



Notice is given that a Meeting of Council will be held on:

Date: Tuesday, 26 April 2022
Time: 3pm
Location: Loddon Shire Council Chambers,
Wedderburn

AGENDA

Council Meeting

26 April 2022

Order Of Business

1	OPENING AFFIRMATION	3
2	ACKNOWLEDGEMENT OF COUNTRY	3
3	APOLOGIES	3
4	DECLARATIONS OF CONFLICT OF INTEREST	3
5	PREVIOUS MINUTES	4
	5.1 CONFIRMATION OF MINUTES.....	4
6	ADVISORY MEETINGS	5
	6.1 RECORD OF ADVISORY MEETINGS.....	5
7	REVIEW OF ACTION SHEET	9
	7.1 REVIEW OF ACTIONS	9
8	MAYORAL REPORT	15
	8.1 MAYORAL REPORT.....	15
9	COUNCILLORS' REPORT	16
	9.1 COUNCILLORS' REPORTS	16
10	DECISION REPORTS	19
	10.1 PLANNING PERMIT APPLICATION 5652 - WILD GAME PET MEAT PROCESSING FACILITY, 194 DUNOLLY INGLEWOOD ROAD, INGLEWOOD.....	19
	10.2 AUDIT AND RISK COMMITTEE REMUNERATION REPORT	32
	10.3 FEES AND CHARGES FOR THE YEAR 1 JULY 2022 TO 30 JUNE 2023	34
	10.4 SEEKING FEEDBACK FOR THE 2022/23 DRAFT ANNUAL BUDGET AND DRAFT FINANCIAL PLAN 2022/23 TO 2031/32	62
	10.5 DRAFT ASSET PLAN 2022	162
	10.6 ABORIGINAL COMMUNITY PARTNERSHIP PLAN 2019-21 EXTENSION.....	196
	10.7 BIRCHIP CROPPING GROUP YOUNG FARMER NETWORK PROPOSAL	216
	10.8 FINANCE REPORT FOR THE QUARTER ENDING 31 MARCH 2022	218
	10.9 REVIEW OF THE DISPOSAL OF COUNCIL ASSETS POLICY V2	242
11	INFORMATION REPORTS	249
	11.1 BOORT SCARRED TREES MASTERPLAN - FINALISATION	249
12	COMPLIANCE REPORTS	321
	12.1 SECTION 65 COMMUNITY ASSET COMMITTEE MEMBERSHIP DETAILS - INGLEWOOD COMMUNITY ELDERLY PERSONS UNITS	321
13	URGENT BUSINESS	323
14	CONFIDENTIAL ITEMS	324
	14.1 REVIEW OF CONFIDENTIAL ACTIONS	324

OPENING COMMENT

This meeting is being conducted in accordance with the Local Government Act 2020 as temporarily amended to enable meeting by electronic means of communication.

This meeting is being recorded and audio streamed via the Council website and Facebook.

1 OPENING AFFIRMATION

“We, the Councillors of the Loddon Shire, declare that we will carry out our duties in the best interests of the community, and through collective leadership will maintain the highest standards of good governance.”

2 ACKNOWLEDGEMENT OF COUNTRY

“The Loddon Shire Council acknowledges the Traditional Custodians of the land on which we are gathered and pays its respects to their Elders both past and present.”

3 APOLOGIES**4 DECLARATIONS OF CONFLICT OF INTEREST**

5 PREVIOUS MINUTES**5.1 CONFIRMATION OF MINUTES**

File Number: 02/01/001

Author: Christine Coombes, A/Manager Executive and Commercial Services

Authoriser: Lincoln Fitzgerald, Chief Executive Officer

Attachments: Nil

RECOMMENDATION

That Council confirm:

1. The minutes of the Council Briefing of 22 March 2022.
2. The minutes of the Council Meeting of 22 March 2022.
3. The minutes of the Confidential Council Meeting of 22 March 2022.
4. The minutes of the Council Forum 12 April 2022.

REPORT

Seeking approval of the unconfirmed minutes of the previous meetings.

6 ADVISORY MEETINGS**6.1 RECORD OF ADVISORY MEETINGS**

File Number: 02/01/001

Author: Christine Coombes, Executive and Commercial Services Officer

Authoriser: Lincoln Fitzgerald, Chief Executive Officer

Attachments: Nil

RECOMMENDATION

That Council note the record of the following advisory meetings :

1. Council Briefing 22 March 2022.
2. Council Forum 12 April 2022.

In accordance with Clause 51 of Council's Governance Rules, records of Councillor Briefings and Forums must be reported to the next Council Meeting and confirmed in the minutes.

The record is therefore presented for Council's noting.

Meeting details	Briefing
Date	22 March 2022
Councillor Attendees	Cr Beattie Cr Holt Cr Jungwirth Cr Murphy Cr Straub
Staff/Stakeholder representatives	Lincoln Fitzgerald, Chief Executive Officer Wendy Gladman, Director Community Wellbeing Jude Holt, Acting Director Corporate Services Steven Phillips, Director Operations Lynne Habner, Manager Executive and Commercial Services Casey Shelton, Human Resources Coordinator Janine Jackson, Manager Organisation Development Louise Johnston, Statutory Planning Coordinator Glenn Harvey, Manager Development and Compliance Deanne Caserta, Manager Financial Services
Items discussed.	<ol style="list-style-type: none"> 1. UPDATE DRAFT ANNUAL BUDGET 2022/23 AND FINANCIAL PLAN 2022/23 – 2031/32 2. REVIEW OF THE FINANCIAL RESERVES POLICY 3. PLANNING PERMIT 5725 – - DISPLAY OF A DOUBLE SIDED, EXTERNALLY ILLUMINATED MAJOR PROMOTION SIGN AT LOT 2 PS 612125, BOORT-CHARLTON ROAD, BOORT 4. GENDER EQUALITY ACTION PLAN 5. General business: <ul style="list-style-type: none"> • Royal Hotel Inglewood • Disability Access and Inclusion Plan • Impacts of power outage on Telstra exchange • Business venture in Bridgewater Hall • Child Care requirements
Conflict of Interest Disclosures - Councillor/officer making disclosure	Nil
Councillor/officer left room	

Meeting details	Forum
Date	12 April 2022
Councillor Attendees	Cr Beattie Cr Holt Cr Jungwirth Cr Murphy Cr Straub
Staff/Stakeholder representatives	Lincoln Fitzgerald, Chief Executive Officer Wendy Gladman, Director Community Wellbeing Steven Phillips, Director Operations Amanda Wilson, Director Corporate Lynne Habner, Manager Executive and Commercial Services Deanne Caserta, Manager Financial Services Jude Holt, Project Officer David Southcombe, Manager Assets and Infrastructure Louise Johnston, Statutory Planning Coordinator Glenn Harvey, Manager Development and Compliance Phillip Walker, Project Officer Amy Holmes, Manager Community Wellbeing Kate Pallister, Community Wellbeing Officer Birchip Cropping Group representatives
Items discussed.	<ol style="list-style-type: none"> 1. ECONOMIC DEVELOPMENT AND TOURISM MONTHLY PROGRESS 2. CARAVAN PARK UPGRADES – CONSIDERATION OF FURTHER WORKS 3. PLANNING PERMIT APPLICATION 5652 4. BIRCHIP CROPPING GROUP 5. ABORIGINAL COMMUNITY PARTNERSHIP PLAN 2019-21 UPDATE 6. AGED CARE REFORM – BACKGROUND AND PROPOSED NEXT STEPS 7. COMMUNITY BASED DISASTER RESILIENCE PROJECT 8. PRIORITIES 2022 9. DRAFT ASSET PLAN – 2022 10. DRAFT ANNUAL BUDGET 2022/23 AND FINANCIAL PLAN 2022/23 TO 2032/32 11. UPDATE ON COUNCILLOR ALLOWANCES 12. DIPSOAL OF COUNCIL ASSETS V2 13. PRESENTATION OF STRATEGIC RISK REPORT 14. INTRODUCTION OF RISK APPETITE STATEMENT 15. COMMUNITY REFERENCE GROUP SURVEY RESULTS 16. SMALL TOWNS POLICY PROPOSED CONSULTATION AND DEVELOPMENT PLAN 17. COMMUNITY SUPPORT POLICY DEVELOPMENT 18. General business: <ul style="list-style-type: none"> • Nil

Conflict of Interest Disclosures - Councillor/officer making disclosure	Nil
Councillor/officer left room	

7 REVIEW OF ACTION SHEET

7.1 REVIEW OF ACTIONS

File Number: 02/01/002
Author: Christine Coombes, Executive and Commercial Services Officer
Authoriser: Lincoln Fitzgerald, Chief Executive Officer
Attachments: 1. Action sheet

RECOMMENDATION

That Council receive and note the action sheet.

CONFLICT OF INTEREST

There is no conflict of interest for any Council staff member involved in the preparation of this report, or involved in the subject matter of the report.

REPORT

Refer attachment.

<p>Division: Council Committee: Officer:</p> <p>Action Sheets Report</p>	<p>Date From: Date To:</p> <p>Printed: Tuesday, 12 April 2022 2:56:56 PM</p>
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Actions completed since last meeting

Meeting	Officer/Director	Section	Subject
Council 22/03/2022	Johnston, Louise Phillips, Steven	Decision Reports	Planning Application 5725 - Development of a Major Promotion Sign at Lot 2, Boort-Charlton Road, Boort
<p>RESOLUTION 2022/43</p> <p>Moved: Cr Gavan Holt Seconded: Cr Wendy Murphy</p> <p>That Council determines to issue a Notice of Decision to refuse planning application 5725 for the development of a double sided, externally illuminated Major Promotion Sign subject to the following grounds:</p> <ol style="list-style-type: none"> (1) The proposed sign is not consistent with the decision guidelines of Clause 52.05-8 of the Planning Scheme. (2) The sign is excessive and will have an unacceptable impact on the visual amenity and character of the area. (3) The sign will be out of character with the surrounding built form and will be visually intrusive in the low scale context of the site and surrounds. (4) The sign does not have any relationship to the subject site, streetscape and landscape. (5) The sign would compromise the operational efficiency of the road and poses an unacceptable road safety risk. <p style="text-align: right;">CARRIED</p> <p>30 Mar 2022 9:28am Johnston, Louise Notice of Refusal was issued 24/3/2022</p> <p>30 Mar 2022 9:31am Johnston, Louise completed 30/03/2022</p> <p>30 Mar 2022 9:48am Johnston, Louise - Completion Action completed by Johnston, Louise</p>			

Meeting	Officer/Director	Section	Subject
Council 22/03/2022	Holt, Jude Wilson, Amanda	Decision Reports	Audit and Risk Committee Meeting Held on 24 February 2022
<p>RESOLUTION 2022/44</p> <p>Moved: Cr Gavan Holt Seconded: Cr Wendy Murphy</p> <p>That Council receive and notes the unconfirmed minutes of the Audit and Risk Committee Meeting held on 24 February 2022.</p> <p style="text-align: right;">CARRIED</p> <p>30 Mar 2022 9:38am Holt, Jude</p>			

Division: Council	Date From:
Committee:	Date To:
Officer:	Printed: Tuesday, 12 April 2022 2:56:56 PM

Action Sheets Report

Minutes were provided to the Council at the March Meeting. There is no further action required.
30 Mar 2022 9:40am Holt, Jude - Completion
 Action completed by Holt, Jude

Meeting	Officer/Director	Section	Subject
Council 22/03/2022	Holt, Jude Wilson, Amanda	Decision Reports	APPOINTMENT OF CHAIR AND INDEPENDENT COMMITTEE MEMBER OF THE AUDIT AND RISK COMMITTEE
RESOLUTION 2022/45			
Moved: Cr Gavan Holt			
Seconded: Cr Linda Jungwirth			
That Council:			
<ol style="list-style-type: none"> 1. Upon recommendation of the Audit and Risk Committee, appoint Mr Rodney Baker as the Chair of the Audit and Risk Committee until a Council resolution is passed appointing a new Chair; and 2. Reappoint Mr Rod Poxon as an independent member of the Committee until 30 April 2026. 			
CARRIED			
31 Mar 2022 8:10am Holt, Jude			
Letters of confirmation of appointment have been sent to Rod Baker and Rod Poxon.			
31 Mar 2022 8:19am Holt, Jude - Completion			
Action completed by Holt, Jude			

Meeting	Officer/Director	Section	Subject
Council 22/03/2022	Southcombe, David Phillips, Steven	Decision Reports	Annual Infrastructure Program, Amendment to Project Allocations
RESOLUTION 2022/46			
Moved: Cr Wendy Murphy			
Seconded: Cr Linda Jungwirth			
That Council approve the proposed changes to the project allocations outlined in the Attachment.			
CARRIED			

Division: Council	Date From:
Committee:	Date To:
Officer:	Printed: Tuesday, 12 April 2022 2:56:56 PM

12 Apr 2022 9:35am Southcombe, David - Completion
 Action completed by Southcombe, David

Meeting	Officer/Director	Section	Subject
Council 22/03/2022	Perry, Sarah Gladman, Wendy	Decision Reports	Lake Boort Foreshore Recreation Precinct Project

RESOLUTION 2022/47

Moved: Cr Linda Jungwirth
 Seconded: Cr Gavan Holt

That Council:

1. endorse the staging of the Lake Boort Foreshore Recreation Precinct Project as follows:
 - a) stage 1 - Boort Bowls Club Inc Synthetic Turf Project
 - b) stage 2 - Design of Lake Boort Foreshore Recreation Precinct Project which will include costing estimates and identification of potential external funding opportunities
 - c) stage 3 - Construction of Lake Boort Foreshore Recreation Precinct Project as identified in the stage 2 design
2. approve the funding application from Boort Bowls Club for the amount of \$301,970 to deliver stage 1:
 - a) with the funds allocated from the Lake Boort Foreshore Recreation Precinct Project budget
 - b) and subject to a funding agreement signed and executed by the CEO on behalf of Council
3. confirm Stages 2 and 3 are to be completed as a single project, planned and delivered in line with Council's Annual Plan timeline.

CARRIED

30 Mar 2022 11:40am Perry, Sarah

Currently developing the funding agreement for the Boort Bowls Inc Synthetic Turf Project. Scheduling Stage 2 and 3 of the Lake Boort Foreshore Recreation Project into Council's project pipeline to be delivered (as per Annual Plan) in 2022/23.

30 Mar 2022 11:44am Perry, Sarah - Completion

Action completed by Perry, Sarah

Meeting	Officer/Director	Section	Subject
Council 22/03/2022	Pallister, Kate Gladman, Wendy	Decision Reports	DISABILITY ACCESS AND INCLUSION PLAN 2018-21 EXTENSION

Action Sheets Report	Division: Council Committee: Officer:	Date From: Date To: Printed: Tuesday, 12 April 2022 2:56:56 PM
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RESOLUTION 2022/48

Moved: Cr Linda Jungwirth
 Seconded: Cr Wendy Murphy

That Council:

1. endorse the extension of the Disability Access and Inclusion Plan 2018-21 for a period of 12 months
2. approve the proposed 2022 Action Plan
3. rename the Plan to remove the word 'Disability' and call it the 'Access and Inclusion Plan'
4. undertake to introduce more diverse stock photography into Council publications with the inclusion of people of all ages and abilities.

CARRIED

06 Apr 2022 9:50am Pallister, Kate
 Document has been updated to change the title, new Action Plan has also been added. Document is being sent through Executive for approval., Staff have been informed to introduce more diverse photographs to publications.

06 Apr 2022 9:57am Pallister, Kate - Completion
 Action completed by Pallister, Kate

Meeting	Officer/Director	Section	Subject
Council 22/03/2022	Southcombe, David Phillips, Steven	Decision Reports	Road Asset Management Plan

RESOLUTION 2022/49

Moved: Cr Wendy Murphy
 Seconded: Cr Gavan Holt

That Council adopts the Road Asset Management Plan.

CARRIED

12 Apr 2022 8:27am Southcombe, David - Completion
 Action completed by Southcombe, David

Meeting	Officer/Director	Section	Subject
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Division: Council	Date From:
Committee:	Date To:
Officer:	Printed: Tuesday, 12 April 2022 2:56:56 PM

Council 22/03/2022	McQueen, Daniel Phillips, Steven	Decision Reports	Building Asset Management Plan
RESOLUTION 2022/50			
Moved: Cr Wendy Murphy			
Seconded: Cr Gavan Holt			
That Council adopts the Building Asset Management Plan.			
CARRIED			
30 Mar 2022 2:48pm McQueen, Daniel - Completion			
Action completed by McQueen, Daniel			

Meeting	Officer/Director	Section	Subject
Council 22/03/2022	Shelton, Casey Wilson, Amanda	Compliance Reports	Gender Equality Action Plan
RESOLUTION 2022/51			
Moved: Cr Gavan Holt			
Seconded: Cr Linda Jungwirth			
That Council approves the Gender Equality Action Plan as a legislated requirement of the Gender Equality Act 2020.			
CARRIED			
05 Apr 2022 10:34am Shelton, Casey			
Finalised Gender Equality Action Plan was sent to Executive for finalisation and uploading to website.			
12 Apr 2022 12:19pm Shelton, Casey - Completion			
Action completed by Coombes, Christine			

8 MAYORAL REPORT**8.1 MAYORAL REPORT****File Number:** 02/01/001**Author:** Christine Coombes, Executive and Commercial Services Officer**Authoriser:** Lincoln Fitzgerald, Chief Executive Officer**Attachments:** Nil**RECOMMENDATION**

That Council receive and note the Mayoral Report

REPORT

The Mayor will present a report at the meeting.

Cr Straub

Loddon Campaspe Councils	
Murray River Group of Councils	
North Central Goldfields Regional Library	
North Central Local Learning and Employment Network	
Special Committees Of Council (Section 65 Community Asset Committees):	
East Loddon Community Centre Community Asset Committee	
Pyramid Hill Memorial Hall Community Asset Committee	
Pyramid Hill Swimming Pool Kiosk Community Asset Committee	
Other Council activities	
DATE	Activity

9 COUNCILLORS' REPORT**9.1 COUNCILLORS' REPORTS****File Number:** 02/01/001**Author:** Christine Coombes, Executive and Commercial Services Officer**Authoriser:** Lincoln Fitzgerald, Chief Executive Officer**Attachments:** Nil**1. Recommendation**

That Council receive and note the Councillors' reports

REPORT

Each Councillor will present a report at the meeting.

Cr Beattie**Rail Freight Alliance****Special Committees Of Council (Section 65 Community Asset Committees):****Boort Aerodrome Community Asset Committee****Boort Memorial Hall Community Asset Committee****Boort Park Community Asset Committee****Korong Vale Mechanics Hall Community Asset Committee****Korong Vale Sports Centre Community Asset Committee****Little Lake Boort Community Asset Committee****Yando Public Hall Community Asset Committee****DATE****Activity**

Cr Holt

Municipal Association of Victoria	
Audit and Risk Committee	
Special Committees Of Council (Section 65 Community Asset Committees): Donaldson Park Community Asset Committee Wedderburn Community Centre Community Asset Committee Wedderburn Engine Park and Market Square Reserve Community Asset Committee Wedderburn Mechanics and Literary Institute Hall Community Asset Committee Hard Hill Tourist Reserve Community Asset Committee	
Other Council activities	
DATE	Activity

Cr Jungwirth

Loddon Mallee Local Government Waste Forum	
Central Victorian Greenhouse Alliance	
Municipal Emergency Management Plan Committee	
Other Council activities	
DATE	Activity

Cr Murphy

Calder Highway Improvement Committee

Local Government Women’s Charter	
Australia Day Committee	
Healthy Minds Network	
Special Committees Of Council (Section 65 Community Asset Committees):	
Campbells Forest Hall Community Asset Committee	
Inglewood Community Sports Centre Community Asset Committee	
Inglewood Community Elderly Persons Units Community Asset Committee	
Inglewood Town Hall Hub Community Asset Committee	
Jones Eucalyptus Distillery Site Community Asset Committee	
Other Council activities	
DATE	Activity

10 DECISION REPORTS**10.1 PLANNING PERMIT APPLICATION 5652 - WILD GAME PET MEAT PROCESSING FACILITY, 194 DUNOLLY INGLEWOOD ROAD, INGLEWOOD**

File Number:	52706800
Author:	Carolyn Stephenson, Statutory / Strategic Planner
Authoriser:	Glenn Harvey, Manager Development and Compliance
Attachments:	1. Decision report - Planning application 5652 - use and development of the land for wild game meat processing facility

RECOMMENDATION

That Council, having considered all matters which the Planning and Environment Act, 1987 requires it to consider, determines to issue a Notice of Decision to Refuse planning permit application 5652 for the use and development of the land for a wild game pet meat processing facility on the following grounds:

1. The proposed use falls within the definition of 'industry' and as such is a prohibited use in the Rural Living Zone.
2. The proposal is not consistent with the objectives of the Planning Policy Framework and Local Policy Framework relating to the use of land within the Rural Living Zone.
3. The proposal is contrary to the decisions guidelines at Clause 35.03-5 of the Rural Living Zone particularly as the use is not compatible with adjoining and nearby uses.

CONFLICT OF INTEREST

There is no conflict of interest for any Council staff member involved in the preparation of this paper, or involved in the subject matter of the paper.

PREVIOUS COUNCIL DISCUSSION

This matter was discussed with Council at its April 2022 Forum.

BACKGROUND

The application seeks approval for the use of the land for processing (skinning and boning) of field killed and dressed kangaroo, deer and other wild game. This meat will be further processed and packaged at another site and used for pet food.

The subject property is located on the southern boundary of the Inglewood Township. The property has previously been used as an abattoir, however any former entitlements to use this land in this way have expired.

ISSUES/DISCUSSION

Under the Planning and Environment Act 1987 (the Act) the Minister of Planning delegates a municipal council power to become the planning authority for any planning scheme in force in its municipal district.

A municipal council is obligated to enforce and administer the relevant Planning Scheme and must use the scheme to determine applications. The Loddon Planning Scheme is the relevant Planning Scheme for Council. An application is referred to Council for determination, which:

- receive one or more objections, and/or

- are to be recommended for refusal by the Planning officer.

Pursuant to Section 52 of the Planning and Environment Act 1987, notices were sent to owners and occupiers of adjoining land as well as land opposite and surrounding the site. A notice was also placed in the Loddon Herald. Council has received 106 objections as the result of the public notification process and the Officers Recommendation is to refuse the application as such, the matter is being brought to Council for determination.

The application relies on the proposed use falling within the definition of 'rural industry' as defined by the Loddon Planning Scheme. A review of VCAT decisions has resulted in an officer recommendation that the proposal cannot be defined as rural industry, and instead falls within the broader definition of industry, which is prohibited in the Rural Living Zone.

A decision report detailing this application has been prepared and can be found in Attachment 1.

COST/BENEFITS

There are various costs associated with having a delegated Planning Officer consider an application and make a recommendation as well as with the time of the Councillors to consider this recommendation.

The benefits associated with this report is the ability of Council to fulfil its requirement under law and provide the community with a statutory service that delivers well-managed and appropriate development.

RISK ANALYSIS

The risks of Council not fulfilling its statutory obligation under the Act include:

- inappropriate use and development which could endanger life and property
- Council's reputation as a Responsible Authority
- breaches of the Planning & Environment Act 1987 requiring compliance action.

CONSULTATION AND ENGAGEMENT

Refer to decision report for further detail on the application.

LODDON SHIRE COUNCIL

DECISION REPORT - Planning Permit Application 5652: Use and development of the land for wild game pet meat processing facility



CONTENTS

1 RECOMMENDATION..... 4

2 DISCUSSION 4

2.1 Site & location..... 4

2.2 Site history..... 5

2.3 Proposal 5

2.4 Loddon Planning Scheme..... 6

 2.4.1 Zone 6

 2.4.2 Overlay 7

 2.4.3 State Planning Policy Framework..... 7

 2.4.4 Local Planning Policy Framework 8

 2.4.5 Other provisions 8

2.5 Referrals..... 8

2.6 Public notification..... 8

3 ASSESSMENT 9

3.1 Loddon Planning Scheme..... 9

SUMMARY

Application Number:	5652
Applicant:	David Preece Campaspe Meat Company Pty Ltd
Subject Land:	194 Dunolly Inglewood Road Inglewood VIC 3517 CA 28A,28B,28C,28D,28E, 28F,29B SEC E Parish of INGLEWOOD
Owner:	Rarlar Pty Ltd
Zone:	Rural Living
Overlay(s):	Bushfire Management Overlay
Existing use:	Unused abattoir
Proposal:	Use and development of the land for wild game pet meat processing facility

1 RECOMMENDATION

That the Responsible Authority, having considered all matters which the Planning and Environment Act, 1987 requires it to consider, refuses to grant a planning permit for application number 5652 for the use and development of the land for a wild game pet meat processing facility on the following grounds:

- The proposed use falls within the definition of ‘industry’ and as such is a prohibited use in the Rural Living Zone.
- The proposal is not consistent with the objectives of the Planning Policy Framework and Local Policy Framework relating to the use of land within the Rural Living Zone.
- The proposal is contrary to the decisions guidelines at Clause 35.03-5 of the Rural Living Zone particularly as the use is not compatible with adjoining and nearby uses.

As the use is prohibited Council must refuse the application.

2 DISCUSSION

2.1 Site & location

The subject property is located approximately 1km south of the Inglewood Township, on the west side of the Dunolly Inglewood Road (Tarnagulla Road). The property has a total area of approximately 21ha made up of seven Crown allotments.

The property is largely cleared of native vegetation and consists of a number of buildings associated with its former use as an abattoir. These buildings include two chiller rooms, processing building, office and staff amenities.

The character of the area can be described as rural living. There are 5 dwellings within 500 m of the subject site. The property adjoins a bushland reserve to the north.



Figure 1: Site location



Figure 2: Subject site



Figure 3: Existing buildings

2.2 Site history

The subject property was used as an abattoir between 1971 and 2015. The property was purchased by the current owners in 2019.

2.3 Proposal

The application seeks approval for the use of the land for processing (skinning and boning) of field killed and dressed kangaroo, deer and other wild game. This meat will be further processed and packaged at another site and used for pet food.

Key elements of the proposal include:

Processing

The business will process up to 500 tonnes (t) per annum of wild game meat. This equates to approximately 1,000 carcasses per week. Approximately 500 to 600 carcasses will be sourced from interstate, with the remainder from Victoria.

Activities at the site are to be limited to the skinning and boning of carcasses (predominantly kangaroos with, potentially, minor quantities of deer and other game) and dispatching products for further processing at other facilities in Victoria (and potentially, interstate).

The kangaroos will arrive at the site and will have been gutted, bled and had their heads removed prior to delivery. Further processing and packaging with the end product being packaged fresh quality diced or minced meat for pets (normally cats and dogs) will be done at another facility.

Buildings and works

There will be no new buildings constructed on site and any works will be limited to adaption of the platform under the loading bay door to assist ergonomics, to sealing of the wastewater pit and to fencing of the property.

Staff

Staff hours will be onsite from 6am to 6pm Monday to Friday and at peak times on weekends also from 6am to 6pm. It is expected there will be ten staff.

Traffic

There will be a number of traffic movements as follows.

- Utes will access the site three to five times per night from 4 am until dawn delivering approximately 300 to 400 carcasses per week.

- Refrigerated medium-sized semi-rigid delivery truck will access the site two to three times per week mid-morning to deliver at total of approximately 500 to 600 carcasses per week from interstate.
- Refrigerated medium-sized semi-rigid delivery truck will remove the processed carcasses from the site daily.

The trucks and/or utes will also collect intermediate bulk containers (IBCs) containing wastewater for off-site disposal (water reuse/recycling).

Wastewater

1,400 litres of wastewater will be generated per week (approximately 73 cubic metres (m³) per annum). All rooms in which processing and storage will take place have sealed concrete floors and floor drains which lead to the external wastewater pit. Wastewater in the wastewater pit will not be disposed of on the site but will be placed in sealed containers - IBCs and transported off site for appropriate reuse, recycling or disposal. The IBCs will be stored within the rainwater bunded and covered workshop building. The wastewater tank will be sealed and a pump will be used to fill the IBCs. To ensure all wastewater is captured and contained on-site, Campaspe Meats will ensure that additional empty IBCs are on site to be used when necessary.

2.4 Loddon Planning Scheme

2.4.1 Zone

The property is zoned Rural Living, as is the adjoining land to the south and west. The property is adjoined to the north by the Inglewood Bushland Reserve. Land to the east is zoned Farming.

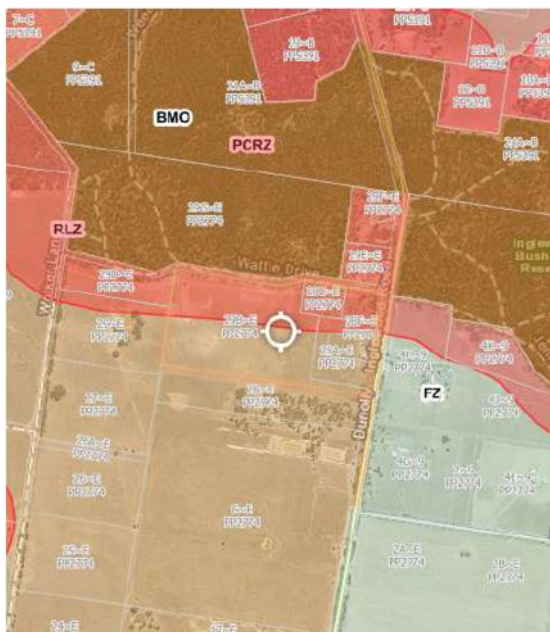


Figure 4: Zone and Overlays

The purpose of the Rural Living Zone is:

- To implement the Municipal Planning Strategy and the Planning Policy Framework.
- To provide for residential use in a rural environment.

To provide for agricultural land uses which do not adversely affect the amenity of surrounding land uses.

To protect and enhance the natural resources, biodiversity and landscape and heritage values of the area.

To encourage use and development of land based on comprehensive and sustainable land management practices and infrastructure provision.

The applicant has submitted that;

“Rural industry is defined as “Land use to handle, treat, process, or pack agricultural produce”. The Scheme’s General Term’s definition for “Agricultural production” at Clause 73.01 is “any form of primary production of renewable commodities”. So it is considered that the harvesting of wild game from the rural landscape including from farm properties fits with this definition and is therefore captured by the Rural industry land use term”.

Pursuant to Clause 35.03-1 of the Loddon Planning Scheme, Rural industry is a section 2 (permit required) use within the Rural Living Zone.

2.4.2 Overlay

The site is partially included in the Bushfire Management Overlay (BMO), however the lots associated with the proposal are not within the BMO.

2.4.3 State Planning Policy Framework

Relevant policy context of the State Planning Policy Framework is:

Clause	Objective	Relevant strategies
13.05-1S Noise abatement	To assist the control of noise effects on sensitive land uses.	
13.07-1S Land use compatibility	To protect community amenity, human health and safety while facilitating appropriate commercial, industrial, infrastructure or other uses with potential adverse off-site impacts.	Ensure that use or development of land is compatible with adjoining and nearby land uses.
17.03-2S Sustainable industry	To facilitate the sustainable operation of industry.	Ensure that industrial activities requiring substantial threshold distances are located in the core of industrial areas. Provide adequate separation and buffer areas between sensitive uses and offensive or dangerous industries and quarries to ensure that residents are not affected by adverse environmental effects, nuisance or exposure to hazards.

2.4.4 Local Planning Policy Framework

Relevant policy context of the Local Planning Policy Framework is:

Clause	Objective	Relevant strategies
21.04-4 Economic Development	To encourage and support a diverse and environmentally sustainable economy in the Shire.	Ensure industrial land use is sustainable with minimal on-site and off-site environmental and amenity impacts

2.4.5 Other provisions

Clause 53.10 Uses and activities with potential adverse impacts.

The purpose of this clause is:

To identify those types of uses and activities, which if not appropriately designed and located, may cause offence or unacceptable risk to the neighbourhood.

This clause recommends the following thresholds to a sensitive use (eg. Dwelling) for the following uses that are relevant to the consideration of this application

Animal processing – 1000m

Pet food production – 500m

2.5 Referrals

Department	Section 55/52	Advice/ Comments/ Conditions
EPA	55	No objection but advised that the operation is likely to require further approval from the EPA as a scheduled premises.

2.6 Public notification

Notice of the application was provided to surrounding residents and land owners and in the Loddon Herald.

106 objections have been received (including a number of petitions).

2 submissions supporting the proposal have been received.

The grounds of objection are that:

- the proposal cannot be defined as rural industry
- the proposal is inconsistent with the purpose of the Rural Living Zone
- the applicant has not addressed Clause 22.04 of the Loddon Planning Scheme
- the proposal is not a sustainable development
- killing of kangaroos is cruel, detrimental to the environment and unsustainable
- the proposed industry will detrimentally impact on the reputation and tourism value of Inglewood and Shire
- the proposed industry is not consistent with the Naturally Loddon tourism strategy
- the proposal poses a risk of zoonotic disease and health risk to the area
- it will be an impact on the amenity of the area through odour and noise
- there will be an impact on the amenity of the area from traffic due to dust and noise
- there is a risk to local water quality from inappropriate waste water management
- there is a risk to local residents from local shooting
- the proposal will result in a loss of local kangaroos / impact on kangaroo population

- management of waste in the field has not been addressed
- Kangaroos are significant to indigenous community.

3 ASSESSMENT

3.1 Loddon Planning Scheme

The application relies on the use proposed falling within the definition of 'rural industry' as defined by the planning scheme.

To determine whether the proposed activity meets the definition of a rural industry, as opposed to other forms of industry, it is necessary to look at the definition of rural industry, and to identify what it is that differentiates rural industry, which can be permitted in this zone, from industry, which cannot.

The planning scheme defines rural industry as land used to:

- a) handle, treat, process, or pack agricultural produce;
- b) service or repair plant, or equipment, used in agriculture; or
- c) manufacture mud bricks

For the purpose of this application, part a) of the definition is relevant for assessing the current application. If the proposal is not considered to meet the definition of rural industry, it then defaults to the broader definition of 'industry'. In the Rural Living Zone, industry, other than rural industry, is a prohibited use. Therefore it would be unlawful for the applicants to commence such a land use, and no permit can be granted for such industry. Rural industry is a discretionary use, which means that a permit can be considered subject to an application. The critical factor that must be determined in the assessment of this application is, does the proposed land use fit the definition of rural industry, to handle, treat, process or pack agricultural produce.

There are a number of VCAT decisions that can be relied upon in making this determination.

In Rainbury v Bass Coast, VCAT 2686, a decision involved a proposed rural industry, a micro brewery. Senior Member Liston questioned whether the proposed micro brewery was properly characterised as a rural industry, based on the ingredients used in the manufacturing process and whether they could be classified as agricultural produce. The following commentary was provided:

"the important question in this application is whether or not the proposal is permissible. The particular issue to be resolved is whether or not the proposed micro brewery can be properly characterised as a rural industry, and therefore is a permissible land use within the zone. Rural industry represents a limited grouping of industrial activities. The limiting aspect of the definition is not that it excludes manufacturing but that the materials to be processed must be agricultural produce.

I think it is highly likely that a brewery which malted its own grain could be characterised as a rural industry, but this is not what is proposed in this case. I find that a conventional micro brewery, which imports its malted grains from another processor, cannot be characterised as a rural industry. Consequentially, the micro brewery is an industry, other than a rural industry, and is a prohibited use within the zone".

In Garrett v Maroondah VCAT 1179, the decision involved the manufacturing of pre-fabricated kits for the construction of cabins and sheds on other sites, and if it could be considered a rural industry. In this case, the timber used for the prefabricated kits was milled and sawn off site, then bought to the site for the manufacturing of the kits. The decision concluded that the use of

milled and sawn timber was not agricultural produce, and not fitting within the definition of rural industry. In relation to primary produce, the following was stated:

"To be primary produce, something must be the product of primary production. In relation to wheat, a growing crop might be referred to as wheat, but it is wheat in the form of wheat grain that would normally be regarded as the primary produce. A crop of wheat ready for harvest would be, or perhaps more accurately become, primary produce when a harvester runs through the paddock taking the heads off the wheat stalks and then mechanically performing the functions previously achieved by threshing and winnowing to get rid of the husks and retain the separated wheat grains. Those grains, whether bagged or in bulk bins, are the agricultural produce. If the wheat is then milled into flour, the flour is not primary produce.

Similarly, logs are the product of timber production, but they lose their status as agricultural produce when they are taken to a saw mill and processed into sawn timber. Nevertheless, it is the raw material, namely logs, that is primary produce. The sawn timber, being the product of secondary production, or secondary industry for that matter, is not primary produce but secondary. If such sawn timber is then turned into other products, whether the next stage can be regarded as "building materials" or not, it is still well past the stage where it was agricultural produce."

Additional cases have been referred to in the above case which clearly spell out the intent of the definition of rural industry to include primary products used in the rural industry, being products grown and produced on the land, not products imported to the site. In Stein J in the New South Wales Land and Environment Court in *Domachuk v. Baulkham Hills Shire Council (1992) 77 LGRA 395* states:

"Are the various items imported onto the site "primary products"? What is a "primary product" for the purposes of the definition in the local environment plan? In my opinion "primary" connotes being of the first order so, for example, a grain is a primary product. The handling, processing or packing of grain would therefore be a rural industry.

In the sense that they are derived ex-site (either grown, extracted or felled) and imported to the premises, do they comprise primary products which are handled, processed and packed?

It may first be observed that the products have all been produced off site. They have undergone their primary production or harvesting and, in most cases, have already been handled, processed and packed. For example, the hulls or rice have been separated from the grain and packed. Perlite and vermiculite have been extracted and processed to produce the product brought to the site for mixing. The peat has already been extracted (in Germany, New Zealand and what was the USSR) and no doubt processed, packed and exported to Australia. The timber based products have all been separated, treated and packed before they are delivered to the subject site.

Have they therefore ceased to be primary products and become merely the ingredients in the manufacture of the various potting mixes produced on the premises? In my view this is the correct position and the activities which are occurring on the premises are not a rural industry as defined in the local environment plan but more in the nature of an industry involving a manufacturing process as defined. The various products imported to the site are undergoing secondary processing.

The bagging of spent mushroom compost, without its mixing with other ingredients, may be argued to be a rural industry since it involves the handling and packing of a primary by-product of the growing of mushrooms on the land. However, once large numbers and quantities of other ingredients are imported to the site in order to mix with the spent compost to produce a variety of products, this cannot be properly classified as "rural industry". I come to this conclusion having regard to the character, extent and other features of the uses of the land"

Based on the VCAT decisions and in the absence of any evidence to the contrary, the following has been determined. The proposed use of the site is for secondary processing of carcasses that are not produced on that site. As such, the proposal does not meet the definition of a rural industry and the proposed land use falls within the definition of industry, which is a prohibited use within the Rural Living Zone.

The applicant was provided the opportunity to submit evidence to support their application that the proposed use fits within the definition of a rural industry on a number of occasions during the processing of this application. An adequate case to demonstrate that the proposal could be defined as rural industry has not been made by the applicant.

Council must refuse the application where the use is prohibited, as is the case in this instance. The applicant has an opportunity to seek a review of this position at VCAT.

10.2 AUDIT AND RISK COMMITTEE REMUNERATION REPORT

File Number: FOL/20/612
Author: Deanne Caserta, Manager Financial Services
Authoriser: Jude Holt, Acting Director Corporate
Attachments: Nil

RECOMMENDATION

That Council:

1. increases the quarterly remuneration paid to independent members of the Audit and Risk Committee to \$505.00, effective the quarter commencing 1 May 2022
2. maintains payment of an extra quarter remuneration to the Chair during a one year term
3. maintains a travel reimbursement for independent members of the Audit and Risk Committee, paid at the rate that Councillors are reimbursed for travel.

CONFLICT OF INTEREST

There is no conflict of interest for any Council staff member involved in the preparation of this paper, or involved in the subject matter of the paper.

PREVIOUS COUNCIL DISCUSSION

Council was provided with an Audit and Risk Committee Remuneration Report at the Ordinary Meeting held on 27 April 2021, where Council resolved as follows:

1. *increases the quarterly remuneration paid to independent members of the Audit Committee to \$490, effective the quarter commencing 1 May 2021*
2. *maintain payment of an extra quarter remuneration to the Chair during a one year term*
3. *maintain a travel reimbursement for independent members of the Audit Committee, paid at the rate that Councillors are reimbursed for travel.*

BACKGROUND

The Consumer Price Index for *All Groups – Melbourne for December Quarter to December Quarter* seasonally adjusted is used annually to determine increases to Audit and Risk Committee members' remuneration. The indexation was sourced from the Australian Bureau of Statistics for December 2020 to December 2021, and the increase is 2.5%.

Application of 2.5% to the Audit and Risk Committee's current remuneration of \$490.00 per quarter calculates to \$502.25 per quarter. This report recommends that this amount be rounded up to \$505.00 per quarter.

ISSUES/DISCUSSION

Last year's report confirmed Council's commitment of an extra quarterly payment to the Chair during a one-year term. This payment recognises the additional responsibility held by the Chair. It also confirmed a travel reimbursement to be paid to independent members at the same rate as the Councillors' travel reimbursement.

This report recommends that the travel reimbursement and extra payment for the Chair be maintained.

COST/BENEFITS

There is a small financial cost to Council resulting from this report that can be accommodated within Council's budget.

RISK ANALYSIS

Council increases the likelihood of recruiting and retaining quality Audit and Risk Committee members by ensuring that remuneration is reviewed on a regular basis.

CONSULTATION AND ENGAGEMENT

Nil

10.3 FEES AND CHARGES FOR THE YEAR 1 JULY 2022 TO 30 JUNE 2023

File Number: FOL/22/665
Author: Deanne Caserta, Manager Financial Services
Authoriser: Jude Holt, Acting Director Corporate
Attachments: 1. Draft Fees and Charges Schedule 2022/23

RECOMMENDATION

That Council approves the Fees and Charges for the year 1 July 2022 to 30 June 2023 for the purposes of seeking public comment with the Draft Budget and Draft Financial Plan, and notification of residential accommodation charges.

CONFLICT OF INTEREST

There is no conflict of interest for any Council staff member involved in the preparation of this paper, or involved in the subject matter of the paper.

PREVIOUS COUNCIL DISCUSSION

A draft Fees and Charges Schedule was submitted for consideration at the Council Forum held on 8 March 2022.

BACKGROUND

Each year as a part of the budget process a Fees and Charges Schedule is prepared and submitted for approval by Council. This year it is proposed that the Fees and Charges for the year 1 July 2022 to 30 June 2023 be advertised together with the Draft Budget and Draft Financial Plan, so that the community is able to see the whole suite of Council finances in context.

ISSUES/DISCUSSION

Generally, the new schedule takes effect from the start of the financial year; however included in the schedule are residential accommodation charges that require a minimum notice period of 60 days. Notification will be forwarded to tenants as soon as practicable after approval by Council.

The approach to the 2022/23 schedule was to index fees and charges in line with the 1.75% rate cap advised by the Minister for Local Government for 2022/23. This decision is guided by the principles located within the Revenue and Rating Plan. This indexation rate last year was 1.5%.

Some cost areas within the Fees and Charges Schedule have had an increase of more than 1.75% due to rounding to nearest dollars (or five dollars).

There is no increase to swimming pool fees and waste management fees.

COST/BENEFITS

The adoption of the Fees and Charges Schedule provides a transparent process and allows the community to provide feedback about the proposed fees and charges prior to approval by Council.

Raising fees and charges on particular services helps to provide an equitable contribution of revenue towards the cost of service delivery.

RISK ANALYSIS

There is a minor risk of avoidance of payment by customers.

CONSULTATION AND ENGAGEMENT

The Fees and Charges provided in the schedule have been considered in detail by the Management Executive Group and Council.

LODDON SHIRE COUNCIL

FEES AND CHARGES FOR THE YEAR 1 JULY 2022 TO 30 JUNE 2023



DOCUMENT INFORMATION

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Chief Executive Officer

FILE LOCATION: K:\FINANCE\Budget\2022-23\Fees and Charges\STR Fees and Charges 2022-23 DRAFT.docx

Strategic documents are amended from time to time, therefore you should not rely on a printed copy being the current version. Please consult the Loddon Shire website to ensure that the version you are using is up to date.

This document is available in alternative formats (e.g. larger font) if requested.

CONTENTS

1	PURPOSE	1
2	BUDGET IMPLICATIONS	1
3	FEES AND CHARGES	1
	3.1 Building fees	1
	3.1.1 Building fees	1
	3.2 Caravan parks	3
	3.2.1 Bridgewater Public Caravan Park.....	3
	3.2.2 Pioneer Caravan Park – Wedderburn.....	5
	3.3 Rental properties	7
	3.3.1 Elderly persons units.....	7
	3.4 Public health	7
	3.4.1 Food Act registration fees	7
	3.4.2 Public Health and Wellbeing Act registration fees	9
	3.4.3 Residential Tenancies Act and Regulations (caravan parks).....	9
	3.4.4 Environment Protection Act application fees	9
	3.5 Aged and disability services.....	10
	3.5.1 Home and community care for younger people program	10
	3.5.2 Commonwealth home support program	11
	3.5.3 Transport for aged service clients	11
	3.5.4 Brokered services: linkages, post-acute care, aged care packages, carer support services, WorkCover	12
	3.5.5 Capped account limits.....	12
	3.5.6 Department of Veteran Affairs	12
	3.6 Local laws.....	13
	3.6.1 Domestic Animals Act 1994	13
	3.6.2 Domestic Animals Act 1994 - reduced fee criteria	13
	3.6.3 Impounding of Livestock Act 1994.....	14
	3.6.4 Local Law No. 4 – Environment (2015) infringements	14
	3.6.5 Local Law No. 2 - Street and Roads (Amendment No 2 2010) infringements	14
	3.6.6 Environment Protection Act penalties.....	14
	3.6.7 Country Fire Authority Act 1958	14
	3.6.8 Local Law No. 5 – Livestock (2005)	14
	3.6.9 Domestic Animals Act 1994	14
	3.6.10 Local Law No. 2 – Streets and Roads - Part 4	14
	3.6.11 Local laws permits	14
	3.6.12 Clearing fire hazard blocks	14
	3.7 Town planning	15
	3.7.1 Planning fees	15
	3.8 Swimming pools	16

3.8.1 Pool fees.....	16
3.9 Roads.....	17
3.9.1 Road reinstatement fees.....	17
3.9.2 Application for consent to work within municipal road reserve.....	17
3.10 Tourism.....	18
3.10.1 Loddon Discovery Tours.....	18
3.10.2 Loddon Valley Website.....	18
3.11 Waste management.....	18
3.11.1 Domestic waste, e-waste and recyclables.....	18
3.11.2 Tyres.....	19
3.12 Miscellaneous.....	19
3.12.1 Rates.....	19
3.12.2 Photocopying, faxing and printing.....	19
3.12.3 Private works.....	19
3.12.4 Insurance.....	19
3.12.5 Freedom of information requests.....	20
3.12.6 Water charges.....	20
3.12.7 Senior citizens room hire.....	20
3.12.8 Civic offices room hire.....	20
3.12.9 Committee managed facilities room hire.....	21
3.12.10 Boat launching fees.....	22

1 PURPOSE

This document is provided to Loddon Shire Council staff and customers to provide clear advice on Council's fees and charges for the financial year 1 July 2022 to 30 June 2023.

2 BUDGET IMPLICATIONS

The fees and charges included in the document will be incorporated into Council's 2022/2023 Budget.

3 FEES AND CHARGES

The fees and charges contained in this document apply for the period 1 July 2022 to 30 June 2023. There may be some alterations to legislated fees and charges contained in the document. Where this occurs, the document will be updated with the new fees and charges, which will be effective at the date deemed in the legislation.

PLEASE NOTE: M or D determines the type of fee or charge as below:
M = Mandatory and is set by another organisation/government department
D = Discretionary and is set by Council

3.1 Building fees

3.1.1 Building fees

Building fees	Unit rate	M or D	Is GST applicable?	2022/2023 Proposed fee
New dwellings, dwelling additions, sheds, carports, veranda	Application	D	Yes	\$510.00 + (Cost Of Building Works (COBW) / \$200.00)
Fences, retaining walls and swimming pools (including safety barriers)	Application	D	Yes	\$460.00
Other classes - fee will be determined depending on type of building e.g. factory, retail shop, workshop etc.	Application	D	Yes	On request
Demolitions	Application	D	Yes	\$535.00
Re-erection of a dwelling	Application	D	Yes	\$915.00 + (COBW / \$200.00)
Retention of building works (Works less than \$5,000)	Application	D	Yes	\$525.00
Retention of building works (Works more than \$5,000)	Application	D	Yes	\$1,055.00
Additional inspections	Inspection	D	Yes	\$200.00
Extensions of time on permits	Application	D	Yes	\$280.00

Building fees	Unit rate	M or D	Is GST applicable?	2022/2023 Proposed fee
Application to register swimming pool	Application	M	No	\$32.30
Swimming pool archive search fee	Application	M	No	\$47.90
Lodgement of swimming pool certificate of compliance	Lodgement	M	No	\$20.70
Lodgement of swimming pool certificate of non-compliance	Lodgement	M	No	\$390.80
Swimming pool safety barrier inspection fee	Initial inspection	D	Yes	\$515.00
Swimming pool safety barrier inspection fee	Additional inspection	D	Yes	\$200.00
State Building Levy	Application	M	No	0.128%
Re-erection of a dwelling – bond / surety	Application	D	No	\$10,000.00
Lodgement fee (Section 30)	Lodgement	M	No	\$123.70
Property information	Per application	M	No	\$47.90
Report and consent fee	Application	M	No	\$294.70
Minor amendment fee	Application	D	Yes	\$102.00
File retrieval from archive system (photocopying additional)	Application	D	Yes	\$88.00
Application under section 29A of the Building Act 1993	Application	M	No	\$86.40
Point of discharge for stormwater	Application	M	No	\$146.80
Inspection compliance report	Application	D	Yes	\$515.00
PoPE fee with a paid entry event (per event)	Application	D	Yes	\$634.00
Temporary structure within paid entry PoPE event	Application	D	Yes	\$123.00
PoPe fee with a free entry event (per event)	Application	D	Yes	\$316.00
Temporary structure within free entry PoPE event	Application	D	Yes	\$61.00
Application for Protection of Public Regulation 116(4)	Application	M	No	\$299.10
Application to build above or below Public Facilities Regulation 134(2)	Application	M	No	\$294.70

3.2 Caravan parks

3.2.1 Bridgewater Public Caravan Park

Cabins and sites	Unit rate per night or week	M or D	Is GST applicable?	2022/2023 Proposed fee
Cabins				
Cabin (peak period)	Per night 2 people	D	Yes	\$142.00
Cabin additional persons	Per night per person	D	Yes	\$10.00
Cabin (off peak period)	Per night 2 people	D	Yes	\$120.00
Additional person	Per night per person	D	Yes	\$10.00
Sites				
Powered site (peak period)	Per night 2 people	D	Yes	\$43.00
Additional persons	Per night per person	D	Yes	\$6.00
Powered site (off peak period)	Per night 2 people	D	Yes	\$38.00
Additional persons	Per night per person	D	Yes	\$6.00
Powered site (peak period)	Per week 2 people	D	Yes	\$189.00
Additional persons	Per person per night for the week	D	Yes	\$6.00
Powered site (off peak period)	Per week 2 people	D	Yes	\$163.00
Additional persons	Per person per night for the week	D	Yes	\$6.00
Unpowered site (peak period)	Per night 2 people	D	Yes	\$33.00
Additional persons	Per night per person	D	Yes	\$6.00
Unpowered site (off peak period)	Per night 2 people	D	Yes	\$28.00
Additional persons	Per night per person	D	Yes	\$6.00
Unpowered site	Per week 2 people	D	Yes	\$131.00
Additional persons	Per person per night for the week	D	Yes	\$6.00
Other				
Washing machine use	Per cycle	D	Yes	\$6.00
Tumble dryer	Per cycle	D	Yes	\$2.00

- Peak periods means:
 1. Victorian school holidays
 2. Victorian public holiday long weekends (being Labour Day, Easter, ANZAC Day (if this falls on a Friday or Monday), Queens Birthday, Melbourne Cup and AFL Grand Final).
- Normal check out time is: 10.00am.
- \$12.00 late stay fee: to enable campers to remain on the current site until 6:00pm on the day of check out if the site is not required for new campers to check in.
- Caravan and Motorhome Club Group bookings: A flat discount rate of 10.00% is offered for both powered and unpowered sites during both peak and non-peak rates under the following conditions:
 1. the group must be a formalized caravan or motorhome club
 2. a group is defined as 10 or more caravans or motorhomes
 3. two night minimum booking
 4. discounts are at the discretion of the Park Managers, who will take into account the demand for occupancy at the time the group booking is required.
- Individual arrangements for variations to fees may be endorsed by the Chief Executive Officer Loddon Shire Council to assist with accommodation of Council staff for employment purposes.
- Deposits: a deposit is at least the cost of the first night's tariff and must be received by the park within 7 days of booking to confirm a guest's reservation.
- Cancellations: when making a direct booking with a caravan park managed on behalf of Loddon Shire Council, it is acknowledged and agreed that all reservations and deposits are accepted by park managers and are subject to the following cancellation policy guidelines. Any reservations through agents or other third parties may be subject to separate policies, and it is recommended that park managers advise guests to check those conditions.
Park managers should advise guests of the cancellation policy for the park at the time of reservation.
- Low-season cancellations: during the low season, deposits will only be refunded if the park managers are notified of the cancellation prior to 9am on the day prior to the scheduled arrival. If notice of the cancellation is received after 9am on the day prior to the scheduled arrival, the park manager may retain the full deposit paid.
- Peak-season cancellations: deposits for reservations made wholly or partially in peak seasons will only be refunded if the guest notifies the park manager of the cancellation at least 30 days prior to the scheduled arrival. If less time is provided than the required period of notice of cancellation, the deposit will only be refunded if the site or cabin is able to be rebooked.
- Early departures: Council will not refund amounts paid should the guest cut short the reservation or holiday.
- Failure to notify of cancellation: if the park manager has not been notified of the cancellation, or the guest does not arrive by 10am on the day after the scheduled arrival date, the reservation may be cancelled by the park managers without refund of any paid deposit.

3.2.2 Pioneer Caravan Park – Wedderburn

Cabins and sites	Unit rate per night or week	M or D	Is GST applicable?	2022/2023 Proposed fee
Deluxe cabin self-contained	Per night 2 people	D	Yes	\$131.00
Deluxe cabin self-contained	Per week 2 people	D	Yes	\$768.00
Additional to two people staying	Per person per night	D	Yes	\$17.00
Deluxe cabin	Per night 2 people	D	Yes	\$100.00
Deluxe cabin per week	Per week 2 people	D	Yes	\$575.00
Deluxe cabin - more than 2 people staying	Per person per night additional to above	D	Yes	\$17.00
Standard cabin	Per night 2 people	D	Yes	\$89.00
Standard cabin per week	Per week 2 people	D	Yes	\$485.00
Standard cabin – additional to 2 people staying	Per person per night additional to above	D	Yes	\$12.00
Powered sites				
Overnight fee	Per night 2 people	D	Yes	\$23.00
Weekly fee	Per week 2 people	D	Yes	\$105.00
Additional to 2 people staying	Per person per night	D	Yes	\$6.00
Unpowered sites				
Overnight fee	Per night 2 people	D	Yes	\$18.00
Weekly fee	Per week 2 people	D	Yes	\$80.00
Additional to 2 people staying at an unpowered site	Per person per night	D	Yes	\$6.00
Permanent resident				
Weekly fee (GST @ 5.5%)	Per week	D	Yes	\$69.00
Annual fee (GST @ 5.5%)	Per year	D	Yes	\$3,444.00
Power charges - as per tariff supplied by electrical supplier	As metered	D	Yes	

Cabins and sites	Unit rate per night or week	M or D	Is GST applicable?	2022/2023 Proposed fee
Annual tenant				
Annual fee - holiday caravan site	Per year	D	Yes	\$1,200.00
Power charges - as per tariff supplied by electrical supplier	As metered	D	Yes	As per tariff rates
Other				
Washing machine	Per cycle	D	Yes	\$6.00
Tumble dryer	Per cycle	D	Yes	\$2.00
Storage	Per week	D	Yes	\$13.00
Shower	Per shower	D	Yes	\$8.00

- Deposits: a deposit is at least the cost of the first night’s tariff and must be received by the park within 7 days of booking to confirm a guest’s reservation.
- Cancellations: when making a direct booking with a caravan park managed on behalf of Loddon Shire Council, it is acknowledged and agreed that all reservations and deposits are accepted by park managers and are subject to the following cancellation policy guidelines. Any reservations through agents or other third parties may be subject to separate policies, and it is recommended that park managers advise guests to check those conditions.
Park managers should advise guests of the cancellation policy for the park at the time of reservation.
- Low-season cancellations: during the low season, deposits will only be refunded if the park managers are notified of the cancellation prior to 9am on the day prior to the scheduled arrival. If notice of the cancellation is received after 9am on the day prior to the scheduled arrival, the park manager may retain the full deposit paid.
- Peak-season cancellations: deposits for reservations made wholly or partially in peak seasons will only be refunded if the guest notifies the park manager of the cancellation at least 30 days prior to the scheduled arrival. If less time is provided than the required period of notice of cancellation, the deposit will only be refunded if the site or cabin is able to be rebooked.
- Individual arrangements for variations to fees may be endorsed by the Chief Executive Officer Loddon Shire Council to assist with accommodation of Council staff for employment purposes.
- Early departures: Council will not refund amounts paid should the guest cut short the reservation or holiday.
- Failure to notify of cancellation: if the park manager has not been notified of the cancellation, or the guest does not arrive by 10am on the day after the scheduled arrival date, the reservation may be cancelled by the park managers without refund of any paid deposit.

3.3 Rental properties

3.3.1 Elderly persons units

The fee stated in this document will apply on the tenancy anniversary as per the Residential Tenancies Act

Elderly persons units	Unit rate	M or D	Is GST applicable?	2022/2023 Proposed fee
Dingee				
Unit 1	Per week	D	No	\$98.00
Unit 2	Per week	D	No	\$98.00
Unit 3	Per week	D	No	\$98.00
Unit 4	Per week	D	No	\$98.00
Unit 5	Per week	D	No	\$98.00
Pyramid Hill				
Unit 1	Per week	D	No	\$83.00 (\$91.00 new tenant)
Unit 2	Per week	D	No	\$91.00
Unit 3	Per week	D	No	\$83.00
Unit 4	Per week	D	No	\$83.00
Serpentine				
Unit 1	Per week	D	No	\$98.00
Unit 2	Per week	D	No	\$98.00
Unit 3	Per week	D	No	\$98.00
Unit 4	Per week	D	No	\$98.00
Unit 5	Per week	D	No	\$98.00

3.4 Public health

3.4.1 Food Act registration fees

Food premises	Unit rate	M or D	Is GST applicable?	2022/2023 Proposed fee
Businesses				
Registration of premises (class 1)	Each	D	No	\$396.00
Registration of premises (class 2)	Each	D	No	\$305.00
Registration of premises (class 3)	Each	D	No	\$190.00
Notification of premises (class 4)				
Not permitted under the Food Act 1984	Each	M	No	N/A
Temporary Food Premises – 12 month registration	For the year			50% of applicable class fee

Food premises	Unit rate	M or D	Is GST applicable?	2022/2023 Proposed fee
Temporary Food Premises – Short Term Registration	For registration period			25% of applicable class fee
Temporary Food Premises - with a Fixed Premises registered with Loddon Shire	For the Year			25% of applicable class fee
Mobile Food Premises - Business	For the year			As per class fee above
Mobile Food Premises - with a Fixed Premises registered with Loddon Shire	For the year			25% of applicable class fee
Community Groups				
Community group with Liquor Licence Fixed Premises (class 2)	Each	D	No	\$163.00
Community group without Liquor Licence Fixed Premises (class 2)	Each	D	No	\$113.00
Community group with Liquor Licence Fixed Premises (class 3)	Each	D	No	\$102.00
Community group without Liquor Licence Fixed Premises (class 3)	Each	D	No	\$76.00
Notification of premises (class 4) Not permitted under the Food Act 1984	Each	M	No	N/A
Temporary Food Premises – Community Group (yearly and short term fee)	For the year	D	No	\$29.00
Temporary Food Premises – Community Group with a Fixed Premises				No charge
Mobile Food Premises – Community Group	For the year	D	No	\$29.00
All Groups				
Inspection and report	Each	D	Yes	\$211.00
Transfer of registration (includes mandatory inspection charge)	Each	D	No	\$195.00
Late payment of annual registration fee (additional charge added to annual registration fee)	Each	D	No	50% of applicable fee
Additional inspection fee (applied to each subsequent inspection beyond the 3 allowed in each registration year)	Each	D	Yes	\$211.00

3.4.2 Public Health and Wellbeing Act registration fees

Health premises	Unit rate	M or D	Is GST applicable?	2022/2023 Proposed fee
Registration of premises (prescribed accommodation)	Each	D	No	\$219.00
Registration of health premises (undertaking 1 activity)	Each	D	No	\$156.00
Registration of health premises (undertaking 2 or more activities)	Each	D	No	\$179.00
Registration of low risk premises (life time registration unless premises relocates)	Each	D	No	\$156.00
Swimming Pools (class 1)	Each	D	No	\$213.00
Inspection and report	Each	D	Yes	\$211.00
Late payment of annual registration fee	Each	D	No	50% of applicable fee
Transfer of registration	Each	D	No	50% of applicable fee

3.4.3 Residential Tenancies Act and Regulations (caravan parks)

Caravan parks	Unit rate	M or D	Is GST applicable?	2022/2023 Proposed fee
Registration - as per schedule in regulations	Per site	M	No	As set within Regulation
Transfer of premises - as per schedule in regulations	Each	M	No	As set within Regulation
Transfer inspection report	Each	D	Yes	\$211.00
Application to install a moveable dwelling / rigid annex	Each	D	Yes	\$72.00

3.4.4 Environment Protection Act application fees

Onsite wastewater management	Unit rate	M or D	Is GST applicable?	2022/2023 Proposed fee
Installation of new onsite wastewater management system or significant alterations	Each	M	No	\$734.70
Minor amendments to recently issued permits and completion of expired permit without inspection	Each	M	No	\$599.90
Transfer of permit	Each	M	No	\$149.20
Alteration to an existing onsite wastewater management system	Each	M	No	\$156.00

Onsite wastewater management	Unit rate	M or D	Is GST applicable?	2022/2023 Proposed fee
Exemption fee for on-site wastewater management system	Each	M	No	\$220.50
Amend onsite wastewater management system permit	Each	M	No	\$156.00
Renew a permit	Each	M	No	\$124.90
Inspection fee	Each	D	Yes	\$210.60
File retrieval from archive system (photocopying additional)	Application	D	Yes	\$88.50

- The Environment Protection regulations are due to commence on 1 July 2021 as part of the regulations a range of onsite wastewater management fees will be introduced

3.5 Aged and disability services

3.5.1 Home and community care for younger people program

Aged care services	Unit rate	M or D	Is GST applicable?	2022/2023 Proposed fee
Home care – low	Per hour	D	No	\$6.48
Home care – medium	Per hour	D	No	\$16.44
Home care – high	Per hour	D	No	\$36.96
Personal care – low	Per hour	D	No	\$4.88
Personal care – medium	Per hour	D	No	\$9.68
Personal care – high	Per hour	D	No	\$41.32
Respite care – low	Per hour	D	No	\$3.36
Respite care – medium	Per hour	D	No	\$5.04
Respite care – high	Per hour	D	No	\$38.00
Negotiated fee variation – home care	Per hour	D	No	\$2.64
Negotiated fee variation – personal care	Per hour	D	No	\$1.60
Meals on wheels – low and medium	Per meal	D	No	\$9.90
Meals on wheels – high	Per meal	D	No	\$12.40
Property maintenance – low	Per hour	D	No	\$13.00
Property maintenance – medium	Per hour	D	No	\$19.48
Property maintenance – high	Per hour	D	No	\$52.44
Property maintenance – mod construction	Per hour	D	No	\$25.36
Planned activity group – core	Per session	D	No	\$8.20
Planned activity group – high	Per session	D	No	\$8.20

3.5.2 Commonwealth home support program

Home support program	Unit rate	M or D	Is GST applicable?	2022/2023 Proposed fee
Domestic assistance – low	Per hour	D	No	\$6.48
Domestic assistance – medium	Per hour	D	No	\$16.44
Domestic assistance – high	Per hour	D	No	\$36.96
Personal care – low	Per hour	D	No	\$4.88
Personal care – medium	Per hour	D	No	\$9.68
Personal care – high	Per hour	D	No	\$41.32
Flexible respite – low	Per hour	D	No	\$3.36
Flexible respite – medium	Per hour	D	No	\$5.04
Flexible respite – high	Per hour	D	No	\$38.00
Meals on wheels – low and medium	Per meal	D	No	\$9.90
Meals on wheels – high	Per meal	D	No	\$12.40
Meals – other	Per meal	D	No	\$9.90
Home maintenance – low	Per hour	D	No	\$13.00
Home maintenance – medium	Per hour	D	No	\$19.48
Home maintenance – high	Per hour	D	No	\$52.44
Home maintenance – mod construction	Per hour	D	No	\$25.36
Social support – group	Per session	D	No	\$8.20
Social support – individual	Per session	D	No	\$8.20
Negotiated fee variation – home care	Per hour	D	No	\$2.64
Negotiated fee variation – personal care	Per hour	D	No	\$1.60

3.5.3 Transport for aged service clients

Transport for aged service clients	Unit rate	M or D	Is GST applicable?	2022/2023 Proposed fee
Transport within town	Per trip	D	No	\$5.80
Transport under 20km to destination	Per trip	D	No	\$11.40
Transport 20-50km to destination	Per trip	D	No	\$23.00
Transport 50-100km to destination	Per trip	D	No	\$34.60
Transport 100-150km to destination	Per trip	D	No	\$46.00
Transport over 150km to destination	Per trip	D	No	\$57.60

3.5.4 Brokered services: linkages, post-acute care, aged care packages, carer support services, WorkCover

Services	Unit rate	M or D	Is GST applicable?	2022/2023 Proposed fee
Home care	Per hour	D	Yes	\$54.32
Personal care	Per hour	D	Yes	\$54.32
Respite care	Per hour	D	Yes	\$54.32
Weekend personal / respite care	Per hour	D	Yes	\$107.20
Property maintenance	Per hour	D	Yes	\$70.08
Meals on wheels	Per meal	D	Yes	\$14.70
Travel	Per km	D	Yes	\$1.28
Annual home safety check	Per check	D	Yes	\$58.88

3.5.5 Capped account limits

Capped account limits	Unit rate	M or D	Is GST applicable?	2022/2023 Proposed fee
Client monthly account - single - 4 week account cycle	Per month	D	No	\$255.00
Client monthly account - single - 5 week account cycle	Per month	D	No	\$317.00
Client monthly account - single - 6 week account cycle	Per month	D	No	\$380.00
Client monthly account - double - 4 week account cycle	Per month	D	No	\$451.00
Client monthly account - double - 5 week account cycle	Per month	D	No	\$564.00
Client monthly account - double - 6 week account cycle	Per month	D	No	\$677.00

3.5.6 Department of Veteran Affairs

Department of Veterans Affairs	Unit rate per client	M or D	Is GST applicable?	2022/2023 Proposed fee
Home care	Per hour	M	Yes	\$65.89
Personal care	Per hour	M	Yes	\$81.46
Personal care – weekend	Per hour	M	Yes	\$100.10
Respite care	Per hour	M	Yes	\$63.09
Respite care – weekend	Per hour	M	Yes	\$82.89
Emergency respite	Per hour	M	Yes	\$67.16
Emergency respite – weekend	Per hour	M	Yes	\$75.63
Property maintenance	Per hour	M	Yes	\$67.82
Co-payment – average of all fees	Per session	M	No	\$5.00

3.6 Local laws

3.6.1 Domestic Animals Act 1994

Animal registration period 1 April 2023 to 31 March 2024

Domestic animals	Unit rate	M or D	Is GST applicable?	2022/2023 Proposed fee
Registration fee - unsterilized animal	Per animal	D	No	\$128.00
Registration fee - unsterilized animal - pensioners' concession	Per animal	D	No	50% of above fee
Registration fee - reduced fee (refer criteria)	Per animal	D	No	\$32.00
Registration fee - reduced fee (refer criteria) - pensioners' concession	Per animal	D	No	50% of above fee
Registration fee - dangerous / menacing or restricted breed dog (no reduced fee available under S 15(7) of the Act)	Per animal	D	No	\$128.00
Impounding of dog or cat	Per animal	D	No	\$78.00
Annual licence fee for Domestic Animal Business Registration	Per licence	D	No	\$159.00
Transfer from another council (registration must be for current period)	Per animal	D	No	Nil

3.6.2 Domestic Animals Act 1994 - reduced fee criteria

Registration fee for an animal registered for the first time after 10 October will be one half the applicable annual fee

Where the animal has been registered for the full year dies within six months of the commencement of the registration year the owner shall be entitled to a refund of one half of the registration fee paid

Animal desexed

Animal over 10 years old

Farm working dog

Animal kept as part of a registered domestic animal business or applicable organisation

A dog that has undergone approved obedience training in accordance with Regulation 52 of the Domestic Animals Regulations

Dogs and cats registered with an 'applicable organisation' in accordance with the Domestic Animals Act 1994

3.6.3 Impounding of Livestock Act 1994

Livestock	Unit rate	M or D	Is GST applicable?	2022/2023 Proposed fee
Sheep or goat (per head, up to 10 head)	Impoundment	D	No	\$78.00
Sheep or goat (per head, more than 10)	Impoundment	D	No	\$1.60
Sheep or goat (per head)	Daily feeding	D	Yes	\$2.60
Horse, cow or ram (per head)	Impoundment	D	No	\$78.00
Horse, cow or ram(per head)	Daily feeding	D	Yes	\$11.60
Other livestock (per head)	Impoundment	D	No	\$78.00
Other livestock (per head)	Daily feeding	D	Yes	\$11.60

With regard to the items below, please see the relevant Local Law or associated Act for fines and penalties

3.6.4 Local Law No. 4 – Environment (2015) infringements3.6.5 Local Law No. 2 - Street and Roads (Amendment No 2 2010) infringements3.6.6 Environment Protection Act penalties3.6.7 Country Fire Authority Act 19583.6.8 Local Law No. 5 – Livestock (2005)3.6.9 Domestic Animals Act 19943.6.10 Local Law No. 2 – Streets and Roads - Part 4

Local laws permits	Unit rate	M or D	Is GST applicable?	2022/2023 Proposed fee
Division one – Advertising signs	Per sign	D	No	\$54.80
Division two – Trading from road	Per day	D	No	\$54.80
Division three – Display of goods	Per site	D	No	\$54.80
Division four – Street furniture and outdoor eating	Per permit	D	No	\$28.90
Outdoor area public liability insurance	Per permit	D	No	\$11.90

3.6.11 Local laws permits

Local laws permits	Unit rate	M or D	Is GST applicable?	2022/2023 Proposed fee
All other local laws permits	Per permit	D	No	\$27.80

3.6.12 Clearing fire hazard blocks

Fire hazard blocks	Unit rate	M or D	Is GST applicable?	2022/2023 Proposed fee
Clearing of fire hazards – blocks	Per block	D	Yes	At cost plus \$115.00 admin fee plus GST

3.7 Town planning

3.7.1 Planning fees

Permits	Unit rate	M or D	Is GST applicable?	2022/2023 Proposed fee
Use only	Application	M	No	\$1,337.70
VicSmart applications (confirm with Planning Officer if your application qualifies)				
Less than \$10,000	Application	M	No	\$202.90
More than \$10,001	Application	M	No	\$435.90
Application to subdivide or consolidate land (as permitted by VicSmart regulations)	Application	M	No	\$202.90
Single dwelling and ancillary to dwelling (based on value of development)				
Less than \$10,000	Application	M	No	\$202.90
\$10,001 to \$100,000	Application	M	No	\$638.80
\$100,001 to \$500,000	Application	M	No	\$1,307.60
\$500,001 to \$1,000,000	Application	M	No	\$1,412.80
\$1M > \$2M	Application	M	No	\$1,518.00
Other development (based on value of development)				
\$10,001 to \$100,000	Application	M	No	\$1,164.80
\$100,001 to \$1,000,000	Application	M	No	\$1,570.60
\$1M to \$5M	Application	M	No	\$3,464.40
\$5M to \$15M	Application	M	No	\$8,830.10
\$15M to \$50M	Application	M	No	\$26,039.50
\$50M to \$100M	Application	M	No	\$58,526.80
Subdivision				
To subdivide an existing building	Application	M	No	\$1,337.70
To subdivide land into 2 lots	Application	M	No	\$1,337.70
To subdivide land into <u>more than 2 lots</u>	Application	M	No	\$1,337.70 per 100 lots
To remove a restriction (within the meaning of the Subdivision Act 1988) over land	Application	M	No	\$1,337.70
To create, vary or remove a restriction within the meaning of the Subdivision Act 1988, or to create or remove a right of way	Application	M	No	\$1,337.70
To create, vary or remove an easement other than a right of way, or to vary or remove a condition in the nature of an easement in a Crown grant.	Application	M	No	\$1,337.70

Permits	Unit rate	M or D	Is GST applicable?	2022/2023 Proposed fee
Secondary consent	Application	M	No	\$195.10
Extension of time to permit	Application	M	No	\$200.00
Certification of plan of subdivision	Application	M	No	\$177.40
Alteration of a plan under Section 10(2) prior to Certification	Application	M	No	\$112.70
Amendment of a certified plan under section 11(1) of the Act	Application	M	No	\$142.80
Planning enquiry	Application	D	Yes	\$43.50
File retrieval from archive system (photocopying additional)	Application	D	Yes	\$88.90

3.8 Swimming pools

3.8.1 Pool fees

Pool fees	Unit rate	M or D	Is GST applicable?	2022/2023 Proposed fee
*Concession cards accepted: Heath Care, Student, Veterans Affairs, Victorian Carers, Pension and Seniors Cards				
Season tickets				
Family	Per season	D	Yes	\$132.00
Family concession*	Per season	D	Yes	\$105.00
Adult	Per season	D	Yes	\$77.00
Adult concession*	Per season	D	Yes	\$62.00
Child	Per season	D	Yes	\$51.00
Entrance fees				
Family (for 1 or 2 adults and their dependent children under 18)	Per entry	D	Yes	\$10.50
Family concession*	Per entry	D	Yes	\$8.50
Adult	Per entry	D	Yes	\$5.00
Adult concession*	Per entry	D	Yes	\$4.00
Child	Per entry	D	Yes	\$2.50
School groups	Per entry	D	Yes	\$1.30
Adult - non-swimmer	Per entry	D	Yes	Nil
Companion Card holder	Per entry	D	Yes	Nil
Child - non-swimmer	Per entry	D	Yes	Nil
One lifeguard in attendance	Per hour	D	Yes	\$20.10
Two lifeguards in attendance	Per hour	D	Yes	\$60.00
Swimming lessons / exercise classes				
One lifeguard in attendance	Per hour	D	Yes	\$20.10

Pool fees	Unit rate	M or D	Is GST applicable?	2022/2023 Proposed fee
Two lifeguards in attendance	Per hour	D	Yes	\$60.00
Out of session hire				
Includes one lifeguard	Per hour	D	Yes	\$52.00
For profit – during public operating hours				
Lane hire / per lane	Per hour	D	Yes	\$11.50 first hour \$6.50 every hour after

3.9 Roads

3.9.1 Road reinstatement fees

Roads	Unit rate	M or D	Is GST applicable?	2022/2023 Proposed fee
Minimum charge	Event	D	Yes	\$120.90
Sealed pavement (surface only)	Per m ²	D	Yes	\$148.60
Unsealed pavement	Per m ²	D	Yes	\$99.20
Trench off pavement	Per m ²	D	Yes	\$49.70
Footpath (100-200mm concrete)	Per m ²	D	Yes	\$159.10
Footpath (other sealed asphalt)	Per m ²	D	Yes	\$159.10

3.9.2 Application for consent to work within municipal road reserve

Roads	Unit rate	M or D	Is GST applicable?	2022/2023 Proposed fee
Fee structure determined pursuant to the Roads Management (Works and Infrastructure) 2015 Regulations. Current fee unit rate is available at www.vicroads.vic.gov.au	Application	M	Yes	See relevant legislative document

3.10 Tourism

3.10.1 Loddon Discovery Tours

- Loddon Discovery Tours are priced based on full cost recovery to Council; therefore as prices change, tour prices are amended.
- Details on all tours with inclusions/exclusions are located in the various Loddon Discovery Tour brochures available on Council's website.
- These prices stated are subject to minimum booking numbers.

3.10.2 Loddon Valley Website

Website	Unit rate	M or D	Is GST applicable?	2022/2023 Proposed fee
Subscription	Per year	D	Yes	\$56.80

3.11 Waste management

3.11.1 Domestic waste, e-waste and recyclables

Waste, e-waste and recyclables	Unit rate	M or D	Is GST applicable?	2022/2023 Proposed fee
Minimum Fee	Min. charge	D	Yes	\$10.00
General waste (up to 4m ³)	Per m ³	D	Yes	\$31.00
Recyclable materials (up to 1m ³)	Per m ³	D	Yes	Nil
Recyclable materials (1m ³ to 4m ³)	Per m ³	D	Yes	\$7.00
Domestic green waste (up to 4m ³)	Per m ³	D	Yes	\$13.00
Refrigerators, freezers, and air conditioners (e-waste)	Each	D	Yes	\$18.00
Televisions and computer monitors (e-waste)	Each	D	Yes	\$14.00
Uncontaminated bricks and concrete (up to 4m ³)	Per m ³	D	Yes	\$33.00
Mattress (single)	Each	D	Yes	\$13.00
Mattress (double or larger)	Each	D	Yes	\$18.00
Metals (up to 4m ³)	Per m ³	D	Yes	Nil
Cars (complete or close)	Each	D	Yes	\$28.00

- Loads over the quoted volumes will not be accepted at any Loddon waste site.
- Commercial waste is no longer accepted at any Loddon waste site.
- Council has the right to waive or reduce fees for approved community benefit events.
- More information on Council's e-waste program can be found at www.loddon.vic.gov.au/Live/Your-home/Garbage-and-recycling/E-waste.

3.11.2 Tyres

Tyres	Unit rate	M or D	Is GST applicable?	2022/2023 Proposed fee
Car tyre	Each	D	Yes	\$13.00
Car tyre on rim	Each	D	Yes	\$30.00
4 wheel drive / light truck tyre	Each	D	Yes	\$17.00
Truck tyre	Each	D	Yes	\$35.00
Super single tyre	Each	D	Yes	\$55.00
Truck tyre on rim	Each	D	Yes	\$55.00
Small tractor tyre	Each	D	Yes	\$128.00
Large tractor tyre	Each	D	Yes	\$212.00

3.12 **Miscellaneous**3.12.1 Rates

Rates	Unit rate	M or D	Is GST applicable?	2022/2023 Proposed fee
Land information certificates	Application	M	No	\$27.40
Rates search	Application	D	Yes	\$54.80

3.12.2 Photocopying, faxing and printing

Photocopying, faxing and printing	Unit rate	M or D	Is GST applicable?	2022/2023 Proposed fee
Black and white - single sided	Per page	D	Yes	\$0.80
Black and white - double sided	Per page	D	Yes	\$1.20
Colour - single sided	Per page	D	Yes	\$1.20
Colour - double sided	Per page	D	Yes	\$1.60

3.12.3 Private works

Private works	Unit rate	M or D	Is GST applicable?	2022/2023 Proposed fee
For community groups	Per job	D	Yes	At cost
For private residents	Per job	D	Yes	At cost plus 30%

3.12.4 Insurance

Public Liability Insurance	Unit rate	M or D	Is GST applicable?	2022/2023 Proposed fee
Casual hirer's of Council Owned or Controlled Facilities – limit \$10M	Per hire	D	Yes	\$12.50
Casual hirer's of Council Owned or Controlled Facilities – limit \$20M	Per hire	D	Yes	\$15.50

Public Liability Insurance	Unit rate	M or D	Is GST applicable?	2022/2023 Proposed fee
Performers/Stallholders/Artists/ Buskers/Street Stalls/ Participants – limit \$10M	Per event	D	Yes	\$25.50
Performers/Stallholders/Artists/ Buskers/Street Stalls/ Participants – limit \$20M	Per event	D	Yes	\$41.00
Permit holders – limit \$10M	Per trader	D	Yes	\$15.50
Permit holders – limit \$20M	Per trader	D	Yes	\$20.50

3.12.5 Freedom of information requests

Freedom of information	Unit rate	M or D	Is GST applicable?	2022/2023 Proposed fee
Freedom of information requests	Per request	M	No	\$30.10
FOI search charge	Hourly	M	No	\$22.50
FOI supervision charge	Quarter hourly	M	No	\$5.60

3.12.6 Water charges

Water	Unit rate	M or D	Is GST applicable?	2022/2023 Proposed fee
Water via standpipes (Inglewood, Tarnagulla, Mitiamo, Pyramid Hill and Wedderburn)	Per kilolitre	D	No	\$5.40
Emergency water supply point - Bridgewater (non-potable water)	Per kilolitre	D	No	\$3.40
Truck wash facility use	Per minute	D	No	\$1.00

3.12.7 Senior citizens room hire

Room hire	Unit rate	M or D	Is GST applicable?	2022/2023 Proposed fee
Community group session	Per session	D	Yes	\$18.00
Private / commercial session	Per session	D	Yes	\$75.00
Government session	Per session	D	Yes	\$45.00
Daily government rate	Per day	D	Yes	\$88.00
Weekly government rate	Per week	D	Yes	\$116.00
Monthly government rate	Per month	D	Yes	\$433.00

3.12.8 Civic offices room hire

Room hire	Unit rate	M or D	Is GST applicable?	2022/2023 Proposed fee
Large meeting rooms in Wedderburn Council Chamber or Serpentine Office				
Community group session	Per session	D	Yes	\$27.00
Private / government session	Per session	D	Yes	\$51.00

Room hire	Unit rate	M or D	Is GST applicable?	2022/2023 Proposed fee
Daily government rate	Per day	D	Yes	\$102.00
Weekly government rate	Per week	D	Yes	\$166.00
Monthly government rate	Per month	D	Yes	\$443.00
Small meeting room in Wedderburn Office (sits up to 4 people)				
Community group session	Per session	D	Yes	\$14.00
Private / government session	Per session	D	Yes	\$26.00
Daily government rate	Per day	D	Yes	\$51.00
Weekly government rate	Per week	D	Yes	\$89.00
Monthly government rate	Per month	D	Yes	\$331.00

- Council has the right to waive or reduce fees for approved special community benefit bookings.

3.12.9 Committee managed facilities room hire

These charges are retained by the committee of management to cover the costs of maintaining the facility.

Fees for each community asset committee are being finalised and will be available on Council's website. These will be reviewed and updated by each committee of management on an ongoing basis.

Committee
Boort Aerodrome Community Asset Committee
Boort Memorial Hall Community Asset Committee
Boort Park Community Asset Committee
Bridgewater on Loddon Memorial Hall Community Asset Committee
Campbells Forest Hall Community Asset Committee
Donaldson Park Community Asset Committee
East Loddon Community Centre Community Asset Committee
Hard Hill Tourist Reserve Community Asset Committee
Inglewood Community Elderly Persons Units Community Asset Committee
Inglewood Community Sports Centre Community Asset Committee
Inglewood Town Hall Hub Community Asset Committee
Jones Eucalyptus Distillery Site Community Asset Committee
Korong Vale Mechanics Hall Community Asset Committee
Korong Vale Sports Centre Community Asset Committee
Little Lake Boort Community Asset Committee
Pyramid Hill Memorial Hall Community Asset Committee
Pyramid Hill Swimming Pool Kiosk Community Asset Committee
Wedderburn Community Centre Community Asset Committee
Wedderburn Engine Park and Market Square Reserve Community Asset Committee
Wedderburn Mechanics and Literary Institute Hall Community Asset Committee
Yando Public Hall Community Asset Committee

3.12.10 Boat launching fees

Boat launching fees	Unit rate	M or D	Is GST applicable?	2022/2023 Proposed fee
Boat launching fees at Little Lake Boort (powerboats and jet skis are charged, small fishing boats with outboards, and sailing craft are not)	Per season	D	Yes	Nil
Boat launching fees at Little Lake Boort (powerboats and jet skis are charged, small fishing boats with outboards, and sailing craft are not)	Per month	D	Yes	Nil
Boat launching fees at Little Lake Boort (powerboats and jet skis are charged, small fishing boats with outboards, and sailing craft are not)	Per day	D	Yes	Nil
Boat launching fees at Bridgewater Caravan Park	Per season	D	Yes	Nil
Boat launching fees at Bridgewater Caravan Park	Per day	D	Yes	Nil

For the current financial year, no boat launching fees will be charged. The revenue is covered by the Boat Launching and Parking Fees Abolition Program provided by the State Government and is to be reviewed in subsequent years.

10.4 SEEKING FEEDBACK FOR THE 2022/23 DRAFT ANNUAL BUDGET AND DRAFT FINANCIAL PLAN 2022/23 TO 2031/32

File Number: FOL/22/665
Author: Deanne Caserta, Manager Financial Services
Authoriser: Amanda Wilson, Director Corporate
Attachments: 1. Draft Financial Plan 2022/23 to 2031/32
2. Draft Budget 2022/23

RECOMMENDATION

That Council:

1. seek feedback on the Draft Budget in accordance with the Community Engagement Policy
2. adopt the proportion of rates raised within various valuation categories as follows:
 - Rural Production to have a differential rate 12% lower than the General (Residential, Commercial and Other) differential rate
3. agree that the above distribution of rates raised demonstrates fairness and equity across the municipality
4. implement a differential rate to be struck between categories of Rural Production and General as follows:
 - General (Residential, Commercial and Other) - 0.002786 Cents in the Dollar of Capital Improved Value
 - Rural Production - 0.002451 Cents in the Dollar of Capital Improved Value
5. apply a Municipal Charge of \$229 to all properties, except where an exemption has been granted for a Single Farm Enterprise under the Local Government Act 1989
6. apply a Garbage Charge of \$389 per Residential Garbage Service (140 Litre Bin) and \$529 per Commercial Garbage Service (240 Litre Bin)
7. apply a Kerbside Recycling Service Charge of \$147 per service (240 Litre Bin)
8. seek feedback on the Draft Financial Plan in accordance with the Community Engagement Policy.

CONFLICT OF INTEREST

There is no conflict of interest for any Council staff member involved in the preparation of this paper, or involved in the subject matter of the paper.

PREVIOUS COUNCIL DISCUSSION

Council was presented with the 2022/23 Draft Annual Budget (the Budget) and the Draft Financial Plan 2022/23 to 2031/32 (the Plan) at a Council Forum on 12 April 2022.

BACKGROUND

Both the Budget and the Plan have been prepared in draft following discussions with Councillors and senior officers.

Council has once again used the Best Practice Guide 'Model Budget' to assist with developing the budget. The Executive Summary is based on this model and has been prepared to provide an explanation of the major components of the budget.

Council have also reviewed the Best Practice Guide 'Financial Plan' and have made relevant updates where necessary.

A number of financial reports have also been developed outlining expected income and expenditure for all areas of Council in 2022/23, and comparing these to the forecast actual results for 2021/22.

The Budget includes:

- the continuation of a strong cash position
- the continuation of the Community Planning program
- projects and initiatives included in Council's various strategic plans
- no new borrowings
- continuation of the use of discretionary reserves.

Council's rating increase for 2022/23 is in line with the Victorian State Government's Rate Capping Policy which has been set at 1.75% on the 2021/22 forecast budget rate income. Council has discretion over increases relating to garbage and recycling charges, and has included in the Budget an increase of 10.0% to assist in ensuring a cost neutral position for waste collection services with the introduction of additional statutory requirements.

The Budget and Plan was developed during a recovery period of COVID-19. It is acknowledged that the Draft Annual Budget may change to respond to future COVID-19 relief and recovery efforts.

ISSUES/DISCUSSION

Subject to Council approval, both the Budget and Plan will be advertised seeking feedback. Council will receive submissions until close of business on Friday 27 May 2022. This is the same timeframe for the Draft Fees and Charges Schedule.

It is proposed that Council consider any feedback received at the Council Forum to be held on Tuesday 14 June 2022 and formally adopt the Budget and the Plan at the Ordinary Meeting of Council to be held on Tuesday 28 June 2022.

COST/BENEFITS

The benefits to Council and the community are that a consultative budget process complies with the Local Government Act 1989 and the Local Government Act 2020, the budget provides a measure for accurate planning, and ensures that Council can deliver services and projects included in the document.

RISK ANALYSIS

The risk to Council of not considering and then advertising the Budget and Plan is that it will not comply with requirements under the Local Government Act 1989 and the Local Government Act 2020.

There is also a risk that the Draft Annual Budget may change as a result of Council's response to COVID-19 relief and recovery efforts.

CONSULTATION AND ENGAGEMENT

The Community Engagement Policy outlines community engagement as an ongoing dialogue with our community to identify civic issues and opportunities and assist Council with planning and informed decision-making.

The feedback and input from community engagement promotes:

- transparency in decision making
- relationship building with communities and stakeholders
- increase community and stakeholder capacity to understand issues facing Council.

Council acknowledges and adheres to the Community Engagement Principles contained in section 56 of the Act.

LODDON SHIRE COUNCIL

FINANCIAL PLAN 2022-23 TO 2031-32



DOCUMENT INFORMATION

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Signed by Chief Executive Officer

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Strategic documents are amended from time to time, therefore you should not rely on a printed copy being the current version. Please consult the Loddon Shire website to ensure that the version you are using is up to date.

This document is available in alternative formats (e.g. larger font) if requested.

ACKNOWLEDGEMENT OF COUNTRY

Loddon Shire Council acknowledges the Traditional Custodians of the land comprising the Loddon Shire Council area. Council would like to pay respect to their Elders both past and present.

CONTENTS

1	PURPOSE	2
2	STRATEGIC CONTEXT	2
3	BUDGET IMPLICATIONS	2
4	RISK ANALYSIS	2
5	LEGISLATIVE REQUIREMENTS	3
	5.1 Strategic planning principles	5
	5.2 Financial management principles.....	6
	5.3 Engagement principles	6
	5.4 Service performance principles.....	6
	5.5 Asset plan integration	7
6	FINANCIAL PLAN CONTEXT	7
	6.1 Financial sustainability factors	7
	6.2 Strategic actions	8
	6.3 Assumptions to the Financial Plan statements.....	10
	6.3.1 Comprehensive Income Statement	10
	6.3.2 Assumptions	11
	6.3.3 Consumer Price Index (CPI)	11
	6.3.4 Rates and charges increase.....	11
	6.3.5 Population growth	11
	6.3.6 Statutory fees and fines	12
	6.3.7 User fees	12
	6.3.8 Waste charges	12
	6.3.9 VLGGC grants	12
	6.3.10 Grants – other.....	13
	6.3.11 Grants – non-recurrent	13
	6.3.12 Regional Roads Victoria income.....	13
	6.3.13 Interest rate income	13
	6.3.14 Employee costs	13
	6.3.15 Materials and services.....	14
	6.3.16 Depreciation	14
	6.3.17 Borrowing costs.....	14
	6.3.18 Other expenses	14
	6.4 Other matters impacting the 10-year financial projections.....	14
	6.4.1 Councillor allowances	14
	6.4.2 Cash reserves.....	14
7	FINANCIAL PLAN STATEMENTS	15
	7.1 Comprehensive Income Statement.....	16
	7.2 Balance Sheet	17
	7.3 Statement of Changes in Equity.....	18
	7.4 Statement of Cash Flows.....	20
	7.5 Statement of Capital Works	21

7.6 Statement of Human Resources 22

7.7 Statement of Financial Reserves 24

8 FINANCIAL PERFORMANCE INDICATORS..... 24

8.1 Financial performance indicators 24

8.1.1 Operating position 24

8.1.2 Liquidity..... 25

8.1.3 Obligations 25

8.1.4 Stability 26

8.1.5 Efficiency 26

8.2 Other performance indicators 27

9 STRATEGIES AND PLANS 27

9.1 Revenue and Rating Plan 27

9.2 Borrowing Policy..... 27

9.2.1 Current debt position..... 27

9.2.2 Future borrowing requirements 27

9.2.3 Performance indicators 28

9.3 Financial Reserves Policy 28

9.3.1 Council Reserves 28

10 BENEFIT ASSESSMENT 28

**FINANCIAL PLAN 2022/23 to 2031/32****EXECUTIVE SUMMARY**

This 10-year Financial Plan has been developed to guide Council in long-term decision making and to support achievement towards the Community Vision and Council Plan.

Over the next 10 years Council's Comprehensive Income Statement is predicting that rates will increase by the estimated rate cap amount set annually by the State Government. This provides rate income of between \$12.25 million to \$16.31 million each year. It is expected that Council's recurring grants will continue to provide a similar amount of income to rates. Total operating income is therefore projected at between \$21.64 million to \$37.09 million each year.

Operating expenses are expected to increase at a higher rate than income. Employee costs, and materials and consumables are expected to increase by more than the consumer price index and the rate cap increase due to market forces. These increases, together with depreciation and other operating expenses, result in annual operating expenses between \$36.99 million to \$43.90 million each year.

The result is an operating deficit of around \$7.0 million annually. The cumulative impact of these annual deficits is \$79.7M over the 10-year period. This does however include the adjustment in 2021/22 and 2022/23 as a result of the 75% upfront grant commission payment. This means that 'business-as-usual' will result in Council needing to either increase revenue or reduce expenses to ensure its financial sustainability.

Council's Balance Sheet shows declining cash levels from \$24.27 million down to a shortfall of \$16.58 million over the 10 years. This is not sustainable, however where income indexation is expected to be lower than expenditure, services will need to be reviewed. Actions to improve the results are underway and improvements in future reports are expected. There are no new borrowings over the life of the plan, and there are no existing borrowings.

The Capital Works Statement shows renewal and upgrade of assets at over \$7.0 million per annum. However this will result in a general decline of the condition of some assets.

Council recognises that a consistent shortfall in income, declining cash reserves and declining asset condition is not a formula to help deliver on the Community Vision 2031 and the Council Plan 2021-2025. For this reason, in the previous Financial Plan Council set strategic actions to address the challenges identified and these are outlined in Section 6.2. These actions also include progress notes.

In accordance with Council's Community Engagement Policy and the deliberative engagement principles in the Local Government Act 2020, Council will engage to seek feedback on this and all future Financial Plans, noting that increases in revenue and/or reduction in expenses are key to ensure Council's financial sustainability in the long term.



FINANCIAL PLAN 2022/23 to 2031/32

1 PURPOSE

The purpose of this document is to set out the 10-year financial resources necessary to implement the initiatives and priorities of the Council Plan to achieve the aspirations of the Community Vision.

2 STRATEGIC CONTEXT

The community has documented its vision towards 2031 which is: Creating a community where everyone is welcome and all have the opportunity to live, work and thrive.

The community identified four strategic themes that will support the Community Vision:

1. A sustainable built and natural environment
2. A growing and vibrant community
3. A diverse and expanding economy
4. A supported and accessible community.

Council has developed the Council Plan 2021-2025 which its commitment to the community in working towards the Community Vision, and has identified the strategic objectives that fit within the Community Vision's strategic themes. Under each strategic objective are actions that Council intends to implement. This Financial Plan is the resource document that ensures Council has the human and financial resources to achieve the actions.

3 BUDGET IMPLICATIONS

This document forms the basis for the development of Council's Annual Budget.

4 RISK ANALYSIS

Developing this Financial Plan ensures compliance with the Local Government Act 2020. More importantly it provides Council with a long term view of its financial position based on a set of assumptions which are set out in the document. From this view Council can make more informed decisions about financial resource allocation over the long term.

Council acknowledges the risks associated with this Financial Plan, particularly as rates income is a significant proportion of Council's annual income. Therefore, a risk analysis has been undertaken regarding the risks associated with Council not being able to deliver on the Community Vision. This analysis is focused on the rate capping environment.



FINANCIAL PLAN 2022/23 to 2031/32

Risk Statement: Rate Capping Impacts on Financial Sustainability		
The requirement by Council to limit annual rates increases under the <i>Fair Go Rates System</i> parameters may result in Council becoming financial unsustainability over time.		
Inherent Risk		
Likelihood	Consequence	Risk Assessment
D: Unlikely: May occur but is not anticipated	5: Catastrophic: Financial impact: >\$1M	19: High
Residual Risk		
Likelihood	Consequence	Risk Assessment
E: Rare: Would only occur in exceptional circumstances	5: Catastrophic: Financial impact: >\$1M	15: Medium

Risk Assessment Criteria sourced from Council's Risk Management Policy.

This Financial Plan also includes sustainability ratios which are used to assess financial sustainability risk. Other risks are identified below:

Potential cause:

- changes in government financial policy (State or Federal grants)
- ability to react when faced with a disaster
- inability to sufficiently fund the renewal of the asset base or reduce the asset base
- inability to cap operational capability / reduce costs within funding envelope
- interest rate movement; labour costs are not controlled; further rate capping
- unknown expectations from the community
- lacking financial and/or resource management, limited project management, poor compliance.

Controls to assist:

- 10 year financial plan and 4 year Revenue & Rating Plan which focuses on maintaining good working capital; appropriate reserves and surplus positions
- procurement and delegations framework
- advocacy and long term relationships across government and region
- service delivery review commenced
- strong focus on asset management and funding of renewals
- finance systems in place; qualified staff across the organisation
- robust training and inductions for staff and Councillors.

Council has outlined strategic actions to assist in improving the financial sustainability in Section 6.2. A risk assessment of these actions is outlined in Section 10 – Benefit Assessment.

5 LEGISLATIVE REQUIREMENTS

This section describes how the Financial Plan links to the Community Vision and the Council Plan within the Integrated Strategic Planning & Reporting framework. This framework guides the Council in identifying community initiatives and priorities over the long term (Community Vision), medium term (Council Plan) and short term (Annual Budget) and then holding itself accountable (Annual Report).



FINANCIAL PLAN 2022/23 to 2031/32

Each of the framework key documents are explained below:

Community Vision

A community vision reflects the consensus view of the future the community wants and needs, and the high level actions required to achieve desired outcomes.

Financial Plan

A Financial Plan is used by Council, community and the organisation to ensure the long term viability and sustainability of Council. It supports the achievement of the Community Vision and establishes investment and spending thresholds.

Asset Plan

The Asset Plan ensures effective management and stewardship of community assets.

Council Plan

Council Plan outlines the agenda for a new Council and supports the Community Vision through strategic objectives and strategies.

Revenue and Rating Plan

Revenue and Rating Plan outlines a medium-term view of how Council will raise revenue to support activities and achievement of Council Plan strategies and objectives.

Annual Budget

Council will develop and adopt a budget each year that describes in more detail the way in which revenue will be raised and expenditure directed. The budget must include 3-year financial projections as well as description of services, major initiatives and performance measures.

Workforce Plan

The Chief Executive Officer must prepare and maintain a 4-year Workforce Plan.

Annual Report and Local Government Performance Reporting Framework

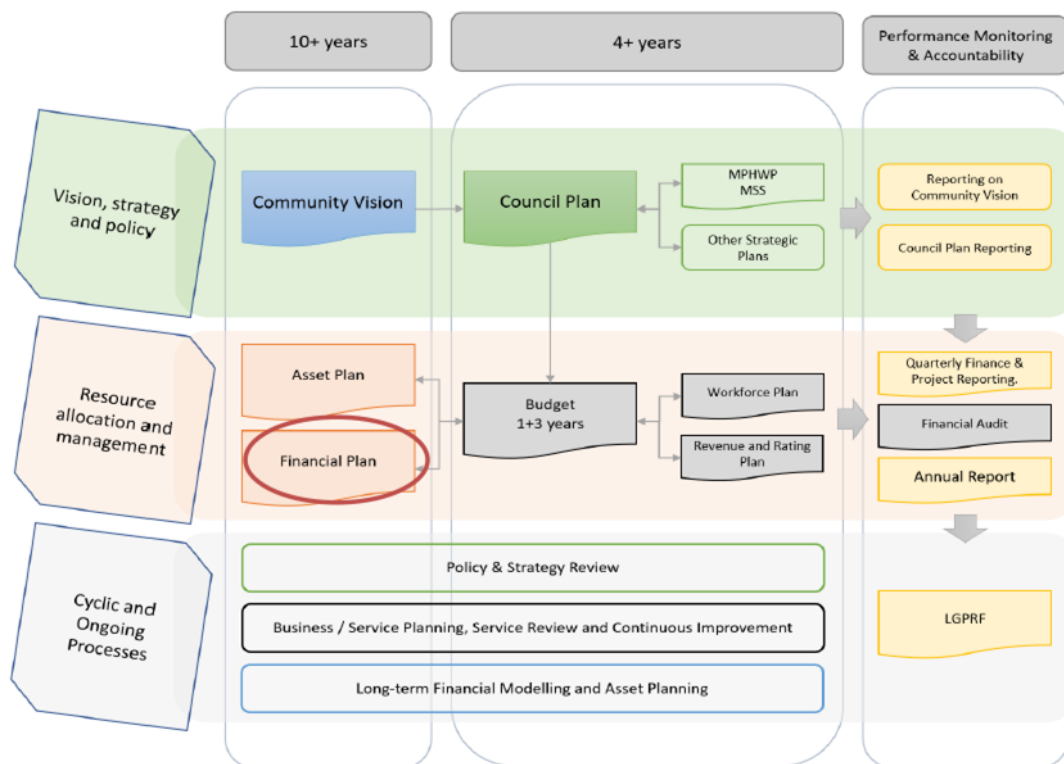
Council is accountable for its performance through the Annual Report, Local Government Performance Reporting Framework and mandatory quarterly financial reports that are presented to Council.

Many Councils develop and maintain additional mechanisms to ensure public accountability, these include: quarterly reporting on achievement of capital works and Council Plan initiatives, routine reporting on project, program and policy initiatives.

These documents, the purpose of each and how they fit within the integrated strategic and reporting framework for Council are shown below.



FINANCIAL PLAN 2022/23 to 2031/32



Demonstration how each element might inform or be informed by other parts of the integrated framework.

5.1 Strategic planning principles

The Financial Plan provides a 10-year projection regarding how the actions of the Council Plan may be funded to achieve the Community Vision. The Financial Plan is developed in the context of the following strategic planning principles:

- a) Council has an integrated approach to planning, monitoring and performance reporting.
- b) Council's Financial Plan addresses the Community Vision by funding the initiatives and priorities of the Council Plan. The Council Plan initiatives and priorities are formulated in the context of the Community Vision.
- c) The Financial Plan statements articulate the 10-year financial resources necessary to implement the initiatives and priorities of the Council Plan to achieve the Community Vision.
- d) Council's strategic planning principles identify and address the risks to effective implementation of the Financial Plan. The financial risks are included at Section 5.2.2 below.
- e) The Financial Plan provides for the strategic planning principles of progress monitoring of progress and reviews to identify and adapt to changing circumstances.



FINANCIAL PLAN 2022/23 to 2031/32

5.2 Financial management principles

The Financial Plan demonstrates the following financial management principles:

1. Revenue, expenses, assets, liabilities, investments and financial transactions are managed in accordance with Council's financial policies and strategic plans.
2. Management of the following financial risks:
 - a) the financial viability of the Council (refer to Section 6.1 Financial Policy Statements)
 - b) the management of current and future liabilities of the Council. The estimated 10-year liabilities are disclosed in Section 7.2 Balance Sheet projections
 - c) the beneficial enterprises of Council (not applicable to Council).
3. Financial policies and strategic plans are designed to provide financial stability and predictability to the community.
4. Council maintains accounts and records that explain its financial operations and financial position (refer Section 7 Financial Statements).

5.3 Engagement principles

Council has adopted a Community Engagement Policy. This document requires deliberative engagement with the community.

Council has implemented the following consultation process to ensure due consideration and feedback is received from relevant stakeholders:

- a) draft Financial Plan prepared by management and discussed with Councillors
- b) community engagement is conducted by placing it out for community feedback using local news outlets and social media
- c) hearing of public submissions to the Financial Plan at the June Forum
- d) draft Financial Plan, including any revisions, presented to June Council meeting for adoption.

5.4 Service performance principles

Council services are designed to be targeted to community needs and value for money. The service performance principles are listed below:

- a) services should be provided in an equitable manner and be responsive to the diverse needs of the municipal community;
- b) services should be accessible to the members of the municipal community for whom the services are intended;



FINANCIAL PLAN 2022/23 to 2031/32

- c) quality and costs standards for services set by the Council should provide good value to the municipal community;
- d) Council will seek to continuously improve service delivery to the municipal community in response to performance monitoring;
- e) service delivery must include a fair and effective process for considering and responding to complaints about service provision.

5.5 Asset plan integration

The purpose of the Asset Plan is to ensure the operational and strategic practices which will ensure that Council manages assets across their life cycle in a financially sustainable manner. The Asset Plan, and associated asset management policies, provide council with a sound base to understand the risk associated with managing its assets for the community's benefit.

The Asset Plan is designed to inform the 10-year Financial Plan by identifying the amount of capital renewal, backlog and maintenance funding that is required over the life of each asset category. The level of funding will incorporate knowledge of asset condition, the risk assessment findings as well as the impact of reviewing and setting intervention and service levels for each asset class.

In addition to identifying the operational and strategic practices that ensure that Council manages assets across their life cycle in a financially sustainable manner, the Asset Plan quantifies the asset portfolio and the financial implications of those practices. Together the Financial Plan and Asset Plan seek to balance projected investment requirements against projected budgets.

Council developed a Draft Asset Plan which is expected to be adopted, in line with the required legislation requirement by 30 June 2022.

6 FINANCIAL PLAN CONTEXT

This section describes the context and external / internal environment and consideration in determining the 10-year financial projections and assumptions.

6.1 Financial sustainability factors

This section defines any policy statements, and associated measures, that assists in demonstrating Council's financial sustainability.

There are targets set for each indicator to assist in measuring the points where Council will be financially sustainability. The projections included in this table reflect the current Financial Plan, it is proposed that these will move closer to target as the improvement actions are undertaken.



FINANCIAL PLAN 2022/23 to 2031/32

Policy statement	Measure	Target	Projected Actual	Projections									
			2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2030/31
Employee costs with limited increases *	Employee costs current year / employee cost prior year	<3.0%	-0.2%	3.5%	-0.3%	2.0%	1.9%	2.2%	2.2%	2.2%	2.3%	2.2%	2.3%
Reduce the asset renewal gap	Asset replacement and upgrade / depreciation	90 - 100%	134.1%	50.8%	51.6%	51.5%	54.0%	55.6%	55.4%	55.1%	54.8%	54.5%	53.5%
Consistent surplus results (\$ or greater)	Total comprehensive result	> \$0	\$2,584	-\$15,345	-\$7,138	-\$7,156	-\$7,137	-\$7,459	-\$7,095	-\$7,168	-\$7,099	-\$7,305	-\$6,810
No borrowings	Loans	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
All provisions for employees will be cash backed	Cash on hand less total of employee provisions	> \$0	\$ 20,840	\$ 8,970	\$ 5,032	\$ 1,453	-\$ 1,649	-\$ 5,958	-\$ 9,064	-\$ 12,551	-\$ 15,838	-\$ 18,836	-\$ 21,736
All reserves will be cash backed	Remaining cash on hand less financial reserves balance	> \$0	\$3,790	\$140	-\$3,581	-\$7,300	-\$10,908	-\$14,460	-\$17,945	-\$21,361	-\$24,583	-\$27,471	-\$30,057
Maintain a positive cash flow result over the life of the plan	Cash and cash equivalents	> \$0	\$ 24,271	\$ 12,561	\$ 8,782	\$ 5,365	\$ 2,429	-\$ 1,711	-\$ 4,644	-\$ 7,954	-\$ 11,059	-\$ 13,872	-\$ 16,582

* An internal control has been put in place to ensure that employee costs do not increase outside the Enterprise Agreement set over the 4-year period. This ensures that employee costs can be monitored and maintained to a consistent level. The increase in 2022/23 relates to a limited 12 month record archiving program.

6.2 Strategic actions

Council has identified the following strategic actions that will support the financial sustainability of the Council and support the initiatives and priorities of the Community Vision and Council Plan.

The strategic actions include:

Action	Action	Impact on the Financial Plan	Progress
1	Review depreciation rates within each of the asset plans to ensure they are reflective of the useful lives of each asset class.	Adjustment: Depreciation expense and asset values. Impacts: Operating expenditure in the Comprehensive Income Statement. Also impacts the balance of the infrastructure assets group within the Balance Sheet. Desired outcome: Reduction in annual deficits.	Not yet commenced To be reviewed once the asset plans have been finalised for each asset class.
2	Review Asset Management Plans to understand required maintenance and renewal levels to maintain the service levels of each asset class.	Adjustment: Maintenance costs and the required level of renewal/upgrade of the asset. Impacts: Operating expenditure in the Comprehensive Income Statement. Also impacts renewal/upgrade infrastructure costs within the Capital Expenditure Statement. Desired outcome: Reduction in the operating maintenance expenditure and renewal/upgrade expenditure.	Progressing Underway with most asset management plans now adopted.
3	Review and report to Council on the current operating environment to assess whether the current contingency amounts allocated for projects is appropriate.	Adjustment: Infrastructure capital project allocations. Impacts: Capital project expenditure with the Capital Works Statement. Desired outcome: Reduction in the capital works, higher delivery rates of capital works.	Not yet commenced



FINANCIAL PLAN 2022/23 to 2031/32

Action	Action	Impact on the Financial Plan	Progress
4	Review Financial Reserves Policy to ensure cash is not constrained unnecessarily.	Adjustment: Movement in reserve levels and available reserves. Impact: Balance Sheet and available operating expenditure. Desired outcome: Increase in cash and cash equivalents in Balance Sheet and offsetting a reduction in Other Reserves.	Progressing Review underway with purposes updated in some reserves and others closed to lower 'lazy' cash balances.
5	Revise Project Management Framework to ensure projects are phased and costed appropriately.	Adjustment: Infrastructure capital project allocations. Impact: Capital expenditure within the Capital Works Statement. Desired outcome: Improved forward financial planning for major projects within the Capital Works Statement	Not yet commenced
6	Revise Strategic Documents Framework to ensure strategies are appropriately costed and indexed, and costs are embedded into this Financial Plan.	Adjustment: Future plans and strategies to further highlight the true cost to deliver actions outlined. Impact: Operating expenditure and capital expenditure where those relevant plans sit. Desired outcome: Improved forward financial planning for major projects within the Capital Works Statement and operating expenditure within the Comprehensive Income Statement.	Not yet commenced
7	Continue development of 'pipeline of projects' to ensure 'shovel ready' projects when funding becomes available.	Adjustment: Allocation of project expenditure and income to reflect more accurate timing. Impact: Operating expenditure, operating income and capital expenditure. Desired outcome: Improved forward financial planning for major projects within the Capital Works Statement and operating expenditure within the Comprehensive Income Statement.	Progressing Initial discussions have been held and resources allocated to assist with this process.
8	Investigate and report to Council on alternate purchasing options for plant (e.g. leasing of plant to spread the cost over the life of the asset).	Adjustment: Offset capital cost against lease operating cost. Impact: Increase to operating expenditure and capital expenditure. Desired outcome: Reduction in capital costs and held assets within the Capital Works Statement and Balance Sheet along with reduction in some of the related reserves.	Complete Report presented to Council in February 2022. With the current capital program, purchase is still the preferred option.
9	Conduct process reviews on internal services to ensure they are efficient and cost-effective, and support external services provided to the community.	Adjustment: Reflect cost-effective service delivery costs. Impact: Operating expenditure and operating income. Desired outcome: More streamlined processes which will lead to a reduction in operating expenditure with the Comprehensive Income Statement.	Progressing Preliminary list of service reviews completed, with a program based on importance to be developed.



FINANCIAL PLAN 2022/23 to 2031/32

Action	Action	Impact on the Financial Plan	Progress
10	Complete the Transitioning Towns Policy to establish minimum service levels for each town.	Adjustment: Reflect cost-effective service delivery costs. Impact: Operating expenditure and operating income. Desired outcome: Understanding the required service level which should lead to a reduction in operating expenditure with the Comprehensive Income Statement.	Not yet commenced
11	Undertake service reviews in consultation with the community to determine the best mix and level of service provided by Council for services provided to the community.	Adjustment: Reflect cost-effective service delivery costs. Impact: Operating expenditure and operating income. Desired outcome: Understanding the required service level which may lead to a reduction in operating expenditure with the Comprehensive Income Statement.	Progressing Preliminary list of service reviews completed, with a program based on importance to be developed.
12	Report to Council on the potential to borrow funds (including relevant risk assessment) for strategic and/or intergenerational projects.	Adjustment: Offset the cost of delivering projects using immediate Council funds to a long term borrowing option. Impact: Capital expenditure and balance sheet. Desired outcome: Should borrowings be used as a funding mechanism, desired outcome is a positive impact on the Financial Plan and the introduction of intergenerational equity.	Progressing Initial discussions held to inform Council of the options available for borrowing and a Borrowing Policy has been developed and adopted.
13	Investigate and report to Council the cost vs benefits of applying for a rate cap variation to the Essential Services Commission after above initiatives have been explored.	Adjustment: Increased rate revenue for Council. Impact: Operating income. Desired outcome: Increase to ongoing rate revenue within the Comprehensive Income Statement.	Not yet commenced
14	Explore shared services options available to Council.	Adjustment: Potential to decrease costs or improve services. Impact: Operating expenditure. Desired outcome: Reduction in operating expenditure within the Comprehensive Income Statement.	Ongoing

A Benefits Assessment of the 14 strategic actions has been included in Section 10 of this report. This shows the extent of value each will add, and the significance of their impact on the financial results.

6.3 Assumptions to the Financial Plan statements

6.3.1 Comprehensive Income Statement

This section presents information regarding the assumptions to the Comprehensive Income Statement (Section 7.1) for the 10 years from 2022/23 to 2031/32.



FINANCIAL PLAN 2022/23 to 2031/32

6.3.2 Assumptions

The assumptions comprise the annual escalations / movement for each line item of the Comprehensive Income Statement. The indicators shown are a percentage escalation movement.

Year ending	Ref.	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
Consumer Price Index (CPI)	6.3.3	1.50%	1.50%	1.75%	1.75%	1.75%	1.75%	1.75%	1.75%	1.75%	1.75%
Rates and charges escalation	6.3.4	1.75%	1.95%	2.15%	2.35%	2.55%	2.75%	2.95%	3.15%	3.35%	3.55%
Rates and charges growth	6.3.5	0.00%	0.40%	0.40%	0.40%	0.40%	0.40%	0.40%	0.40%	0.40%	0.40%
Statutory fees and fines	6.3.6	1.75%	1.95%	2.15%	2.35%	2.55%	2.75%	2.95%	3.15%	3.35%	3.55%
User fees	6.3.7	1.75%	1.95%	2.15%	2.35%	2.55%	2.75%	2.95%	3.15%	3.35%	3.55%
Waste charges	6.3.8	10.0%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
VLGGC grants *	6.3.9	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Grants – other	6.3.10	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Grants – other non-recurrent	6.3.11	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Regional Roads Victoria income	6.3.12	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
Interest rate income	6.3.13	0.00%	0.50%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%
Employee costs	6.3.14	2.00%	2.00%	2.00%	2.25%	2.25%	2.25%	2.25%	2.25%	2.25%	2.25%
Materials and services	6.3.15	1.50%	1.50%	1.75%	1.75%	1.75%	1.75%	1.75%	1.75%	1.75%	1.75%
Depreciation	6.3.16	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Borrowing costs	6.3.17	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Other expenses	6.3.18	1.50%	1.50%	1.75%	1.75%	1.75%	1.75%	1.75%	1.75%	1.75%	1.75%

* VLGGC grants are those provided by the Victorian Local Government Grants Commission.

6.3.3 Consumer Price Index (CPI)

In February 2021, the Reserve Bank of Australia (RBA) provided a forecast which stated that CPI would fluctuate over the December 2020 quarter to the June 2023 quarter. From a low of 0.70 in the December 2020 quarter to a high of 3.00 in the June 2021 quarter to a constant of 1.50 for three quarters between December 2021 quarter to December 2022 quarter before moving to 1.75 in the June 2023 quarter.

The CPI forecast reported by the RBA is located below:

Period	Dec 2020	Jun 2021	Dec 2021	Jun 2022	Dec 2022	June 2023
CPI	0.90	3.00	1.50	1.50	1.50	1.75

An increase of 1.5 has been assumed for the first two years of the Financial Plan, and 1.75 has been assumed for the remaining years of the Financial Plan.

6.3.4 Rates and charges increase

The plan assumes base rate revenue will increase by 1.75% for the 2022/23 year, based on the state government rate cap, with estimated future annual increases of 0.2% per annum for the ensuing years of the Financial Plan.

6.3.5 Population growth

Council adopted an Economic Development and Tourism Strategy in November 2019. One of the strategic objectives is to balance population growth with local job growth. This Strategy notes that



FINANCIAL PLAN 2022/23 to 2031/32

the southern sectors of the Shire are poised for growth. Council has set a target to assist in generating five new full-time equivalent community jobs across the Shire per annum between 2019 and 2024. If this is achieved, the population of the Shire could be expected to increase to 8066 people; an average annual increase of 0.7%. In this Financial Plan, Council has taken a conservative view, setting growth at 0.4%.

6.3.6 Statutory fees and fines

The Financial Plan indexes statutory fees, set by legislation, at the same amount as the estimated future annual increase in rates and charges, 0.2%. This is a conservative estimate as many fees are outside the control of Council. Based on recent history, statutory fees and fines may increase at the rate of CPI or remain fixed for several years.

6.3.7 User fees

The plan outlines that revenue from user fees is expected to increase by 0.2% annually. Details of user fees for the 2022/23 budget year can be found in Council’s Fees and Charges Schedule that is adopted in conjunction with the budget. This increase is in line with the estimated future annual increase in rates and charges.

6.3.8 Waste charges

Waste charges are proposed to increase by 10.0% compared to 2021/22 levels in order to recover the total cost of waste management incurred across the Shire. Future years’ waste charges are estimated to increase at the same rate but will be assessed annually to ensure Council continues to recover the full costs of providing waste services.

6.3.9 VLGGC grants

Council currently receives grants via the Victorian Local Government Grants Commission (VLGGC).

There are two types of grants – General Purpose Grant (GPG) which is used to fund the operational activities and services of Council, and Local Roads Grant (LRG) which is used to fund road and infrastructure maintenance. The VLGGC used financial modelling and populates using actual results of Loddon to calculate these components. Council has assumed that these grants will increase on an annual basis by approximately 3.0%. This is based on an average of 3.71% over the past ten years. This is shown in detail below in both value and growth:

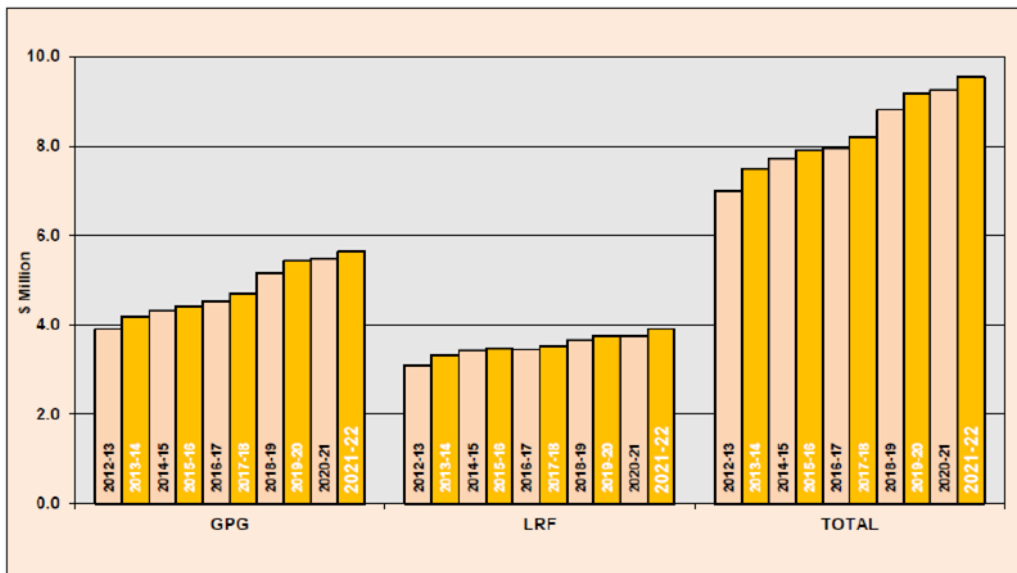
Grants	Income received	% increase
2012	\$ 6,647,483	
2013	\$ 6,967,306	4.81%
2014	\$ 7,572,361	8.68%
2015	\$ 7,716,052	1.90%
2016	\$ 7,897,916	2.36%
2017	\$ 8,053,207	1.97%
2018	\$ 8,200,019	1.82%
2019	\$ 8,755,836	6.78%
2020	\$ 9,148,273	4.48%
2021	\$ 9,240,613	1.01%
2022	\$ 9,542,597	3.27%
	10-year average	3.71%

Breakdown of VLGGC Council has received over the last 10-year period.



FINANCIAL PLAN 2022/23 to 2031/32

Ten-Year Trend: Loddon Shire Council



How the grants are split between the General Purpose Grant (GPG) and the Local Roads Funding (LRF) component.

6.3.10 Grants – other

Council has assumed an escalation percentage of 2.0% for other grants. This is a figure slightly higher than forecast CPI and includes service income such as early years and home and community service delivery.

6.3.11 Grants – non-recurrent

Non-recurrent grants are once-off grants that Council receives to assist in the delivery of a specific operating or capital project. Where non-recurrent funds are sought to deliver a project this has been included within the Financial Plan. It is expected that if this funding is not approved, the project will not commence or other sources of funding will be required.

6.3.12 Regional Roads Victoria income

Council currently provides a contracted maintenance and rectification service to Regional Roads Victoria (previously known as VicRoads) under contract. This contract is renewed every five years, with renewal not guaranteed but has been included in the plan for consistency purposes.

6.3.13 Interest rate income

Since March 2022, interest rates have been on steady increase, this is outside what the economists at the Commonwealth Bank of Australia have forecasted previously. This is however expected to peak then flatten out, therefore this projection has been used in Council’s assumptions for this plan.

6.3.14 Employee costs

The 2022/23 year includes a 2.0% increase for employee costs that mainly reflects the salary increase for all staff pursuant to the Enterprise Agreement. Council is currently in negotiations for its next Enterprise Agreement and has based indexation of employee costs on Enterprise Agreements finalised by similar Councils.



FINANCIAL PLAN 2022/23 to 2031/32

6.3.15 Materials and services

Material costs include items required for the maintenance and repairs of Council buildings, roads, drains and footpaths which are more governed by market forces based on availability than CPI. Other associated costs included under this category are utilities and consumable items for a range of services.

Council also utilises external expertise on a range of matters, including legal services and audit. Council has aligned the increase in these costs with CPI due to the significant variability caused by market forces.

6.3.16 Depreciation

Depreciation estimates have been set at 2.0%. Council is currently completing work on various asset management plans along with assessment of useful lives of these assets which will provide more accurate estimates of depreciation.

6.3.17 Borrowing costs

Borrowing costs comprise the interest charged on Council's borrowings. Council currently does not have borrowings and the Financial Plan indicates no new borrowings over the 10 years of this plan.

6.3.18 Other expenses

Other expenses include administration costs such as associated with the day to day running of Council. CPI has been used to escalate these amounts.

6.4 **Other matters impacting the 10-year financial projections**

6.4.1 Councillor allowances

For the first time, the Victorian Independent Remuneration Tribunal will be making a Determination setting the values of the allowances payable to Mayors, Deputy Mayors and Councillors in Victorian Councils.

On 17 June 2021, the Minister for Local Government requested that the Tribunal make the first Determination. The Determination will come into effect on 18 December 2021 — six months from the day the Tribunal received the Minister's request.

The Determination was finalised and distributed to Council on 17 March 2022. The new rates have been included in the Financial Plan.

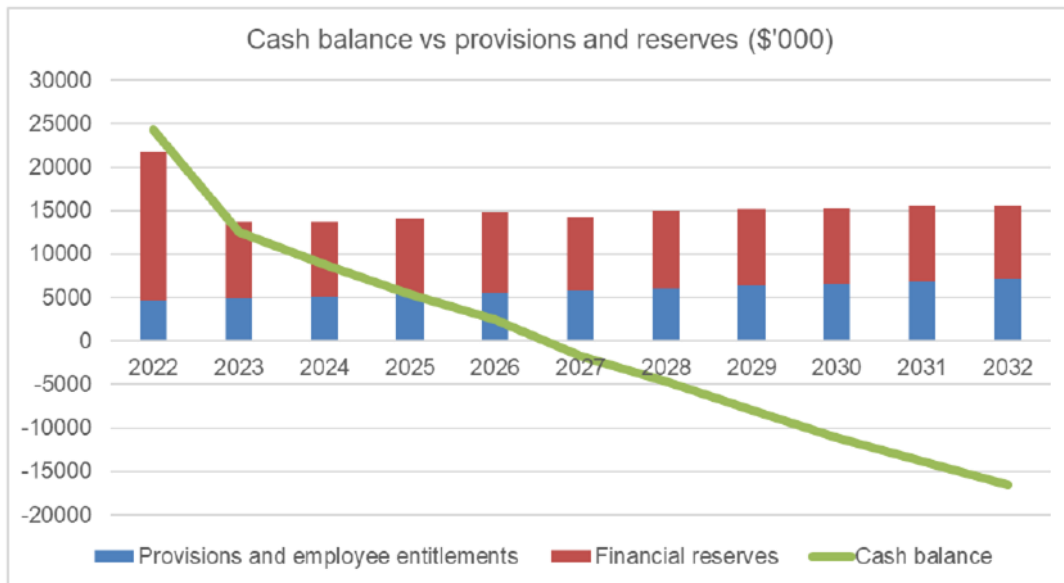
6.4.2 Cash reserves

Council is committed to ensuring it has sufficient cash to fund any discretionary reserves and all current and non-current employee provisions.

In the years ending 2024 onwards within this Financial Plan is projecting there will not be sufficient cash to do this. This highlights the importance of the strategic actions identified in Section 5.2.:



FINANCIAL PLAN 2022/23 to 2031/32



7 FINANCIAL PLAN STATEMENTS

This section presents information regarding the Financial Plan Statements for the 10 years from 2022/23 to 2031/32.

- Comprehensive Income Statement
- Balance Sheet
- Statement of Changes in Equity
- Statement of Cash Flows
- Statement of Capital Works
- Statement of Human Resources
- Statement of Financial Reserves


FINANCIAL PLAN 2022/23 to 2031/32
7.1 Comprehensive Income Statement

	Projected	Projections									
	Actual 2021/22 \$'000	2022/23 \$'000	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000	2027/28 \$'000	2028/29 \$'000	2029/30 \$'000	2030/31 \$'000	2031/32 \$'000
Income											
Rates and charges	11,885	12,257	12,530	12,838	13,218	13,633	14,083	14,573	15,105	15,682	16,309
Statutory fees and fines	279	284	290	296	303	311	319	329	339	351	363
User fees	1,495	1,532	1,531	1,562	1,598	1,638	1,682	1,730	1,782	1,839	1,901
Grants - operating (recurrent)	13,988	4,174	11,893	12,228	12,573	12,928	13,293	13,669	14,055	14,453	14,863
Grants - operating (non-recurrent)	832	-	-	-	-	-	-	-	-	-	-
Grants - capital (recurrent)	3,075	2,388	2,388	2,507	2,507	2,507	2,507	2,507	2,520	2,520	2,520
Grants - capital (non-recurrent)	8,343	-	-	-	-	-	-	-	-	-	-
Contributions - monetary	431	-	-	-	-	-	-	-	-	-	-
Reimbursements	257	260	263	267	270	274	278	281	285	289	293
Regional Roads Victoria	511	518	526	535	545	554	564	574	584	594	604
Net gain/(loss) on disposal of property, infrastructure, plant and equipment	-	-	-	-	-	-	-	-	-	-	-
Share of net profits/(losses) of associates and joint ventures	-	-	-	-	-	-	-	-	-	-	-
Interest	200	235	235	235	235	235	235	235	235	235	235
Total income	41,297	21,648	29,655	30,468	31,249	32,079	32,960	33,897	34,905	35,963	37,088
Expenses											
Employee costs	13,877	14,362	14,314	14,593	14,868	15,193	15,526	15,874	16,235	16,596	16,977
Materials and services	14,927	12,524	12,171	12,516	12,792	13,405	13,370	13,809	14,160	14,830	14,843
Bad and doubtful debts	-	-	-	-	-	-	-	-	-	-	-
Depreciation	9,908	10,107	10,309	10,515	10,725	10,940	11,159	11,382	11,609	11,842	12,078
Other operating expenses	-	-	-	-	-	-	-	-	-	-	-
Operational strategies	-	-	-	-	-	-	-	-	-	-	-
Total expenses	38,712	36,993	36,793	37,624	38,386	39,538	40,055	41,065	42,004	43,268	43,898
Surplus/(deficit) for the year	2,584	(15,345)	(7,138)	(7,156)	(7,137)	(7,459)	(7,095)	(7,168)	(7,099)	(7,305)	(6,810)
Other comprehensive income											
Other comprehensive income	-	-	-	-	-	-	-	-	-	-	-
Total comprehensive result	2,584	(15,345)	(7,138)	(7,156)	(7,137)	(7,459)	(7,095)	(7,168)	(7,099)	(7,305)	(6,810)



FINANCIAL PLAN 2022/23 to 2031/32

7.2 Balance Sheet

	Projected Actual 2021/22 \$ '000	Projections									
		2022/23 \$ '000	2023/24 \$ '000	2024/25 \$ '000	2025/26 \$ '000	2026/27 \$ '000	2027/28 \$ '000	2028/29 \$ '000	2029/30 \$ '000	2030/31 \$ '000	2031/32 \$ '000
Assets											
Current assets											
Cash and cash equivalents	24,271	12,561	8,782	5,365	2,429	(1,711)	(4,644)	(7,954)	(11,059)	(13,872)	(16,582)
Trade and other receivables	807	413	573	589	604	620	638	656	676	697	719
Other financial assets	-	-	-	-	-	-	-	-	-	-	-
Inventories	23	22	21	20	19	18	17	16	15	14	14
Non-current assets classified as held for sale	223	223	223	223	223	223	223	223	223	223	223
Total current assets	25,323	13,218	9,598	6,196	3,274	(850)	(3,766)	(7,059)	(10,145)	(12,938)	(15,626)
Non-current assets											
Investments in associates and joint ventures	285	285	285	285	285	285	285	285	285	285	285
Property, infrastructure, plant and equipment assets	379,577	387,872	396,194	404,558	412,719	422,022	430,750	440,065	449,529	458,796	468,722
Intangible assets	2,675	2,675	2,675	2,675	2,675	2,675	2,675	2,675	2,675	2,675	2,675
Total non-current assets	382,537	390,832	399,153	407,518	415,678	424,982	433,709	443,025	452,488	461,755	471,681
Total assets	407,860	404,050	408,751	413,714	418,952	424,132	429,943	435,966	442,343	448,817	456,054
Liabilities											
Current liabilities											
Trade and other payables	491	428	417	428	438	457	457	472	484	505	507
Trust funds and deposits	347	330	313	297	283	268	255	242	230	219	208
Employee provisions	2,810	2,730	2,651	2,569	2,487	2,402	2,315	2,227	2,136	2,044	1,948
Other provisions	-	-	-	-	-	-	-	-	-	-	-
Unearned income	-	-	-	-	-	-	-	-	-	-	-
Total current liabilities	3,648	3,487	3,381	3,295	3,207	3,127	3,028	2,941	2,850	2,767	2,663
Non-current liabilities											
Employee provisions	621	860	1,099	1,343	1,591	1,845	2,105	2,371	2,642	2,920	3,206
Other provisions	1,234	1,296	1,361	1,429	1,500	1,575	1,654	1,737	1,823	1,915	2,010
Total non-current liabilities	1,855	2,156	2,460	2,771	3,091	3,420	3,759	4,107	4,466	4,835	5,216
Total liabilities	5,503	5,644	5,840	6,066	6,298	6,548	6,786	7,048	7,316	7,602	7,879
NET ASSETS	402,357	398,406	402,911	407,647	412,654	417,584	423,156	428,918	435,027	441,215	448,176
Equity											
Accumulated surplus	102,018	94,894	87,972	80,676	73,034	66,332	58,858	51,762	44,728	37,533	31,037
Asset revaluation reserve	283,289	294,683	306,326	318,218	330,362	342,750	355,417	368,346	381,555	395,048	408,818
Other reserves	17,050	8,830	8,613	8,753	9,258	8,502	8,881	8,810	8,745	8,635	8,320
TOTAL EQUITY	402,357	398,406	402,911	407,647	412,654	417,584	423,156	428,918	435,027	441,215	448,176


FINANCIAL PLAN 2022/23 to 2031/32
7.3 Statement of Changes in Equity

2022 Projected Actual	Total \$ '000	Accumulated \$ '000	Revaluation Reserve \$ '000	Other Reserves \$ '000
Balance at beginning of the financial year	389,082	90,939	272,599	25,545
Surplus/ (deficit) for the year	2,584	2,584	-	-
Net asset revaluation increment / (decrement)	10,690	-	10,690	-
Transfer to other reserves	-	(10,351)	-	10,351
Transfer from other reserves	-	18,847	-	(18,847)
Share of other comprehensive income	-	-	-	-
Balance at end of financial year	402,357	102,018	283,289	17,050
2023 Projection	Total \$ '000	Accumulated \$ '000	Revaluation Reserve \$ '000	Other Reserves \$ '000
Balance at beginning of the financial year	402,357	102,018	283,289	17,050
Surplus/ (deficit) for the year	(15,345)	(15,345)	-	-
Net asset revaluation increment / (decrement)	11,394	-	11,394	-
Transfer to other reserves	-	(1,844)	-	1,844
Transfer from other reserves	-	10,064	-	(10,064)
Balance at end of financial year	398,406	94,894	294,683	8,830
2024 Projection	Total \$ '000	Accumulated \$ '000	Revaluation Reserve \$ '000	Other Reserves \$ '000
Balance at beginning of the financial year	398,406	94,894	294,683	8,830
Surplus/ (deficit) for the year	(7,138)	(7,138)	-	-
Net asset revaluation increment / (decrement)	11,643	-	11,643	-
Transfer to other reserves	-	(1,847)	-	1,847
Transfer from other reserves	-	2,064	-	(2,064)
Balance at end of financial year	402,911	87,972	306,326	8,613
2025 Projection	Total \$ '000	Accumulated \$ '000	Revaluation Reserve \$ '000	Other Reserves \$ '000
Balance at beginning of the financial year	402,911	87,972	306,326	8,613
Surplus/ (deficit) for the year	(7,156)	(7,156)	-	-
Net asset revaluation increment / (decrement)	11,892	-	11,892	-
Transfer to other reserves	-	(1,850)	-	1,850
Transfer from other reserves	-	1,710	-	(1,710)
Balance at end of financial year	407,647	80,676	318,218	8,753
2026 Projection	Total \$ '000	Accumulated \$ '000	Revaluation Reserve \$ '000	Other Reserves \$ '000
Balance at beginning of the financial year	407,647	80,676	318,218	8,753
Surplus/ (deficit) for the year	(7,137)	(7,137)	-	-
Net asset revaluation increment / (decrement)	12,143	-	12,143	-
Transfer to other reserves	-	(1,854)	-	1,854
Transfer from other reserves	-	1,349	-	(1,349)
Balance at end of financial year	412,654	73,034	330,362	9,258


FINANCIAL PLAN 2022/23 to 2031/32
7.3 Statement of Changes in Equity (continued)

2027 Projection	Total \$ '000	Accumulated \$ '000	Revaluation Reserve \$ '000	Other Reserves \$ '000
Balance at beginning of the financial year	412,654	73,034	330,362	9,258
Surplus/ (deficit) for the year	(7,459)	(7,459)	-	-
Net asset revaluation increment / (decrement)	12,388	-	12,388	-
Transfer to other reserves	-	(1,810)	-	1,810
Transfer from other reserves	-	2,566	-	(2,566)
Balance at end of financial year	417,584	66,332	342,750	8,502
2028 Projection	Total \$ '000	Accumulated \$ '000	Revaluation Reserve \$ '000	Other Reserves \$ '000
Balance at beginning of the financial year	417,584	66,332	342,750	8,502
Surplus/ (deficit) for the year	(7,095)	(7,095)	-	-
Net asset revaluation increment / (decrement)	12,667	-	12,667	-
Transfer to other reserves	-	(1,816)	-	1,816
Transfer from other reserves	-	1,437	-	(1,437)
Balance at end of financial year	423,156	58,858	355,417	8,881
2029 Projection	Total \$ '000	Accumulated \$ '000	Revaluation Reserve \$ '000	Other Reserves \$ '000
Balance at beginning of the financial year	423,156	58,858	355,417	8,881
Surplus/ (deficit) for the year	(7,168)	(7,168)	-	-
Net asset revaluation increment / (decrement)	12,929	-	12,929	-
Transfer to other reserves	-	(1,824)	-	1,824
Transfer from other reserves	-	1,895	-	(1,895)
Balance at end of financial year	428,918	51,762	368,346	8,810
2030 Projection	Total \$ '000	Accumulated \$ '000	Revaluation Reserve \$ '000	Other Reserves \$ '000
Balance at beginning of the financial year	428,918	51,762	368,346	8,810
Surplus/ (deficit) for the year	(7,099)	(7,099)	-	-
Net asset revaluation increment / (decrement)	13,209	-	13,209	-
Transfer to other reserves	-	(1,833)	-	1,833
Transfer from other reserves	-	1,898	-	(1,898)
Balance at end of financial year	435,027	44,728	381,555	8,745
2031 Projection	Total \$ '000	Accumulated \$ '000	Revaluation Reserve \$ '000	Other Reserves \$ '000
Balance at beginning of the financial year	435,027	44,728	381,555	8,745
Surplus/ (deficit) for the year	(7,305)	(7,305)	-	-
Net asset revaluation increment / (decrement)	13,493	-	13,493	-
Transfer to other reserves	-	(1,844)	-	1,844
Transfer from other reserves	-	1,954	-	(1,954)
Balance at end of financial year	441,215	37,533	395,048	8,635
2032 Projection	Total \$ '000	Accumulated \$ '000	Revaluation Reserve \$ '000	Other Reserves \$ '000
Balance at beginning of the financial year	441,215	37,533	395,048	8,635
Surplus/ (deficit) for the year	(6,810)	(6,810)	-	-
Net asset revaluation increment / (decrement)	13,771	-	13,771	-
Transfer to other reserves	-	(1,856)	-	1,856
Transfer from other reserves	-	2,171	-	(2,171)
Balance at end of financial year	448,176	31,037	408,818	8,320



FINANCIAL PLAN 2022/23 to 2031/32

7.4 Statement of Cash Flows

	Projected Actual 2021/22 \$ '000	Projections									
		2022/23 \$ '000	2023/24 \$ '000	2024/25 \$ '000	2025/26 \$ '000	2026/27 \$ '000	2027/28 \$ '000	2028/29 \$ '000	2029/30 \$ '000	2030/31 \$ '000	2031/32 \$ '000
Cash flows from operating activities											
Receipts											
Rates and charges	12,113	12,881	12,744	13,119	13,502	13,927	14,372	14,867	15,401	15,989	16,610
Statutory fees and fines	324	329	280	300	308	315	324	334	344	355	368
User fees	1,898	1,740	1,489	1,586	1,623	1,663	1,707	1,756	1,809	1,867	1,929
Grants - operating	15,117	4,258	12,131	12,473	12,824	13,186	13,559	13,942	14,336	14,742	15,160
Grants - capital	6,398	2,435	2,435	2,557	2,557	2,557	2,557	2,557	2,570	2,570	2,570
Interest received	263	235	235	235	235	235	235	235	235	235	235
Trust funds and deposits taken	-	-	-	-	-	-	-	-	-	-	-
Other receipts	1,223	794	805	818	831	845	858	872	886	901	915
Net GST refund/payment	(271)	(274)	(277)	(280)	(282)	(285)	(288)	(291)	(294)	(297)	(300)
Operating receipts	37,066	22,398	29,843	30,809	31,598	32,444	33,324	34,271	35,288	36,363	37,488
Payments											
Employee costs	(12,551)	(12,438)	(12,391)	(12,631)	(12,864)	(13,142)	(13,428)	(13,727)	(14,037)	(14,347)	(14,674)
Materials and services	(17,258)	(14,646)	(14,227)	(14,593)	(14,914)	(15,572)	(15,596)	(16,074)	(16,479)	(17,201)	(17,280)
Trust funds and deposits repaid	(18)	(17)	(16)	(16)	(15)	(14)	(13)	(13)	(12)	(12)	(11)
Other payments	-	-	-	-	-	-	-	-	-	-	-
Operating payments	(29,827)	(27,101)	(26,634)	(27,239)	(27,793)	(28,728)	(29,038)	(29,814)	(30,529)	(31,560)	(31,965)
Net cash provided by/(used in) operating activities	7,239	(4,702)	3,208	3,570	3,806	3,716	4,286	4,458	4,759	4,803	5,524
Cash flows from investing activities											
Payments for property, infrastructure, plant and equipment	(20,413)	(7,008)	(6,987)	(6,987)	(6,742)	(7,855)	(7,219)	(7,768)	(7,864)	(7,616)	(8,234)
Proceeds from sales of property, infrastructure, plant and equipment	-	-	-	-	-	-	-	-	-	-	-
Decrease in term deposits	-	-	-	-	-	-	-	-	-	-	-
Net cash provided by/(used in) investing activities	(20,413)	(7,008)	(6,987)	(6,987)	(6,742)	(7,855)	(7,219)	(7,768)	(7,864)	(7,616)	(8,234)
Net increase/(decrease) in cash and cash equivalents	(13,175)	(11,710)	(3,779)	(3,417)	(2,936)	(4,140)	(2,933)	(3,310)	(3,106)	(2,813)	(2,710)
Cash and cash equivalents at the beginning of the year	37,446	24,271	12,561	8,782	5,365	2,429	(1,711)	(4,644)	(7,954)	(11,059)	(13,872)
Cash and cash equivalents at the end of the year	24,271	12,561	8,782	5,365	2,429	(1,711)	(4,644)	(7,954)	(11,059)	(13,872)	(16,582)


FINANCIAL PLAN 2022/23 to 2031/32
7.5 Statement of Capital Works

	Projected Actual 2021/22 \$ '000	Projections									
		2022/23 \$ '000	2023/24 \$ '000	2024/25 \$ '000	2025/26 \$ '000	2026/27 \$ '000	2027/28 \$ '000	2028/29 \$ '000	2029/30 \$ '000	2030/31 \$ '000	2031/32 \$ '000
Capital works areas											
Land and buildings	2,389	405	405	405	405	405	405	405	405	405	405
Office furniture and equipment	175	100	100	100	100	100	100	100	100	100	100
Plant and equipment	1,448	2,097	1,870	1,494	1,045	2,042	1,140	1,694	1,656	1,261	2,073
Footpaths	1,089	426	432	423	433	443	445	445	445	446	449
Roadworks	5,319	3,208	3,381	3,478	3,844	4,128	4,215	4,303	4,393	4,485	4,479
Bridges	1,649	149	152	155	158	161	164	167	171	174	177
Urban and road drainage	1,147	350	350	350	350	350	350	350	350	350	350
Recreation, leisure and community facilities	8,190	500	500	500	500	500	500	500	500	500	500
Parks, open space and streetscapes	1,656	100	100	100	100	100	100	100	100	100	100
Other infrastructure	-	-	-	-	-	-	-	-	-	-	-
Total capital works	23,062	7,336	7,291	7,004	6,935	8,229	7,419	8,064	8,120	7,821	8,633
Represented by:											
New asset expenditure	2,459	2,197	1,970	1,594	1,145	2,142	1,240	1,794	1,756	1,361	2,173
Asset renewal expenditure	9,502	4,638	4,821	4,910	5,290	5,587	5,679	5,770	5,864	5,959	5,960
Asset expansion expenditure	7,314	-	-	-	-	-	-	-	-	-	-
Asset upgrade expenditure	3,786	500	500	500	500	500	500	500	500	500	500
Total capital works expenditure	23,062	7,336	7,291	7,004	6,935	8,229	7,419	8,064	8,120	7,821	8,633
Funding sourced represented by:											
Grants	13,053	2,388	2,388	2,507	2,507	2,507	2,507	2,507	2,520	2,520	2,520
Council cash	6,915	2,441	2,623	2,593	2,973	3,270	3,362	3,453	3,534	3,630	3,630
Reserves	2,837	2,179	1,976	1,622	1,262	2,078	1,350	1,808	1,811	1,466	2,084
Sale of assets	257	328	304	282	193	373	201	296	255	205	399
Total capital works expenditure	23,062	7,336	7,291	7,004	6,935	8,229	7,419	8,064	8,120	7,821	8,633


FINANCIAL PLAN 2022/23 to 2031/32
7.6 Statement of Human Resources

	Projected Actual 2021/22 \$ '000	Projections									
		2022/23 \$ '000	2023/24 \$ '000	2024/25 \$ '000	2025/26 \$ '000	2026/27 \$ '000	2027/28 \$ '000	2028/29 \$ '000	2029/30 \$ '000	2030/31 \$ '000	2031/32 \$ '000
Executive and Commercial Services											
Permanent - Full time											
- Female	526	535	551	567	584	597	611	625	639	653	668
- Male	380	386	397	409	422	431	441	451	461	471	482
Permanent - Part time											
- Female	333	338	348	359	370	378	386	395	404	413	422
- Male	43	44	45	46	48	49	50	51	52	53	55
Total Executive and Commercial Services	1,281	1,302	1,341	1,382	1,423	1,455	1,488	1,521	1,556	1,591	1,626
Community Support											
Permanent - Full time											
- Female	469	477	491	506	521	533	545	557	569	582	595
- Male	379	385	397	409	421	431	440	450	460	471	481
Permanent - Part time											
- Female	1,839	1,869	1,925	1,983	2,042	2,088	2,135	2,183	2,232	2,282	2,334
- Male	153	156	160	165	170	174	178	182	186	190	195
Total Community Support	2,840	2,887	2,973	3,062	3,154	3,225	3,298	3,372	3,448	3,526	3,605
Corporate Services											
Permanent - Full time											
- Female	1,163	1,182	1,217	1,254	1,291	1,320	1,350	1,380	1,411	1,443	1,476
- Male	458	465	479	494	508	520	531	543	556	568	581
Permanent - Part time											
- Female	379	385	397	409	421	431	440	450	460	471	481
- Male	-	-	-	-	-	-	-	-	-	-	-
Total Corporate Services	2,000	2,032	2,093	2,156	2,221	2,271	2,322	2,374	2,427	2,482	2,538
Operations											
Permanent - Full time											
- Female	538	546	563	580	597	610	624	638	652	667	682
- Male	5,544	5,630	5,374	5,404	5,421	5,533	5,650	5,776	5,910	6,039	6,182
Permanent - Part time											
- Female	164	167	172	177	183	187	191	195	200	204	209
- Male	70	71	73	76	78	80	82	83	85	87	89
Total Operations	6,316	6,414	6,183	6,236	6,278	6,410	6,547	6,692	6,847	6,998	7,162



FINANCIAL PLAN 2022/23 to 2031/32

7.6 Statement of Human Resources (continued)

	Projected Actual 2021/22 FTE	Projections									
		2022/23 FTE	2023/24 FTE	2024/25 FTE	2025/26 FTE	2026/27 FTE	2027/28 FTE	2028/29 FTE	2029/30 FTE	2030/31 FTE	2031/32 FTE
Executive and Commercial Services											
Permanent - Full time											
- Female	2.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0
- Male	1.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Permanent - Part time											
- Female	2.9	3.8	3.8	3.8	3.8	3.8	3.8	3.8	3.8	3.8	3.8
- Male	0.4	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5
Total Executive and Commercial Services	6.3	10.3	10.3	10.3	10.3	10.3	10.3	10.3	10.3	10.3	10.3
Community Support											
Permanent - Full time											
- Female	6.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0
- Male	-	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0
Permanent - Part time											
- Female	24.5	24.7	24.7	24.7	24.7	24.7	24.7	24.7	24.7	24.7	24.7
- Male	3.5	2.2	2.2	2.2	2.2	2.2	2.2	2.2	2.2	2.2	2.2
Total Community Support	34.0	35.9	35.9	35.9	35.9	35.9	35.9	35.9	35.9	35.9	35.9
Corporate Services											
Permanent - Full time											
- Female	10.0	13.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0
- Male	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0
Permanent - Part time											
- Female	6.6	5.1	5.1	5.1	5.1	5.1	5.1	5.1	5.1	5.1	5.1
- Male	-	-	-	-	-	-	-	-	-	-	-
Total Corporate Services	21.6	23.1	20.1	20.1	20.1	20.1	20.1	20.1	20.1	20.1	20.1
Operations											
Permanent - Full time											
- Female	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0
- Male	67.0	67.0	67.0	67.0	67.0	67.0	67.0	67.0	67.0	67.0	67.0
Permanent - Part time											
- Female	1.7	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
- Male	1.2	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Total Operations	75.9	76.0	76.0	76.0	76.0	76.0	76.0	76.0	76.0	76.0	76.0
Total staff expenditure	12,438	12,635	12,590	12,836	13,076	13,360	13,654	13,960	14,278	14,596	14,932
Total employees	137.7	145.4	142.4	142.4	142.4	142.4	142.4	142.4	142.4	142.4	142.4

Note: Where there are permanent part-time roles identified within the table these are true part-time roles. There are few circumstances where the part time information outlined above is the result of a job shared arrangements.

	Projected Actual 2021/22 \$ '000	Projections									
		2022/23 \$ '000	2023/24 \$ '000	2024/25 \$ '000	2025/26 \$ '000	2026/27 \$ '000	2027/28 \$ '000	2028/29 \$ '000	2029/30 \$ '000	2030/31 \$ '000	2031/32 \$ '000
Staff expenditure											
Employee labour - operating	12,190	12,635	12,590	12,836	13,076	13,360	13,654	13,960	14,278	14,596	14,932
Employee labour - capital	248	237	267	272	329	364	374	383	393	403	403
Total staff expenditure	12,438	12,872	12,857	13,108	13,405	13,724	14,027	14,343	14,670	14,998	15,334
Staff numbers EFT	EFT	EFT	EFT	EFT	EFT	EFT	EFT	EFT	EFT	EFT	EFT
Employees	137.7	145.4	142.4	142.4	142.4	142.4	142.4	142.4	142.4	142.4	142.4
Capital employees	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0
Total staff numbers EFT	142.7	150.4	147.4	147.4	147.4	147.4	147.4	147.4	147.4	147.4	147.4



FINANCIAL PLAN 2022/23 to 2031/32

7.7 Statement of Financial Reserves

	Projected Actual 2021/22 \$ '000	Projections										
		2022/23 \$ '000	2023/24 \$ '000	2024/25 \$ '000	2025/26 \$ '000	2026/27 \$ '000	2027/28 \$ '000	2028/29 \$ '000	2029/30 \$ '000	2030/31 \$ '000	2031/32 \$ '000	
Discretionary												
Land and buildings	795	795	795	795	795	795	795	795	795	795	795	795
Professional development	22	28	34	40	46	52	58	64	70	76	82	
Unspent grants	8,187	790	790	790	790	790	790	790	790	790	790	
Capital expenditure	-	-	-	-	-	-	-	-	-	-	-	
Information technology	650	619	589	559	529	499	469	439	409	379	349	
Units reserve	31	31	31	31	31	31	31	31	31	31	31	
Economic development	396	396	396	396	396	396	396	396	396	396	396	
Community planning	1,271	1,271	1,271	1,271	1,271	1,271	1,271	1,271	1,271	1,271	1,271	
Plant replacement	1,441	856	593	488	792	446	643	572	420	531	109	
Fleet replacement	831	786	622	656	640	458	461	274	165	138	26	
GSP restoration	400	79	160	244	329	17	107	201	299	1	107	
Urban drainage	842	842	842	842	842	842	842	842	842	842	842	
Landfill rehabilitation	300	340	380	420	460	500	540	580	620	660	700	
Lake Boot water	18	18	18	18	18	18	18	18	18	18	18	
Reserves improvement	100	100	100	100	100	100	100	100	100	100	100	
Caravan park development	234	295	358	422	487	556	627	704	786	875	971	
Superannuation liability	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	
Heritage loan scheme	100	100	100	100	100	100	100	100	100	100	100	
Major projects	234	234	234	234	234	234	234	234	234	234	234	
Unsanitary premises enforcement provision	100	100	100	100	100	100	100	100	100	100	100	
Swimming pool major projects	-	50	100	150	200	200	200	200	200	200	200	
Boundary and township signage	100	100	100	100	100	100	100	100	100	100	100	
Total discretionary reserves	17,050	8,830	8,613	8,753	9,258	8,502	8,881	8,810	8,745	8,635	8,320	

8 FINANCIAL PERFORMANCE INDICATORS

8.1 Financial performance indicators

The following tables highlight Council's projected performance across a range of key financial performance indicators. These indicators provide an analysis of Council's 10-year financial projections and should be interpreted in the context of the strategic objectives and financial management principles.

These indicators are also reported within the Local Government Reporting Framework (the Framework). The Framework is made up of a range of measures, including roads, planning, animal management and waste. It is complemented by a Governance and Management checklist of 24 items, which shows the policies, plans and procedures in place by Council. Together, they build a comprehensive picture of council performance which can be viewed on the Know Your Council website.

8.1.1 Operating position

Council's operating position is measured with one indicator: the adjusted underlying result.

Indicator	Measure	Projected Actual	Projections										Trend +/-
		2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	
Operating position													
Adjusted underlying result	Adjusted underlying surplus (deficit) / Adjusted underlying revenue	-17.47%	-70.88%	-24.07%	-23.49%	-22.84%	-23.25%	-21.52%	-21.15%	-20.34%	-20.31%	-18.36%	-

- **Adjusted underlying result:** The adjusted underlying result is the net surplus or deficit for the year adjusted for non-recurrent capital grants, non-monetary asset contributions, and capital



FINANCIAL PLAN 2022/23 to 2031/32

contributions from other sources. It is a measure of financial sustainability and Council's ability to achieve its service delivery objectives as it is not impacted by capital income items which can often mask the operating result.

The adjusted underlying result up until 2031/32 is a significant decreasing result. Council will investigate opportunities to increase revenue or decrease expenses to bring about a balanced budget or small surplus.

8.1.2 Liquidity

Council's liquidity is measured with two indicators: working capital and unrestricted cash.

Indicator	Measure	Projected Actual	Projections										Trend +/-
		2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	
Liquidity													
Working capital	Current assets / Current liabilities	694.18%	379.03%	283.92%	188.05%	102.10%	-27.18%	-124.40%	-240.04%	-355.93%	-467.56%	-586.85%	-
Unrestricted cash	Unrestricted cash / Current liabilities	561.77%	247.77%	139.60%	35.07%	-60.24%	-199.10%	-307.80%	-435.04%	-563.72%	-688.59%	-824.10%	-

- **Working capital:** The working capital ratio indicates the level of current assets compared to current liabilities. Council's working capital ratio is in a very sound financial position due to the limited current liabilities on the Balance Sheet.
- **Unrestricted cash:** Unrestricted cash represents cash and cash equivalents held by Council less the amount of grants received during the year but not expended by 30 June and the amount of capital works not completed by 30 June. Council has a strong level of unrestricted cash.

8.1.3 Obligations

Council's obligations are measured with four indicators: debt compared to rates, repayments compared to rates and indebtedness, asset renewal upgrade compared to depreciation.

Indicator	Measure	Projected Actual	Projections										Trend +/-
		2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	
Obligations													
Loan and borrowings	Loans and borrowings / Rate revenue	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0
Loan and borrowings	Interest and principal repayments on interest bearing loans and borrowings / Rate revenue	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0
Indebtedness	Non-current liabilities / Own source revenue	12.68%	14.29%	16.00%	17.62%	19.12%	20.55%	21.90%	23.18%	24.36%	25.46%	26.47%	-
Asset renewal	Asset renewal expenses / Asset depreciation	134.11%	50.84%	51.61%	51.45%	53.99%	55.64%	55.38%	55.09%	54.81%	54.55%	53.48%	-

- **Debt compared to rates:** Council has no borrowings.
- **Repayments compared to rates:** Council has no repayments on borrowings.



FINANCIAL PLAN 2022/23 to 2031/32

- **Indebtedness:** Council has a low level of indebtedness which is limited to employee benefits, provisions and landfill rehabilitation provision. Council aims to hold sufficient cash to cover employee benefits and has provisions for the landfill and other longer term liabilities.
- **Asset renewal and upgrade:** Asset renewal and upgrade represents the amount of capital expenditure being directed towards maintaining the condition of Council's existing assets. This ratio represents the amount of renewal and upgrade works as a percentage of the depreciation expense shown for each year. A ratio less than 100% represents an increase in the asset renewal gap. The renewal and upgrade expenditure is between 50% and 56% over the life of the plan. Revising Council's asset management plans will provide more accurate expenditure required for maintenance and renewal.

8.1.4 Stability

Council's financial stability is measure with two indicators: rates concentration and rates effort.

Indicator	Measure	Projected Actual	Projections										Trend
		2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	+/-
Stability													
Rates concentration	Rates revenue / Adjusted underlying revenue	36.07%	56.62%	42.25%	42.13%	42.30%	42.50%	42.73%	42.99%	43.27%	43.61%	43.97%	+
Rates effort	Rate revenue / CIV of rateable properties in the municipality	0.44%	0.35%	0.35%	0.35%	0.36%	0.36%	0.36%	0.37%	0.38%	0.38%	0.39%	+

- **Rates concentration:** Rates concentration represents rates proportion of total operating revenue. Council is reliant on external grants for the funding of its operations. Council's rates concentration is between 36% and 57% over the life of the plan.
- **Rates effort:** Rates effort examines the community's capacity to pay. It is represented by rate revenue as a percentage of the capital improved value of rateable properties in the municipality. Council's rates effort is fairly stable between 0.44% and 0.39%

8.1.5 Efficiency

Council's efficiency is measured with three indicators: expenditure level and revenue level.

Indicator	Measure	Projected Actual	Projections										Trend
		2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	+/-
Efficiency													
Expenditure level	Total expenses / No. of property assessments	\$4,886	\$4,635	\$4,610	\$4,714	\$4,810	\$4,954	\$5,019	\$5,145	\$5,263	\$5,421	\$5,500	+
Revenue level	Total rate revenue / No. of property assessments	\$1,244	\$1,257	\$1,284	\$1,313	\$1,346	\$1,382	\$1,423	\$1,467	\$1,515	\$1,571	\$1,626	+

- **Expenditure level:** expenditure per property assessment. This increases steadily over the 10-year period.
- **Revenue level:** average rate per property assessment. This measure increases steadily over the 10-year period with gradual increases to rate revenue with property assessments expected to remain fairly constant.



FINANCIAL PLAN 2022/23 to 2031/32

8.2 Other performance indicators

The following table highlights Council's projected performance across a range of debt management performance indicators.

Indicator	Target	Projected Actual	Projections									
		2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32
Total borrowings / rate revenue	Below 60%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Debt servicing / Rate revenue	Below 5%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Debt commitment / Rate revenue	Below 10%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Indebtness / Own source revenue	Below 60%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Council has no borrowings and there are no new borrowings projected in the plan

- **Total borrowings / Rate revenue:** Performance – describe how the ratio performs against the target over the life of the Financial Plan.
- **Debt servicing / Rate revenue:** Performance – describe how the ratio performs against the target over the life of the Financial Plan.
- **Debt commitment / Rate revenue:** Performance – describe how the ratio performs against the target over the life of the Financial Plan.
- **Indebtness / Own source revenue:** Performance – describe how the ratio performs against the target over the life of the Financial Plan.

For all the above indicators, Council is expected to remain at zero percent as no borrowings currently exist or are forecasted.

9 STRATEGIES AND PLANS

This section describes the strategies and plans that support the 10-year financial projections included to the Financial Plan. These documents can be found on Council's website.

9.1 Revenue and Rating Plan

Council adopted the Revenue and Rating Plan 2021-2025 on 24 June 2021. This document determines the most appropriate and affordable revenue and rating approach for Loddon Shire Council which, in conjunction with other income sources, will adequately finance the objectives in the Council Plan.

9.2 Borrowing Policy

Council adopted the Borrowing Policy on 28 September 2021 which guides decision making about borrowing funds for Council projects.

9.2.1 Current debt position

The total amount borrowed as at 30 June 2022 is \$0 million.

9.2.2 Future borrowing requirements

There are no borrowings indicated within the 10-year plan with all past borrowings paid in full.



FINANCIAL PLAN 2022/23 to 2031/32

9.2.3 Performance indicators

The debt management performance indicators will monitor Council’s projected performance if there is a proposal to borrow funds. These are reported within the financial performance indicators.

9.3 Financial Reserves Policy

9.3.1 Council Reserves

Council has a Financial Reserves Policy (the Policy) which outlines the creation and purpose of discretionary reserves.

The Policy outlines the circumstances where Council will set aside funds in a particular reserve, with amounts to be decided during the annual budget process and at any other time by Council resolution, with the amounts to be transferred back into the reserves for future purposes as required.

The Capital Expenditure, Unspent Grants and Community Planning Reserves are used to carry over any unspent project allocations at the end of each financial year. Within this Financial Plan it has been assumed that all projects funded to a particular year will be expended in that same year.

10 BENEFIT ASSESSMENT

The current Financial Plan shows ongoing operating deficits and a significant reduction in cash reserves over the life of the plan. Council has always been able to pivot to ensure short-term financial sustainability, but acknowledges that longer-term strategies need to be put in place to turn around the ongoing deficit position.

Section 6.2 of the Financial Plan includes strategic actions that Council intends to undertake to improve long-term financial sustainability. From a risk management perspective, these actions are future risk management controls that will provide a financial benefit to Council’s Financial Plan. An analysis of their effectiveness and contribution to financial change has been incorporated into the following table:

Strategic action	Future benefit	Score / 5	Financial significance	Weight / 5	Effectiveness Score x Weight	Current and future state	Financial impact
Review depreciation rates to ensure they are reflective of the useful lives of each asset class	Good	4	Major	4	16	Depreciation rates are reviewed annually. Further analysis of the infrastructure and building asset depreciation rates will ensure depreciation rates are appropriate.	Potential reduction in significant amount of operating expenditure
Review asset management plans to understand required maintenance and renewal levels to maintain the service levels of each asset class	Good	4	Major	4	16	Asset management plans are outdated and require review. The reviews will ensure Council's investment in maintenance and renewal is appropriate.	Potential reduction in moderate amount of operating expenditure and capital expenditure
Review contingency amounts in projects to assess their currency	Good	4	Major	4	16	Contingency amounts are currently applied at the same rate across various projects and programs. Review of them across different project types will ensure they are appropriate.	Potential reduction in moderate amount capital expenditure



FINANCIAL PLAN 2022/23 to 2031/32

Strategic action	Future benefit	Score / 5	Financial significance	Weight / 5	Effectiveness Score x Weight	Current and future state	Financial impact
Review Discretionary Reserves to ensure they are being used effectively	Fair	3	Moderate	3	9	Discretionary reserves have been an effective way of ensuring Council can fund future projects. A review will ensure they are being applied appropriately and efficiently.	Potential increase in cash reserves
Review Project Management Framework to ensure projects are phased and costed appropriately	Good	4	Moderate	3	12	Projects are allocated into the annual budget in full, and not assigned across multiple financial years. The project management framework will ensure major projects are allocated into the relevant year in which expenditure is expected to be incurred.	Increase in quality of financial data for projects that will be developed and implemented over multiple financial years
Revise Strategic Documents Framework to ensure strategies are appropriately costed and indexed, and costs are embedded into this Financial Plan	Fair	3	Moderate	3	9	Strategic documents have estimated costs assigned upon adoption; however, they are not reviewed during the life of the plan to cater for change in scope or increase in costs. The review will incorporate up to date financial information.	Full cost allocation for all strategic projects and programs which may increase operating expenditure but ensure all costs are incorporated into the Financial Plan.
Continue development of 'pipeline of projects' to ensure 'shovel ready' projects when funding becomes available	Good	4	Moderate	3	12	Projects are allocated into the annual budget in full, and not assigned across multiple financial years. The project management framework will ensure major projects are allocated into the relevant year in which expenditure is expected to be incurred.	Increase in quality of financial data for projects that will be developed and implemented over multiple financial years
Investigate and report to Council on alternate purchasing options for plant (e.g. leasing of plant to spread the cost over the life of the asset)	Fair	3	Moderate	3	9	Currently all plant is purchased through the plant replacement reserve. Investigating alternate funding options will ensure Council is getting the best value for money in plant acquisition.	Potential increase in cash reserves to allocate financial resources for plant over the full lifecycle of each item. The offset will be an increase in operating expenditure for lease repayments.
Conduct process reviews on internal services to ensure they are efficient and cost-effective, and support external services provided to the community	Good	4	Moderate	3	12	Adhoc reviews are undertaken from time to time. Undertaking formal reviews will ensure Council is working the most efficiently.	Potential reduction in moderate amount of operating expenditure
Complete the Transitioning Towns Policy to establish minimum service levels for each town	Fair	3	Moderate	3	9	Service levels are reviewed in an adhoc basis. A policy will document the Council's commitment to minimum service level by town.	Potential reduction in moderate amount of operating expenditure



FINANCIAL PLAN 2022/23 to 2031/32

Strategic action	Future benefit	Score / 5	Financial significance	Weight / 5	Effectiveness Score x Weight	Current and future state	Financial impact
Undertake service reviews in consultation with the community to determine the best mix and level of service provided by Council for services provided to the community	Good	4	Moderate	4	16	Adhoc reviews are undertaken from time to time. Undertaking formal reviews will ensure Council is providing the right services at the right level for the community.	Potential reduction in moderate amount of operating expenditure
Report to Council on the potential to borrow funds (including relevant risk assessment) for strategic and/or intergenerational projects	Fair	3	Moderate	3	9	Council has been debt free for many years. The exploration of loans to fund major projects may free up financial reserves in the short term and fund major projects over many years.	Potential increase in cash reserves as major purchases and/or projects would be funded over longer periods. The offset will be an increase in interest costs (operating expenditure)
Investigate and report to Council the cost vs benefits of applying for a rate cap variation to the Essential Services Commission after above initiatives have been explored	Good	4	Moderate	3	12	Council is currently one of the lowest rating authorities in the state. A variation above rate cap, supported by the other strategic actions in this Financial Plan, provide an opportunity to increase operating income.	Potential increase in operating income that would improve the base rate income for all future financial years.
Explore shared services options available to Council	Fair	3	Moderate	3	9	Shared service opportunities have been limited; however, they have the potential to provide services through and with other Councils to leverage each other's expertise and reduce costs.	Potential reduction in operating expenditure where share services are identified and assessed as value for money.

LODDON SHIRE COUNCIL

BUDGET FOR YEAR ENDED 30 JUNE 2023





**LODDON SHIRE COUNCIL
BUDGET FOR THE YEAR ENDED 30 JUNE 2023**

CONTENTS

	Page
Mayor introduction	3
CEO introduction	4
Economic assumptions	5
1 Link to the Integrated Planning and Reporting Framework	6
2 Services and service performance indicators	8
3 Financial statements	15
4 Notes to the financial statements	24
4.1 Comprehensive income statement	24
4.2 Balance sheet	34
4.3 Statement of changes in equity	36
4.4 Statement of cash flows	46
4.5 Capital works program	48
5 Financial performance indicators	58
6 Fees and charges schedule	60
Appendix A Audit committee financials	61



LODDON SHIRE COUNCIL BUDGET FOR THE YEAR ENDED 30 JUNE 2023

MAYOR INTRODUCTION

The Councillors and I are pleased to present the 2022/23 Budget to the community. Due to the timing of the adoption of the new Council Plan, this budget is the first with our Council Plan 2021-25 vision of "Loddon will be a resilient, sustainable and prosperous community of communities" and focuses on the four key themes in that Council Plan:

- A sustainable built and natural environment
- A growing and vibrant community
- A diverse and expanding economy
- A supported and accessible community.

The Council Plan 2021-25 (Year 1), sets out Council's strategic plan to deliver our vision over the full term of the Council. As it is still early in the current Council term, the focus over the next year will be on the planning and design activities required to deliver the new commitments and on maintaining existing services.

The budget details the resources required over the next year to fund a large range of services Council provides to the community. It also includes details of proposed capital expenditure allocations to improve and renew our Shire's road infrastructure, buildings and other operational assets.

As Councillors, it is our job to listen to community opinions and understand your priorities. During and following the Council elections in 2020 we have consistently heard that Council's services are valued by the community, and that Council also needs to be financially responsible. In response, Council has continued an organisation wide approach to identifying savings and organisational improvements that provide increased value for money to ratepayers.

The budget includes a rate increase of 1.75 per cent. This is in line with the Fair Go Rates System which has capped rate increases by Victorian Councils. Council has also identified a number of significant cost and revenue impacts during the budget process which it has had to take into consideration. These include:

- the changes in financial support provided by the Victorian Government within the aged services area
- the demand for services from the community
- Council's desire to continue to support Community Planning to drive strategic outcomes from a community level.

Some of the highlights contained in the 2022/23 Budget include:

- full funding of Council's ongoing commitment of community planning of \$750K
- an increased commitment to investment in information technology
- strong investment in local road and related infrastructure maintenance
- \$400K allocation for works associated with the Building Asset Management Plan
- continued support for the aged services and early years programs
- capital expenditure program of \$7.34 million
- no loan repayments with Council remaining debt free
- continuation of a strong cash position.

This budget was developed through a rigorous process of consultation and review and Council endorses it as financially responsible. I encourage the community to read through this document, in conjunction with the Council Plan 2021-25.

Cr. Daniel Straub
Mayor



LODDON SHIRE COUNCIL BUDGET FOR THE YEAR ENDED 30 JUNE 2023

CEO INTRODUCTION

Council has prepared a budget for 2022/23 which continues its alignment to the vision in the Council Plan 2021-25. It seeks to maintain and improve services and infrastructure as well as deliver projects and services that are valued by our community, and do this within rate increase limits mandated by the State Government.

1 Key things we are funding

- ongoing delivery of services to the Loddon community
- continued investment in capital projects (\$7.34M). This includes roads (\$3.36M); urban and road drainage (\$0.35M); footpaths (\$0.43M) and recreational, leisure and community facilities (\$0.5M).

2 Rates and charges increase

- the average rate rise will be 1.75% in line with the order by the Minister for Local Government on 29 December 2021 under the Fair Go Rates System
- since 2018/19, each year is a revaluation year, therefore, valuations will be as per the General Revaluation dated 1 January 2022, undertaken by valuers appointed by the Valuer General
- the waste service charges will increase by 10.0% per collection item, which offsets increases in the cost of kerbside waste and recycling disposal along with new licencing requirements.

3 Other influences

- the Commonwealth Government has bought forward payment of 75% of the estimated 2022/23 Financial Assistance Grant allocated to all Victorian Councils. For Loddon this amount is \$7.40M.

4 Key statistics

Total revenue is \$21.65 million (2021/22 \$41.30 million)

Total operating expenditure is \$36.99 million (2021/22 \$38.71 million)

Cash result is \$0.60 million surplus (\$4.63 million surplus in 2021/22)

(Refer Capital Expenditure Statement in Appendix A)

Note: This is the net funding result after considering the funding requirements to meet reserve transfers.

Capital works program of \$7.34 million (\$23.06 million in 2021/22) funded by:

- \$2.44 million from Council operations
- \$2.18 million from reserves
- No borrowings
- \$0.33 million from asset sales
- \$2.39 million from external grants.

I am pleased to present this Budget to the Loddon community and recommend that it be read in conjunction with other key documents including the Financial Plan, Revenue and Rating Plan and the Schedule of Fees and Charges.

Lincoln Fitzgerald
Chief Executive Officer



LODDON SHIRE COUNCIL
BUDGET FOR THE YEAR ENDED 30 JUNE 2023

ECONOMIC ASSUMPTIONS

	Notes	Forecast Actual	Budget	Projections			Trend +/O/-
		2021/22	2022/23	2023/24	2024/25	2025/26	
Rate cap increase	1	1.50%	1.75%	1.95%	2.15%	2.25%	O
Population growth		0.00%	0.20%	0.20%	0.20%	0.20%	O
Investment interest rate		0.75%	Based on available cash				+
Borrowing interest rate		N/A	N/A	N/A	N/A	N/A	O
Consumer Price Index	2	0.70%	1.50%	1.50%	1.75%	1.75%	O
User fees	3	1.50%	1.75%	1.95%	2.15%	2.25%	O
Grants - recurrent		2.00%	2.00%	2.00%	2.00%	2.00%	O
Grants - non-recurrent		0.00%	0.00%	0.00%	0.00%	0.00%	O
Contributions		0.00%	0.00%	0.00%	0.00%	0.00%	O
Proceeds from sale of assets		Nil	Nil	Nil	Nil	Nil	O
Finance costs		0.70%	1.50%	1.50%	1.75%	1.75%	O
Other revenue		0.70%	1.50%	1.50%	1.75%	1.75%	O
Employee costs	4	3.00%	2.00%	2.00%	2.00%	2.25%	O
Contractors and materials		0.70%	1.50%	1.50%	1.75%	1.75%	O
Utilities	5	5.00%	3.00%	3.00%	3.00%	3.00%	O
Bad and doubtful debts		0.00%	0.00%	0.00%	0.00%	0.00%	O
Depreciation		2.50%	2.00%	2.00%	2.00%	2.00%	O
Other expenses		0.70%	1.50%	1.50%	1.75%	1.75%	O

Notes to assumptions

1 *Rate cap increase* - Council increases the rate cap each year in line with the rate set by the Minister as outlined in the Revenue and Rating Plan.

2 *Consumer Price Index* - Based on the rates published in the December to December year for Melbourne.

3 *User fees* - Council increases the user fees in line with the rate cap set each year set by the Minister and as outlined in the Revenue and Rating Plan.

4 *Employee costs* - Council increases employee costs in line with the current published EA with allowance for movement within the bands.

5 *Utilities* - This category was increased by a higher rate in line with increasing costs incurred from utility providers and also to offset increased water charges as a result of streetscape and other recent and planned park beautification projects.



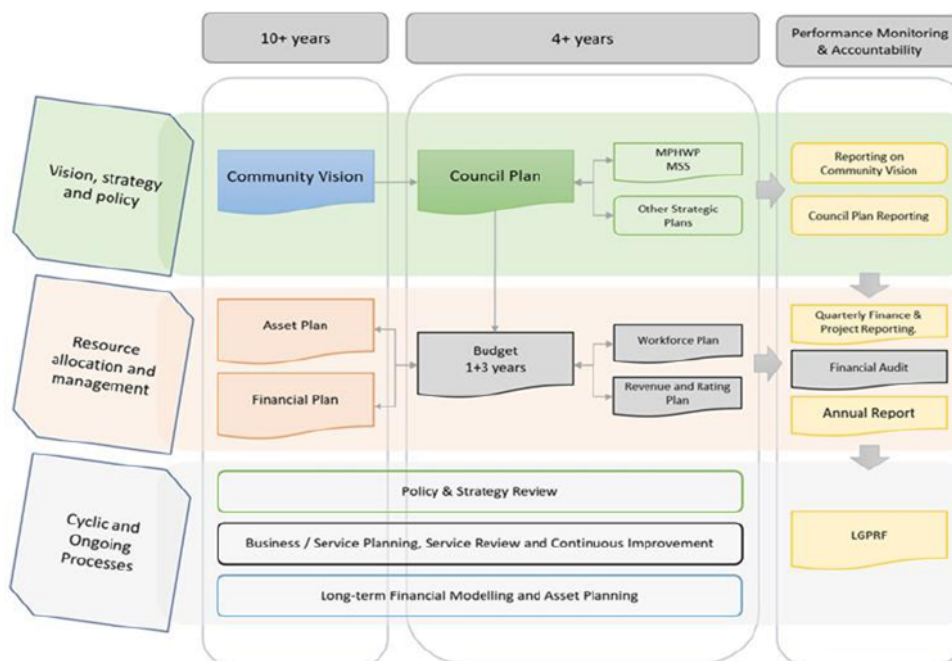
**LODDON SHIRE COUNCIL
BUDGET FOR THE YEAR ENDED 30 JUNE 2023**

1 LINK TO THE INTEGRATED PLANNING AND REPORTING FRAMEWORK

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

1.1 Legislative planning and accountability framework

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



Source: Department of Job, Precincts and Regions

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



LODDON SHIRE COUNCIL BUDGET FOR THE YEAR ENDED 30 JUNE 2023

1 LINK TO THE INTEGRATED PLANNING AND REPORTING FRAMEWORK (Continued)

1.1.2 Key planning considerations - Service level planning

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

1.2 Our purpose

Community vision

"Creating a community where everyone is welcome and has the opportunity to live, work and thrive."

Loddon vision

"Loddon will be a resilient, sustainable and prosperous community of communities."

Our values

Leadership

We work towards achieving our vision while demonstrating our values.

Integrity

We are open, honest and fair.

Accountability

We will be consistent and responsible in our actions.

Impartiality

We will make decisions based on being informed without fear, favour or bias.

Respect

We treat everyone with respect and dignity at all times.

1.3 Strategic objectives

The 2021-2025 Council Plan identifies four high level strategic themes and strategic objectives. These are:

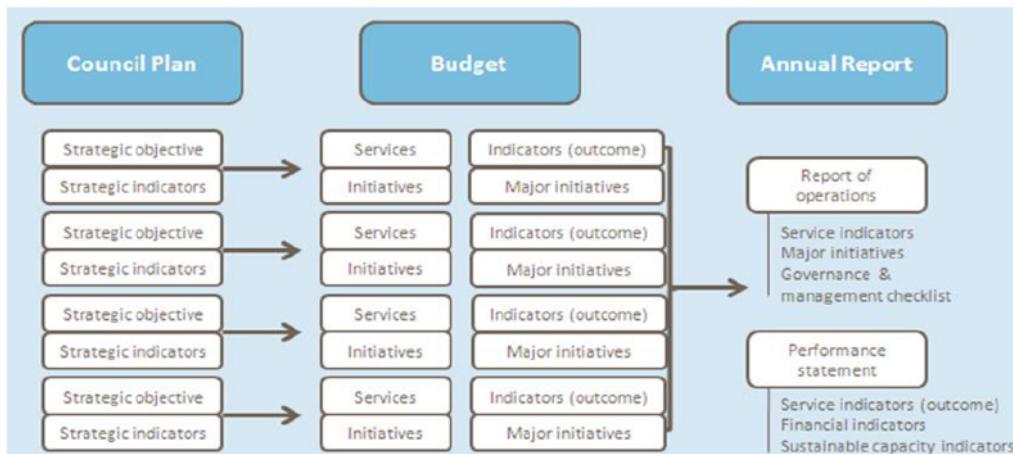
- A sustainable built and natural environment
- A growing and vibrant community
- A diverse and expanding economy
- A supported and accessible community.



**LODDON SHIRE COUNCIL
BUDGET FOR THE YEAR ENDED 30 JUNE 2023**

2 SERVICES AND SERVICE PERFORMANCE INDICATORS

This section provides a description of the services and initiatives to be funded in the Budget for the 2022/23 year and how these will contribute to achieving the strategic objectives outlined in the Council Plan. It also describes several initiatives and service performance outcome indicators for key areas of Council's operations. Council is required by legislation to identify major initiatives, initiatives and service performance outcome indicators in the Budget and report against them in their Annual Report to support transparency and accountability. The relationship between these accountability requirements in the Council Plan, the Budget and the Annual Report is shown below.



Source: Department of Jobs, Precincts and Regions



LODDON SHIRE COUNCIL BUDGET FOR THE YEAR ENDED 30 JUNE 2023

2 SERVICES AND SERVICE PERFORMANCE INDICATORS (Continued)

2.1 Strategic themes and objectives

The following provides a brief outline of the strategic themes and objectives from the Council Plan.

2.1.1 Strategic theme 1 - A sustainable built and natural environment

Objective:

Infrastructure: We will implement financially and environmentally sustainable infrastructure that supports our social and economic needs.

Environment: We will work with our partners to preserve and protect our local environment. We will support our community to respond to the impacts of climate change.

Key priorities:

- a) plan for future facilities and infrastructure that meet community need
- b) our built and natural environment are accessible
- c) maintain sports and recreation and open public spaces to enable and promote access and participation
- d) plan for and build community capacity to mitigate, respond and adapt to climate change
- e) work with our partners to support biodiversity and habitat in our area
- f) promote reduction of waste to landfill
- g) plan and prepare for adverse weather events.

Services

Service area	Surplus/(deficit) \$	Income \$	Expenditure \$
Community support	1,106,493	-	1,106,493
Community planning - Boort	50,000	-	50,000
Community planning - Inglewood	50,000	-	50,000
Community planning - Tarnagulla	50,000	-	50,000
Community planning - Terricks	50,000	-	50,000
Community planning - Wedderburn	50,000	-	50,000
Emergency management	17,441	7,126	24,567
Grants and community planning	280,300	-	280,300
Project and contract management	168,037	-	168,037
Roads to recovery	(2,387,726)	2,387,726	-
Parks and townships	995,074	-	995,074
Waste management	1,995,515	76,097	2,071,612
Waterways management	60,742	-	60,742
Gravel pits	320,612	132,463	453,075
Total	2,806,488	2,603,412	5,409,900



LODDON SHIRE COUNCIL
BUDGET FOR THE YEAR ENDED 30 JUNE 2023

2 SERVICES AND SERVICE PERFORMANCE INDICATORS (Continued)

2.1 Strategic themes and objectives (continued)

2.1.2 Strategic theme 2 - A growing and vibrant community

Objective:

Population: We will promote population growth to support a growing and diverse community.

Community: We will support a connected and inclusive community that provides opportunities for current and new community members at all ages, abilities, and stages of their life.

Youth: We will support our youth to access pathways for education and employment and the ability to connect and actively engage with their community.

Key priorities:

- maximise opportunities to grow our population by taking advantage of all available development opportunities to expand the existing urban footprint
- support community groups and volunteers
- promote welcoming and safe communities
- support youth by working to improve local learning and employment pathways.

Services

Service area	Surplus/(deficit) \$	Income \$	Expenditure \$
Strategic and statutory planning	276,034	77,454	353,488
Community wellbeing projects	-	-	-
Youth	6,000	-	6,000
Risk management	481,379	78,066	559,445
Building regulation	80,818	86,149	166,967
Local laws and animal management	297,258	68,748	366,006
Public health	103,149	49,333	152,482
Total	1,244,638	359,750	1,604,388

2.1.3 Strategic theme 3 - A diverse and expanding economy

Objective:

Tourism: We will promote our unique tourism opportunities and support our local tourism industry to increase visitation to our area.

Economy: We will support established businesses and seek to attract new businesses to grow our local economy.

Key priorities:

- increase the volume and value of tourism visitation
- provide support for economic development opportunities in the Shire
- increase the volume and value of the local economy.

Services

Service area	Surplus/(deficit) \$	Income \$	Expenditure \$
Economic development	139,488	37,530	177,018
Caravan parks	(61,383)	398,047	336,664
Loddon Discovery Tours	-	24,309	24,309
Tourism	365,004	-	365,004
Total	443,109	459,886	902,995



LODDON SHIRE COUNCIL
BUDGET FOR THE YEAR ENDED 30 JUNE 2023

2 SERVICES AND SERVICE PERFORMANCE INDICATORS (Continued)

2.1 Strategic themes and objectives (continued)

2.1.4 Strategic theme 4 - A supported and accessible community

Objective:

Services: We will deliver our core services and advocate for access to other services for our community that support the health, wellbeing and liveability of our community.

Communication: We will listen to our community about how they wish to communicate with us and implement effective communication methods to achieve this. We will provide our community with opportunities to engage with us.

Key priorities:

- ensure services are available for our community
- review Council's internal services and processes to ensure we are operating efficiently
- enhance the community's opportunity to maintain good health and wellbeing, including mental health
- we will increase the opportunity for residents to engage with Council about decisions that impact their community.

Services

Service area	Surplus/(deficit) \$	Income \$	Expenditure \$
Administration and management	2,820,088	-	2,820,088
Council administration	511,307	55,825	567,132
Library services	221,288	-	221,288
Media	114,636	-	114,636
Aged care services	556,016	1,457,850	2,013,866
Elderly persons units	14,624	67,782	82,406
Rural access	-	-	-
Seniors	99,524	9,400	108,924
Municipal health and wellbeing	9,500	1,000	10,500
Swimming pools	707,569	-	707,569
Maternal and child health	89,348	200,834	290,182
Early years	249,822	34,796	284,618
Boort Pre School	-	120,570	120,569
Dingee Pre School	-	116,976	116,977
Inglewood Pre School	-	114,089	114,089
Pyramid Hill Pre School	-	110,327	110,327
Wedderburn Pre School	-	114,513	114,513
Immunisation	41,017	1,000	42,017
Corporate governance	222,246	3,154	225,400
Financial services	(883,223)	1,652,343	769,120
Rates and property	205,134	61,122	266,256
Customer service	310,332	-	310,332
Information management	425,126	-	425,126
Information technology	996,906	-	996,906
Human resources and development	662,001	40,985	702,986
Council engineering and technical services	213,641	55,459	269,100
Management and administration	527,802	-	527,802
Air strips	9,942	-	9,942
Building and property maintenance	894,315	102	894,417
Plant and fleet	(1,596,468)	142,100	(1,454,368)
Roads	5,648,846	1,089,613	6,738,459
DoT Routine Maintenance Contract	(70,533)	518,366	447,833
Total	13,000,806	5,968,206	18,969,012



LODDON SHIRE COUNCIL
BUDGET FOR THE YEAR ENDED 30 JUNE 2023

2 SERVICES AND SERVICE PERFORMANCE INDICATORS (Continued)

2.2 Service performance outcome indicators

These service performance outcome indicators are those prescribed in accordance with the Regulations and are reported within Council's Performance Statement.

Indicator	Performance measure	Computation
Governance		
Satisfaction	Satisfaction with Council Decisions (Community satisfaction rating out of 100 with how Council has performed in making decisions in the interests of the community)	Community satisfaction rating out of 100 with the performance of Council in making decisions in the interest of the
Statutory planning		
Decision making	Council planning decisions upheld at VCAT (Percentage of planning application decisions subject to review by VCAT and that were not set aside)	[Number of VCAT decisions that did not set aside Council's decision in relation to a planning application / Number of VCAT decisions in relation to planning applications] x100
Roads		
Satisfaction	Satisfaction with sealed local roads (Community satisfaction rating out of 100 with how Council has performed on the condition of sealed local roads)	Community satisfaction rating out of 100 with how Council has performed on the condition of sealed local roads
Libraries		
Participation	Active library borrowers (Percentage of the municipal population that are active library members)	[The sum of the number of active library borrowers in the last 3 financial years / The sum of the population]
Waste collection		
Waste diversion	Kerbside collection waste diverted from landfill (Percentage of garbage, recyclables and green organics collected from kerbside bins that is diverted from landfill)	[Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins] x100
Aquatic facilities		
Utilisation	Utilisation of aquatic facilities (The number of visits to aquatic facilities per head of municipal population)	Number of visits to aquatic facilities / Municipal population
Animal management		
Health and safety	Animal management prosecutions (Number of successful animal management prosecutions)	Number of successful animal management prosecutions



LODDON SHIRE COUNCIL
BUDGET FOR THE YEAR ENDED 30 JUNE 2023

2 SERVICES AND SERVICE PERFORMANCE INDICATORS (Continued)

2.3 Service performance outcome indicators (continued)

Indicator	Performance measure	Computation
Food safety		
Health and safety	Critical and major non-compliance notifications (Percentage of critical and major non-compliance outcome notifications that are followed up by Council)	[Number of critical non-compliance notifications and major non-compliance notifications about a food premises followed up / Number of critical non-compliance notifications and major non-compliance notifications about food premises] x100
Maternal and child health		
Participation	Participation in the MCH service (percentage of children enrolled who participate in the MCH service)	[Number of children who attend the MCH service at least once (in the year) / Number of children enrolled in the MCH service] x 100
Participation	Participation in MCH service by Aboriginal children (Percentage of Aboriginal children enrolled who participate in the MCH service)	[Number of Aboriginal children who attend the MCH service at least once (in the year) / Number of Aboriginal children enrolled in the MCH service] x100

2.4 Reconciliation with budgeted operating result

Activity	Surplus/(deficit) \$	Income \$	Expenditure \$
Administration and management	2,820,088	-	2,820,088
Economic development	139,488	37,530	177,018
Council administration	511,307	55,825	567,132
Library services	221,288	-	221,288
Media	114,636	-	114,636
Caravan parks	(61,383)	398,047	336,664
Loddon Discovery Tours	-	24,309	24,309
Tourism	365,004	-	365,004
Aged care services	556,016	1,457,850	2,013,866
Elderly persons units	14,624	67,782	82,406
Rural access	-	-	-
Seniors	99,524	9,400	108,924
Community wellbeing projects	-	-	-
Community support	1,106,493	-	1,106,493
Community planning - Boort	50,000	-	50,000
Community planning - Inglewood	50,000	-	50,000
Community planning - Tarnagulla	50,000	-	50,000
Community planning - Terricks	50,000	-	50,000
Community planning - Wedderburn	50,000	-	50,000
Emergency management	17,441	7,126	24,567



LODDON SHIRE COUNCIL
BUDGET FOR THE YEAR ENDED 30 JUNE 2023

2 SERVICES AND SERVICE PERFORMANCE INDICATORS (Continued)

2.4 Reconciliation with budgeted operating result (continued)

Activity	Surplus/(deficit) \$	Income \$	Expenditure \$
Grants and community planning	280,300	-	280,300
Municipal health and wellbeing	9,500	1,000	10,500
Swimming pools	707,569	-	707,569
Maternal and child health	89,348	200,834	290,182
Early years	249,822	34,796	284,618
Boort Pre School	-	120,570	120,569
Dingee Pre School	-	116,976	116,977
Inglewood Pre School	-	114,089	114,089
Pyramid Hill Pre School	-	110,327	110,327
Wedderburn Pre School	-	114,513	114,513
Immunisation	41,017	1,000	42,017
Youth	6,000	-	6,000
Corporate governance	222,246	3,154	225,400
Financial services	(883,223)	1,652,343	769,120
Rates and property	205,134	61,122	266,256
Customer service	310,332	-	310,332
Information management	425,126	-	425,126
Information technology	996,906	-	996,906
Human resources and development	662,001	40,985	702,986
Risk management	481,379	78,066	559,445
Council engineering and technical services	213,641	55,459	269,100
Project and contract management	168,037	-	168,037
Roads to recovery	(2,387,726)	2,387,726	-
Building regulation	80,818	86,149	166,967
Local laws and animal management	297,258	68,748	366,006
Public health	103,149	49,333	152,482
Strategic and statutory planning	276,034	77,454	353,488
Air strips	9,942	-	9,942
Building and property maintenance	894,315	102	894,417
Plant and fleet	(1,596,468)	142,100	(1,454,368)
Gravel pits	320,612	132,463	453,075
Management and administration	527,802	-	527,802
Parks and townships	995,074	-	995,074
Roads	5,648,846	1,089,613	6,738,459
DoT Routine Maintenance Contract	(70,533)	518,366	447,833
Waste management	1,995,515	76,097	2,071,612
Waterways management	60,742	-	60,742
Total	17,495,041	9,391,254	26,886,295
Expenses added in:			
Depreciation			10,106,628
Surplus/(deficit) before funding sources			27,601,670
Funding sources added in:			
Rates and charges revenue			(10,254,300)
Waste charge revenue			(2,002,716)
Operating surplus/(deficit) for the year			15,344,654



LODDON SHIRE COUNCIL
BUDGET FOR THE YEAR ENDED 30 JUNE 2023

3 FINANCIAL STATEMENTS

This section presents information in regard to the Financial Statements and Statement of Human Resources. The budget information for the year 2022/23 has been supplemented with projections to 2025/26.

This section includes the following financial statements prepared in accordance with the Local Government Act 2020 and the Local Government (Planning and Reporting) Regulations 2020.

- 3.1 Comprehensive Income Statement
- 3.2 Balance Sheet
- 3.3 Statement of Changes in Equity
- 3.4 Statement of Cash Flows
- 3.5 Statement of Capital Works
- 3.6 Statement of Human Resources
- 3.7 Statement of Reserves

3.1 COMPREHENSIVE INCOME STATEMENT FOR THE FOUR YEARS ENDED 30 JUNE 2026

	NOTES	Forecast	Budget	Projections		
		Actual 2021/22 \$	2022/23 \$	2023/24 \$	2024/25 \$	2025/26 \$
Income						
Rates and charges	4.1.1	11,885,312	12,257,016	12,529,511	12,837,826	13,218,356
Statutory fees and fines	4.1.2	279,467	284,357	289,904	296,134	303,096
User fees	4.1.3	1,495,176	1,531,648	1,530,798	1,562,431	1,597,741
Grants - operating	4.1.4	14,820,463	4,174,076	11,892,939	12,228,043	12,572,886
Grants - capital	4.1.4	11,417,479	2,387,726	2,387,726	2,507,112	2,507,112
Contributions - monetary	4.1.5	430,879	-	-	-	-
Reimbursements	4.1.6	257,259	260,081	263,054	266,570	270,151
Regional Roads Victoria	4.1.7	510,705	518,366	526,144	535,347	544,718
Net gain/(loss) on disposal of property, infrastructure, plant and equipment		-	-	-	-	-
Other income	4.1.8	200,000	235,000	235,000	235,000	235,000
Total income		41,296,740	21,648,270	29,655,076	30,468,463	31,249,060
Expenses						
Employee costs	4.1.9	13,876,719	14,362,102	14,314,048	14,593,391	14,868,381
Materials and services	4.1.10	14,590,754	12,173,012	11,811,977	12,149,483	12,417,759
Bad and doubtful debts		-	-	-	-	-
Depreciation	4.1.11	9,908,459	10,106,628	10,308,760	10,514,955	10,725,213
Borrowing costs		-	-	-	-	-
Finance costs - leases		-	-	-	-	-
Other expenses	4.1.12	336,453	351,182	358,593	366,436	374,465
Total expenses		38,712,385	36,992,924	36,793,378	37,624,265	38,385,818
Surplus/(deficit) for the year		2,584,355	(15,344,655)	(7,138,302)	(7,155,802)	(7,136,758)
Other comprehensive income						
Other comprehensive income		-	-	-	-	-
Total other comprehensive income		-	-	-	-	-
Total comprehensive result		2,584,355	(15,344,655)	(7,138,302)	(7,155,802)	(7,136,758)



LODDON SHIRE COUNCIL
BUDGET FOR THE YEAR ENDED 30 JUNE 2023

3 FINANCIAL STATEMENTS (Continued)

3.2 BALANCE SHEET
FOR THE FOUR YEARS ENDED 30 JUNE 2026

	NOTES	Forecast	Budget	Projections		
		Actual 2021/22 \$	2022/23 \$	2023/24 \$	2024/25 \$	2025/26 \$
Assets						
Current assets						
Cash and cash equivalents		24,270,871	12,560,553	8,781,970	5,365,190	2,428,761
Trade and other receivables		806,576	412,696	572,618	588,631	603,984
Other financial assets		2,674,570	2,674,570	2,674,570	2,674,570	2,674,570
Inventories		22,914	21,768	20,680	19,646	18,664
Non-current assets classified as held for sale		222,784	222,784	222,784	222,784	222,784
Total current assets	4.2.1	27,997,715	15,892,371	12,272,622	8,870,821	5,948,763
Non-current assets						
Trade and other receivables		-	-	-	-	-
Property, infrastructure, plant and equipment		379,577,265	387,872,483	396,193,644	404,558,245	412,718,525
Right of use assets		-	-	-	-	-
Intangible assets		284,783	284,783	284,783	284,783	284,783
Total non-current assets	4.2.1	379,862,048	388,157,266	396,478,427	404,843,028	413,003,308
Total assets		407,859,763	404,049,637	408,751,049	413,713,849	418,952,071
Liabilities						
Current liabilities						
Trade and other payables		490,976	427,527	416,829	428,195	437,542
Trust funds and deposits		346,912	329,567	313,088	297,434	282,562
Provisions		2,810,026	2,730,218	2,650,597	2,569,415	2,486,593
Interest bearing loans and borrowings	4.2.4	-	-	-	-	-
Lease liabilities		-	-	-	-	-
Total current liabilities	4.2.2	3,647,914	3,487,312	3,380,514	3,295,044	3,206,697
Non-current liabilities						
Provisions		1,855,073	2,156,202	2,459,856	2,771,434	3,091,330
Interest bearing loans and borrowings	4.2.4	-	-	-	-	-
Unearned income/revenue		-	-	-	-	-
Lease liabilities		-	-	-	-	-
Total non-current liabilities	4.2.2	1,855,073	2,156,202	2,459,856	2,771,434	3,091,330
Total liabilities		5,502,987	5,643,514	5,840,370	6,066,478	6,298,027
NET ASSETS		402,356,776	398,406,123	402,910,679	407,647,371	412,654,044
Equity						
Accumulated surplus		102,018,488	94,893,756	87,972,323	80,675,888	73,034,059
Asset revaluation reserve		283,288,746	294,682,747	306,325,605	318,218,098	330,361,529
Other reserves		17,049,542	8,829,620	8,612,751	8,753,385	9,258,456
TOTAL EQUITY	4.2.4	402,356,776	398,406,123	402,910,679	407,647,371	412,654,044



LODDON SHIRE COUNCIL
BUDGET FOR THE YEAR ENDED 30 JUNE 2023

3 FINANCIAL STATEMENTS (Continued)

3.3 STATEMENT OF CHANGES IN EQUITY
FOR THE FOUR YEARS ENDED 30 JUNE 2026

2022 Forecast Actual	Total \$	Accumulated surplus \$	Revaluation reserve \$	Other reserves \$
Balance at beginning of the financial year	389,082,409	90,938,554	272,598,734	25,545,121
Surplus/ (deficit) for the year	2,584,355	2,584,355	-	-
Net asset revaluation increment / (decrement)	10,690,012	-	10,690,012	-
Transfer to other reserves	-	(10,351,083)	-	10,351,083
Transfer from other reserves	-	18,846,662	-	(18,846,662)
Balance at end of financial year	402,356,776	102,018,488	283,288,746	17,049,542

2023 Budget	Total \$	Accumulated surplus \$	Revaluation reserve \$	Other reserves \$
Balance at beginning of the financial year	402,356,776	102,018,488	283,288,746	17,049,542
Surplus/ (deficit) for the year	(15,344,655)	(15,344,655)	-	-
Net asset revaluation increment / (decrement)	11,394,001	-	11,394,001	-
Transfer to other reserves	-	(1,844,270)	-	1,844,270
Transfer from other reserves	-	10,064,192	-	(10,064,192)
Balance at end of financial year	398,406,123	94,893,756	294,682,747	8,829,620

2024 Projection	Total \$	Accumulated surplus \$	Revaluation reserve \$	Other reserves \$
Balance at beginning of the financial year	398,406,123	94,893,756	294,682,747	8,829,620
Surplus/ (deficit) for the year	(7,138,302)	(7,138,302)	-	-
Net asset revaluation increment / (decrement)	11,642,858	-	11,642,858	-
Transfer to other reserves	-	(1,847,087)	-	1,847,087
Transfer from other reserves	-	2,063,956	-	(2,063,956)
Balance at end of financial year	402,910,679	87,972,323	306,325,605	8,612,751

2025 Projection	Total \$	Accumulated surplus \$	Revaluation reserve \$	Other reserves \$
Balance at beginning of the financial year	402,910,679	87,972,323	306,325,605	8,612,751
Surplus/ (deficit) for the year	(7,155,802)	(7,155,802)	-	-
Net asset revaluation increment / (decrement)	11,892,493	-	11,892,493	-
Transfer to other reserves	-	(1,850,184)	-	1,850,184
Transfer from other reserves	-	1,709,549	-	(1,709,549)
Balance at end of financial year	407,647,371	80,675,888	318,218,098	8,753,385

2026 Projection	Total \$	Accumulated surplus \$	Revaluation reserve \$	Other reserves \$
Balance at beginning of the financial year	407,647,371	80,675,888	318,218,098	8,753,385
Surplus/ (deficit) for the year	(7,136,758)	(7,136,758)	-	-
Net asset revaluation increment / (decrement)	12,143,431	-	12,143,431	-
Transfer to other reserves	-	(1,854,334)	-	1,854,334
Transfer from other reserves	-	1,349,264	-	(1,349,264)
Balance at end of financial year	412,654,044	73,034,059	330,361,529	9,258,455



LODDON SHIRE COUNCIL
BUDGET FOR THE YEAR ENDED 30 JUNE 2023

3 FINANCIAL STATEMENTS (Continued)

3.4 STATEMENT OF CASH FLOWS
FOR THE FOUR YEARS ENDED 30 JUNE 2026

	NOTES	Forecast	Budget	Projections		
		Actual 2021/22 \$		2022/23 \$	2023/24 \$	2024/25 \$
Cash flows from operating activities						
Receipts						
Rates and charges		12,113,414	12,881,431	12,743,853	13,119,066	13,502,474
Statutory fees and fines		324,143	329,432	279,711	300,455	307,622
User fees		1,898,285	1,739,527	1,489,449	1,586,474	1,622,787
Grants - operating		15,116,872	4,257,558	12,130,798	12,472,604	12,824,344
Grants - capital		6,398,277	2,435,481	2,435,481	2,557,254	2,557,254
Contributions - monetary		439,497	-	-	-	-
Interest received		263,379	235,000	235,000	235,000	235,000
Trust funds and deposits taken		-	-	-	-	-
Other receipts		783,323	794,016	804,982	817,955	831,166
Net GST refund/payment		(271,309)	(274,022)	(276,762)	(279,530)	(282,325)
Operating receipts		37,065,881	22,398,423	29,842,512	30,809,278	31,598,322
Payments						
Employee costs		(12,550,968)	(12,438,030)	(12,390,776)	(12,630,667)	(12,864,291)
Materials and services		(17,258,093)	(14,645,521)	(14,226,777)	(14,592,674)	(14,913,526)
Trust funds and deposits repaid		(18,259)	(17,345)	(16,479)	(15,654)	(14,872)
Short-term, low value and variable lease payments		-	-	-	-	-
Other payments		-	-	-	-	-
Operating payments		(29,827,320)	(27,100,896)	(26,634,032)	(27,238,995)	(27,792,689)
Net cash provided by/(used in) operating activities	4.4.1	7,238,561	(4,702,473)	3,208,480	3,570,283	3,805,633
Cash flows from investing activities						
Payments for property, infrastructure, plant and equipment		(20,413,496)	(7,007,845)	(6,987,063)	(6,987,063)	(6,742,062)
Decrease in term deposits		-	-	-	-	-
Loans and advances made		-	-	-	-	-
Payments of loans and advances		-	-	-	-	-
Net cash provided by/(used in) investing activities	4.4.2	(20,413,496)	(7,007,845)	(6,987,063)	(6,987,063)	(6,742,062)
Cash flows from financing activities						
Finance costs		-	-	-	-	-
Repayment of lease liabilities		-	-	-	-	-
Net cash provided by (used in) financing activities	4.4.3	-	-	-	-	-
Net increase/(decrease) in cash and cash equivalents		(13,174,935)	(11,710,318)	(3,778,583)	(3,416,780)	(2,936,429)
Cash and cash equivalents at the beginning of the year		37,445,806	24,270,871	12,560,553	8,781,970	5,365,190
Cash and cash equivalents at the end of the year		24,270,871	12,560,553	8,781,970	5,365,190	2,428,761



LODDON SHIRE COUNCIL
BUDGET FOR THE YEAR ENDED 30 JUNE 2023

3 FINANCIAL STATEMENTS (Continued)

**3.5 STATEMENT OF CAPITAL WORKS
 FOR THE FOUR YEARS ENDED 30 JUNE 2026**

	NOTES	Forecast	Budget	Projections		
		Actual 2021/22 \$	2022/23 \$	2023/24 \$	2024/25 \$	2025/26 \$
Capital works areas						
Land and buildings		2,388,698	405,000	405,000	405,000	405,000
Office furniture and equipment		175,000	100,000	100,000	100,000	100,000
Plant and equipment		1,447,920	2,097,340	1,870,064	1,493,751	1,044,928
Footpaths		1,088,852	426,183	432,061	422,610	433,024
Roadworks		6,968,529	3,357,311	3,533,546	3,632,850	4,002,274
Urban and road drainage		1,147,185	350,000	350,000	350,000	350,000
Recreation, leisure and community facilities		8,189,766	500,000	500,000	500,000	500,000
Parks, open space and streetscapes		1,655,675	100,000	100,000	100,000	100,000
Other infrastructure		-	-	-	-	-
Total capital works	4.5.1	23,061,625	7,335,834	7,290,671	7,004,211	6,935,226
Represented by:						
New asset expenditure		2,459,422	2,197,340	1,970,064	1,593,751	1,144,928
Asset renewal expenditure		9,502,075	4,638,494	4,820,607	4,910,460	5,290,298
Asset expansion expenditure		7,313,787	500,000	500,000	500,000	500,000
Asset upgrade expenditure		3,786,341	-	-	-	-
Total capital works expenditure		23,061,625	7,335,834	7,290,671	7,004,211	6,935,226

	Forecast	Budget	Projections		
	Actual 2021/22 \$	2022/23 \$	2023/24 \$	2024/25 \$	2025/26 \$
Expenditure type					
Labour	248,001	236,974	267,066	272,237	329,380
Creditors	15,026,576	4,536,859	4,405,565	4,058,071	3,788,806
Contractors	7,787,048	2,562,001	2,618,040	2,673,903	2,817,040
Total capital works expenditure	23,061,625	7,335,834	7,290,671	7,004,211	6,935,226

	Forecast	Budget	Projections		
	Actual 2021/22 \$	2022/23 \$	2023/24 \$	2024/25 \$	2025/26 \$
Funding sourced represented by					
Grants / contributions	13,053,130	2,387,726	2,387,726	2,507,112	2,507,112
Council cash	6,915,981	2,440,768	2,622,881	2,593,348	2,973,186
Reserves	2,836,660	2,179,351	1,976,456	1,622,049	1,261,764
Sale of assets	256,854	327,989	303,608	281,702	193,164
Total capital works expenditure	23,062,625	7,335,834	7,290,671	7,004,211	6,935,226



LODDON SHIRE COUNCIL
BUDGET FOR THE YEAR ENDED 30 JUNE 2023

3 FINANCIAL STATEMENTS (Continued)

**3.6 STATEMENT OF HUMAN RESOURCES
 FOR THE FOUR YEARS ENDED 30 JUNE 2026**

	Forecast	Budget	Projections		
	Actual 2021/22		2022/23	2023/24	2024/25
	\$	\$	\$	\$	\$
Staff expenditure					
Employee labour - operating	12,437,039	12,635,376	12,590,352	12,836,117	13,075,920
Employee labour - capital	248,001	236,974	267,066	272,237	329,380
Total staff expenditure*	12,685,040	12,872,350	12,857,418	13,108,354	13,405,300
Staff numbers EFT**	EFT	EFT	EFT	EFT	EFT
Employees	145.72	150.34	147.34	147.34	147.34
Total staff numbers EFT	145.72	150.34	147.34	147.34	147.34

* Excludes employee oncost

** Equivalent Full Time

A summary of human resources expenditure categories according to the organisation structure of Council is included below:

Directorate	Budget 2022/23	Permanent Full Time	Permanent Part Time
Staff cost			
Executive and commercial services	1,302,322	920,360	381,962
Community wellbeing	2,886,661	862,114	2,024,547
Corporate services	2,032,113	1,646,782	385,331
Operations	6,414,280	6,175,869	238,411
Total permanent staff expenditure	12,635,376	9,605,125	3,030,251
Other employee related expenditure	-		
Capitalised labour costs	236,974		
Total expenditure	12,872,350		

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

Directorate	Budget 2022/23	Permanent Full Time	Permanent Part Time
Staff EFT			
Executive and commercial services	10.30	6.00	4.30
Community wellbeing	35.93	9.00	26.93
Corporate services	23.12	18.00	5.12
Operations	80.99	78.00	2.99
Total staff	150.34	111.00	39.34



LODDON SHIRE COUNCIL
BUDGET FOR THE YEAR ENDED 30 JUNE 2023

3 FINANCIAL STATEMENTS (Continued)

3.6 STATEMENT OF HUMAN RESOURCES (Continued)
FOR THE FOUR YEARS ENDED 30 JUNE 2026

	Budget 2022/23 \$	Projections		
		2023/24 \$	2024/25 \$	2025/26 \$
Executive and commercial services				
Permanent - Full time				
- Female	534,615	550,653	567,173	584,188
- Male	385,745	397,317	409,237	421,514
Permanent - Part time				
- Female	338,183	348,328	358,778	369,542
- Male	43,779	45,092	46,445	47,838
Total executive and commercial services	1,302,322	1,341,392	1,381,633	1,423,082
Community support				
Permanent - Full time				
- Female	476,757	491,060	505,792	520,965
- Male	385,357	396,918	408,825	421,090
Permanent - Part time				
- Female	1,868,761	1,924,824	1,982,569	2,042,046
- Male	155,786	160,460	165,273	170,232
Total community support	2,886,661	2,973,261	3,062,459	3,154,332
Corporate services				
Permanent - Full time				
- Female	1,181,564	1,012,011	1,042,371	1,073,642
- Male	465,218	479,175	493,550	508,356
Permanent - Part time				
- Female	385,331	396,891	408,798	421,062
- Male	-	-	-	-
Total corporate services	2,032,113	1,888,076	1,944,719	2,003,060
Operations				
Permanent - Full time				
- Female	546,258	562,646	579,525	596,911
- Male	5,629,611	5,846,480	5,887,088	5,967,396
Permanent - Part time				
- Female	167,058	172,070	177,232	182,549
- Male	71,353	73,494	75,698	77,969
Total operations	6,414,280	6,654,689	6,719,543	6,824,825
Casuals and temporary staff	-	-	-	-
Capitalised labour costs	236,974	267,066	272,237	329,380
Total staff expenditure	12,872,350	12,857,418	13,108,354	13,405,300



LODDON SHIRE COUNCIL
BUDGET FOR THE YEAR ENDED 30 JUNE 2023

3 FINANCIAL STATEMENTS (Continued)

3.6 STATEMENT OF HUMAN RESOURCES (Continued)
FOR THE FOUR YEARS ENDED 30 JUNE 2026

	Budget 2022/23 EFT	Projections		
		2023/24 EFT	2024/25 EFT	2025/26 EFT
Executive and commercial services				
Permanent - Full time				
- Female	4.00	4.00	4.00	4.00
- Male	2.00	2.00	2.00	2.00
Permanent - Part time				
- Female	3.84	3.84	3.84	3.84
- Male	0.46	0.46	0.46	0.46
Total executive and commercial services	10.30	10.30	10.30	10.30
Community support				
Permanent - Full time				
- Female	5.00	5.00	5.00	5.00
- Male	4.00	4.00	4.00	4.00
Permanent - Part time				
- Female	24.70	24.70	24.70	24.70
- Male	2.24	2.24	2.24	2.24
Total community support	35.94	35.94	35.94	35.94
Corporate services				
Permanent - Full time				
- Female	13.00	10.00	10.00	10.00
- Male	5.00	5.00	5.00	5.00
Permanent - Part time				
- Female	5.12	5.12	5.12	5.12
- Male	0.00	0.00	0.00	0.00
Total corporate services	23.12	20.12	20.12	20.12
Operations				
Permanent - Full time				
- Female	6.00	6.00	6.00	6.00
- Male	67.00	67.00	67.00	67.00
Permanent - Part time				
- Female	2.03	2.03	2.03	2.03
- Male	0.96	0.96	0.96	0.96
Total operations	75.99	75.99	75.99	75.99
Casuals and temporary staff	0.00	0.00	0.00	0.00
Capitalised labour costs	5.00	5.00	5.00	5.00
Total staff expenditure	150.35	147.35	147.35	147.35



LODDON SHIRE COUNCIL
BUDGET FOR THE YEAR ENDED 30 JUNE 2023

3 FINANCIAL STATEMENTS (Continued)

3.7 STATEMENT OF RESERVES
FOR THE FOUR YEARS ENDED 30 JUNE 2026

	NOTES	Forecast	Budget	Projections		
		Actual 2021/22 \$	2022/23 \$	2023/24 \$	2024/25 \$	2025/26 \$
Discretionary						
Capital expenditure reserve		-	-	-	-	-
Caravan park development reserve		234,073	295,455	357,936	421,591	487,189
Community planning reserve		1,271,000	1,271,000	1,271,000	1,271,000	1,271,000
Gravel and sand pit reserve		400,000	79,388	160,494	243,522	328,759
Heritage loan scheme reserve		100,000	100,000	100,000	100,000	100,000
Land and buildings reserve		794,710	794,710	794,710	794,710	794,710
Lake Boort water reserve		17,604	17,604	17,604	17,604	17,604
Major projects reserve		233,996	233,996	233,996	233,996	233,996
Reserves improvement reserve		100,000	100,000	100,000	100,000	100,000
Superannuation liability reserve		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Unightly premises enforcement reserve		100,000	100,000	100,000	100,000	100,000
Unspent contributions reserve		-	-	-	-	-
Unspent grants reserve		8,187,147	789,806	789,806	789,806	789,806
Waste management reserve		300,000	340,000	380,000	420,000	460,000
Boundary and township signage		100,000	100,000	100,000	100,000	100,000
Economic development reserve		396,182	396,182	396,182	396,182	396,182
Fleet replacement reserve		830,848	786,028	622,395	655,662	640,051
Information technology reserve		648,906	618,906	588,906	558,906	528,906
Plant replacement reserve		1,440,764	856,233	593,410	488,094	791,941
Professional development reserve		21,619	27,619	33,619	39,619	45,619
Swimming pool major projects reserve		-	50,000	100,000	150,000	200,000
Units reserve		30,750	30,750	30,750	30,750	30,750
Urban drainage reserve		841,943	841,943	841,943	841,943	841,943
Total discretionary reserves	4.3.2	17,049,542	8,829,620	8,612,751	8,753,385	9,258,456



LODDON SHIRE COUNCIL BUDGET FOR THE YEAR ENDED 30 JUNE 2023

4 NOTES TO THE FINANCIAL STATEMENTS

This section presents detailed information on material components of the financial statements. Council needs to assess which components are material, considering the dollar amounts and nature of these components.

4.1 Comprehensive income statement

4.1.1 Rates and charges

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

As per the Local Government Act 2020, Council is required to have a Revenue and Rating Plan which is a four year plan for how Council will generate income to deliver the Council Plan, program and services and capital works commitments over a four-year period.

In developing the Budget, rates and charges were identified as an important source of revenue. Planning for future rate increases has therefore been an important component of the financial planning process. The Fair Go Rates System (FGRS) sets out the maximum amount councils may increase rates in a year. For 2022/23 the FGRS cap has been set at 1.75%. The cap applies to both general rates and municipal charges and is calculated on the basis of council's average rates and charges.

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

To achieve these objectives while maintaining service levels and a strong capital expenditure program, the average general rate and the municipal charge will increase by 1.75% in line with the rate cap.

This will raise total rates and charges for 2022/23 of \$12.26 million.

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

	Forecast Actual 2021/22 \$	Budget 2022/23 \$	Change \$	Change %
General rates*	8,759,021	8,899,536	140,515	1.6%
Municipal charge*	1,318,915	1,354,764	35,849	2.7%
Garbage charge	1,330,649	1,476,162	145,513	10.9%
Kerbside recycling charge	476,727	526,554	49,827	10.5%
Total rates and charges	11,885,312	12,257,016	371,704	3.1%
Interest on rates and charges	25,000	35,000	10,000	40.0%

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

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

Type or class of land	2021/22 cents/\$CIV	2022/23 cents/\$CIV	Change
General	0.3579	0.2786	-22.2%
Rural	0.3150	0.2451	-22.2%



LODDON SHIRE COUNCIL
BUDGET FOR THE YEAR ENDED 30 JUNE 2023

4 NOTES TO THE FINANCIAL STATEMENTS (Continued)

4.1 Comprehensive income statement (continued)

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

Type or class of land	2021/22 \$	2022/23 \$	Change
General	2,528,635	2,724,098	7.7%
Rural	6,192,483	6,175,438	-0.3%
Total amount to be raised by rates	8,721,118	8,899,536	2.0%

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

Type or class of land	2021/22 number	2022/23 number	Change
General	4,329	4,387	1.3%
Rural	3,594	3,594	0.0%
Total number of assessments	7,923	7,981	0.7%

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

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

Type or class of land	2021/22 \$	2022/23 \$	Change
General	706,447,400	977,953,000	38.4%
Rural	1,965,965,700	2,519,302,200	28.1%
Total value of land	2,672,413,100	3,497,255,200	30.9%

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

Type of charge	Per rateable property 2021/22 \$	Per rateable property 2022/23 \$	Change
Municipal	225	229	1.8%

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

Type of charge	2021/22 \$	2022/23 \$	Change
Municipal	1,313,325	1,354,764	3.2%



LODDON SHIRE COUNCIL
BUDGET FOR THE YEAR ENDED 30 JUNE 2023

4 NOTES TO THE FINANCIAL STATEMENTS (Continued)

4.1 Comprehensive income statement (continued)

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

Type of charge	Per rateable property 2021/22 \$	Per rateable property 2022/23 \$	Change
Garbage collection 140 litre	354	389	9.9%
Garbage collection 240 litre	481	529	10.0%
Kerbside recycling 240 litre	134	147	9.7%

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

Type of charge	2021/22 \$	2022/23 \$	Change
Garbage charge	1,331,810	1,476,162	10.8%
Kerbside recycling charge	475,566	526,554	10.7%
Total	1,807,376	2,002,716	10.8%

4.1.1 (k) The estimated total amount to be raised by all rates and charges compared with the previous financial year

	2021/22 \$	2022/23 \$	Change
General rates	8,759,021	8,899,536	1.6%
Municipal charge	1,318,915	1,354,764	2.7%
Garbage and kerbside recycling charge	1,807,376	2,002,716	10.8%
Total rates and charges	11,885,312	12,257,016	3.1%

4.1.1 (l) Fair Go Rates System Compliance

Loddon Shire Council is fully compliant with the State Government's Fair Go Rates System. The table below details the budget assumptions consistent with the requirements of the Fair Go Rates System.

	2021/22 \$	2022/23 \$
Total rates base	9,886,151	10,077,936
Number of rateable properties	7,923	7,981
Base average rate	1,247.78	1,262.74
Maximum rate increase (set by State Government)	1.50%	1.75%
Capped average rate	1,266.50	1,284.84
Maximum general rates and municipal charges revenue	10,034,443	10,254,300
Budgeted general rates and municipal charges revenue	10,034,443	10,254,300



LODDON SHIRE COUNCIL
BUDGET FOR THE YEAR ENDED 30 JUNE 2023

4 NOTES TO THE FINANCIAL STATEMENTS (Continued)

4.1 Comprehensive income statement (continued)

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

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

- the making of supplementary valuations
- the variation of returned levels of value (e.g. valuation objections)
- changes in use of land such that rateable land becomes non-rateable land and vice versa
- changes in use of land such that general rateable land becomes rural rateable land and vice versa.

4.1.1 (n) Differential rates

The existing rating structure comprises one differential rate (rural properties) and a rate for general properties (residential and commercial). These rates are structured in accordance with the requirements of Section 161 "Differential Rates" of the Local Government Act 1989.

The rate and amount of rates payable in relation to land in each category of differential are:

- a general rate of 0.2786 cents in the dollar of CIV for all rateable general properties
- a rural rate of 0.2451 cents in the dollar of CIV for all rateable rural properties.

Each differential rate will be determined by multiplying the Capital Improved Value of the rateable land by the relevant cents in the dollar indicated above.

For the 2022/23 Budget, Council has defined a differential rate split of 12%, with rural rates having a rate in the dollar of 88% of the general rate. Council considers this as a fair allocation of rates across property types.

Under the Cultural and Recreation Lands Act 1963, provision is made for a Council to grant a rating concession to any "recreational lands" which meet the test of being "rateable land" under the Local Government Act 1989. Council has exempted all rateable recreation land from the payment of rates.

4.1.2 Statutory fees and fines

	Forecast Actual 2021/22 \$	Budget 2022/23 \$	Change \$	Change %
Rates and property	13,687	13,927	240	1.8%
Risk management	11,639	11,843	204	1.8%
Building regulation	80,668	82,079	1,411	1.7%
Local laws and animal management	54,926	55,887	961	1.7%
Public health	42,425	43,167	742	1.7%
Strategic and statutory planning	76,122	77,454	1,332	1.7%
Total statutory fees and fines	279,467	284,357	3,558	1.7%

Statutory fees relate mainly to fees and fines levied in accordance with legislation and include Public Health and Wellbeing Act 2008 registrations, Planning and Environment Act 1987 registrations, Building Act 1993 registrations, the Country Fire Authority Act 1958 registrations, and Domestic (Feral and Nuisance) Animals Act 1994 registrations. Increases in statutory fees are made in accordance with legislative requirements.



LODDON SHIRE COUNCIL
BUDGET FOR THE YEAR ENDED 30 JUNE 2023

4 NOTES TO THE FINANCIAL STATEMENTS (Continued)

4.1 Comprehensive income statement (continued)

4.1.3 User fees

	Forecast Actual 2021/22 \$	Budget 2022/23 \$	Change \$	Change %
Economic development	35,705	37,530	1,825	5.1%
Caravan parks	391,201	398,047	6,846	1.7%
Loddon Discovery Tours	24,191	24,309	118	0.5%
Tourism	-	-	-	#DIV/0!
Aged care services	492,437	537,246	44,809	9.1%
Elderly persons units	66,616	67,782	1,166	1.8%
Seniors	8,835	6,800	(2,035)	-23.0%
Emergency management	7,004	7,126	122	1.7%
Municipal health and wellbeing	1,000	1,000	-	0.0%
Early years	2,300	2,300	-	0.0%
Pre-schools	121,110	99,577	(21,533)	-17.8%
Corporate governance	3,100	3,154	54	1.7%
Financial services	3,066	500	(2,566)	-83.7%
Human resources and development	40,280	40,985	705	1.8%
Risk management	3,997	4,067	70	1.8%
Council engineering and technical services	50,279	55,459	5,180	10.3%
Building regulation	4,000	4,070	70	1.8%
Building and property maintenance	2,618	102	(2,516)	-96.1%
Gravel pits	130,185	132,463	2,278	1.7%
Roads	39,975	40,674	699	1.7%
Waste management	67,277	68,457	1,180	1.8%
Total user fees	1,495,176	1,531,648	36,472	2.4%

User charges relate mainly to the recovery of service delivery costs through the charging of fees to users of Council's services. These include home and community care services, caravan park fees, gravel pit fees and royalties, Loddon Discovery Tour fees, rental from Council owned properties, and private works. A detailed listing of statutory fees and Council charges is available on Council's web site and can also be inspected at Council's customer service centre. In setting the budget, the key principle for determining the level of user charges has been to ensure that increases do not exceed CPI increases or market levels. Council has many varied sources of user charges.

4.1.4 Grants

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

	Forecast Actual 2021/22 \$	Budget 2022/23 \$	Change \$	Change %
Grants were received in respect of the following:				
Summary of grants				
Commonwealth funded grants	14,761,203	4,853,506	(9,907,697)	-67.1%
State funded grants	11,476,739	1,708,296	(9,768,443)	-85.1%
Total grants received	26,237,942	6,561,802	(19,676,140)	-75.0%



LODDON SHIRE COUNCIL
BUDGET FOR THE YEAR ENDED 30 JUNE 2023

4 NOTES TO THE FINANCIAL STATEMENTS (Continued)

4.1 Comprehensive income statement (continued)

4.1.4 Grants (Continued)

	Forecast Actual 2021/22 \$	Budget 2022/23 \$	Change \$	Change %
(a) Operating grants				
Recurrent - Commonwealth Government				
VLGGC - local roads	5,186,789	1,048,937	(4,137,852)	-79.8%
VLGGC - general	7,020,657	1,416,843	(5,603,814)	-79.8%
Recurrent - State Government				
Aged care services	904,090	920,604	16,514	1.8%
Seniors	2,600	2,600	-	0.0%
Maternal and child health	197,866	200,834	2,968	1.5%
Early years	33,956	32,496	(1,460)	-4.3%
Pre-schools	469,849	476,896	7,047	1.5%
Immunisation	1,000	1,000	-	0.0%
Youth	24,500	-	(24,500)	-100.0%
Rates and property	45,599	47,195	1,596	3.5%
Local laws and animal management	12,671	12,861	190	1.5%
Public health	6,074	6,165	91	1.5%
Roads	75,000	-	(75,000)	-100.0%
Waste management	7,530	7,645	115	1.5%
Total recurrent grants	13,988,181	4,174,076	- 9,814,105	-70.2%
Non-recurrent State Government				
Administration and management	9,356	-	(9,356)	-100.0%
Economic development	210,000	-	(210,000)	-100.0%
Community wellbeing projects	83,240	-	(83,240)	-100.0%
Community support	8,275	-	(8,275)	-100.0%
Grants and community planning	262,000	-	(262,000)	-100.0%
Pre-schools	23,911	-	(23,911)	-100.0%
Project and contact management	235,500	-	(235,500)	-100.0%
Total non-recurrent grants	832,282	-	(832,282)	-100.0%
Total operating grants	14,820,463	4,174,076	- 10,646,387	-71.8%



LODDON SHIRE COUNCIL
BUDGET FOR THE YEAR ENDED 30 JUNE 2023

4 NOTES TO THE FINANCIAL STATEMENTS (Continued)

4.1 Comprehensive income statement (continued)

4.1.4 Grants (Continued)

	Forecast Actual 2021/22 \$	Budget 2022/23 \$	Change \$	Change %
(b) Capital grants				
Recurrent - Commonwealth Government				
Roads to Recovery	2,553,757	2,387,726	(166,031)	-6.5%
Recurrent - State Government				
Caravan parks	521,099	-	(521,099)	0.0%
Total - recurrent capital grants	3,074,856	2,387,726	(687,130)	-22.3%
Non-recurrent - Commonwealth Government				
Nil	-	-	-	0.0%
Non-recurrent - State Government				
Grants and community planning	4,979,670	-	(4,979,670)	-100.0%
Projects and contract management	3,298,733	-	(3,298,733)	-100.0%
Waste management	64,220	-	(64,220)	-100.0%
Total - non-recurrent capital grants	8,342,623	-	(8,342,623)	-100.0%
Total - capital grants	11,417,479	2,387,726	(9,029,753)	-79.1%

Operating grants include all monies received from State and Federal sources for the purposes of funding the delivery of Council's services to ratepayers.

Capital grants include all monies received from State and Federal sources for the purposes of funding the capital works program.

4.1.5 Contributions

	Forecast Actual 2021/22 \$	Budget 2022/23 \$	Change \$	Change %
Monetary	430,879	-	(430,879)	100.0%
Non-monetary	-	-	-	0.0%
Total contributions	430,879	-	430,879	100.0%

Contributions relate to monies paid by community groups and external parties towards capital and recurrent related projects.

4.1.6 Reimbursements

	Forecast Actual 2021/22 \$	Budget 2022/23 \$	Change \$	Change %
Council administration	55,000	55,825	825	1.5%
Risk management	62,259	62,156	(103)	-0.2%
Plant and fleet	140,000	142,100	2,100	1.5%
Total reimbursements	257,259	260,081	2,822	1.1%

Reimbursements include diesel fuel rebates from the Taxation Office, insurance rebates, Workcover reimbursements, and training reimbursements.



LODDON SHIRE COUNCIL
BUDGET FOR THE YEAR ENDED 30 JUNE 2023

4 NOTES TO THE FINANCIAL STATEMENTS (Continued)

4.1 Comprehensive income statement (continued)

4.1.7 Regional Roads Victoria

	Forecast Actual 2021/22 \$	Budget 2022/23 \$	Change \$	Change %
Approved maintenance	20,523	20,831	308	1.5%
Provisional sum items	12,739	12,930	191	1.5%
Routine maintenance	477,443	484,605	7,162	1.5%
Total Regional Roads Victoria	510,705	518,366	7,661	1.5%

Council's contract with Regional Roads Victoria includes an "as of right" amount for routine maintenance works.

4.1.8 Other income

	Forecast Actual 2021/22 \$	Budget 2022/23 \$	Change \$	Change %
Interest	200,000	235,000	35,000	17.5%
Reversal of impairment losses	-	-	-	0.0%
Total other income	200,000	235,000	35,000	17.5%

Other income relates to a range of items such as interest revenue on investments and rate arrears.

4.1.9 Employee costs

	Forecast Actual 2021/22 \$	Budget 2022/23 \$	Change \$	Change %
Wages and salaries	12,438,039	12,635,376	197,337	1.6%
Workcover	147,670	325,425	177,755	120.4%
Superannuation	1,187,010	1,295,741	108,731	9.2%
Fringe benefits tax	104,000	105,560	1,560	1.5%
Total employee costs	13,876,719	14,362,102	485,383	3.5%

Employee costs include all labour related expenditure such as wages and salaries and on-costs such as allowances, leave entitlements, employee superannuation, rostered days off, Workcover premium and Fringe Benefits Tax for all salaries and wages. Salaries and wages that relate to capital works are not included in operating expenditure but is included in the tables below for full transparency.



LODDON SHIRE COUNCIL
BUDGET FOR THE YEAR ENDED 30 JUNE 2023

4 NOTES TO THE FINANCIAL STATEMENTS (Continued)

4.1 Comprehensive income statement (continued)

4.1.10 Materials, services and contracts

	Forecast Actual 2021/22 \$	Budget 2022/23 \$	Change \$	Change %
Administration and management	684,417	363,565	(320,852)	-46.9%
Economic development	513,009	177,018	(335,991)	-65.5%
Council administration	288,393	245,067	(43,326)	-15.0%
Library services	218,018	221,288	3,270	1.5%
Media	74,000	74,000	-	0.0%
Caravan parks	318,890	332,776	13,886	4.4%
Loddon Discovery Tours	20,396	20,702	306	1.5%
Tourism	164,942	113,506	(51,436)	-31.2%
Aged care services	378,392	251,759	(126,633)	-33.5%
Elderly persons units	74,185	75,849	1,664	2.2%
Rural access	145,031	0	(145,031)	-100.0%
Seniors	66,211	68,985	2,774	4.2%
Community wellbeing projects	142,197	0	(142,197)	-100.0%
Community support	517,723	453,894	(63,829)	-12.3%
Emergency management	93,442	20,705	(72,737)	-77.8%
Grants and community planning	1,530,723	530,300	(1,000,423)	-65.4%
Municipal health and wellbeing	111,379	10,500	(100,879)	-90.6%
Swimming pools	572,043	672,908	100,865	17.6%
Maternal and child health	283,034	95,906	(187,128)	-66.1%
Early years	318,869	47,490	(271,379)	-85.1%
Pre-schools	89,856	95,154	5,298	5.9%
Immunisation	4,321	4,359	38	100.0%
Youth	62,413	6,000	(56,413)	-90.4%
Corporate Governance	80,095	55,172	(24,923)	-31.1%
Financial services	204,858	199,503	(5,355)	-2.6%
Rates and property	84,069	88,865	4,796	5.7%
Customer service	109,839	111,508	1,669	1.5%
Information management	121,489	116,239	(5,250)	-4.3%
Information technology	515,133	602,711	87,578	17.0%
Human resources and development	458,760	302,232	(156,528)	-34.1%
Risk management	384,256	407,749	23,493	6.1%
Council engineering and technical services	264,658	266,088	1,430	0.5%
Project and contract management	100,242	63,661	(36,581)	-36.5%
Building regulation	42,024	42,534	510	1.2%
Local laws and animal management	112,025	47,449	(64,576)	-57.6%
Public health	35,557	35,925	368	1.0%
Strategic and statutory planning	195,460	30,737	(164,723)	-84.3%
Air strips	8,449	8,697	248	2.9%
Building and property maintenance	977,330	666,228	(311,102)	-31.8%
Plant and fleet	(2,412,467)	(1,796,472)	615,995	-25.5%
Gravel pits	38,475	439,052	400,577	1041.1%
Management and administration	72,000	72,000	-	0.0%
Parks and townships	481,271	397,093	(84,178)	-17.5%



LODDON SHIRE COUNCIL
BUDGET FOR THE YEAR ENDED 30 JUNE 2023

4 NOTES TO THE FINANCIAL STATEMENTS (Continued)

4.1 Comprehensive income statement (continued)

4.1.10 Materials, services and contracts

	Forecast Actual 2021/22 \$	Budget 2022/23 \$	Change \$	Change %
Roads	4,105,791	4,089,872	(15,919)	-0.4%
DOT routine maintenance contract	185,961	188,751	2,790	1.5%
Waste management	1,695,433	1,796,054	100,621	5.9%
Waterways management	58,162	59,633	1,471	2.5%
Total materials, services and contracts	14,590,754	12,173,012	(2,417,742)	-16.6%

Materials, services and contracts include the purchase of consumables, payments to contractors for the provision of services and utility costs.

4.1.11 Depreciation

	Forecast Actual 2021/22 \$	Budget 2022/23 \$	Change \$	Change %
Roads	5,411,866	5,520,103	108,237	2.0%
Buildings	1,917,010	1,955,350	38,340	2.0%
Plant and equipment	1,329,217	1,355,801	26,584	2.0%
Bridges	359,196	366,380	7,184	2.0%
Urban drains	246,909	251,847	4,938	2.0%
Furniture and equipment	115,139	117,442	2,303	2.0%
Footpaths	194,950	198,849	3,899	2.0%
Kerb and channel	126,859	129,396	2,537	2.0%
Landfills	172,708	176,162	3,454	2.0%
Street furniture	32,046	32,687	641	2.0%
Quarries	2,559	2,610	51	2.0%
Total depreciation	9,908,459	10,106,628	198,169	2.0%

Depreciation is an accounting measure which attempts to allocate the value of an asset over its useful life for Council's property, plant and equipment including infrastructure assets such as roads and drains.

4.1.12 Other expenses

	Forecast Actual 2021/22 \$	Budget 2022/23 \$	Change \$	Change %
Councillors' emoluments	249,610	263,000	13,390	5.4%
Internal audit remuneration	41,559	42,182	623	1.5%
External audit remuneration	45,284	46,000	716	1.6%
Impairment of interest free loans	-	-	-	0.0%
Total other expenses	336,453	351,182	14,729	4.4%

Other expenses include councillors' costs, auditors' remuneration and other minor expenses.



LODDON SHIRE COUNCIL BUDGET FOR THE YEAR ENDED 30 JUNE 2023

4 NOTES TO THE FINANCIAL STATEMENTS (Continued)

4.2 Balance sheet

4.2.1 Assets

Cash and cash equivalents include cash and investments such as cash held in the bank and in petty cash and the value of investments in deposits or other highly liquid investments with short term maturities of three months or less. These balances are projected to decrease by \$4.6 million during the year mainly due the expectation to have most capital projects complete by 30 June and the upfront funding received by 30 June 2022.

Trade and other receivables are monies owed to Council by ratepayers and others. Short term debtors are not expected to change significantly in the budget. Long term debtors (non-current) relating to loans to community organisations will decrease slightly in accordance with agreed repayment terms.

Other assets includes items such as prepayments for expenses that Council has paid in advance of service delivery, inventories or stocks held for sale or consumption in Council's services and other revenues due to be received in the next 12 months.

Property, infrastructure, plant and equipment is the largest component of Council's worth and represents the value of all land, buildings, roads, vehicles, equipment, etc. which has been built up by Council over many years. The \$8.3 million increase in this balance is attributable to the net result of the capital works program (\$23.06 million in 2021/22 and \$7.34 million in 2022/23), depreciation of assets (\$9.91 million in 2021/22 and \$10.11 million in 2022/23) and the income through sale of property, plant and equipment.

Investments in associates and joint ventures represents Council's equity in the North Central Regional Goldfields Library. The change in equity has been inconsistent in the past with some years increasing and other years decreasing, so for budgeting purposes, the equity has not been changed. Non-current assets held for resale is land and/or buildings that Council can confidently state will be sold within a short period of time.

4.2.2 Liabilities

Trade and other payables are those to whom Council owes money as at 30 June. These liabilities are budgeted to reduce by \$0.64 million in 2022/23 levels due to a reduction in material and services costs incurred during the financial year.

Employee benefits include accrued long service leave, annual leave and rostered days off owing to employees. These employee entitlements are expected to decrease by \$0.08 million (current liability) and increase by \$0.30 million (non current liability) due to increases in employee service years.

4.2.3 Equity

Total equity always equals net assets and is made up of the following components:

- asset revaluation reserve which represents the difference between the previously recorded value of assets and their current valuations
- other reserves that are funds that Council wishes to separately identify as being set aside to meet a specific purpose in the future and to which there is no existing liability. These amounts are transferred from the accumulated surplus of the Council to be separately disclosed
- accumulated surplus which is the value of all net assets less reserves that have accumulated over time. \$7.69 million is the decrease in accumulated surplus results directly from the surplus for the year. This is offset by an amount of \$11.20 million net is budgeted to be transferred to other reserves from accumulated surplus. This reflects the usage of Council's reserves to partly fund the capital works program and other specified projects. This is a transfer between equity balances and does no impact on the total balance of equity.



LODDON SHIRE COUNCIL
BUDGET FOR THE YEAR ENDED 30 JUNE 2023

4 NOTES TO THE FINANCIAL STATEMENTS (Continued)

4.2 Balance sheet (continued)

4.2.4 Borrowings

The table below shows information on borrowings specifically required by the Regulations.

	Forecast Actual 2021/22 \$	Budget 2022/23 \$
Total amount borrowed as at 30 June of the prior year	-	-
Total amount to be borrowed	-	-
Total amount projected to be redeemed	-	-
Total amount proposed to be borrowed as at 30 June	-	-

In developing the Financial Plan, borrowings may be identified as an important funding source for capital works programs. In the past Council has borrowed to finance large projects and since then has been in a phase of debt reduction. This has resulted in a reduction in debt servicing costs, but has meant that cash and investment reserves have been used as an alternate funding source to maintain robust capital works programs.

In general, Council has adopted a policy to remain debt free except for situations where funding was required to deliver significant capital projects. The Council has elected to not borrow any further funds at this time.

In 2015/16 final loan payments were made which finalises all of Council's borrowings.

For the 2022/23 year, Council has decided not to take out any new borrowings.

4.2.5 Leases by category

As a result of the introduction of AASB16 Leases, right-of-use assets and lease liabilities have been recognised as outlined in the table below.

	Forecast Actual 2021/22 \$	Budget 2022/23 \$
Right-of-use assets	-	-
Property	-	-
Total right-of-use assets	-	-
Lease liabilities		
Current lease liabilities	-	-
Land and buildings	-	-
Total current lease liabilities	-	-
Non-current lease liabilities	-	-
Land and buildings	-	-
Total non-current lease liabilities	-	-
Total lease liabilities	-	-

Where the interest rate applicable to a lease is not expressed in the lease agreements, Council applied the average incremental borrowing rate in the calculation of lease liabilities. The current incremental borrowing rate is 1.57%



LODDON SHIRE COUNCIL BUDGET FOR THE YEAR ENDED 30 JUNE 2023

4 NOTES TO THE FINANCIAL STATEMENTS (Continued)

4.3 Statement of changes in equity

4.3.1 Reserves

Council undertakes reserves budgeting in order to provide for future expenditure while reducing the impact of purchases on the current year budget.

The following reserves are currently in use by Council:

Capital expenditure reserve

The Capital Expenditure Reserve is used to set aside funds that have been budgeted for capital works projects in one financial year but will not be fully expended by the end of that year. The funds will be transferred to the reserve in the budget year, and transferred from the reserve in the following financial year, or in the year that the funds are expended for the specific project.

Caravan park development reserve

The Caravan Park Development Reserve has been established to assist with funding major projects at Council's caravan parks. Council transfers to the reserve annually the surplus on operations of its caravan parks, and transfers from the reserve the cost of major projects undertaken at Council's caravan parks during the year.

Community planning reserve

The Community Planning Reserve has been established for situations where projects are budgeted in one year but for various reasons are unable to be delivered and are therefore deferred until the following year.

GSP reserve

The Gravel and Sand Pit (GSP) Reserve is used to fund land purchase, development and restoration of gravel and sand pits used by Council for the extraction of gravel. The budgeted surplus on operations of the pits is transferred to the reserve annually, to a maximum reserve level of \$400K and the cost of purchasing new sites, development and restoration of the pits is transferred from the reserve.

Heritage loan scheme reserve

The Heritage Loan Scheme Reserve is used to provide land owners of properties located in significant heritage precincts, heritage registered buildings or structures of local heritage significance, with loans to enable repair and maintenance of those buildings with the aims of quality appearance and public safety.

Land and buildings reserve

The Land and Buildings Reserve is used to fund the acquisition of land and buildings. Funds received from the sale of Council owned land and buildings are transferred to the reserve.

Lake Boort water reserve

The Lake Boort Water Reserve was established with funds generated from sale of water allocations not required for immediate use in Little Lake Boort. The reserve is used to purchase replacement water at an appropriate time, or may be used for other purposes specific to Lake Boort.

Major projects reserve

The Major Projects Reserve is used to assist with the funding of major projects identified by Council. Council transfers funds to the reserve annually an amount determined during the budget process as sufficient to fund the major projects program and transfers the funds required to finance major works undertaken at Council's discretion.



**LODDON SHIRE COUNCIL
BUDGET FOR THE YEAR ENDED 30 JUNE 2023**

4 NOTES TO THE FINANCIAL STATEMENTS (Continued)

4.3 Statement of changes in equity (continued)

4.3.1 Reserves (continued)

Reserves improvement reserve

The Reserves Improvement Reserve is an allocation of funds used to provide interest free loans to community groups. Usually there are no transfers to or from this reserve.

Unfunded superannuation liability reserve

The Unfunded Superannuation Liability Reserve is used to repay any potential unfunded superannuation liability arising from the LAS Defined Benefits Plan Scheme. Council transfers to the reserve amounts allocated in the budget, and transfers from the reserve payments made to Vision Super Pty. Ltd. for the unfunded superannuation liability.

Unightly premises enforcement provision reserve

The Unightly Premises Enforcement Provision Reserve is used to provide funds to assist with the enforcement and rectification works on determined unightly premises with costs recouped via legal or other action.

Unspent contributions reserve

The Unspent Contributions Reserve is used to set aside contributions received for a specific purpose in one financial year that will not be expended until a later financial year. The funds will be transferred to the reserve in the year the funds are received, and transferred from the reserve in the year that the funds are expended for that purpose.

Unspent grants reserve

The Unspent Grants Reserve has been established for situations where Council has received funding via an external party and those funds remain unspent at the end of the financial year.

Waste management reserve

The Waste Management Reserve has been established to assist with the cost of strategic projects, compliance and long term planning for Council's landfills and transfer stations. Council transfers to the reserve annually \$10 per kerbside collection levy (or a pro-rata amount for a pro-rata collection), to a maximum level of \$300K. Council transfers from the reserve the cost of strategic projects, compliance and long term planning within Council landfills and transfer stations.

Boundary and township signage reserve

The Boundary and Township Signage Reserve is used to fund replacement of Council's boundary and township signage. annually an amount determined during the budget process as sufficient to fund the boundary and township signage replacement program, to a maximum reserve level of \$100K. Council transfers from the reserve the net cost of boundary and township signage purchases and installation for the year.

Economic development reserve

The Economic Development Reserve is used to set aside funds to assist with economic development initiatives that Council wishes to financially support. Council transfers to the reserve a set amount determined during the budget process and transfers from the reserve the cost of economic development initiatives within the year.

Fleet replacement reserve

The Fleet Replacement Reserve is used to fund the replacement of office vehicles. Council transfers to the reserve a fixed amount annually and transfers from the reserve the net cost of fleet purchases for the year.



**LODDON SHIRE COUNCIL
BUDGET FOR THE YEAR ENDED 30 JUNE 2023**

4 NOTES TO THE FINANCIAL STATEMENTS (Continued)

4.3 Statement of changes in equity (continued)

4.3.1 Reserves (continued)

Information technology reserve

The Information Technology Reserve is used to set aside monies for the purchase of information technology assets. The reserve outlines the annual cost of information technology for Council and the amounts required to be set aside in reserve for future asset purchases. It is capped to a maximum reserve level of \$800K.

Plant replacement reserve

The Plant Replacement Reserve is used to fund plant purchases. Council transfers to the reserve a fixed amount annually and transfers from the reserve the net cost of plant purchases for the year.

Professional development reserve

The Professional Development Reserve is used to fund professional development undertaken by executive officers of Council. An annual allocation is provided to each officer and that amount is transferred to the reserve annually, while the cost of professional development undertaken during the year is transferred from the reserve.

Swimming pool major projects reserve

The Swimming Pool Major Projects Reserve is used to fund unplanned major repairs and capital works at the various swimming pool sites across the Shire. Council transfers to the reserve annually an amount determined during the budget process, to a maximum reserve level of \$200K. Council transfers from the reserve the net cost of unplanned major repairs and capital works.

Units reserve

The Units Reserve is used to fund the purchase or improvement of Council owned elderly persons' units. The surplus generated from rental income is transferred to the reserve annually. The cost of major improvements is transferred from the reserve annually.

Urban drainage reserve

The Urban Drainage Reserve is used to fund urban drainage works in the towns within the Shire. Council transfers to the reserve annually a budgeted amount, and transfers from the reserve the cost of urban drainage works for the year.



LODDON SHIRE COUNCIL
BUDGET FOR THE YEAR ENDED 30 JUNE 2023

4 NOTES TO THE FINANCIAL STATEMENTS (Continued)

4.3 Statement of changes in equity (continued)

4.3.2 Transfers to and from reserves

The following is a summary of the projected reserves position for the year ended 30 June 2022:

2021/22 reserves - as per projected forecast				
Name of reserve	Balance at 1 July 2021 \$	Transfers to reserves \$	Transfers from reserves \$	Balance at 30 June 2022 \$
Capital expenditure reserve	4,282,325	-	4,282,325	-
Caravan park development reserve	188,073	68,500	22,500	234,073
Community planning reserve	2,628,720	-	1,357,720	1,271,000
Gravel and sand pit reserve	400,000	-	-	400,000
Heritage loan scheme reserve	100,000	-	-	100,000
Land and buildings reserve	455,274	339,436	-	794,710
Lake Boort water reserve	17,604	-	-	17,604
Major projects reserve	233,996	-	-	233,996
Reserves improvement reserve	100,000	-	-	100,000
Superannuation liability reserve	1,200,000	-	200,000	1,000,000
Unightly premises enforcement	100,000	-	-	100,000
Unspent contributions reserve	-	-	-	-
Unspent grants reserve	10,860,404	8,187,147	10,860,404	8,187,147
Waste management reserve	300,000	-	-	300,000
Boundary and township signage	100,000	-	-	100,000
Economic development reserve	431,182	100,000	135,000	396,182
Fleet replacement reserve	713,468	200,000	82,620	830,848
Information technology reserve	810,803	150,000	311,897	648,906
Plant replacement reserve	1,574,210	900,000	1,033,446	1,440,764
Professional development reserve	15,619	6,000	-	21,619
Swimming pool major projects reserve	200,000	50,000	250,000	-
Units reserve	60,000	-	29,250	30,750
Urban drainage reserve	773,443	350,000	281,500	841,943
TOTAL	25,545,121	10,351,083	18,846,662	17,049,545



LODDON SHIRE COUNCIL
BUDGET FOR THE YEAR ENDED 30 JUNE 2023

4 NOTES TO THE FINANCIAL STATEMENTS (Continued)

4.3 Statement of changes in equity (continued)

4.3.2 Transfers to and from reserves (continued)

The following is a summary of the budgeted reserves position for the year ended 30 June 2023:

2022/23 reserves - as per budget				
Name of reserve	Balance at 1 July 2022 \$	Transfers to reserves \$	Transfers from reserves \$	Balance at 30 June 2023 \$
Capital expenditure reserve	-	-	-	-
Caravan park development reserve	234,073	68,882	7,500	295,455
Community planning reserve	1,271,000	-	-	1,271,000
Gravel and sand pit reserve	400,000	79,388	400,000	79,388
Heritage loan scheme reserve	100,000	-	-	100,000
Land and buildings reserve	794,710	-	-	794,710
Lake Boort water reserve	17,604	-	-	17,604
Major projects reserve	233,996	-	-	233,996
Reserves improvement reserve	100,000	-	-	100,000
Superannuation liability reserve	1,000,000	-	-	1,000,000
reserve	100,000	-	-	100,000
Unspent contributions reserve	-	-	-	-
Unspent grants reserve	8,187,147	-	7,397,341	789,806
Waste management reserve	300,000	40,000	-	340,000
Boundary and township signage	100,000	-	-	100,000
Economic development reserve	396,182	-	-	396,182
Fleet replacement reserve	830,848	150,000	194,820	786,028
Information technology reserve	648,906	150,000	180,000	618,906
Plant replacement reserve	1,440,764	950,000	1,534,531	856,233
Professional development reserve	21,619	6,000	-	27,619
Swimming pool major projects reserve	-	50,000	-	50,000
Units reserve	30,750	-	-	30,750
Urban drainage reserve	841,943	350,000	350,000	841,943
TOTAL	17,049,542	1,844,270	10,064,192	8,829,620

By including the above transfers from reserves it is expected that reserve levels decrease by approximately \$8.2M million, leaving a balance of \$8.83 million in the reserves account.

4.3.3 Details of reserves

The following schedule provides details of each of the reserve transfers for 2022/23:

Capital expenditure reserve			
Opening balance			-
ADD transfer to reserve			
Nil	N/A	-	-
LESS transfer from reserve			
Nil	N/A	-	-
Closing balance			-



LODDON SHIRE COUNCIL
BUDGET FOR THE YEAR ENDED 30 JUNE 2023

4 NOTES TO THE FINANCIAL STATEMENTS (Continued)

4.3 Statement of changes in equity (continued)

4.3.3 Details of reserves (continued)

Caravan park development reserve			
Opening balance			234,073
ADD transfer to reserve			
Surplus of caravan park operations		68,882	68,882
LESS transfer from reserve			
Tree works		(7,500)	(7,500)
Closing balance			295,455
Community planning reserve			
Opening balance			1,271,000
ADD transfer to reserve			
Nil		-	-
LESS transfer from reserve			
Nil		-	-
Closing balance			1,271,000
GSP restoration reserve			
Opening balance			400,000
ADD transfer to reserve			
Surplus of GSP operations		79,388	79,388
LESS transfer from reserve			
Crushing works		(400,000)	(400,000)
Closing balance			79,388
Heritage loan scheme reserve			
Opening balance			100,000
ADD transfer to reserve			
Nil		-	-
LESS transfer from reserve			
Nil		-	-
Closing balance			100,000
Land and buildings reserve			
Opening balance			794,710
ADD transfer to reserve			
Nil		-	-
LESS transfer from reserve			
Nil		-	-
Closing balance			794,710



LODDON SHIRE COUNCIL
BUDGET FOR THE YEAR ENDED 30 JUNE 2023

4 NOTES TO THE FINANCIAL STATEMENTS (Continued)

4.3 Statement of changes in equity (continued)

4.3.3 Details of reserves (continued)

Lake Boort water reserve			
Opening balance			17,604
ADD transfer to reserve			
Nil		-	-
LESS transfer from reserve			
Nil		-	-
Closing balance			17,604
Major projects reserve			
Opening balance			233,996
ADD transfer to reserve			
Nil		-	-
LESS transfer from reserve			
Nil		-	-
Closing balance			233,996
Reserves improvement reserve			
Opening balance			100,000
ADD transfer to reserve			
Nil		-	-
LESS transfer from reserve			
Nil		-	-
Closing balance			100,000
Superannuation liability reserve			
Opening balance			1,000,000
ADD transfer to reserve			
Nil		-	-
LESS transfer from reserve			
Not required - COVID-19 response		-	-
Closing balance			1,000,000
Unightly premises enforcement provision			
Opening balance			100,000
ADD transfer to reserve			
Nil		-	-
LESS transfer from reserve			
Nil		-	-
Closing balance			100,000



LODDON SHIRE COUNCIL
BUDGET FOR THE YEAR ENDED 30 JUNE 2023

4 NOTES TO THE FINANCIAL STATEMENTS (Continued)

4.3 Statement of changes in equity (continued)

4.3.3 Details of reserves (continued)

Unspent contributions reserve			
Opening balance			-
ADD transfer to reserve			-
Nil		-	-
LESS transfer from reserve			-
Nil		-	-
Closing balance			-
Unspent grants reserve			
Opening balance			8,187,147
ADD transfer to reserve			-
Nil		-	-
LESS transfer from reserve			-
Upfront 75% payment of VLGGC funding 21/22		(7,397,341)	(7,397,341)
Closing balance			789,806
Waste management reserve			
Opening balance			300,000
ADD transfer to reserve			-
Allocation to reserve		40,000	40,000
LESS transfer from reserve			-
Nil		-	-
Closing balance			340,000
Boundary and township entrance signage			
Opening balance			100,000
ADD transfer to reserve			-
Nil		-	-
LESS transfer from reserve			-
Nil		-	-
Closing balance			100,000
Economic development reserve			
Opening balance			396,182
ADD transfer to reserve			-
Nil		-	-
LESS transfer from reserve			-
Nil		-	-
Closing balance			396,182



LODDON SHIRE COUNCIL
BUDGET FOR THE YEAR ENDED 30 JUNE 2023

4 NOTES TO THE FINANCIAL STATEMENTS (Continued)

4.3 Statement of changes in equity (continued)

4.3.3 Details of reserves (continued)

Fleet replacement reserve			
Opening balance			830,848
ADD transfer to reserve			
Annual allocation to reserve		150,000	150,000
LESS transfer from reserve			
Net cost of fleet replacement		(194,820)	(194,820)
Closing balance			786,028
Information technology reserve			
Opening balance			648,906
ADD transfer to reserve			
Annual allocations for major purchases		150,000	150,000
LESS transfer from reserve			
IT equipment purchases		(180,000)	(180,000)
Closing balance			618,906
Plant replacement reserve			
Opening balance			1,440,764
ADD transfer to reserve			
Annual allocation to reserve		950,000	950,000
LESS transfer from reserve			
Net cost of plant replacement		(1,534,531)	(1,534,531)
Closing balance			856,233
Professional development reserve			
Opening balance			21,619
ADD transfer to reserve			
Annual allocation		6,000	6,000
LESS transfer from reserve			
Nil		-	-
Closing balance			27,619
Swimming pool major projects reserve			
Opening balance			-
ADD transfer to reserve			
Annual allocation to reserve		50,000	50,000
LESS transfer from reserve			
Capital works program		-	-
Closing balance			50,000



LODDON SHIRE COUNCIL
BUDGET FOR THE YEAR ENDED 30 JUNE 2023

4 NOTES TO THE FINANCIAL STATEMENTS (Continued)

4.3 Statement of changes in equity (continued)

4.3.3 Details of reserves (continued)

Units reserve			
Opening balance			30,750
ADD transfer to reserve			-
Nil		-	-
LESS transfer from reserve			-
Nil		-	-
Closing balance			30,750
Urban drainage reserve			
Opening balance			841,943
ADD transfer to reserve			
Annual allocation		350,000	350,000
LESS transfer from reserve			
Drainage program		(350,000)	(350,000)
Closing balance			841,943

4.3.4 Equity

Total equity always equals net assets and is made up of the asset revaluation reserve, other reserves and the accumulated surplus.

4.3.5 Working capital

Working capital is the excess of current assets above current liabilities. The calculation recognises that although Council has current assets, some of those assets are committed to the future settlement of liabilities and therefore are not available for discretionary spending.

Some of Council's cash assets are restricted in that they are required by legislation to be held in reserve for specific purposes or are held to fund carry forward capital works from the previous financial year.

	Forecast Actual 2021/22 \$	Budget 2022/23 \$	Variance \$
Current assets	27,997,715	15,892,371	12,105,344
Current liabilities	3,647,914	3,487,312	160,602
Working capital	24,349,801	12,405,059	11,944,742
Intended allocation assets			
- Discretionary reserves	(17,049,545)	(8,829,620)	(8,219,925)
- Leave allocations	(3,097,447)	(3,159,396)	61,949
Restricted allocation assets			
- Trust funds and deposits	(346,912)	(329,567)	(17,345)
Unrestricted working capital	3,855,897	86,476	3,769,421

In addition to the restricted assets above, Council is also projected to hold \$8.83 million in discretionary reserves at 30 June 2022. Although not restricted by a statutory purpose, Council has made decisions regarding the future use of these funds and unless there is a Council resolution, these funds are to be used for those earmarked purposes.



LODDON SHIRE COUNCIL BUDGET FOR THE YEAR ENDED 30 JUNE 2023

4 NOTES TO THE FINANCIAL STATEMENTS (Continued)

4.4 Statement of cash flows

This section of the report analyses the expected cash flows from the operating, investing and financing activities of Council for the 2022/23 year. Budgeting cash flows for Council is a key factor in setting the level of rates and providing a guide to the level of capital expenditure that can be sustained with or without using existing cash reserves.

4.4.1 Net cash flows provided by / (used in) operating activities

Operating activities - Refers to the cash generated or used in the normal service delivery functions of Council. Cash remaining after paying for the provision of services to the community may be available for investment in capital works, or repayment of debt.

The decrease in cash flows from operating activities is due mainly to an increase in operating costs offset by a decrease in grants. This is partially offset by a slight increase in rates and charges, which includes an increase in rates of 1.75% and garbage related charges of 10.0%.

4.4.2 Net cash flows provided by / (used in) investing activities

Investing activities - Refers to cash generated or used in the enhancement or creation of infrastructure and other assets. These activities also include the acquisition and sale of other assets such as vehicles, property and equipment.

The decrease in payments for investing activities represents a decrease in capital works expenditure. Term deposits are also expected to decrease.

4.4.3 Net cash flows provided by / (used in) financing activities

Financing activities - Refers to cash generated or used in the financing of Council functions and include borrowings from financial institutions and advancing of repayable loans to other organisations. These activities include repayment of the principle component of loan repayments for the year.

Council's borrowings were fully extinguished in the 2015/16 financial year. No new borrowings are budgeted in 2022/23.

4.4.4 Cash and cash equivalents at the end of the year

Overall, total cash and investments is forecast to decrease by \$11.71 million to \$12.56 million as at 30 June 2023, although the cash position will be determined by a number of factors including collection of outstanding amounts during the year, payment cycle for Council's creditors and movement in trust funds.

Cash and cash equivalents held by Council are restricted in part, and not fully available for Council's operations. The budgeted cash flow statement above indicates that Council is estimating at 30 June 2023 it will have unrestricted cash and investments of \$0.24 million, which has been restricted as shown in the following table.



LODDON SHIRE COUNCIL
BUDGET FOR THE YEAR ENDED 30 JUNE 2023

4 NOTES TO THE FINANCIAL STATEMENTS (Continued)

4.4 Statement of cash flows (continued)

4.4.4 Cash and cash equivalents at the end of the year (continued)

	Ref	Forecast Actual 2020/21 \$	Budget 2021/22 \$	Variance \$
Total cash and investments		24,270,871	12,560,553	(11,710,318)
Intended allocation assets				
Leave allocations	4.4.5	(3,097,447)	(3,159,396)	(61,949)
Discretionary reserves	4.4.6	(17,049,542)	(8,829,620)	8,219,922
Restricted allocation assets				
Trust funds and deposits		(346,912)	(329,567)	17,345
Unrestricted cash adjusted for discretionary reserves	4.4.7	3,776,970	241,970	(3,535,000)

4.4.5 Leave allocations

Council has continued to treat funds set aside for employees long service leave, annual leave and RDO's as restricted cash. The increase in the variance is due to increased years of service by employees and increases in wage rates through the enterprise bargaining agreement.

4.4.6 Discretionary reserves

These funds are shown as a discretionary reserve as, although not restricted by a statutory purpose, Council has made decision regarding the future use of these funds and unless there is a Council resolution these funds should be used for those earmarked purposes. The decisions about future use of these funds has been reflected in Council Plan and any changes in future use of the funds will be made in the context of the future funding requirements set out in the plan.

4.4.7 Unrestricted cash and investments

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



LODDON SHIRE COUNCIL
BUDGET FOR THE YEAR ENDED 30 JUNE 2023

4 NOTES TO THE FINANCIAL STATEMENTS (Continued)

4.5 Capital works program

This section presents a listing of the capital works projects that will be undertaken for the 2022/23 year.

The capital works projects are grouped by class and include the following:

- new works for 2022/23
- works carried forward from the 2021/22 year.

4.5.1 New works by asset expenditure type

Capital works area	Project cost	Asset expenditure types			
		New \$	Renewal \$	Upgrade \$	Expansion \$
Property					
Land	-	-	-	-	-
Land improvements	-	-	-	-	-
Total land	-	-	-	-	-
Buildings	-	-	-	-	-
Building improvements	405,000	-	405,000	-	-
Total buildings	405,000	-	405,000	-	-
Total property	405,000	-	405,000	-	-
Plant and equipment					
Plant, machinery and equipment	2,097,340	2,097,340	-	-	-
Computers and telecommunications	100,000	100,000	-	-	-
Fixtures fittings and furniture	-	-	-	-	-
Total plant and equipment	2,197,340	2,197,340	-	-	-
Infrastructure					
Roads	3,207,823	-	3,207,823	-	-
Bridges	149,488	-	149,488	-	-
Footpaths	426,183	-	426,183	-	-
Drainage	350,000	-	350,000	-	-
Recreation, leisure and community facilities	500,000	-	-	500,000	-
Parks, open space and streetscapes	100,000	-	100,000	-	-
Other infrastructure	-	-	-	-	-
Total infrastructure	4,733,494	-	4,233,494	500,000	-
Total new works	7,335,834	2,197,340	4,638,494	500,000	-



LODDON SHIRE COUNCIL
BUDGET FOR THE YEAR ENDED 30 JUNE 2023

4 NOTES TO THE FINANCIAL STATEMENTS (Continued)

4.5 Capital works program (continued)

4.5.2 New works by funding source

Capital works area	Project cost	Funding sources			
		Grants / contributions \$	Reserves \$	Council funded \$	Sale of assets \$
Property					
Land	-	-	-	-	-
Land improvements	-	-	-	-	-
Total land	-	-	-	-	-
Buildings	-	-	-	-	-
Building improvements	405,000	-	-	405,000	-
Total buildings	405,000	-	-	405,000	-
Total property	405,000	-	-	405,000	-
Plant and equipment					
Plant, machinery and equipment	2,097,340	-	1,729,351	40,000	327,989
Computers and telecommunications	100,000	-	100,000	-	-
Fixtures fittings and furniture	-	-	-	-	-
Total plant and equipment	2,197,340	-	1,829,351	40,000	327,989
Infrastructure					
Roads	3,207,823	2,238,238	-	969,585	-
Bridges	149,488	149,488	-	-	-
Footpaths	426,183	-	-	426,183	-
Drainage	350,000	-	350,000	-	-
Recreation, leisure and community facilities	500,000	-	-	500,000	-
Parks, open space and streetscapes	100,000	-	-	100,000	-
Other infrastructure	-	-	-	-	-
Total infrastructure	4,733,494	2,387,726	350,000	1,995,768	-
Total new works	7,335,834	2,387,726	2,179,351	2,440,768	327,989



LODDON SHIRE COUNCIL
BUDGET FOR THE YEAR ENDED 30 JUNE 2023

4 NOTES TO THE FINANCIAL STATEMENTS (Continued)

4.5 Capital works program (continued)

4.5.3 Works carried forward from the 2021/22 year by asset expenditure type

Capital works area	Project cost	Asset expenditure types			
		New \$	Renewal \$	Upgrade \$	Expansion \$
Property					
Land	-	-	-	-	-
Land improvements	-	-	-	-	-
Total land	-	-	-	-	-
Buildings	-	-	-	-	-
Building improvements	-	-	-	-	-
Total buildings	-	-	-	-	-
Total property	-	-	-	-	-
Plant and equipment					
Plant, machinery and equipment	-	-	-	-	-
Computers and telecommunications	-	-	-	-	-
Fixtures fittings and furniture	-	-	-	-	-
Total plant and equipment	-	-	-	-	-
Infrastructure					
Roads	-	-	-	-	-
Bridges	-	-	-	-	-
Footpaths	-	-	-	-	-
Drainage	-	-	-	-	-
Recreation, leisure and community facilities	-	-	-	-	-
Parks, open space and streetscapes	-	-	-	-	-
Other infrastructure	-	-	-	-	-
Total infrastructure	-	-	-	-	-
Total carried forward works	-	-	-	-	-



LODDON SHIRE COUNCIL
BUDGET FOR THE YEAR ENDED 30 JUNE 2023

4 NOTES TO THE FINANCIAL STATEMENTS (Continued)

4.5 Capital works program (continued)

4.5.4 Works carried forward from the 2021/22 year by funding source

Capital works area	Project cost	Funding sources			
		Grants / contributions \$	Reserves \$	Council funded \$	Sale of assets \$
Property					
Land	-	-	-	-	-
Land improvements	-	-	-	-	-
Total land	-	-	-	-	-
Buildings	-	-	-	-	-
Building improvements	-	-	-	-	-
Total buildings	-	-	-	-	-
Total property	-	-	-	-	-
Plant and equipment					
Plant, machinery and equipment	-	-	-	-	-
Computers and telecommunications	-	-	-	-	-
Fixtures fittings and furniture	-	-	-	-	-
Total plant and equipment	-	-	-	-	-
Infrastructure					
Roads	-	-	-	-	-
Bridges	-	-	-	-	-
Footpaths	-	-	-	-	-
Drainage	-	-	-	-	-
Recreation, leisure and community facilities	-	-	-	-	-
Parks, open space and streetscapes	-	-	-	-	-
Other infrastructure	-	-	-	-	-
Total infrastructure	-	-	-	-	-
Total carried forward works	-	-	-	-	-



LODDON SHIRE COUNCIL
BUDGET FOR THE YEAR ENDED 30 JUNE 2023

4 NOTES TO THE FINANCIAL STATEMENTS (Continued)

4.5 Capital works program (continued)

4.5.4 Summary of planned capital works expenditure by asset type

Capital works 2023/24	Project cost	Asset expenditure types			
		New \$	Renewal \$	Upgrade \$	Expansion \$
Property					
Land	-	-	-	-	-
Land improvements	-	-	-	-	-
Total land	-	-	-	-	-
Buildings	-	-	-	-	-
Building improvements	405,000	-	405,000	-	-
Total buildings	405,000	-	405,000	-	-
Total property	405,000	-	405,000	-	-
Plant and equipment					
Plant, machinery and equipment	1,870,064	1,870,064	-	-	-
Computers and telecommunications	100,000	100,000	-	-	-
Fixtures fittings and furniture	-	-	-	-	-
Total plant and equipment	1,970,064	1,970,064	-	-	-
Infrastructure					
Roads	3,381,218	-	3,381,218	-	-
Bridges	152,328	-	152,328	-	-
Footpaths	432,061	-	432,061	-	-
Drainage	350,000	-	350,000	-	-
Recreation, leisure and community facilities	500,000	-	-	500,000	-
Parks, open space and streetscapes	100,000	-	100,000	-	-
Other infrastructure	-	-	-	-	-
Total infrastructure	4,915,607	-	4,415,607	500,000	-
Total capital works 2023/24	7,290,671	1,970,064	4,820,607	500,000	-



LODDON SHIRE COUNCIL
BUDGET FOR THE YEAR ENDED 30 JUNE 2023

4 NOTES TO THE FINANCIAL STATEMENTS (Continued)

4.5 Capital works program (continued)

4.5.4 Summary of planned capital works expenditure by asset type (continued)

Capital works 2024/25	Project cost	Asset expenditure types			
		New \$	Renewal \$	Upgrade \$	Expansion \$
Property					
Land	-	-	-	-	-
Land improvements	-	-	-	-	-
Total land	-	-	-	-	-
Buildings	-	-	-	-	-
Building improvements	405,000	-	405,000	-	-
Total buildings	405,000	-	405,000	-	-
Total property	405,000	-	405,000	-	-
Plant and equipment					
Plant, machinery and equipment	1,493,751	1,493,751	-	-	-
Computers and telecommunications	100,000	100,000	-	-	-
Fixtures fittings and furniture	-	-	-	-	-
Total plant and equipment	1,593,751	1,593,751	-	-	-
Infrastructure					
Roads	3,477,627	-	3,477,627	-	-
Bridges	155,223	-	155,223	-	-
Footpaths	422,610	-	422,610	-	-
Drainage	350,000	-	350,000	-	-
Recreation, leisure and community facilities	500,000	-	-	500,000	-
Parks, open space and streetscapes	100,000	-	100,000	-	-
Other infrastructure	-	-	-	-	-
Total infrastructure	5,005,460	-	4,505,460	500,000	-
Total capital works 2024/25	7,004,211	1,593,751	4,910,460	500,000	-



LODDON SHIRE COUNCIL
BUDGET FOR THE YEAR ENDED 30 JUNE 2023

4 NOTES TO THE FINANCIAL STATEMENTS (Continued)

4.5 Capital works program (continued)

4.5.4 Summary of planned capital works expenditure by asset type (continued)

Capital works 2025/26	Project cost	Asset expenditure types			
		New \$	Renewal \$	Upgrade \$	Expansion \$
Property					
Land	-	-	-	-	-
Land improvements	-	-	-	-	-
Total land	-	-	-	-	-
Buildings	-	-	-	-	-
Building improvements	405,000	-	405,000	-	-
Total buildings	405,000	-	405,000	-	-
Total property	405,000	-	405,000	-	-
Plant and equipment					
Plant, machinery and equipment	1,044,928	1,044,928	-	-	-
Computers and telecommunications	100,000	100,000	-	-	-
Fixtures fittings and furniture	-	-	-	-	-
Total plant and equipment	1,144,928	1,144,928	-	-	-
Infrastructure					
Roads	3,844,102	-	3,844,102	-	-
Bridges	158,172	-	158,172	-	-
Footpaths	433,024	-	433,024	-	-
Drainage	350,000	-	350,000	-	-
Recreation, leisure and community facilities	500,000	-	-	500,000	-
Parks, open space and streetscapes	100,000	-	100,000	-	-
Other infrastructure	-	-	-	-	-
Total infrastructure	5,385,298	-	4,885,298	500,000	-
Total capital works 2025/26	6,935,226	1,144,928	5,290,298	500,000	-



LODDON SHIRE COUNCIL
BUDGET FOR THE YEAR ENDED 30 JUNE 2023

4 NOTES TO THE FINANCIAL STATEMENTS (Continued)

4.5 Capital works program (continued)

4.5.5 Summary of planned capital works expenditure by funding source

Capital works 2023/24	Project cost	Funding sources			
		Grants / contributions \$	Reserves \$	Council funded \$	Sale of assets \$
Property					
Land	-	-	-	-	-
Land improvements	-	-	-	-	-
Total land	-	-	-	-	-
Buildings	-	-	-	-	-
Building improvements	405,000	-	-	405,000	-
Total buildings	405,000	-	-	405,000	-
Total property	405,000	-	-	405,000	-
Plant and equipment					
Plant, machinery and equipment	1,870,064	-	1,526,456	40,000	303,608
Computers and telecommunications	100,000	-	100,000	-	-
Fixtures fittings and furniture	-	-	-	-	-
Total plant and equipment	1,970,064	-	1,626,456	40,000	303,608
Infrastructure					
Roads	3,381,218	2,235,398	-	1,145,820	-
Bridges	152,328	152,328	-	-	-
Footpaths	432,061	-	-	432,061	-
Drainage	350,000	-	350,000	-	-
Recreation, leisure and community facilities	500,000	-	-	500,000	-
Parks, open space and streetscapes	100,000	-	-	100,000	-
Other infrastructure	-	-	-	-	-
Total infrastructure	4,915,607	2,387,726	350,000	2,177,881	-
Total capital works 2023/24	7,290,671	2,387,726	1,976,456	2,622,881	303,608



LODDON SHIRE COUNCIL
BUDGET FOR THE YEAR ENDED 30 JUNE 2023

4 NOTES TO THE FINANCIAL STATEMENTS (Continued)

4.5 Capital works program (continued)

4.5.5 Summary of planned capital works expenditure by funding source (continued)

Capital works 2024/25	Project cost	Funding sources			
		Grants / contributions \$	Reserves \$	Council funded \$	Sale of assets \$
Property					
Land	-	-	-	-	-
Land improvements	-	-	-	-	-
Total land	-	-	-	-	-
Buildings	-	-	-	-	-
Building improvements	405,000	-	-	405,000	-
Total buildings	405,000	-	-	405,000	-
Total property	405,000	-	-	405,000	-
Plant and equipment					
Plant, machinery and equipment	1,493,751	-	1,172,049	40,000	281,702
Computers and telecommunications	100,000	-	100,000	-	-
Fixtures fittings and furniture	-	-	-	-	-
Total plant and equipment	1,593,751	-	1,272,049	40,000	281,702
Infrastructure					
Roads	3,477,627	2,351,889	-	1,125,738	-
Bridges	155,223	155,223	-	-	-
Footpaths	422,610	-	-	422,610	-
Drainage	350,000	-	350,000	-	-
Recreation, leisure and community facilities	500,000	-	-	500,000	-
Parks, open space and streetscapes	100,000	-	-	100,000	-
Other infrastructure	-	-	-	-	-
Total infrastructure	5,005,460	2,507,112	350,000	2,148,348	-
Total capital works 2024/25	7,004,211	2,507,112	1,622,049	2,593,348	281,702



LODDON SHIRE COUNCIL
BUDGET FOR THE YEAR ENDED 30 JUNE 2023

4 NOTES TO THE FINANCIAL STATEMENTS (Continued)

4.5 Capital works program (continued)

4.5.5 Summary of planned capital works expenditure by funding source (continued)

Capital works 2025/26	Project cost	Funding sources			
		Grants / contributions \$	Reserves \$	Council funded \$	Sale of assets \$
Property					
Land	-	-	-	-	-
Land improvements	-	-	-	-	-
Total land	-	-	-	-	-
Buildings	-	-	-	-	-
Building improvements	405,000	-	-	405,000	-
Total buildings	405,000	-	-	405,000	-
Total property	405,000	-	-	405,000	-
Plant and equipment					
Plant, machinery and equipment	1,044,928	-	811,764	40,000	193,164
Computers and telecommunications	100,000	-	100,000	-	-
Fixtures fittings and furniture	-	-	-	-	-
Total plant and equipment	1,144,928	-	911,764	40,000	193,164
Infrastructure					
Roads	3,844,102	2,348,940	-	1,495,162	-
Bridges	158,172	158,172	-	-	-
Footpaths	433,024	-	-	433,024	-
Drainage	350,000	-	350,000	-	-
Recreation, leisure and community facilities	500,000	-	-	500,000	-
Parks, open space and streetscapes	100,000	-	-	100,000	-
Other infrastructure	-	-	-	-	-
Total infrastructure	5,385,298	2,507,112	350,000	2,528,186	-
Total capital works 2025/26	6,935,226	2,507,112	1,261,764	2,973,186	193,164



LODDON SHIRE COUNCIL
BUDGET FOR THE YEAR ENDED 30 JUNE 2023

5 FINANCIAL PERFORMANCE INDICATORS

Indicator	Measure	Notes	Actual	Forecast	Budget	Trend
			2020/21	2021/22	2022/23	+ / O / -
Operating position						
Adjusted underlying result	Adjusted underlying surplus (deficit) / Adjusted underlying revenue	1	-8.06%	-70.88%	-24.07%	O
Liquidity						
Working capital	Current assets / Current liabilities	2	744.86%	767.50%	455.72%	-
Unrestricted cash	Unrestricted cash / Current liabilities		3.10%	103.54%	6.94%	-
Obligations						
Loan and borrowings	Interest bearing loans and borrowings / Rate revenue	3	0.00%	0.00%	0.00%	O
Loan and borrowings	Interest and principal repayments on interest bearing loans and borrowings / Rate revenue		0.00%	0.00%	0.00%	O
Indebtedness	Non-current liabilities / Own source revenue		11.85%	13.38%	15.07%	+
Asset renewal	Asset renewal and upgrade expenses / Asset depreciation	4	57.71%	134.11%	45.90%	O
Stability						
Rates concentration	Rates revenue / Adjusted underlying revenue	5	38.60%	54.90%	41.33%	O
Rates effort	Rate revenue / CIV of rateable properties in the municipality		0.49%	0.44%	0.35%	-
Efficiency						
Expenditure level	Total expenses / No. of property assessments		\$3,949	\$4,886	\$4,635	O
Revenue level	Total rate revenue / No. of property assessments		\$1,227	\$1,272	\$1,285	O



LODDON SHIRE COUNCIL
BUDGET FOR THE YEAR ENDED 30 JUNE 2023

5 FINANCIAL PERFORMANCE INDICATORS (Continued)

Indicator	Measure	Notes	Strategic Resource Plan Projections			Trend
			2023/24	2024/25	2025/26	+/-
Operating position						
Adjusted underlying result	Adjusted underlying surplus (deficit) / Adjusted underlying revenue	1	-24.07%	-23.49%	-22.84%	O
Liquidity						
Working capital	Current assets / Current liabilities	2	363.04%	269.22%	185.51%	-
Unrestricted cash	Unrestricted cash / Current liabilities		-99.58%	-211.61%	-326.35%	+
Obligations						
Loan and borrowings	Loans and borrowings / Rate revenue	3	0.00%	0.00%	0.00%	O
Loan and borrowings	Interest and principal repayments on interest bearing loans and borrowings / Rate revenue		0.00%	0.00%	0.00%	O
Indebtedness	Non-current liabilities / Own source revenue		16.87%	18.56%	20.13%	+
Asset renewal	Asset renewal expenses / Asset depreciation	4	46.76%	46.70%	49.33%	+
Stability						
Rates concentration	Rates revenue / Adjusted underlying revenue	5	42.25%	42.13%	42.30%	O
Rates effort	Rate revenue / CIV of rateable properties in the municipality		0.35%	0.35%	0.36%	O
Efficiency						
Expenditure level	Total expenses / No. of property assessments		\$4,610	\$4,714	\$4,810	+
Revenue level	Residential rate revenue / No. of residential property assessments		\$1,344	\$1,373	\$1,416	+

Key to forecast trend:

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

Notes to indicators

1 *Adjusted underlying result* - An indicator of the sustainable operating result required to enable Council to continue provide core services and meet its objectives. Improvement in financial performance is expected over the period, although continued losses means reliance on Council's cash reserves or increased debt to maintain services.

2 *Working capital* - The proportion of current liabilities represented by current assets. Working capital is forecast to decrease in future years as cash and cash equivalents decrease.

3 *Debt compared to rates* - Council has repaid its final loan liability in 2015/16.

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

5 *Rates concentration* - Reflects the extent of reliance on rate revenues to fund all of Council's on-going services. Trend indicates that Council will become more reliant on rate revenue compared to all other revenue sources.



**LODDON SHIRE COUNCIL
BUDGET FOR THE YEAR ENDED 30 JUNE 2023**

6 FEES AND CHARGES SCHEDULE

Council's fees and charges schedule contains the fees and charges of a statutory and non-statutory nature which will be charged in respect to various goods and service provided during the 2022/23 year.

Fees and charges are based on information available at the time of publishing and may vary during the financial year subject to any changes in Council's policy or legislation.

This full document is located on Council's website.



LODDON SHIRE COUNCIL
BUDGET FOR THE YEAR ENDED 30 JUNE 2023

APPENDIX A - AUDIT COMMITTEE FINANCIALS

In 2002 Council's Audit and Risk Committee created a reporting format that it considered appropriate for reporting Council's results on a monthly basis. That format has been used by Council since then.

The following reports show the 2021/22 Forecast Actuals, the 2022/23 Budgets, and the variance between the two.

The reports include:

- Comprehensive Income Statement by expense type
- Comprehensive Income Statement by key direction area
- Capital Expenditure Statement

COMPREHENSIVE INCOME STATEMENT BY EXPENSE TYPE

	Forecast actual 2021/22 \$	Budget 2022/23 \$	Variance \$
Revenues from ordinary activities			
Rates and charges	11,885,312	12,257,016	371,704
Statutory and user fees	1,774,643	1,816,005	41,362
Operating grants	14,820,463	4,174,076	(10,646,387)
Capital grants	11,417,479	2,387,726	(9,029,753)
Operating contributions	430,879	-	(430,879)
Capital contributions	-	-	-
Regional Roads Victoria	510,705	518,366	7,661
Reversal of impairment losses	-	-	-
Reimbursements	257,259	260,081	2,822
Interest	200,000	235,000	35,000
Total revenues	41,296,740	21,648,270	(19,648,470)
Expenses from ordinary activities			
Labour	12,438,039	12,635,376	197,337
Materials and services	13,178,408	10,885,299	(2,293,109)
Contracts	2,273,947	2,421,097	147,150
Utilities	577,079	593,342	16,263
Depreciation	9,908,459	10,106,628	198,169
Interest expense	-	-	-
Other expenses	336,453	351,182	14,729
Total expenses	38,712,385	36,992,924	(1,719,461)
Net (gain) / loss on sale of assets	-	-	-
Surplus / (deficit) for the year	2,584,355	(15,344,654)	(17,929,009)



LODDON SHIRE COUNCIL
BUDGET FOR THE YEAR ENDED 30 JUNE 2023

APPENDIX A - AUDIT COMMITTEE FINANCIALS (Continued)

COMPREHENSIVE INCOME STATEMENT BY KEY DIRECTION AREA

	Forecast actual 2021/22 \$	Budget 2022/23 \$	Variance \$
Revenues from ordinary activities			
Rates and charges	11,885,312	12,257,016	371,704
Operating grants	14,820,463	4,174,076	(10,646,387)
Capital grants	11,417,479	2,387,726	(9,029,753)
Operating contributions	430,879	-	(430,879)
Capital contributions	-	-	-
User fees	1,774,643	1,816,005	41,362
Reimbursements	257,259	260,081	2,822
Reversal of impairment losses	-	-	-
Regional Roads Victoria	510,705	518,366	7,661
Interest	200,000	235,000	35,000
Total revenues	41,296,740	21,648,270	(19,648,470)
Expenses from ordinary activities			
Commercial services	1,387,300	1,057,283	(330,017)
Executive	2,059,907	1,960,459	(99,448)
Aged care	2,648,316	2,205,196	(443,120)
Community support	3,682,243	2,379,428	(1,302,815)
Early years	1,660,132	1,199,291	(460,841)
Corporate services	744,416	452,926	(291,490)
Financial services	11,050,586	11,142,003	91,417
Information management	1,407,731	1,732,363	324,632
Organisational development	1,442,784	1,262,431	(180,353)
Assets and infrastructure	1,400,615	1,513,972	113,357
Development and compliance	1,457,605	1,342,977	(114,628)
Works	9,770,749	10,744,595	973,846
Total expenses	38,712,384	36,992,924	(1,719,460)
Net (gain) / loss on sale of assets	-	-	-
Surplus / (deficit) for the year	2,584,355	(15,344,654)	(17,929,009)



LODDON SHIRE COUNCIL
BUDGET FOR THE YEAR ENDED 30 JUNE 2023

APPENDIX A - AUDIT COMMITTEE FINANCIALS (Continued)

CAPITAL EXPENDITURE STATEMENT

	Forecast actual 2021/22 \$	Budget 2022/23 \$	Variance \$
Surplus / (deficit) for the year-as per income statement	2,584,355	(15,344,654)	(17,929,009)
Less non-cash income			
Reversal of impairment losses	-	-	-
Add non-cash expenditure			
Net gain on sale of assets	-	-	-
Loan interest accrued	-	-	-
Depreciation	9,908,459	10,106,628	198,169
Total funds available for capital expenditure	12,492,814	(5,238,026)	- 17,730,840
Capital expenditure, transfers and loans			
Commercial services	984,094	-	(984,094)
Community support	8,189,766	500,000	(7,689,766)
Information management	175,000	100,000	(75,000)
Assets and infrastructure	10,780,170	4,153,494	(6,626,676)
Development and compliance	102,121	-	(102,121)
Works	2,830,474	2,582,340	(248,134)
Total capital works	23,061,625	7,335,834	(15,725,791)
Transfers to reserves	10,351,083	1,844,270	(8,506,813)
Loan repayments	-	-	-
Total capital, transfers and loans	33,412,708	9,180,104	(24,232,604)
Capital expenditure, transfers and loans will be financed by:			
Asset sales	376,854	327,989	(48,865)
Transfers from reserves	18,846,662	10,064,192	(8,782,470)
Accumulated cash surplus brought forward from previous year	6,321,696	4,625,317	(1,696,379)
Total financing of capital, transfers, and loans	25,545,212	15,017,498	(10,527,714)
Total accumulated cash surplus	4,625,317	599,368	(4,025,948)

10.5 DRAFT ASSET PLAN 2022

File Number: FOL/19/432732
Author: David Southcombe, Manager Assets and Infrastructure
Authoriser: Steven Phillips, Director Operations
Attachments: 1. Draft Asset Plan 2022

RECOMMENDATION

That Council authorise public consultation for the draft Asset Plan seeking public comment for a period of 20 days.

CONFLICT OF INTEREST

There is no conflict of interest for any Council staff member involved in the preparation of this paper, or involved in the subject matter of the paper.

PREVIOUS COUNCIL DISCUSSION

The draft Asset Plan was discussed at the April 2022 Council Forum.

BACKGROUND

The development of an Asset Plan is a new requirement under the Victorian Local Government Act 2020.

The Victorian Local Government Act 2020 states that an Asset Plan must:

- include information about maintenance, renewal, acquisition, expansion, upgrade, disposal and decommissioning in relation to each class of infrastructure asset under the control of the Council and any other matters prescribed by the regulations
- be developed, adopted and kept in force in accordance with the Council's deliberative engagement practices.

Local Government Victoria has provided further advice regarding the requirement for deliberate engagement. The updated requirement is:

- deliberative engagement is not required for the first Asset Plan
- an Asset Plan must be developed by council in accordance with its community engagement policy.

This Asset Plan is to be read with Council's Asset Management Policy, Asset Management Strategy, Community Vision, Council Plan and asset management plans. It is the first Asset Plan developed for Council.

ISSUES/DISCUSSION

The structure adopted for the Asset Plan is similar to that adopted for Council's asset management plans. The plan provides detail at a whole asset base level and collates data from all asset management plans. Asset management plans have been developed for the following asset classes:

- buildings
- roads
- bridges and major culverts
- footpaths
- stormwater drainage

- recreational, leisure and community facilities
- parks, open spaces and streetscapes.

1.

Asset valuations have been completed for all asset classes except recreational, leisure and community facilities, and parks, open spaces and streetscapes. The total value of assets covered by the Asset Plan is \$526.7 million.

The Asset Plan combines financial requirements for Council's infrastructure assets by taking financial data from each of the adopted asset management plans. This includes the operations, maintenance, renewal, upgrade and new assets over the 10 year planning period for all assets. The total funding required was determined to be \$167.2 million or \$16,718,078 on average per year.

The available funding for the next 10 financial years is \$145.5 million or \$14,553,213 per year as per the current Financial Plan. This is 87% of the projected cost to sustain the current level of service. The modelling predicts that the estimated under allocation will result in a renewal gap of \$21.6 million over the next 10 years. This may have a moderate effect on the condition of Council's assets and levels of service. This can be reduced by applying for additional funding through grants and other funding streams.

The Local Government Act 2020 requires that the Asset Plan be developed in accordance with Council's community engagement policy. Council officers have referred to the community engagement policy and deemed engagement should be undertaken with the public at the consult level. It is proposed to invite public comment on the draft Asset Plan for a period of 20 days, after which a review of any public comment received can take place. The final Asset Plan will be presented to Council at its June meeting for adoption.

COST/BENEFITS

The available funds to maintaining Council's assets for the next 10 financial years is \$145.5 million. This comprises \$50.8 million for renewal, \$5.5 million for new/upgrade of assets, and \$89.2 million for operations and maintenance.

The benefits of this are numerous including providing assets and infrastructure which allow Loddon Shire communities to thrive, residents to have a high quality of life, and allow businesses to have transport corridors to trade goods and services amongst many others.

RISK ANALYSIS

There is no risk identified in the adoption of the proposed Plan. However, it is a statutory and a regulatory requirement for Council to develop an Asset Plan in accordance with the Act.

Risks associated with each of the asset classes are identified in each asset management plan and have a risk management plan identified.

CONSULTATION AND ENGAGEMENT

The draft Asset Plan has been discussed with internal stakeholders on a number of occasions. This includes Loddon Leaders, MEG and other staff who have had opportunities to review the outcomes of both plans and provide feedback.

Other Council's have been engaged in the development of the Asset Plan. This was to assist in developing an appropriate structure and content for the document.



ASSET PLAN 2022



DOCUMENT INFORMATION

DOCUMENT TYPE:	Strategic document
DOCUMENT STATUS:	Choose an item.
POLICY OWNER POSITION:	Click here to enter text.
INTERNAL COMMITTEE ENDORSEMENT:	Choose an item.
APPROVED BY:	Council
DATE ADOPTED:	Click here to enter date of approval
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REVIEW DATE:	Click here to enter a date.
DATE RESCINDED:	Click here to enter a date.
RELATED STRATEGIC DOCUMENTS, POLICIES OR PROCEDURES:	<ul style="list-style-type: none"> Bridge Asset Management Plan Building Asset Management Plan Footpath Asset Management Plan Parks and Gardens Asset Management Plan Recreation, Leisure and Community Facilities Asset Management Plan Road Asset Management Plan Stormwater Drainage Plan Asset Management Policy Asset Management Strategy Council Plan Community Vision
RELATED LEGISLATION:	<ul style="list-style-type: none"> Local Government Act 1989 Local Government Act 2020
EVIDENCE OF APPROVAL:	

Signed by Chief Executive Officer

FILE LOCATION: Document1

Strategic documents are amended from time to time, therefore you should not rely on a printed copy being the current version. Please consult the Loddon Shire website to ensure that the version you are using is up to date.

This document is available in alternative formats (e.g. larger font) if requested.

ACKNOWLEDGEMENT OF COUNTRY

Loddon Shire Council acknowledges the Traditional Custodians of the land comprising the Loddon Shire Council area. Council would like to pay respect to their Elders both past and present.

CONTENTS

1	PURPOSE	1
2	BUDGET IMPLICATIONS	1
3	RISK ANALYSIS	1
4	INTRODUCTION	1
	4.1 Related plans and document relationships	1
	4.2 Assets covered by this plan	2
	4.3 Value of assets covered by the plan	3
5	LEVELS OF SERVICE	4
	5.1 Levels of service definitions	4
6	FUTURE DEMANDS	5
7	LIFECYCLE MANAGEMENT PLAN	6
	7.1 Asset condition	6
	7.2 Routine operations and maintenance plan	7
	7.2.1 Maintenance strategy	7
	7.2.2 Future operations and maintenance demand	8
	7.2.3 Future operations and maintenance allocations	10
	7.3 Renewal / replacement plan	12
	7.3.1 Renewal strategy	12
	7.3.2 Future renewal demand	13
	7.3.3 Future renewal allocations	15
	7.3.4 Renewal gap	17
	7.4 Creation / acquisition / upgrade plan	19
	7.4.1 New / upgrade allocation	19
	7.5 Disposal plan	21
	7.6 Summary of asset expenditure requirements	21
8	RISK MANAGEMENT PLAN	23
	8.1 Risk management process	23
	8.1.1 Risk assessment	24
9	FINANCIAL SUMMARY	24
	9.1 Asset valuations	24
	9.2 Asset and financial sustainability	24
	9.3 Summary of planned expenditure	25
10	PLANNED IMPROVEMENT AND MONITORING	26

LIST OF TABLES

Table 1 – Assets covered by this plan.....2
 Table 2 – Valuation of Council’s assets4
 Table 3 - Condition rating system.....6
 Table 4 - Maintenance strategy summary8
 Table 5 – Future operations and maintenance demand9
 Table 6 – Future operations and maintenance allocations11
 Table 7 – Future renewal demand14
 Table 8 – Renewal allocations16
 Table 9 – Renewal gap by asset class18
 Table 10 – New / upgrade allocations20
 Table 11 – Summary of renewal, new / upgrade, operations and maintenance allocation, demand and funding shortfall / surplus for Council’s assets22
 Table 12 – Asset valuations by asset class24
 Table 13 – Asset and financial sustainability indicators25
 Table 14 – Summary of planned expenditure26
 Table 15 - Improvement plan26

LIST OF FIGURES

Figure 1 - Asset management document relationship2
 Figure 2 – Condition profile of Council’s assets.....7
 Figure 3 – Operations and maintenance allocations vs demand12
 Figure 4 – Asset renewal allocation versus asset renewal demand.....17
 Figure 5 - Overall renewal, new / upgrade and operations and maintenance allocations for Council’s assets23

EXECUTIVE SUMMARY

Purpose of the plan

This Asset Plan has been developed in accordance with the Local Government Act 2020 (the Act).

The Act states that an Asset Plan must:

- include information about maintenance, renewal, acquisition, expansion, upgrade, disposal and decommissioning in relation to each class of infrastructure asset under the control of the Council and any other matters prescribed by the regulations
- be developed, adopted and kept in force in accordance with the Council's deliberative engagement practices.

This Asset Plan is to be read with Council's Asset Management Policy, Asset Management Strategy, Community Vision, Council Plan and asset management plans.

The Asset Plan gives an overview of asset management practices at Loddon Shire including the asset classes and assets they comprise; levels of service; asset condition; lifecycle management plan including renewal, upgrade and operations and maintenance; and the funding required to provide the services described in this Asset Plan and the associated asset management plans.

Asset description

Council has a variety of asset classes each with their own asset management plan. The asset classes are:

- buildings
- roads
- bridges and major culverts
- footpaths
- stormwater drainage
- recreational, leisure and community facilities
- parks, open spaces and streetscapes.

Asset valuations have been completed for all asset classes except recreational, leisure and community facilities, and parks, open spaces and streetscapes.

The remaining assets have significant replacement value of **\$526.7 million**.

Levels of service

No additional levels of service was assumed as part of the Asset Plan. The levels of service for each asset class are listed in the relevant asset management plan.

Future demand

Future expenditure demands for each asset class have been evaluated. Refer to the relevant asset management plan for details of each.

Lifecycle management plan

Lifecycle planning describes the approach to maintaining an asset from construction to disposal. It involves the prediction of future performance of an asset, or a group of assets, based on investment scenarios and maintenance strategies.

As part of the development of each asset class' asset management plan, forecasted renewal, operations and maintenances expenditure demand was determined. In addition, recommended expenditure for renewal, new / upgraded assets, operations and maintenance were also assessed.

Financial summary

The projected outlays necessary to provide the services covered by this plan, which includes operations, maintenance, renewal, upgrade and new assets over the 10-year planning period for all asset classes is **\$167.2M** or **\$16,718,078** on average per year.

What funding sources are available

Estimated available funding for the next 10 financial years is **\$145.5M** or **\$14,553,213** on average per year as per the Financial Plan and Annual Budget forecast. This is **87%** of the cost to sustain the current level of service at the lowest lifecycle cost.

Allocated funding contained in Council's 10 year Financial Plan leaves a shortfall of **\$2,164,874** on average per year of the projected expenditure required to provide the services in this Asset Plan. This may have a moderate impact on service levels for Council's assets.

Risk management

The risks for each asset class were evaluated as part of each asset management plan. Refer to each asset management plan for details.

Monitoring and improvement program

The next steps resulting from this Asset Plan will be to review all of the improvement projects in each asset management plan and prioritise them against each other. It is expected that many of the projects will be able to be grouped and undertaken together which will lead to efficiencies in completing them.

1 PURPOSE

The purpose of this Asset Plan (AP) is to demonstrate responsible management of Loddon Shire Council's infrastructure assets, comply with the Victorian Local Government Act 2020 and model the funding required to maintain assets in their current condition.

The Victorian Local Government Act 2020 states that an Asset Plan must:

- Include information about maintenance, renewal, acquisition, expansion, upgrade, disposal and decommissioning in relation to each class of infrastructure asset under the control of the Council and any other matters prescribed by the regulations
- be developed, adopted and kept in force in accordance with the Council's deliberative engagement practices.

This Asset Plan is to be read with Council's Asset Management Policy, Asset Management Strategy, Community Vision, Council Plan and asset management plans.

2 BUDGET IMPLICATIONS

No new funding recommendations have been made as part of this plan. All of the funding required for asset renewals, upgrades and new assets has been recommended in each asset management plan. The total funding required for operations, maintenance, renewal, upgrade and new assets over the 10-year planning period for all asset classes is \$167.2M or \$16,718,087 on average per year. The total funding available for operations, maintenance, renewal, upgrade and new assets over the 10-year planning period for all asset classes is \$145.5M or \$14,553,213 on average per year.

3 RISK ANALYSIS

The risks for each asset class of Council's assets are detailed in the relevant asset management plan. For all assets, there are risks associated with providing the service and not being able to complete all identified activities and projects.

The main risks are:

- insufficient funding for maintenance, renewal, and upgrade of Council's assets and infrastructure
- failure of assets and infrastructure
- failure to meet the levels of services associated with assets and infrastructure.

Council will endeavour to manage these risks within available funding by:

- regular inspections to identify hazards before they occur
- collation of data relating to assets and infrastructure
- review renewal modelling and update the Financial Plan regularly.

4 INTRODUCTION

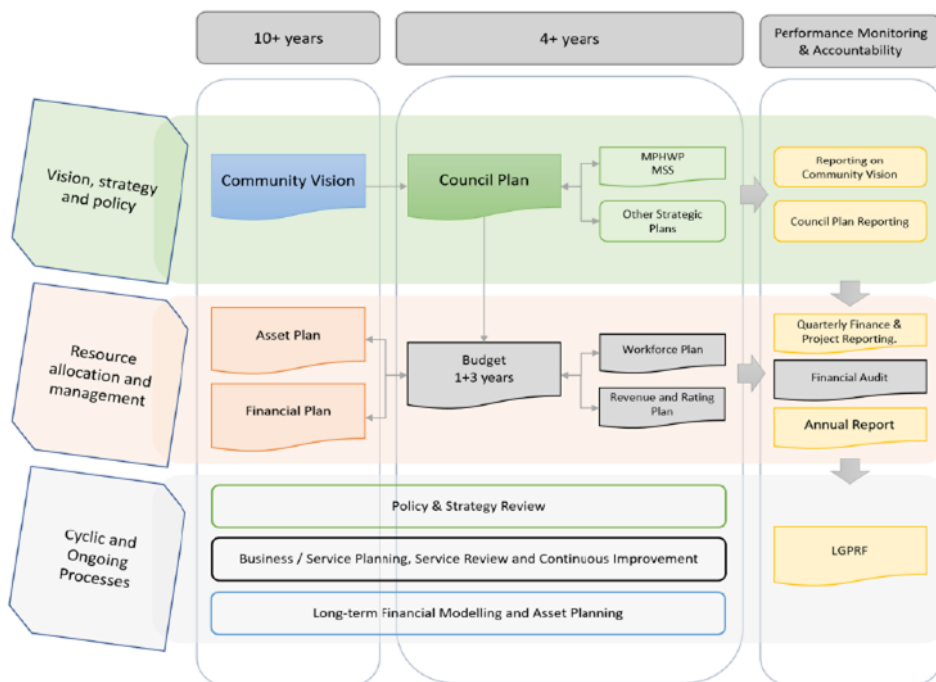
4.1 Related plans and document relationships

Loddon Shire Council manages a significant value of assets. This plan has been developed to ensure Council is in compliance with the Victorian Local Government Act 2020 which states that an Asset Plan be developed.

It provides a higher level overview of Council's assets and asset management practices and collates asset and financial data evaluated in each of Council's asset management plans to give an overall perspective of asset management at Loddon Shire.

Figure 1 shows the different documents that influence and inform the Asset Plan.

Figure 1 - Asset management document relationship



4.2 Assets covered by this plan

The infrastructure assets covered by this Asset Plan are shown in the following table. Each class of infrastructure has its own asset management plan which describes the asset management practices for these assets in detail. The type of assets that are included in each asset class are also listed in the following table.

Table 1 – Assets covered by this plan

Asset class	Assets included
Buildings	<ul style="list-style-type: none"> • Public toilets • Public halls • Administration buildings • Recreation buildings • Caravan parks • Senior citizens • Maternal health • Preschools • Community centres • Elderly Persons Units

Asset class	Assets included
Roads	<ul style="list-style-type: none"> • Roads – pavements, substructure, formation and earthworks • Roads – kerb, channel, minor culverts and other
Bridges and major culverts	<ul style="list-style-type: none"> • Bridges – deck and substructure
Footpaths	<ul style="list-style-type: none"> • Footpaths • Tracks and trails
Drainage	<ul style="list-style-type: none"> • Urban drainage
Recreational, leisure and community facilities	<ul style="list-style-type: none"> • Swimming pools • Sports grounds • Trotting tracks • Lakes (water holdings)
Parks, open spaces and streetscapes	<ul style="list-style-type: none"> • Park and street trees • Playgrounds • Outdoor exercise equipment • Picnic shelters • Street furniture • BBQs and shelters • Rotundas and band stands

4.3 Value of assets covered by the plan

Valuation of Council's assets is undertaken annually. The value of the assets covered by this Asset Plan is \$526.7M and is shown in the following table:

Table 2 – Valuation of Council’s assets

Asset class	Current replacement value	Written down value	Accumulated depreciation	Yearly depreciation
Buildings	\$89,163,754	\$47,987,159	\$41,176,595	\$1,504,207
Roads	\$375,393,062	\$254,995,697	\$120,397,365	\$6,577,668
Bridges and major culverts	\$38,599,332	\$19,623,777	\$18,975,555	\$391,248
Footpaths	\$7,562,619	\$5,516,275	\$2,046,344	\$160,331
Drainage	\$15,978,485	\$7,619,075	\$8,359,411	\$212,151
Recreational, leisure and community facilities	-	-	-	-
Parks, open spaces and streetscapes	-	-	-	-
Total	\$526,697,253	\$335,741,983	\$190,955,270	\$8,845,605

Asset values are unknown for recreational, leisure and community facilities, and parks, open spaces and streetscapes.

5 LEVELS OF SERVICE

Service levels can be defined in two interconnected ways, customer levels of service and technical levels of service. These are supplemented by organisational measures which are the Community Plan, Council Plan, and the Annual Budget. Service performance results are reported through Council’s Annual Reports.

At present, indications of current and target levels of service are obtained from various sources including:

- community satisfaction surveys
- residents' feedback to Council and staff
- works staff feedback to management
- feedback from other stakeholders
- service requests and related correspondence entered in Council's customer request system
- physical measurements of quality standards
- legislative standards (minimum requirements).

In future, it is expected that Council will undertake deliberative community engagement to validate these levels of service.

5.1 Levels of service definitions

Service levels are defined service levels in two terms, customer levels of service and technical levels of service. These are supplemented by organisational measures.

Customer levels of service measure how the customer receives the service and whether value to the customer is provided.

Customer levels of service measures used in Council’s asset management plans are:

Quality	How good is the service? <i>What is the condition or quality of the service?</i>
Function	Is it suitable for its intended purpose? <i>Is it the right service?</i>
Capacity / use	Is the service over or under used? <i>Does Council need more or less of these assets?</i>

Organisational measures are measures of fact related to the service delivery outcome (e.g. number of occasions when service is not available, condition % of very poor, poor, average, good, very good).

These organisational measures provide a balance in comparison to the customer perception that may be more subjective.

Technical levels of service are measures relating to the allocation of resources to service activities to best achieve the desired customer outcomes and demonstrate effective performance. They support the customer service levels using operational or technical measures of performance.

Technical service measures are linked to the activities and annual budgets covering:

Operations	The regular activities to provide services (e.g. temporary signage, inspections, etc).
Maintenance	The activities necessary to retain an asset as near as practicable to an appropriate service condition. Maintenance activities enable an asset to provide service for its planned life (e.g. Road patching, unsealed road grading, building and structure repairs).
Renewal	The activities that return the service capability of an asset up to that which it had originally (e.g. Road resurfacing and pavement reconstruction, pipeline replacement and building component replacement).
Asset improvements	The activities to provide a higher level of service (e.g. Widening a road, sealing an unsealed road, replacing a pipeline with a larger size) or a new service that did not exist previously (e.g. A new library).

Service and asset managers plan, implement and control technical service levels to influence the customer service levels.

Refer to Council's asset management plans for details of levels of service for each asset class.

6 FUTURE DEMANDS

The objective of asset management is to create, operate, maintain, rehabilitate, and replace assets at the required level of service for present and future customers in a cost effective and environmentally sustainable manner. Council's asset management plans must therefore forecast the needs and demands of the community in the future and outline strategies to develop the assets to meet these needs.

Refer to Council's asset management plans for details of future demands for each asset class.

7 LIFECYCLE MANAGEMENT PLAN

7.1 Asset condition

Asset condition is a measure of the health of an asset and is a key consideration in determining remaining useful life, as well as predicting how long it will be before an asset needs to be repaired, renewed or replaced. Asset condition is also an indicator of how well it can perform its function. Condition data is valuable for developing long term funding scenarios for strategic planning of Council's budget.

Council measures the condition of its assets using a standardised 0 to 10 grading system.

A summary of the condition rating scale used for the assets covered by this Asset Plan is detailed in the following table. Council's condition grading system follows good practice guidance as provided by various industry standards including the *International Infrastructure Management Manual*.

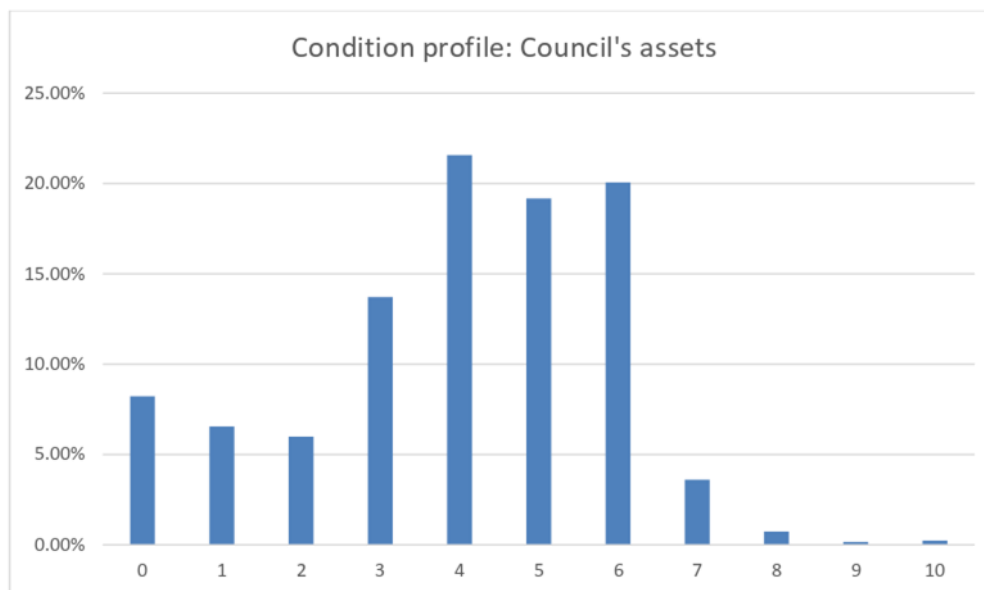
Condition data for Council's infrastructure assets is recorded in its asset register and is used for renewal modelling, capital works planning, and financial reporting.

Table 3 - Condition rating system

Score	Condition rating	Description
0	New	New asset or an asset recently rehabilitated back to new condition.
1	Near new	No visible signs of deterioration, often based upon the time since construction rather than observed condition decline.
2	Excellent	Very slight condition decline obvious, no longer in new condition.
3	Very good	Early stages of minor deterioration, no serviceability problems.
4	Good	Some obvious deterioration evident, slightly impaired serviceability.
5	Fair	Obvious deterioration, some serviceability loss.
6	Fair to poor	Quite obvious deterioration, serviceability would be affected, rising maintenance costs apparent.
7	Poor	Severe deterioration, serviceability limited, high maintenance costs.
8	Very poor	Serviceability heavily impacted, very high maintenance costs, needed to be rehabilitated.
9	Extremely poor	Severe serviceability problems, needing rehabilitation immediately, could also be a risk to remain in service.
10	Failed	No longer serviceable and should not remain in service. extreme risk.

The following figure provides an overview of the condition of all of Council's assets.

Figure 2 – Condition profile of Council's assets



For more specific details around the condition of each asset class refer to the relevant asset management plan.

The figure shows that overall Council's assets are in good condition with a low percentage of assets with a condition of 7 or higher. Most Council assets are between a condition of 3 and 6. This indicates that condition inspections will need to continue to be undertaken to monitor assets to plan for their replacement.

7.2 Routine operations and maintenance plan

Effective maintenance strategies are essential to ensure that an asset performs at the desired service level on a day-to-day basis.

Operations	Regular activities to provide public health, safety, and amenity (e.g. street sweeping, grass mowing, street lighting, cleaning pipes, etc).
Maintenance	Regular ongoing day-to-day work necessary to ensure asset achieves its defined useful life (e.g. pothole patching, replacement of a window, footpath grinding, etc).

7.2.1 Maintenance strategy

The following general maintenance and operations strategies are applied to Council's assets:

Table 4 - Maintenance strategy summary

Operations	Use and manage the assets in a manner that minimises the long term overall total cost. Undertake scheduled inspections as justified by the consequences of failure on levels of service, costs, public health, or safety.
Reactive maintenance	A suitable level of preparedness for prompt and effective response to service requests or asset failures is maintained.
Planned or preventative maintenance	Undertake planned asset maintenance activities to minimise the risk of critical asset failure and to maintain assets in a manner that minimises ongoing lifecycle costs.

For further details around operations and maintenance of each asset class refer to the relevant asset management plan.

7.2.2 Future operations and maintenance demand

Future operations and maintenance expenditure demand was forecast in each of the asset management plans and is summarised in the following table. Operation and maintenance expenditure demand for bridges and major culverts and drainage are captured under the roads expenditure demand. There are currently no available expenditure demands for recreational, leisure and community facilities.

Table 5 – Future operations and maintenance demand

Year	Buildings	Roads	Bridges and major culverts*	Footpaths	Drainage*	Recreational, leisure and community facilities*	Parks, open spaces and streetscapes	Total
2021/22	\$774,869	\$6,295,694	-	\$57,823	-	-	\$1,022,802	\$8,151,188
2022/23	\$790,742	\$6,385,040	-	\$58,980	-	-	\$1,143,298	\$8,378,061
2023/24	\$807,154	\$6,477,869	-	\$60,159	-	-	\$1,243,298	\$8,588,480
2024/25	\$824,122	\$6,579,619	-	\$61,362	-	-	\$1,243,298	\$8,708,401
2025/26	\$841,667	\$6,669,388	-	\$62,590	-	-	\$1,243,298	\$8,816,943
2026/27	\$859,825	\$6,768,598	-	\$63,841	-	-	\$1,337,003	\$9,029,267
2027/28	\$878,611	\$6,877,595	-	\$65,118	-	-	\$1,337,003	\$9,158,327
2028/29	\$898,057	\$6,989,222	-	\$66,421	-	-	\$1,337,003	\$9,290,703
2029/30	\$918,185	\$7,103,516	-	\$67,749	-	-	\$1,337,003	\$9,426,453
2030/31	\$939,032	\$7,220,631	-	\$69,104	-	-	\$1,442,890	\$9,671,657
10 year total	\$8,532,264	\$67,367,171	-	\$633,147	-	-	\$12,686,896	\$89,219,479
Average annual allocations	\$853,226	\$6,736,717	-	\$63,315	-	-	\$1,268,690	\$8,921,948

*N.B. Bridges and major culverts and drainage operations and maintenance demand are captured under the Roads asset class. Operations and maintenance demand is unavailable for recreational, leisure and community facilities

7.2.3 Future operations and maintenance allocations

Operations and maintenance allocated expenditure for each of the asset classes was recommended in each of the asset management plans and is summarised in the following table. Operation and maintenance allocations for bridges and major culverts and drainage are captured under the roads allocation. There are currently no available allocations for recreational, leisure and community facilities.

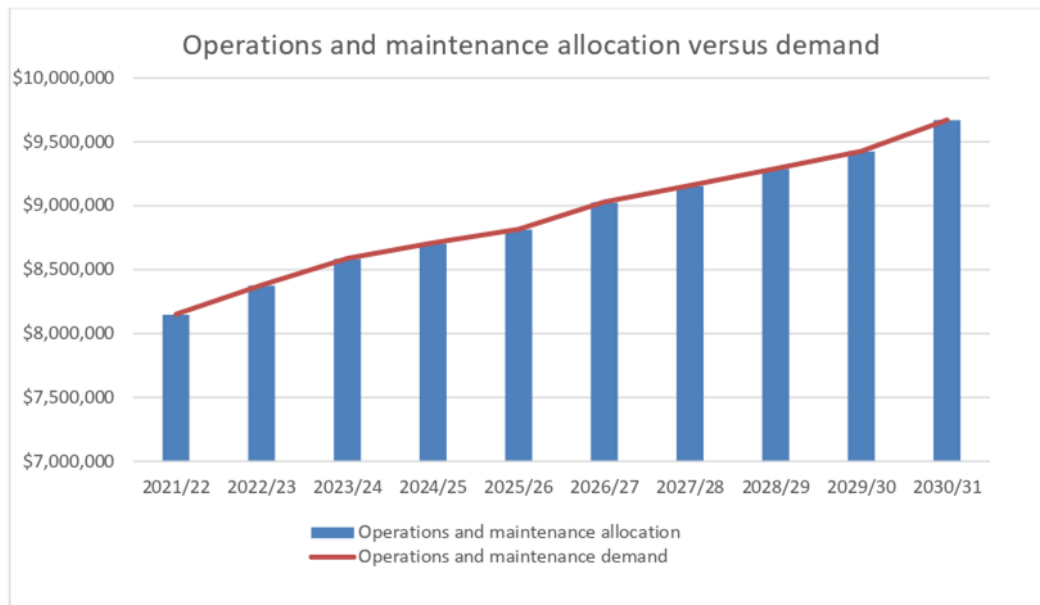
Table 6 – Future operations and maintenance allocations

Year	Buildings	Roads	Bridges and major culverts*	Footpaths	Drainage*	Recreational, leisure and community facilities*	Parks, open spaces and streetscapes	Total
2021/22	\$774,869	\$6,295,694	-	\$53,310	-	-	\$1,022,802	\$8,146,675
2022/23	\$790,742	\$6,385,040	-	\$54,711	-	-	\$1,143,298	\$8,373,792
2023/24	\$807,154	\$6,477,869	-	\$56,163	-	-	\$1,243,298	\$8,584,484
2024/25	\$824,122	\$6,579,619	-	\$57,650	-	-	\$1,243,298	\$8,704,689
2025/26	\$841,667	\$6,669,388	-	\$59,154	-	-	\$1,243,298	\$8,813,507
2026/27	\$859,825	\$6,768,598	-	\$60,727	-	-	\$1,337,003	\$9,026,153
2027/28	\$878,611	\$6,877,595	-	\$62,334	-	-	\$1,337,003	\$9,155,543
2028/29	\$898,057	\$6,989,222	-	\$63,994	-	-	\$1,337,003	\$9,288,276
2029/30	\$918,185	\$7,103,516	-	\$65,688	-	-	\$1,337,003	\$9,424,392
2030/31	\$939,032	\$7,220,631	-	\$67,416	-	-	\$1,442,890	\$9,669,969
10 Year Total	\$8,532,264	\$67,367,171	-	\$601,147	-	-	\$12,686,896	\$89,187,479
Average annual allocations	\$853,226	\$6,736,717	-	\$60,115	-	-	\$1,268,690	\$8,918,748

*N.B. Bridges and major culverts and drainage operations and maintenance allocations are captured under the Roads asset class. Operations and maintenance allocation is unavailable for recreational, leisure and community facilities

The following chart shows the allocated expenditure versus the expenditure demand for operations and maintenance of Council's assets.

Figure 3 – Operations and maintenance allocations vs demand



The current allocation for operations and maintenance in the Financial Plan is \$89.19M over the next ten (10) years which is less than the forecast expenditure demand amount of \$89.22M. This is an under allocation of \$32,000 and will have a minimal effect on operations and maintenance service levels.

7.3 Renewal / replacement plan

Renewal expenditure is major work which does not increase the asset’s design capacity but restores, rehabilitates, replaces or renews an existing asset to its original service potential.

Increasing the design capacity of an asset is an upgrade/expansion or new work expenditure resulting in additional future operations and maintenance costs.

Assets requiring renewal are identified through inspections, condition assessments, and service level assessments to identify specific assets requiring renewal.

7.3.1 Renewal strategy

Renewal strategies are based on assessing a range of factors to ensure the appropriate level of investment is targeted at the optimum time to ensure assets remain fit for purpose and that renewal plans are efficient and effective. The factors considered include the following:

- criticality
- maintenance and/or failure history (i.e. when do ongoing maintenance works become uneconomic)
- age
- expected life
- remaining useful life
- condition (where known)

- condition prediction
- geographical grouping
- timing in relation to linked asset renewal plans.

As a general principle the number and cost of repairs will determine the optimum timing to invest in the renewal of assets. Every time an asset is repaired it provides information about its performance, rate of deterioration, and a prediction of the optimum time to renew.

As the rate of repairs increase a prediction can be made about the optimum time to renew an asset to keep the cost of ownership at the optimum level.

7.3.2 Future renewal demand

As part of developing the asset management plans for each class of asset, renewal demand expenditure projections were undertaken. These are all summarised in the following table. Due to a lack of data, projections were not undertaken for recreational, leisure and community facilities, and parks and gardens.

For details of each asset class renewal demand refer to the relevant asset management plan.

Overall the renewal demand over the next 10 years is assessed to be \$72.4M for Council's assets.

Table 7 – Future renewal demand

Year	Buildings	Roads	Bridges and major culverts	Footpaths	Drainage	Recreational, leisure and community facilities*	Parks, open spaces and streetscapes*	Total
2021/22	\$166,822	\$4,875,528	\$166,822	\$173,251	\$2,162,505	-	-	\$5,825,862
2022/23	\$267,462	\$5,246,125	\$267,462	\$163,999	\$1,918,336	-	-	\$5,742,291
2023/24	\$383,621	\$5,517,931	\$383,621	\$144,392	\$1,382,066	-	-	\$5,444,391
2024/25	\$479,821	\$5,515,449	\$479,821	\$129,130	\$853,309	-	-	\$5,130,467
2025/26	\$558,784	\$5,429,954	\$558,784	\$127,037	\$575,082	-	-	\$5,042,646
2026/27	\$622,884	\$5,264,775	\$622,884	\$125,779	\$302,225	-	-	\$4,923,689
2027/28	\$674,186	\$5,158,640	\$674,186	\$132,413	\$278,053	-	-	\$5,027,343
2028/29	\$714,492	\$5,061,596	\$714,492	\$138,098	\$257,675	-	-	\$5,103,967
2029/30	\$745,365	\$4,993,798	\$745,365	\$143,337	\$240,482	-	-	\$5,157,431
2030/31	\$768,168	\$4,966,826	\$768,168	\$148,120	\$225,967	-	-	\$5,190,839
10 Year Total	\$5,381,605	\$52,030,622	\$5,381,605	\$1,425,556	\$8,195,700	-	-	\$72,415,088
Average annual renewal requirement	\$538,161	\$5,203,062	\$538,161	\$142,556	\$819,570	-	-	\$7,241,509

*N.B. Renewal demand is unknown for recreational, leisure and community facilities and parks, open spaces and streetscapes

7.3.3 Future renewal allocations

Renewal expenditure allocations for each of the asset classes was recommended in each of the asset management plans and is summarised in the following table. Renewal allocations for recreational, leisure and community facilities and parks and gardens is currently unavailable.

For details of each asset class recommended renewal expenditure allocation refer to the relevant asset management plan.

Overall the recommended renewal expenditure allocation over the next 10 years is \$50.8M for Council's assets.

Table 8 – Renewal allocations

Year	Buildings	Roads	Bridges and major culverts	Footpaths	Drainage	Recreational, leisure and community facilities	Parks, open spaces and streetscapes	Total
2021/22	\$492,376	\$6,720,066	\$210,000	\$108,324	\$281,500	-	-	\$7,812,266
2022/23	\$400,000	\$3,059,750	\$149,488	\$126,183	\$350,000	-	-	\$4,085,421
2023/24	\$400,000	\$3,115,386	\$152,328	\$132,061	\$350,000	-	-	\$4,149,775
2024/25	\$400,000	\$3,268,731	\$155,223	\$122,610	\$350,000	-	-	\$4,296,564
2025/26	\$400,000	\$3,634,701	\$158,784	\$133,024	\$350,000	-	-	\$4,675,897
2026/27	\$400,000	\$3,918,132	\$161,177	\$142,836	\$350,000	-	-	\$4,972,145
2027/28	\$400,000	\$4,004,257	\$164,239	\$145,113	\$350,000	-	-	\$5,063,609
2028/29	\$400,000	\$4,092,083	\$167,380	\$144,743	\$350,000	-	-	\$5,154,206
2029/30	\$400,000	\$4,181,629	\$170,540	\$144,913	\$350,000	-	-	\$5,247,082
2030/31	\$400,000	\$4,272,968	\$173,780	\$144,637	\$350,000	-	-	\$5,341,385
10 year total	\$4,092,376	\$40,267,703	\$1,662,327	\$1,344,444	\$3,431,500	-	-	\$50,798,350
Average annual renewal requirement	\$538,161	\$4,026,770	\$166,233	\$134,444	\$343,150	-	-	\$5,079,835

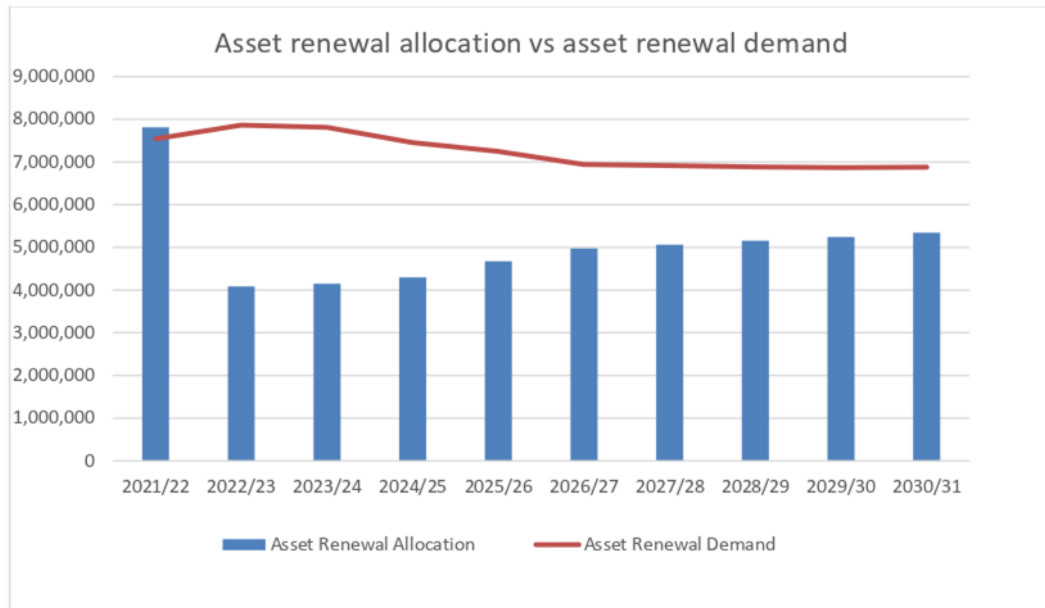
*N.B. Renewal allocations are unknown for recreational, leisure and community facilities and parks, open spaces and streetscapes

7.3.4 Renewal gap

The current allocation for renewal in the Financial Plan is \$50.8M over the next ten (10) years which is less than the forecast required demand of \$72.4M. This is an under allocation of \$21.6M and equates to Council allocating 70% of the forecast expenditure required for renewal over the next 10 years. This may have a moderate effect on renewal and subsequently asset condition.

The following chart shows the allocated expenditure versus demand for renewal of Council's assets for each of the next 10 years.

Figure 4 – Asset renewal allocation versus asset renewal demand



The renewal gap has been evaluated for each asset class and is shown in the following table.

Table 9 – Renewal gap by asset class

Renewal Gap	Buildings	Roads	Bridges and Major Culverts	Footpaths	Drainage	Recreational, leisure and community facilities	Parks, open spaces and streetscapes	Total
Renewal Demand 10 Year Total	\$5,381,605	\$52,030,622	\$5,381,605	\$1,425,556	\$8,195,700	-	-	\$72,415,088
Average Annual Renewal Requirement	\$538,161	\$5,203,062	\$538,161	\$142,556	\$819,570	-	-	\$7,241,509
Renewal Allocation 10 Year Total	\$4,092,376	\$40,267,703	\$1,662,327	\$1,344,444	\$3,431,500	-	-	\$50,798,350
Average Annual New/Upgrade	\$409,238	\$4,026,770	\$166,233	\$134,444	\$343,150	-	-	\$5,079,835
Renewal Gap 10 Year Total	-\$1,289,229	-\$11,762,919	-\$3,719,278	-\$81,112	-\$4,764,200	-	-	-\$21,616,738
Average Annual Renewal Gap	-\$128,923	-\$1,176,292	-\$371,928	-\$8,111	-\$476,420	-	-	-\$2,161,674
Asset Renewal Ratio 10 Year (Renewal Allocation / Renewal Demand)	76%	77%	31%	94%	42%	-	-	70%

The asset renewal ratios show that over the next 10 years, that the renewal funding versus the projected required renewal expenditure Council has allocated is:

- adequately funding the renewal for footpath asset
- moderately underfunding the renewal of buildings and roads assets
- acutely underfunding the renewal of bridges and major culverts, and drainage assets.

The underfunding may have an effect on the service levels and condition of some asset classes. This can be managed by monitoring asset condition through regular condition inspections and applying for grant funding to reduce the renewal gaps.

7.4 Creation / acquisition / upgrade plan

New works are those works that create a new asset that did not previously exist or works that upgrade or improve an asset beyond its existing capacity or performance in response to changes in supply needs or customer expectations.

Within the context of Council assets, new asset, or upgrade creation includes:

- those works that create a new asset that did not exist in any shape or form, i.e. new roads typically resulting from land development
- works which improve an existing asset beyond its existing capacity or performance, i.e. footpath widening.

There are occasions when Council are required to upgrade an asset because of changing demand or use requirements. In such instances, the project is scrutinised closely by officers and is considered as part of the annual budget planning process.

In accordance with Council's budget development framework, when Council considers its discretionary capital expenditures for new or upgraded assets it is essential to establish the consequential recurring operational and maintenance costs that will occur once the new or upgraded asset becomes operational.

This consequential additional cost is 'non-discretionary' as it will be incurred if the new asset is provided.

As new projects are brought forward for consideration with the annual budget, they will also have an assessment of these ongoing operational (recurrent) costs presented to Council as part of the overall project cost projections.

7.4.1 New / upgrade allocation

The new / upgrade expenditure allocation was recommended in each of the asset management plans. For details of the new/upgrade expenditure allocation recommendations refer to the relevant asset management plan.

Overall \$5.5M of expenditure was recommended for new / upgrade of assets over the next 10 years.

New / upgrade expenditure demands were not evaluated as demand does not apply to new assets. Demand is an evaluation of the amount of expenditure required to maintain assets in an adequate condition so can't be evaluated for new assets.

Table 10 – New / upgrade allocations

Year	Buildings	Roads	Bridges and major culverts	Footpaths	Drainage	Recreational, leisure and community facilities	Parks, open spaces and streetscapes	Total
2021/22	\$66,000	\$856,491	\$0	\$0	\$181,500	-	-	\$1,103,991
2022/23	\$0	\$198,924	\$0	\$300,000	\$0	-	-	\$498,924
2023/24	\$0	\$283,391	\$0	\$300,000	\$0	-	-	\$583,391
2024/25	\$0	\$180,000	\$0	\$300,000	\$0	-	-	\$480,000
2025/26	\$0	\$180,000	\$0	\$300,000	\$0	-	-	\$480,000
2026/27	\$0	\$180,000	\$0	\$300,000	\$0	-	-	\$480,000
2027/28	\$0	\$180,000	\$0	\$300,000	\$0	-	-	\$480,000
2028/29	\$0	\$180,000	\$0	\$300,000	\$0	-	-	\$480,000
2029/30	\$0	\$180,000	\$0	\$300,000	\$0	-	-	\$480,000
2030/31	\$0	\$180,000	\$0	\$300,000	\$0	-	-	\$480,000
10 year total	\$66,000	\$2,598,806	\$0	\$2,700,000	\$181,500	-	-	\$5,546,306
Average annual new / upgrade	\$6,600	\$259,881	\$0	\$270,000	\$18,150	-	-	\$554,631

7.5 Disposal plan

Disposal includes any activity associated with disposal of a decommissioned asset including sale, demolition, or relocation.

Council currently has no immediate or current strategic direction to retire or dispose of any infrastructure assets, however does respond to requests for acquisition from other parties as required or selling of some infrastructure assets on a case by case assessment.

7.6 Summary of asset expenditure requirements

The financial projections from this Asset Plan are shown for projected capital expenditure (renewal and upgrade / expansion / new assets) and operations are maintenance along with the expenditure allocations for each category are shown in the following graph. Note that all costs are shown in real values.

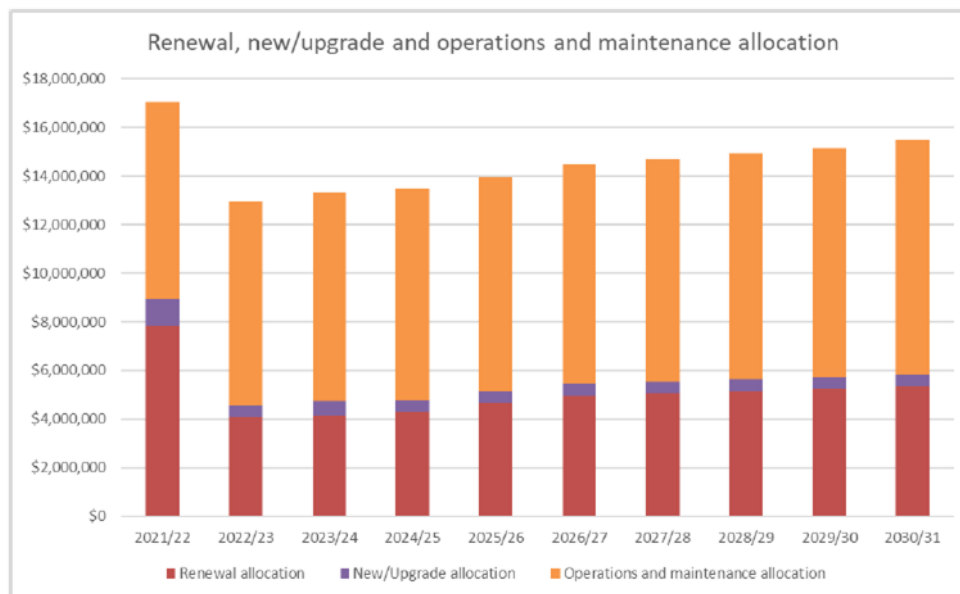
Table 11 – Summary of renewal, new / upgrade, operations and maintenance allocation, demand and funding shortfall / surplus for Council's assets

Year	Renewal demand	Renewal allocation	Renewal funding shortfall / surplus	New / upgrade allocation	Operations and maintenance demand	Operations and maintenance allocation	Operations and maintenance funding shortfall / surplus	Total funding / allocation	Cumulative funding shortfall / surplus
2021/22	\$7,544,928	\$7,812,266	\$267,388	\$1,103,991	\$8,151,188	\$8,146,675	-\$4,513	\$17,062,932	\$262,825
2022/23	\$7,863,384	\$4,085,421	-\$3,777,963	\$498,924	\$8,378,061	\$8,373,792	-\$4,269	\$12,958,137	-\$3,519,407
2023/24	\$7,811,631	\$4,149,775	-\$3,661,856	\$583,391	\$8,588,480	\$8,584,484	-\$3,996	\$13,317,650	-\$7,185,259
2024/25	\$7,457,530	\$4,296,564	-\$3,160,966	\$480,000	\$8,708,401	\$8,704,689	-\$3,712	\$13,481,253	-\$10,349,937
2025/26	\$7,249,641	\$4,675,897	-\$2,573,744	\$480,000	\$8,816,943	\$8,813,507	-\$3,436	\$13,969,404	-\$12,927,117
2026/27	\$6,938,547	\$4,972,145	-\$1,966,402	\$480,000	\$9,029,267	\$9,026,153	-\$3,114	\$14,478,298	-\$14,896,633
2027/28	\$6,917,478	\$5,063,609	-\$1,853,869	\$480,000	\$9,158,327	\$9,155,543	-\$2,784	\$14,699,152	-\$16,753,286
2028/29	\$6,886,353	\$5,154,206	-\$1,732,147	\$480,000	\$9,290,703	\$9,288,276	-\$2,427	\$14,922,482	-\$18,487,860
2029/30	\$6,868,347	\$5,247,082	-\$1,621,265	\$480,000	\$9,426,453	\$9,424,392	-\$2,061	\$15,151,474	-\$20,111,186
2030/31	\$6,877,249	\$5,341,385	-\$1,535,864	\$480,000	\$9,671,657	\$9,669,969	-\$1,688	\$15,491,354	-\$21,648,738
10 year total	\$72,415,088	\$50,798,350	-\$21,616,738	\$5,546,306	\$89,219,479	\$89,187,479	-\$32,000	\$145,532,135	-\$21,648,738
Annual average	\$7,241,509	\$5,079,835	-\$2,161,674	\$554,631	\$8,921,948	\$8,918,748	-\$3,200	\$14,553,213	

The table shows that overall there is a moderate shortfall for funding of renewal, new / upgrade, operations and maintenance of Council assets with the funding shortfall evaluated as being \$21.6M over the next 10 years. This may have a moderate effect on the condition of Council's assets and may result in a some reduction in levels of service.

The overall expenditure allocation for renewal, new/upgrade and operations and maintenance of Council's assets is shown in the following figure.

Figure 5 - Overall renewal, new / upgrade and operations and maintenance allocations for Council's assets



8 RISK MANAGEMENT PLAN

The purpose of this section is to describe the basis of Council's strategic risk and investment policies and the way it will manage risk associated with Council's assets.

8.1 Risk management process

Council's risk management framework and processes are in accordance with AS/NZS ISO 31000:2009 – Risk Management – Principles and Guidelines and HB 436:2013 – Risk Management Guidelines.

The framework is designed to provide the architecture for a common platform for all risk management activities undertaken by Council and is used to identify specific risks associated with Council's delivery of services and management of assets.

The objective of the risk management process with regards to Council's assets is to ensure that:

- all significant operational and organisational risks are understood and identified
- the highest risks that need to be addressed in the short to medium term are identified
- strategies and treatments to address risks are identified and applied.

An assessment of risks associated with service delivery from infrastructure assets has identified the most critical risks to Council. The risk assessment process identifies and assesses risks, develops a risk rating and develops a risk treatment plan for non-acceptable risks.

8.1.1 Risk assessment

Network or system risks assessed as 'Very High' - requiring immediate corrective action and 'High' – requiring prioritised corrective action identified by Council's asset risk assessment process for each asset class. The risk assessment for each asset class have been undertaken in the relevant asset management plan. Refer to each asset management plan for details.

9 FINANCIAL SUMMARY

9.1 Asset valuations

The value of the assets covered by this Asset Plan as recorded in Council's asset register as at 30 June 2021 are shown in the following table:

Table 12 – Asset valuations by asset class

Asset class	Current replacement value	Written down value	Accumulated depreciation	Yearly depreciation
Buildings	\$89,163,754	\$47,987,159	\$41,176,595	\$1,504,207
Roads	\$375,393,062	\$254,995,697	\$120,397,365	\$6,577,668
Bridges and major culverts	\$38,599,332	\$19,623,777	\$18,975,555	\$391,248
Footpaths	\$7,562,619	\$5,516,275	\$2,046,344	\$160,331
Drainage	\$15,978,485	\$7,619,075	\$8,359,411	\$212,151
Recreational, leisure and community facilities	-	-	-	-
Parks, open spaces and streetscapes	-	-	-	-
Total	\$526,697,253	\$335,741,983	\$190,955,270	\$8,845,605

Asset values are unknown for recreational, leisure and community facilities, and parks, open spaces and streetscapes.

Assets are valued at fair value based on depreciated replacement cost according to Greenfield rates.

9.2 Asset and financial sustainability

Asset and financial sustainability was calculated by assessing the asset sustainability ratio, asset renewal ratio, asset consumption ratio, and by evaluating the short, medium and long term life cycle costs for Council's assets versus planned expenditure. The ratios are detailed in the following table.

Table 13 – Asset and financial sustainability indicators

Asset financial ratios (2021/22)	
Asset sustainability ratio (renewal allocation / depreciation)	88.32%
Asset renewal ratio (renewal allocation / projected renewal demand)	103.54%
Projected renewal as % of asset consumption (projected renewal demand / depreciation)	85.30%
Asset consumption ratio (written down value / current replacement value)	63.74%
Assets being added (new/upgrade) as % of asset stock	0.21%
Short term life cycle costs (1 year)	
1 year operational, maintenance, new / upgrade and renewal projected expenditure demand	\$16,800,107
1 year operational, maintenance, new / upgrade and renewal planned expenditure allocation	\$17,062,932
1 year funding shortfall (1 year allocation - demand)	+\$262,825
1 year sustainability indicator (1 year allocation / demand)	101.56%
Medium term life cycle costs (5 years)	
5 year operational, maintenance, new / upgrade and renewal projected expenditure demand	\$83,716,492
5 year operational, maintenance, new / upgrade and renewal planned expenditure allocation	\$70,789,375
5 year funding shortfall (5 year allocation - demand)	-\$12,927,117
5 year sustainability indicator (5 year allocation / demand)	84.56%
Long term life cycle costs (10 years)	
10 year operational, maintenance, new / upgrade and renewal projected expenditure demand	\$167,180,872
10 year operational, maintenance, new / upgrade and renewal planned expenditure allocation	\$145,532,135
10 year funding shortfall (10 year allocation - demand)	-\$21,648,738
10 year sustainability indicator (10 year allocation / demand)	87.05%

The asset financial ratios show that in 2021/22:

- Council is underspending on renewal versus depreciation
- Council is slightly overspending on renewal versus projected renewal demand
- a discrepancy between projected renewal demand and depreciation as represented by projected renewal being 85.30% of depreciation.

The short, medium and long term life cycle cost data shows Council is moderately funding assets over the next 10 years. For the 2021/22 year, the planned over the required expenditure has a ratio of 101.56% which indicates Council is spending in excess of the required expenditure to maintain Council's assets. This is results of COVID-19 stimulus funding being directed to the renewal and upgrade of assets.

The 5 and 10 year life cycle cost sustainability indicators both between 80-90% which indicates Council is moderately underfunding assets in the medium to long term. This may have a moderate impact on the condition of Council's assets and levels of service and can be addressed by applying for grant funding and/or identifying operational efficiencies.

9.3 Summary of planned expenditure

The current funding allocated to assets as recommended in the asset management plans is summarised in the following table:

Table 14 – Summary of planned expenditure

Year	Planned renewal expenditure	Planned new / upgrade expenditure	Planned operations and maintenance expenditure	Total expenditure
2021/22	\$7,812,266	\$1,103,991	\$8,146,675	\$17,062,932
2022/23	\$4,085,421	\$498,924	\$8,373,792	\$12,958,137
2023/24	\$4,149,775	\$583,391	\$8,584,484	\$13,317,650
2024/25	\$4,296,564	\$480,000	\$8,704,689	\$13,481,253
2025/26	\$4,675,897	\$480,000	\$8,813,507	\$13,969,404
2026/27	\$4,972,145	\$480,000	\$9,026,153	\$14,478,298
2027/28	\$5,063,609	\$480,000	\$9,155,543	\$14,699,152
2028/29	\$5,154,206	\$480,000	\$9,288,276	\$14,922,482
2029/30	\$5,257,082	\$480,000	\$9,424,392	\$15,151,474
2030/31	\$5,341,385	\$480,000	\$9,669,969	\$15,491,354
10 year total	\$50,798,350	\$5,546,306	\$89,187,479	\$145,532,135
Annual average	\$5,079,835	\$554,631	\$8,918,748	\$14,553,213

Over the next 10 years Council will spend \$50.8M on asset renewals, \$5.55M on asset upgrades and new assets, and \$89.2M on operations and maintenance costs for assets, for a total expenditure of \$145.5M.

10 PLANNED IMPROVEMENT AND MONITORING

The improvement plan associated with this Asset Plan is as follows.

Table 15 - Improvement plan

Task	Responsible Person	Resource Type	Timeline
Review all of the projects in the improvement plans of each asset management plan and prioritise against each other in an overall list.	Manager Assets & Infrastructure	Internal	As resources permit

10.6 ABORIGINAL COMMUNITY PARTNERSHIP PLAN 2019-21 EXTENSION

File Number:	FOL/21/4721
Author:	Kate Pallister, Wellbeing Officer
Authoriser:	Wendy Gladman, Director Community Wellbeing
Attachments:	<ol style="list-style-type: none"> 1. Action progress, review and recommendations - Aboriginal Community Partnership Plan 2019-21 2. Draft 2022 Action plan - Aboriginal Community Partnership Plan 2019-21

RECOMMENDATION

That Council endorse the extension of the Aboriginal Community Partnership Plan 2019-21 for a period of 12 months, and approve the proposed 2022 Action Plan.

CONFLICT OF INTEREST

There is no conflict of interest for any Council staff member involved in the preparation of this paper, or involved in the subject matter of the paper.

PREVIOUS COUNCIL DISCUSSION

Council was presented with an update on the Aboriginal Community Partnership Plan 2019-21 at the Council Forum held 12 April 2022. A report reviewing the Plan and outlining the progress of the Plan's actions was provided, alongside a draft Action Plan for 2022.

BACKGROUND

The 2019-21 Aboriginal Community Partnership Plan has seen Council make some notable progress in promoting reconciliation, particularly in the areas of procurement and training staff in cultural awareness.

While it has now reached the end of its two-year term, Council did not have capacity to develop a new Aboriginal Community Partnership Plan prior to the end of this term due to a number of factors, including disruptions and service redirections resulting from lockdowns, and the absence of an Officer working solely in the reconciliation space.

ISSUES/DISCUSSION

The 2019-21 Aboriginal Community Partnership Plan identified three key areas/outcomes in promoting reconciliation: respect, relationships, and opportunities. An Action Plan was developed to outline activities that will help Council staff achieve each outcome and ensure the plan is implemented efficiently and effectively over its term.

In the second half of 2021, progress against the Action Plan were reported and feasibility for delivery in 2022 determined. The following proposed Action Plan includes priority actions from the previous Action Plan that have not yet been completed. Outlined are 14 items that Council will endeavour to deliver to March 2023. The complete Action Plan is attached, indicating responsible staff and partners in achieving these actions.

Priority area	Outcome	Actions
Respect	Respect for Aboriginal and Torres Strait Islander people, their culture,	Investigate available, relevant guidelines and other resources in understanding Aboriginal protocols, to share with the community.

	<p>history, and experience, is fundamental to gaining a deeper cross-cultural understanding and developing equal and healthy relationships.</p>	<p>Allocate \$1000 through Council's Event Sponsorship program for community groups or event organisers to apply for up to \$500 to engage a Dja Dja Wurrung or Barapa Barapa representative to perform a Welcome to Country at public events. Promote opportunity via social media.</p>
		<p>Implement the new Welcome to and Acknowledgment of Country Policy, to include reference to Traditional Owners by name.</p>
		<p>In line with the Naming Rules for Place Names in Victoria consider traditional Dja Dja Wurrung and Barapa Barapa names for new local roads, bridges and public spaces in relevant council areas in consultation with the Corporation.</p>
		<p>Include the traditional Dja Dja Wurrung and Barapa Barapa names of towns and places with non-Aboriginal names, or Aboriginal meaning of place names with Aboriginal names on new township entry signage when renewed from time to time (subject to approval by VicRoads).</p>
Relationships	<p>Meaningful relationships enable the Shire and its community to understand the experience, interests and aspirations of the Aboriginal and Torres Strait Islander people and work together for the wellbeing of our community.</p>	<p>Facilitate relationships between Aboriginal and Torres Strait Islander residents, groups and organisations for Council and the community.</p>
		<p>Investigate current community reconciliation groups led by residents within the region and/or state, with a view to assess feasibility of establishing a group specific to the Loddon Shire.</p>
		<p>Participate in and celebrate both National Reconciliation Week and NAIDOC Week.</p>
		<p>Raise awareness of this Loddon Aboriginal Partnership Plan within and externally to Council.</p>
		<p>Continue to provide training for Council staff, in order to raise awareness and understanding for reconciliation and education of the issues faced by Aboriginal and Torres Strait Islander peoples.</p>
		<p>Investigate current community reconciliation groups led by residents within the region and/or state, with a view to assess feasibility of establishing a group specific to the Loddon Shire.</p>
Opportunities	<p>Providing opportunities that foster wellbeing through social inclusion, employment, civic participation, and cultural expression.</p>	<p>Work with consultant and other partner councils to meet objectives of the Aboriginal Business Capability Building Initiative, to increase the level of procurement of goods, services and works from Aboriginal businesses.</p>
		<p>Implement the new Child Safe Standards 2022, standard number 1: <i>Organisations establish a culturally</i></p>

		<i>safe environment in which the diverse and unique identities and experiences of Aboriginal children and young people are respected and valued.</i>
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COST/BENEFITS

In acknowledging the sensitivity and complexities surrounding reconciliation and the historical treatment of Aboriginal and Torres Strait Islander people by government agencies, Council has committed to the Loddon Aboriginal Community Partnership Plan. Delivering the actions contained in the Plan will assist in bringing about positive change in the lives of our Aboriginal and Torres Strait Islander residents.

A Wellbeing Officer position (0.6EFT) forms part of the Community Wellbeing directorate and Council's Aboriginal and Torres Strait Islander community partnership is within the remit of this position.

The 14 items outlined within the proposed 2022 Action Plan can be achieved using existing resources and will not require additional funding.

RISK ANALYSIS

Page 1 of the Aboriginal Community Partnership Plan 2019-21, contains a detailed risk analysis of not implementing the plan.

CONSULTATION AND ENGAGEMENT

Progress of the 2019-21 Aboriginal Community Partnership Plan was reported in consultation with staff at departmental level.

**LODDON SHIRE COUNCIL
ABORIGINAL COMMUNITY PARTNERSHIP PLAN 2019-2021
ACTION PROGRESS, REVIEW AND RECOMMENDATIONS**



Purpose

The Loddon Aboriginal Community Partnership Plan 2019-21 has three guiding themes/outcomes that Council, in partnership with all its citizens, State and Federal governments and other organisations, will work towards to promote reconciliation. Council has identified 22 actions that state how it will work to achieve each outcome.

As the Aboriginal Community Partnership Plan has reached the end of its term, the following report will review each of the actions, and provide informed recommendations for Council going forward.

This report should be read in conjunction with the Aboriginal Community Partnership Plan 2019-21.

Respect

Respect for Aboriginal and Torres Strait Islander people, their culture, history, and experience, is fundamental to gaining a deeper cross-cultural understanding and developing equal and healthy relationships.

Action	Responsible	Partners	Progress/outcome	Status/recommendation
1. Council to develop and adopt a statement of commitment with our partner organisations and Aboriginal and Torres Strait Islander people of the Shire.	Director Community Wellbeing	NDCH IDHS BDHS	Little progress made due to a number of factors, including absence of an Officer working solely in the reconciliation space.	Roll over to next plan.
2. Conduct an audit on Aboriginal cultural inclusive practices.	Director Community Wellbeing	BDAC	Little progress made.	Roll over to next plan.
3. The Aboriginal flag be flown at the Wedderburn and Serpentine Offices for the duration of National Reconciliation Week and NAIDOC Week.	Manager Information and Business Transformation	Customer Service team	As per Manager Information and Business Transformation, flags have been flown on these dates and will be going forward.	Complete
4. Seek funding to undertake a project with traditional custodians and people with Indigenous history to document local histories and the importance of country to Aboriginal people.	Director Community Wellbeing	Marketing and Tourism Officer Dja Dja Wurrung Barapa Barapa Local people with Aboriginal and/or Torres Strait Islander histories knowledge	As per Marketing and Tourism Officer, no progress has been made on this action. Service disruptions and redirections have also impacted on progress.	Roll over to next plan.

5. Develop guidelines and understanding of Aboriginal protocols to share with the community.	Policy and Strategy Officer	Dja Dja Wurrung Barapa Barapa	No progress made. Funding ceased for Council's Policy and Strategy Officer role.	Investigate resources to adapt, allocate responsibility.
6. Allocate \$1000 through Council's Event Sponsorship program for community groups or event organisers to apply for up to \$500 to engage a Dja Dja Wurrung or Barapa Barapa representative to perform a Welcome to Country at public events.	Manager Community Support	Media Officer	A \$500 allocation was in progress but did not eventuate due to COVID lockdown impacting the event.	Promote opportunity via social media.
7. In line with the Naming Rules for Place Names in Victoria consider traditional Dja Dja Wurrung and Barapa Barapa names for new local roads, bridges and public spaces in relevant council areas in consultation with the Corporation.	Director Operations	Dja Dja Wurrung Barapa Barapa	No update available on this item	Ongoing
8. Include the traditional Dja Dja Wurrung and Barapa Barapa names of towns and places with non-Aboriginal names, or Aboriginal meaning of place names with Aboriginal names on new township entry signage when renewed from time to time (subject to approval by VicRoads).	Director Operations	Dja Dja Wurrung Barapa Barapa	No update available on this item	Ongoing
9. A review of the current Welcome to and Acknowledgment of Country Policy to be undertaken to include reference to the traditional custodians by name.	Director Community Wellbeing	Dja Dja Wurrung Barapa Barapa	Draft completed by Community Wellbeing Officer, sitting with Director for review.	In progress.

Relationships

Meaningful relationships enable the Shire and its community to understand the experience, interests and aspirations of the Aboriginal and Torres Strait Islander people and work together for the wellbeing of our community.

Action	Responsible	Partners	Progress/outcome	Status/recommendation
10. Facilitate relationships between Aboriginal and Torres Strait Island residents, groups and organisations for Council and the community.	Council’s Executive and Leadership team	BDAC, NDCH, IDHS, BDHS	Council has joined the Central Victorian Local Government Reconciliation Network. This will help Council facilitate relationships with residents, groups and organisations.	Ongoing.
11. Assist community to establish a community reconciliation action group led by residents.	Director Community Wellbeing	Interested community members	Service disruptions and redirections have impacted on progress. A list of potential contacts has been compiled.	Reassess feasibility during development of next plan. Investigate into similar groups within the region/state.
12. Participate in and celebrate both National Reconciliation Week and NAIDOC Week.	Director Community Wellbeing	Manager of Organisation Development	Promoted via email banner and internally via the Achievement Program.	Ongoing.
13. Raise awareness of this Loddon Aboriginal Partnership Plan within and externally to Council.	Director Community Wellbeing	Media Officer	Published notice of adoption In The Loddon Times Mayoral column, October 2019. This is sent out to local/regional print and broadcast media as	Ongoing. Promote Plan internally to increase awareness and liaise with responsible staff to ensure progress is made on actions.

			<p>well as community newsletters within the Loddon Shire. These newsletters regularly publish items from the Column (or Column in full). The Column is also published on our website, and a Facebook post linking back to the column.</p> <p>Internally, notice of adoption in the staff newsletter.</p>	
<p>14. Training for Council staff in order to raise awareness and understanding for reconciliation and education of the issues faced by Aboriginal and Torres Strait Islander people.</p>	<p>Director Corporate Services</p>	<p>Manager Organisation Development</p>	<p>Aboriginal and/or Torres Strait Islander culture course added to 2021-2022 training calendar.</p>	<p>Continue to promote training for staff.</p>
<p>15. Seek funding to offer cultural training sessions to local leaders to raise awareness and understanding for reconciliation and education of the issues faced by Aboriginal and Torres Strait Islander people.</p>	<p>Director Community Wellbeing</p>	<p>Interested community leaders</p>	<p>No progress made.</p>	<p>Investigate feasibility or external opportunities for Council to promote, in next plan.</p>

Opportunities

Providing opportunities that foster wellbeing through social inclusion, employment, civic participation, and cultural expression.

Action	Responsible	Partners	Progress/outcome	Recommendation
16. Develop a joint procurement strategy with other councils to engage Aboriginal companies for contracts.	Director Corporate Services	<p>Manager Financial Services</p> <p>Other councils (City of Greater Bendigo, Mt Alexander Shire Council)</p>	<p>As per Procurement Coordinator, there is ongoing work in this space. A consultant was engaged who was originally working with DDWCAC but now has her own business. A report is available from the Aboriginal Business Capability Building Initiative between City of Greater Bendigo, Mt Alexander Shire and Central Goldfields councils, detailing objectives and progress thus far.</p> <p>Council has also committed to an annual membership with Kinaway.</p>	<p>Ongoing.</p> <p>Consultant will continue working with Councils to increase the level of procurement of goods, services and works from Aboriginal businesses. This will include capacity building training for staff through Municipal Association of Victoria, and an annual industry briefing workshop.</p>
17. Work closely with and engage Djandak (Dja Dja Wurrung Enterprises) to provide services to Council in line with Councils Procurement practices and strategies and where possible partner organisations.	Director Operations		<p>As above. DDWCAC listed as compliant supplier, procedure decisions are made based on best fit, working with DDWCAC when able.</p>	<p>Ongoing, as above.</p>

<p>18. Through the Loddon Youth Council implement a focus on Aboriginal and Torres Islander youth leadership.</p>	<p>Manager Community Support</p>		<p>This action has not progressed, as the Loddon Youth Council is no longer in operation.</p>	<p>Investigate feasibility of this action being incorporated into the NCLLEN Regional Youth Council.</p>
<p>19. Council staff to work with local kindergartens to include the integration of programs and activities for children that promote reconciliation into the offered curriculum.</p>	<p>Manager Community Wellbeing</p>	<p>Child and Youth Coordinator Loddon Shire cluster kindergartens</p>	<p>As per Child and Youth Coordinator, Maternal and Child Health has a working cultural inclusion plan. Council has also promoted Koorie Kids Shine initiative. Council will be working towards implementing the new Child Safe Standards by July 2022, which includes Standard number 1: <i>Organisations establish a culturally safe environment in which the diverse and unique identities and experiences of Aboriginal children and young people are respected and valued.</i></p>	<p>Ongoing. Continue to promote Koorie Kids Shine initiative. Action will align with new Child Safety Standards.</p>

Progress tracking and reporting

Council will continually evaluate progress and record initiatives of this partnership plan.

Action	Responsible Council Officer	Partners	Progress/outcome	Recommendation
20. Monitor the partnership plan annually.	Director Community Wellbeing	All responsible Council staff	Ongoing.	Ongoing.
21. Engage the Community Reconciliation Action Group through discussions to ensure actions and activities are recorded and have achieved intended outcomes.	Director Community Wellbeing	Community Reconciliation Action Group	Has not been established – refer to action 11.	Reassess feasibility for next plan.
22. Review the partnership plan following the initial two year implementation. Based on this review, update and proceed to next plan.	Director Community Wellbeing	All responsible Council staff Dja Dja Wurrung and Barapa Barapa All community partners and interested community members	Currently underway.	In progress.

LODDON SHIRE COUNCIL

ACTION PLAN 2022: ABORIGINAL COMMUNITY PARTNERSHIP PLAN



DOCUMENT INFORMATION

DOCUMENT TYPE:	Strategic document
DOCUMENT STATUS:	Draft
POLICY OWNER POSITION:	Manager Community Wellbeing
INTERNAL COMMITTEE ENDORSEMENT:	Not applicable
APPROVED BY:	Council
DATE ADOPTED:	Click here to enter date of approval
VERSION NUMBER:	1
REVIEW DATE:	Click here to enter a date.
DATE RESCINDED:	Click here to enter a date.
RELATED STRATEGIC DOCUMENTS, POLICIES OR PROCEDURES:	Council Plan 2021-25 Municipal Public Health and Wellbeing Plan 2021-25
RELATED LEGISLATION:	Charter of Human Rights and Responsibilities Act 2006 - 1 January 2008 Equal Opportunity Act 2010 Local Government Act 2020 Aboriginal Heritage Act 2006 Traditional Owner Settlement Act 2010 Recognition and Settlement Agreement between Dja Dja Wurrung Clans Aboriginal Corporation and the State of Victoria (Schedule 6: Local Government Engagement Strategy) Victorian Aboriginal Affairs Framework 2018-23 Korin Koin Balit Djak: Aboriginal Health, Wellbeing and Safety Strategic Plan 2017-27 Racial and Religious Tolerance Amendment Bill 2019 National Agreement on Closing the Gap 2019-29
EVIDENCE OF APPROVAL:	

Signed by Chief Executive Officer

FILE LOCATION: Document5

Strategic documents are amended from time to time, therefore you should not rely on a printed copy being the current version. Please consult the Loddon Shire website to ensure that the version you are using is up to date.

This document is available in alternative formats (e.g. larger font) if requested.

ACKNOWLEDGEMENT OF COUNTRY

Loddon Shire Council acknowledges the Traditional Custodians of the land comprising the Loddon Shire Council area. Council would like to pay respect to their Elders both past and present.

CONTENTS

PURPOSE	5
ACTION PLAN	5
Priority area: Respect	5
Priority area: Relationships	6
Priority area: Opportunities	7
Progress tracking and reporting	8

PURPOSE

This Action Plan should be read in conjunction with the Aboriginal Community Partnership Plan 2019-21.

Action Plans are developed to guide Council staff on what needs to be done to achieve each strategy of the Plan, to ensure the Plan is implemented efficiently and effectively.

This Action Plan includes priority actions from the previous two-year action plan that have not yet been completed.

ACTION PLAN

Priority area: Respect

Outcome	Action	Responsible	Partners
Respect for Aboriginal and Torres Strait Islander people, their culture, history, and experience, is fundamental to gaining a deeper cross-cultural understanding and developing equal and healthy relationships.	Investigate available, relevant guidelines and other resources in understanding Aboriginal protocols, to share with the community.	Director Community Wellbeing	Dja Dja Wurrung and Barapa Barapa communities
	Allocate \$1000 through Council's Event Sponsorship program for community groups or event organisers to apply for up to \$500 to engage a Dja Dja Wurrung or Barapa Barapa representative to perform a Welcome to Country at public events. Promote opportunity via social media.	Manager Community Support	Media Officer
	Implement the new Welcome to and Acknowledgment of Country Policy, to include reference to Traditional Owners by name.	Director Community Wellbeing	Loddon Leaders
	In line with the Naming Rules for Place Names in Victoria consider traditional Dja Dja Wurrung and Barapa Barapa names for new local roads, bridges and public spaces in relevant council areas in consultation with the Corporation.	Director Operations	Dja Dja Wurrung and Barapa Barapa

Outcome	Action	Responsible	Partners
	Include the traditional Dja Dja Wurrung and Barapa Barapa names of towns and places with non-Aboriginal names, or Aboriginal meaning of place names with Aboriginal names on new township entry signage when renewed from time to time (subject to approval by VicRoads).	Director Operations	Dja Dja Wurrung and Barapa Barapa

Priority area: Relationships

Outcome	Action	Responsible	Partners
Meaningful relationships enable the Shire and its community to understand the experience, interests and aspirations of the Aboriginal and Torres Strait Islander people and work together for the wellbeing of our community.	Facilitate relationships between Aboriginal and Torres Strait Islander residents, groups and organisations for Council and the community.	Council's Executive and Leadership team	Dja Dja Wurrung and Barapa Barapa communities BDAC NDCH IDHS BDHS
	Investigate current community reconciliation groups led by residents within the region and/or state, with a view to assess feasibility of establishing a group specific to the Loddon Shire.	Director Community Wellbeing	
	Participate in and celebrate both National Reconciliation Week and NAIDOC Week.	Director Community Wellbeing	Manager Organisation Development
	Raise awareness of this Loddon Aboriginal Partnership Plan within and externally to Council.	Director Community Wellbeing	Loddon Leaders Media Officer

Outcome	Action	Responsible	Partners
	Continue to provide training for Council staff, in order to raise awareness and understanding for reconciliation and education of the issues faced by Aboriginal and Torres Strait Islander peoples.	Director Corporate Services	Manager Organisation Development

Priority area: Opportunities

Outcome	Action	Responsible	Partners
Providing opportunities that foster wellbeing through social inclusion, employment, civic participation, and cultural expression.	Work with consultant and other partner councils to meet objectives of the Aboriginal Business Capability Building Initiative, to increase the level of procurement of goods, services and works from Aboriginal businesses.	Director Corporate Services	Manager Financial Services Aboriginal Business Capability Building Initiative partner councils
	Implement the new Child Safe Standards 2022, standard number 1: <i>Organisations establish a culturally safe environment in which the diverse and unique identities and experiences of Aboriginal children and young people are respected and valued.</i>	Manager Community Wellbeing Manager Organisation Development	Child and Youth Coordinator Loddon Shire cluster kindergartens Dja Dja Wurrung and

Outcome	Action	Responsible	Partners
			Barapa Barapa communities

Progress tracking and reporting

Outcome	Action	Responsible	Partners
Council will continually evaluate progress and record initiatives of this partnership plan.	Continue to monitor the Aboriginal Community Partnership Plan in preparation for the development of the new Plan.	Director Community Wellbeing	All responsible Council staff
	Engage a consultant to work collaboratively with Aboriginal and Torres Strait Islander residents, Council staff and key stakeholders to begin the development the new Plan. It is proposed that the Aboriginal Community Partnership Plan forms part of the Access, Inclusion and Diversity Strategy – due for development in 2022/23.	Director Community Wellbeing	Relevant Council staff Dja Dja Wurrung and Barapa Barapa communities BDAC NDCH IDHS BDHS

10.7 BIRCHIP CROPPING GROUP YOUNG FARMER NETWORK PROPOSAL

File Number: FOL/20/450
Author: Lynne Habner, Manager Executive and Commercial Services
Authoriser: Lincoln Fitzgerald, Chief Executive Officer
Attachments: Nil

RECOMMENDATION

That Council resolve to participate in the Birchip Cropping Group Young Farmer Network and contribute \$10,000 per year for three years, to be funded from the Economic Development budget.

CONFLICT OF INTEREST

There is no conflict of interest for any Council staff member involved in the preparation of this paper, or involved in the subject matter of the paper.

PREVIOUS COUNCIL DISCUSSION

At the April 2022 Council Forum, Councillors received a presentation of the Young Farmer Network proposal from the Birchip Cropping Group and were given the opportunity to ask questions and provide feedback.

BACKGROUND

Birchip Cropping Group Inc. (BCG) is a not-for-profit agricultural organisation led by farmers from the Wimmera, Mallee and North Central regions of Victoria with an aim to improve the prosperity of farmers and agricultural communities through farmer-driven activities.

The BCG GAPP (Growth, Adoption, Production and Profit) program was created as an opportunity for young farmers (under 35) to learn together, create and strengthen professional networks and build social fabric within rural communities. It provides an opportunity to bring in industry professionals and extend localised research and communicate with farmers about new practices, opportunities and strategies that can increase farm profitability and productivity.

The GAPP program has been re-named as the Young Farmer Network.

ISSUES/DISCUSSION

The project has engaged nearly 500 growers in the Wimmera and Mallee, and BCG is looking to align with local government areas in future, ideally Buloke, Yarriambiack, Hindmarsh, Loddon, Gannawarra, Swan Hill City, Mildura City Council and West Wimmera Councils.

The BGC has approached and received in-principle agreement from Buloke, Yarriambiack, West Wimmera and Gannawarra Councils to allocate \$10,000 per year for 3 years to the project.

Meetings would be held in the respective LGAs to enable farmers to give direction to the group and localise the program content. Past topics for workshops have included:

- farm business strategies
- local climate drivers and trends and how they should be used for operations and business planning
- succession planning
- human resources management
- mental and physical health

- networking and engaging with community, business, and industry representatives

Activities also include crop walks and farm tours both locally and more broadly, mentoring opportunities and on-farm trials.

COST/BENEFITS

The expected benefits to the Loddon Shire community would be for young farmers to gain the skills, knowledge and experience that the program can deliver to increase farm profitability and productivity. It would be expected that this would eventually provide flow-on benefits to the broader economy in Loddon Shire.

The BCG proposes to deliver the program with the support of funding from eight councils including Loddon Shire.

The funding sought from each council is \$10,000 per year over a three year period.

RISK ANALYSIS

There is a risk that young farmers in Loddon Shire may not take up the opportunity to participate in the Network, and Council's contribution would not realise benefits for its local community.

The BCG works in collaboration with a wide range of organisations and networks that Loddon Shire farmers are connected with, and noted that young farmers from the area are currently involved in trials and other initiatives delivered by the BCG.

CONSULTATION AND ENGAGEMENT

Councillors were provided a presentation at the April Council Forum.

10.8 FINANCE REPORT FOR THE QUARTER ENDING 31 MARCH 2022

File Number: FOL/21/2681
Author: Deanne Caserta, Manager Financial Services
Authoriser: Amanda Wilson, Director Corporate
Attachments: 1. Finance Report for the quarter ending 31 March 2022

RECOMMENDATION

That Council

1. receives and notes 'Finance Report for the quarter ending 31 March 2022'
2. approves budget revisions included in the report for internal reporting purposes only
3. approves the supplementary valuations of rateable and non-rateable properties in respect of the 2021/22 financial year, as returned by the Shire Valuer, LG Valuations Pty Ltd, and endorses them being incorporated into the Register of Rateable and Non Rateable Properties and Rate Book for 2021/22.

CONFLICT OF INTEREST

There is no conflict of interest for any Council staff member involved in the preparation of this paper, or involved in the subject matter of the paper.

PREVIOUS COUNCIL DISCUSSION

A report was presented and adopted in April 2021 that recommended that Council now be provided with finance reports on a quarterly basis. The only exception is when changes to the Council Meeting timetable result in the Council Meeting occurring before the completion of the end of month finance procedures.

The last report presented was for the December 2021 quarter at the January 2022 Council Meeting.

BACKGROUND

The Finance Report for the period ended 31 March 2022 includes standard quarterly information about budget variations, cash, investments, interest, debtors and creditors, and provides a comparison of year-to-date actual results to year-to-date budget (by dollars and percentage) and total revised budget (by percentage).

The information is in the format provided in the adopted 2021/22 Budget, and includes operating results, capital expenditure and funding sources. The report now also includes a cash flow statement and the community planning program financials.

This Finance Report also includes reporting on supplementary valuations. Each year Council makes a number of additions, subtractions and alterations to the valuations contained in the annual rate book. These changes arise from various sources including:

- splitting of parcels into new rateable assessments
- development of vacant or unproductive land (urban and rural)
- consolidation of separate rateable assessments into one assessment
- re-assessment of property valuations arising from objections to the initial valuation
- additions and cancellations of licences (grazing and water frontages)
- change of use

- covenant on Title
- area amendment
- change of Australian Valuation Property Classification Code (AVPCC)
- supplementary valuation corrections.

ISSUES/DISCUSSION

Budgeted Surplus - Council's budgeted cash surplus has increased from \$4.02M to \$4.66M.

Income Statement (revenue) - Council's year to date (YTD) operating revenue is at 68% of total budget. Revenue brought to account for the quarter was \$2.78M.

Income Statement (expenditure) - Council's operating expenditure is at 61% of total budget. Payments for this quarter totalled \$7.27M.

Capital Works - The revised budget for capital works is \$23.06M and is 22% complete in financial terms for the current financial year.

Service Areas – Appendix 3 provides Council with net results for each service area. As further work is undertaken on service planning and reviews throughout the year, the cost of each service will be refined.

Balance Sheet - Council has a cash total of \$35.3M with \$2.7M in general accounts. Total debtors at the end of March are \$2.05M (\$10.27M at the end of December). Sundry debtors total \$0.79M with invoices outstanding for 90 or more days relating to community wellbeing debtors and local community groups totalling approximately \$63K.

COST/BENEFITS

The benefit to Council and the community is that accurate and regular financial reporting is disclosed, along with an accurate representation of property valuations being reflected in Council's rating system and the distribution of rate notices for the year 2021/22.

Provision of financial reports on at least a quarterly basis is a requirement of the Local Government Act.

RISK ANALYSIS

The provision of regular and accurate finance reports to Council minimises the risk of Council not delivering projects within the approved budget. Council's risk exposure is increased if the rating system does not reflect the valuation changes associated with supplementary valuations as Council will not be aware of the changes, which can alter the rate revenue in the current year and in future rating years.

CONSULTATION AND ENGAGEMENT

There has been considerable consultation internally with respective managers in understanding budget responsibilities and keeping within budgetary constraints.

Consultation with ratepayers and authorities that act on behalf of ratepayers occurs when a change to a property is required or occurs by virtue of a sale.

External engagement with the community was undertaken during the submission period of the budget, and regular reporting provides a mechanism of monitoring the financial outcomes of Council against that expectation.

LODDON SHIRE COUNCIL

FINANCE REPORT FOR QUARTER ENDING 31 MARCH 2022



CONTENTS

INTRODUCTION	3
1 CASH SURPLUS POSITION.....	3
1.1 Budget revisions	3
2 INCOME STATEMENT.....	3
2.1 Operating revenue.....	3
2.1.1 Statutory fees.....	3
2.1.2 Non recurrent grants (operating)	3
2.1.3 Recurrent grants (capital).....	4
2.1.4 Non-recurrent grants (capital).....	4
2.1.5 Interest income.....	4
2.2 Operating expenditure	5
2.2.1 Creditors	5
2.2.2 Fuel.....	6
2.2.3 Contractors	6
2.2.4 Utilities	6
2.2.5 Grants expense.....	6
2.3 Operating surplus	6
3 CAPITAL EXPENDITURE.....	6
4 BALANCE SHEET	7
4.1 Cash.....	7
4.2 Receivables	7
4.2.1 Debtors	7
4.2.2 Rates debtors.....	8
4.2.3 Sundry debtors.....	8
4.3 Other assets	10
4.3.1 Property valuations	10
4.3.2 Water rights.....	10
4.3.3 Vision Super Defined Benefits Plan update	10
5 COMMUNITY PLANNING FINANCIALS.....	11
5.1 Boort community plans	11
5.2 Inglewood community plans.....	11
5.3 Tarnagulla community plans	12
5.4 Terrick community plans	12
5.5 Wedderburn community plans	13
APPENDIX 1: INCOME STATEMENT.....	14
APPENDIX 2: CAPITAL WORKS STATEMENT	15
APPENDIX 3: NET RESULT BY SERVICE AREA.....	16
APPENDIX 4: BALANCE SHEET	18
APPENDIX 5: CASH FLOW STATEMENT	19
APPENDIX 6: FULL CAPITAL WORKS	20
APPENDIX 7: CARAVAN PARK INCOME AND EXPENDITURE.....	22

INTRODUCTION

During the quarter, the Draft Financial Plan and Draft Budget has been progressing with a presentation to Council scheduled for the April Council Forum. These documents will be discussed again at the April Council Meeting, with the vision to place out for public feedback at this time.

Work has also progressed on the project costing for yearly infrastructure and other program works. This enables staff to report jobs at a detailed level.

1 CASH SURPLUS POSITION

1.1 Budget revisions

Budget revisions commenced in July 2021, with the first group being the 2020/21 carry over projects along with the approved capital works program.

An adjustment was made to reflect the confirmed carried forward surplus, and the change from the budgeted surplus. Council was provided with an End of Year Variance Report at the September 2021 Council Meeting which highlighted the detail behind the adjustment.

Since the December report the surplus has increased from \$4,018,321 to \$4,657,347.

Opening Surplus (Position as at 1 January 2022)	\$ 4,018,321
Lower than expected Interest, due to lower interest Rates	\$ 100,000
Flood Mitigation Pyramid Hill	-\$ 500,000
HACC carry over to unspent grants reserve	\$ 705,000
Skidders Flat water	\$ 100,000
Roads to Recovery	\$ 240,000
Other minor adjustments	-\$ 5,974
Closing Surplus (Position as at 31 March 2022)	\$ 4,657,347

2 INCOME STATEMENT

Variance reporting has been included in this report where variations occur within the statements of 10% or \$30,000.

2.1 Operating revenue

Total revenue brought to account for this quarter was \$2.78M. The total income raised is 68% of the total revised budget income for 2021/22.

2.1.1 Statutory fees

There has been a significant increase in permit activity in the planning department, and as a result higher than expected fee income has been raised. This accounts for almost \$72K of the overall variation.

2.1.2 Non recurrent grants (operating)

The main variation in this area is the 'free kindergarten' project, where \$148K funding has been received from the state government to offset the yearly parent contribution. This is a COVID-19 recovery funded project.

2.1.3 Recurrent grants (capital)

Recurrent grants for capital are behind budget by \$2.24M or 92%.The main variations to budget are Road to Recovery of \$1.8M, where the income claimed for the quarter was lower than expected. The other main variation is the caravan park improvement project of \$463K with an invoice expected to be raised in soon with the next milestone now met.

2.1.4 Non-recurrent grants (capital)

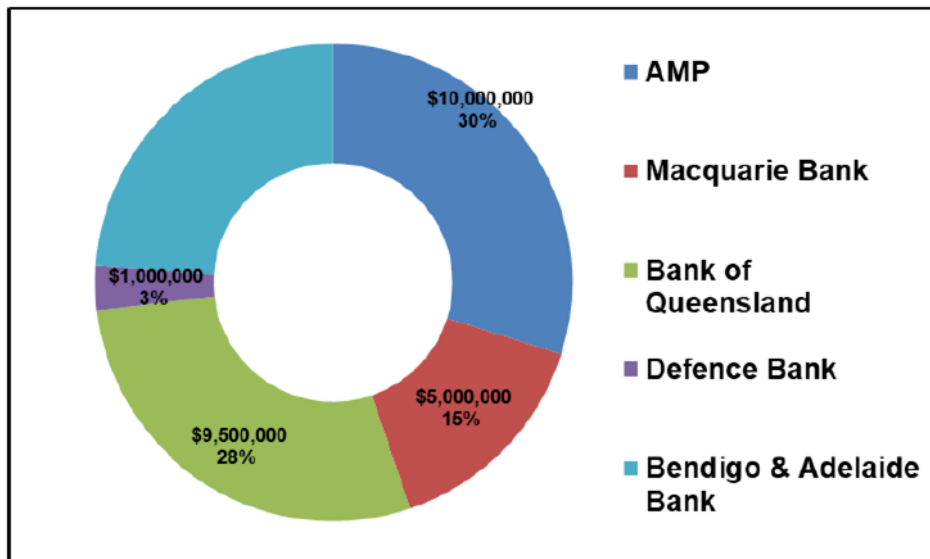
The main variations in this area relate to the \$1.3M grant tied to the Donaldson Park Pavilion upgrade and \$740K for the Pyramid Hill Community Centre upgrade. The projects are yet to commence, therefore milestones are not yet met and instalment invoices have not been raised.

2.1.5 Interest income

Council's Investment Policy requires investment of funds with authorised deposit taking institutions rated AAA+ to BBB- with a maximum of 40% of funds at any one institution and a maximum of \$2M in any one transaction.

The total investment interest received and accrued to date is \$120K. Rates interest amounts to \$35K. Year to date represents 77% of the total Revised Budget amount of \$200K.

All investments are term deposits and are currently with banks that meet Council's Investment Policy as per the following graph:



Current investments:						
AMP	A2/BBB+				\$ 10,000,000	29.9%
Macquarie Bank	A1/A				\$ 5,000,000	14.9%
Bank of Queensland	A2/BBB				\$ 9,500,000	28.4%
Defence Bank	A2/BBB				\$ 1,000,000	3.0%
Bendigo & Adelaide Bank	A2/BBB+				\$ 8,000,000	23.9%
Council Funds on Term Deposit					\$ 33,500,000	100%

The below table shows all investments for the financial year to date:

LODDON SHIRE COUNCIL INVESTMENT SCHEDULE												
Bank	Establishment date	Status	Maturity date	Term (day)	Interest rate	Investment amount	Total interest receivable on TD	Interest accrued 2020/21	YTD accrued interest	Total interest accrued	YTD interest received	Total YTD interest earned
AMP - Business Saver	16/07/2021	Open	Ongoing		0.50%	\$ -	\$ 5,305	\$ -	\$ -	\$ -	\$ 5,305	\$ 5,305
Bendigo & Adelaide Bank	6/10/2020	Closed	2/08/2021	300	0.60%	\$ 1,000,000	\$ 4,932	\$ 4,389	\$ 542	\$ -	\$ 4,932	\$ 542
Bendigo & Adelaide Bank	6/10/2020	Closed	1/09/2021	330	0.60%	\$ 1,000,000	\$ 5,425	\$ 4,389	\$ 1,036	\$ -	\$ 5,425	\$ 1,036
Bendigo & Adelaide Bank	19/10/2020	Closed	14/09/2021	330	0.60%	\$ 2,000,000	\$ 10,849	\$ 8,351	\$ 2,498	\$ -	\$ 10,849	\$ 2,498
Bank of Queensland	26/02/2021	Closed	24/09/2021	210	0.32%	\$ 2,000,000	\$ 3,682	\$ 2,174	\$ 1,508	\$ -	\$ 3,682	\$ 1,508
MyState	6/10/2020	Closed	6/10/2021	365	0.70%	\$ 1,000,000	\$ 7,000	\$ 5,121	\$ 1,879	\$ -	\$ 7,000	\$ 1,879
MyState	15/10/2020	Closed	15/10/2021	365	0.70%	\$ 2,000,000	\$ 14,000	\$ 9,896	\$ 4,104	\$ -	\$ 14,000	\$ 4,104
Bank of Queensland	26/02/2021	Closed	25/10/2021	241	0.32%	\$ 2,000,000	\$ 4,226	\$ 2,174	\$ 2,052	\$ -	\$ 4,226	\$ 2,052
Bank of Queensland	25/02/2021	Closed	25/11/2021	273	0.35%	\$ 2,000,000	\$ 5,236	\$ 2,397	\$ 2,838	\$ -	\$ 5,236	\$ 2,838
Macquarie Bank	25/02/2021	Closed	23/12/2021	301	0.50%	\$ 1,000,000	\$ 4,123	\$ 1,712	\$ 2,411	\$ -	\$ 4,123	\$ 2,411
Bendigo & Adelaide Bank	1/03/2021	Closed	5/01/2022	310	0.30%	\$ 1,000,000	\$ 2,548	\$ 995	\$ 1,553	\$ -	\$ 2,548	\$ 1,553
AMP	25/02/2021	Closed	27/01/2022	336	0.75%	\$ 1,000,000	\$ 6,904	\$ 2,568	\$ 4,336	\$ -	\$ 6,904	\$ 4,336
Bendigo & Adelaide Bank	1/03/2021	Closed	1/02/2022	337	0.30%	\$ 1,000,000	\$ 2,770	\$ 995	\$ 1,775	\$ -	\$ 2,770	\$ 1,775
Bendigo & Adelaide Bank	26/02/2021	Closed	26/02/2022	365	0.30%	\$ 2,000,000	\$ 5,984	\$ 2,038	\$ 3,945	\$ -	\$ 5,984	\$ 3,945
Macquarie Bank	8/07/2021	Open	8/03/2022	243	0.40%	\$ 1,000,000	\$ 2,663	\$ -	\$ 2,663	\$ -	\$ 2,663	\$ 2,663
AMP	6/05/2021	Open	1/04/2022	330	0.55%	\$ 2,000,000	\$ 9,945	\$ 1,658	\$ 8,258	\$ 9,915	\$ -	\$ 8,258
Macquarie Bank	8/07/2021	Open	4/05/2022	300	0.40%	\$ 1,000,000	\$ 3,288	\$ -	\$ 2,915	\$ 2,915	\$ -	\$ 2,915
AMP	5/05/2021	Open	5/05/2022	365	0.70%	\$ 2,000,000	\$ 14,000	\$ 2,148	\$ 10,510	\$ 12,658	\$ -	\$ 10,510
Macquarie Bank	8/07/2021	Open	3/06/2022	330	0.40%	\$ 1,000,000	\$ 3,616	\$ -	\$ 2,915	\$ 2,915	\$ -	\$ 2,915
Bendigo & Adelaide Bank	16/07/2021	Open	15/06/2022	334	0.35%	\$ 1,000,000	\$ 3,203	\$ -	\$ 2,474	\$ 2,474	\$ -	\$ 2,474
Macquarie Bank	8/07/2021	Open	8/07/2022	365	0.40%	\$ 1,000,000	\$ 4,000	\$ -	\$ 2,915	\$ 2,915	\$ -	\$ 2,915
Bendigo & Adelaide Bank	16/07/2021	Open	15/07/2022	364	0.35%	\$ 1,000,000	\$ 3,490	\$ -	\$ 2,474	\$ 2,474	\$ -	\$ 2,474
Bank of Queensland	24/11/2021	Open	22/07/2022	240	0.60%	\$ 3,500,000	\$ 13,808	\$ -	\$ 7,307	\$ 7,307	\$ -	\$ 7,307
AMP	5/11/2021	Open	2/09/2022	301	0.90%	\$ 2,000,000	\$ 14,844	\$ -	\$ 7,200	\$ 7,200	\$ -	\$ 7,200
Bank of Queensland	14/09/2021	Open	14/09/2022	365	0.38%	\$ 2,000,000	\$ 7,600	\$ -	\$ 4,123	\$ 4,123	\$ -	\$ 4,123
Bank of Queensland	24/09/2021	Open	27/09/2022	368	0.38%	\$ 2,000,000	\$ 7,662	\$ -	\$ 3,915	\$ 3,915	\$ -	\$ 3,915
Bendigo & Adelaide Bank	15/02/2022	Open	13/10/2022	240	0.60%	\$ 2,000,000	\$ 7,890	\$ -	\$ 1,447	\$ 1,447	\$ -	\$ 1,447
AMP	17/01/2022	Open	17/10/2022	273	1.00%	\$ 1,000,000	\$ 7,479	\$ -	\$ 2,000	\$ 2,000	\$ -	\$ 2,000
AMP	11/11/2021	Open	14/11/2022	368	1.00%	\$ 2,000,000	\$ 20,164	\$ -	\$ 7,671	\$ 7,671	\$ -	\$ 7,671
Bendigo & Adelaide Bank	15/02/2022	Open	12/12/2022	300	0.70%	\$ 2,000,000	\$ 11,507	\$ -	\$ 1,688	\$ 1,688	\$ -	\$ 1,688
AMP	27/01/2022	Open	4/01/2023	342	1.10%	\$ 1,000,000	\$ 10,307	\$ -	\$ 1,899	\$ 1,899	\$ -	\$ 1,899
Bank of Queensland	15/02/2022	Open	15/02/2023	365	0.85%	\$ 2,000,000	\$ 17,000	\$ -	\$ 2,049	\$ 2,049	\$ -	\$ 2,049
Defence Bank	1/03/2022	Open	1/03/2023	365	0.92%	\$ 1,000,000	\$ 9,200	\$ -	\$ 756	\$ 756	\$ -	\$ 756
Macquarie Bank	2/03/2022	Open	2/03/2023	365	0.95%	\$ 1,000,000	\$ 9,500	\$ -	\$ 755	\$ 755	\$ -	\$ 755
Bendigo & Adelaide Bank	1/03/2022	Open	4/04/2023	399	0.80%	\$ 2,000,000	\$ 17,490	\$ -	\$ 1,315	\$ 1,315	\$ -	\$ 1,315
Total Interest on Investments								\$ 51,005	\$ 107,725	\$ 78,389	\$ 85,646	\$ 113,031
Interest on General Accounts												\$ 7,016
Total Interest												\$ 120,046
Interest transferred to/from externally funded projects												\$ -
Net interest on investments												\$ 120,046

Due to the short-term nature of the term deposits, those deposits which have not reached maturity are included as cash in the Balance Sheet. They are adjusted during the year-end financial report process if required.

The highlighted row shows the provision investment as required by updated policy.

2.2 Operating expenditure

Total operating expenditure for the quarter was \$7.27M. The total expenditure for the quarter takes the total spend to 61% of the total revised budget expenditure for 2021/22.

2.2.1 Creditors

Creditors are currently 38% or \$3.22M behind YTD budget. The main variations where project expenditure has been delayed are:

- Bridgewater female change rooms of \$240K, with project almost complete but the final invoices yet to be submitted
- various community planning projects totalling \$150K that have not yet commenced
- plant and fleet operating expenses of \$510K with lower usage resulting in lower operating expenses
- early years program of \$446K with staff shortages resulting in most minor projects yet to be commence
- community support is behind budget of \$595K due to projects yet to commence as there has been a delay in the commencement of new staff in this area.

2.2.2 Fuel

During lockdown for COVID-19 many staff were working from home and attending various meetings online, which has reduced the fuel costs to date. This is currently \$341K behind YTD budget, with some invoices yet to be processed for March. With the increases to fuel prices this is expected to finish close to the budgeted figure by the end of the year.

2.2.3 Contractors

The main variation within the contractor's expenditure relates to the timing of invoices that are received for waste, cleaning and swimming pool management contracts. This is expected to continue throughout the year if the invoices are not received in a timely manner for processing.

2.2.4 Utilities

The main variation within the utilities is power and water usage for the swimming pools and the Wedderburn Office where there was lower usage less than expected.

2.2.5 Grants expense

The variation is due to the timing of the community groups returning the required paperwork which is to be submitted prior to the grant being paid. Some have a quick turnaround time, while others are yet to provide the required further information.

2.3 **Operating surplus**

As a result of the variances as explained in the previous pages, the operating deficit to date is \$0.78M compared to a revised budget deficit amount of \$4.78M.

3 CAPITAL EXPENDITURE

Total capital works expenditure for the quarter was \$952K with the program now only 22% complete. The total revised budget amount for 2021/22 is \$23.06M.

The main variations within capital expenditure relate to:

- building and property maintenance of \$322K- the Building Asset Management Plan allocations are now finalised and some works are underway, but others are still in the design phase
- flood mitigation works of \$744K for Pyramid Hill and Boort have been delayed due to timeframes for finalising land use activity agreements
- various community planning projects of \$221K due to challenges in delivering community projects in a COVID-19 restricted environment with many community facilities closed temporarily.

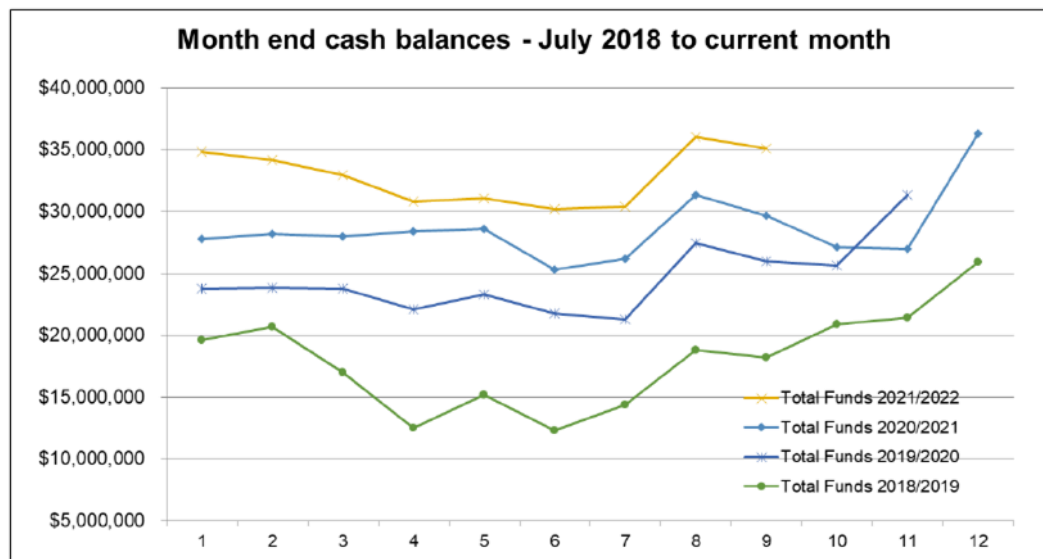
A full capital works report in detail is included in Appendix 6.

4 BALANCE SHEET

4.1 Cash

At the end of the month, Council’s overall cash total was \$35.3M, which includes a balance of \$2.7M in general accounts.

Month end balances for Council’s cash, from July 2018 until the current month, are reflected in the following graph:



4.2 Receivables

4.2.1 Debtors

Monthly balances of the various categories of debtors for the financial year are:

Debtor category	March 2021	December 2021	January 2022	February 2022	March 2022
Rates	1,281,191	8,460,921	6,987,073	1,452,201	1,099,347
Fire Services Property Levy	202,162	978,102	818,652	234,710	194,331
Total rates and Fire Services Property Levy	1,483,352	9,439,023	7,805,725	1,686,912	1,293,678
Sundry debtors	1,278,864	860,305	2,090,290	1,115,537	787,889
Community loans/advances	1,200	-	-	-	-
Long term loans/advances	-	-	-	-	-
Employee superannuation	(0)	(6,491)	553	(2,232)	(5,040)
Magistrates court fines	100,319	96,660	96,660	96,660	96,660
LESS provision for doubtful debts	(127,248)	(122,528)	(122,528)	(122,528)	(122,528)
Total	2,736,487	10,266,968	9,870,700	2,774,348	2,050,660

4.2.2 Rates debtors

Outstanding rates and Fire Services Property Levy at the end of selected months were:

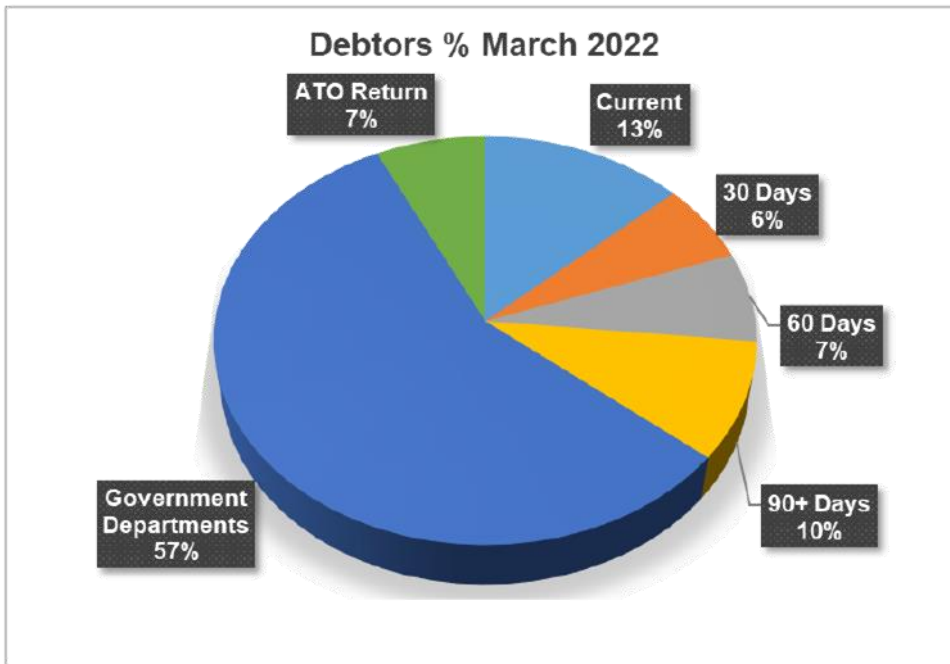
Rating year	March 2021 (1/4/2021)	December 2021 (6/1/2022)	January 2022 (4/2/2022)	February 2022 (4/3/2022)	March 2022 (1/4/2022)
2006/07 to 2016/17	33,404	26,622	26,902	25,362	25,727
2006/07 to 2016/17 FSPL	5,377	4,242	4,254	4,246	4,286
2017/18	23,803	16,045	16,190	15,607	16,197
2017/18 Fire Services Property Levy	5,108	3,797	3,796	3,792	3,836
2018/19	38,800	22,772	22,798	22,365	23,711
2018/19 Fire Services Property Levy	7,940	5,663	5,662	5,563	5,599
2019/20	122,312	46,074	45,037	44,468	45,905
2019/20 Fire Services Property Levy	21,091	9,294	9,146	8,973	8,929
2020/21	1,062,872	114,122	102,724	87,851	81,953
2020/21 Fire Services Property Levy	162,647	19,285	17,925	15,438	14,555
2021/22	-	8,250,255	6,787,645	1,272,156	921,905
2021/22 Fire Services Property Levy	-	921,232	763,413	181,091	141,076
Sub-total: arrears	1,483,353	9,439,023	7,805,725	1,686,912	1,293,678
Current year (outstanding but not due)	1,078,653	8,249,875	6,787,879	1,272,156	921,905
Fire Services Property Levy	146,866	921,232	763,413	181,091	141,076
Total outstanding	1,225,518	9,171,107	7,551,291	1,453,247	1,062,981
SUMMARY					
Rates in arrears	218,319	225,635	213,652	195,653	193,492
FSPL in arrears	39,515	42,281	40,782	38,012	37,205
Total arrears	257,834	267,916	254,434	233,665	230,698

4.2.3 Sundry debtors

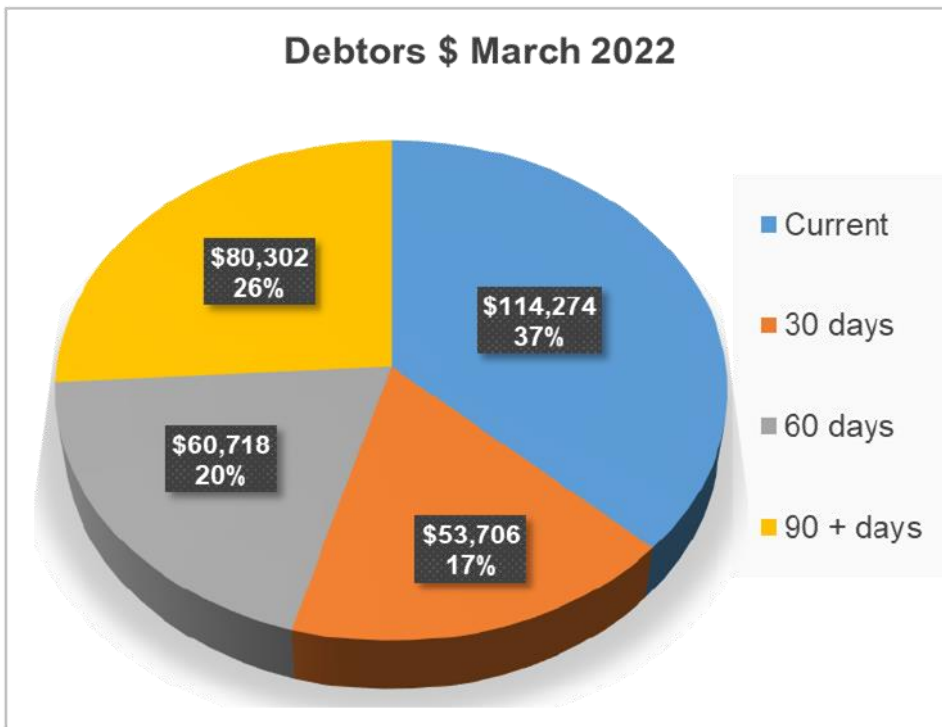
Outstanding sundry debtors at the end of the month consist of:

Current	\$96,244	54%
30 days	\$11,523	6%
60 days	\$7,065	4%
90 + days	\$62,946	35%
Sub total routine debtors	\$177,778	100%
Government departments	\$522,019	
ATO return	\$88,077	
Total	\$787,889	
90 + days consists of:		
Community Wellbeing debtors	\$5,528	
Local community groups	\$19,000	
Others	\$38,371	
Total	\$62,899	

The mainstream sundry debtors (\$178K) have been broken into the amount of time they have been outstanding. At the time of this report, \$63K or 35% of that total has been outstanding for more than 90 days. All debtors are contacted as a matter of routine.



Total outstanding sundry debtors as at 31 March 2022 are \$788K. The majority of total debtors is Government departments with \$522K which have a higher percentage of collection.



4.3 Other assets

4.3.1 Property valuations

All rateable and non-rateable supplementary valuations are included in this report.

There were 87 supplementary valuations during the third quarter of 2021/22.

Type	Number	Site Value Movement	Capital Improved Value Movement	NAV Value Movement
Area Correction	8	\$ 58,000	\$ 89,000	\$ 4,450
Change AVPCC	2	\$ -	-\$ 18,000	-\$ 900
Consolidation	8	\$ 31,000	\$ 25,000	\$ 1,250
Demolition	1	\$ -	-\$ 60,000	-\$ 3,000
Fire damage	1	\$ -	-\$ 80,000	-\$ 4,000
Improvement	42	\$ -	\$ 5,478,000	\$ 273,900
New property	10	\$ 3,726,000	\$ 4,262,000	\$ 213,100
Objection	5	\$ -	-\$ 297,000	-\$ 14,850
Property split	10	-\$ 3,134,000	-\$ 3,490,000	-\$ 174,500
TOTAL	87	\$ 681,000	\$ 5,909,000	\$ 295,450

The total rateable CIV at the end of March 2022 is now just over \$2.78B.

Valuation type	31 December 2021 Totals	Supplementary Changes	Closing Balance
Site Value	\$ 1,888,619,300	-\$ 681,000	\$ 1,889,300,300
Capital Improved Value	\$ 2,777,871,400	-\$ 5,909,000	\$ 2,783,780,400
NAV	\$ 140,439,690	-\$ 295,450	\$ 140,735,140

4.3.2 Water rights

Council-owned water rights were valued at \$2.98M at 30 June 2021.

The rights are revalued to market at the end of each financial year.

There have been no purchases to date this financial year. A Council resolution in September 2021 will require a water trade from one allocation to another but is yet to be finalised, however a deposit has been made.

4.3.3 Vision Super Defined Benefits Plan update

On 3 March 2022, Council received official notification of the 31 December 2021 actual Vested Benefit Index (VBI) for the sub-plan being 111.2%. This is an increase from the previous quarter but it remains well above the required 100%.

Currently, under the superannuation prudential standards, VBI's must generally be kept above a fund's nominated shortfall, currently 97%. When an actuarial review/investigation is in progress the fund's VBI must be at least 100% as it was at 30 June 2021.

Below is the sub-plan's recent VBI history:

As at	30 June 2020 (actual)	30 June 2021 (actual)	30 Sept 2021 (estimated)	31 Dec 2021 (estimated)
LASF DB	104.6%	109.7%	109.9%	111.2%

5 COMMUNITY PLANNING FINANCIALS

5.1 Boort community plans

Boort ward carried forward \$135K into 2021/22. With the additional \$50K allocation there is currently \$185K available for the community planning group to allocate toward projects.

Current community planning projects planned for 2021/22 are outlined below:

Boort Community Plans					ACTUALS			BUDGET		
YEAR	LEDGER	LEDGER	JOB CODE	PROJECT	2021/22 FINANCIAL YEAR			2021/22 FINANCIAL YEAR		
					INCOME	EXPENDITURE	NET COST	INCOME	EXPENDITURE	NET COST
				Income						
				Unspent Allocation from Previous Years	\$134,684	\$0	\$134,684	\$134,684	\$0	\$134,684
				This Year's Allocation	\$50,000	\$0	\$50,000	\$50,000	\$0	\$50,000
				Equity Adjustment	\$0	\$0	\$0	\$0	\$0	\$0
				Movement in Wards	\$0	\$0	\$0	\$0	\$0	\$0
				Strategic Fund	\$0	\$0	\$0	\$0	\$0	\$0
				Transfer from Reserve	\$0	\$0	\$0	\$0	\$0	\$0
				Total Amount Available	\$184,684	\$0	\$184,684	\$184,684	\$0	\$184,684
2017/18		26850	2241951355XX	CP1170012241951355		\$0	\$0	\$0	\$1,105	\$1,105
CURRENT	16975			Boort Community Plans Unallocated	\$0	\$0	\$0	\$0	\$183,579	\$183,579
				Total Expenditure for the Year	\$0	\$0	\$0	\$0	\$184,684	\$184,684
				Total Amount Not Spent at the End of the Year, and Available for Next Year			\$184,684			\$0

5.2 Inglewood community plans

Inglewood ward carried forward \$186K into 2021/22. With the additional \$50K allocation there is currently \$236K available for the community planning group to allocate toward projects.

Current community planning projects planned for 2021/22 are outlined below:

Inglewood Community Plans					ACTUALS			BUDGET		
YEAR	LEDGER	LEDGER	JOB CODE	PROJECT	2021/22 FINANCIAL YEAR			2021/22 FINANCIAL YEAR		
					INCOME	EXPENDITURE	NET COST	INCOME	EXPENDITURE	NET COST
				Income						
				Unspent Allocation from Previous Years	\$186,405	\$0	\$186,405	\$186,405	\$0	\$186,405
				This Year's Allocation	\$50,000	\$0	\$50,000	\$50,000	\$0	\$50,000
				Strategic Fund	\$0	\$0	\$0	\$0	\$0	\$0
				Movement in Wards	\$0	\$0	\$0	\$0	\$0	\$0
				Equity Adjustment	\$0	\$0	\$0	\$0	\$0	\$0
				Total Amount Available	\$236,405	\$0	\$236,405	\$236,405	\$0	\$236,405
2011/12	24804	2242954315XX	CP2110012242954315	Bridgewater Streetscape	\$0	\$0	\$0	\$0	\$30,427	\$30,427
2016/17	26842	2242214305XX	CP2170012242214305	Bridgewater Memorial Hall Alloc 2	\$4,276	\$0	-\$4,276	\$4,276	\$4,276	\$0
2019/20	26856	2242954315XX	CP2200012242954315	Inglewood Eucy Museum Annex Alloc 2	\$0	\$0	\$0	\$0	\$81,000	\$81,000
2019/20	26857	2242214305XX	CP2200022242214305	Bridgewater Hall Alloc 3	\$20,000	\$0	-\$20,000	\$20,000	\$20,000	\$0
2020/21		2242214305XX	CP2210012242214305	Bridgewater Hall Alloc 4	\$0	\$0	\$0	\$0	\$33,185	\$33,185
2020/21		2242954315XX	CP2210022242954315	Inglewood Eucy Tractor Annex	\$0	\$0	\$0	\$0	\$33,185	\$33,185
CURRENT	2242214305XX			Inglewood Community Plans Unallocated	\$0	\$0	\$0	\$0	\$49,608	\$49,608
				Total Expenditure for the Year	\$24,276	\$0	-\$24,276	\$24,276	\$260,681	\$236,405
				Total Amount Not Spent at the End of the Year, and Available for Next Year			\$260,681			\$0

5.3 Tarnagulla community plans

Tarnagulla ward carried forward \$195K into 2021/22. With the additional \$50K allocation there is currently \$245K available for the community planning group to allocate toward projects.

Current community planning projects planned for 2021/22 are outlined below:

Tarnagulla Community Plans					ACTUALS			BUDGET		
YEAR	LEDGER	LEDGER	JOB CODE	PROJECT	2021/22 FINANCIAL YEAR			2021/22 FINANCIAL YEAR		
					INCOME	EXPENDITURE	NET COST	INCOME	EXPENDITURE	NET COST
				Income						
				Unspent Allocation from Previous Years	\$195,276	\$0	\$195,276	\$195,276	\$0	\$195,276
				This Year's Allocation	\$50,000	\$0	\$50,000	\$50,000	\$0	\$50,000
				Strategic Fund	\$0	\$0	\$0	\$0	\$0	\$0
				Movement in Wards	\$0	\$0	\$0	\$0	\$0	\$0
				Equity Adjustment	\$0	\$0	\$0	\$0	\$0	\$0
				Total Amount Available	\$245,276	\$0	\$245,276	\$245,276	\$0	\$245,276
				LESS Expenditure for the Year						
2017/18	12824	2243218605XX	CP3170052243218605	Newbridge Solar Bollards	\$0	\$0	\$0	\$0	\$1,234	\$1,234
2018/19	17307	2243218605XX	CP3170062243218605	Rheola Hall verandah Flood Light	\$0	\$0	\$0	\$0	\$1,533	\$1,533
2018/19	17309	2243218605XX	CP3180022243218605	Newbridge Rec Reserve BBQ Shelter	\$0	\$0	\$0	\$0	\$3,915	\$3,915
2019/20	18704	2243218605XX	CP3190012243218605	TaCPSF Laanecoonie Hall Paint	\$0	\$0	\$0	\$0	\$20,000	\$20,000
2019/20	18706	2243218605XX	CP3190022243218605	TaCPSF Tarnagulla Community Centre Asphalt	\$0	\$0	\$0	\$0	\$50,000	\$50,000
2019/20	26850	2243958620XX	CP3200082243958620	Newbridge Progress Park BBQ and Shelter	\$0	\$0	\$0	\$0	\$10,509	\$10,509
2019/20	18710	2243218605XX	CP3200052243218605	Laanecoonie Notice Board	\$0	\$0	\$0	\$0	\$2,000	\$2,000
2019/20	18711	2243218605XX	CP3200072243218605	Newbridge Notice Board	\$0	\$882	\$882	\$0	\$2,000	\$2,000
2020/21		2243218605XX	CP3210012243218605	TaCPSF Shelbourne Railway	\$0	\$583	\$583	\$0	\$1,500	\$1,500
2020/21		2243958620XX	CP3200092243958620	TaCPSF Soldiers Memorial Park Toilets	\$0	\$0	\$0	\$0	\$30,000	\$30,000
2020/21		2243218605XX	CP3200112243218605	TaCPSF Laanecoonie Hall Paint Alloc 2	\$0	\$0	\$0	\$0	\$20,000	\$20,000
2020/21		2243958620XX	CP3210022243958620	Progress Park Electric Charger Station	\$0	\$0	\$0	\$0	\$15,000	\$15,000
2020/21		2243958620XX	CP3210032243958620	Progress Park Fitness Station	\$0	\$0	\$0	\$0	\$15,000	\$15,000
				CURRENT	2243218605XX	Tarnagulla Community Plans Unallocated	\$0	\$0	\$72,585	\$72,585
				Total Expenditure for the Year	\$0	\$1,465	\$1,465	\$0	\$245,276	\$245,276
				Total Amount Not Spent at the End of the Year, and Available for Next Year			\$243,811			\$0

5.4 Terrick community plans

Terrick ward carried forward \$117K into 2021/22. With the additional \$50K allocation there is currently \$167K available for the community planning group to allocate toward projects.

Current community planning projects planned for 2021/22 are outlined below:

Terrick Community Plans					ACTUALS			BUDGET		
YEAR	LEDGER	LEDGER	JOB CODE	PROJECT	2021/22 FINANCIAL YEAR			2021/22 FINANCIAL YEAR		
					INCOME	EXPENDITURE	NET COST	INCOME	EXPENDITURE	NET COST
				Income						
				Unspent Allocation from Previous Years	\$117,054	\$0	\$117,054	\$117,054	\$0	\$117,054
				This Year's Allocation	\$50,000	\$0	\$50,000	\$50,000	\$0	\$50,000
				Equity Adjustment	\$0	\$0	\$0	\$0	\$0	\$0
				Strategic Fund	\$0	\$0	\$0	\$0	\$0	\$0
				Total Amount Available	\$167,054	\$0	\$167,054	\$167,054	\$0	\$167,054
				LESS Expenditure for the Year						
2010/11	16279	2244218605XX	CP4100012244218605	Pyramid Hill Rural Water Community Areas	\$0	\$0	\$0	\$0	\$7,091	\$7,091
2017/18	20849	2244858680XX	CP4170012244858680	Pyramid Hill Memorial Hall Power Upgrade	\$0	\$0	\$0	\$0	\$0	\$0
2018/19	18352	2244218605XX	CP4180022244218605	Dingee EPU Feasibility Study	\$0	\$0	\$0	\$0	\$12,000	\$12,000
2018/19	27907	2244858680XX	CP4180012244858680	PH Lions Park Redevelopment	\$0	\$0	\$0	\$0	\$18,575	\$18,575
2019/20	18712	2244218605XX	CP4200012244218605	Mtiamoo Sporting Rooms Flood Upgrade	\$0	\$0	\$0	\$0	\$10,000	\$10,000
2019/20	18713	2244218605XX	CP4200022244218605	Dingee Memorial Hall Toilet	\$0	\$0	\$0	\$0	\$20,000	\$20,000
2020/21		2244218605XX	CP4210012244218605	Calivil Rec BBQ & Shelter	\$0	\$34,960	\$0	\$0	\$35,000	\$35,000
2020/21		2244218605XX	CP4210022244218605	Dingee Hall Disabled Toilet	\$0	\$0	\$0	\$0	\$14,388	\$14,388
2020/21		2244218605XX	CP4210032244218605	East Loddon Community Centre Elec Wiring	\$0	\$0	\$0	\$0	\$0	\$0
				CURRENT	2244218605XX	Terrick Community Plans Unallocated	-\$2,500	\$0	\$50,000	\$50,000
				Total Expenditure for the Year	-\$2,500	\$34,960	\$0	\$0	\$167,054	\$167,054
				Total Amount Not Spent at the End of the Year, and Available for Next Year			\$167,054			\$0

5.5 Wedderburn community plans

Wedderburn ward carried forward \$224K into 2021/22. With the additional \$50K allocation there is currently \$274K available for the community planning group to allocate toward projects.

Current community planning projects planned for 2021/22 are outlined below:

Wedderburn Community Plans					ACTUALS			BUDGET		
YEAR	LEDGE	LEDGER	JOB CODE	PROJECT	2021/22 FINANCIAL YEAR			2021/22 FINANCIAL YEAR		
					INCOME	EXPENDITURE	NET COST	INCOME	EXPENDITURE	NET COST
				Income						
				Unspent Allocation from Previous Years	\$224,301	\$0	\$224,301	\$224,301	\$0	\$224,301
				This Year's Allocation	\$50,000	\$0	\$50,000	\$50,000	\$0	\$50,000
				Equity Adjustment	\$0	\$0	\$0	\$0	\$0	\$0
				Movement in Wards	\$0	\$0	\$0	\$0	\$0	\$0
				Strategic Fund	\$0	\$0	\$0	\$0	\$0	\$0
				Total Amount Available	\$274,301	\$0	\$274,301	\$274,301	\$0	\$274,301
				Expenditure						
2016/17	16912	2245219400XX	CP5160012245219490	Wedderburn Town Entry	\$0	\$14,671	\$14,671	\$0	\$9,088	\$9,088
2016/17	16913	2245219400XX	CP5160022245219490	Wedderburn Caravan Park	\$0	\$0	\$0	\$0	\$50,000	\$50,000
2018/19	27909	2245959500XX	CP5180012245959500	Wedderburn Caravan Park Redevelopment	\$0	\$0	\$0	\$0	\$25,000	\$25,000
2020/21		2245219400XX	CP5210012245219490	Wedderburn Birds Eye View	\$0	\$0	\$0	\$0	\$0	\$0
CURRENT				Wedderburn Community Plans Unallocated	\$0	\$13,377	\$13,377	\$0	\$190,233	\$190,233
				Total Expenditure for the Year	\$0	\$28,248	\$28,248	\$0	\$274,301	\$274,301

APPENDIX 1: INCOME STATEMENT

Element	2021/22 Original Budget	2021/22 Revised Budget	2021/22 YTD Revised Budget	2021/22 YTD Actuals	2021/22 YTD Percentage Variance
Income					
69 - Statutory Fees	279,467	279,467	218,425	271,281	124%
70 - Fees & Charges	1,496,306	1,495,176	1,082,876	1,179,981	109%
71 - Contribution	0	430,879	128,163	9,948	8%
73 - Interest	300,000	200,000	149,994	154,628	103%
77 - Reimbursements	252,259	257,259	194,209	187,509	97%
80 - Rates	11,841,819	11,885,312	11,813,818	11,765,130	100%
81 - Non Recurrent Grants (Operating)	23,911	832,282	647,055	486,595	75%
82 - Recurrent Grants (Operating)	6,326,588	6,622,870	5,195,895	5,387,438	104%
83 - Recurrent Grants (Capital)	2,387,726	3,074,856	2,436,416	194,356	8%
84 - Non Recurrent Grants (Capital)	0	8,342,623	7,501,875	2,912,101	39%
90 - VicRoads	510,705	510,705	383,031	398,151	104%
Total Income	23,418,781	33,931,429	29,751,757	22,947,117	77%
Expenses					
01 - Labour	12,052,505	12,438,039	9,172,250	8,411,902	92%
04 - Creditors	8,211,344	11,911,604	8,557,036	5,337,824	62%
05 - Stores	71,211	71,211	52,163	5,500	11%
06 - Fuel	1,071,763	1,071,763	803,859	462,410	58%
07 - Contractors	2,180,963	2,273,947	1,728,531	1,378,104	80%
08 - Depreciation	9,908,459	9,908,459	7,431,318	7,431,344	100%
09 - Utilities	559,671	577,079	456,933	376,082	82%
25 - Grants Expenditure	357,889	460,283	346,216	282,338	82%
45 - Bad Debts Expense	0	0	0	9,787	0%
63 - Reversal of Impairment Losses	0	0	0	0	0%
Total Expenses	34,413,805	38,712,385	28,548,306	23,695,291	83%
Net Result Surplus / (Deficit)	(10,995,023)	(4,780,956)	1,203,451	(748,173)	-62%

*Income and expense items required by Australian Accounting Standards (AAS)

APPENDIX 2: CAPITAL WORKS STATEMENT

Element	2021/22 Original Budget	2021/22 Revised Budget	2021/22 YTD Revised Budget	2021/22 YTD Actuals	2021/22 YTD Percentage Variance
Funding Decisions					
88 - Reserves Transfer From	6,987,773	18,846,662	0	0	0%
89 - Reserves Transfer To	(1,944,500)	(2,953,742)	0	0	0%
74 - Asset Sales (Capital)	376,854	376,854	245,634	173,800	71%
Total Funding Decisions	5,420,127	16,269,774	245,634	173,800	71%
Capital Expenditure					
12 - Economic Development	0	0	0	5,000	#DN/0!
21 - Caravan Parks	7,500	984,094	840,252	900,423	107%
41 - Community Planning - Boort	50,000	0	0	0	#DN/0!
42 - Community Planning - Inglewood	50,000	163,612	122,706	0	0%
43 - Community Planning - Tarnagulla	50,000	129,009	66,366	0	0%
44 - Community Planning - Terricks	50,000	18,575	13,932	0	0%
45 - Community Planning - Wedderburn	50,000	25,000	18,747	0	0%
47 - Grants & Community Planning	700,000	7,573,570	801,999	12,245	2%
49 - Swimming Pools	280,000	280,000	0	5,049	#DN/0!
65 - Information Technology	175,000	175,000	131,247	90,326	69%
71 - Council Engineering and Technical Services	100,000	0	0	0	0%
72 - Project & Contract Management	1,307,292	6,672,096	5,457,926	1,710,781	31%
73 - Roads to Recovery	2,387,726	4,108,074	3,258,611	1,723,989	53%
75 - Local Laws and Animal Management	0	102,121	0	0	#DN/0!
82 - Building & Property Maintenance	270,000	981,383	368,500	46,252	13%
84 - Plant and Fleet	1,392,920	1,392,920	52,500	370,498	706%
90 - Parks & Townships	50,000	135,071	20,876	30,426	146%
96 - Waste Management	0	321,100	240,822	49,771	21%
98 - Waterways Management	0	0	0	22,131	#DN/0!
Total Capital Expenditure	6,920,438	23,061,625	11,394,484	4,966,891	44%
Non Cash Adjustments					
08 - Depreciation	9,908,459	9,908,459	7,431,318	7,431,344	100%
45 - Bad Debts Expense	0	0	0	9,787	0%
63 - Reversal of Impairment Losses	0	0	0	0	0%
Total Non Cash Adjustments	9,908,459	9,908,459	7,431,318	7,441,131	100%
Accumulated surplus brought forward	2,987,622	6,321,696	6,321,696	0	100%
Net Cash Surplus / (Deficit)	400,747	4,657,347	3,807,615	1,899,867	50%

APPENDIX 3: NET RESULT BY SERVICE AREA

Service Area	2021/22 Full Year Budget	2021/22 Total Revised Budget	2021/22 YTD Revised Budget March	2021/22 YTD Actuals March
11 - Administration and Management	2,886,685	3,094,537	2,289,710	2,131,418
12 - Economic Development	35,546	147,303	165,451	(159,915)
13 - Council Administration	484,363	540,478	336,942	290,546
14 - Library Services	218,018	218,018	163,512	205,661
15 - Media	78,868	113,391	85,532	73,646
21 - Caravan Parks	(61,000)	394,495	270,236	721,184
22 - Loddon Discovery Tours	0	(45)	(5,140)	592
23 - Tourism	392,662	419,146	300,015	225,054
31 - Aged Care Services	623,929	778,864	363,062	296,251
32 - Elderly Persons Units	(15,252)	13,998	15,045	33,225
33 - Rural Access	0	145,031	108,774	6,699
34 - Seniors	93,958	93,648	75,109	10,066
35 - Community Wellbeing Projects	0	58,957	44,208	(83,240)
40 - Community Support	1,218,901	1,310,000	979,228	601,287
41 - Community Planning - Boort	50,000	184,684	0	0
42 - Community Planning - Inglewood	50,000	260,681	195,795	0
43 - Community Planning - Tarnagulla	50,000	245,276	138,006	1,465
44 - Community Planning - Terricks	50,000	167,054	125,289	32,460
45 - Community Planning - Wedderburn	50,000	274,301	25,551	28,248
46 - Emergency Management	16,508	90,224	71,705	46,587
47 - Grants & Community Planning	977,000	2,635,944	(3,874,288)	(2,477,631)
48 - Municipal Health & Wellbeing	6,500	110,379	83,288	42,023
49 - Swimming Pools	864,638	904,638	620,136	369,001
50 - Maternal and Child Health	90,045	276,040	204,733	(76,235)
51 - Early Years	154,031	432,643	323,218	(125,330)
52 - Boort Pre School	(0)	0	8,429	10,632
53 - Dingee Pre School	0	(0)	14,106	(6,936)
54 - Inglewood Pre School	0	0	5,717	30,539
55 - Pyramid Hill Pre School	0	0	8,057	1,632
56 - Wedderburn Pre School	0	(0)	7,542	(25,072)

APPENDIX 3: NET RESULT BY SERVICE AREA (Continued)

Service Area	2021/22 Full Year Budget	2021/22 Total Revised Budget	2021/22 YTD Revised Budget March	2021/22 YTD Actuals March
57 - Immunisation	39,475	39,043	29,164	22,922
59 - Youth	6,000	37,913	28,431	(163)
61 - Financial Services	(10,360,057)	(24,473,342)	(8,077,286)	(1,743,504)
62 - Rates & Property	(9,844,944)	(9,795,175)	(9,807,956)	(9,755,169)
63 - Customer Service	301,088	298,803	221,681	196,682
64 - Information Management	254,152	200,201	149,139	131,411
65 - Information Technology	1,068,475	1,083,727	815,968	663,248
66 - Human Resources & Development	646,456	869,368	623,974	480,824
67 - Risk Management	456,315	455,240	412,028	436,428
71 - Council Engineering & Technical Services	315,079	217,331	163,385	76,056
72 - Project & Contract Management	1,385,443	3,238,105	2,882,450	1,820,624
73 - Roads to Recovery	0	1,554,317	1,343,294	1,587,298
74 - Building Regulation	79,424	77,967	56,930	(26,071)
75 - Local Laws and Animal Management	307,232	465,533	273,082	195,930
76 - Public Health	110,946	109,466	71,737	50,430
77 - Strategic & Statutory Planning	184,349	346,600	257,037	22,093
80 - Air Strips	9,239	9,239	7,260	7,278
82 - Building & Property Maintenance	1,138,024	2,182,075	1,280,442	669,414
84 - Plant and Fleet	(1,102,980)	(1,081,005)	(1,799,596)	(2,415,849)
86 - Gravel Pits	(77,962)	(77,962)	(58,473)	(28,521)
88 - Management & Administration	534,853	529,313	391,344	428,766
90 - Parks & Townships	987,141	1,157,802	776,732	610,885
92 - Roads	4,706,559	4,554,678	3,223,456	3,104,966
94 - DoT Routine Maintenance Contract	(70,741)	(70,741)	(61,531)	(165,453)
96 - Waste Management	(5,137)	250,472	(357,541)	(648,417)
98 - Waterways Management	59,222	59,222	44,415	47,642

APPENDIX 4: BALANCE SHEET

	March 2022 As per trial balance	June 2022 As per adopted budget	June 2021 As per financial statements	March 2021 As per trial balance
ASSETS				
CURRENT ASSETS				
Cash and cash equivalents	\$35,295,337	\$8,685,966	\$20,262,389	\$29,866,563
Other financial assets	\$0	\$0	\$17,183,417	\$0
Trade and other receivables	\$2,050,660	\$447,116	\$1,350,744	\$2,735,219
Financial assets	\$99,446	\$0	\$235,646	\$172,654
Inventories	\$25,138	\$24,170	\$24,120	\$27,291
Non-current assets classified as held for sale	\$222,784	\$540,076	\$222,784	\$540,076
TOTAL CURRENT ASSETS	\$37,693,365	\$9,697,328	\$39,279,100	\$33,341,802
NON-CURRENT ASSETS				
Trade and other receivables	\$0	\$0	\$0	\$1,268
Financial assets	\$284,783	\$276,604	\$284,783	\$275,436
Intangible assets	\$2,674,570	\$2,979,650	\$2,674,570	\$2,979,650
Property, infrastructure, plant and equipment	\$348,679,597	\$398,955,092	\$356,110,941	\$355,540,973
TOTAL NON-CURRENT ASSETS	\$351,638,950	\$402,211,346	\$359,070,294	\$358,797,327
TOTAL ASSETS	\$389,332,316	\$411,908,674	\$398,349,394	\$392,139,129
LIABILITIES				
CURRENT LIABILITIES				
Trade and other payables	\$194,083	\$373,585	\$1,471,993	\$850,149
Trust funds and deposits	\$1,322,281	\$321,633	\$365,171	\$1,249,786
Unearned income	\$0	\$0	\$2,976,276	\$0
Provisions	\$2,762,148	\$2,399,811	\$2,940,884	\$3,082,246
Interest bearing loans and borrowings	\$0	\$0	\$0	\$0
TOTAL CURRENT LIABILITIES	\$4,278,513	\$3,095,029	\$7,754,324	\$5,182,182
NON-CURRENT LIABILITIES				
Provisions	\$1,512,661	\$2,386,417	\$1,512,661	\$1,716,013
Interest bearing loans & borrowings	\$0	\$0	\$0	\$0
TOTAL NON-CURRENT LIABILITIES	\$1,512,661	\$2,386,417	\$1,512,661	\$1,716,013
TOTAL LIABILITIES	\$5,791,174	\$5,481,446	\$9,266,985	\$6,898,195
NET ASSETS	\$383,541,143	\$406,427,229	\$389,082,409	\$385,240,935
EQUITY				
Accumulated Surplus	\$85,397,288	\$98,721,758	\$90,938,554	\$83,983,052
Asset Revaluation Reserve	\$272,598,734	\$301,069,371	\$270,327,459	\$278,439,144
Other Reserves	\$25,545,121	\$6,636,100	\$27,816,396	\$22,818,739
TOTAL EQUITY	\$383,541,143	\$406,427,229	\$389,082,409	\$385,240,935

APPENDIX 5: CASH FLOW STATEMENT

Cash flows from operating activities	Adopted Budget 2021/22	YTD Actual March 2022
Rates and charges	12,233,872	10,725,417
Statutory fees and fines	321,442	281,510
User fees	1,689,966	1,301,619
Grants - operating	6,477,509	6,081,963
Grants - capital	2,435,481	130,181
Contributions - monetary	-	9,948
Contributions - non monetary	-	-
Reimbursements and subsidies	778,223	585,660
Interest received	300,000	118,561
Net GST refund (payable)	(141,370)	1,449,161
Trust funds and deposits taken	(16,928)	957,110
Payments to employees	(11,853,406)	(8,891,615)
Payments to suppliers	(12,874,118)	(10,097,104)
Net gain/(loss) on disposal of property, infrastructure, plant and equipment	-	-
Share of net profits of associates and joint ventures	-	-
Other income	-	-
Reversal of impairment of assets	-	-
Depreciation and amortisation	-	-
Finance costs	-	-
Bad debts expense	-	(9,787)
Other expenses	-	-
Councillors' emoluments	-	-
Internal audit remuneration	-	-
External audit remuneration	-	-
Impairment of interest free loans	-	-
Net cash provided (used in) investing activities	(649,329)	2,642,625
Cash flows from investing activities		
Payments for property, infrastructure, plant and equipment	(6,663,583)	(4,793,094)
Proceeds from sale of property, infrastructure, plant and equipment	-	-
Term deposits	1,200	17,183,417
Payment for intangible assets	-	-
Loans and advances to community organisations	-	-
Repayment of loans and advances from community organisations	-	-
Net cash provided by (used in) investing activities	(6,662,383)	12,390,323
Cash flows from financing activities		
Repayment of interest bearing loans and borrowings	-	-
Borrowing costs	-	-
Net cash provided by (used in) financing activities	-	-
Net increase/(decrease) in cash and cash equivalents	(7,311,712)	15,032,948
Cash and cash equivalents at the beginning of the financial year	15,997,678	20,262,389
Cash and cash equivalents at the end of the financial year	8,685,966	35,295,337
Check of closing balance	8,685,966	35,295,337

APPENDIX 6: FULL CAPITAL WORKS

Account Number	2021/22 Original Budget	2021/22 Revised Budget	2021/22 YTD Budget Mar	2021/22 YTD Actuals Mar	2021/22 YTD Variance Mar
11 - Commercial Services	7,500	984,094	840,252	905,423	-7.76%
12 - Economic Development	0	0	0	5,000	-100.00%
2475 - Council Land&Build Sales&Purch	0	0	0	5,000	-100.00%
21 - Caravan Parks	7,500	984,094	840,252	900,423	-7.16%
1890 - Caravan Park-Capital	7,500	7,500	3,750	0	100.00%
1910 - Caravan Park Improvement Prog	0	140,092	0	70,247	-100.00%
1921 - Caravan Park Purchase	0	836,502	836,502	830,176	0.76%
22 - Community Support	1,230,000	8,189,766	1,023,750	17,294	98.31%
41 - Community Planning - Boort	50,000	0	0	0	0.00%
1355 - Boort Community Plans-Capital	50,000	0	0	0	0.00%
42 - Community Planning - Inglewood	50,000	163,612	122,706	0	100.00%
4315 - Inglewood Community Plans - Ca	50,000	163,612	122,706	0	100.00%
43 - Community Planning - Tarnagulla	50,000	129,009	66,366	0	100.00%
8620 - Tarnagulla Community Plans - C	50,000	129,009	66,366	0	100.00%
44 - Community Planning - Terricks	50,000	18,575	13,932	0	100.00%
8680 - Terrick Community Plans - Capi	50,000	18,575	13,932	0	100.00%
45 - Community Planning - Wedderburn	50,000	25,000	18,747	0	100.00%
9500 - Wedderburn Community Plans - C	50,000	25,000	18,747	0	100.00%
47 - Grants & Community Planning	700,000	7,573,570	801,999	12,245	98.47%
1835 - Bridgewater Foreshore S2	0	272,664	204,498	0	100.00%
2340 - Community Plans Strategic Fund	500,000	500,000	0	0	0.00%
3000 - Donaldson Park Grants	0	3,334,093	0	0	0.00%
4520 - Inglewood Sports Centre Grants	0	60,000	45,000	0	100.00%
4747 - Lake Boort Park Precinct	0	686,231	514,674	0	100.00%
6270 - Plan & StrategyImplementation	0	50,432	37,827	0	100.00%
7252 - Pyramid Hill Com Centre Grants	200,000	2,670,150	0	12,245	-100.00%
49 - Swimming Pools	280,000	280,000	0	5,049	-100.00%
6500 - Pool Capital Works	280,000	280,000	0	0	0.00%
6585 - Pool Maintenance	0	0	0	5,049	-100.00%
33 - Information Management	175,000	175,000	131,247	90,326	31.18%
65 - Information Technology	175,000	175,000	131,247	90,326	31.18%
6180 - PC Replacement	175,000	175,000	131,247	90,326	31.18%

APPENDIX 6: FULL CAPITAL WORKS (Continued)

Account Number	2021/22 Original Budget	2021/22 Revised Budget	2021/22 YTD Budget March	2021/22 YTD Actuals March	2021/22 YTD Variance March
41 - Assets & Infrastructure	3,795,018	10,780,170	8,716,537	3,434,770	60.59%
71 - Council Engineering & Technical Services	100,000	0	0	0	0.00%
8260 - Skinners Flat Water Supply	100,000	0	0	0	0.00%
72 - Project & Contract Management	1,307,292	6,672,096	5,457,926	1,710,781	68.66%
1590 - Bridges and Culverts Capital W	0	278,642	208,980	49,886	76.13%
3025 - Drainage Capital Works	350,000	281,500	211,122	101,032	52.15%
3585 - Flood Mitigation PH	0	486,000	364,500	0	100.00%
3586 - Flood Mitigation Brt	0	340,445	255,330	0	100.00%
3655 - Footpaths Capital Works	0	1,088,852	816,651	171,988	78.94%
4650 - Kerb & Channel Capital Works	0	166,576	124,938	219,610	-75.77%
5670 - Minor Plant & Equip-Capital	0	20,000	15,000	0	100.00%
7250 - Pyramid Hill Streetscape	0	1,520,604	1,140,444	43,155	96.22%
7345 - Recreation Reserve Mowers	35,000	35,000	26,253	(1)	100.00%
7585 - Road Amenity Capital Works	121,449	0	0	0	0.00%
7600 - Road Construction Capital Work	311,734	2,117,588	1,992,591	911,132	54.27%
7630 - Road Resheets Capital Works	356,619	158,723	152,247	135,364	11.09%
7660 - Road Safety Capital Works	132,490	150,600	129,197	78,226	39.45%
8785 - Traffic Count Equipment	0	0	0	390	-100.00%
8830 - Trails Signage	0	27,566	20,673	0	100.00%
73 - Roads to Recovery	2,387,726	4,108,074	3,258,611	1,723,989	47.09%
1590 - Bridges and Culverts Capital W	146,701	1,370,562	1,027,926	870,876	15.28%
3025 - Drainage Capital Works	0	39,240	29,430	44,786	-52.18%
3655 - Footpaths Capital Works	108,324	0	0	0	0.00%
4650 - Kerb & Channel Capital Works	132,490	0	0	0	0.00%
7585 - Road Amenity Capital Works	0	100,336	100,336	5,505	94.51%
7600 - Road Construction Capital Work	916,004	1,183,130	963,099	587,990	38.95%
7620 - Road Reseals	1,084,207	1,067,920	800,937	0	100.00%
7630 - Road Resheets Capital Works	0	160,065	160,065	135,253	15.50%
7660 - Road Safety Capital Works	0	40,000	29,997	0	100.00%
7675 - Road Shoulder Sheet Capital Wo	0	146,821	146,821	79,579	45.80%
42 - Development & Compliance	0	102,121	0	0	0.00%
75 - Local Laws and Animal Management	0	102,121	0	0	0.00%
6735 - Pound Livestock	0	102,121	0	0	0.00%
44 - Works	1,712,920	2,830,474	682,698	519,078	23.97%
82 - Building & Property Maintenance	270,000	981,383	368,500	46,252	87.45%
1725 - Building Asset Project-Capital	265,000	976,383	368,500	46,252	87.45%
2520 - Council Property Fencing	5,000	5,000	0	0	0.00%
84 - Plant and Fleet	1,392,920	1,392,920	52,500	370,498	-605.71%
3550 - Fleet Replacement	127,500	127,500	52,500	50,698	3.43%
5685 - Minor Plant & Equipment	20,000	20,000	0	0	0.00%
6435 - Plant Replacement	1,245,420	1,245,420	0	319,800	-100.00%
90 - Parks & Townships	50,000	135,071	20,876	30,426	-45.75%
6270 - Plan & Strategy Implementation	50,000	135,071	20,876	30,426	-45.75%
96 - Waste Management	0	321,100	240,822	49,771	79.33%
8865 - Transfer Stations Upgrades	0	321,100	240,822	49,771	79.33%
98 - Waterways Management	0	0	0	22,131	-100.00%
9417 - Water Rights	0	0	0	22,131	-100.00%
Grand Total	6,920,438	23,061,625	11,394,484	4,966,891	56.41%

APPENDIX 7: CARAVAN PARK INCOME AND EXPENDITURE

This report was previously reported to Council as a separate agenda item. Due to the nature of the report this will now be reported to Council for the quarterly reporting cycle within this report.

Income and expenditure from July 2019 to March 2022 for each park is listed in the table below. Comments are also provided where there has been unusual items.

Park	Year	Income	Expenditure	Net	Comments
Boort	2019/20	\$ 65,861.76	\$ 20,657.02	\$ 45,204.74	
	2020/21	\$ 67,728.08	\$ 13,558.86	\$ 54,169.22	
	2021/22 YTD	\$ 51,327.00	\$ 7,099.00	\$ 44,228.00	
Bridgewater	2019/20	\$ 190,012.51	\$ 258,517.04	-\$ 68,504.53	Purchase of fire pump
	2020/21	\$ 350,603.06	\$ 267,973.37	\$ 82,629.69	
	2021/22 YTD	\$ 335,621.00	\$ 263,792.00	\$ 71,829.00	
Pyramid Hill	2019/20	\$ 1,000.00	\$ 5,283.12	-\$ 4,283.12	Defibrillator grant
	2020/21		\$ 12,777.21	-\$ 12,777.21	
	2021/22 YTD	\$ -	\$ 3,978.00	-\$ 3,978.00	Credit for expenditure in 2020/21 expended to the upgrade budget.
Wedderburn	2019/20	\$ 163,454.06	\$ 122,666.04	\$ 40,788.02	
	2020/21	\$ 134,353.88	\$ 108,707.10	\$ 25,646.78	
	2021/22 YTD	\$ 100,346.00	\$ 82,379.00	\$ 17,967.00	

10.9 REVIEW OF THE DISPOSAL OF COUNCIL ASSETS POLICY V2

File Number: FOL/19/432511
Author: Deanne Caserta, Manager Financial Services
Authoriser: Amanda Wilson, Director Corporate
Attachments: 1. Disposal of Council Assets v2

RECOMMENDATION

That Council adopts the Disposal of Council Assets Policy v2.

CONFLICT OF INTEREST

There is no conflict of interest for any Council staff member involved in the preparation of this paper, or involved in the subject matter of the paper.

PREVIOUS COUNCIL DISCUSSION

The first version of the Disposal of Council Assets Policy was adopted by Council on 26 November 2019.

BACKGROUND

The purpose of this Policy is to provide direction to Council staff when disposing of Council assets. This policy applies to any person or persons responsible for the identification of assets that are no longer 'fit for purpose' or excess to the current needs of Council and require disposal or rationalisation.

ISSUES/DISCUSSION

Effective application of this policy will ensure that any disposal of Council's assets is carried out in a transparent, fair, independent and open manner. All asset sale actions must adhere to the Levels of Authority Delegations.

Major changes to this document include:

- updates to ensure ongoing compliance with the Local Government Act 2020
- the charity/gifting disposal method has been reviewed and the process has been changed to ensure a more transparent and robust process is undertaken
- updates to the 'due diligence' checklist to ensure that all process and audit requirements are completed prior to disposal.

Along with these changes there has also been the addition of a new section titled Community Assets. This should provide further clarification on recent questions posed and is as below:

Where a Community Asset Committee or similar group has purchased minor non-fixed assets using funds raised by the committee, they may dispose of the asset using the methods outlined in Section 3.2. All excess funds are to be retained by the asset committee / group to be used for future asset purchasing or to assist with maintenance costs. The sale of any asset needs to be discussed, approved and noted in the relevant minutes.

COST/BENEFITS

There are no direct costs associated with the adoption of this policy. The benefits provided include clarification and consistency around asset disposal to both internal and external stakeholders.

RISK ANALYSIS

By providing clear direction as to what, how and when an asset can be disposed, most risks have been mitigated.

CONSULTATION AND ENGAGEMENT

This Policy has been reviewed by Loddon Leaders, Policy Review Group and the Management Executive Group prior to submission to Council.

The Policy will have a review timeline of two years.



DISPOSAL OF COUNCIL ASSETS POLICY

DOCUMENT TYPE: Council policy

DOCUMENT STATUS: Draft

POLICY OWNER POSITION: Manager Financial Services

INTERNAL COMMITTEE ENDORSEMENT: Not applicable

APPROVED BY: Council

DATE ADOPTED: [Click here to enter date of approval](#)

VERSION NUMBER: 2

REVIEW DATE: [Click here to enter a date.](#)

DATE RESCINDED: [Click here to enter a date.](#)

RELATED STRATEGIC DOCUMENTS, POLICIES OR PROCEDURES: Asset Management Policy
Asset Management Plan
Staff Code of Conduct
Councillor Gift Policy

RELATED LEGISLATION: Local Government Act 2020
Local Government Act 1989
Goods and Services Tax Act 1999

EVIDENCE OF APPROVAL:

Signed by Chief Executive Officer

FILE LOCATION: K:\FINANCE\Policies\Ready for approval\POL Disposal of Council assets v2 - Council.docx

Policy documents are amended from time to time, therefore you should not rely on a printed copy being the current version. Please consult the policies on the Loddon Shire website (Council Policies) or Intranet (Organisational Policies) to ensure that the version you are using is up to date.

This document is available in alternative formats (e.g. larger font) if requested.



DISPOSAL OF COUNCIL ASSETS POLICY

1 PURPOSE

The purpose of this policy is to provide direction to Council staff when disposing of Council assets.

2 SCOPE

This policy applies to any person or persons responsible for the identification of assets that are no longer 'fit for purpose' or excess to the current needs of Council and require disposal or rationalisation. Effective application of this policy will ensure that any disposal of Council's assets is carried out in a transparent, fair, independent and open manner. All asset sale actions must adhere to the Levels of Authority Delegations.

3 POLICY

3.1 Considerations prior to request to dispose of an asset

Before any request to dispose of or rationalise an asset is submitted from the relevant department to the delegated staff member, the relevant officer must ensure that the request is appropriate and must consider (where applicable) the following:

- utilisation of the asset
- usability of the asset
- current market value of the asset
- ongoing cost to maintain the asset to a reasonable standard
- appropriate timing of disposal to maximise return for Council
- duplication of the asset or the service provided by the asset
- if the asset is surplus to the needs of Council
- potential risk of ownership, e.g. contains environmentally sensitive or hazardous material
- impact the disposal of the asset may have on the community
- any cultural or historical significance of the asset
- the remaining useful life of the asset
- compliance with Council's Procurement Policy
- donating or gifting of assets when the asset is no longer fit for Council purposes, or when the financial realisation of the asset is minimal
- risk analysis of the proposed asset disposal or rationalisation
- the asset does not contain confidential documents, software, licencing implications or associated material (e.g. on items such as computers and tablets)
- conflict of interest (that the officers involved in the disposal process have no conflict of interest e.g. membership of relevant committees, receive financial benefits from the use or disposal of the asset)
- internal financial controls and transparent asset management and disposal practices
- consideration of the context of 'gifts' within the Councillor Gift Policy and Staff Code of Conduct.

3.2 Methods of disposal

Council officers will manage, where appropriate, the disposal or rationalisation of the asset in the most cost effective manner, through one of the following methods:



DISPOSAL OF COUNCIL ASSETS POLICY

Disposal method	Rationale	Asset type
Trade-in	Trading in equipment as part of another purchase or plant rationalisation process	Plant, furniture and minor equipment
Expression of interest	Seeking expressions of interest from buyers	Land (vacant or including buildings as referred to in section 3.3), plant, furniture and minor equipment
Open tender	Openly seeking bids through a tender process	Land (vacant or including buildings), plant, furniture and minor equipment
Sale or public auction	Upon obtaining a current valuation, procure the services of a real estate agent or auctioneer and advertising for sale or auction through the website, Facebook and local paper. Where appropriate, a newspaper circulating in Victoria, ensuring open and effective competition that maximises returns for Council (following compliance with Council's Procurement Policy and relevant requirements of the Local Government Act 2020)	Land (vacant or including buildings), plant and furniture
Demolish/recycle	Depending on the condition and potential future usability of the asset, the value of the asset may be written off and the asset disposed of if the asset is beyond economical repair	Minor equipment (minor items of plant, furniture or technology that are under the capital recognition threshold)
Charity/gifting	Donation of Council owned assets to a non-profit organisation will be undertaken via a transparent and competitive process administered using the Smarty Grants platform	Minor equipment (minor items of plant, furniture or technology that are under the capital recognition threshold)

Selection of a suitable disposal method will include consideration of:

- the public demand and interest in the asset
- the method most likely to return the highest revenue to Council
- the value of the asset
- whether it is light vehicle or heavy plant and equipment
- the costs of the disposal method compared to the expected returns, and
- compliance with statutory and other obligations.

Councillors and Council officers will not be permitted to purchase assets being disposed of by Council unless the purchase is via an open tender or public auction process.

Charity / gifting of surplus or redundant assets may only be made with the authority of the CEO (fleet and major plant and other items valued over \$10,000) or relevant delegated officer in accordance with the Levels of Authority Delegations (other items valued under \$10,000), and only after exploring all avenues for recouping a fair value for Council or any alternate use within Council.

Council officers should only consider donations in response to a formal written request. In considering any request, officers should keep in mind the following:



DISPOSAL OF COUNCIL ASSETS POLICY

- community groups should receive equitable treatment to avoid possible claims of bias
- the asset manager will investigate to ensure the group is non-profit and that the intended use of the asset is non-commercial (i.e. non-profit)
- where the donation is seen as appropriate but there is a potential claim of bias, the matter should be referred to the director of the department where the asset sits, who will adjudicate the claim or refer the matter to the CEO and
- the charity/community group should facilitate the removal of the asset themselves.

3.3 Due diligence checklist

A check must be carried out to ensure assets do not contain:

- additional items not intended for sale
- confidential documents (records, files, papers)
- documents on Council letterhead which may be used for fraudulent purposes
- hard drives with Council specific software still installed (which could lead to a breach of licences or contain confidential data)
- hazardous materials
- any identifying Council logos or marks that must be removed prior to sale, and
- all spare parts relating to the asset for sale must be included in the advertised 'asset for sale' package.

Upon the sale of an asset, it is the responsibility of the manager of the relevant department where the asset sits to inform the Financial Services Department of the sale to ensure that the financial statements and asset registers are updated to reflect the sale.

Refer to Council Property Transactions and Management Policy for land sales and transfers.

3.4 Consultation

Council must undertake public consultation in respect of its proposed disposals or rationalisation of land in accordance with the Local Government Act 2020.

3.5 Delegations

Authority to dispose of Council owned assets is outlined in Council's Levels of Authority Delegations.

3.6 Buyer's risk

Irrespective of the disposal method applied, all prospective buyers must be advised in writing that the asset is disposed of, with any faults, at the buyer's risk ('as is where is'). Buyers are to rely on their own investigations regarding the condition and function of the asset and Council will not be responsible for any repairs to or maintenance of the asset.

4 COMMUNITY ASSETS

Where a Community Asset Committee or similar group has purchased minor non fixed assets using funds raised by the committee, they may dispose of the asset using the methods outlined in Section 3.2. All excess funds are to be retained by the asset committee / group to be used for future asset purchasing or to assist with maintenance costs. The sale of any asset needs to be discussed, approved and noted in the relevant minutes.



DISPOSAL OF COUNCIL ASSETS POLICY

5 DEFINITIONS OF TERMS OR ABBREVIATIONS USED

Term	Definition
Asset	A resource with economic value that Council owns or controls with the expectation that it will provide a future benefit. Council assets typically include roads, bridges, footpaths, drains, libraries, town halls and recreational centres, and minor items such as plant, furniture, IT devices and equipment.

6 HUMAN RIGHTS STATEMENT

It is considered that this policy does not impact negatively on any rights identified in the Charter of Human Rights Act. Loddon Shire Council is committed to consultation and cooperation between management and employees. The Council will formally involve elected employee Health and Safety Representatives in any workplace change that may affect the health and safety of any of its employees.

7 REVIEW

The Manager Financial Services will review this policy for any necessary amendments no later than 2 years after adoption of this current version.

11 INFORMATION REPORTS**11.1 BOORT SCARRED TREES MASTERPLAN - FINALISATION**

File Number: FOL/19/433077

Author: Lynne Habner, Manager Executive and Commercial Services

Authoriser: Lincoln Fitzgerald, Chief Executive Officer

Attachments: 1. Lake Boort Scarred Trees Masterplan draft for public comment

RECOMMENDATION

That Council note:

1. the attached public consultation draft of the final Boort Scarred Trees Masterplan, with comments closing 26 April 2022
2. that any future ownership of actions arising from the Masterplan to implement infrastructure development of Lake Boort will be the responsibility of Parks Victoria
3. that the final Masterplan will help support Council tourism and economic development opportunities relating to Lake Boort.

CONFLICT OF INTEREST

There is no conflict of interest for any Council staff member involved in the preparation of this paper, or involved in the subject matter of the paper.

PREVIOUS COUNCIL DISCUSSION

An update on development of the Masterplan and the proposed process for its finalisation was presented to the November 2021 Council Forum. At the Forum, Councillors discussed various issues regarding the use and management of Big Lake Boort, including weed management, provision of water in the lake, and concerns about mixing uses of the site for tourism and duck hunting. These matters were considered in the development of the Masterplan, and have been acknowledged and addressed in the final draft.

BACKGROUND

The Lake Boort Reserve Management Plan was launched by Parks Victoria, in partnership with the Dja Dja Wurrung Clans Aboriginal Corporation, in April 2018. Several strategies in the Management Plan linked Loddon Shire Council and the objectives of this Masterplan project including:

- enhancing visitor awareness of the significance and sensitivity of cultural heritage
- enhancing the interpretation of the cultural heritage values of Lake Boort through on-site, hard copy and digital information
- encouraging cultural tourism initiatives that enhance community appreciation of Country and heritage values, places and landscapes
- exploring opportunities to support nature-based and cultural tourism development aspirations by Dja Dja Wurrung, Shire of Loddon and others, and investigating associated opportunities for tourism facilities and services (such as commercial eco-cabin accommodation and a boardwalk) in consultation with the community while ensuring natural and cultural values are protected.

By September 2019, Council had obtained additional funding through Regional Development Victoria (RDV), engaged a project consultant (Sharon Wells, Pan and Bacchanalia) and established a Steering Committee to deliver the Boort Scarred Trees Masterplan.

The RDV funding agreement stated:

“The Boort Scarred Tree Masterplan project will be one of the first areas in Victoria to develop a distinctly Indigenous product, a key opportunity area for growth and development as defined in the 2016 Victorian Visitor Economy Strategy, which will offer an accessible and rich experience for local, intrastate, interstate and international visitors. In summary, the project will produce a Masterplan for the site including:

- *detailed surveys of the cultural heritage as well as the potential for the preservation of key trees*
- *concept designs and quantity surveying for a visitor access and a framework for self-guided and guided tours and experiences*
- *reports and assessments including a cost benefit analysis of the social and economic contribution of this project, and environmental considerations*
- *key promotional considerations and linkages to activate the site.”*

Council contributed a \$60,000 budget for the project, in addition to \$15,000 cash and in-kind support from Dja Dja Wurrung Aboriginal Clans Corporation. The Masterplan was also made possible through accessing information (where appropriate, with permission from Dja Dja Wurrung) from a Conservation Management Plan delivered by First Peoples – State Relations (formerly Aboriginal Victoria).

ISSUES/DISCUSSION

Timing of the delivery of the Masterplan was significantly extended due to the delivery of the above Conservation Management Plan being delayed during COVID-19 restrictions.

RDV provided for variations to the completion date as a result, however it has been challenging to complete the project within the remaining time allowed. This has required quick turnaround times, first on drafts of the concept designs and then the Masterplan itself, with the use of online sessions and social media to facilitate consultation in the time available. The final draft has been made available for public comment for a period of two weeks.

The resulting design and supporting contextual information is a comprehensive and clear document that sets out a compelling vision for the cultural and tourism offering that can be sensitively developed at Lake Boort over time.

It contains an implementation strategy which separates deliverables into logical stages to deliver the Masterplan vision.

As the project recommendations will not be the responsibility of Council to deliver, finalisation of the project will be acceptance of the final Masterplan by the Project Steering Committee (by consensus).

The attached public consultation draft is submitted to Council for noting and feedback. Any feedback received will be considered in the finalisation of the Masterplan for presentation to the Steering Committee on 29 April, which will allow for acquittal of State Government funds at the end of April 2022.

COST/BENEFITS

The Masterplan contains a cost benefit analysis which is undergoing further development during the public consultation period. The initial results show a positive benefit cost ratio (BCR) of 2.0 or 2.4 depending on high or low projected visitation levels, and a BCR of 1.6 with even the most pessimistic sensitivity testing applied.

Council will be able to benefit from the completed Masterplan by using it to support any future efforts within its responsibility relating to tourism promotion and economic development around the cultural attractions of Lake Bort.

RISK ANALYSIS

The Masterplan acknowledges and provides practical suggestions for management of risks that have been identified, while acknowledging that some are outside the scope of the Masterplan, such as water management of the lake, weed control, and managing the mixture of uses during duck hunting season.

The Masterplan reinforces the role of Parks Victoria as the land manager of the site, responsible for its ongoing management and development.

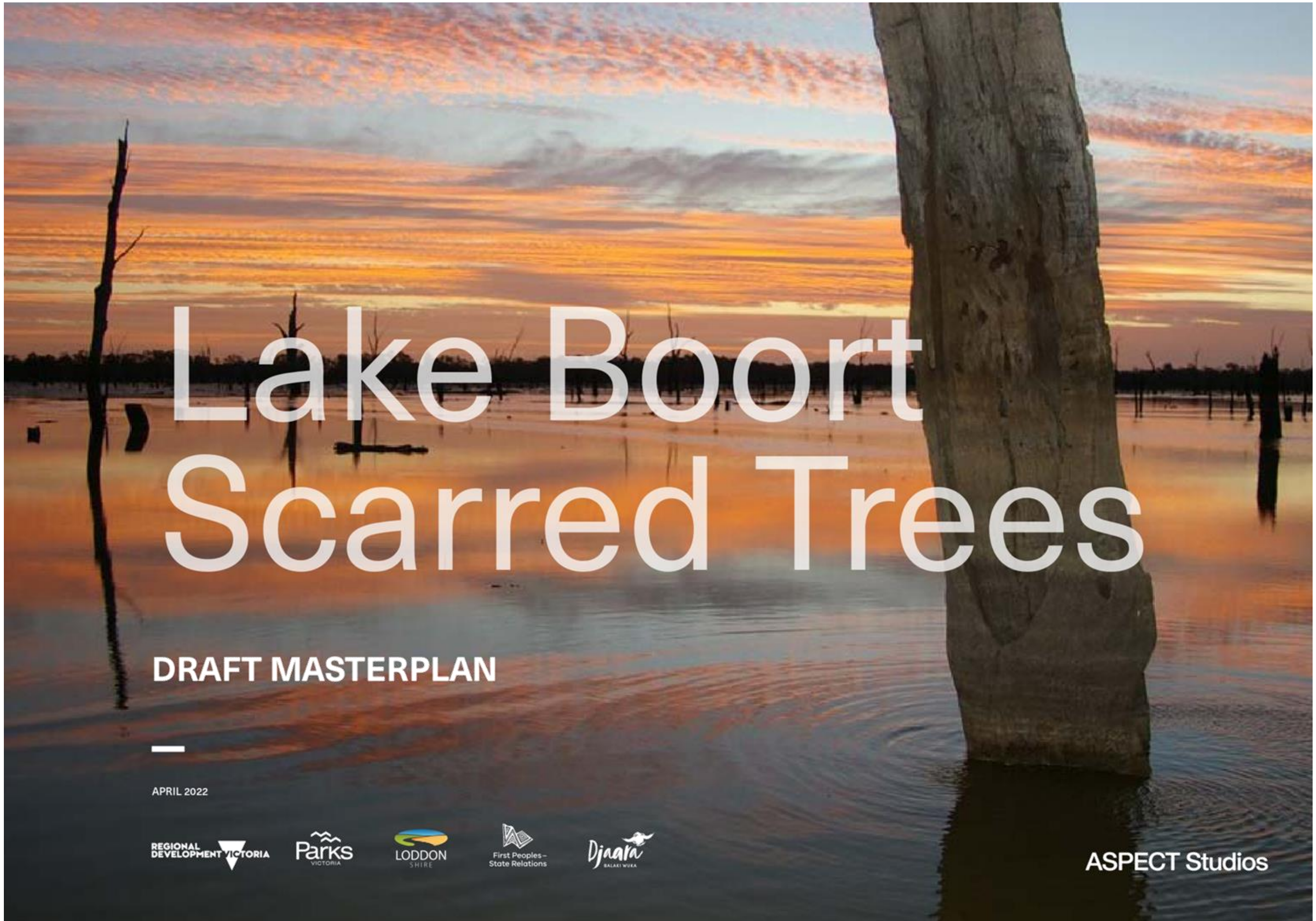
CONSULTATION AND ENGAGEMENT

There have been several points of consultation for the development of the Masterplan, including online public sessions to present and discuss concept designs, one-on-one and group sessions with local community stakeholders, and presentations to Councillors.

In addition, the project was guided by the ongoing involvement of a Steering Committee of key stakeholder organisations including Parks Victoria, Loddon Shire Council, Dja Dja Wurrung Aboriginal Clans Corporation, First Peoples – State Relations, Regional Development Victoria and the North Central Catchment Management Authority.

The final draft of the complete Masterplan with economic assessment and contextual information was made available for public comment from 12 April to 26 April 2022.

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Lake Boort Scarred Trees

DRAFT MASTERPLAN

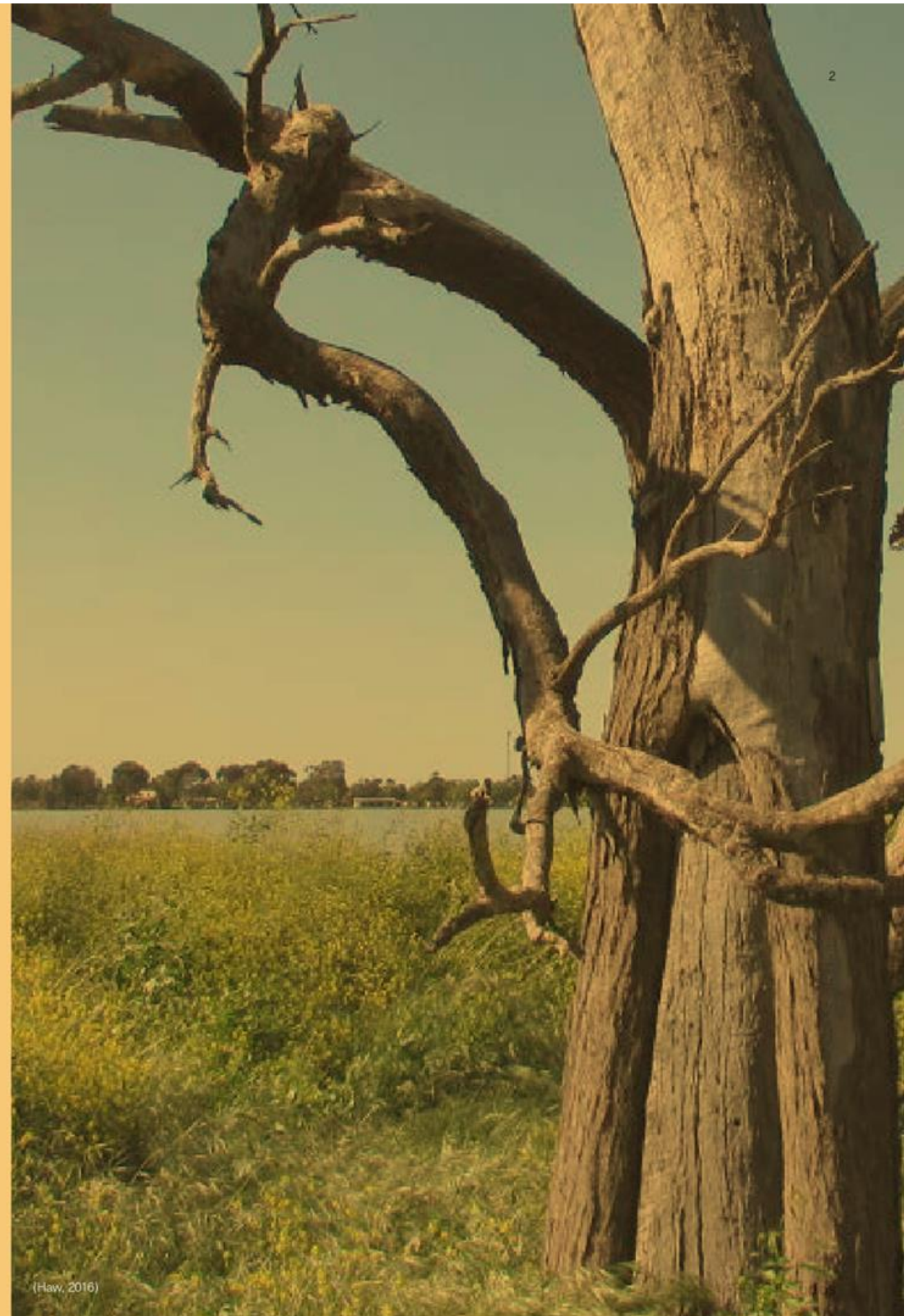
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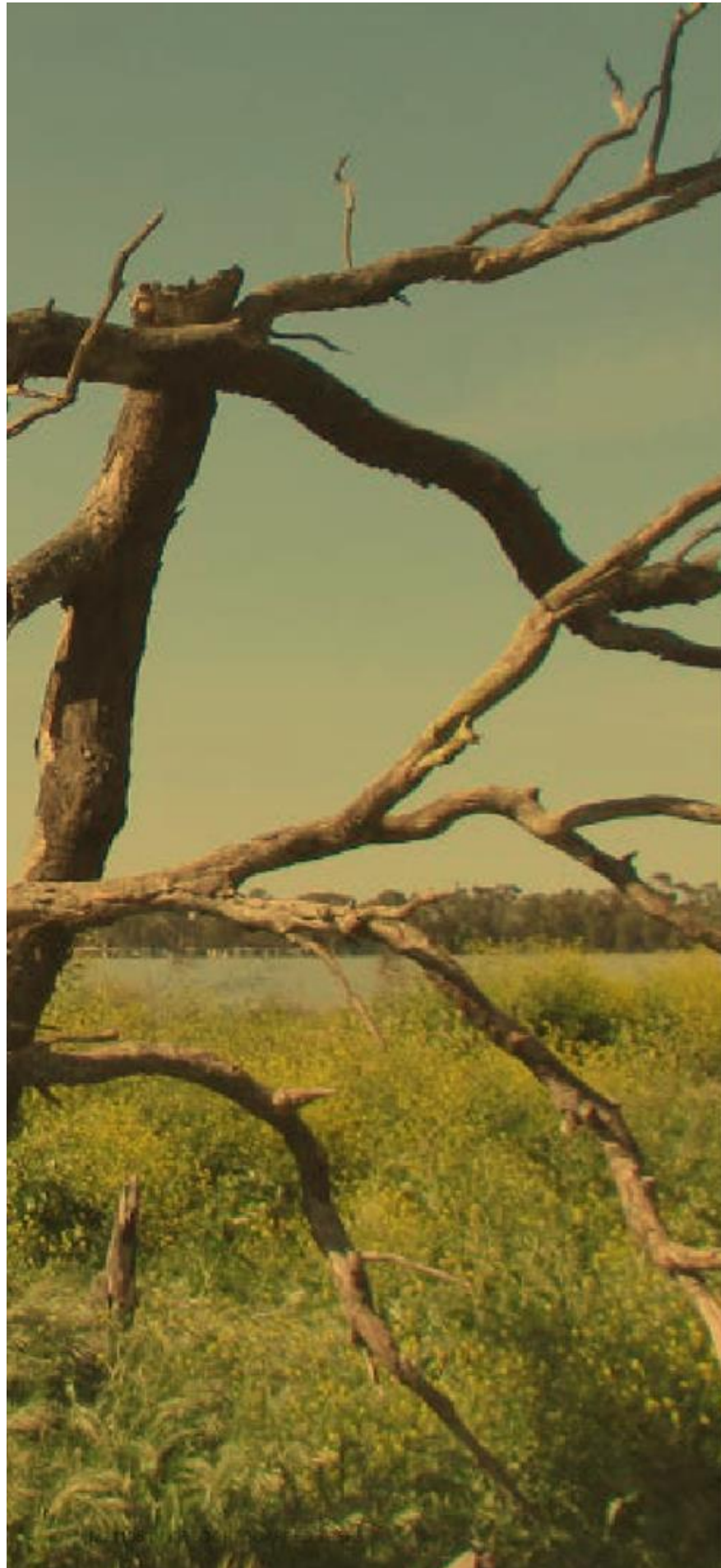
ASPECT Studios

The report authors respectfully acknowledge the Dja Dja Wurrung people as the Traditional Custodians on whose Country Lake Boort is located. We recognise their continuing connection to land, waters and community and we pay our respect to their Elders past and present.

M21105 LAKE BOORT SCARRED TREES



(Haw, 2016)



Consultant Team

Aspect Studios (Principal Consultant)	Landscape Architecture and Community Engagement
Pan and Bacchanalia	Project Management, Community Engagement and Marketing Consultant
SGS Economics and Planning	Visitation Estimates and Cost Benefit Analysis.
Zinc Cost Management	Quantity Surveying

Aboriginal and Torres Strait Islander people are advised that this document may contain images, names, quotes and other references of deceased people.

REPORT STATUS	DRAFT
REPORT ISSUE	P1
ISSUE DATE	11.04.2022
AUTHOR	Various

Acknowledgments

The project team wishes to acknowledge the input and assistance of the following:

Dja Dja Wurrung Clans Aboriginal Corporation

Rodney Carter, Jon Marshallsay, Nathan Wong

Parks Victoria

Karen Doyle, Adam Nitschke, Suzanne Hughes

Loddon Shire Council

Phil Pinyon, Lynne Habner, Robyn Vella, Shelby Hutchinson, Sarah Perry

Regional Development Victoria

David Tripp, Ben Rowbottom

First Peoples State Relations

Dr Di Smith and Jane Selkirk

Yung Balug Clan

Uncle Gary Murray, Aunty Marilyn Nicolls, Uncle Robert Nicolls, Amos Atkinson, Andrew Travis, Jida Gulpilil, Pauline Ugle

Loddon Shire Councillors

Cr Dan Straub, Cr Neil Beattie, Cr Linda Jungwirth, Cr Gavan Holt, Cr Wendy Murphy

The Community of Boort

Paul Haw, Barry Kennedy, Rod Poxon

North Central Catchment Management Authority

Rachel Murphy, Will Honybun

The Victorian State Government

Adam Murray, Harry Webber

Additional Contributors

Karla Fox, Stan Liacos

This Masterplan has been generously funded by the following bodies:

Loddon Shire Council, Victoria State Government and Dja Dja Wurrung Clans Aboriginal Corporation

ASPECT Studios

Foreword



Loddon Shire is delighted to bring the Lake Boort Scarred Tree Masterplan to the community. The Masterplan considers the steps needed to realise Lake Boort's potential as a visitor destination, offering a concept design which proposes to reveal the sites significant values and engage potential visitors. The Masterplan creates a platform for sharing, protecting and appreciating Lake Boort's significant and precious cultural and natural values.

Importantly the Masterplan represents a further articulation of what the Dja Dja Wurrung peoples and local Boort community have long known, that the story of Lake Boort is of deep importance and is one that should be shared. The Masterplan outlines how, with considered investment, engagement, infrastructure and promotion, Lake Boort can be realised as a site of national and even international importance.

The Loddon Shire Council warmly thanks Regional Development Victoria and Dja Dja Wurrung Clans Aboriginal Corporation for supporting the development of this plan.

Executive Summary

The Lake Boort Scarred Trees Masterplan aims to position the Lake Boort site as one of the first cultural landscapes in Victoria with a distinct Indigenous tourism offer. The 'Victorian Visitor Economy Strategy,' 2016 has identified an opportunity for growth and development in cultural tourism in Victoria. The Masterplan seeks to respond to this opportunity, offering an accessible and rich cultural experience for local, interstate, and international visitors.

The Masterplan aims to build awareness and appreciation of Lake Boort as an unparalleled landscape destination, identifying how considered visitor access can create unique and immersive landscape experiences, whilst also providing greater protection of the site's significant cultural heritage values.

Lake Boort is rich with Aboriginal cultural heritage representing a continuing connection to Country for Dja Dja Wurrung peoples. Located in the rolling wheat fields of northern Victoria, Lake Boort opens a vista of opportunity to elevate the appreciation of Indigenous cultural heritage, and to support and engage with community in the region, through achieving the objectives of this Masterplan.

The Lake Boort Scarred Tree Masterplan showcases an aspirational vision and framework to present Lake Boort to the world as a unique visitor destination that offers immersive, educational experiences of Dja Dja Wurrung Country. Visit Victoria has identified Indigenous tourism and nature-based tourism as two key strategic growth areas for Victoria. This Masterplan seeks to capitalise on these growth areas, offering accessible and immersive nature based and cultural tourism experiences from the regional to the international visitor. The Masterplan framework paves the way for investment, and increased visitation at Lake Boort. With this comes the opportunity for capacity development within the Indigenous community.

The potential of Lake Boort as a tourist destination is stepped through in the concept design. The vision is to enhance visitor experience by creating a platform to share and appreciate this highly significant cultural landscape and its distinctive natural values.

The Lake Boort Scarred Tree Masterplan evolved following a number of online meetings with the local Dja Dja Wurrung community, the broader Boort community, stakeholders and the project steering committee. A guided site visit provided additional valuable understanding of the importance and connection of Dja Dja Wurrung peoples to this Country. This understanding has formed the foundation for the development of the masterplan and has guided the development of the proposed visitor experiences in this unique and culturally important landscape.

The long-term vision and design principles that informed the masterplan were developed early following community meetings. These, together with a broader understanding of the Lake Boort ecological and environmental systems were used to guide the masterplan concept.

Feedback from engaging with the local Dja Dja Wurrung community, the broader Boort community and stakeholders were summarised into five key feedback themes:

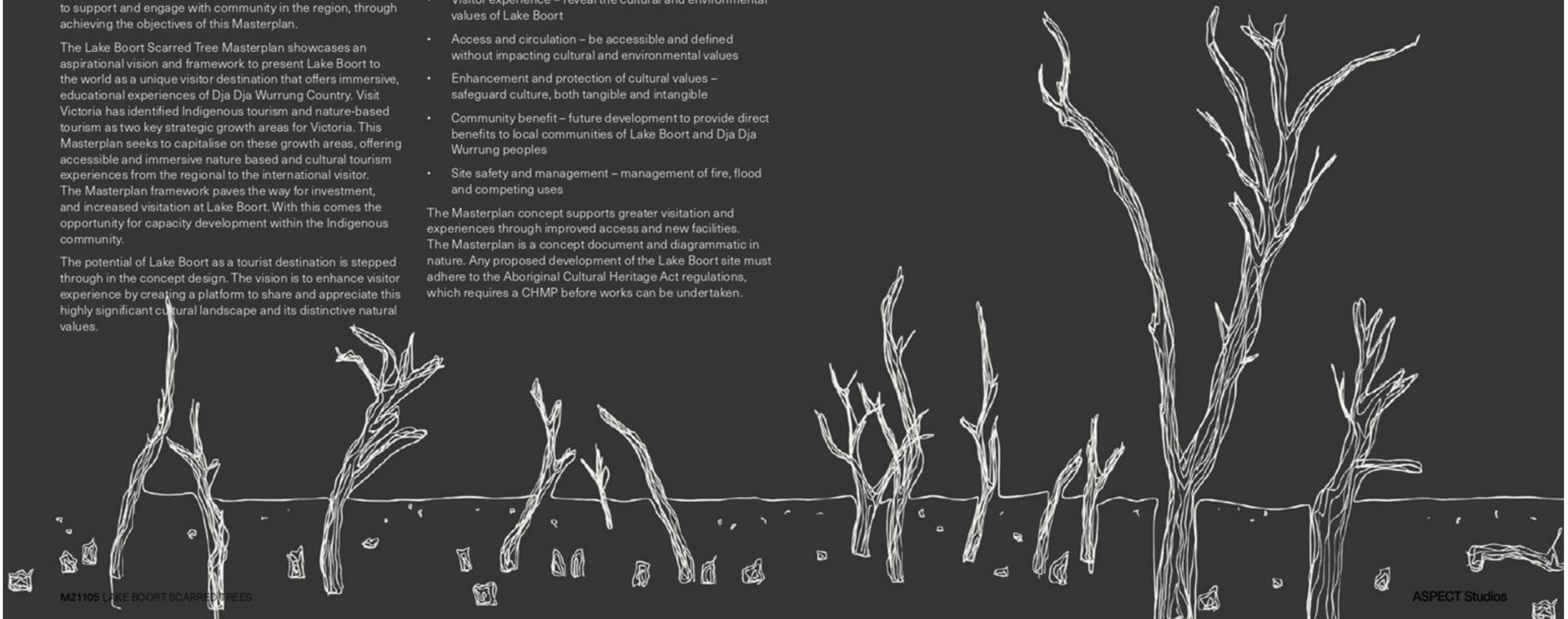
- Visitor experience – reveal the cultural and environmental values of Lake Boort
- Access and circulation – be accessible and defined without impacting cultural and environmental values
- Enhancement and protection of cultural values – safeguard culture, both tangible and intangible
- Community benefit – future development to provide direct benefits to local communities of Lake Boort and Dja Dja Wurrung peoples
- Site safety and management – management of fire, flood and competing uses

The Masterplan concept supports greater visitation and experiences through improved access and new facilities. The Masterplan is a concept document and diagrammatic in nature. Any proposed development of the Lake Boort site must adhere to the Aboriginal Cultural Heritage Act regulations, which requires a CHMP before works can be undertaken.

A tourism assessment has positioned the Masterplan within the Victorian tourism market context. Identifying visitors who would likely seek out the cultural tourism and nature-based experiences proposed at Lake Boort. This assessment will be supported with a cost benefit analysis, which will further outline the potential social and economic contribution of the Masterplan.

The implementation strategy identifies a logical staging of works. Each of the stages identified in the implementation strategy lists a number of smaller projects within the stage, giving a greater level of fidelity to the proposed implementation. The implementation strategy serves as a useful tool to guide future investment and development.

A cost planning exercise is currently being undertaken in parallel to the development of the draft masterplan. Detailed costings and a cost benefit analysis will be included in the final Masterplan report.

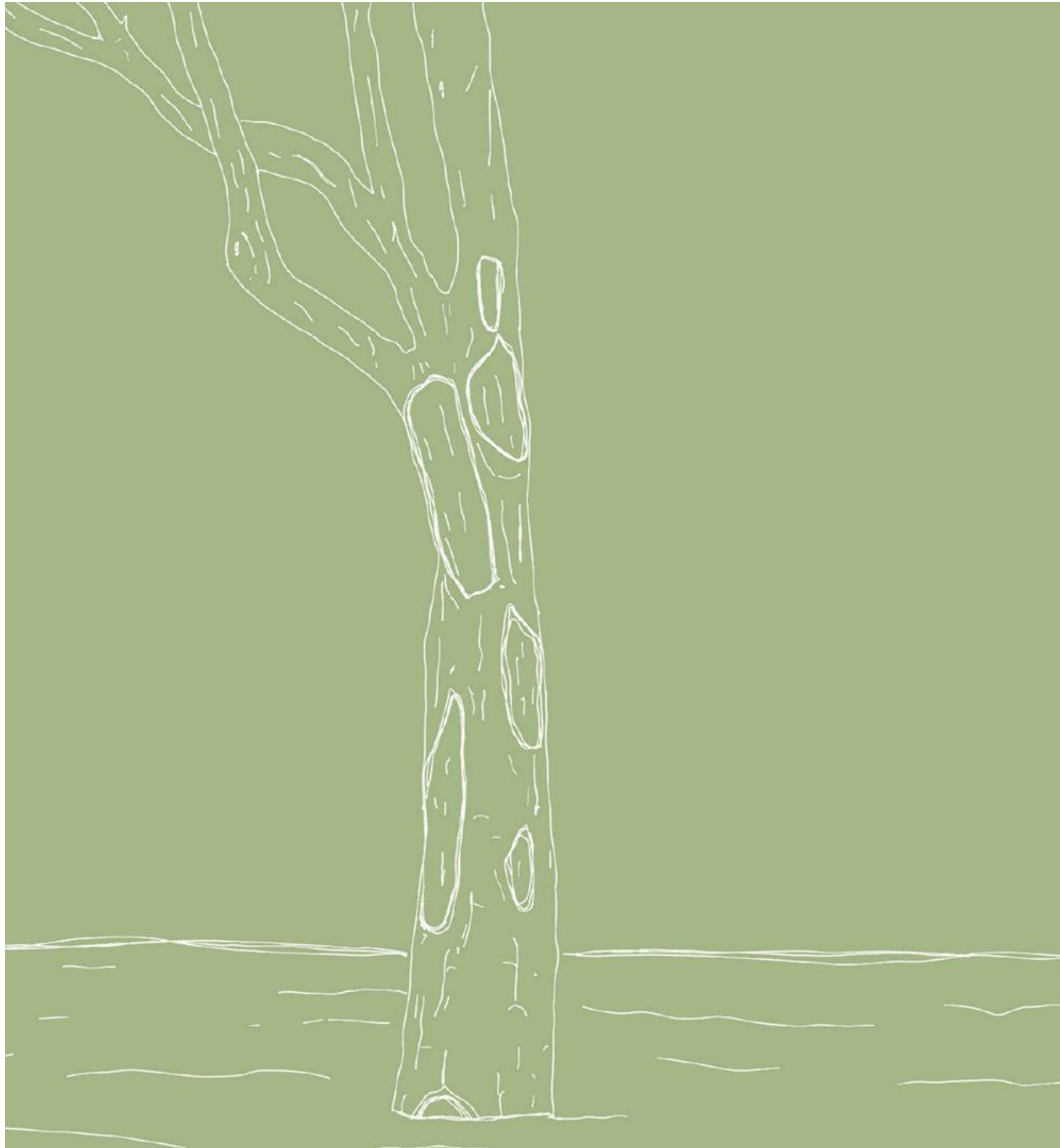


Contents

INTRODUCTION AND ACKNOWLEDGEMENTS	7	VISITOR EXPERIENCE	33	IMPLEMENTATION STRATEGY	60
1.1 Introduction	8	5.1 Visitor Experience	34	9.1 Implementation Strategy	61
1.2 Project Purpose	9	5.2 Visitor Infrastructure and Site Experience Matrix	35	9.2 Implementation Strategy and Staging Matrix	62
1.3 Project Vision & Design Principle	10	5.3 Visitor Experience – Arrival and Community Area	36	9.3 Next Steps	63
		5.4 Experience Imagery – Arrival and Community Area	37		
EXISTING CONDITIONS AND SITE CONTEXT	12	5.5 Visitor Experience – Southern Lake Trails	38	FUNDING OF ACTIONS	67
2.1 Regional Context and Project Area	13	5.6 Experience Imagery – Southern Lake Trails	39	11.1 Funding Of Actions	68
2.2 Cultural Context	14	5.7 Visitor Experience – Northern Lake Trails	40	11.2 Masterplan References	69
2.3 Landscape Character	15	5.8 Experience Imagery – Northern Lake Trails	41	11.3 Masterplan References – Images and Illustrations	70
2.4 Landscape Character Images	16	5.9 Visitor Experience – Kinypanial Creek	42	82	
2.5 Management Context	18				
2.6 Existing Site Infrastructure	19	SIGNAGE AND WAYFINDING	43		
2.7 Planning, Overlays and Heritage	20	6.1 Site Elements and Cultural Significance	44		
2.8 Ecological Context	21	6.2 Placemaking Opportunities	45		
2.9 Hydrological Context	22	6.3 Recommended Signage and Wayfinding Typologies	46		
		6.4 Preliminary Signage Locations	48		
ENGAGEMENT SUMMARY	23	TOURISM ASSESSMENT, MARKETING AND PLANNING	49		
3.1 Project Engagement and Concept Development Process	24	7.1 Summary	50		
3.2 Engagement Key Themes	26	7.2 Market Detail	50		
		7.3 Product	50		
CONCEPT DESIGN	28	7.4 Demographic, Psychographic and Value Segments	51		
4.1 Masterplan Concept	29	7.5 Visitation Estimates	52		
4.2 Masterplan Concept – Detail Areas	31	7.6 Cultural Heritage Tourism Comparison	55		
		7.7 Variable Impacting Visitation	56		
		PROMOTION PLAN	58		
		8.1 Promotion Plan	59		

Section 1

Introduction and Acknowledgements



Section 1 – Introduction and Acknowledgments

8

1.1 Introduction

The Lake Boort Scarred Trees Masterplan has been developed to provide a vision of a sustainable future for community, culture and tourism.

The Lake Boort region's scarred trees are regarded as one of the most significant Aboriginal cultural sites not only in Victoria, but Australia. Today, there are estimated to be over 400 scarred trees in the vicinity of the lake. The uniqueness of the site is attributed to its scale – the quantity, density and varied uses of the trees – which are rarely seen together.

These trees have been dated at over 300 years old and retain the scars from the cutting of bark to make canoes, shields, food, carriers and containers. It is one of the few remaining sites where one can see trees with cultural uses such as toe-hold scars, ownership markers, possum extraction holes and with bark removed for drying possum skins, shelters, grinding flour and burials.

The site is not only known for its trees, but for the many mounds, cooking ovens, artefacts and ceremonial sites known around the Lake. The rarity of this site also comes from the ability for visitors to access the site easily and to see and understand how the local Indigenous community lived by the lake for tens of thousands of years.



(Haw, 2016)

Section 1 – Introduction and Acknowledgments

9

1.2 Project Purpose

The Need for a Masterplan

Lake Boort offers authentic experiences of the living Dja Dja Wurrung culture, history and environment. The Masterplan is an important step in recognising and protecting the broader significance of this destination.

The Lake Boort Scarred Trees project will be one of the first tourism initiatives in Victoria to develop a distinctly Indigenous experience by creating a platform to share, appreciate and protect this highly significant landscape. As a key opportunity for growth and development (as defined in the 2016 Victorian Visitor Economy Strategy), this project will offer an accessible and rich experience for all.

The Masterplan is designed to raise recognition, appreciation, engagement and investment in Indigenous cultural heritage throughout the South East of Australia. An implementation strategy has been incorporated to facilitate engagement and investment in this significant destination for government, Dja Dja Wurrung, Boort and tourism communities.

Project Purpose

The aim of the masterplan is to create a compelling and engaging visitor experience that reflects the significance of the site. This will raise awareness more generally to the substantial Aboriginal cultural heritage in South Eastern Australia.

Rodney Carter, CEO of Dja Dja Wurrung Clans Aboriginal Corporation, frames their purpose and work as 'rebuilding their home on Country'. For the first time since dispossession, Dja Dja Wurrung peoples will be able to welcome visitors in ways that have not recently been undertaken on Country.

The Masterplan considers an integrated and multi-layered experience that complements and celebrates the landscape through:

- Protection of Aboriginal cultural heritage;
- Celebration of the high ecological values of the site;
- Nature-based tourism opportunities;
- Visitor access which will include guided tours and experiences;

To realise the full potential of Lake Boort, a Masterplan has been completed to provide;

- Concept designs and quantity surveying for visitor access, guided tours and experiences;
- Reports and assessments including a cost benefit analysis of the social and economic contribution of this project and environmental considerations; and
- Key promotional considerations and linkages to activate the site.

Project Objectives

The Masterplan identifies key Dja Dja Wurrung cultural heritage values and knowledge. It has been advised by the community that sharing this knowledge in order to educate the broader community is beneficial and appropriate.

Understanding the importance of protecting the Aboriginal cultural heritage values at Lake Boort, whilst providing adequate access for visitors to view these, underpins the Masterplan in identifying:

- Potential tourism product opportunities that leverage the heritage and significance of Lake Boort, including:
 - an understanding of the appetite for regional Victorian Aboriginal cultural tourism experiences and elements required to sustain it
 - an understanding of current visitor numbers to Lake Boort and the current value of tourism to the Boort economy
 - an assessment of the projected growth in visitation to Loddon Shire and region
 - an assessment of the associated economic benefits and return on investment
 - opportunities to link to other cultural heritage sites and tourism assets/activities to attract visitors to Boort, Loddon Shire and the region
- The infrastructure and associated delivery, pricing and management arrangements required to activate this key Indigenous cultural visitation experience including:
 - Maximising the opportunities created by the Masterplan's concept designs for increased access and engaging experiences
 - A concept design for small scale infrastructure including boardwalks, signage and digital elements

The Masterplan will also assess potential economic, social and environmental benefits of the proposed design. The plan will outline the logical stages for future works, including roles and responsibilities of stakeholders.

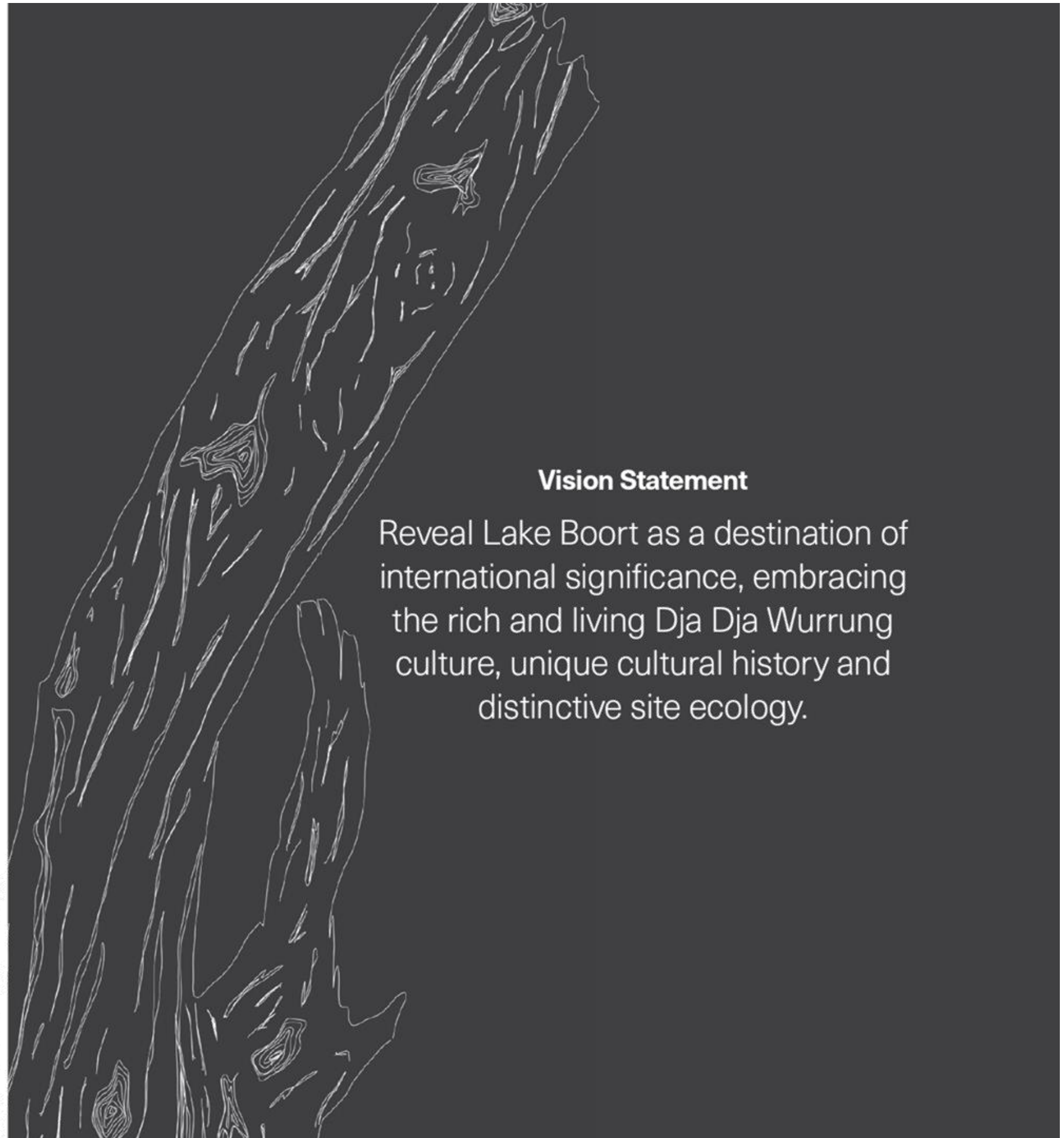
Section 1 – Introduction and Acknowledgments**1.3 Project Vision & Design Principle**

This vision statement and corresponding four design principles were developed in engagement with stakeholders, to guide the formation of the Masterplan and the future development of visitor infrastructure at the Lake Boort Reserve site.

Vision Statement

Reveal Lake Boort as a destination of international significance, embracing the rich and living Dja Dja Wurrung culture, unique cultural history and distinctive site ecology.

M21105 LAKE BOORT SCARRED TREES





Celebrating Community and Country

Reveal Lake Boort's rich and living Dja Dja Wurrung history and culture. Foster contemporary interpretation of traditional owner stories, ongoing cultural practice and community knowledge sharing.



An Enduring Landscape

Enhance and protect cultural and environmental site values, facilitating Dja Dja Wurrung land management and increased visitor appreciation and respect for the significance of the Lake Boort landscape.



Authentic and Immersive

Create authentic and immersive visitor experiences, which celebrate the unique cultural, historical and environmental values of Lake Boort.



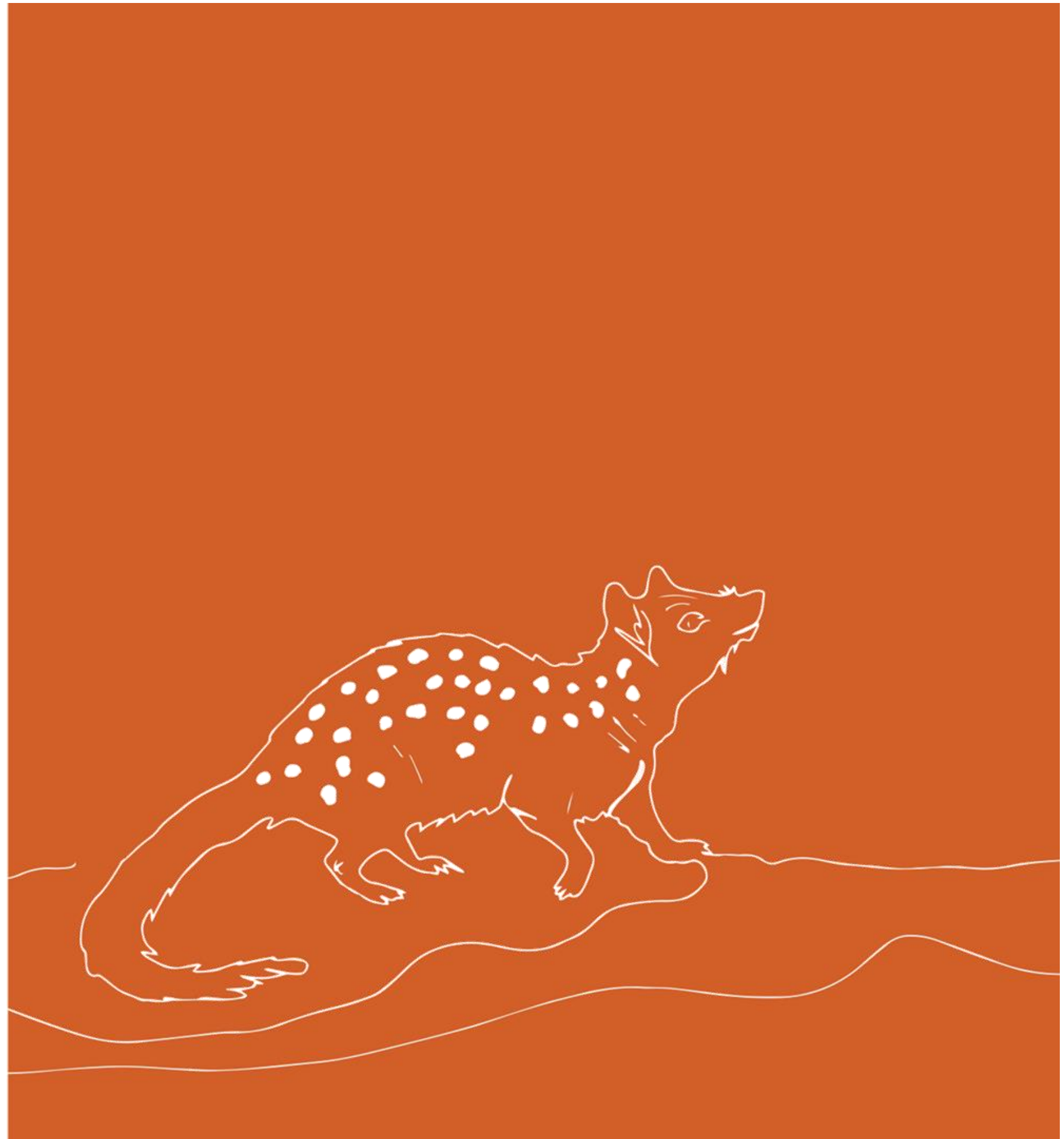
Harness Tourism Potential

Embrace a regional cultural tourism strategy which celebrates and promotes Lake Boort as a connected cultural landscape destination, realising the social and economic benefits for the broader Boort community.

Section 2

Existing Conditions and Site Context

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Section 2 – Existing Conditions and Site Context

2.1 Regional Context and Project Area

Regional Context

The Lake Boort Reserve is located in North West Victoria on the outskirts of the Boort township. Boort is part of the Loddon Shire Council area – it is 87 kilometres North West of Bendigo and 254 kilometres, from Melbourne.

Lake Boort is classified as a shallow freshwater marsh and is part of an 80 kilometre network of temporary and permanent freshwater lakes, swamps and marshes, known as the Boort Wetlands. These water bodies include Lake Boort, Lake Leaghur, Lake Lyndger, Lake Yando, Little Lake Meran, Little Lake Boort and Lake Meran. The primary land use surrounding Lake Boort is farmland, namely cropping (irrigated and dryland) and grazing.

Aboriginal Language Context

Lake Boort sits at the Northern extent of Dja Dja Wurrung Country and sits within the area of the Yung Balug clan, one of sixteen clans that comprise the Dja Dja Wurrung Clans Aboriginal Corporation.



Section 2 – Existing Conditions and Site Context

2.2 Cultural Context

Location on Country

Lake Boort is located at the Northern extent of the Dja Dja Wurrung Clans Aboriginal Corporation appointed RAP (Registered Aboriginal Party) Area. The Yung Balug clan are the Dja Dja Wurrung language group of the Lake Boort area; however, the Lake also sits near the boundary of the Wergaia and the Barapa Barapa language groups. Prior to settlement Lake Boort is known to have had high importance as an inter-tribal meeting place.

Aboriginal Cultural Landscape

Lake Boort has an extremely high density of Aboriginal scarred trees that have been uniquely preserved in the landscape, many of which feature multiple scars. It is estimated that there are well over 400 scarred trees within the Lake Reserve area. The scarred trees bear the markings of canoes, shelters, carrying vessels, and other cultural modifications such as drying possum skins, toe holds for hunting and bark cuttings for burials. In addition to the scarred trees at Lake Boort, the site also contains remarkable archaeological features, which illustrate the daily life of Dja Dja Wurrung people pre-settlement. These features include over 40 cooking mounds, stone tool artefacts and ceremonial sites. The scale, density and archaeological significance of the cultural artefacts at Lake Boort establish it as a site of International and national significance.

Current Context

The Dja Dja Wurrung people have an enduring connection to Lake Boort, lasting thousands of years. This connection has withstood colonisation and post settlement land use modification, which significantly altered the natural cycles of Lake Boort. The Dja Dja Wurrung people have a connection to both the tangible and intangible cultural values of Lake Boort and are working in partnership with other management authorities to ensure the preservation of Lake Boort's environmental and cultural values. There are aspirations of the Yung Balug Clan to locate a Cultural Tourism and Education centre at Lake Boort site, which would house a number of cultural items currently kept at the 'Yung Balug Temporary Keeping Place'.

Implications on Master Plan

- Any subsequent development of this masterplan should include comprehensive engagement with the Dja Dja Wurrung Clans Aboriginal Corporation and the Yung Balug Clan.
- Opportunities for Aboriginal co-design and employment should be actively explored with Dja Dja Wurrung/the Yung Balug Clan for any subsequent development of this masterplan.
- As noted in the planning section of this document, a Cultural Heritage Management Plan (CHMP) is required, prior to any construction works being undertaken at the Lake Boort Site.
- The protection and preservation of the Aboriginal cultural landscape, and intangible cultural values is of critical importance to any further development of the Lake Boort Scarred Trees Masterplan.



(photographer unknown (courtesy of Paul Haw))



(Wallpaper Cave, n.d.)



(Stephens, 2016)



(Stephens, 2016)

Section 2 – Existing Conditions and Site Context

2.3 Landscape Character

Surrounding Context:

The landscape surrounding Lake Boort has been significantly modified post-settlement. This is evident in the open vistas of farmland, which surround the township of Boort. Generally, any areas of more naturalistic or vegetated landscape are isolated to the perimeters of the three major water bodies of the Boort area; Lake Lyndger, Little Lake Boort and Lake Boort. The dominant geographic features of the Boort Landscape are the lunettes, which define the Eastern margins of the former swamps in the region. The lunettes are easily identifiable as they are the only points of raised elevation in an otherwise flat landscape. These sandy deposits have cultural significance to the local Dja Dja Wurrung peoples as their raised elevation meant they were historically used by the local aboriginal people for smoke signalling. One such lunette flanks Lake Boort.

Surrounding Lakes:

Little Lake Boort, which lies to the West of Lake Boort, is popular for recreational use. The lake is a permanently filled water body and is surrounded by copses of trees, well maintained open lawns and a loop walking trail.

Lake Lyndger to the North is separated from Lake Boort by Boort Pyramid Road. It is similar in size and character to Lake Boort. Lake Lyndger is linked to Lake Boort by a channel below the Boort–Pyramid Road.

Lake Boort:

As a result of Lake Boort being flooded in the 19th century, the previously existing Red Gum Forest which existed on the lake bed was drowned. Many of the dead Red Gum trees in the Northern portion of the lake were later felled in the late 20th century to facilitate water skiing and boating. The remaining dead trees located in the Southern half of the lake are now the most identifiable feature of the Lake Boort landscape. The dark silhouettes of the dead Red Gum trees reach up from the relatively flat lake bed, leaving a striking impression that can be enjoyed from a distance or close up.

The Western margin of Lake Boort tells the story of the modification of the Loddon Catchment. The irrigation infrastructure of channel No. 3 separates most of the reserve from the more activated edge of Little Lake Boort. The channel is bridged by a single road which is the site’s only formal access point.

The edge of the Lake Boort shoreline is marked by a berm-like formation. This formation is populated by a dense woodland overstorey of the Red Gums and Black Box trees, making it clearly identifiable from the surrounding landscape.

When Lake Boort is in a drying cycle, the cracked yellow and red clays of the lake bed can be seen between the native grasses, which take hold when seasonal water dissipates. The exposed landscape of the lake bed, reads as an open vista. The area above eyeline is occupied only by the horizon line, the numerous large trunks of dead red gum trees and the green of a few immature redgums beginning to emerge.

Located in the South East pocket of the Lake Boort landscape, lies Kinypanial creek, an ephemeral creek system which connects to the Loddon River and feeds Lake Boort. The creek is characterized by its steep banks, sandy berms and mature eucalypts which flank its bank. The creek bed is one of the deepest points within the Lake Boort Reserve and holds water long after seasonal inundation events.



(Haw, 2016)



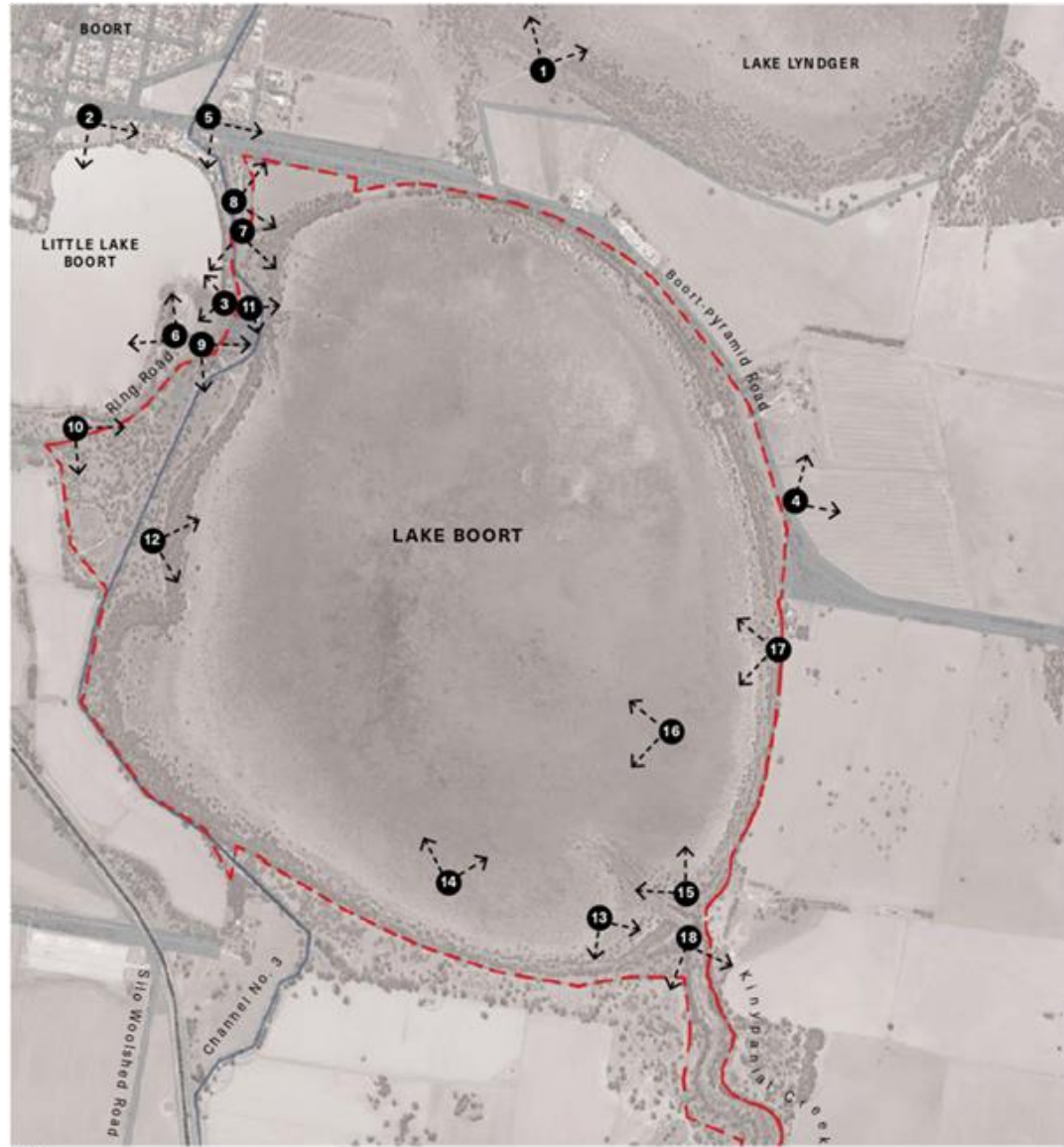
(ASPECT Studios, 2021)



(Sharon Wells, n.d.)

Section 2 – Existing Conditions and Site Context

2.4 Landscape Character Images



Key

1 Lake Lyndger Lakebed	7 Channel No. 3	13 Emerging Red Gum Plantings on Lake Shore Line
2 Little Lake Boort – Nolens Park	8 Lake Boort – Chinese Garden	14 Dead Red Gums Visible from Lake Perimeter
3 Little Lake Boort – Boardwalk	9 Existing Vehicle Entry to Lake Boort Reserve	15 Views out to Lake Bed from Kirypanial Creek
4 Farmland Adjacent Lake Boort	10 Reserve West of Channel No.3	16 Views of Lake Boort Lakebed (when inundated)
5 Entry to ring Road from Boort Pyramid Road	11 Channel No. 3 Water Management Infrastructure	17 Views of Lake Boort from Lunette
6 Little Lake Boort – Myriong Beach	12 Lake Shoreline	18 Views of Kirypanial Creek (when inundated)



Section 2 – Existing Conditions and Site Context

2.4 Landscape Character Images



M21105 LAKE BOORT SCARRED TREES

ASPECT Studios

Section 2 – Existing Conditions and Site Context

2.5 Management Context

Lake Boort Reserve Management

Lake Boort has been designated for public use since 1881. It is currently reserved under the Crown Land (Reserves) Act 1978 and managed by Parks Victoria. The site sits under 'Conservation and Recreation Zone' jurisdiction, and as such, has a management emphasis on:

- The protection of environmental and cultural values.
- The encouragement of dispersed recreation and nature-based tourism activities.
- The provision of small-scale activities and recreation facilities which allow for activities to occur without significant impact on natural processes, which are integral also to the cultural landscape values of Lake Boort.

Lake Boort is a State Game Reserve and is thus managed in accordance with the Crown Land (Reserves) Act and Wildlife (State Game Reserve) Regulations 2014.

Parks Victoria's Management Plan (2018) notes that the Management of Lake Boort will include active partnerships with Dja Dja Wurrung, Victorian State Government agencies, Loddon Shire Council and the Boort community.

Surrounding Management Context

Lake Lyndger Wildlife Reserve

Lake Lyndger Wildlife Reserve is an area of public land also managed by Parks Victoria.

Little Lake Boort Management

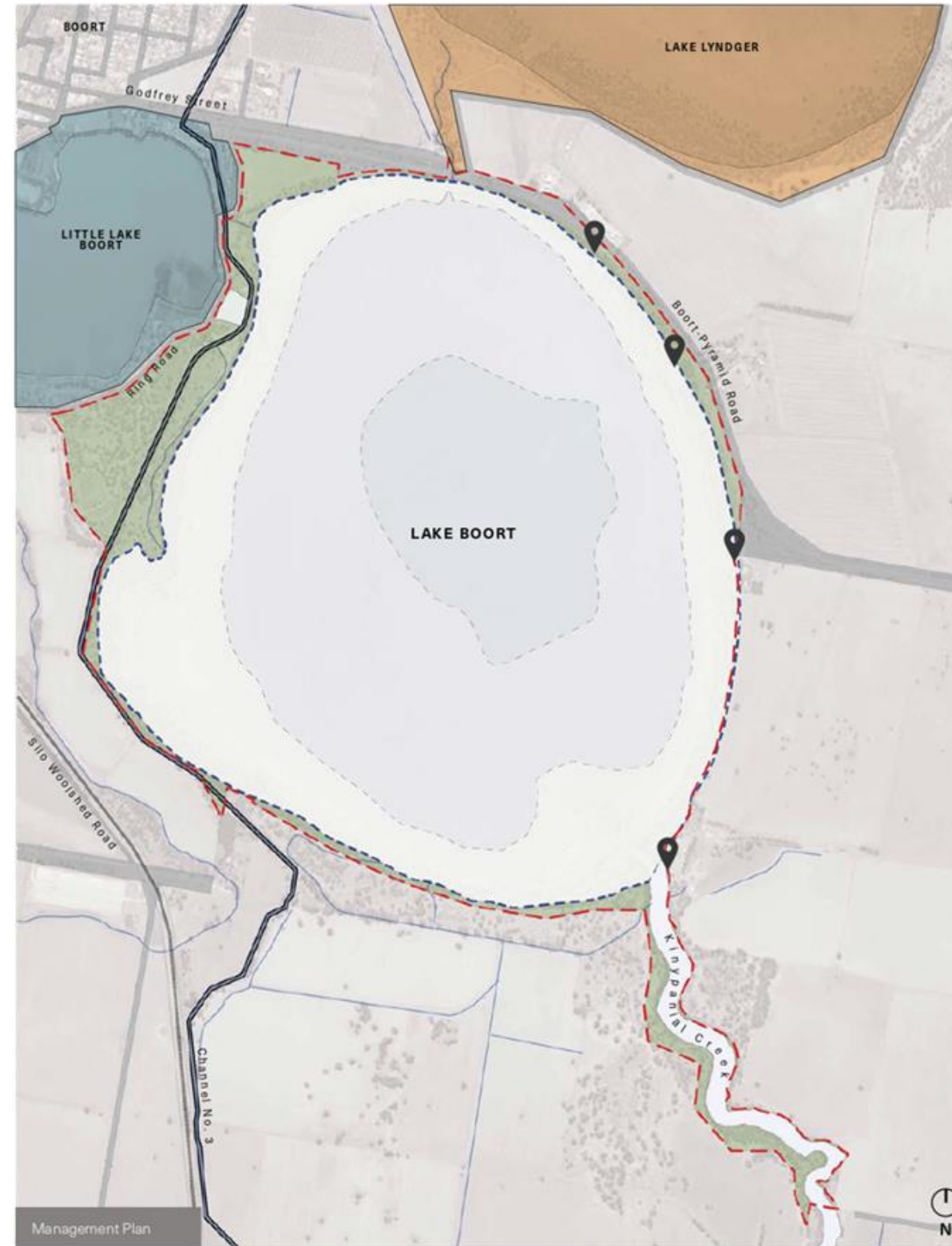
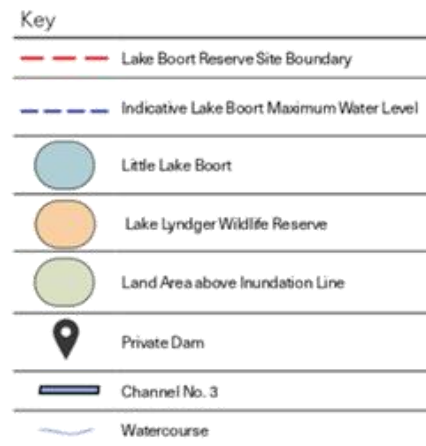
Loddon Shire Council is responsible for overall planning and management of Little Lake Boort under Section 65 of the Victorian Local Government Act. Day-to-day management of the lake and associated foreshore parklands is delegated to the Little Lake Boort Committee of Management.

Implications on this Masterplan

This masterplan was developed under the assumption that the existing management context of Lake Boort and the surrounding reserves will remain in operation.

Implementation of any infrastructure or works from this Masterplan will require approval and/or consent from the relevant management authority.

For further detail on the management of Lake Boort, refer to the *The Lake Boort Reserve Management Plan – March 2018* (Parks Victoria)



Section 2 – Existing Conditions and Site Context

2.6 Existing Site Infrastructure

Existing Infrastructure

The Lake Boort site is easily accessed by car, via the Ring Road which connects to Boort-Pyramid Road. Existing public site infrastructure is limited to a short vehicle access track from the Ring Road, a walking track located to the West of Channel No.3, and a boat ramp located on the North site edge adjacent the Chinese Gardens site.

In contrast, Little Lake Boort to the West hosts extensive user amenity. The many site facilities include parking, shelters, toilets, picnic/barbeque areas and play equipment. Little Lake Boort also features a popular loop walking/cycling trail which connects to the existing Lake Boort walking track.

Parks Victoria has recently received a grant from the Victorian Government as part of the 'Victorian Great Outdoors Program' to develop a small camp ground near the existing Lake Boort public Vehicle Site Entry.

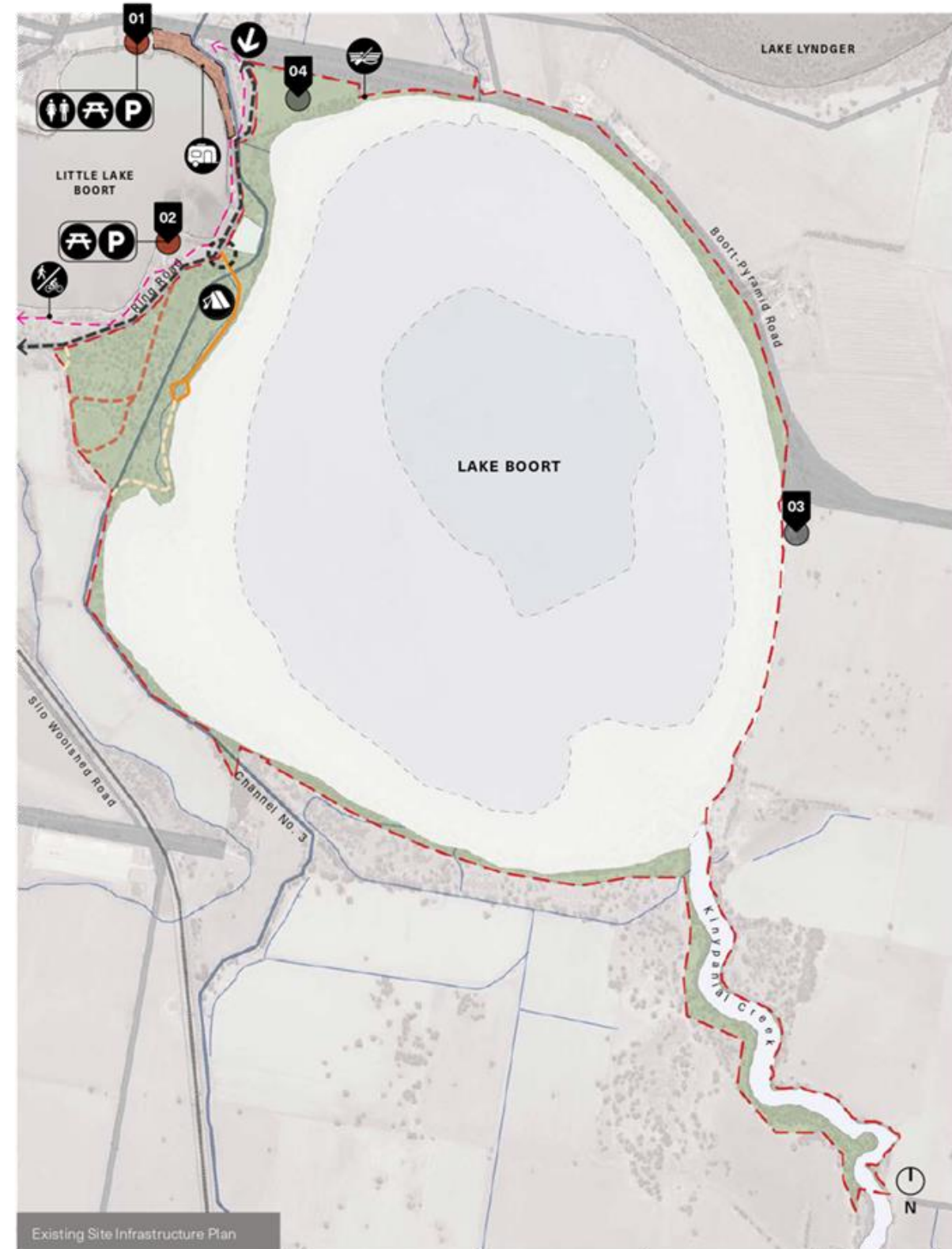
Temporary Keeping Place

Local Boort resident Paul Haw currently runs the 'Yung Balug Temporary Keeping Place' on his property, which is situated on the lunette hill on the East side of Lake Boort. The Temporary Keeping Place displays a large collection of Yung Balug Clan artefacts, making it a popular tourist destination for people visiting the Boort area.

Implications on Masterplan

- Future infrastructure proposed as part of this masterplan should align with the proposed future development of the Lake Boort Camp Site, so as to minimise the impacts on cultural and environmental site values.
- There is an opportunity to connect any proposed Lake Boort trail networks with the existing Little Lake Boort facilities and infrastructure, thus strengthening amenity of both.

Key	
	Site Boundary
	Lake Boort Walking Track
	Public Vehicle Access
	Little Lake Boort Trail
	Lake Boort Vehicle Entry
	Ring Road
	Lake Boort Boat Ramp
	Future Camp Site Location
	Entry From Boort-Pyramid Road
	Nolens Park (Little Lake Boort)
	Myrong Beach (Little Lake Boort)
	Yung Balug Temporary Keeping Place
	Chinese Garden



Section 2 – Existing Conditions and Site Context

2.7 Planning, Overlays and Heritage

There are multiple planning considerations within the Lake Boort Reserve. Below is a summary of planning legislation that applies to the site.

Planning Zones

One key Planning Zone applies to the Lake Boort Reserve site, The Public Conservation and Resource Zone (PCRZ).

Planning Overlays

Environmental and Landscape Overlays

These overlays seek to protect vegetation or landscape features of the area:

- Environmental Significance Overlay – Schedule 1 (ESO1)
- Vegetation Protection Overlay – Schedule 1 (VPO1)

Land Management Overlays

These overlays are used to signify land with potential issues that may require advice or approval from a statutory authority:

- Land Subject to Inundation Overlay Schedule (LSIO)
- Floodway Overlay Schedule (FO)

Other Overlays

- Specific Controls Overlay – Schedule 2 (SCO2)

Heritage Controls

Areas of Aboriginal Cultural Heritage Sensitivity

The entire site is considered to be an area of Aboriginal Cultural Heritage Sensitivity. These areas sit within the Aboriginal Heritage Regulations 2018. A Cultural Heritage Management plan (CHMP) is required for areas where new works or infrastructure are proposed at the Lake Boort Site.

Heritage Inventory:

Two sites within the Lake Boort Reserve are registered on the Victorian Heritage Inventory:

- The Lake Boort Dam site, located near the mouth of Kinypanial Creek.
- The Chinese Gardens site located at the North West extent of the site. These sites are protected under the Victorian Heritage Act 1995.

Bushfire Controls

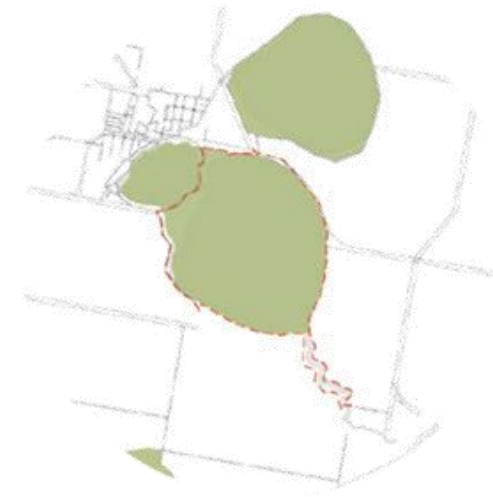
The site is within a designated Bushfire Prone Area (BPA). As such, any new buildings or building alterations/additions must meet the bushfire prone area requirements of the National Construction Code.

Implications on Masterplan

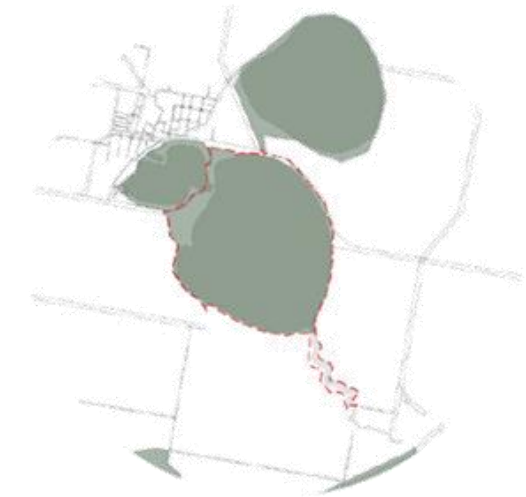
All proposed works will be subject to the relevant planning controls and heritage requirements prior to implementation.



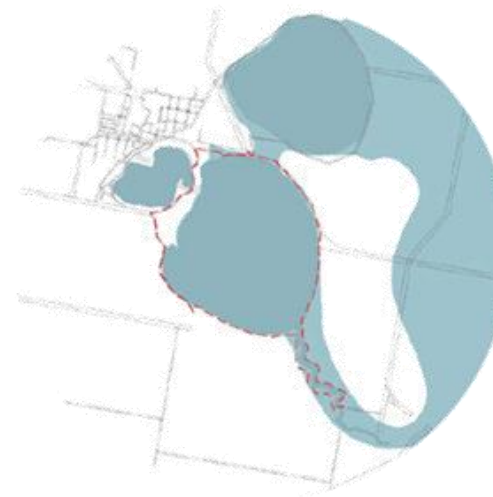
Public Conservation and Resource Zone (PCRZ)



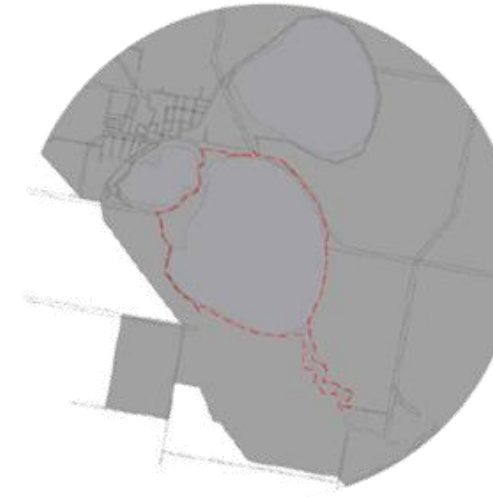
Environmental Significance Overlay



Vegetation Protection Overlay



Floodway Overlay



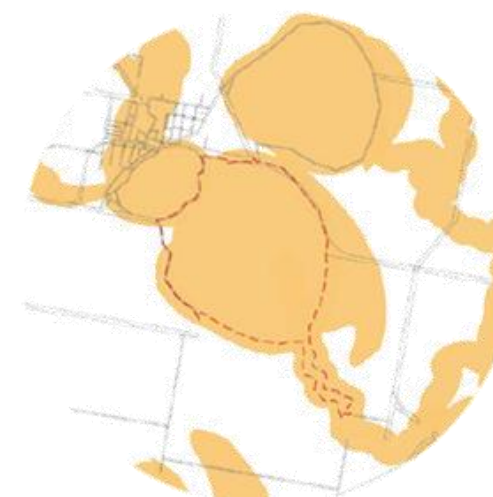
Specific Controls Overlay



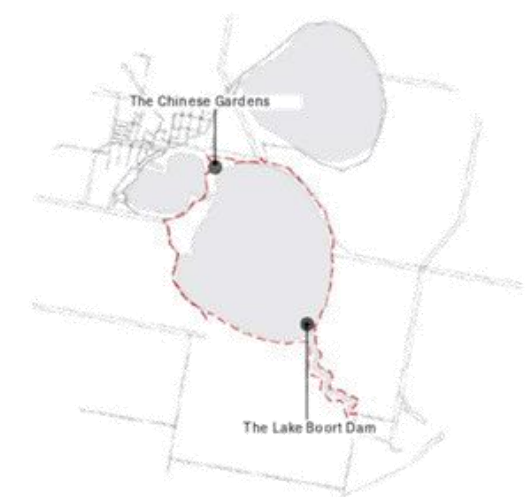
Land Subject to Inundation Overlay



Bushfire Prone Areas



Aboriginal Cultural Heritage Sensitivity



Heritage Inventory Locations

Section 2 – Existing Conditions and Site Context

2.8 Ecological Context

Vegetation

Lake Boort is situated within the Victorian Riverina Bioregion. The site is predominantly made up of three main vegetation classes:

- The Red Gum Swamp Ecological Vegetation Class (EVC), which is the dominant vegetation class and is located within the lake bed.
- Wetlands Formation – The Plains Woodland EVC, which encircles the lake and is clearly identifiable from the canopy of the black box trees that have taken hold on the lake’s shore formation.
- The Lignum Swamp EVC, which has established in the deeper sections of the Kinyipanal creek system.

All three Ecological Vegetation Classes within the Lake Boort area are considered endangered or vulnerable within the Victoria Riverina Bioregion.

Fauna

Lake Boort is considered a site of bioregional importance due to its high habitat value and diversity. Lake Boort is home to several threatened and vulnerable species, including the Freckled Duck, the Hardhead, Royal Spoonbill, Little Egret, Eastern Great Egret, White-bellied Sea Eagle, Glossy Ibis, Brolga, Whiskered Tern, Grey-crowned Babbler and the Brown Treecreeper (NCCMA 2017).

Many species which occupy Lake Boort are considered water-dependent and require the presence of water in the Lake for food, habitat, breeding and nesting. The Wetland is highly productive when water is present, thus the provision of an appropriate watering regime is critical to fostering a healthy ecological condition at the Lake Boort.

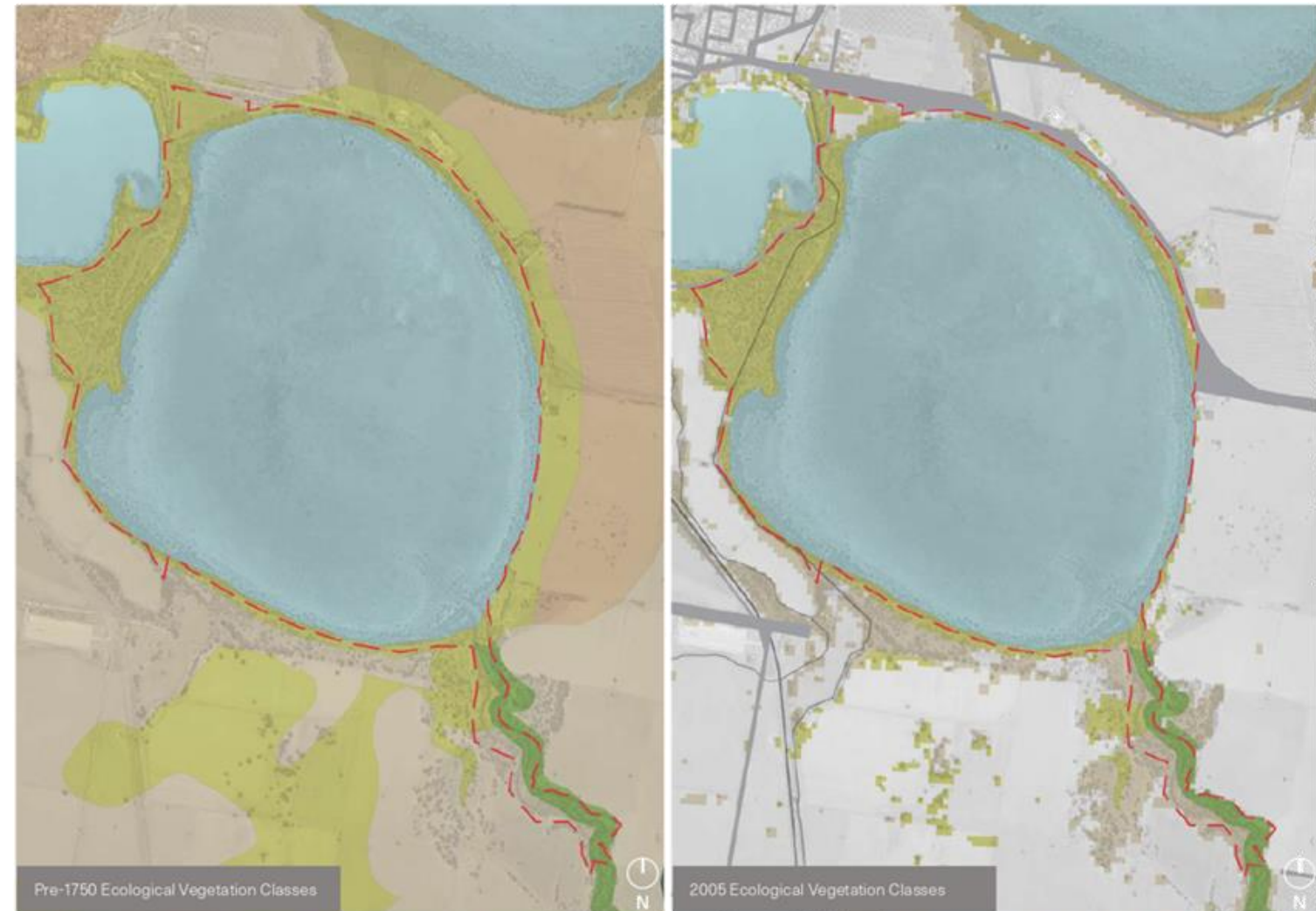
Site Geology

Many former swamps in this landscape, including Lake Boort, are bordered by a crescent shaped dune known as a lunette, which formed from wind-blown sand during the Late Quaternary period. These lunettes are a dominant landscape feature, occurring on the Eastern edges of the swamps. The township of Boort is located on the highest ridge of the local dune complex. The lunettes across the Boort Wetland region are all identified to be of Aboriginal Cultural sensitivity.

Implications on Masterplan

The health and management of the Lake Boort ecology and biodiversity has been noted as being of high importance throughout the Lake Boort Masterplan engagement.

The future design and planning of any proposed site infrastructure will need to consider appropriate installation and construction techniques, which are considerate of the site’s ecological importance. The ongoing management of human impact on Lake Boort’s ecology should also be a primary consideration of any future planning and design work.



EVC 292: Red Gum Swamp

(Peck, 2018)



EVC 104: Lignum Swamp

(unknown, n.d)



EVC 803: Wetland Formation – Plains Woodland

(Parks Victoria, 2018)

Key

- EVC 803: Wetlands Formation – Plains Woodland
- EVC 104: Lignum Swamp
- EVC 66 : Low Rises Woodland
- EVC 292: Red Gum Swamp
- EVC 803: Plains Woodland

Section 2 – Existing Conditions and Site Context

2.9 Hydrological Context

Wetland Context

Lake Boort forms part of a series of wetlands that stretch across the Northern plains from Boort to Kerang. It is classified as a temporary floodplain lake, which is one of the most depleted wetland types in Victoria (Parks Victoria 2018). The wetland portion of the Lake Boort reserve makes up over 400ha of the 502ha site.

History

The catchment surrounding Lake Boort is a highly regulated system and has been the subject of numerous landscape modifications since European settlement. Lake Boort was originally an intermittent wetland that was naturally inundated by Kinypanial Creek floodwaters (NCCMA 2012), however the introduction of an artificial water regime between 1850 and 1997 resulted in Lake Boort being permanently filled with water. In the late twentieth century, new infrastructure was constructed at Lake Boort, which returned the lake to a more natural wetting and drying cycle.

Current Regime

Currently Lake Boort receives significant flows from the Loddon River (to the East) via distributary flows during flood events; and from overland flows from the Borung Plains to the West. Large natural flood events such as those which occurred in 2011 and 2016 still inundate the lake.

The restoration of Lake Boort as a temporary floodplain lake and the preservation of the site’s fragile cultural values are currently guiding the further development of the Lake Boort Environmental Water Management Plan.

The dynamic hydrological context of Lake Boort creates a unique and ephemeral landscape experience. Depending on which point in the seasonal cycle the lake is observed, it can appear as a full water body, a dry and cracked lake bed, or an abundant grassland.

Implications on Masterplan

The management of water flow into Lake Boort was found to be of key importance to stakeholders during the engagement process. The need for increased water flow was noted to be important to the success of the Lake Boort Masterplan for the following reasons:

- maintaining and enhancing Cultural site values
- maintaining and enhancing Environmental Values
- management of Environmental Weeds
- controlling Fire Risk

Any future planning and development of the Lake Boort site will need to carefully consider the hydrological context of the lake in relation to the alignment of paths, proposed heights of boardwalks and the location of site facilities (e.g. shelters, toilets and parking).



Looking West over Lake Boort during the 2011 flood event

(Sue Forster, 2018)



Lake Boort when inundated with seasonal water

(James Hackel, 2018)



A scarred tree on the dry lake bed of Lake Boort

(Haw, 2016)



Kinypanial Creek weir constructed in the early 20th century

(unknown, n.d.)

Section 3

Engagement Summary

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Section 3 – Consultation Summary

3.1 Project Engagement and Concept Development Process

Overview

The development of the Lake Boort Scarred Trees Masterplan project was comprised of a four stage process. Each stage involved a number of engagement workshops, tasks and outputs. The stages were as follows:

- Stage 1 – Understanding Place and Country
- Stage 2 – Concept Option Engagement
- Stage 3 – Final Concept Engagement
- Stage 4 – Finalising the Concept and Masterplan

Stage 1 – Understanding Place and Country

At the commencement of the project the project team undertook a desktop study of relevant background documents and information, closely followed by a site visit to Lake Boort and several stakeholder workshops. The focus for Stage 1 were to understand and establish the project ambitions, vision and aspirations.

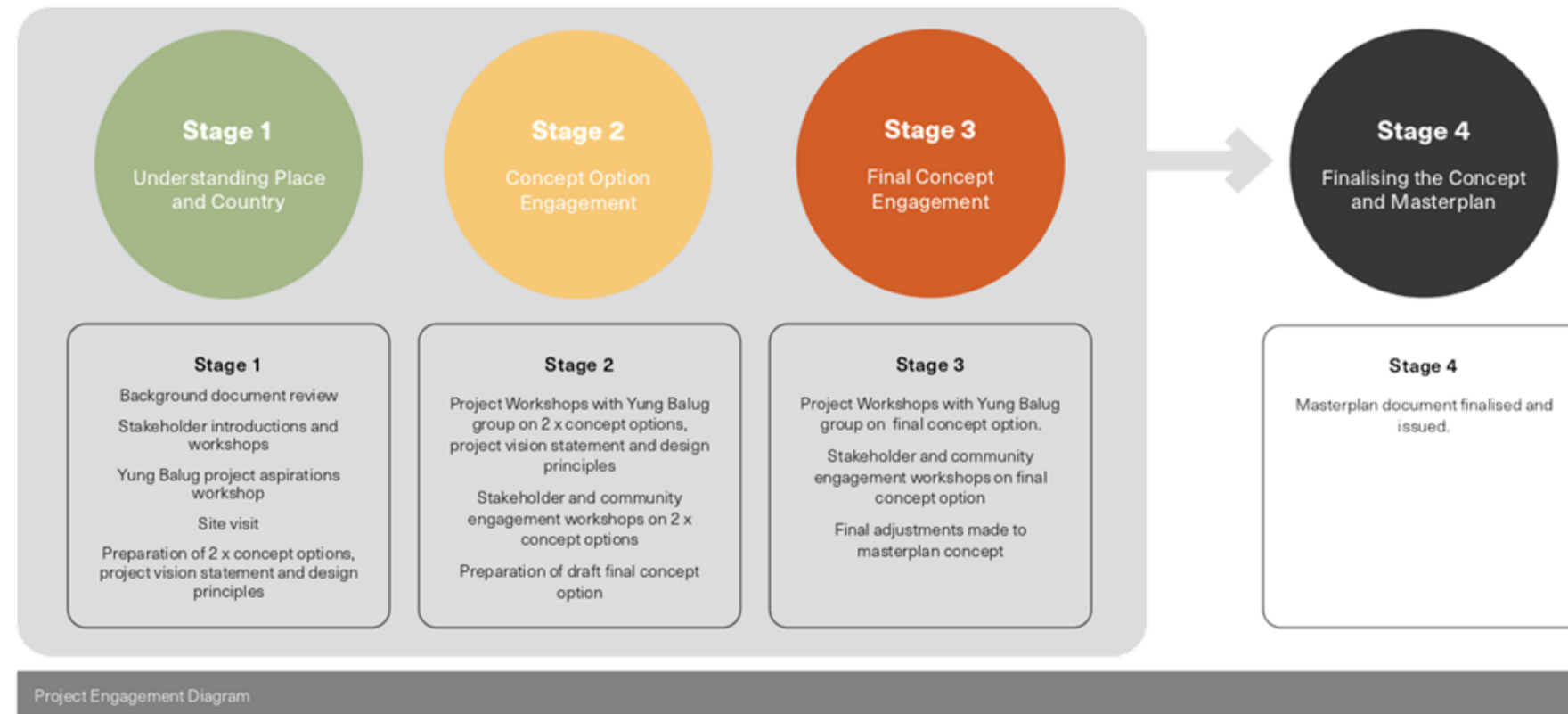
The desktop study of relevant background documents included the below core background documents, as well as supplementary documents and material that were provided to the project team.

Core Background Documents:

- The Lake Boort Reserve Management Plan – March 2018 developed by Parks Victoria
- Healthy Country Plan – Dja Dja Wurrung
- Lake Boort Environmental Water Management Plan – February 2012 – Developed by North Central CMA

Core Meetings:

- Site visit: the project team were able to experience and learn about Lake Boort, its environment and its cultural significance in greater detail under the guidance of Yung Balug man and Parks Victoria member Andrew Travis.
- The project team held a number of workshops and follow up meetings with Yung Balug clan members to provide the greatest possible opportunity to allow for direct engagement with members at that time.
- Project team presented a project update to Loddon Shire Councillors
- A number of separate stakeholder project ambition workshops were held to discuss project drivers, aspirations and priorities. Workshops included representatives from Loddon Shire Council, Dja Dja Wurrung, Parks Victoria, North Central CMA, First Peoples State Relations and the local community.
- In support of stakeholder workshops, several one-on-one meetings were held with a diverse range of stakeholders who have extensive knowledge of the Lake Boort site. In these meetings, participants outlined their aspirations for



Project Engagement Diagram

the Lake Boort Scarred Trees Masterplan and helped to identify key opportunities and challenges.

Stage 2 – Concept Option Engagement

Following Stage 1, a Vision Statement, Design Principles and two Concept Plans were developed for further engagement. This subsequent engagement was separated into two phases.

Phase 1:

Project design principles and masterplan concept options were presented to Yung Balug and the core stakeholder group over a number of workshops. These workshops provided opportunities to further explore project aspirations, built form and project opportunities/constraints, prior to engaging the wider stakeholder group and the public on the masterplan concept options. Additionally Lynne Habner presented a project update to Loddon Shire Councillors.

Phase 2:

Following phase 1, the two concept plans were updated to incorporate stakeholder feedback. The two concepts were then presented at two subsequent engagement workshops:

- Workshop 1 – Broader Stakeholder Group Engagement Workshop

- Workshop 2 – Public Engagement Workshop

In these sessions, participants had an opportunity to identify the opportunities and constraints of each concept. Feedback was specifically sought in regard to the different experiences that could be had at Lake Boort, the access and circulation of the lake and how the Western bank of the lake could be developed in order to facilitate increased cultural and environmental tourism.

Stage 2 allowed stakeholders to further develop a shared understanding and of the project vision before the development of a final concept option.

Stage 3:

Following Stage 2, a single masterplan concept draft was developed. The draft was developed in response to feedback on the two concepts provided in the previous stage. The final draft incorporated elements of both the previous two concepts. Prior to the final concept being taken to the broader stakeholder group and community, the concept was presented to both Dja Dja Wurrung and Yung Balug. The final concept draft was then presented at two presentation workshops:

- Workshop 1 – Broader Stakeholder Group Presentation Workshop

- Workshop 2 – Public Presentation Workshop

In these sessions, participants had an opportunity to provide final feedback before masterplan concept was finalised. Feedback was specifically sought in regard to the development that mapped site experiences and the proposed site facilities and infrastructure.

Stage 3 allowed stakeholders to identify if any previous feedback had not been incorporated in the development of the final concept and for the project team to further clarify the masterplan intent with the broader stakeholder group and local community.

Section 3 – Consultation Summary

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Section 3 – Consultation Summary

3.2 Engagement Key Themes

Feedback and insights received throughout the engagement and concept development phases have been grouped into the following five Key Themes:

1. Visitor Experience
2. Access and Circulation
3. The Enhancement and Protection of Site Values
4. Community Benefit
5. Site Safety and Management



Participants in the engagement process expressed a strong sentiment that the visitor experience at Lake Boort should focus on revealing the cultural and environmental site values. Much of the feedback related to revealing the site values with interpretive signage and digital tourism.

Identified Visitor Experience opportunities:

- Traditional Owner interpretation and storytelling through digital tools (augmented reality and phone applications);
- The use of entrance markers and art structures;
- Telling the story of the tree scarification process and the etching of barks;
- Telling dreaming stories of the Dja Dja Wurrung people;
- Interpretative signage and digital storytelling incorporating the Yung Balug totem of the Spotted Quoll;
- Emphasising sunset and sunrise experiences and experiences in the design of paths and boardwalks;
- Providing interactive play and education opportunities;
- Consideration of the unique seasonal characteristics of the Lake Boort landscape in the design of boardwalks and trails; and
- Provision of facilities for cultural education and demonstrations.

The challenges of providing greater access and circulation to the Lake Boort reserve made it a contentious topic throughout the engagement process. Feedback predominantly related to the need for defined visitor access that was sensitive and did not significantly impact cultural and environmental site values.

Identified access and circulation opportunities:

- A sensitively designed loop track should be introduced around Lake Boort;
- Cycling access into the Lake Boort reserve should be explored, due to the scale of the Lake and the proximity to the Little Lake Boort cycling trail;
- Designs should identify links to the Boort Township, Boort Hill, Little Lake Boort and Lake Lyndger;
- The design of paths and boardwalks should incorporate equal access path;
- There is an opportunity for sensitively designed boardwalks to provide access to Kinypanial Creek;
- Designs should consider additional formal access points for non-motorized boats onto the lake;
- The introduction of a bridge over Kinypanial Creek is important for safe crossing when the lake is inundated; and
- The design of boardwalks should allow for users to step down onto the lake bed at key points

Section 3 – Consultation Summary



Community feedback around enhancement and protection of site values illustrated a strong interest in safeguarding the culture and environment around Lake Boort. The community acknowledged the complex site ecology and that it requires informed land management, which should be led by Dja Dja Wurrung. Additionally, the engagement revealed that the community wishes to prioritise preservation of Lake Boort’s cultural values, both tangible and intangible.

Identified opportunities for enhancement and protection of site values:

- More robust infrastructure is required to restrict motor vehicle access in the reserve;
- Further consideration of the location of boardwalks and paths is required, once a CHMP is completed;
- Circulation design should acknowledge which areas should only be accessed with a guide;
- A boardwalk should be located over the existing weir (Lake Boort dam) to ensure suitable protection;
- Future paths should be designed with consideration to protect site artefacts;
- Providing digital, informational and interpretive signage which highlights significance of Lake Boort;
- Acknowledging that intangible cultural values at Lake Boort are just as important as those that are tangible;
- Identifying key land management and rehabilitation areas, which should be revegetated with endemic species;
- Increased environmental watering to the site, thus aligning Lake Boort more closely to its historic wetting and drying cycles;
- Facilitating and supporting cultural burn practices, as led by Dja Dja Wurrung; and
- Firewood cannot be collected from reserve – it can be brought in but should influence the design of experiences.



Throughout the engagement process, participants emphasised the importance of future development of Lake Boort providing direct benefits to the Local Boort community and to the Dja Dja Wurrung peoples.

Identified potential community benefits included:

- Strengthening the local economy by way of increased tourism;
- Provision of site facilities which support community events;
- Provision of site facilities which support Dja Dja Wurrung gathering on country, undertaking cultural land management and hosting ceremonies;
- Provision of site facilities which support Dja Dja Wurrung leading cultural tourism at Lake Boort; and
- The development of a Cultural and Education Centre at Lake Boort for the local Yung Balug group to keep site artefacts.



Several recurring safety and management issues were identified during the engagement process. These concerns principally related to the following three items:

Fire: The risk of fire to cultural values/artefacts, environmental values, site users and proposed infrastructure;

Flooding: The risk that flooding may pose to proposed site infrastructure and how it may limit safe access around the lake; and

Competing Uses: The risk that incompatible site functions pose to visitors, such as tour groups at Lake Boort during duck hunting season.

Throughout the engagement process, opportunities were identified for mitigating these risks, which included:

Fire Risk Mitigation measures:

- Dja Dja Wurrung undertaking cultural burning; and
- Increasing environmental water flows to Lake Boort to kill off invasive plant species across the lake bed.

Flood Risk Mitigation:

- Careful considerations of flood levels and water flows around key infrastructure (i.e. boardwalks); and
- Regulatory signage to inform users of the wetland characteristics of Lake Boort and the implications of fluctuating water levels on access and circulation.

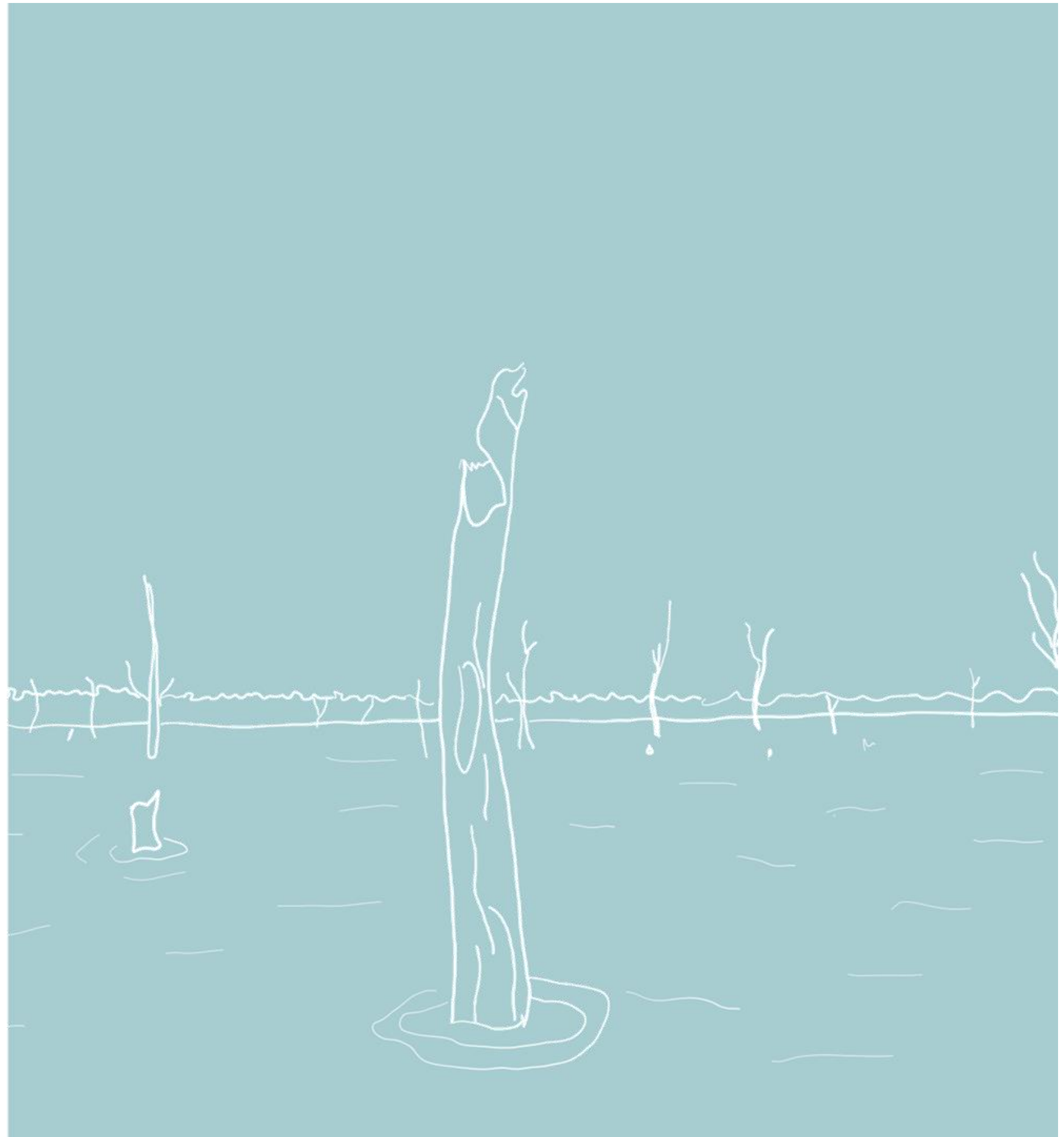
User Group Conflict Mitigation:

- Restricting site access to tourists/day visitors during duck hunting season;
- Introducing regulatory signage to inform users of the seasonal duck hunting activity; and
- Management bodies such as Parks Victoria and Dja Dja Wurrung providing information on their websites to inform users of the seasonal duck hunting activity.

Section 4

Concept Design

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Section 4 – Concept Design

4.1 Masterplan Concept

Concept Development

The Lake Boort Masterplan concept has been developed to celebrate, share and protect the cultural values of the landscape. Lake Boort is a deeply significant location, both culturally and ecologically – a message that is crucial to imprint on visitors.

The masterplan identifies mostly small-scale infrastructure which will enable visitors to access and enjoy the cultural and seasonal aspects of Lake Boort while safeguarding its cultural values. Carparking offers ease of access to Lake Boort, while a network of trails and boardwalks carry visitors through the landscape. The community and activity area is rich with amenity for all user types, including shelters, a playspace, viewing platforms, toilets and carparking. Interpretive and wayfinding signage/elements have also been incorporated to support and guide visitor journeys.

These experiences are inspired by the deep connection to Country that the Dja Dja Wurrung community holds to Lake Boort.

The concepts consider that paths and boardwalks within the lake reserve should:

- Be sensitively designed to consider tangible and intangible cultural site values
- Protect important and fragile cultural sites within the reserve
- Be designed in collaboration with Dja Dja Wurrung



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Section 4 – Concept Design

4.2 Masterplan Concept – Overall Plan



Key

- 1 Lake Boort**
Lake Boort inundation area.

- 2 Little Lake Boort**
Permanently inundated Little Lake Boort.

- 3 Scarred Trees**
Lake Boort scarred tree. Trees to be visually accessible, but protected from visitors.

- 4 Channel no.3**
Seasonal river

- Lake Boort Trail**
Gravel track around perimeter of Lake Boort. Pathway to be shared between pedestrian and cyclists.

- 6 Little Lake Boort Trail**
Existing trail around perimeter of Little Lake Boort.

- 7 Trail Connection**
Pathway link between Lake Boort trails and Little Lake Boort trail

- 8 Kinypanial Creek**
Ephemeral creek flowing into Lake Boort

- 9 Boardwalk**
Elevated boardwalk structure across lake bed.

- 10 Activity Area**
Activated and amenity filled community space.

- 11 Campground (by others)**
Small camping area to be designed by others.

- 12 Nature Play Area**
Interpretive nature play area for all ages and abilities.

- Cultural Induction Point**
Dja Dja Wurrung and Yung Balug designed. Central hub of community area.

- 14 Rest Point**
Small graveled stopping point off Lake Boort trail. To include seating and signage.

- 15 Carpark**
Formalised carpark to accommodate independent dayvisitors and larger groups.

- Gateway**
Gateway and arrival area with signage and artwork.

- 17 Chinese Garden**
Existing historical garden.

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Section 4 – Concept Design



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Section 4 – Concept Design

4.3 Masterplan Concept – Detail Areas



Key

- 1 Lake Boort**
Lake Boort inundation area.
- 2 Little Lake Boort**
Permanently inundated Little Lake Boort.
- 3 Scarred Trees**
Lake Boort scarred tree. Trees to be visually accessible, but protected from visitors.
- 4 Channel no.3**
Seasonal river
- Lake Boort Trail**
Gravel track around perimeter of Lake Boort. Pathway to be shared between pedestrian and cyclists.
- 5 Little Lake Boort Trail**
Existing trail around perimeter of Little Lake Boort.
- Trail Connection**
Pathway link between Lake Boort trails and Little Lake Boort trail
- 6 Kinypanial Creek**
Ephemeral creek flowing into Lake Boort.
- 7 Boardwalk**
Elevated boardwalk structure across lake bed.
- 8 Activity Area**
Activated and amenity filled community space.
- 9 Campground (by others)**
Small camping area to be designed by others.
- 10 Nature Play Area**
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- 11 Cultural Induction Point**
Dja Dja Wurrung and Yung Balug designed. Central hub of community area.
- 12 Rest Point**
Small graveled stopping point off Lake Boort trail. To include seating and signage.
- 13 Carpark**
Formalised carpark to accommodate independent day visitors and larger groups.
- 14 Gateway**
Gateway and arrival area with signage and artwork.
- 15 Chinese Garden**
Existing historical garden.

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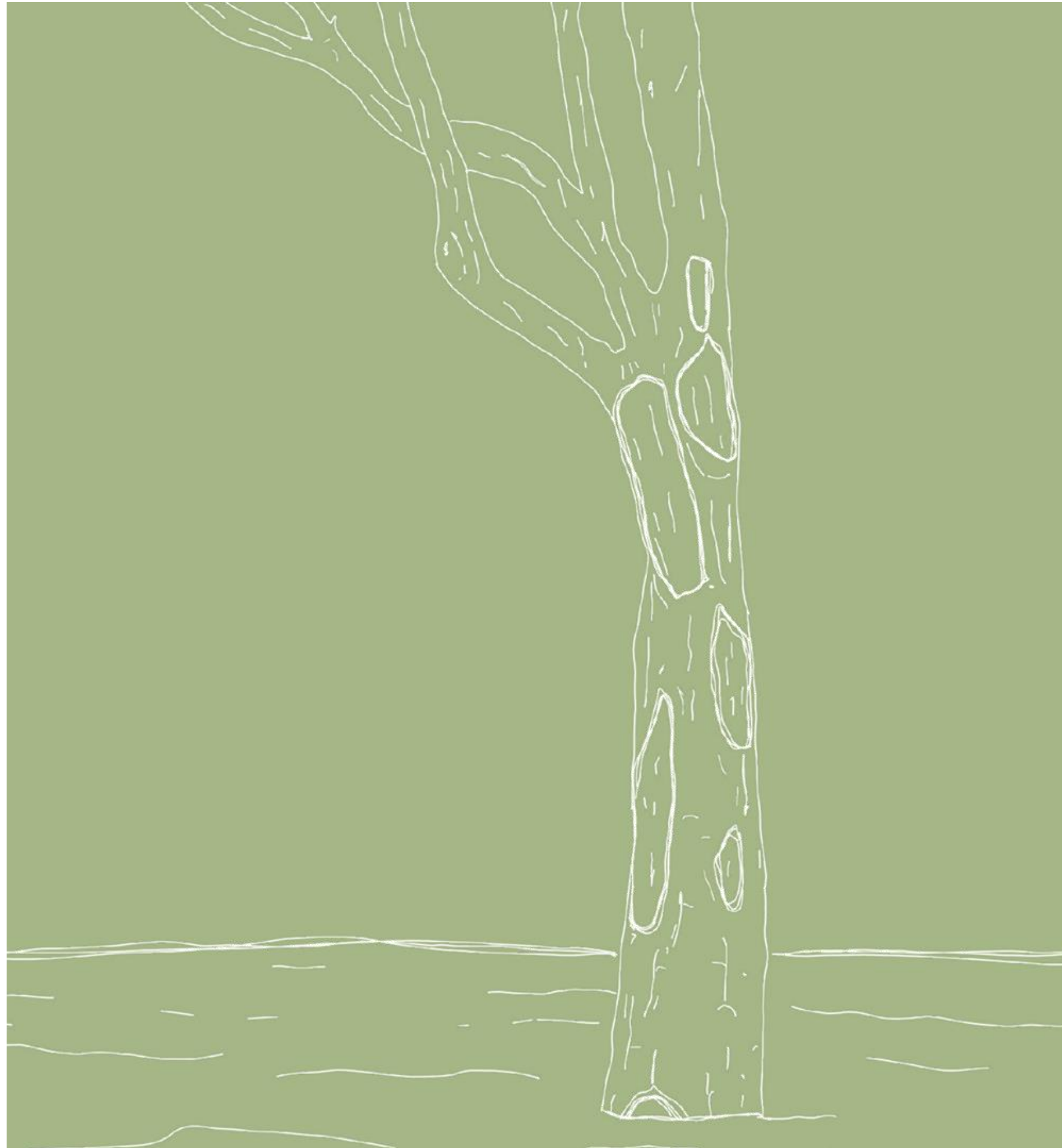
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Section 5

Visitor Experience

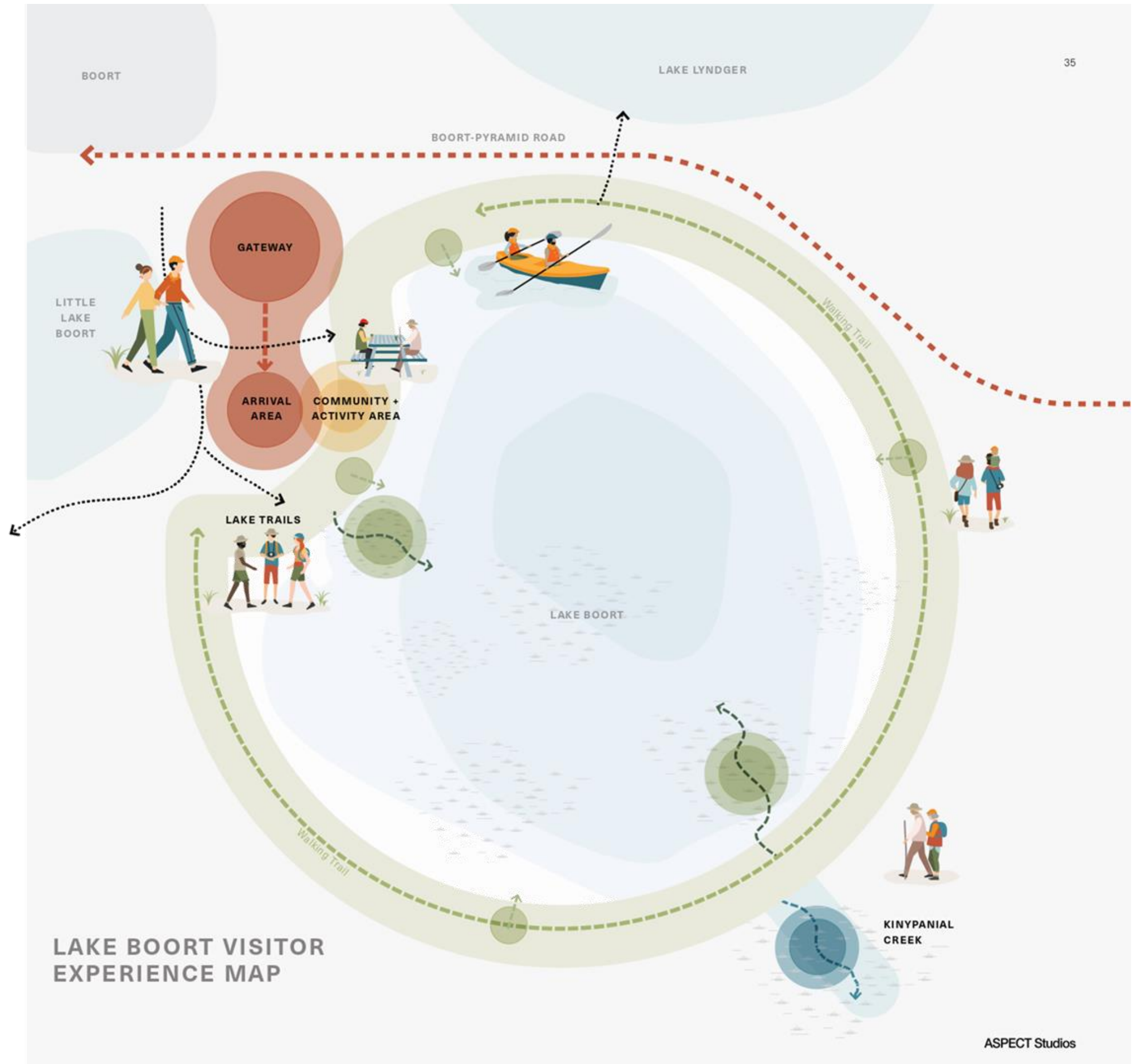


Section 5 – Visitor Experience

5.1 Visitor Experience

The following pages identify the key visitor experiences of the proposed Lake Boort concept. These experiences have been broken out into the following logical project stages:

- Arrival and Community Area
- Southern Lake Trails
- Northern Lake Trails
- Kinypanial Creek



Section 5 – Visitor Experience

5.2 Visitor Infrastructure and Site Experience Matrix

Key		
	Parking	Formalised carpark to accommodate independent day visitors and larger groups. Surface finish likely to be gravel. Note additional parking provision is accessible in nearby Little Lake Boort.
	Tour Bus Arrival	2 x large parking bays for drop off and pick up of tour groups. Clear and accessible paths will connect bus arrival area to community area.
	Existing Holiday Park	Boort Lakes Holiday Park to support short and long stays.
	Information Signage	Practical signage with wayfinding, safety and site information.
	Digital Experience	Site specific app with local history, storytelling, wayfinding and educational components.
	Enhanced Landscape	Rehabilitated vegetation to promote ecological resilience, delineate corridors, and enhance landscape experience.
	Gathering on Country	Dedicated facilities for Dja Dja Wurrung and Yung Balug community members to meet and gather on site.
	Cultural Tours	Guided tours of key cultural spaces or artefacts to be undertaken by Dja Dja Wurrung people.
	Star Gazing	Secluded vantage point for star gazing.
	Seasonal Experience	Key location to observe the seasonal changes of Lake Boort
	Seating	All abilities picnic table and bench seats.
	Walking Trail	Gravel track around perimeter of Lake Boort. Pathway to be shared between pedestrian and potentially cyclists. Surface finish likely to be gravel.
	Crossing Point	Pathway link between Lake Boort trails and other trail networks
	Lookout	Lookout point along boardwalks of varying sizes. Larger lookouts will be able to host small to medium sized events.
	Interpretive Signage	Interpretive signage and art features at strategic locations throughout site. Design to draw on Lake Boort's culture and history. To be co-designed with Dja Dja Wurrung and Yung Balug.
	Shelter	Dja Dja Wurrung and proprietary shelter to central hub of community area.
	Sunrise/ sunset Experience	Key location to observe the sunset or sunrise at Lake Boort.
	Bathrooms	All gender and all abilities bathroom facilities.
	Play Area	Interpretive nature play area for all ages and abilities. Design to draw on Lake Boort's cultural and environmental values.
	Accessible Space	Area designed to promote ease of access for people of all ability levels.
	Canoe Launch	Launch point potentially with assisted entry for canoeing/kayaking on Lake Boort. Will include information and risk signage.
	Scarred Tree	Potential Scarred Trees viewing experience.
	Event Space	Area with capacity to host small to medium sized community events.

Section 5 – Visitor Experience

5.3 Visitor Experience – Arrival and Community Area

Gateway and Arrival Experience

Boort-Pyramid Road filters in guests from across the state as they are drawn into the new Lake Boort. Ushered in through the formal gateway, visitors will be enclosed by a newly designed landscape, built for ecological resilience and cultural celebration. Interpretive artworks at the gateway further set the scene that the visitor is entering a cultural nucleus. This distinct and considered arrival experience is a key tool in setting the scene of Lake Boort. Though this area of the landscape is experienced briefly, it provides visitors with crucial cues to the kind of space they will be stepping into, and the reverence they should hold.

The existing Ring Road carries the visitor through the middle of two riparian landscapes – Lake Boort and Little Lake Boort – which emphasise the landscape as temporal, dynamic and alive. The journey along the road offers short glimpses of both lakes, as the excitement to step out into the landscape builds. After travelling between the two lakes, visitors cross Channel No. 3 and arrive at the landing area.

Guests will find all needed amenities carefully considered, from functional spaces such as carparks and bus drop off areas, to softer touches of interpretive signage and cultural induction areas. These softer areas welcome users into the space with intention, awareness, respect and excitement. Once out of the car, visitors are welcome to navigate their way to the activity space via wayfinding signage, and begin experiencing the richness of Lake Boort.

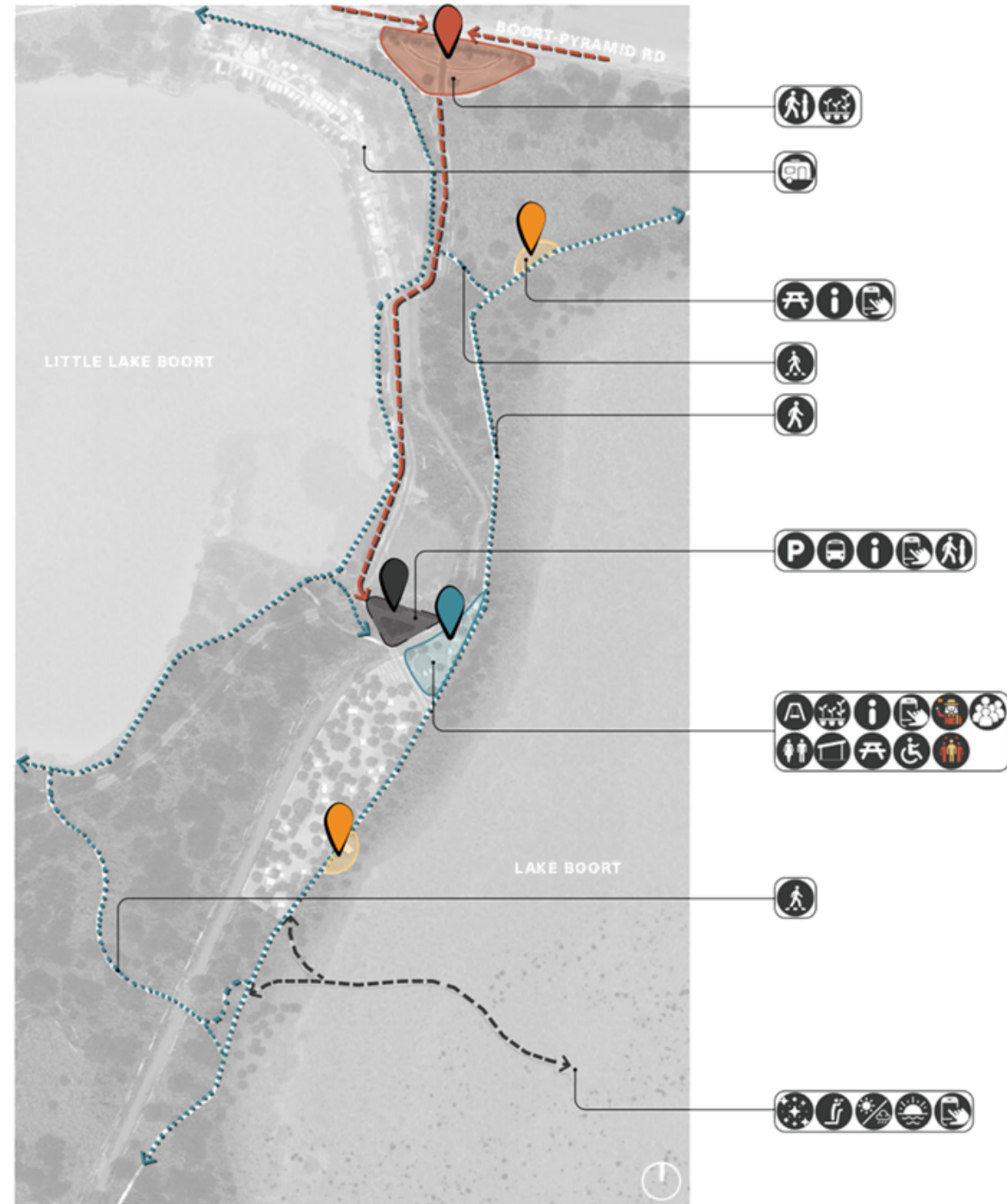
Community and Activity Area Experience

Following the gateway and arrival experience, visitors are guided into the Community and Activity Area. This part of the landscape is the most activated and programmed space around Lake Boort. Focusing on sensitive and inclusive amenities, this area plays host to interpretive nature play, picnic areas, signage and wayfinding and rest points, each woven with different digital integrations. Situated between the two lakes, this area is also a key tool for connectivity between Lake Boort and Little Lake Boort.

The Community and Activity Area proudly homes facilities for the Dja Dja Wurrung community. Dedicated spaces for gathering on Country, ceremony and yarning are dotted throughout – culminating in Dja Dja Wurrung designed shelter. Through centering First Nation’s experiences and stories in the landscape, another strong message is sent to all visitors that this is a deeply significant place.

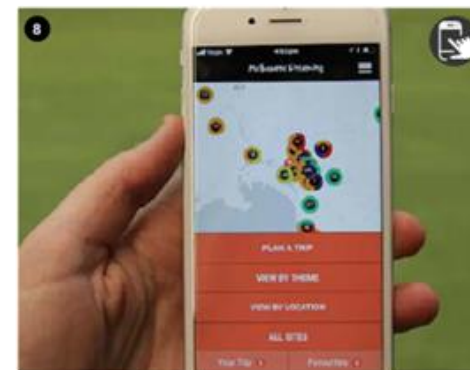
As well as being an amenity rich space, this community and activity area is the starting point for guided tours, walking trails and digitally integrated experiences. The shelter acts as a cultural induction point and sets a visitor up for an informed journey. Interpretive signage and wayfinding elements, both physical and digital, convey the rich cultural and natural history of Lake Boort. All of the trails in this area are designed for inclusive access, and can be enjoyed by people of all abilities.

Key	
	Activity Area
	Rest Area
	Arrival Area
	Gateway Area
	Pedestrian Access
	Boardwalk
	Vehicle Access
	Parking
	Tour Bus Arrival
	Existing Holiday Park
	Information Signage
	Digital Experience
	Enhanced Landscape
	Interpretive Signage
	Gathering on Country
	Cultural Tours
	Star Gazing
	Seasonal Experience
	Seating
	Walking Trail
	Crossing Point
	Lookout
	Sunrise/ sunset Experience
	Shelter
	Bathrooms
	Play Area
	Accessible Space



Section 5 – Visitor Experience

5.4 Experience Imagery – Arrival and Community Area



Key

- 1 Interpretive Nature Play
- 2 Yarning Circle
- 3 Boardwalk Lookout
- 4 Djandak Shelter
- 5 Gateway Feature
- 6 Informational Signage Feature
- 7 Interpretive Signage Feature
- 8 App Integrated Experiences
- 9 Boardwalk

Top row, left to right: (Knowler, 2018), (Gardiner, 2021), (Thomson Hay Landscape Architects, 2020), (Djandak, n.d.)
 Bottom row, left to right: (Creative Spaces, 2020), (Weekend Notes, 2019), (Sheather, 2014), (Visit Victoria, n.d.)

Section 5 – Visitor Experience

5.5 Visitor Experience – Southern Lake Trails

Experience

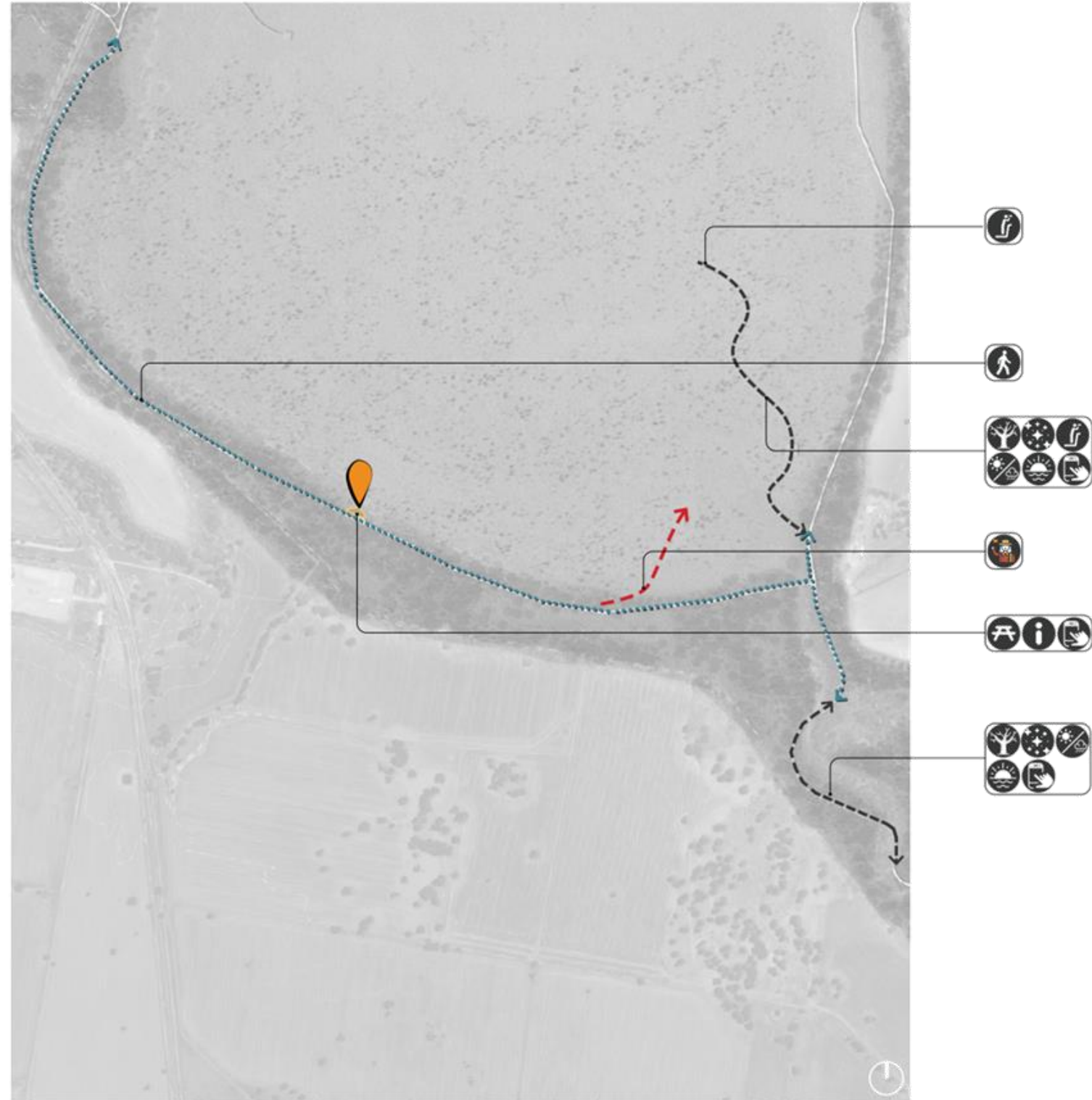
The walking trail encircling Lake Boort offers perhaps the richest opportunity to reflect, connect with place, and observe the living Dja Dja Wurrung culture. The trail between the Community and Activity Area and Kinypanial Creek offers a diversity of experiences, but none more powerful than the Scarred Treesvistas. The striking trees punctuate the lake in an impressive display of culture and life. These monolithic structures form a museum of the practices, traditions and lifestyle of the local First Nations community. This powerful display can be observed as a solitary experience, accompanied by a digital guide, or as part of a tour group.

Walking trails around the lake are accessible year round, and have been designed to promote legibility, education, and cultural protection. Diversity of experience has also been prioritised with varied vantage points from which to appreciate the trees. The trails, boardwalks and rest points each offer different views, scales and journeys. The paths incorporate interpretive and directional signage in both physical and digital form. The digital elements provide visitors with personal stories from Yung Balug people around their connection to place, and the importance it holds.

The dynamic seasonality of Lake Boort is best observed from the walking trails. As an ephemeral water body, Lake Boort transforms from a dry grassy field, to an inundated wetland, and with it comes a massive fluctuation in its uses, ecology and accessibility.

Key

-  Rest Area
-  Pedestrian Access
-  Boardwalk
-  Vehicle Access
-  Information Signage
-  Digital Experience
-  Interpretive Signage
-  Cultural Tours
-  Star Gazing
-  Seasonal Experience
-  Seating
-  Walking Trail
-  Lookout
-  Sunrise/ sunset Experience
-  Scarred Tree



Section 5 – Visitor Experience

40

5.6 Experience Imagery – Southern Lake Trails



Key

1	Walking Trail
2	Lake Boort at Sunset
3	Boardwalk
4	Scarred Tree
5	Interpretive Signage Feature
6	App Integrated Experiences
7	Site Artefacts
8	Canoeing on Lake Boort

Top row, left to right: (Cubbin, n.d.), (Haw, 2016), (Stosmann, 2014), (Haw, 2016)
 Bottom row, left to right: (ASPECT Studios, 2019), (Unknown, n.d.), (Stephens, 2016), (Stephens, 2016)

Section 5 – Visitor Experience

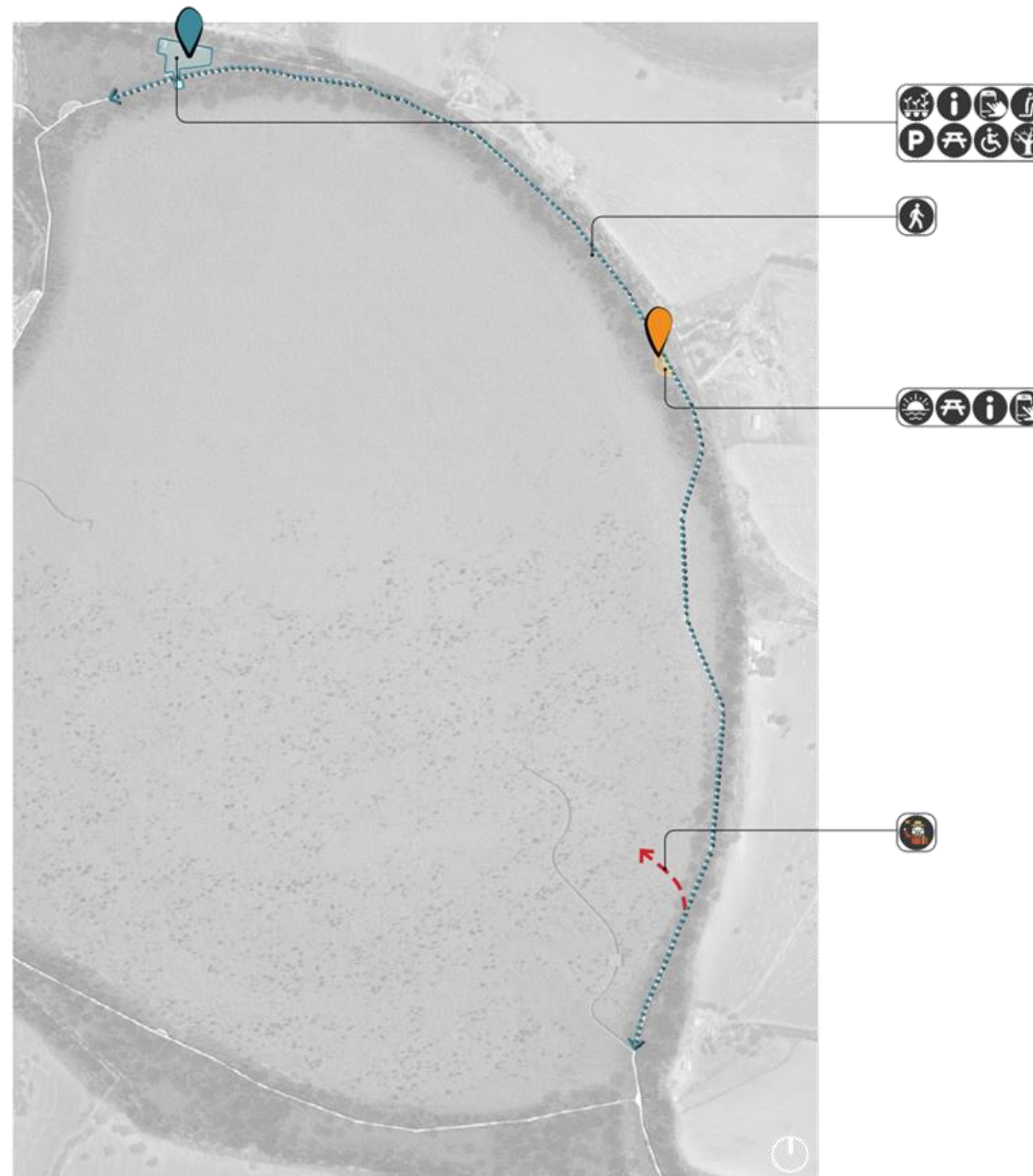
5.7 Visitor Experience – Northern Lake Trails

Experience

The Northern Lake Trails provide an experience that allow visitors to be on Country and connect with place. Much like the Southern Lake Trails, these paths offer striking vistas and a leisurely walking experience. Visitors are kept at a distance from sensitive cultural areas by way of balustrading and elevated walkway at points.

This trail can be experienced alone or with a group, with a physical guide or as a digitally enriched experience. This trail is a key connecting corridor, completing the perimeter path and offering longer walks or rides for those looking to explore further. Similar to the Southern Trails, the changing seasons of Lake Boort are best observed from the trails and northern lookout area.

Key	
	Activity Area
	Rest Area
	Pedestrian Access
	Guided Walk
	Parking
	Information Signage
	Digital Experience
	Enhanced Landscape
	Interpretive Signage
	Walking
	Seating
	Cultural Tours
	Lookout
	Scarred Tree
	Sunrise/ sunset Experience



Section 5 – Visitor Experience

5.8 Experience Imagery – Northern Lake Trails



Key

1	Lake Boort as a grassland
2	Interpretive signage feature
3	Walking trails
4	Boardwalk lookout
5	Stargazing

Top row, left to right: (Cubbin, n.d.); (Unknown, n.d.); (ASPECT Studios, 2018)
 Bottom row, left to right: (ASPECT Studios, 2012); (Trackhurst, 2018)

Section 5 – Visitor Experience

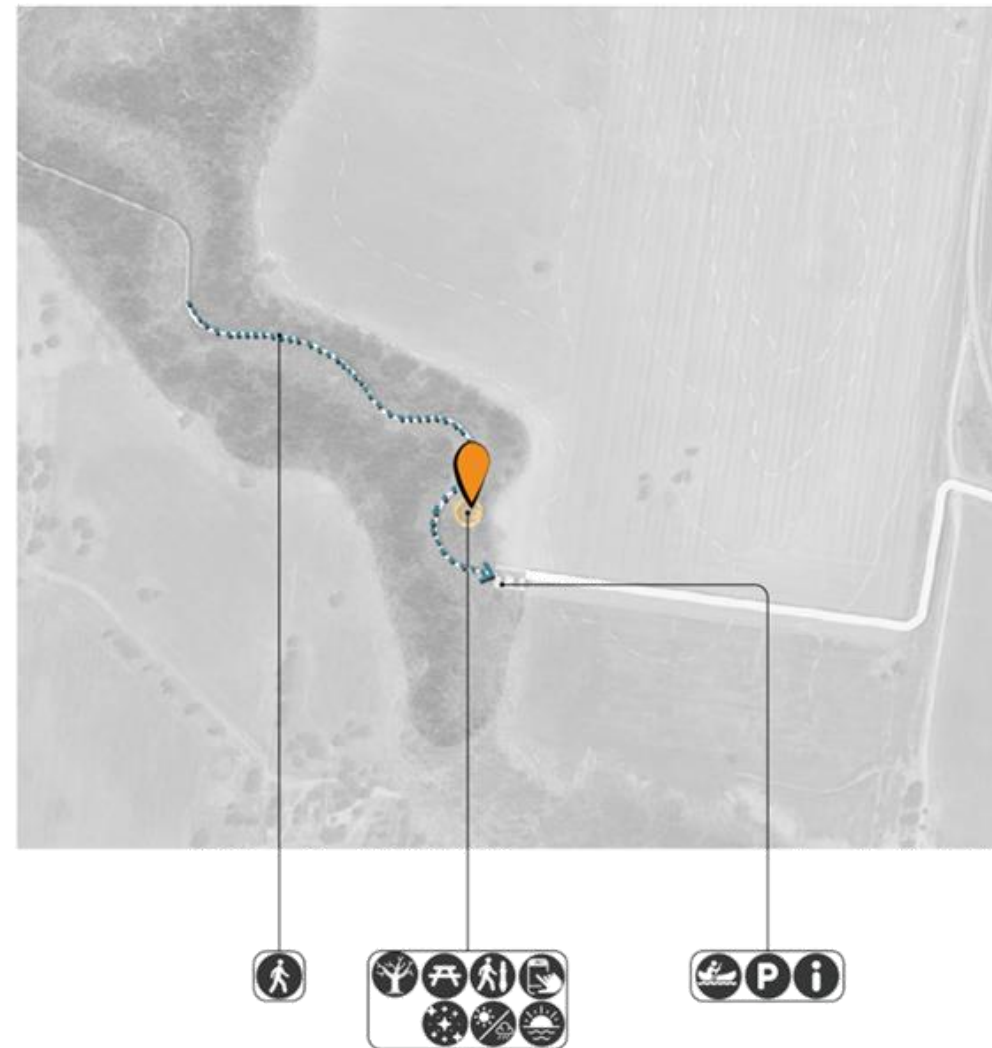
5.9 Visitor Experience – Kinypanial Creek

Experience

To the South of Lake Boort, Kinypanial Creek presents opportunities for canoe launching, unique arrival, bird watching and hiking – all nestled amongst the rich riparian landscape. The approach to this area, and journey through it, is one of surprises. The visitor travels through rolling agricultural lands; yet arrives into a thriving ephemeral creek. Visitors make their way from the small carpark to the river bank edge, where they are drawn into an ancient landscape of scarred trees. Here visitors can either launch a canoe to experience floating around the base of the scarred trees, or walk along the trail and boardwalk amongst a small forest of the culturally significant landscape.

Just before the mouth of Kinypanial Creek, an elevated viewing platform allows visitors to take in a breathtaking view of the expansive mass of scarred trees. Walking access over the mouth of the creek provides an even closer view of the trees whilst also having an ideal vantage point for watching canoeists float down the creek below them.

Key	
	Rest Area
	Pedestrian Access
	Parking
	Information Signage
	Digital Experience
	Interpretive Signage
	Scarred Tree
	Seasonal Experience
	Canoe Launch
	Walking
	Star Gazing
	Seating
	Sunrise/ sunset Experience
	Scarred Tree



Top to bottom: City of Greater Bendigo, n.d.; Unknown, n.d.; Stephens, 2019; g/kw, 2019

Key	
	Cycling around Lake Boort
	Lake Boort as a grassland
	Lake Boort when inundated
	Lake Boort at sunset



Section 6

Signage and Wayfinding

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Section 6 – Signage and Wayfinding

6.1 Site Elements and Cultural Significance

Site Elements

Lake Boort has an enduring landscape that provides an opportunity to celebrate the Dja Dja Wurrung history and culture. This can influence the materiality and colours of the signage as well as influencing the form.

Key theme opportunities:

- Dja Dja Wurrung land
- Scarred trees
- Spotted tailed quoll
- Etched barks

Scarred trees and etched bark both offer motifs which directly correlate to site.

Of principal importance in the development of any signage strategy is that:

- Tangible and intangible cultural site values are identified.
- Environment site values are identified.

Artwork Opportunities

Artwork provided by the Walpanumin institute includes Mindi the Serpent Creation Story, Yoon or Spotted Easter Quoll and a historical photo. Artwork can be incorporated into the signage through patterning, etching and interpretive elements throughout the site.



Section 6 – Signage and Wayfinding

6.2 Placemaking Opportunities

Augmented Reality

Digital historic and interpretive story telling has developed quickly over the last few years, bringing opportunities to integrate virtual experiences and enhance the visitor experience.



Key

- 1 Yalinguth – Augmented reality audio experience app. The app reveals a map of one’s location that points to areas to access stories, historical events and songs.
- 2 Melbourne Dreaming – Locations of significance, discover Aboriginal Melbourne’s rich cultural heritage from the past and present.
- 3 Djaara Lights – Combining the display of Djaara artwork and augmented reality experiences. A sequence of activations tells stories of the Dja Dja Wurrung six seasons on Djandak (Country) from Dja Dja Wurrung People, the Traditional Owners of Bendigo.

Lighting and Illumination

Lighting and illumination can provide a way of night time activation for the site. Artwork can be projected or integrated into elements within landscape.



Key

- 1 Paritjima – Aboriginal light festival in Alice Springs Desert Park. Showcasing continuous culture on earth through technology.
- 2 Field of Light Uluru – Field of Light illuminates. As far as the eye can see gentle rhythms of colour light up the desert.
- 3 Boorna Waanginy. The Trees Speak. The visually mesmerising event explored the inter-connectedness of all life, and highlighted the beauty and fragility of WA’s South-West.

Sculptures and Artwork

Opportunity for key sculpture pieces to be a centrepiece of the site. These artworks can be incorporated into patterns and smaller details throughout the site.



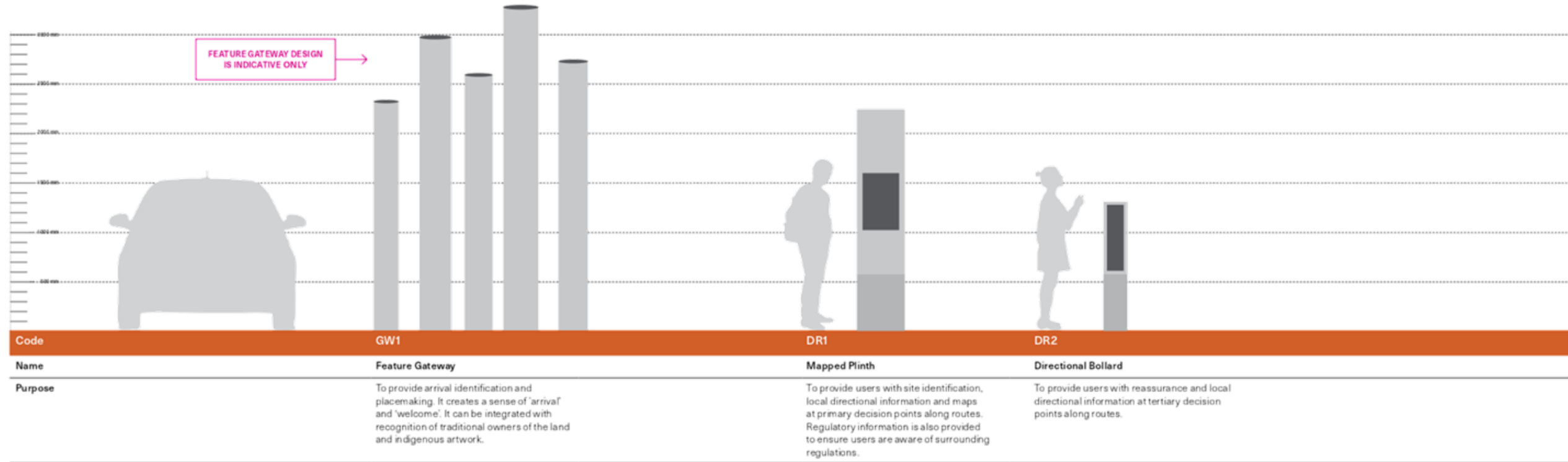
Key

- 1 Lake Mungo National Park – Rock sculpture that tells an ancient story that describes the way in which the Willandra Lakes system was formed.
- 2 Kalbarri Skywalk Kajju Yatka – Interpretation that took inspiration from the iconic Murchison River and incorporates artwork and illustrations from selected Nanda artists. Artwork elements are etched into gateway structures and paving details.

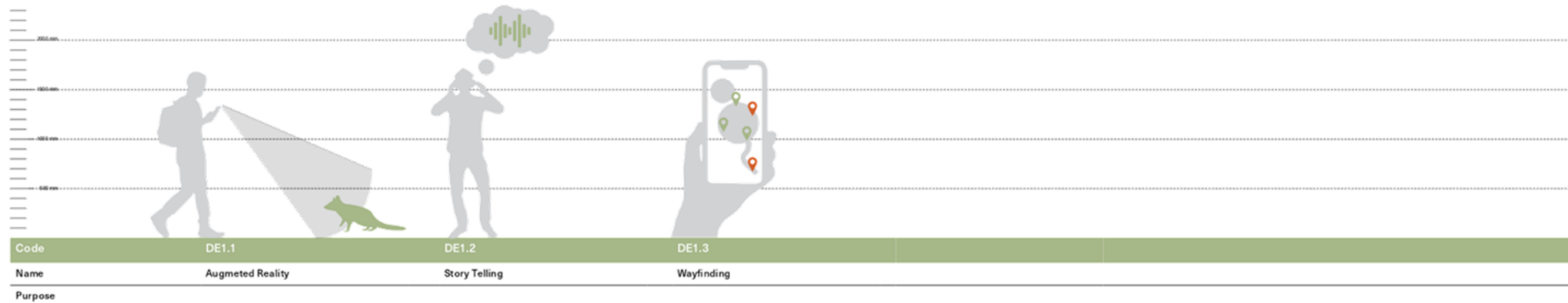
Section 6 – Signage and Wayfinding

6.3 Recommended Signage and Wayfinding Typologies

Proposed Wayfinding Typologies



Proposed Digital Typologies



Section 6 – Signage and Wayfinding

6.3 Recommended Signage and Wayfinding Typologies

Proposed Interpretive Typologies

Code	INT1	INT2	INT3
Name	Interpretive Sign	Sculptural Interpretive	Interpretive Inlay
Purpose	To provide users with site specific interpretive information to enhance knowledge, awareness and communicate culture/nature stories about the site and its history.	To provide users with site specific interpretive information to enhance knowledge, awareness and communicate culture/nature stories about the site and its history. Can include sculpture cut outs of animals as well as interpretive information.	To provide users with site specific interpretive information to enhance knowledge, awareness and communicate culture/nature stories about the site and its history.

Proposed Regulatory Typologies

Code	RG1	RG2
Name	Large Regulatory Panel	Regulatory Bollard
Purpose	Communication of site specific regulatory information that apply in a specific area. i.e. Site Sensitive Area, Please Be Quiet etc.	Communication of public regulatory laws that apply in a specific area. i.e. No Skating, No Cycling, No Smoking, etc.

Section 6 – Signage and Wayfinding

6.4 Preliminary Signage Locations



VICTORIA

Lake Boort

NOTES

PRELIMINARY LOCATIONS ONLY
 All signage locations are approximate and should be used as a guide only.
 All dimensions and existing conditions shall be checked and verified by signage contractor before proceeding with the work.

BOARDWALKS AND GUIDED EXPERIENCE LOCATIONS SHOULD BE USED AS A GUIDE ONLY. LOCATIONS ARE APPROXIMATE

SIGN TYPES

- GW1 Feature Gateway
- DR1 Mapped Pinth
- DR2 Directional Bollard
- DE1 Digital Experience
- RG1 Large Regulatory Panel
- RG2 Regulatory Bollard
- INT Interpretive Sign/Element

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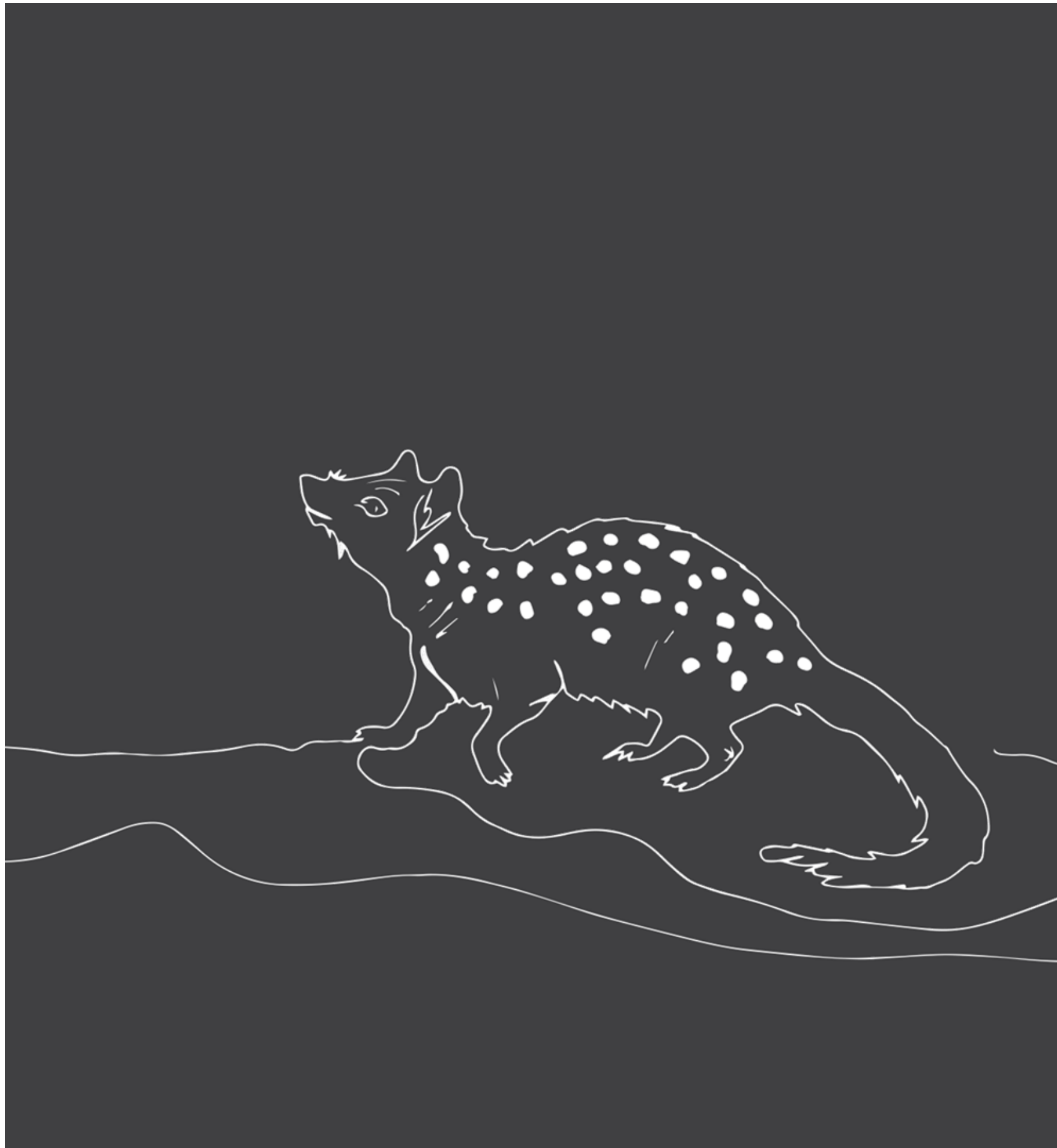
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Section 7

Tourism Assessment, Marketing and Planning

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Section 7 – Tourism Assessment, Marketing and Planning

7.1 Summary

Lake Boort offers two key offerings to visitors: engagement with Indigenous cultural heritage as well as nature-based activities. These two elements identified as key growth drivers within the tourism sector (Tourism Australia (2020); Visit Victoria (2020)). Given limited Indigenous cultural tourism offerings in Victoria, Lake Boort represents an opportunity to engage this currently unrealised market within the SouthEast of Australia.

A detailed tourism analysis, undertaken for the Masterplan, suggests visitors are likely to be independent travellers, from Melbourne, as well as key regional and interstate cities. Based on Indigenous cultural heritage tourism assessment by SGS (excluding nature-based tourism), visitation is estimated to be 35,000 people annually.

Tourism Management Context

Boort sits within Loddon Shire, which is a participating member of the Bendigo Regional Tourism Group (including City of Greater Bendigo, Mt Alexander Shire, Central Goldfields Shire); and wider Goldfields category of Visit Victoria. (Note: Visit Victoria are currently considering regional boundaries and amalgamations). Currently, Bendigo and Ballarat are within the Goldfields tourism region, however separated as precincts.

The Masterplan aligns the Bendigo Region Destination Management Plan 2015, and as well as the strategic goals of the Loddon Shire Economic Development and Tourism Plan 2019.

The Masterplan responds particularly to the six overarching Strategic Development Objectives of the Bendigo Region Destination Management Plan:

- Primary Destination Develop to support a diverse visitor economy and projected visitor growth, with nature-based and Indigenous heritage interpretation, particularly at Lake Boort, identified as key opportunities within the Loddon Shire and wider region.
- Building the Hinterland Experience – Build the tourism product to develop a compelling regional experience and encourage visitor dispersal
- Heritage Rejuvenation and Positioning – Facilitate reinvestment in heritage attracts to improve interpretation and appeal to new markets
- Unlocking Natural Assets – Utilise the region’s natural assets to develop nature-based and recreational tourism experiences
- Leveraging Arts and Cultural Growth – Leverage the region’s arts and cultural brand to develop new experiences which appeal to new markets
- Visibility – Improve the services and experiences at every point of the visitor journey.

Within the Loddon Shire Economic Development and Tourism Plan, the Masterplan aligns strongly to increasing the volume and value of tourist visitation, particularly through realising the international point of difference of Lake Boort. As noted in the Plan, the Masterplan will help to “position Loddon towns to maximise the economic impact from visitors to the Shire, while also meeting the needs of residents.” page 5.

Summary of Tourism Drivers

Key tourism markets, drivers and experiences are summarised below:

- Product – Nature-based tourism attracts 12% of all domestic visitors; and Cultural Tourism 6% with Aboriginal product a portion of this section. (Tourism Research Australia, TRA, Jan 2020). Note: historic data does not reflect predicted growth in these two drivers.
- Target Market Location – Victoria’s tourism industry is driven by domestic tourism. In 2012, 63% of overnight visitors in the state were from Melbourne, 28% intrastate, and 9% international. The largest tourism segment seeking nature-based experiences, and offerings of ‘authentic’ Aboriginal experiences are independent intrastate visitors (TRA Jan 2020).
- Age – Tourists aged 24 – 44 years (38%) and 45 – 64 years (37%) have the highest interest in nature-based and Aboriginal experiences. Of these 67% are self-drive, and travel independently (rather than in the Visiting Friends and Relatives (VFR) category).
- Duration of stay – Given the regional location of the site, overnight visitors are a key market. Once again intrastate visitors are a key market for domestic overnight Aboriginal tourism in Australia, accounting for 83% of the market, with 58% from Melbourne (Tourism Victoria 2013). Nature-based camp sites (Dja Dja Wurrung managed) will appeal to this group, alongside luxury offerings in Boort and Bendigo. Currently 28% of visitors Bendigo stay overnight. As this segment are attracted to multi-day experiences the future expansion of this site via Lake Lyndger and Lake Yando, as well as other regionally adjacent sites, will maximise the market and opportunity.

Summary of Visitor Demographics Psychographics

Socially Aware – This psychographic segment identified by Roy Morgan Research constitutes a proportion of the population which are higher yield visitors, who seek cultural, nature based, educational and heritage experiences. This key demographic market for the project can be summarised as:

- Educated, professional, progressive, living in inner urban Melbourne;
- Interest in new, authentic, and varied activities, embrace outdoors including hiking, cycling, as well as shopping and dining;
- Interest in sustainability, community, social issues; and
- Savvy technology users.

7.2 Market Detail

Local, national, and international tourism data and trends are outlined below. The fastest growing sector within tourism is cultural tourism (including nature and Aboriginal cultural products) (Australian Cultural Tourism 2019). Note, as Aboriginal cultural tourism, and nature-based visitation are emerging markets, current data does not reflect these growing trends and subsequent opportunities.

Additionally, tourism and travel has been impacted significantly by COVID-19, with medium and longer-term impacts yet to understood. With pre-COVID-19 data identifying intrastate visitors as the key tourist market, COVID-19 is therefore more likely to increase intrastate visitation, given limited international travel opportunities for Australians. The shift to domestic tourism in the short to medium term is anticipated to further support the development of this site.

Geographic Location of Visitor Markets

Domestic

Based on current data, visitors are likely to be drawn from domestic markets, principally Melbourne, with secondary flow from other intrastate, and interstate locations.

International

Pre-COVID-19 research data suggested international tourism to Victorian regional areas was limited. Marketing to international tourists therefore represents a high investment, low return strategy. Future international visitor opportunities do exist with collaboration and linkages possible with other Aboriginal and nature-based tourism product being developed across Victoria, with reliance on promotion by Commonwealth, state and regional tourism bodies. Until Feb 2020, the UK and NZ represented key visiting markets. With product development, an opportunity exists to attract Chinese and Northern European markets with a significant interest in Aboriginal and nature-based activities.

Post COVID-19

In the short term, the tourism sector has changed significantly in the wake of COVID-19, with unknown medium- and longer-term impacts. At the time of this report, international travel was limited and recommencing, with domestic tourism expanding.

7.3 Product

Aboriginal Cultural Tourism

Nature-based tourism attracts 12% of all domestic visitors; with cultural tourism (with Aboriginal product a portion of this) attracting 6% of all tourists. (Visit Victoria 2020).

Current data indicates Aboriginal tourism product is of most interest to Victorian holiday makers aged 24 – 44 years (38%) and 45 – 64 years (37%) (Visit Victoria 2020).

Domestic tourists are seeking relaxing holidays are most willing to choose Indigenous experiences that are safe, accessible, and engaging. There is a preference for hands on experiences that are interactive and personal and offer a variety of learning opportunities. Research by Visit Victoria (2020) indicates domestic tourists with an interest in Aboriginal product are seeking authentic experiences (e.g. not boomerang throwing) and were more likely to visit an Aboriginal site or community (27%) with 64% interested in learning an experience of art/craft; 39% interested in hunting and gathering; 37% rock art /carvings; 34% bush tucker; 34% music; 31% weapons. Indigenous experiences that incorporate natural elements such as water, earth and fire hold broad appeal. Note, given the current lack of Aboriginal cultural activities in Victoria, it is difficult to make conclusions from this data.

Tourism Research Australia (2009) identified almost 2.5 times as many domestic overnight Indigenous tourism nights spent in a caravan or camping group (29% compared to 12% in formal accommodation). Note: possible indication of type and location of current tourism Indigenous product (i.e. NT and Qld). Indigenous tourism visitors stayed longer and spent more (again potential reflection of current product). TRA (2009) also found 71% of all Indigenous tourism were domestic.

A lack of awareness and understanding of ‘Aboriginal cultural experiences’ have been identified as key barriers in domestic visitor market, with previous marketing focused on international market, rather than domestic (noting too, limited Aboriginal product currently on offer). Studies have also found the majority of Australians have preference to experience Indigenous product in their own state.

Note: The Bendigo region was recently awarded the UNESCO City and Region of Gastronomy with Aboriginal culture a key platform. The growing awareness and interest in Aboriginal culture and heritage is reflected in changing behaviours and cultural trends, including the now widespread use of Acknowledgment of Country in urban gatherings. It is anticipated that this cultural shift is leading to an increased interest to engage authentically with Aboriginal culture and Peoples.

Section 7 – Tourism Assessment, Marketing and Planning

7.4 Demographic, Psychographic and Value Segments

Roy Morgan (2021) offers key market segmentation and insights into domestic visitor behaviour relevant to this project. Relevant Roy Morgan market value segments include:

Socially Aware

Socially Aware are well-educated, of a higher socio-economic status, predominantly 28 – 40 years, socially active, and community minded. They are astute, technologically up to date, trend setters, and keen communicators.

The Socially Aware are regular holiday makers, with 81.3% taking some kind of annual trip, the highest percentage of any of other psychographic segments. Not only are they regular travellers, they present a high yield, with an average spend per person of \$2,191 per trip. The top 4 most frequent holiday activities undertaken by the Socially Aware are food and wine experiences, National Parks, swimming and surfing, and countryside and wildlife.

Surveys and previous research show the Socially Aware indicated a preference for eco-tourism, for opportunities to experience local cultures, and for weekend trips away. This substantiates the view that Budj Bim will appeal to this market segment. They expressed a dislike for doing as little as possible on holiday, and for bright lights and big cities when they travel.

By way of comparison, the Socially Aware represents 24% of domestic visitors to the Great Ocean Road region, an estimated 1,629,360 visitors in 2010. The Great Ocean Road Destination Management Plan (2012) projected the market to grow to 2,034,000 domestic visitors by 2030.

Lifestyle Leaders

Lifestyle Leaders are found in all regions, ages and lifecycle groups and represent approximately a quarter (23%) of

the Australian population aged 18+. Lifestyle Leaders are educated, professional and progressive individuals who enjoy seeking out new information and being the first to try new products. They have a higher level of discretionary expenditure than the general population so they can afford to indulge more often in travel, with a particular desire to escape city life and embrace nature/outdoors and new discoveries. Strong concerns about personal, community and planetary health and sustainability issues which shape their values, worldviews and decision making. Highly committed, knowledgeable.

Hearth and Home and inspired by Nature

Represents approximately 14% of the total population. Generally, 50+ they regularly get away for weekends and want a choice of activities that allow them to get active, from hiking and cycling to shopping and dining. Their genuine environmental concerns lead them towards preferring an eco-tourism experience where respect for natural surrounds is paramount.

MetroTech's (Libertarians)

Socially aware, cultured, connected, with action-packed social schedules and a desire to enjoy the freedom their upward mobility brings. This community has a conscience and is genuinely concerned about global and environmental issues, and they take good care of their health by exercising regularly and eating well. And they indulge in activities such as travel, fine dining, and wine. They make up 13% of population, are young, single, well-educated, inner-city professionals. From a geographic perspective, they predominantly reside in the CBD and inner suburbs of Melbourne, clustered around North Melbourne, Carlton, Richmond, and Albert Park.

Creative Opinion Leaders

Represent approximately 6% of the total population 18+. They are creative both in terms of their involvement in cultural and creative pursuits and their openness to risks, new experiences, and innovative ideas. Although a small percentage of the population, this segment are influential early adopters, and key to early marketing strategies.

Additional market consideration

New Melburnians

These new residents have limited knowledge of Victoria beyond Melbourne, which presents an opportunity where first generation immigrants to Victoria are seeking uniquely 'Australian' experiences to share with their family and friends. This target market seeks outdoor experiences not afforded in their country of origin. This market responds to different seasonality in their travel habits (e.g. spring and flower blossom season), which are associated with cultural holidays. Links to Bendigo will assist realisation of opportunities.

Preferences for different age groups

- Young adults respond best to opportunities for group interaction and involvement, satisfying these segments needs for fun and bonding.
- Adults without kids favour experiences that are more intimate and allow direct engagement in a dynamic setting – preferences include smaller groups, timeout for couples, and spirit of adventure.

- Families with younger children seek outdoor, interactive experiences with a variety of activities, whilst those with older children prefer an additional learning element – preferences include a safe environment for fun and learning.
- Older working adults with no kids at home are motivated by opportunities to connect with Indigenous people in a natural environment – preferences include active participation in activities, where they can feel they are still young enough to be hands on.
- Retirees require a safe and comfortable environment, as well as opportunities for meeting other travelers – preferences include social interaction in a comfortable and learning environment.

Preferences for international visitors

- Experience seekers are the key market segment. Food and wine experience is overwhelmingly the number one preference for experience seekers and is identified as a preferred activity by all key origin markets.
- Nature based experience. This is the second most common preference for experience seekers from all origin markets and is a key preference for all markets identified except Japan.
- Shopping experience. All key experience seeker markets except the United States and New Zealand expressed a preference for a shopping related experience during their visit.



M21105 LAKE BOORT SCARRED TREES



ASPECT Studios

Section 7 – Tourism Assessment, Marketing and Planning

7.5 Visitation Estimates

The below is based on a tourism analysis, SGS Economics and Planning provided visitation estimates, and cost benefit analysis.

Introduction

Lake Boort is located approximately 1 hour's drive NorthWest of Bendigo, in Loddon Shire.

Based on a tourism brief and analysis, SGS assumed due to the geographical location of Lake Boort, the primary segment of visitors that the Lake Boort Region is initially likely to be:

- Overnight visitors (both domestic and international) travelling in their own vehicles, visiting Lake Boort before reaching their final destination, and
- Day trip visitors from Central Victoria travelling in their own vehicles to visit Lake Boort.

Note: These assumptions have been used to determine the scale of visitation to the Lake Boort Scarred Trees upon initial development. It does not suggest that the Lake Boort Scarred Trees should only be marketed to day trippers from Central Victoria only, or overnight visitors travelling further afield than Lake Boort. The planned camp site at Lake Boort will add capacity for dedicated overnight stays in the area.

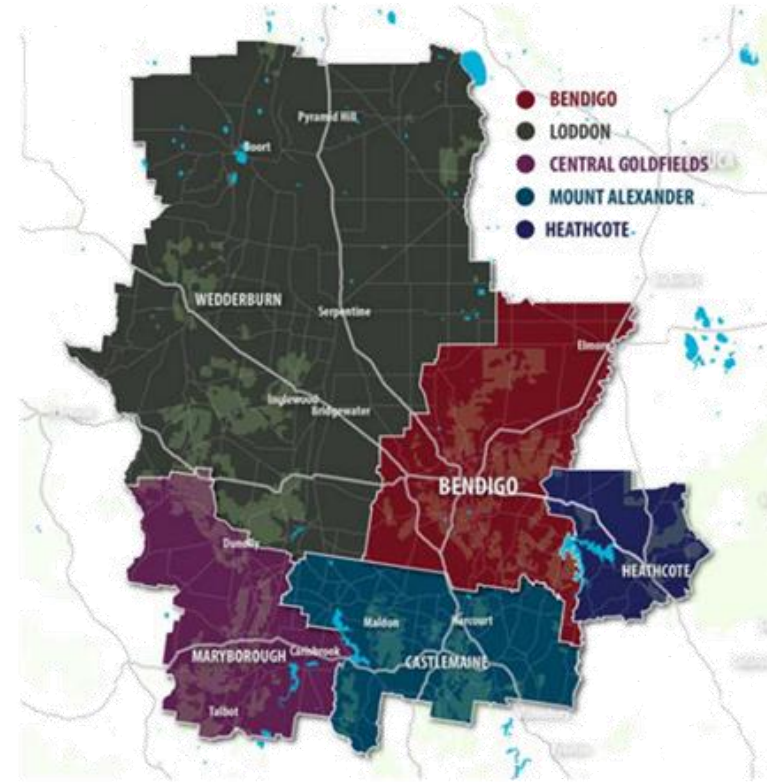
Visitor estimates

To develop the base visitation estimates for overnight visitors, SGS estimated the number of people who might visit Lake Boort, based on:

- The location of their end destination and length of stay
- Their mode of transport, and
- Willingness to experience Aboriginal cultural experiences.

Due to Lake Boort's location in Victoria, SGS poses that the probable end destinations for people likely to visit the Lake Boort site are Mildura and Echuca coming from the South (e.g. Bendigo or Melbourne), and Bendigo coming from the North/ West (Mildura/the Riverine). (SGS were advised Bendigo was the most likely end destination with side excursion to Boort). SGS utilised the National Visitor Survey collected by Tourism Research Australia's on Victoria's 'tourism campaign regions' (see figure to the right).

Note: Although Lake Boort has potential as an attractive nature-based tourist destination, SGS has not used visitor propensity to visit nature-based tourism in our visitor estimations. As nature-based tourism represents 69% of the international overnight visitor market, and 28% of the domestic overnight market, utilising this propensity would result in visitation estimates being implausibly high. Nonetheless, promoting the nature-based values of Lake Boort will assist positioning to a wider market, and will allow the experience to be packaged with additional activities in Central Victoria.



Location of Lake Boort in Relation to Surrounding Towns and LGAs (Urban Enterprise, 2015)



Victoria's Tourism Campaign Regions (Visit Victoria, 2021)

Day Trip visitors from Surrounding Area Estimates

To estimate day trip visitors from Central Victoria to Lake Boort, SGS used real visitation data from the Loddon Visitor Information centre in Loddon as a proxy for annual visitation. We assumed that the same amount of people who stop at the Loddon Visitor Information Centre are likely to be interested in exploring local attractions such as the Lake Boort Scarred Trees. This is likely to be an underestimate of visitors given the international significance of the site, and likelihood visitors from further afield will be interested.

Scenario Development

As tourism visitation has been so heavily affected by the ongoing COVID-19 pandemic, SGS developed two visitation scenarios to be considered:

Scenario 1

Assumes that interstate and international travel has resumed across Australia and its regions. Thus, the level of domestic and international visitation to the Bendigo/ Loddon, Mallee and Central Murray Regions is the same that was achieved in the year ending March 2020, i.e., to pre- COVID-19 conditions.

Scenario 2

Assumes that international travel is still not possible due to the continuing COVID-19 health crisis, and interstate (domestic) travel is still constrained. The level of international travel to the Bendigo/ Loddon, Mallee and Central Murray Regions is therefore zero, and the level of domestic travel is the same that was achieved in the year ending March 2021.

At present, the Lake Boort region is only accessible by private vehicle. Thus, the next step in the analysis was to exclude visitors from both scenarios who travelled via means other than private vehicles. To do this, SGS utilised data again from the National Visitor Survey compiled by Tourism Research Australia to understand the mode of transport used by overnight visitors.

Section 7 – Tourism Assessment, Marketing and Planning

Overnight Visitors by Number Of Overnight Stops on Trip by Transport Used by Main Reason For Trip

	Holiday	Visiting Friends and Relatives	Business	Other Reason
1 Night Overnight Stop				
Air transport	14%	16%	48%	15%
Self-drive vehicle	81%	77%	48%	76%
Other transport	4%	7%	4%	10%
2 Night Overnight Stop				
Air transport	30%	30%	56%	20%
Self-drive vehicle	80%	80%	60%	78%
Other transport	10%	11%	n/a	12%
3 Night Overnight Stop				
Air transport	36%	33%	16%	16%
Self-drive vehicle	81%	85%	86%	86%
Other transport	17%	13%	n/a	n/a
3 Night Overnight Stop				
Air transport	16%	17%	48%	15%
Self-drive vehicle	81%	77%	49%	78%
Other transport	5%	8%	4%	10%

(Tourism Research Australia: National Visitor Survey, 2019)

SGS drew data from Tourism Research Australia noting that Indigenous cultural practices and sites are a major drawcard for international travellers. In 2019, 11% of international overnight visitors took part in Indigenous activities, compared to just 1% of domestic overnight visitors (Tourism Research Australia, March 2020). It is believed this reflects limited Indigenous product in the SouthEast, particularly given the high interest noted in domestic tourism surveys, and demographic assessments. In 2009, spending by Indigenous tourism related visitors was valued at \$7.2 billion, representing 12% of total visitor expenditure in Australia.

Tourism Australia has identified Indigenous tourism as one of the seven key experiences which underpin Australia's global marketing activities. In the year ending 2019, 447,300 international and domestic visitors participated in an Aboriginal activity in Victoria, spending more than \$1.2 billion and 9.9 million nights (Victorian Department of Jobs, Precincts and Regions, 2019). Victoria's market share of international

Aboriginal tourism visitors is estimated to be 6.8% of all visitors to the state (ibid).

The relatively low base of engagement in Aboriginal cultural tourism in Victoria provides a significant opportunity for this industry increase its economic contribution to the state and to provide unique, authentic and place specific visitor experiences in an increasingly crowded tourism market. Many developments are being actively pursued, most notably the Budj Bim National Park (currently in master planning stage). More information on the Budj Bim National Park can be found in Appendix 1.

The cumulative effect of a number of Aboriginal cultural experiences being available across Victoria will very likely increase the interest in the Lake Boort Scarred Trees, and the market share of Aboriginal Culture tourism sector as a whole.

The following tables summarise the base visitation estimates for both scenarios.

Base Visitation Estimates For Scenario 1: Pre COVID-19 Tourism Conditions

	Year Ending March 2020			
	Overnight International	Overnight domestic	Day trips	Totals
Bendigo/ Loddon*	25,000	1,272,000	3,370,000	
Mallee**	23,900	847,000		
Central Murray***	9,000	939,000		
Total overnight visitor pool	57,900	3,058,000	3,370,000	6,485,900
Reduction to account for rate of visitation to Aboriginal cultural heritage sites (11% international, 1% domestic)	6,369	30,580	33,370	70,649
Reduction to account for 81% rate of self driving	5,159	24,770	27,297	57,226
			Total	57,226
			Daily Average	157

(SGS Economics and Planning using Visit Victoria, 2020, Tourism Research Australia: National Visitor Survey, 2019)

Base Visitation Estimates For Scenario 2: No International Travel

	Year Ending March 2021			
	Overnight International	Overnight domestic	Day trips	Totals
Bendigo/ Loddon*	0	664,000	1,685,000	
Mallee**	0	420,000		
Central Murray***	0	470,00		
Total overnight visitor pool	0	1,554,000	1,685,000	3,239,00
Reduction to account for rate of visitation to Aboriginal cultural heritage sites (11% international, 1% domestic)	0	15,5400	16,850	
Reduction to account for 81% rate of self driving	0	12,587	13,649	26,236
			Total	26,236
			Daily Average	72

(Source: SGS Economics and Planning using Visit Victoria, 2021, Tourism Research Australia: National Visitor Survey, 2019)

Section 7 – Tourism Assessment, Marketing and Planning

In addition to the base visitation estimates, daily visitation to the Lake Boort region will increase with inclusion in day tour schedules and educational field trips. Tourism stakeholders consulted suggest that Lake Boort and the scarred trees will appeal to Aboriginal heritage and/or photography day trips, departing and arriving in Melbourne.

The maximum capacity of day trip buses are generally 12 people. Tourism stakeholders suggested that a once-a-week frequency of a day trip bus would be a low estimate for this destination, with daily trips being a high estimate. If educational trips by primary or secondary schools were to occur with a weekly frequency (and a max capacity of 60 per bus), this would provide an additional cohort of visitors. This is presented in the tables below for both scenario 1 and 2.

It is important to note that the data does not exist to predict the peak and off-peak visitation levels. For outdoor nature-based activities, weekend/school holiday peaks have the potential to create overcrowding. This will lead to negative visitor experiences if domestic demand increases, and the dispersal of visitors is not effectively managed. Lake Boort is also a popular duck shooting destination during the short designated season – (and only when there is water in Lake Boort). Visitation to Lake Boort will likely be highly discouraged during this time.

The visitation ranges provided should therefore be further interrogated by practicing tourist operators regarding peak and off-peak seasons.

Additional Visitation Sources For Scenario 1: Pre COVID-19 Tourism Conditions

		Annual Visitation: Day Tours	Annual Visitation: Education Visits	Totals
Low Estimate	Inclusion of site on day tour schedules, once a week frequency	+624	+0	+624
Medium Estimate	Inclusion of site on day tour schedules, daily frequency	+4,380	+0	+4,380
High Estimate	Inclusion of site on day tour schedules, daily frequency, plus weekly educational school visits	+4,380	+3120	+7,500

(SGS Economics and Planning using Visit Victoria, 2020, Tourism Research Australia: National Visitor Survey, 2019)

As day tour schedules are generally targeted towards international visitors, the number of additional visitors by this source has been scaled back in scenario 2 as shown below.

Additional Visitation Sources For Scenario 2: No International Travel

		Annual Visitation: Day Tours	Annual Visitation: Education Visits	Totals
Low Estimate	No additional visitation	+0	+0	+0
Medium Estimate	Inclusion on day tour schedules, weekly frequency	+624	+0	+624
High Estimate	Inclusion on day tour schedules, weekly frequency + weekly educational school visits	+624	+3,120	+3,744

(SGS Economics and Planning using Visit Victoria, 2020, Tourism Research Australia: National Visitor Survey, 2019)

Total Visitation Estimates For Scenario 1: Pre COVID-19 Levels Of Activity

		Annual	Daily Average
Low Range	Base visitation estimates + inclusion on day tour schedules, weekly frequency	57,850	158
Medium Range	Base visitation estimates + inclusion on day tour schedules, daily frequency	61,606	169
High Range	Base visitation estimates + inclusion on day tour schedules, daily frequency + weekly educational school visits	64,726	177

(SGS Economics and Planning using Visit Victoria, 2020, Tourism Research Australia: National Visitor Survey, 2019)

Total Visitation Estimates For Scenario 2: No International Travel

		Annual	Daily Average
Low Range	Base visitation estimates	26,236	72
Medium Range	Base visitation estimates + inclusion on day tour schedules, weekly frequency	26,860	74
High Range	Base visitation estimates + inclusion on day tour schedules, weekly frequency + weekly educational school visits	29,980	82

(SGS Economics and Planning using Visit Victoria, 2020, Tourism Research Australia: National Visitor Survey, 2019)

Section 7 – Tourism Assessment, Marketing and Planning

7.6 Cultural Heritage Tourism Comparison

Sense checking the visitation estimates

To ensure the visitation estimates developed for the Lake Boort Scarred Trees Masterplan stand up to scrutiny, SGS researched several experiences that could be compared to the Lake Boort Scarred Trees tourism offer. Although it was possible to find comparable Indigenous tourism experiences to use as case studies (see Appendix 1), few case studies had visitation data recorded by their management organisations (Bujm Bim whilst comparable is yet to commence operations). SGS was able to obtain visitation estimates for Mungo National Park, a highly comparable offer to the Lake Boort Scarred Trees.

Mungo National Park

The Lake Mungo region is a profoundly key place for the three traditional owners: the Barkandji/Paakantyi, Mutthi Mutthi and Ngiyampaa people. The lakeshore lunettes contain the burial sites of many Aboriginal ancestors. Across the landscape are remnants of fireplaces, middens and tools. Many significant archaeological remains have been recovered due to Mungo’s favourable conditions for the preservation of the archaeological record (including the remains of Mungo Lady and Mungo Man). These records have enabled scientists to date Aboriginal occupation in the region back to over 42,000 years ago (Macquarie University, 2021).

In 2010, 2013 and 2018, Mungo National Park attracted approximately 25,000 visitors per annum (NSW State Parks internal reporting). This data was collected using traffic counters, guided tours, day use fees and camp fee envelopes.

In response to COVID-19, the NSW National Parks and Wildlife Service expanded the online booking system, meaning that all camping and accommodation must be booked via the online system. During the 2020-2021 Financial Year, 2020/2021, combined booking for Mungo National Park totalled 10,023. Although the total does not include day visitors or private tour companies that also would be visiting the park throughout the reporting period, it represents significantly lower visitation results than 2010, 2013 and 2018, with the main contributor being COVID-19 and the resulting restrictions. It should also be noted that the 2020/2021 financial year also experienced weather events that closed the park for all visitors.

Other key information on Mungo National Park can be found in the table to the right.



Mungo National Park (National Parks NSW)

Managing Organisation	The Paakantji and Ngiyampaa people co-manage Mungo National Park with the New South Wales National Parks and Wildlife Service.
Aboriginal Cultural Significance	The Lake Mungo region is a profoundly important place for the three Traditional Owner groups: the Barkandji/Paakantyi, the Mutthi Mutthi and the Ngiyampaa peoples. The lakeshore lunettes contain the burial sites of many Aboriginal ancestors. Across the landscape are remnants of fireplaces, middens, and tools. Many significant archaeological remains have been recovered due to Mungo’s favourable conditions for the preservation of the archaeological record (including the remains of Mungo Lady and Mungo Man). These records have enabled scientists to date Aboriginal occupation in the region back to over 42,000 years about (Macquarie University, 2021)
Facilities and Services	<ul style="list-style-type: none"> • 2 x campgrounds (one campground with 30 sites, and one campground with 12 sites, both with a max capacity of 6 people at each site) • 1 x budget accommodation (Mungo shearers Quarters – 5 bedrooms, sleeps 27) • 1 x visitor centre • Picnic areas with toilets and shelters • Self-guided driving tours • Self-guided walks • Cycling trails • Guided day and multi day experiences

Key Facts: Mungo National Park

The visitation achieved by Mungo National Park is at a comparable scale that has been estimated for the Lake Boort Scarred Trees. Although Mungo National Park is an established tourism product (which should technically make it more appealing than Lake Boort at IEast initially), Lake Boort is more accessible than Mungo National Park.

Section 7 – Tourism Assessment, Marketing and Planning

57

7.7 Variable Impacting Visitation

Increasing visitation

Over and above the fluctuation of visitation during peak and off-peak periods, the following factors may influence the level of visitation seen at the Lake Boort site:

Further development of the Lake Boort area will increase visitation. Importantly, the Dja Wurrung Clans Aboriginal Corporation have received \$700,000 funding from Parks Victoria to develop a campsite, which is likely to be fully constructed within the next 18 months.

The cumulative effect of several additional Aboriginal cultural experiences being available across Victoria (including those within the Budj Bim National Park) will very likely increase the interest in the Lake Boort Scarred Trees.

Lake Boort sits within Loddon Shire, which is part of the Bendigo Regional Tourism network. This network is a strong marketing group who invest considerable time and money into promoting their regions (consisting of the Bendigo, Loddon Valley, Maryborough and Castlemaine regions). Bendigo has a wealth of accommodation options that would complement Boort's offer. By elevating Lake Boort's profile with the Bendigo Regional Tourism network, it is likely that visitation will increase at Lake Boort.

Development of additional trail/ walk infrastructure in Boort region (i.e. Lake Lyndger) with Aboriginal Cultural heritage may increase visitation, particularly if physically connected to Lake Boort. Given the current drivers to visitation, including the preference for nature-based experiences and the interest in multi day activities, the development of additional trail or walk infrastructure is likely to increase visitation substantially. The wider region includes rich Aboriginal cultural heritage, including Lake Yando, Kooyoora State Park, and the neighbouring Lake Lyndger. Durham Ox, located 10 kilometres from Lake Boort, has an existing river system with significant Aboriginal Cultural heritage. Gunbower and the area around Echuca also has extraordinary cultural heritage, with possible linkages.

Decreasing visitation

Seasonal changes (including unseasonably hot and/ or cold conditions) may reduce visitation.

- Drought and flooding conditions affecting the appeal of the landscape may reduce visitation.
- Duck hunting during wet seasons.

It is difficult to estimate how the parameters above may impact visitation (at all, at what scale, and the interactions between them). Thus as part of the cost benefit analysis, SGS will undertake further sensitivity testing that will determine whether significantly increasing or decreasing levels of visitation will impact the benefit cost ratio (BCR) of the project.

Critical Success Factors

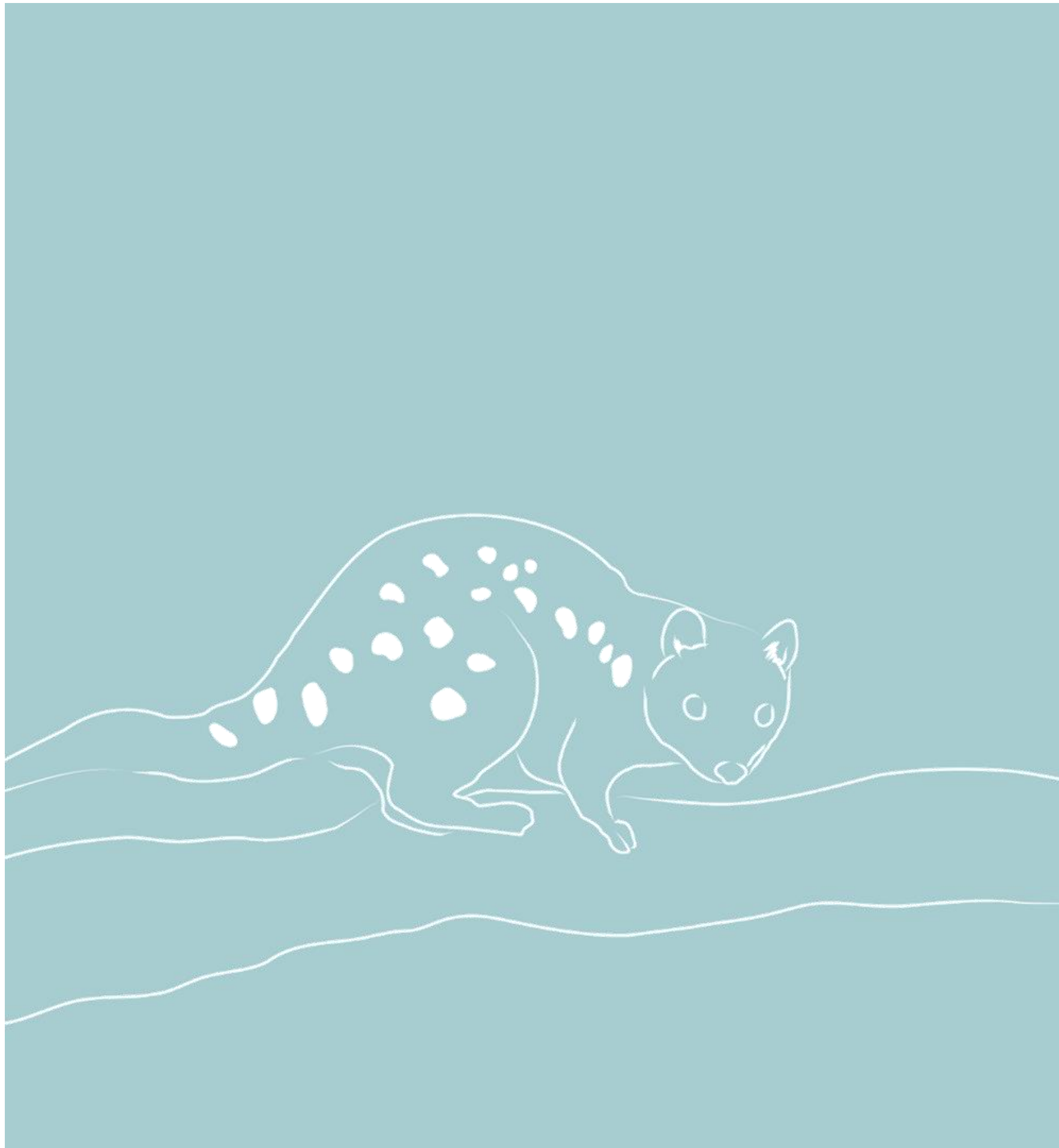
To realise the potential of the site, a number of success factors have been identified.

- World class design and infrastructure to access key cultural heritage.
- Quality facilities located on site, including bathroom facilities, shelters, adequate car parking, and potentially refreshments available (particularly during peak times).
- High quality contemporary concept and landscape design.
- Integration of Aboriginal cultural heritage and ecological/nature-based experiences where possible.
- Contemporary and engaging way finding signage and digital innovations such as augmented reality experiences/ self-guided tours).
- The development of authentic Aboriginal Cultural experiences linked to the unique offering of the site. As noted earlier, research by Visit Victoria (2020) indicates domestic tourists with an interest in Aboriginal product are seeking authentic experiences (e.g. not boomerang throwing) and were more likely to visit an Aboriginal site or community (27%) with 64% interested in learning an experience of art/craft; 39% interested in hunting and gathering; 37% rock art / carvings; 34% bush tucker; 34% music; 31% weapons. Victoria as a whole is well placed to benefit from this trend, as the state has an extremely rich and varied Aboriginal Cultural Heritage. The Victorian Government is investing heavily to protect and build awareness of many Victorian Aboriginal Cultural Heritage places across the state. Thus the level of interest will undoubtedly increase over time.
- Linkages to other sites, and experiences including photography experiences at nearby Lake Tyrell, other Aboriginal Cultural sites such as Budj Bim National Park, Lake Mungo National Park, Gunbower, nature-based activities across the region (Murray River Adventure Trail), and other cultural offerings in the region such as food and wine destinations.

Marketing and awareness campaigns tailored to target markets and aligned with the private sector's product offer will be essential to the site's success, as will continuous improvement through monitoring and evaluation of the visitor experience.

Section 8

Promotion Plan



Section 8 – Promotion Plan

8.1 Promotion Plan

A brief marketing outline is provided below.

Product

- Aboriginal cultural heritage.
- To a lesser extent, nature-based experiences (limited when Lake Boort is dry, with richer experience and opportunities when in flood).

Aboriginal Cultural Heritage Product

- The material Aboriginal cultural heritage (principally Aboriginal scarred trees) will be viewed via boardwalks and paths situated in the SouthEast section in the centre of Lake Boort, as well as Kinypanial Creek.
- Digital interpretation of the material and non-material cultural heritage, and to a lesser extent ecological values, is the principal platform for Yung Balug to provide interpretation for visitors of Lake Boort’s seen and unseen cultural heritage. Via audio, video, music and art, Yung Balug will have the capacity to share their unique relationship to Country, providing a visceral experience for participants. Digital interpretation allows for greater accessibility of Yung Balug’s stories, both in Boort and outside the region.
- On site signage/interpretation (potential for art, sculptural trail). Consider trail with artist scarring of trees – <https://nga.gov.au/stories-ideas/madhan-warrugarra-wirimbirra-gulbalanh/>
- Guided tours
- Yung Balug Workshops – i.e., cultural education – re-scarring, weaving etc.
- Yung Balug Keeping Place is located on private property outside Lake Boort site, and is complementary to product. A dedicated Cultural Centre may become the Keeping Place in future (although outside the remit of this Masterplan).

Nature-based

- Bike riding, walking (linking to Little Lake Boort)
- Astronomy
- Photography
- When in flood – Canoeing, bird watching, wildlife tours

Product Linkages

Packaging like or complementary product will assist in attracting visitors, and encouraging extended stays in the region.

Local product links

Promotional linkages to complementary sites including:

- Little Lake Boort – where numerous scarred trees exist.
- Durham Ox – 10km from Boort, with rich ecological and Aboriginal cultural heritage along the river via canoe.
- Lake Tyrell – 126km from Boort, and key destination for Asian tourists from Melbourne, interested in photography.
- Food offerings – Simply Tomatoes and Salute Oliva

Regional product links

Opportunity exists to form collaborative promotional linkages with sites including:

- Budj Bim
- Hanging Rock (Aboriginal Product being developed)
- Lake Mungo

Special Events

Federal and State funding bodies actively support Aboriginal cultural events. With a strong appetite for this style of event in our key target market, several events are suggested, many with the potential to be promoted through established organisations.

- Seasonal events relating to Aboriginal culture seasons
- Aboriginal contemporary music festival (location to be considered)
- Aboriginal Outdoor Film Festival event
- Aboriginal Writers event (potentially linked to Bendigo Writers Festival and Wheeler Centre)
- Bendigo Art Gallery Aboriginal art exhibition, with linkages to Boort product
- Astronomy event linked to Dark Sky place

Promotion

Given existing tourism networks, and costs of promotion, it is suggested strong relationships are established and leveraged through existing networks, and promotional avenues. Special events may be promoted separately, but again through these networks. Funding may also be sought for dedicated cross-promotional funding with complementary Aboriginal Cultural Heritage sites (e.g. Budj Bim). Special events are to occur following launch. The networks include:

- Loddon Shire Tourism.
- Bendigo Regional Tourism
- Visit Victoria
- Tourism Australia (incl Discover Aboriginal Experiences collective)
- Parks Victoria communications
- Bendigo Art Gallery – indigenous /nature themed exhibitions – note re Scarred Trees

Plan

Pre-Launch

- Development of key communication messages
- Development of dedicated website
- Liaison and briefing of:
 - > Key tourism bodies (listed above). Seek funding for media familiarisations and one key special event to consolidate and reinforce media attention to opening. Develop packages with Bendigo Tourism, and other key organisations and sites.
 - > Tour operators (including those travelling to Sea Lake). Discuss inclusion in tours
 - > Tourist focused businesses in region (Simply Tomatoes and Salute Oliva)
- Launch of campground
- Identify media and high-profile Ambassadors (Uncle Jack Charles, Indigenous footballers, other media personalities)
- Coordinate launch event, with development of invitation list (including media), and consider news announcement relating to the site (e.g. rescarring or repatriation of heritage)

Publicity campaign

- Writing and distribution of media release. Secure long lead time media (e.g. Good Weekend Magazine).
- Consider staggered news and announcements regarding Lake Boort Scarred Trees

Launch

- Formal government launch event
- Informal, community, and media event – attendance by high profile Ambassadors – e.g. Uncle Jack Charles, Indigenous footballers. To be connected to Dja Dja Wurrung community.
- Additional announcement associated with opening of site, to attract daily news attention

Post launch

- Arrange familiarisation tour with key tourism and social media.
- Attendance at Australian Tourism Exchange
- Coordinate special events to garner ongoing attention in media
- Drip feed media with news and announcements
 - > Scarring of trees – teaching a new generation (likely to achieve national media attention)
 - > Events
 - > Repatriation and burials
- Consider campaign across various Dja Dja Wurrung sites (Hanging Rock, etc) to excite interest in overnight visitation to various sites
- Target key markets (through leveraging tourism bodies)– initially Melbourne, then Bendigo/Ballarat, and Sydney.

- Development of food, wine and cultural heritage product with tourism partners and networks.

Special interest groups

Targeting special interest groups will support engagement, including:

- Educational – secondary and tertiary
- Assistance reaching groups may be provided through tourist organisations, organisations who may provide support (Bendigo Art Gallery), and those aligned with Aboriginal culture (e.g. Koorie Heritage Trust), as well as through cross collaboration with other Indigenous sites (including Lake Mungo).
- Bird watching
- Photographic
- Astronomy
- History groups

Additional promotional considerations

Food and beverage

- Portable food vendors may be invited during key times and events
- Bush food offerings, in local retail
- Linkages to specialist food and wine producers (regional farm trail) e.g. Salute Oliva and Simply Tomatoes

Accommodation

- Lake Boort campsite due for completion June 2023.
- Boort Lakes Holiday Park
- Private accommodation operators
- Bendigo promoted as accommodation base for those seeking luxury experience

Section 9

Implementation Strategy



Section 9 – Implementation Strategy

61

9.1 Implementation Strategy

Implementation Strategy

The implementation strategy identifies a breakdown of projects within stages for delivery of the masterplan vision.

The stages have been developed through identifying the following priorities:

- Priority 1 – areas where all visitors would access / primary areas for short term visitor opportunities
- Priority 2 – priority areas that provide greater in depth visitor experience of Lake Boort
- Priority 3 – remainder of areas that provide greater in depth experience
- Priority 4 – potential secondary access

Four stages have been developed based on the priorities listed above. Each of the stages represents an activity area with a number of projects included within each stage.

The four stages are as follows:

Stage 1 – Gateway and Day Visitor Area

- Incorporating areas of access by all visitors and short visit opportunities
- Gateway and arrival
- Digital interpretation
- Day Visitor Area (Activity Area 1)
- Associated walking tracks, viewing platform and boardwalk

Stage 2 – Lake Boort Scarred Trees and creek trail

- Providing a greater in depth experience of Lake Boort
- Boardwalk onto Lake Boort (near Kinypanial Creek) including walking track to boardwalk
- Kinypanial Creek – walking and viewing access; kayak launching point

Stage 3 – Lake Boort loop trail

- Completion of walking loop around Lake Boort
- Completion of perimeter walking trail
- Boat access upgrade with picnic area and associated carpark

Stage 4 – Kinypanial Creek access

- Kinypanial Creek potential secondary access
- New road
- Carpark

Each of the stages also includes signage – both interpretive and directional where indicated.

Although a number of different smaller projects have been identified within each of the stages, the timeframe for delivery of these items is largely dependent on funding opportunities.

Section 9 – Implementation Strategy

9.2 Implementation Strategy and Staging Matrix

Stage	Projects within Stage	Project Complexity Matrix					Overall Project Complexity Rating
		Traffic Engineering Required	Structural Engineering and Geo-Technical Report Required	Likely Ecological and Vegetation Protection Complexity (Low, Medium, High)	Hydrological Engineering Required	Landscape Design Complexity (Low, Medium, High)	
Stage 1 Arrival and Community Area	Gateway and Arrival • Feature entryway and landscape • Interpretive gateway signage • Intersection upgrade • Day visitor car park	X	X	Low		Medium	Medium
	Digital Interpretation • Integrated digital tourism experience (phone application)			N/A	N/A	NA	Low
	Community and Activity Area 1 (adjacent campground) • Shelter • Nature based playspace • Toilet block • Interpretive and directional signage		X	Medium		High	Medium
	Boardwalks and tracks Associated to Activity Area • Short walking trail loop track • Boardwalk • Viewing platform • Interpretive signage		X	Medium	X	Medium	Medium
Stage 2 Southern Lake Trails	Boardwalk onto lake • Walking track to boardwalk • Boardwalk • Interpretive signage		X	Medium	X	Medium	Medium
	Kinypanial Creek Along Kinypanial Creek: • Walking track • Boardwalk • Viewing platform • Canoe launch • Interpretive signage		X	High	X	Medium	High
	Lake Boort Trail • Walking access over Kinypanial Creek • Viewing platforms • Interpretive and directional signage		X	Medium	X	Medium	Medium
Stage 3 Northern Lake Trails	Lake Boort Trail • Completion of a perimeter walking trail loop around Lake Boort with viewing platforms • Interpretive signage			Medium		Low	Low
	Boort Pyramid Road Picnic Area • Picnic area and carpark (adjacent Boort-Pyramid Rd) • Interpretive signage	X		Low		Low	Low
Stage 4 Kinypanial Creek	Kinypanial Creek Access Road • New road • Carpark • Interpretive and directional signage	X		X	Low		Low

Section 9 – Implementation Strategy

63

9.3 Next Steps

Community and Country Benefits

Throughout the masterplanning process, consideration has been given to how this project can return benefits to the Boort community and Dja Dja Wurrung.

The following ongoing planning, design and built outcomes have been identified as potential benefits for both:

- Supporting and strengthening the Boort community through increased visitation and greater job creation
- Region – enhance private investment and creation of more regional jobs
- Purpose built infrastructure to allow for greater gathering on Country
- Leadership with paid co-design in the future design development of the Lake Boort Scarred Trees Masterplan
- Interpretive design – paid position for the development of culturally appropriate Dja Dja Wurrung narrative
- Identified Dja Dja Wurrung place for ceremony
- Cultural land management opportunities

Indigenous Tourism

Tourism Australia (2009) nominated Indigenous tourism as one of the seven key leading activities in Australia's tourism market. At this time Indigenous tourism represented 12% of total visitor spend. In the year 2012, 69,800 international visitors participated in Aboriginal experiences across Australia. An estimated 9.3% of these visitors undertook their Aboriginal experience in Victoria.

The 2009 Jackson Report that informed the National Long Term Tourism Strategy also identified Indigenous cultures as providing Australia with a competitive advantage. Victoria Aboriginal Tourism Development Plan (2013) identifies gaps in Indigenous tourism, particularly in meeting domestic Victorian demand of experience within their own state. Lake Boort provides a key opportunity to fill this gap.

The scope, scale and feasibility of the vision of this masterplan for Lake Boort is a long-term aspiration. Any associated access and facilities at Lake Boort to support cultural tourism experiences must be carefully planned to protect and avoid impacts to cultural heritage and environmental values. A Cultural Heritage Management Plan (CHMP) must be undertaken prior to further design development.

Without external tourism investment to support the establishment of such facilities, Lake Boort Reserve would remain a basic visitor site with limited facilities and access.

Governance and Partnerships

The further development of the Lake Boort Scarred Trees Masterplan will require active partnerships with Dja Dja Wurrung Clans Aboriginal Corporation, key state government agencies, Loddon Shire and the greater Boort community.

Cultural tourism opportunities must be based on equitable partnerships with Traditional Owners who must be beneficiaries of commercial opportunities based upon their cultural heritage.

Governance Structure

The key organisations with responsibilities towards Lake Boort include:

- Dja Dja Wurrung Clans Aboriginal Corporation as the Registered Aboriginal Party and party to the Dja Dja Wurrung Recognition and Settlement Agreement (2013)
- Parks Victoria – Land manager, Lake Boort
- Department of the Environment, Land Water and Planning – Provider of policy advice and strategic direction
- North Central Catchment Management Authority – Manager of the Lake Boort Water Catchment

Indigenous Cultural and Intellectual Property

Indigenous Cultural Intellectual Property (ICIP) has been identified during this project through collaboration with individuals and the Yung Balug Clan group. This project does not intend to impinge on those rights as they exist.

The next step in the delivery of the masterplan is to develop an ICIP agreement to ensure protection of rights for all who have contributed to the development of the masterplan.

The Lake Boort Aboriginal Cultural Landscape Conservation Management Plan prepared for First Peoples – State Relations, DPC by Eco Logical Australia, 2021 is the primary reference document for protecting and managing Aboriginal cultural heritage at Lake Boort. Any decisions relating to the management and use of Lake Boort should consider this and other core background document.

References and Relevant Documents

The Masterplan was informed by:

- The views and express wishes of the Dja Dja Wurrung people on how their Aboriginal cultural heritage can be used and shared
- The Lake Boort Reserve Management Plan March 2018, developed by Parks Victoria

Core Background Documents:

- Dhelkunya Dja – Dja Dja Wurrung Country Plan 2014-2034, Dja Dja Wurrung Clans Aboriginal Corporation
- Lake Boort Environmental Water Management Plan Final Draft – February 2012 – Developed by North Central Catchment Management Authority

Section 10

Funding of Actions

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10.1 Funding Of Actions

Funding body	Grant and amounts	Due dates	Notes
Parks Victoria	Victorian Great Outdoors	Campground due for completion June 2023	\$700k allocated to Lake Boort campground can assist with first stage implementation
Regional Development Victoria	Regional Infrastructure Fund (RIF)– Predominately for regional infrastructure projects conducted by Local Governments, not-for-profits and community groups that grow jobs, regional economies and strengthen regional communities. \$20k – 3m in funding. https://www.rdv.vic.gov.au/grants-and-programs/regional-infrastructure-fund Investment Fast Track Fund (IFF) – which aims to assist Local Governments, Businesses, not-for-profits and community groups undertake planning and development work, to take projects from current development stage to shovel ready. 4:1 investment Up to \$500k. https://www.rdv.vic.gov.au/grants-and-programs/investment-fast-track-fund Regional Tourism Investment Fund – For regional tourism infrastructure projects that will grow jobs, regional economies and visitation. Min \$150k to \$10m https://www.rdv.vic.gov.au/grants-and-programs/regional-tourism-investment-fund	Funding has closed. Likely funding rounds will be announced later in year.	Funding of digital interpretation through Aboriginal Unit. Consider seed funding for development of special events
Creative Victoria	Various. Funding programs and dates to be announced		
Visit Victoria	Victoria’s Aboriginal Tourism Development https://www.ecotourism.org.au/assets/Resources-Hub-Indigenous-Tourism/VIC-Victoria-s-Aboriginal-Tourism-Development-Strategy-2013-2023.PDF Regional Events Fund (up to \$500k). Various rounds of funding on offer		Seek marketing funding
Victorian Aboriginal Economic Strategy 2013 – 2020 will support economic, business and social development initiatives. Lake Boort good example of landmark project.			May be auspiced through Dja Dja Wurrung
National Indigenous Australians Agency	National Indigenous Tourism Product Up to \$100k. https://www.niaa.gov.au/indigenous-affairs/economic-development/indigenous-tourism-fund		investing in developing new products, equipment, business planning and marketing in the tourism sector
Regional Development Victoria – Business Victoria	Enabling Tourism Fund. \$30k – \$500k per project https://business.vic.gov.au/grants-and-programs/enabling-tourism-fund	Funding has closed for this year. It is likely a further round will be offered for 2023.	
Festival Australia	Commonwealth funding for festival events https://www.grants.gov.au/Go/Show?GoUuid=5d1eda50-8717-4f28-b25b-f2d46a7d0fa5		
Indigenous Visual Arts	Funding for creation of visual arts by Aboriginal Peoples. https://www.grants.gov.au/Go/Show?GoUuid=0c65f878-73ab-4152-869b-00c67c0586b8		Consider funding for creation of Aboriginal art works along boardwalks
Grants Connect	Refer to site for variety of Commonwealth funding opportunities, and closing dates.		

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12 COMPLIANCE REPORTS**12.1 SECTION 65 COMMUNITY ASSET COMMITTEE MEMBERSHIP DETAILS -
INGLEWOOD COMMUNITY ELDERLY PERSONS UNITS**

File Number: FOL/20/7156
Author: Michelle Hargreaves, Administration Officer
Authoriser: Amanda Wilson, Director Corporate
Attachments: Nil

RECOMMENDATION

That Council appoints the persons named in this report as members of the Inglewood Community Elderly Persons Units Section 65 Community Asset Committee, effective immediately.

CONFLICT OF INTEREST

There is no conflict of interest for any Council staff member involved in the preparation of this report.

PREVIOUS COUNCIL DISCUSSION

Council previously approved committee members for Inglewood Community Elderly Persons Units Community Asset Committee on 27 April 2021 with an additional member appointed 27 July 2021.

BACKGROUND

Inglewood Community Elderly Persons Units is a recognised Section 65 Community Asset Committee under the Local Government Act 2020.

Clause 7.1 of the Instrument of Delegation establishes the composition of the committee. Clause 7.2.1 provides for the appointment of the member by name by resolution of Council for a term of one year. For community-based committees, at least six community representatives are preferred.

Clause 7.6 states that:

At the annual meeting each year nominations shall be called for proposed members of the Committee. The Committee must then elect from its proposed members the following office bearers:

- chair
- deputy chair (not mandatory, but recommended)
- secretary
- treasurer*
- booking officer*
- general members

*The treasurer and booking officer must not be the same person.

Clause 7.2.4 states that Council shall appoint members to the Committee as soon as reasonably practicable after the date upon which their annual meeting occurs.

ISSUES/DISCUSSION

Inglewood Community Elderly Persons Units is a community based committee with preferred representation requiring at least six community representatives. The following is a list of nominated representatives for the committee which meets the minimum requirement.

Name	Position
Robert Condliffe	Chair / Secretary
Frank Stoel	Committee member
Trevor Puckey	Treasurer
Colleen Condliffe	Committee member
Dallas Coghill	Committee member
Deb Coon	Committee member
Eddie Iob	Committee member

The Council representative for this committee is Cr Wendy Murphy.

COST/BENEFITS

The benefit of this report is that Council has an up to date and accurate record of current committee members to ensure that contact can be made, particularly where Council is requesting committees to comply with reporting requirements under the legislation.

RISK ANALYSIS

Section 65 Community Asset Committees act for and on behalf of Council which creates a risk for Council should they ever act outside their delegated authority.

Clause 7.3 of the instrument of delegation provides for the removal of any committee member. This clause could be used to mitigate risk.

Council's appointment of committee members, not only satisfies the legislation, but also provides Council with the opportunity to sight the list of committee members before formally appointing them as they are the people that will be operating the committees, and in effect, acting for and on behalf of Council over the course of the year.

Council is fortunate to have a community who volunteer to support community services. Without this volunteer effort it is likely that Council would not be able to continue supporting many services.

CONSULTATION AND ENGAGEMENT

The community asset committee has provided Council with the list of proposed committee members and their positions.

13 URGENT BUSINESS

In accordance with Council's Governance Rules, Clause 53 provides that at a scheduled or special meeting of Council, business that is not included in the agenda notice must only be considered if no more than one Councillor is absent and the Council resolves that the matter is urgent.

Despite this requirement, a matter that is not included in the agenda notice must not be considered at a Council meeting if it will:

- (a) directly and significantly affect the exercise of a person's rights;
- (b) alter the Council Plan or the budget; or
- (c) commit the Council to expenditure exceeding \$20,000.

14 CONFIDENTIAL ITEMS**RECOMMENDATION**

That Council considers the confidential report(s) listed below in a meeting closed to the public in accordance with Section 66(1) and 66(2)(a) of the Local Government Act 2020:

14.1 REVIEW OF CONFIDENTIAL ACTIONS

This matter is considered to be confidential under Section 3(1)(h) of the Local Government Act, and the Council is satisfied that discussion of this matter in an open meeting would, on balance, be contrary to the public interest as it deals with confidential meeting information, being the records of meetings closed to the public under section 66(2)(a).

Pursuant to section 66(5)(b) of the Local Government Act 2020, if released the information to be received, discussed or considered in relation to this agenda item, may disclose confidential meeting information, being the records of meetings closed to the public under section 66(2)(a)

Closing of Meeting to the Public

RECOMMENDATION

That the meeting be closed to the public.

NEXT MEETING

The next Ordinary Meeting of Council will be held on 24 May 2022 at Wedderburn commencing at at 3pm.

There being no further business the meeting was closed at [enter time](#).

Confirmed this.....day of..... 2021

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