Minutes

Audit and Risk Committee Meeting held at 9.00 AM on Wednesday 6 December 2023 in the Bennett Room, Pleasant Creek Historic Precinct, Stawell.

1 Present

Mr Peter Knights (Chair)
Mr Tony Roberts
Cr Rob Haswell
Cr Kevin Erwin

Also in attendance

Mr Brent McAlister Chief Executive Officer
Mr Vaughan Williams, Director Corporate and Community Services
Mr Graham Haylock, Manager Financial Services
Mr Peter Phelan, Coordinator Financial Services
Mr Trenton Fithall, Director Infrastructure and Amenity (Item 7.2)
Ms Camille Buntsma, Manager People and Culture (Item 7.1)
Ms Kate McMahon, Coordinator Health, Safety and Risk (Item 7.1)

2 Apologies
Ms Lynn Jensz and Ms Camille Buntsma

3 Disclosures of a Conflict of Interest at a Council Auspiced Meeting
Nil

4 Confirmation of Minutes from the Previous Meeting

Resolution:
That the minutes from the Audit and Risk Committee meetings dated 13 September 2023 and 11 October 2023 be confirmed.

Moved:	Mr Peter Knights	
Seconded:	Cr Kevin Erwin	Carried

Attachment
1. 20230913 Audit and Risk Committee Meeting Minutes
2. 20231011 Audit and Risk Committee Meeting Minutes

5 Notification of Fraud Events
Nil to report

6 Risk Management

6.1 Risk Committee Update
Mr Vaughan Williams lead a discussion on the latest Risk Committee Meeting. Topics mentioned included KPIs forming part of the Risk Management Plan, Occupational Health and Safety issues, to be presented later, to the audit committee and the ongoing review with the EPA.

6.2 Outstanding Audit Action List
Mr Graham Haylock presented the Outstanding Audit Action list for discussion. It was noted that this report will be table at all future meetings.

7 Internal Audit

7.1 OHS Audit
Ms Kate McMahon provided an update of the OHS audit. The audit consisted of 51 items where Council conformed to 25, demonstrated partial conformance to 25 and had one item listed as non-conformance. From the report a list of 28 action items was produced and currently 20 are in progress and 8 have been implemented. The key themes learnt include increasing OHS training, set responsibilities for managers, an online learning system that also helps in investigating incidents, the importance of delegation to the correct employees and that communication is a key factor in OHS measures.

7.2 EPA Audit
Mr Tenton Fithall discussed the EPA audit conducted in November. The auditor visited the Landfills and both Depots, the St Arnaud Pool and attended the office for meetings with staff. Final report not available as yet and will be presented at a later date. He also mentioned Council's General Environmental Duty (GED) that is mandatory going forward, details of which will be included in management training and communicated to all employees.

7.3 Early Learning Centre (ELC) Audit
Mr Vaughan Williams that the Assessment & Rating review was currently ongoing with auditors onsite. There are no preliminary results as the report is yet to be issued. The report will be presented to the Audit Committee at the next meeting.

8 Financial Reporting

8.1 Quarterly Finance Report
Mr Graham Haylock presented the September 2023 Quarterly report. Items discussed included the Council's cash levels and the list of projects carried forward from the prior financial year. It was highlighted that cash reserves were higher than expected due to the receipt of the Financial Assistance Grants in June. Mr Haylock also provided information to the committee on the collection work on Rates debtors and discussed sundry debtors.

Resolution:
That the September Quarterly Report be received and noted.

Attachment
1. Finance Report September 2023

8.2 Carry forward projects breakdown over financial years
Mr Peter Phelan presented a list of Carry Forward projects and statistics on the number of long term projects. Peter also provided a reference to the % of the Carry Forward budget had been spent as of 30 September 2023.

9 General Business

Nil

The meeting closed at 10.25am.

Financial Report

30 September, 2023

NORTHERN Grampians SHIRE COUNCIL

Contents

FINANCE REPORT - SEPTEMBER 2023: CARRY FORWARDS

Summary of Variations

The variation between the 2023/24 Adopted Budget and the 2022/23 Actuals made up of the following components: -

		$000's
Opening Cash		
	Additional Cash @ 30 June 2023 vs 2024 Opening Budgeted Cash Position	**11,490**
Explanation of Additional Cash		
	Carry Forward to 2023/24:	
	Capital Works	6,152
	Capital Projects	3,801
	Operating Projects	1,312
	Operating Programs	440
		11,705

Summary of Carry Forwards	**$ Carry Forward**	**$ Actuals (Sept Qtr)**
Capital Works		
Expenditure budgeted for in 2022/23 - to be expended in 2023/24		
Buildings program		
Stawell Animal Pound	23,058	-
North Park Leisure Complex (SSAC)	155,304	534
St Arnaud Pool Complex - Pool	2,795	-
Energy Efficiency Project	34,183	20,955
St Arnaud Tennis Club Renewal	28,000	782
Navarre Recreation Reserve	22,740	-
Stawell Library Refurbishment	272,148	2,700
Great Western Netball Clubrooms	53,300	500
Buildings program Subtotal	591,528	25,471
Heavy Plant Replacement Program	22,385	-
Roads program		
Final Seal Program .. McKay Rd	3,548	-
Final Seal Program .. School rd	11,000	-
Final Seal Program .. McKay Rd	8,500	-
Kerb & Channel Program .. Montague St	33,750	-
Major rural roads Program .. Salt Creek Rd	360,756	12,792
Resheeting Program .. Tottington Rd	15,000	-
Rural & Residential Program .. Glenvale Rd	10,000	-
Transport dev Program .. Baldwin Plains Rd	900,000	-
Transport dev Program .. Queens Ave	49,556	28,117
Urban Rd Improvement Program .. Stawell - Sumner St	36,776	383
Rehabilitation Program .. Banyena - Pimpinio Rd	711,859	50,384
Rehabilitation Program .. Crowlands Rd	31,342	38,425
Rehabilitation Program .. Lake Rd	69,633	-
Inf Footpaths Program .. Stawell - Abattoir Rd	4,200	-
Inf Bridge Renewal Program .. - Baldwin Plains Rd	110,000	5,000
Inf Bridge Renewal Program .. Carrols Bridge Rd	112,000	-
Inf Bridge Renewal Program .. Dunolly Rd	33,000	-
Inf Bridge Renewal Program .. Greens Creek Rd	500,000	-
Inf Bridge Renewal Program .. Kooreh Rd	428,000	-
Inf Bridge Renewal Program .. Landsborough Rd	6,581	11,700
Inf Bridge Renewal Program .. Landsborough Rd	794,477	315,882
Inf Bridge Renewal Program .. Landsborough Rd	16,436	-
Inf Bridge Renewal Program .. Wallaloo East Rd	110,000	5,000
Inf Bridge Renewal Program ..Wallaloo East Rd	500,000	-
Inf Bridge Renewal Program .. Wallaloo East Road	271,515	-
Inf Bridge Renewal Program .. Wallaloo East Rd	157,515	12,800
Inf - Streetscape Program ..School Rd	7,818	-
Inf - Streetscape Program ..St Arnaud Napier St	44,485	-
Inf - Streetscape Program ..Halls Gap Peak Trailhead	200,000	-
Roads program Subtotal	5,537,747	480,483
	6,151,660	**505,954**

Capital Projects

Stawell Aerodrome Open Spaces	186,490	26,352
St Arnaud Sporting Club	43,905	-
Central Park Netball Court Upgrade	97,525	-
Waste Action Plan	834,294	16,705
Halls Gap Rear Laneway	200,000	-
Great Western Trail	377,257	600
Heath Street Bridge Halls Gap	589,684	169,946
North Park Netball Courts - Sporting Surfaces	45,000	12,894
Bellfield Bikepath Development, Halls Gap	10,294	-
Stawell Skate Park - Minor Structures	518,160	613,050
Stawell Cemetery - Site Prep	296,288	25,032
Stawell Cemetery - Water Infrastructure	50,000	-
Cultural Heritage Trail - Minor Structures	16,775	3,100
Walkers Lake Reserve	111,884	-
Emergency Recovery	128,000	24,064
Walkers Lake Access Path	75,000	-
Transfer Station Upgrade	220,515	35,199
	3,801,071	**926,942**

Operating Projects

Great Western Future Plan	14,173	-
Community Grants Program	14,385	85,967
Marnoo Flood Study	12,800	-
Stawell Flood Investigation	132,000	17,685
St Arnaud Retention Dam Flood Mitigation	65,000	4,800
Increased Capacity Marrang Kinder & ELC	79,998	33,810
Community-Wide Approach to Resilience	150,000	-
LG Business Concierge & Hospitality	60,000	-
Ready for Life, Early years	149,850	2,206
Gatherings 2023	48,000	48,000
RCTP - ERP project (Corporate Systems)	142,273	39,543
RCTP - EDRMS project (Records System)	152,443	-
CCCF Sustainability Support	73,039	41,145
Great Western Clubrooms Detailed Design	60,000	-
Northern Grampians Public Place Recycling	157,678	3,420
	1,311,639	**276,576**

Operating Programs

Information Services - Cyber Audit	20,000	-
Information Services - Equipment replacement	18,000	-
KISP	49,406	1,846
Workforce Planning work	30,000	-
Kinder Central Enrolment	26,327	-
Heritage Study; OS Strategy; Sport & Rec Strategy	171,114	77,665
Stawell & Great Western & St Arnaud Planning	42,500	-
Home Maintenance	7,503	-
Aged Friendly Communities	28,590	-
Aged Services	41,740	-
Aged Services - Flexible Service Response	5,194	-
	440,374	**79,511**

Total Carry Forwards	**11,704,744**	**1,788,983**

Cash Flow Statement as at 30 September, 2023

	Actuals	Forecast Budget	Adopted Budget	Forecast vs Adopted $	% of Forecast used	
Cash flows from operating activities						
Rates and charges	5,555,757	20,261,000	20,135,000	126,000	27.4%	
Statutory fees and fines	35,489	356,000	356,000	-	10.0%	
User fees	475,372	1,955,000	1,955,000	-	24.3%	
Grants Operating	1,692,443	11,103,000	11,103,000	-	15.2%	
Grants Capital	109,920	5,607,000	5,607,000	-	2.0%	
Contributions Operating	24,627	73,000	73,000	-	33.7%	
Contributions Capital		108,000	108,000	-	0.0%	
Interest received	71,503	221,000	221,000	-	32.4%	
Other	281,806	542,000	542,000	-	52.0%	
Employee costs	(5,107,366)	(19,167,000)	(19,039,000)	(128,000)	26.6%	**1**
Materials and services	(3,899,756)	(12,351,512)	(10,427,000)	(1,924,512)	31.6%	**1**
Other payments	(334,647)	(1,175,385)	(1,161,000)	(14,385)	28.5%	**1**
Net cash provided by operating activities	**(1,094,851)**	**7,532,103**	**9,473,000**	**(1,940,897)**	-14.5%	
Cash flows from investing activities						
Payments for Property, infrastructure, Plant & Equipment	(2,658,130)	(21,523,848)	(11,882,000)	(9,641,848)	12.3%	**1**
Proceeds from sale of Property, infrastructure, Plant & Equipment	-	90,000	90,000	-	0.0%	
Net cash used in investing activities	**(2,658,130)**	**(21,433,848)**	**(11,792,000)**	**(9,641,848)**	12.4%	
Cash flows from financing activities						
Finance costs	-	(43,000)	(43,000)	-	0.0%	
Net cash used in financing activities	**-**	**(43,000)**	**(43,000)**	**-**	0.0%	
Net decrease / increase in Cash & Cash Equivalents	**(3,752,982)**	**(13,944,745)**	**(2,362,000)**	**(11,582,745)**	26.9%	**1**
Cash & Cash Equivalents at beginning of period	26,623,024	26,623,024	15,133,000	11,490,024	100.0%	
Cash & Cash Equivalents at end of period	**22,870,042**	**12,678,279**	**12,771,000**	**(92,721)**	180.4%	

Notes:

1 Forecast Budget adjusted to recognise prior year projects carried forward into the current year.

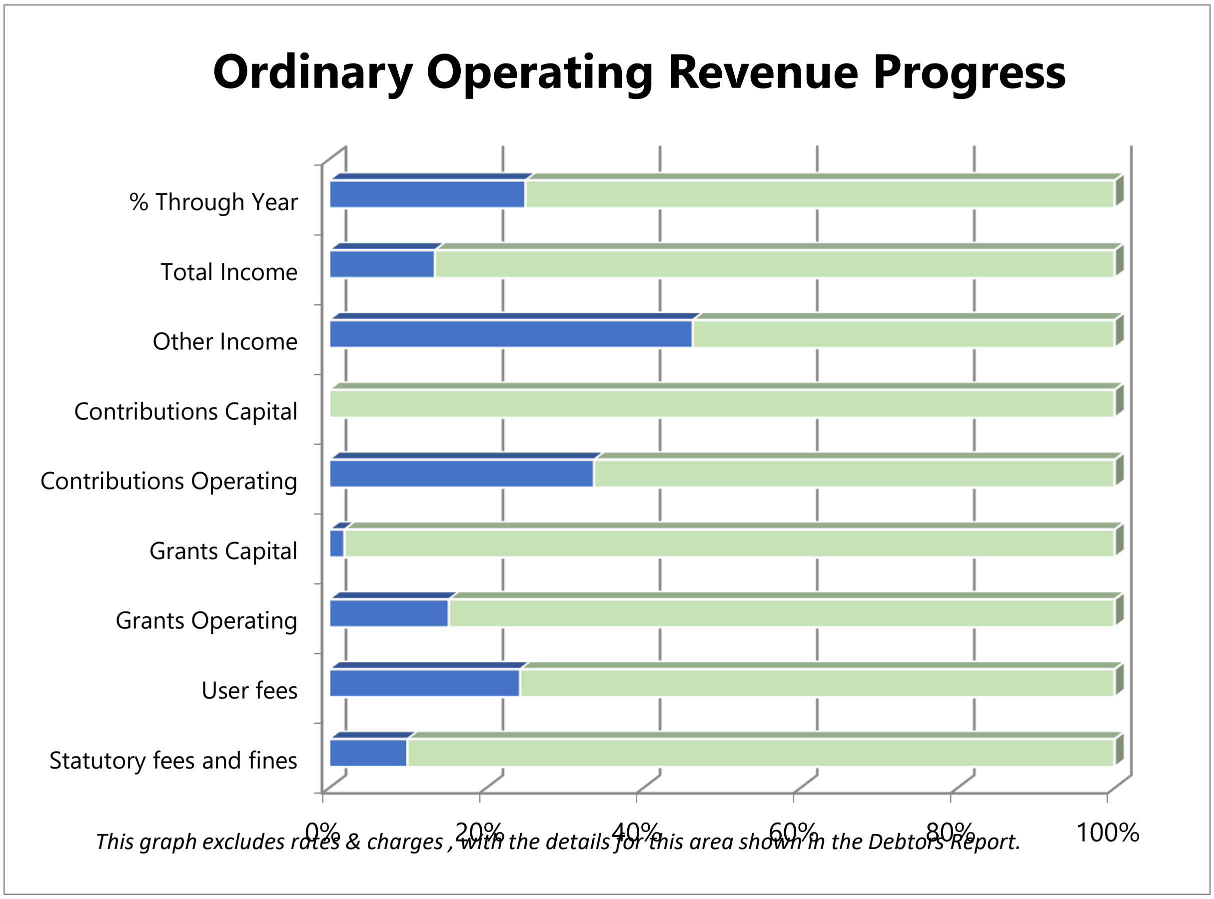
Operating Statement as at 30 September, 2023

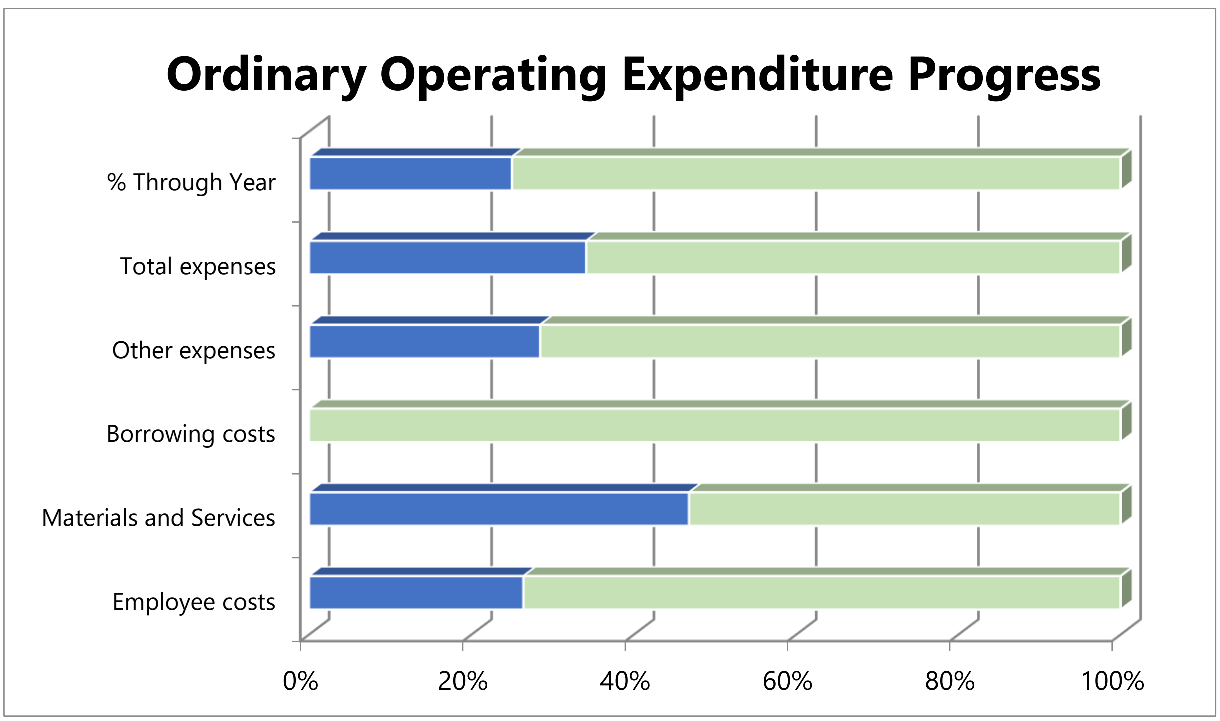
	Actuals	Forecast Budget	Adopted Budget	Forecast vs Adopted $	% of Forecast used	
Revenue						
Rates and charges	20,260,893	20,261,000	20,135,000	126,000	100.0%	**1**
Statutory fees and fines	35,489	356,000	356,000	-	10.0%	
User fees	475,372	1,955,000	1,955,000	-	24.3%	
Grants Operating	1,692,443	11,103,000	11,103,000	-	15.2%	
Grants Capital	109,920	5,607,000	5,607,000	-	2.0%	
Contributions Operating	24,627	73,000	73,000	-	33.7%	
Contributions Capital	-	108,000	108,000	-	0.0%	
Other Income	353,309	763,000	763,000	-	46.3%	
Total Revenue	**22,952,053**	**40,226,000**	**40,100,000**	**126,000**		
Expenses						
Employee costs	5,062,435	19,167,000	19,039,000	128,000	26.4%	**2**
Materials and Services	5,780,589	12,351,512	10,427,000	1,924,512	46.8%	**2**
Depreciation	-	14,276,000	14,276,000	-	0.0%	
Amortisation - Right of Use Assets	-	40,000	40,000	-	0.0%	
Borrowing costs	-	43,000	43,000	-	0.0%	
Other expenses	334,647	1,175,385	1,161,000	14,385	28.5%	**2**
Total expenses	**11,177,671**	**47,052,897**	**44,986,000**	**2,066,897**	23.8%	
Surplus (Deficit) for the period	**11,774,382**	**(6,826,897)**	**(4,886,000)**	**(1,940,897)**	-172.5%	

Notes:

1 Forecast Budget adjusted to recognise supplementary rates

2 Forecast Budget adjusted to recognise prior year projects carried forward into the current year.


Ordinary Operating Revenue Progress
% Through Year
Total Income
Other Income
Contributions Capital
Contributions Operating
Grants Capital
Grants Operating
User fees
Statutory fees and fines
0%
20%
40%
60%
80%
100%
This graph excludes rates & charges , with the details for this area shown in the Debtors Report.

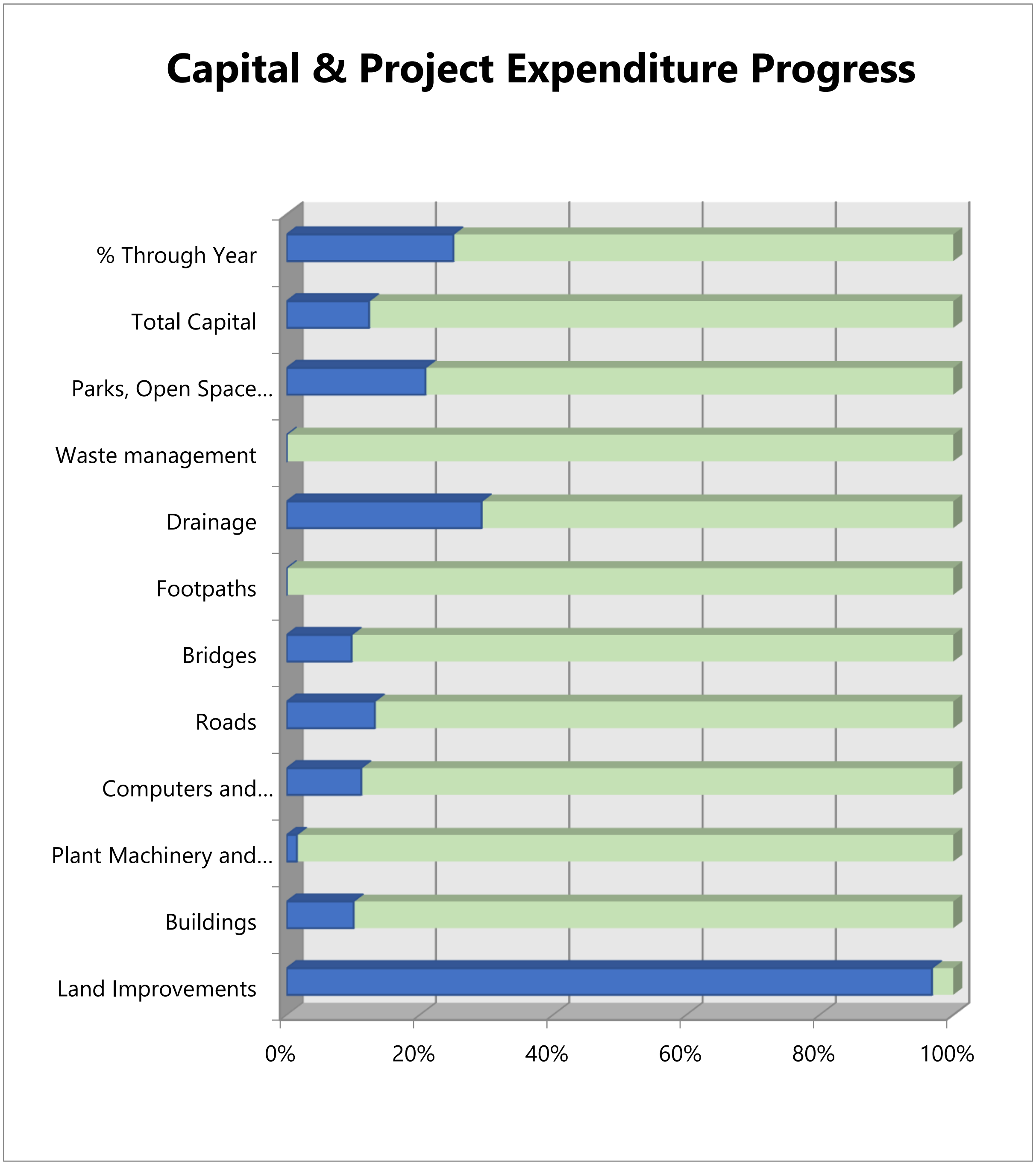

Ordinary Operating Expenditure Progress
% Through Year
Total expenses
Other expenses
Borrowing costs
Materials and Services
Employee costs
0%
20%
40%
60%
80%
100%

Capital Works as at 30 September, 2023

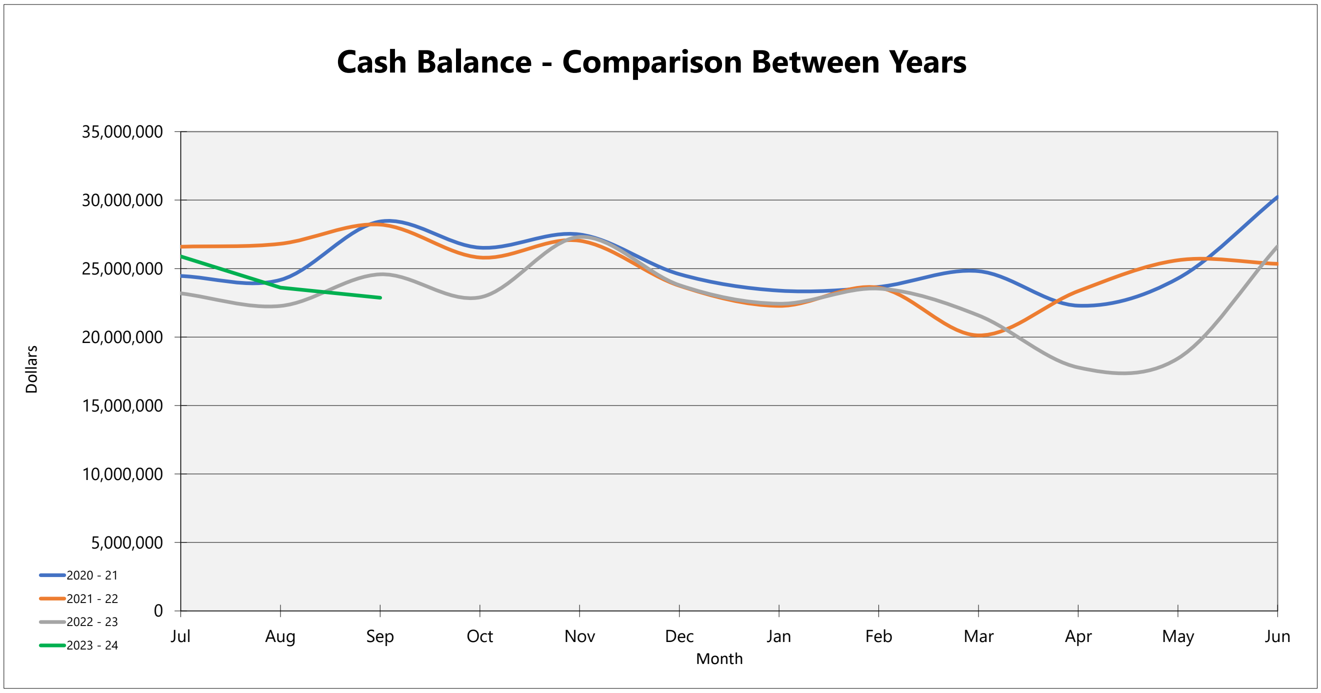
	Actuals	Forecast Budget	Adopted Budget	Forecast vs Adopted $	% of Forecast used	
Revenue						
Land Improvements	3,872	4,000	-	4,000	96.8%	
Buildings	233,135	2,322,928	1,731,400	591,528	10.0%	**1**
Total Property	**237,007**	**2,326,928**	**1,731,400**	**595,528**	10.2%	
Plant Machinery and Equipment	14,661	963,385	941,000	22,385	1.5%	**1**
Computers and telecommunications	7,015	62,700	62,700	-	11.2%	
Total Plant and Equipment	**21,676**	**1,026,085**	**1,003,700**	**22,385**	2.1%	
Roads	995,613	7,534,194	5,105,984	2,428,210	13.2%	**1**
Bridges	385,841	3,963,524	924,000	3,039,524	9.7%	**1**
Footpaths	-	262,000	262,000	-	0.0%	
Drainage	23,401	80,000	75,800	4,200	29.3%	
Waste management	-	1,549,294	715,000	834,294	0.0%	**1**
Parks, Open Space and Streetscapes	994,591	4,777,707	2,060,000	2,717,707	20.8%	**1**
Total Infrastructure	**2,399,447**	**18,166,719**	**9,142,784**	**9,023,935**	13.2%	
Total Capital Works Expenditure	**2,658,130**	**21,519,732**	**11,877,884**	**9,641,848**	12.4%	

Notes:

1 Forecast Budget adjusted to recognise prior year projects carried forward into the current year.


Capital & Project Expenditure Progress
% Through Year
Total Capital
Parks, Open Space…
Waste management
Drainage
Footpaths
Bridges
Roads
Computers and…
Plant Machinery and…
Buildings
Land Improvements
0%
20%
40%
60%
80%
100%

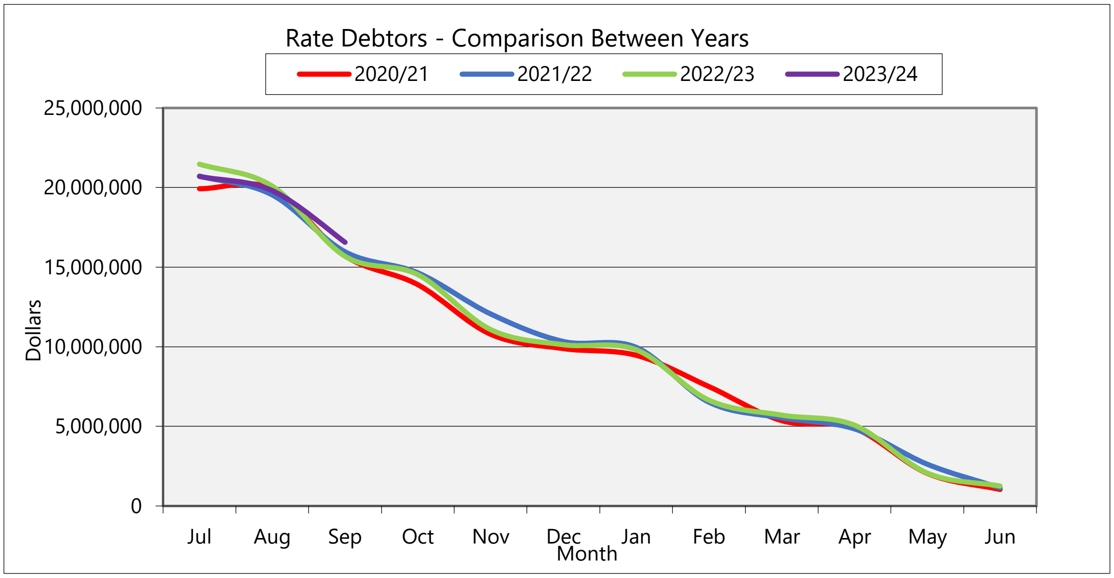
Cash and Investments as at 30 September, 2023



Total Cash Balance at Month End

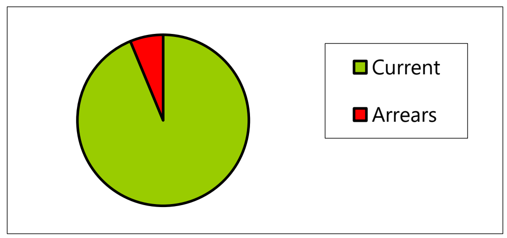
	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2019 - 20	18,642,143	18,424,373	20,885,437	20,496,673	22,711,437	22,520,759	21,226,659	23,831,676	21,993,073	19,771,946	25,394,596	27,206,212
2020 - 21	24,458,405	24,173,971	28,436,358	26,525,969	27,490,366	24,592,324	23,388,847	23,663,702	24,811,535	22,290,630	24,280,838	30,230,677
2021 - 22	26,594,594	26,813,020	28,211,375	25,807,441	27,033,930	23,750,045	22,274,406	23,607,188	20,121,050	23,354,913	25,609,380	25,346,744
2022 - 23	23,190,093	22,271,414	24,579,815	22,898,950	27,307,669	23,789,682	22,432,629	23,536,006	21,579,899	17,776,702	18,436,519	26,623,024
2023 - 24	25,886,555	23,604,567	22,870,042									

Debtors Reports as at 30 September, 2023



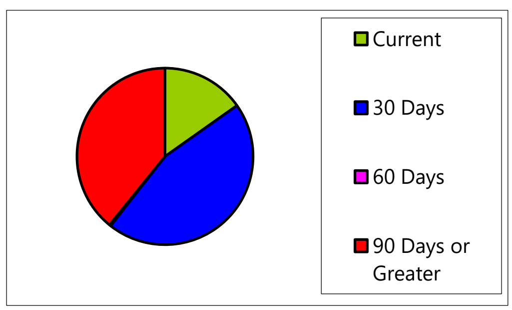
Rates Debtors YTD

	$	%
Current	15,530,494	94%
Arrears	1,033,751	6%
Total	16,564,245	100%



Sundry Debtors YTD

	$	%
Current	104,691	15.2%
30 Days	312,188	45.4%
60 Days	1,799	0.3%
90 Days or Greater	269,160	39.1%
Total	687,837	100%



Details:

Current	Not due yet.
Current	A $ 20k invoice for software reimbursement is due from Southern Grampians Shire and a $ 26k invoice is due for HACC services from Grampians Health Care
30 days	$ 266k is for rates in lieu of which only a quarter was due by 30th September.
90 Days or Greater	$ 165k Department of Jobs made up of two grant instalments, Heath Street Bridge and Stawell Housing Project and a long standing cemetery debt of $ 61k.

Loan Report - Budget 2023/24

Borrowing Principles:

Indebtedness

Our level of debt will not exceed 60% or $12.1 million of rates and charges revenue.

Indebtness Calculation Check	**4.9%**	✓

Debt Servicing Costs

Our level of annual debt servicing costs (principal plus Interest) will not exceed 5% or $2 million of our total operating revenue.

Debt Servicing Calculation Check	**0.2%**	✓

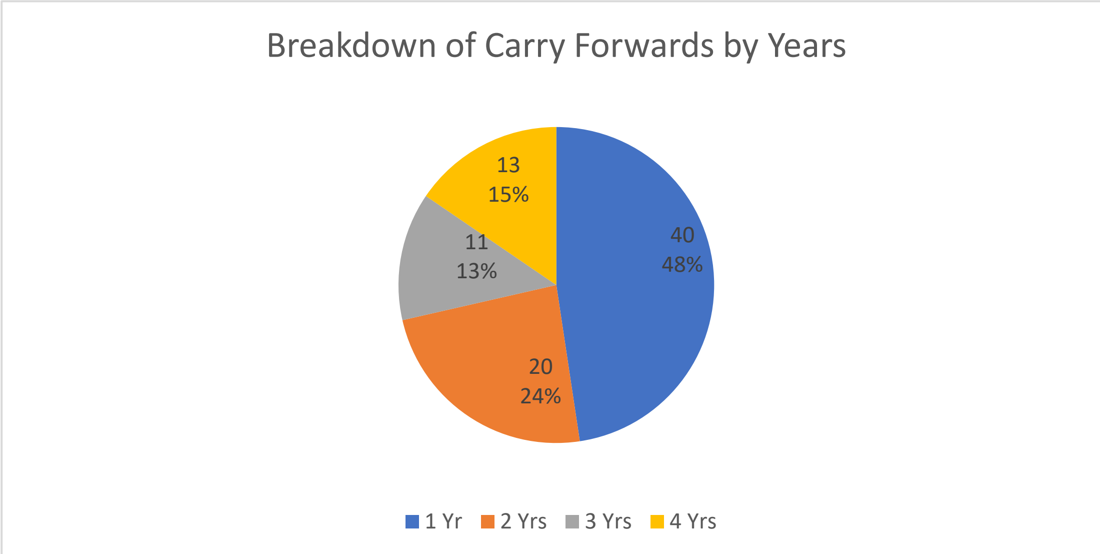
Loans Budgeted 2023/24

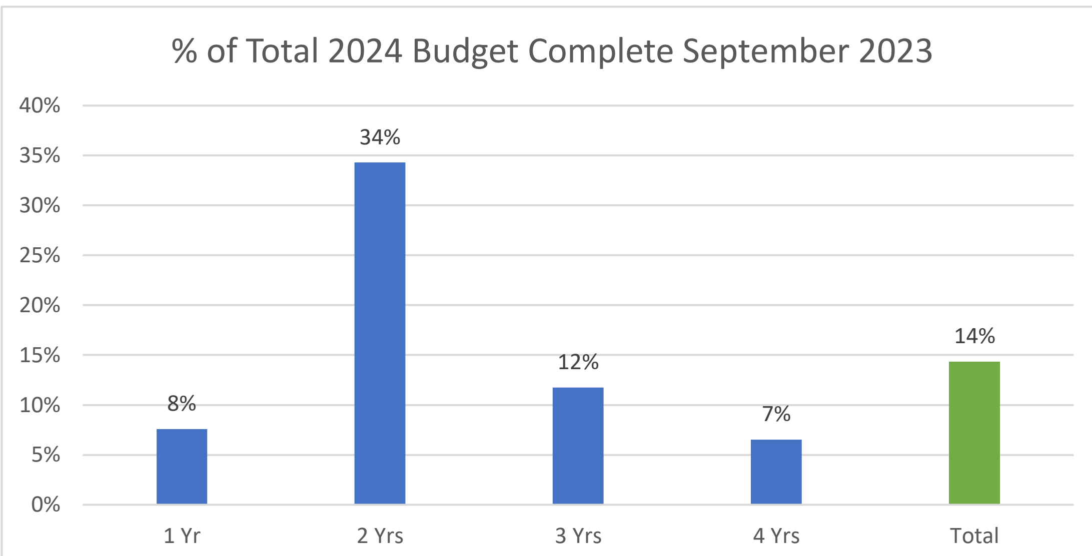
Principal

	$000's
Loans Outstanding as at 30 June, 2023	**1,000**
Add proposed new loans 2023/24	-
Less scheduled repayments 2023/24	**0**
Loans Outstanding as at 30 June, 2024	**1,000**

Expiry of Existing Loans

	Expiry	**Current Balance $000's**
Loan 20	Jun-26	1,000
		1,000


Breakdown of Carry Forwards by Years
13
15%
11
13%
40
48%
20
24%
1 Yr
2 Yrs
3 Yrs
4 Yrs


% of Total 2024 Budget Complete September 2023
40%
35%
30%
25%
20%
15%
10%
5%
0%
8%
34%
12%
7%
14%
1 Yr
2 Yrs
3 Yrs
4 Yrs
Total

Carry Forward Report	2024				2023				2022				2021			
* As of September 30, 2023		(excl CF)				(excl CF)				(excl CF)				(excl CF)		
Capital Works	Exp *	Budget Forecast	Carry Forward	Total Budget	Exp	Budget Forecast	Carry Forward	Total Budget	Exp	Budget Forecast	Carry Forward	Total Budget	Exp	Budget Forecast	Carry Forward	Total Budget
Buildings program																
Stawell Animal Pound	-	50,000	23,058	73,058	158,447	-	181,505	181,505	44,422	115,000	110,927	225,927	-	-	-	-
North Park Leisure Complex (SSAC)	534	-	155,304	155,304	-	-	155,304	155,304	7,400	-	162,704	162,704	3,926	150,000	-	150,000
St Arnaud Pool Complex - Pool	-	-	2,795	2,795	63,205	-	66,000	66,000	-	66,000	-	66,000	-	-	-	-
Energy Efficiency Project	20,955	-	34,183	34,183	15,818	-	50,000	50,000	-	-	50,000	50,000	-	94,245	94,245	188,490
St Arnaud Tennis Club Renewal	782	-	28,000	28,000	169,092	-	238,505	238,505	211,495	-	450,000	450,000	-	-	-	-
Navarre Recreation Reserve	-	442,700	22,740	465,440	37,260	-	60,000	60,000	-	60,000	-	60,000	-	-	-	-
Navarre Recreation Reserve (Unearned Grant)	-	- 442,700	-	- 442,700												
Stawell Library Refurbishment	2,700	-	272,148	272,148	872,617	620,000	524,765	1,144,765	115,235	320,000	-	320,000	-	-	-	-
Gt Western Netball Clubrooms	500	1,193,300	53,300	1,246,600	6,700	60,000	-	60,000								
Gt Western Netball Clubrooms (Unearned Grant)	-	- 1,193,300	-	- 1,193,300												
Heavy Plant Replacement Program																
Heavy Plant	-	-	22,385	22,385	-	-	22,385	22,385	19,490	-	41,885	41,885	9,555	-	51,440	51,440
Roads program																
Final Seal Program .. McKay Rd	-	-	3,548	3,548	-	3,548	-	3,548								
Final Seal Program .. School rd	-	-	11,000	11,000	-	11,000	-	11,000								
Final Seal Program .. McKay Rd	-	-	8,500	8,500	-	8,500	-	8,500								
Kerb & Channel Program .. Montague St	-	-	33,750	33,750	263,983	200,000	-	200,000								
Major rural roads Program .. Salt Creek Rd	12,792	-	360,756	360,756	21,244	382,000	-	382,000								
Resheeting Program Program .. Tottington Rd	-	-	15,000	15,000	-	68,000	-	68,000								
Rural & Residential Program .. Glenvale Rd	-	-	10,000	10,000	215,139	245,000	-	245,000								
Transport dev Program .. Baldwin Plains Rd	-	-	900,000	900,000	-	600,000	-	600,000								
Transport dev Program .. Queens Ave	28,117	-	49,556	49,556	609,130	-	262,685	262,685	266,415	408,000	325,100	733,100	no			
Urban Rd Improvement Program .. Stawell - Sumner St	383	-	36,776	36,776	360	4,000	-	4,000								
Rehabilitation Program .. Banyena - Pimpinio Rd	50,384	-	711,859	711,859	248,141	-	150,000	150,000								
Rehabilitation Program .. Crowlands Rd	38,425	-	31,342	31,342	158,658	159,000	-	159,000								
Rehabilitation Program .. Lake Rd	-	-	69,633	69,633	-	25,000	-	25,000								
Inf Footpaths Program .. Stawell - Abattoir Rd	-	-	4,200	4,200	-	-	4,200	4,200								
Inf Bridge Renewal Program ..2007 - BR - 020 - Baldwin Plains Rd	5,000	-	110,000	110,000	-	110,000	-	110,000								
Inf Bridge Renewal Program ..2023 - BR - 077- Carrols Bridge Rd	-	-	112,000	112,000	-	112,000	-	112,000								
Inf Bridge Renewal Program ..2033 - BRG124984 - Dunolly Rd	-	-	33,000	33,000	-	-	33,000	33,000	115	-	33,357	33,357	341,643	-	375,000	375,000
Inf Bridge Renewal Program ..2051 - BR - 073 - Greens Creek Rd	-	-	500,000	500,000	-	220,000	-	220,000								
Inf Bridge Renewal Program ..2061 - BR-540 - Kooreh Rd	-	-	428,000	428,000	-	400,000	-	400,000								
Inf Bridge Renewal Program ..2062 - BR-236 - Landsborough Rd	11,700	-	6,581	6,581	88,419	-	-	-	74,758	-	72,576	72,576	7,424	-	80,000	80,000
Inf Bridge Renewal Program ..2063 - BR- 237 - Landsborough Rd	315,882	-	794,477	794,477	4,389	-	238,866	238,866	2,714	-	241,580	241,580	8,420	250,000	-	250,000
Inf Bridge Renewal Program ..2066 - BRG124931 - Landsborough Rd	-	-	16,436	16,436	-	-	16,436	16,436	2,337	-	18,773	18,773	262,967	-	287,094	287,094
Inf Bridge Renewal Program ..2117 - BR - 163 - Wallaloo East Rd	5,000	-	110,000	110,000	-	110,000	-	110,000								
Inf Bridge Renewal Program .. 2118 - BR - 429 - Wallaloo East Rd	-	-	500,000	500,000	-	400,000	-	400,000								
Inf Bridge Renewal Program ..2120 - BRG124965 Wallaloo East Road	-	-	271,515	271,515	485	-	72,000	72,000								
Inf Bridge Renewal Program ..2121 - BR - 307 - Wallaloo East Rd	12,800	-	157,515	157,515	485	-	57,000	57,000								
Inf - Streetscape Program ..School Rd	-	-	7,818	7,818	2,310	-	10,128	10,128								
Inf - Streetscape Program ..St Arnaud Napier St	-	-	44,485	44,485	10,342	-	54,827	54,827	611,816	425,387	272,832	698,219	657,868	-	630,700	630,700
Inf - Streetscape Program ..Hall Gap Peak Trailhead	-	-	200,000	200,000	-	-	163,349	163,349	-	-	163,349	163,349	256,651	-	258,525	258,525
Capital Projects																
Stawell Aerodrome Open Spaces	26,352	-	186,490	186,490	466,044	300,000	75,734	375,734	333,976	300,000	356,530	656,530	3,180	439,710	-	439,710
St Arnaud Sporting Club	-	-	43,905	43,905	21,095	130,000	-	130,000				-				-
Central Park Netball Court Upgrade	-	-	97,525	97,525	2,475	100,000	-	100,000								
Waste Action Plan	16,705	715,000	834,294	1,549,294	8,071	400,000	442,365	842,365	19,000	205,000	256,365	461,365	43,635	300,000	-	300,000
Halls gap Rear Laneway	-	-	200,000	200,000	-	1,000,000	-	1,000,000								
Great Western Trail	600	-	377,257	377,257	109,073	-	486,330	486,330	21,050	212,500	294,880	507,380	5,120	300,000	-	300,000
Heath Street Bridge Halls Gap	169,946	-	589,684	589,684	52,355	650,000	-	650,000								
North Park Netball Courts - Sporting Surfaces	12,894	-	45,000	45,000	171,967	-	255,092	255,092	1,896,908	2,152,000	-	2,152,000	12,290	300,000	-	300,000
Bellfield Bikepath Development, Hall's G	-	-	10,294	10,294	16,192	-	26,486	26,486	88,803	90,000	25,289	115,289	151,211	86,500	23,810	110,310
Stawell Skate Park - Minor Structures	613,050	-	518,160	518,160	161,009	655,000	24,170	679,170	25,830	50,000	-	50,000	-	-	-	-
Stawell Cemetery - Site Prep	25,032	-	296,288	296,288	3,712	300,000	50,000	350,000	-	50,000	-	50,000	-	-	-	-
Stawell Cemetery -Water Infrastructure	-	-	50,000	50,000	-	-	-	-								
Cultural Heritage Trail - Minor Structures	3,100	-	16,775	16,775	2,495	-	19,270	19,270	730	20,000	-	20,000	-	-	-	-
Transfer Station Upgrade	35,199	-	220,515	220,515	53,904	274,419	-	274,419								

Carry Forward Report	2024				2023				2022				2021			
* As of September 30, 2023		(excl CF)				(excl CF)				(excl CF)				(excl CF)		
Capital Works	Exp *	Budget Forecast	Carry Forward	Total Budget	Exp	Budget Forecast	Carry Forward	Total Budget	Exp	Budget Forecast	Carry Forward	Total Budget	Exp	Budget Forecast	Carry Forward	Total Budget
Operating Projects																
Great Western Future Plan	-	-	14,173	14,173	-	-	14,173	14,173	-	-	14,173	14,173	48,827	-	72,450	72,450
Great Western Clubrooms Detailed Design	-	-	60,000	60,000	-	-	-	-								
Community Grants Program	85,967	-	14,385	14,385	12,018	-	26,403	26,403	215,690	-	-	-	-	-	-	-
Emergency Recovery	24,064	-	128,000	128,000	-	128,000	-	128,000								
Walkers Lake Reserve	-	-	49,985	49,985	15	-	50,000	50,000	-	50,000	-	50,000	-	-	-	-
Walkers Lake Access Path	-	-	75,000	75,000	-	-	-	-								
Walkers Lake Reserve	-	-	61,899	61,899	8,379	-	70,278	70,278	29,880	-	100,158	100,158	172	20,000	-	20,000
Marnoo Flood Study	-	-	12,800	12,800	51,200	-	64,000	64,000	-	64,000	-	64,000	-	-	-	-
Stawell Flood Investigation	17,685	-	132,000	132,000	-	-	60,000	60,000	-	60,000	-	60,000	-	-	-	-
St Arnaud Retention Dam Flood Mitigation	4,800	-	65,000	65,000	-	65,000	-	65,000								
Increased Capacity Marrang Kinder & ELC	33,810	-	79,998	79,998	70,002	150,000	-	150,000								
Community-Wide Approach to Resilience	-	-	150,000	150,000	-	150,000	-	150,000								
Projects - RCTP - ERP project	39,543	-	142,273	142,273	107,727	250,000	-	250,000								
Projects - RCTP - EDRMS project	-	-	152,443	152,443	17,557	170,000	-	170,000								
CCCF Sustainability Support	41,145	-	73,039	73,039	63,835	-	66,874	66,874								
Nth Grampians Public Place Recycling	3,420	-	157,678	157,678	2,322	160,000	-	160,000								
LG Business Concierge & Hospitality -	-	-	60,000	60,000	-	-	-	-								
Ready for Life, Early years	2,206	-	149,850	149,850	-	20,400	-	20,400								
Gatherings	48,000	-	48,000	48,000	23,000	71,000	23,000	94,000								
Operating																
Information Services Admin	-	-	20,000	20,000	8,710	51,400	62,403	113,803	5,897	55,000	13,300	68,300	522,293	545,935	-	545,935
Information Services Com Systems	-	-	18,000	18,000	692,633	1,445,500	121,907	1,567,407	2,930	70,000	15,800	85,800	668,652	706,390	-	706,390
KISP	1,846	-	49,406	49,406	27,594	-	35,000	35,000	-	-	35,000	35,000	-	-	35,000	35,000
Workforce Planning work	-	-	30,000	30,000	-	30,000	-	30,000				-				-
Kinder Central Enrolment	-	-	26,327	26,327	4,787	-	20,634	20,634	12,366	-	33,000	33,000	70,402	-	58,539	58,539
Heritage Study; OS Strategy; Spoer & Rec Strategy	77,665	-	171,114	171,114	98,886	270,000	-	270,000				-				-
Stawell & Westen & St Arnaud Planning	-	-	42,500	42,500	7,500	52,000	-	52,000				-				-
Home Maintenance	-	-	7,503	7,503	-	9,559	-	9,559				-				-
Aged Friendly Communities	-	-	28,590	28,590	51,054	-	79,644	79,644	656	-	80,300	80,300	-	-	80,300	80,300
18-19 HACCPYP	-	-	41,740	41,740	-	-	41,740	41,740	2,860	-	44,600	44,600	-	-	44,600	44,600
HACCPYP - Flexible Service Response	-	-	5,194	5,194	-	655	4,542	5,197				-				-
Project Grants & Contributions																
Income Carried forward				-			- 860,500	- 860,500	-	-	-	-	-	-	-	-
	1,788,983	765,000	11,704,744	12,469,744	5,261,835	10,570,981	3,620,500	14,191,481	4,012,772	4,772,887	3,212,478	7,985,365	3,074,236	3,192,780	2,091,703	5,284,483