including GST).

The total value of Ms Wilkes' professional services to date is \$140,300.93. The cost of these strategic planning and project management services is incorporated within Council's current budget and project specific line items.

### **Options**

Council's recommended option is to award the variation and extension of the existing contract with Kristen Wilkes through a procurement procedural exemption in accordance with Council's Procurement Policy.

It is proposed that this occur via exemption No. 4 "Professional Services Unsuitable for Tendering", to enable the provision on ongoing services, with authorisation to the CEO for payments up to a total value \$440,000 (including GST) before a further Council resolution is required.

Other options exist to award the variation and extension without a value cap, or to not award the contract at all.

### **Conclusions**

The provision of professional strategic planning and project management services by Kristen Wilkes has been of significant value in enabling Council to undertake a variety of projects consistent with objectives and actions aligned with the Council Plan 2021-2025.

This report seeks Council's approval to award the variation and extension of the contract at an hourly rate of \$176.00 (including GST), up to a total payment amount of \$440,000 (including GST) before further Council approval is required.

**RECOMMENDATION - 9.9**

**That:**

- 1. Council awards a contract extension to continue engaging the services of Kristen Wilkes without undertaking a publicly advertised tender process as described in Council's Procurement Policy, *Item 2.3.2.1. Exemptions from Tendering, item 4.***
- 2. Council enters into a consultancy contract with Kristen Wilkes, approved by the Director of Corporate and Community Services and the Chief Executive Officer;**
- 3. A maximum cumulative spend be placed on this contract up to \$440,000.00 (including GST);**
- 4. In accordance with Appendix 4 Delegations and Authorities to Council Staff of the Procurement Policy, and within budget, that either the Chief Executive Officer or Director Corporate and Community Services approve payments and purchase orders in accordance with cumulative spend.**

## 9.10 National Local Roads and Transport Congress 2023 Report on Attendance

Directorate: Works and Services  
Author: Brooke Love, Director Works and Services  
Previous Council Reference: Nil  
Attachments:  
Nil

### Declaration

Chief Executive Officer – David Rae

In providing this advice to Council as the Chief Executive Officer, I have no interests to disclose in this report.

Author – Brooke Love

In providing this advice to Council as the Director Works and Services, I have no interests to disclose in this report.

### Summary

The purpose of this report is to provide an overview of the 2023 Australian Local Government Association (ALGA) National Local Roads and Transport Congress. The Congress was attended by Mayor Gstrein, Councillors Hickey and Makin and Brooke Love, Director Works and Services.

### Introduction

The 2023 ALGA National Local Roads and Transport Congress was held 6 – 7 September in Canberra, ACT. This year's event focused on Building Communities that are Safer, Stronger, Smarter. The conference allowed local government road and transport professionals and Councillors the opportunity to hear from industry experts and counterparts on current issues and challenges, emerging trends as well as an opportunity to contribute to discussions on ALGA policy direction and advocacy efforts.

The Roads Congress is an important event for Corangamite Shire and provided Council an opportunity to elevate the Shire and its priorities to the Federal level.

## **Issues**

The conference attracted works managers, asset planners, senior managers, CEOs, Councillors and associated industry professionals from across rural, regional and urban Australia.

Sessions covered sustainable infrastructure, road funding, asset management, heavy vehicle access, disaster recovery, climate ready infrastructure, road safety, waste and recycling.

Other concurrent sessions covered:

- Stronger communities
  - Managing local government infrastructure with increasing natural disasters
  - Delivering affordable housing
- Smarter communities
  - How can AI improve liveability?
  - Incorporating and sharing the benefits of community batteries
- Safer communities
  - local government innovations in active transport
  - Telecommunications infrastructure

A highlight from the Congress was hearing more about the [Community Energy Upgrade Fund Program](#) providing \$100m to support electrification and energy saving projects at council facilities. The guidelines will be released in December. It will be important to engage with the Department of Climate Change, Energy, Environment and Water on the development of the guidelines and request consideration of community facilities on Crown Land where Council is responsible for operating costs as delegated manager or under Council Policy.

## **Policy and Legislative Context**

The National Local Roads and Transport Congress 2023 Report on Attendance is in keeping with the commitments in the Council Plan 2021-2025:

Theme Five - Community Leadership

Having strong governance practices

Council advocates strongly and respectfully on issues that matter to our community

Councillor attendance at the Roads Congress was in accordance with Council's Support for Councillor Professional Development Policy.

## **Internal / External Consultation**

Council approved attendance of Councillors Gstrein, Beard and Hickey at its July ordinary meeting. Councillor Beard was unable to attend the Congress and as such Councillor Makin attended. Approval for Councillor Makin to attend was not required as the cost was within Council's Professional Development Policy.

### **Financial and Resource Implications**

Costs associated with attending this conference related to travel, accommodation, meals, and attendance at the congress were approximately \$2,000 per person.

### **Conclusions**

The 2023 ALGA National Local Roads and Transport Congress provided an opportunity for representatives from Corangamite Shire to hear and gain insights from decision makers within the industry. Valuable knowledge was also gained from discussions around the council's role in future challenges and opportunities. This congress provided an opportunity for input from delegates with regard to the ALGA policy and advocacy direction and Federal budget.

### **That Council:**

- 1. Receive this Report; and**
- 2. Note Councillor Makin's attendance in lieu of Councillor Beard's unavailability.**

## 9.11 Community Planning Reserve Allocation

Directorate: Sustainable Development  
Author: Justine Linley, Director Sustainable Development  
Previous Council Reference: Nil  
Attachments:  
Nil

### Declaration

Chief Executive Officer – David Rae

In providing this advice to Council as the Chief Executive Officer, I have no interests to disclose in this report.

Author – Justine Linley

In providing this advice to Council as the Director Sustainable Development, I have no interests to disclose in this report.

### Summary

This report is to seek Council approval for allocations to be made from the Community Planning Reserve for three projects aligned with Community Plans.

### Introduction

The Community Planning Reserve was established in 2014 to set aside funds to enable the implementation of small projects that align with Community Plans in the twelve towns of Corangamite.

In the past small annual amounts have been distributed on an equity principle to those communities where their township allocations have been expended, so that each community continues to have some financial capacity to advance priority projects identified in their community plans.

Since March 2020, COVID19 put a stop to many local community planning activities, limiting progress on identified community projects and therefore the call on the Reserve in recent years. Council has not added to the Reserve these past two years, but instead has allocated funds directly to priority community projects through the budget process, for example the Noorat Walking Track Stage 4, Volcanic Lakes and Plains promotion etc. In this year's budget more than \$600,000 has been allocated directly to projects initially proposed through Community Plans.

### Issues

Many of the Community Plans are at or near the end of their ten year life. Most projects able to be implemented with the modest amount of community plan funding available have been undertaken. Some larger or longer term projects remain on the Community Plan project lists and have been taken on as projects and funded separately through the budget process or by way of grant programs administered by Council, the private sector (e.g. Berrybank Windfarm, Beach Energy) or through State or Commonwealth Government funding programs (e.g. Timboon and Port Campbell Streetscapes).

A process has been implemented to govern the allocation and dispersal of funds from the Community Planning Reserve for smaller projects that sit outside of the larger budget bids, grant applications or Council procurement processes where Council itself has taken on the delivery of a project directly instead of funding the community group to undertake and manage works. The process has been designed to maintain transparency and public accountability. Any allocation from the Community Plan Reserve now requires a decision of Council. Recommendations are to be supported by a report that includes:

- a description of the project,
- the town or community that it relates to,
- the organisation to receive the funds,
- the timeframes and project plan for the delivery of the project,
- any other funding sources including grants and own-source funding,
- whether the project is part of an existing community plan or documented community priority,
- whether the project aligns with or is a project identified in the Grow and Prosper Action Plans,
- whether the project can be completed for the available funds and has been properly scoped,
- whether the project has all necessary permits and approvals, and
- whether the project complies with the *Community Initiated Projects Policy 2022* and the *Community Planning Infrastructure Projects Policy 2019*.

The following projects are submitted for Council's consideration.

**1. *Lismore Cemetery Trust, Lismore***

Development of the end destination of the Lismore Walking Trail Loop  
Allocation requested - \$5,000

**2. *Camperdown Botanic Gardens Trust, Camperdown***

Renewal of large entrance sign, gardens sign and directional signposts at the Camperdown Botanic Gardens.  
Allocation requested - \$4,466

**3. *Darlington Hall, Darlington***

Completion of re-stumping and drainage for the Darlington Hall  
Allocation requested \$2,561

**Policy and Legislative Context**

This report is in keeping with the commitments in the Council Plan 2021-2025:

Theme One - A Connected Community

Access to infrastructure that supports a healthy and active lifestyle for our community

Theme Two - A Thriving Community

Corangamite's townships are attractive, accessible and appealing to visitors and are presented in a way in which our residents can be proud

Theme Three - A Healthy, Active and Resilient Community

Our community groups and clubs are engaged and supported and facilities are fit for purpose

Theme Five - Community Leadership

We listen to and engage with our community

The report is in accordance with the *Community Planning Infrastructure Projects Policy 2019*.

**Internal / External Consultation**

The development and implementation of Community Plans involve extensive community consultation and review. The three projects recommended for funding from the Reserve are projects listed in the respective Community Plans and are being delivered by those community and volunteer groups for community benefit. Council officers have been consulted in the development and scoping of the projects and referrals made to the relevant departments with regard to permit and approval requirements which have been completed.



### Financial and Resource Implications

The Community Planning Reserve had a current balance of \$166,101.38 at 30 June 2023. The reserve receives 'top up' allocations by Council from time to time through the annual Budget process. In 2023-2024 budget no additional allocations were placed in the Reserve.

Town	Balance as at 30/06/2023
Timboon	\$ 19,717.16
Derrinallum	\$ 11,071.30
Cobden	\$ 13,407.39
Simpson	\$ 18,341.68
Lismore	\$ 17,685.72
Camperdown	\$ 15,573.92
Skipton	\$ 14,526.00
Terang	\$ 11,500.58
Princetown	\$ 11,250.44
Darlington	\$ 10,013.56
Noorat	\$ 4,750.63
Port Campbell	\$ 18,263.00
	\$ 166,101.38

### Options

#### *Option A*

Council may decline to allocate funds to the projects and continue to work with the community groups to source alternate funding.

#### *Option B*

Council may allocate the funds as proposed from the Reserve in order to progress the delivery of three more priority projects nominated by the respective communities of Lismore, Camperdown and Darlington and contained in the Community Plans (recommended).

### Conclusions

The purpose of the Community Planning Reserve was to provide for the funding of smaller projects developed by communities as part of the Community Plan program. The allocation of funds from the Reserve for projects that align with Community Plans and demonstrate benefit to the community is an important part of delivering on the objectives of the Council Plan and furthering work towards the realisation of the Corangamite Community Vision 2040.

**RECOMMENDATION - 9.11**

**That Council make the following allocations from the Community Planning Reserve:**

- 1. Lismore Cemetery Trust, Lismore for the development at the end of the walking trail - \$5,000 (+GST);**
- 2. Camperdown Botanic Gardens Trust, Camperdown for signage renewal - \$4,466 (+ GST); and**
- 3. Darlington Hall Committee, Darlington for the completion of re-stumping and drainage for the Darlington Hall - \$2,561 (+GST).**

## 9.12 Confirmation of Community Grant

Directorate: Sustainable Development  
Author: Garry Moorfield, Community Development Officer  
Previous Council Reference: Nil  
Attachments:  
Nil

### Declaration

Chief Executive Officer – David Rae

In providing this advice to Council as the Chief Executive Officer, I have no interests to disclose in this report.

Author – Garry Moorfield

In providing this advice to Council as the Community Development Officer, I have no interests to disclose in this report.

### Summary

The purpose of this report is to correct an administrative error and to confirm the Council record in regard to the awarding and payment of a Community Grant 2023.

### Introduction

At its 25 July 2023 meeting Council approved the awarding Community Grants to 36 recommended projects to the value of \$58,618. However, due to an administrative error, one of the recommended projects was inadvertently omitted from the list presented to Council.

### Issues

As part of the Grants payment process Council officers have discovered that during the last-minute process of sorting and resorting the list of projects into separate motions to manage voting around Councillors nominated conflicts of interest, one project was inadvertently left off the list presented to Council, and it is not recorded in the Council Minutes of 25 July 2023. This is the recommended Community Grant to the Camperdown Amateur Basketball Association of \$1,940 for the Purchase of new Basketball singlets. The Grant was paid to the successful applicant earlier this month.

### **Policy and Legislative Context**

Consideration of applications for the Community Grants Program is conducted in accordance with the Council Grants Policy.

The awarding of this Community Grant is in keeping with the commitments in the Council Plan 2021-2025:

Theme One - A Connected Community

Access to infrastructure that supports a healthy and active lifestyle for our community

Theme Three - A Healthy, Active and Resilient Community

Corangamite residents have access to a range of sport and recreation opportunities

### **Internal / External Consultation**

Applicants are advised of the outcome of their application following the Council meeting. Successful applicants are required to provide an invoice for payment and subsequently a grant acquittal report following completion of their project, and to return any unexpended amounts.

### **Financial and Resource Implications**

Council has already approved the awarding of Community Grants to 36 projects to the value of \$58,618. This correction to the Council record therefore does not involve any further resource allocations.

### **Conclusions**

With the acceptance of this recommendation Council can complete the Council record and correct the administrative omission in regard to the listing of the Community Grant awarded to the Camperdown Amateur Basketball Association Incorporated.

### **RECOMMENDATION - 9.12**

**That Council:**

- 1. Award a Council Community Grant to the Camperdown Amateur Basketball Association Incorporated of \$1,940 for the Purchase of new Basketball singlets.**

## 9.13 Grow and Prosper Programs and Grants

Directorate: Sustainable Development

Author: Justine Linley, Director Sustainable Development

Previous Council Reference: Nil

Attachments:

1. Business Assistance Scheme Policy September 2023 [9.13.1 - 10 pages]

### Declaration

Chief Executive Officer – David Rae

In providing this advice to Council as the Chief Executive Officer, I have no interests to disclose in this report.

Author – Justine Linley

In providing this advice to Council as the Director Sustainable Development, I have no interests to disclose in this report.

### Summary

The purpose of this report is to present the “Catapult” section of Grow and Prosper Corangamite, the Corangamite Economic Growth and Prosperity Framework 2022 – 2032, and to seek approval for the Economic Partnership Program and a new Business Assistance Scheme Policy.

### Introduction

At the meeting in May 2023 Council endorsed Grow and Prosper Corangamite, Council’s Economic Growth and Prosperity Framework 2023-2033.

The Framework provides for levers or interventions that Council may undertake to implement the Action Plans. These include business support and facilitation programs, business assistance schemes, grant programs and investment facilitation services. Several levers are already in place and have been for some time (e.g. Business Façade Grants, Events and Festivals Grants). Others are proposed, again formalising or enhancing existing practices (e.g. Economic Partnership Program) or introducing new programs to meet the needs of community.

The Framework is organised into three sections:

- **Platforms** - the underlying themes and principles drawn from community input that form the basis for growth and prosperity in Corangamite
- **Catapults** - the stimulators, interventions, and action areas necessary to propel these themes forward to achieve outcomes and economic, social, cultural and environmental benefits for the community.
- **Elevators** - the measures and indicators used to assess the extent that the framework and interventions reflect local values, objectives and contexts, deliver benefits and/or lead to learning and adaptation.

### Issues

This report focusses on the Economic Partnership Program and Business Assistance Scheme.

### Economic Partnership Program

The proposed implementation plan for an Economic Partnership looks at:

- the role of economic development and planning/building
- establishes a set of Key Result Areas (KRAs) with corresponding measures and indicators
- outlines the skills and resources required to deliver the KRAs and
- outlines a proposal for a strengthened Corangamite Economic Development and Planning Partnership.

Currently, Council's Economic Development and Planning Units encourage and facilitate the development of strategies and policies which blend planning requirements with community aspirations for sustainable economic growth, industry development (including tourism development), environmental protection and social cohesion in the Shire.

The aim is to do this through integrated planning and development processes which are responsive to community needs and which lead to positive economic outcomes for the Shire. More specifically the team will take on a lead role in four key result areas (KRAs):

- Investment Environment
- Integration and Coordination
- Business Growth and Investment
- Investment Attraction

A matrix detailing the skills and resources required in relation to each of the KRAs has been developed. This matrix demonstrates a strong requirement in the Economic Development and Planning Units for high level skills in the following areas:

- Strategic Research
- Service Monitoring
- Service Delivery
- Advocacy
- Facilitation
- Project Management

Further, the skills detailed above are required throughout the shire, yet with different ratings in different townships and sub-areas. It is therefore proposed that the Service Delivery component, or in other words the accessibility of economic development and planning unit staff in different areas of the Shire needs to be tailored to the requirements of each sub-area of the Shire and each industry sector that has growth potential.

To effectively deliver programs and activities that fall within the four Economic Development and Planning KRAs there needs to be an effective system of referral, review, planning and implementation. It is therefore proposed to strengthen the process known as the Corangamite Economic and Planning Partnership. The aim of the partnership is to enable Council to take a lead role in ensuring the co-ordination and delivery of the Action Plans, to ensure that there is local ownership of the Grow and Prosper Framework, that projects and activities undertaken are part of a broader, sustainable development plan. This Economic Partnership also takes into consideration the pivotal role that industry-sector development has to the ongoing sustainability of the Shire. In particular the contribution that agriculture, manufacturing, health, the circular economy and tourism have to the sustainable economic future of the municipality.

The partnership will include:

- A system for facilitating and processing development and investment enquiries and opportunities;
- The establishment of the *Corangamite Economic and Planning Task Force* (comprising councillors and staff) to act as an advisory group, to work on opportunity identification, to undertake facilitation/advocacy in relation to investment attraction, to promote economic and industry development and opportunities within the shire and externally;
- The planning and development of a *Strategic Investment Plan and Map* for the shire; and
- A 'triage' system to determine which enquiries require referral to the Corangamite Economic Task Force and those that do not.

### **Business Assistance Scheme**

As part of Grow and Prosper Corangamite, there is a clear aspiration to make Corangamite one of the most business friendly municipalities in Victoria. A Business Assistance Scheme is proposed to provide support and other assistance to deliver on that commitment.

The Business Assistance Scheme is designed to support local businesses expanding their operations or new businesses large and small establish in the municipality. The scheme aims to provide targeted assistance that will result in employment and investment opportunities. The scheme incorporates the offsetting of some of the costs associated with expanding or establishing which may include rates, permits, rent and fee concessions and will provide the business with a media profile and professional business advice including marketing and business planning advice. The scheme is aimed at creating healthy, sustainable, strong and growing businesses in Corangamite and our smaller communities.

Prior to applying for assistance, the applicant must discuss the scheme with the Economic Partnership team. A business plan then must be submitted to support the proposal along with an application form which can be downloaded from the Council website or sent by mail.

The Business Plan should include such details as; company principals, nature of the business, location of the business, SWOT analysis, and financial analysis and must provide evidence that the business is financially viable and the applicants have sound management capabilities. The Economic Partnership team will carry out an assessment of the application based on the set criteria and a written recommendation will be forwarded to Council for consideration.

To provide good governance and transparency in this process, a new Business Assistance Scheme Policy (copy attached) will be introduced covering four streams namely:

- Business Façade Improvement
- Creative Industries and Placemaking
- Community Enterprise
- Fees and Enabling Infrastructure

The Business Assistance Scheme Policy replaces the previous Business Façade Improvement Grant Program and the Small Business Assistance Grant program.

### **Policy and Legislative Context**

The Council Plan 2021-2025 and the 2040 Corangamite Community Vision both reference the development of a thriving and prosperous local economy and community.



The Victorian Government has developed a statewide *Creative Industries Strategy*, *Visitor Economy Strategy*, the *Recycling Victoria: a New Economy* plan, the *Stronger, innovative, sustainable: A new strategy for agriculture in Victoria* plan, and the *Victorian Renewable Hydrogen Industry Development Plan*.

Commonwealth Government policies and strategies that apply include *The Geelong City Deal*, the *Barwon South West Strategic Regional Plan (RDA)*, the *National Cultural Policy* (in development), and *Australia's Trade Policy*.

The Framework aligns with Federal, State and regional strategies to assist in attracting funding and other support and investment and ensures that Council is compliant with recommendations made by VAGO in 2018 as part of the review into Local Government and Economic Development. These include:

- Regularly review alignment between economic development strategies and council plans to improve the continuity of longer term initiatives.
- Develop comprehensive performance measures for economic development with clearly articulated targets and benchmarks.
- Monitor and report on economic development outcomes and clearly link actions to intended outcomes.

This report is in keeping with the commitments in the Council Plan 2021-2025:

Theme One - A Connected Community

Infrastructure that enables industry and business growth

Theme Two - A Thriving Community

Facilitating and supporting economic development

Arts and culture that is supported and accessible

Engaging with young people and encouraging opportunities that retain young people in our Shire

Our young people are encouraged and supported to engage in learning

Recognising the vital role agriculture plays within the Shire

A local tourism industry that is valued and recognised for its significant role to the Shire

Corangamite's townships are attractive, accessible and appealing to visitors and are presented in a way in which our residents can be proud

We retain and we grow our population

Theme Three - A Healthy, Active and Resilient Community

Access and inclusion is improved

Theme Four - Improving Our Environment

Piloting the implementation of the United Nations Sustainable Development Goals (SDGs) at the local level

Theme Five - Community Leadership

We listen to and engage with our community

### **Internal / External Consultation**

Council was briefed in 2021 and again in September 2022 regarding the review of the existing Economic Development, Arts and Events and Festivals strategies and need for a new integrated Framework.

The implementation of the Project Plan to develop the Framework has already involved extensive internal and external consultation, communication, and engagement in line with the Corangamite Community Engagement Policy.

Events, co-design workshops and staff and stakeholder engagement sessions were held as part of the engagement plan. The project is overseen by a Project Steering Committee and a Project Reference Group chaired by the Mayor/Deputy Mayor with business and community representatives from across the Shire as well as industry and government stakeholders.

### **Financial and Resource Implications**

Council has allocated a total of \$80,000 for the development of new Economic Development, Arts and Culture and Festivals and Events Strategies. Staff resources will be used as part of the completion of the project. An amount of \$50,000 has been allocated for Business Façade Improvement Grant Program, \$40,000 has been allocated to Investment Attraction, and \$75,000 towards the implementation of the Grow and Prosper Corangamite Action Plans.

### **Options**

Council may wish to consider seeking additional feedback on the new Business Assistance Scheme Policy.

### **Conclusions**

Grow and Prosper Corangamite provides the opportunity for Council to understand the current economic situation, including the impacts of the COVID-19 pandemic, and provide input into the dedicated direction for investment and population attraction, housing, employment, arts, culture and tourism. It also applies new thinking with the inclusion of creative industries and events and festivals as part of the overarching economic development direction for the Shire.

Feedback and the results of the co-design workshops highlighted several distinct and important themes which have informed the development of the Framework. The Action Plans and now the Programs, namely the Economic Partnership and Business Assistance Scheme, enable the plans to be implemented.

The project is meeting the delivery timeframes set out at inception and is meeting community expectations with a program of active participation providing Councillors and Council staff the opportunity to directly engage with business, creatives, community and stakeholders across the Shire.

**RECOMMENDATION - 9.13**

**That Council:**

- 1. Adopts the Business Assistance Scheme Policy 2023;**
- 2. Revokes the Business Façade Improvement Grant Policy 2022;**
- 3. Revokes the Small Business Assistance Grants Policy 2022; and**
- 4. Endorses the implementation of the Corangamite Economic Partnership Program.**

# Business Assistance Scheme Policy

Corangamite Shire

September 2023



**CORANGAMITE  
SHIRE**

# Council Policy



## Business Assistance Scheme

### 1. Introduction

Corangamite Shire Council is committed to ensuring our Shire is a great place to live, work and explore, assisting with strengthening the development of business and community enterprises in local communities.

As part of Grow and Prosper Corangamite, Council's Economic Growth and Prosperity Framework 2023-2033, support will be provided to assist local businesses expand their operations or new businesses large and small establish in the municipality. This includes a program where Council may provide assistance to support the revitalisation of urban areas, to improve activity in public spaces and attract and retain business and infrastructure investment in the municipality.

### 2. Purpose

This Policy guides the administration of the *Business Assistance Scheme (Scheme)*, where Council may provide targeted assistance, including advice and financial assistance, that will result in employment and investment opportunities.

The Scheme incorporates the opportunity for Council to offset some of the costs associated with a business expanding or establishing which may include rates, permits, rent and fee concessions, media profile and professional business advice such as marketing and business planning. The Scheme is aimed at creating healthy, sustainable, strong and growing businesses in all towns and communities across the Shire.

The Policy also establishes a consistent, equitable and transparent process to assess applications made for works and activities that contribute to the improvement of the public realm or develop innovation, entrepreneurial and enterprise skills.

### 3. Scope

The Scheme aims to provide business, building owners and community with the opportunity to apply for support, including financial assistance. Applications are assessed on merit, considering the eligibility criteria and available funds. Nothing in the Policy shall imply or suggest that the Council is under any obligation to provide any assistance to any applicant.

Council is responsible for the awarding of any assistance. Applications assessed and recommended for assistance will be submitted to Council for determination at the next available Council meeting.

This Policy is not part of the overarching Grants Policy, which is a separate policy adopted by Council. This Policy does not include funding provided via sponsorships or donations by Council.

## 4. Definitions and Interpretations

### 4.1 Grant/Financial Assistance

A sum of money provided to a business or organisation for a specific purpose directed at achieving goals and objectives consistent with Council's strategic direction. Applications are assessed against a set of eligibility criteria and funding is subject to entering into an agreement with Council that outlines accountability and any co-contribution requirements.

### 4.2 Business Assistance

Referral to expert or professional advice, participation in workshops, training, including in-kind work and advocacy. Fee assistance, including offset or reduction in fees, rates or charges, fee waivers, deferrals or relief.

### 4.2 Eligible applicants

Eligible applicants include, but are not limited to:

- Businesses with an Australian Business Registration;
- Incorporated Associations;
- Companies with an Australian Business Number, including Companies Limited by Guarantee;
- Community Enterprises;
- Artists, Musicians, Photographers, Craftspeople;
- Cultural, recreational and tourism businesses;
- Environmental businesses;
- Other organisations, cooperatives or business associations deemed eligible by Council from time to time.

### 4.3 Ineligible applicants

The Business Assistance Scheme is not open to applications from:

- Organisations based in other municipalities unless there is an intention to establish or substantially operate from Corangamite Shire;
- Businesses whose services, activities or projects are normally considered the responsibility of the Commonwealth, or State Governments or other authorities;
- Government-funded Primary and Secondary Schools;
- Government funded Health, or community health services;
- Businesses who are linked in any way to a political party, political organisation, political agenda or lobbying activity;
- Businesses whose primary source of income is commercial gambling activity; and
- Other businesses, organisations or groups deemed ineligible by Council from time to time.

## 5. Policy Detail

The Community Vision 2040, Council Plan, Grow and Prosper Corangamite and other strategies, plans and policies have guided the development of this policy to ensure that Council provides support for business attraction, growth and investment consistent with Council's overall vision.

The Scheme will be administered and reported by the Economy and Prosperity Department to an annually agreed budget. The Policy will provide assistance under the following streams:

Stream 1 – Business Façade Improvement  
Stream 2 – Creative Industries and Placemaking  
Stream 3 – Community Enterprise Projects  
Stream 4 - Fees and Enabling Infrastructure

For Streams 1 to 3, applications in which a number of adjoining businesses collaborate for a larger joint proposal to achieve a more significant enhancement of the street appeal are encouraged.

### 5.1 Conditions of Funding

#### 5.1.1 General requirements

Prior to applying for assistance, the applicant must discuss the Scheme with the Economic Partnership team. A business plan then must be submitted to support the proposal along with an application form which can be downloaded from the Council website or sent by mail.

The Business Plan should include such details as; company/business owners or principals, nature of the business, location of the business, SWOT analysis, and financial analysis and must provide evidence that the business is financially viable and the applicants have sound management capabilities. The Economic Partnership team will carry out an assessment of the application based on the set criteria and a written recommendation will be forwarded to Council for consideration.

Artwork, if any, must not contain material that discriminates against or vilifies any person or group or is offensive or sexually explicit. Artwork must not violate intellectual property rights.

If engaging a contractor, the applicant must provide a minimum of one quote for the proposed works and provide the business address of the contractor. Council encourages applications where local and/or indigenous-owned businesses are utilised (if available in the region).

Applicants must agree to and meet the following general conditions before an application will be accepted and assessed:

- Applicants must be the property owner or have proof of the property owner's consent to make the application.
- An application will not be accepted if there is an outstanding debt to Council.
- Council may seek further information or clarification of a proposal to facilitate the assessment.
- Council may refuse to accept an application that does not contain sufficient information to progress the evaluation.
- Funds are awarded based on merit.
- Not all applications may be funded.
- Applications may not receive the full amount of funding requested.
- Applications will be assessed against the Assessment Criteria relevant to the stream.
- For Streams 1 to 3, an application must be made before any works or activities commence.
- For Streams 1 to 3, the applicant must obtain all necessary planning, building and environmental health permits before any approvals can be given or works can commence.
- Successful Stream 1 to 3 applicants will be required to enter into a Funding Agreement with Council.
- Successful Stream 4 applicants will receive a letter of offer that outlines conditions relating to the support to be provided.
- Council may, at its discretion, refuse to accept Stream 4: applications in which the applicant has acquired an established business on a "walk in, walk out" basis or has purchased the underlying ownership interests and will retain existing staff levels. Under these types of circumstances, an application may only be supported if they can demonstrate that it will generate genuinely "new" and additional community benefits and investment above and beyond the existing business via new jobs and/or capital investment via construction.
- Applicants agree to allow Council to use any non-commercial information to promote the program.

#### **5.1.2 Stream 1: Business Façade Improvement Grant** (Maximum Contribution \$3,000 for physical works, \$500 for landscaping)

**Intent:** To provide financial support to commercial property owners to undertake high-quality façade improvements to enhance the visual appearance and function of their building. This will increase street appeal and patronage, stimulate the economy, and improve uptake of commercial/industrial tenancies within appropriately zoned areas.

This stream requires an application that addresses the following assessment criteria:

- Applicants must demonstrate how the project will benefit the building's presentation and streetscape.
- Applicants must provide a minimum of one quote for the proposed works and provide the business address of the contractor. Council encourages applications where local and/or indigenous-owned businesses are utilised (if available in the region).



- Applicants must submit a plan detailing the proposed improvements together with all necessary approvals and permits.
- Applicants must submit “before photos” of the proposed building with the application.

#### **5.1.3 Stream 2 – Creative Industries and Placemaking** (Maximum contribution of \$2,000 per project)

**Intent:** To provide funding to support entrepreneurs, creatives and established businesses to create and deliver inclusive and vibrant projects in public spaces or areas that are public facing. The aim is to activate pockets of the Shire for the benefit and attraction of residents and visitors.

This stream requires that the application must demonstrate how the project will satisfy one or more of the following:

- Activate a public space by encouraging people to visit, invest and spend time in the place.
- Enhance streetscapes and/or improve walkability.
- Encourage/increase participation in community life, encourages accessibility and social inclusion.
- Celebrate and connect the space to the unique history of the community.

#### **5.1.4 Stream 3 – Community Enterprise** (Maximum contribution of \$2,000 per project)

**Intent:** To provide funding to support entrepreneurs, creatives and community led businesses to create and deliver inclusive projects that encourage the development of enterprise skills, build economic capacity and employment opportunities in communities throughout Corangamite.

This stream requires that the application demonstrate how the project will satisfy one or more of the following:

- Deliver on an Action articulated in the Grow and Prosper Corangamite Framework.
- Develop community capacity in project planning, management or delivery.
- Encourage/increase participation in community life and social inclusion.
- Provide goods or services that meet a specific community need or requirement.

#### **5.1.5 Stream 4 – Fees and Enabling Infrastructure** (Maximum contribution of 40% of enabling infrastructure cost and 50% of fees or charges)

**Intent:** To encourage development that is significant to the community to occur within a shortened timeframe, assist new businesses to establish by reducing the up-front costs and provide some certainty to those proposing to invest in the municipality. Assistance to be provided can include a reduction in permit and registration fees or a co-contribution to public infrastructure (e.g. required road, drainage or other civil works).

**Eligibility:** To be eligible to apply for funding under this stream, the application must:

- be a new or expanding business in the municipality
- demonstrate compliance with the planning scheme
- demonstrate eligibility with the relevant part(s) of Table 1
- not be for or associated with a development that has been operating unlawfully

**Table 1**

<b>Eligibility Criteria</b>	<b>Detail</b>
Economic Investment: and/or	Demonstrate that the minimum capital investment in the development is equal to or greater than \$250,000
Employment Generation	Result in an expansion of genuine new Full Time Equivalent (FTE) jobs in Corangamite (i.e. not jobs that have been relocated within the municipality between premises). In the case of a start-up business a minimum of three (3) FTE jobs or for existing businesses, a significant expansion of FTE jobs.  <i>Note: the application must include information describing the number of new construction and ongoing jobs (existing and created). Jobs must be genuine “new” jobs rather than a transported or relocated workforce.</i>
Operational Lead Time	The business activity can commence operation within two years of receipt of all required planning and development approvals.
Environmental	Provide detail that the design of the development has considered greenhouse gas emissions, climate sensitive design and/or incorporated low emissions technology.
Financial	Demonstrate the financial viability of the project in the absence of any financial assistance through a fully costed business project plan.

**Note:** Council may, at its discretion, accept applications where the “unlawful operation” relates to:

- (a) unpaid infrastructure charges if they have only commenced operation of the development or the relevant stage of the development in the last six months; or
- (b) a minor compliance matter provided that it is rectified prior to the application being submitted.

## 6. Procedures

The *Business Assistance Scheme* adheres to the following key processes:

1. Documented guidelines with clearly defined criteria
2. Application form
3. Communication process
4. Assessment and approval process
5. Conflict of interest
6. Funding agreement process
7. Acquittal process

The following content is required in any procedures associated with this policy.

### 6.1 Guidelines and criteria

- Description of program
- Link to Council Plan and Grow and Prosper Corangamite Framework
- Eligibility, detailing any specific exclusions
- Assessment criteria
- Conditions of assistance to be provided
- Acknowledgement of Council
- Step by step guide to the application process

### 6.2 Application form

- Applicant details
- Assessment criteria
- Permits required
- Budget breakdown
- Signed verification
- Generic email address [bas@corangamite.vic.gov.au](mailto:bas@corangamite.vic.gov.au) to be used
- All applications and correspondence to be stored electronically in Council's record management system.

### 6.3 Communication process

- Applications may be submitted at any time.
- Promotion can include:
  - Media Release, Social Media Posts
  - Corangamite Shire News articles
  - Corangamite E-Business News
  - Community newsletter articles
  - Radio advertisements

#### 6.4 Assessment and approval process

Each application will be assessed against the following criteria:

- The applicant is an eligible entity as defined by this Policy;
- The project or activity is aligned to current Council Plan objectives;
- The project or activity supports or demonstrates an increase in economic activity, business growth, employment generation/retention or capital investment.
- The project or activity involves eligible expenditure as defined by this Policy.

Applications must satisfy all four of the above criteria in order to receive *Business Assistance Scheme* support. The following process will apply:

- Applications will be received, assessed and recommended by an Officer of Council nominated by the CEO or their delegate in accordance with this Policy.
- A report with recommendations will be submitted to an Ordinary meeting of Council for determination.
- Applicants will be advised of the outcome of their application following the Council decision along with advice, if approved, as to how to claim the assistance.
- All assessments will be stored in Council's record management system.

### 7. Conflict of interest

'Conflict of Interest' or 'No Conflict of Interest' form to be completed by any officer involved in the assessment of the application and saved into Council's record management system.

If a conflict of interest is declared, that person will not assess the application.

### 8. Funding Agreement Process

Written documentation detailing as a minimum:

- Funded body/business/group
- Amount funded
- Funding period
- GST requirements
- Conditions of the grant
- Acknowledgement of Council
- Reporting requirements

### 9. Acquittal Process

Successful applicants will be required to:

- Notify in writing any changes to agreed project or activity.
- Provide a report on the outcome of the assistance that includes copies of relevant documentation as required in the conditions of the grant/assistance (e.g. photos, invoices, receipts, permits).
- Return unexpended funds to Council or obtain written approval for extension of agreed funding.
- Acknowledge Council in all publicity/promotional/advertising material regarding the grant.
- Complete a grant acquittal form and return to Council.

Any approved financial assistance will lapse unless it is claimed by the applicant within three months of the date of its approval. The applicant may subsequently reapply in such circumstance.

## 10. References

- Corangamite Community Vision 2040
- Corangamite Shire Council Plan 2021-2025
- Grow and Prosper Corangamite 2023 - 2033
- Grants Policy 2022

## 11. Review Date

November 2025.

It is considered that this Policy does not impact negatively on any rights identified in the *Charter of Human Rights and Responsibilities Act 2006*.

This Policy has been developed in accordance with the *Gender Equality Act 2020*.

## 9.14 Quick Response Grants Allocation September 2023

Directorate: Sustainable Development

Author: Garry Moorfield, Community Development Officer

Previous Council Reference: Nil

### Attachments:

1. Quick Response Grants September 2023 Applications and Assessment [9.14.1 - 1 page]
2. Under Separate Cover - Application Council Quick Response Grant Timboon Indoor Netball Association Inc. [9.14.2 - 5 pages]
3. Under Separate Cover - Application Council Quick Response Grant Derrinallum Progress Association Incorporated 14 September [9.14.3 - 2 pages]

### Declaration

Chief Executive Officer – David Rae

In providing this advice to Council as the Chief Executive Officer, I have no interests to disclose in this report.

Author – Garry Moorfield

In providing this advice to Council as the Community Development Officer, I have no interests to disclose in this report.

### Summary

The purpose of this report is to approve the September 2023 allocation of funds under the Quick Response Grants Program.

### Introduction

The Quick Response Grants Program is beneficial in supporting instances of community need that are not readily able to be considered under the Community, Enabling, Events and Festivals, Facilities or Environmental Grants Programs. Applications for Quick Response Grants are considered by Council as they are received.

### Issues

The Quick Response Grants Program has a fixed budget that Council provides annually for the distribution of funds to Shire community groups. The Quick Response Grants Program has a rolling intake, and this flexible approach allows Council to allocate small amounts to various community groups which result in positive outcomes.

The applications received for this month's allocation are attached under separate cover. The applications have been assessed against the following criteria, as detailed in the Quick Response Grants Policy:

1. Eligible recipient;
2. Council Plan alignment;
3. Community benefit; and
4. Eligible expenditure.

The assessment is provided as a separate attachment to this report.

Applications have been received from:

1. Timboon Indoor Netball Association Incorporated for \$350 to purchase netballs and bibs for new junior girls competition (South West Ward).
2. Derrinallum Progress Association Inc for \$500 to fund part cost of internet access connection to new Derrinallum Creative Hub. The grant is to be used for the purchase of hardware (e.g. Dongle) and not for recurrent expenses.

### **Policy and Legislative Context**

Consideration of applications for the Quick Response Grants Program is in accordance with the Quick Response Grants Policy.

This report is also in keeping with the commitments in the Council Plan 2021-2025:

#### **Theme One - A Connected Community**

Digital connectivity that meets the needs of our community

Access to infrastructure that supports a healthy and active lifestyle for our community

#### **Theme Two - A Thriving Community**

Arts and culture that is supported and accessible

Corangamite's townships are attractive, accessible and appealing to visitors and are presented in a way in which our residents can be proud

We retain and we grow our population

#### **Theme Three - A Healthy, Active and Resilient Community**

Improving the health and wellbeing of our residents

Access and inclusion is improved

Corangamite residents have access to a range of sport and recreation opportunities

Our community groups and clubs are engaged and supported and facilities are fit for purpose

#### **Theme Five - Community Leadership**

We listen to and engage with our community

### Internal / External Consultation

Application forms for the Quick Response Grants Program are available from Council's website or by contacting Council's Community Relations team. Applicants are encouraged to discuss their application with Council's Community Development Officer or with their respective Ward Councillor prior to submission.

Applicants are advised of the outcome of their application following the Council meeting. Successful applicants are required to provide a grant acquittal report following completion of their project, and to return any unexpended amounts.

### Financial and Resource Implications

The 2023-2024 Quick Response Grants Program budget allocation is \$20,000, a \$2,500 increase on previous-year budgets.

The Quick Response Grant Policy states that the annual allocations for each Ward shall not exceed 1/7th of the fund's annual budget in the case of North, South West, Coastal and South Central Wards, and 3/7th of the fund's annual budget in the case of Central Ward.

Quick Response Grant applications are funded in order of receipt until the relevant Ward allocation for the financial year is expended.

Should the allocations be approved as recommended the Ward allocations will be as follows:

Ward	Annual allocation (\$)	Previous allocation (\$)	This allocation (\$)	Remaining allocation (\$)
Coastal	2,500	0	0	2,500
North	2,500	1,300	500	700
South Central	2,500	1,000	0	1,500
South West	2,500	1,400	350	750
Central	7,500	2,308	0	5,192
Non-specific	2,500	0	0	2,500
<b>Total</b>	<b>20,000</b>	<b>6,008</b>	<b>850</b>	<b>13,142</b>

### Conclusions

The Quick Response Grants Program provides financial assistance to community groups to undertake beneficial projects and activities. The applications recommended for funding in this allocation are in accordance with the Quick Response Grants Policy and will result in positive outcomes for the community.



**RECOMMENDATION - 9.14**

**That Council:**

- 1. Funds the application from Timboon Indoor Netball Association Inc for \$350 to purchase netballs and bibs for new junior girls competition;**
- 2. Funds the application from Derrinallum Progress Association Inc for \$500 to fund part cost of internet access connection to new Derrinallum Creative Hub.**

### Quick Response Grants Program \_ September 2023 Applications and Assessment

Ward	Applicant	Purpose	Amount requested	Assessment				Recommended	
				Eligible recipient	Council Plan alignment	Community benefit	Eligible expense	Yes/ No	Amount
South West	Timboon Indoor Netball Association Incorporated	Purchase of netballs and bibs for new junior girls competition	\$350	Yes	Yes	Yes	Yes	Yes	\$350
North	Derrinallum Progress Association Incorporated	Part cost of internet access connection for new Derrinallum Creative Hub	\$500	Yes	Yes	Yes	Yes	Yes	\$500

\*Applicants who are able to apply for funding of their initiatives under the Events and Festivals Grants Program are ineligible for funding under the Quick Response Grants Program.

\*Applicants whose initiative is for the celebration of a religious holiday that is open to the public are eligible for funding under the Quick Response Grants Program.

## 10 Other Business

Nil

## 11 Open Forum

Members of the public are very welcome to make statements or ask questions relevant to Corangamite Shire at the Open Forum section of scheduled Council meetings.

To assist with the smooth running of the meeting, we ask that you raise a maximum of two items at a meeting and please follow this procedure:

1. Wait until the Mayor asks if there are any items in Open Forum and invites you to speak.
2. Stand if you are able and introduce yourself.
3. Speak for a maximum of five minutes.

We will undertake to answer as many questions as possible at a meeting, and if we cannot answer a question at the meeting, we will provide a written response no later than five working days after the Council meeting.

## **12 Confidential Items**

Nil

## **13 Close Meeting**