



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

Date: Tuesday, 22 October 2024
Time: 3.00pm
Location: Loddon Shire Council Chambers, Wedderburn

AGENDA

Council Meeting

Order Of Business

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OPENING COMMENT

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: FOL/19/45615
Author: Lisa Clue, Manager Governance
Authoriser: Lincoln Fitzgerald, Chief Executive Officer
Attachments: Nil

RECOMMENDATION

That Council confirm the Minutes of the following meetings as previously circulated to Councillors:

1. Council Briefing of 16 September 2024
2. Council Meeting of 16 September 2024.

REPORT

This report seeks Council confirmation of Minutes from the September 2024 Council Briefing and Council Meeting, as previously circulated to Councillors.

6 COUNCIL AUSPICED MEETINGS**6.1 RECORD OF COUNCIL AUSPICED MEETINGS**

File Number: 02/01/001
Author: Lisa Clue, Manager Governance
Authoriser: Lincoln Fitzgerald, Chief Executive Officer
Attachments: Nil

RECOMMENDATION

That Council confirm the record of Council Briefing held 16 September 2024 as detailed within this report.

Rule 35 of Council's Governance Rules requires a record of meetings conducted under the auspices of Council to be presented to the next available scheduled Council meeting for confirmation that must include:

- a) a record of which Councillors and officers attended the meeting;
- b) a summary of the matters considered in the meeting; and
- c) a record of any conflicts of interest disclosed by Councillors and officers and any Councillors or officers that left the meeting whilst a matter that their conflict of interest related to was being discussed.

Section 3 of the Governance Rules defines meetings conducted under the auspices of Council to mean a meeting of the kind described in section 131(1) of the Local Government Act 2020 and includes a meeting which:

- a) is schedule or planned for the purpose of discussing the business of Council or briefing Councillors;
- b) is attended by a majority of Councillors;
- c) is attended by at least one member of Council staff; and
- d) is not a Council meeting or delegated committee meeting.

As no Forum was held in October, this report seeks confirmation of just the Council Briefing held on 16 September 2024.

Meeting details	Briefing
Date	16 September 2024
Councillor Attendees	Cr Holt (Mayor) Cr Beattie (virtual) Cr Jungwirth Cr Murphy Cr Straub
Staff/ Stakeholder representatives	Lincoln Fitzgerald, Chief Executive Officer Wendy Gladman, Director Community Wellbeing Steven Phillips, Director Operations Michelle Stedman, Director Corporate Lisa Clue, Manager Governance
Item(s) discussed.	1. Review of Council Meeting Agenda 2. General Business <ul style="list-style-type: none"> • Flood Recovery Funding
Conflict of Interest Disclosures – Councillor/ officer making disclosure	Nil
Councillor/officer left room	n/a

7 REVIEW OF ACTIONS**7.1 REVIEW OF ACTIONS**

File Number: 02/01/002

Author: Lisa Clue, Manager Governance

Authoriser: Lincoln Fitzgerald, Chief Executive Officer

Attachments: 1. Resolutions acted upon since the September 2024 Council meeting

RECOMMENDATION

That Council receive and note resolutions acted upon since the September 2024 Council meeting as attached to this report.

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

A document containing the status of actions from September Council meeting resolutions is attached to this Agenda report.

There were no outstanding actions from Council meeting resolutions prior to September 2024.

Of the eight actions generated from the September Council meeting resolutions, six have been acted upon and two are progressing. Both progressing actions relate to resolutions for reports to be provided to Council at meetings in November 2024, and December 2024 or January 2025.

Council resolutions acted upon since the September 2024 Council meeting

Meeting	Officer/Director	Section	Subject
Council 16/09/2024	Hogan, Orrin Gladman, Wendy	Decision Reports	Little Lake Boort Recreation Precinct Masterplan
RESOLUTION 2024/118			
Moved: Cr Neil Beattie			
Seconded: Cr Linda Jungwirth			
That Council:			
<ul style="list-style-type: none"> (a) endorse the Lake Boort Foreshore Recreation Precinct Concept Masterplan (b) approve the allocation of \$267,910 from the Boort Ward community planning funds (c) approve the allocation of \$500,000 from the Community Planning Strategic Fund. 			
CARRIED			
18 Sep 2024 10:14am Hogan, Orrin - Completion			
Completed by Hogan, Orrin (action officer) on 18 September 2024 at 10:14:53 AM - The endorsement of the Little Lake Boort Masterplan and allocation of funds will now allow this project to progress through Council's Project Management framework towards delivery. The concept will now be further scoped and undergo detailed design and costing.			

Meeting	Officer/Director	Section	Subject
Council 16/09/2024	Hogan, Orrin Gladman, Wendy	Decision Reports	Community Planning Submissions Assessment
RESOLUTION 2024/119			
Moved: Cr Wendy Murphy			
Seconded: Cr Dan Straub			
That Council endorse the Community Planning submission assessment outcomes.			
CARRIED			
18 Sep 2024 10:17am Hogan, Orrin - Completion			
Completed by Hogan, Orrin (action officer) on 18 September 2024 at 10:17:42 AM - Written correspondence will be forwarded to community planning committees to advise of the approval or rejection of their application immediately following the Election Period. Council's community development officer will work with the community to ensure the compliant delivery and acquittal of projects where required.			

Council resolutions acted upon since the September 2024 Council meeting

Meeting	Officer/Director	Section	Subject
Council 16/09/2024	Fitzgerald, Lincoln Fitzgerald, Lincoln	Compliance Reports	NOTICE OF MOTION - Newbridge Sewerage and Water
RESOLUTION 2024/123			
Moved: Cr Linda Jungwirth Seconded: Cr Wendy Murphy			
That a report be provided to Council at a meeting in November 2024 on:			
<ol style="list-style-type: none"> 1) the next steps required to expand the work undertaken by SGS regarding the feasibility of Newbridge Sewerage and Water to ensure a project concept is ready for funding; and 2) the opportunity to fund this further concept work from Council's Strategic Fund. 			
CARRIED			
10 Oct 2024 2:57pm Colls, Renae			
In accordance with the resolution, a report will be provided to Council at a meeting in November 2024.			

Meeting	Officer/Director	Section	Subject
Council 16/09/2024	Fitzgerald, Lincoln Fitzgerald, Lincoln	Decision Reports	Priorities 2024
RESOLUTION 2024/120			
Moved: Cr Linda Jungwirth Seconded: Cr Dan Straub			
That Council:			
<ol style="list-style-type: none"> 1. adopt the 2024 Priorities document; and 2. authorise the Chief Executive Officer to make administrative changes in order to finalise the content of the document. 			
CARRIED			
26 Sep 2024 11:44am Colls, Renae - Completion			
Completed by Colls, Renae on behalf of Fitzgerald, Lincoln (action officer) on 26 September 2024 at 11:44:58 AM - Administrative actions to finalise the document have been completed.			

Council resolutions acted upon since the September 2024 Council meeting

Meeting	Officer/Director	Section	Subject
Council 16/09/2024	Cooper, Adam Phillips, Steven	Decision Reports	C614 - Annual Reseals 2024-2025
RESOLUTION 2024/117			
Moved: Cr Linda Jungwirth Seconded: Cr Dan Straub			
That Council:			
<ol style="list-style-type: none"> 1. Award Contract 614 – Annual Reseal Program 2024-2025 to Boral Resources (Vic) Pty Ltd 2. Authorise the Chief Executive Officer to undertake the necessary administrative actions to complete the Contract documents 3. Approve the reallocation of \$201,994 of funding from the Local Bridges & Culverts Program to the Road Reseals Program. 			
CARRIED			
08 Oct 2024 12:20pm Cooper, Adam - Completion			
Completed by Cooper, Adam (action officer) on 08 October 2024 at 12:20:40 PM - Council meeting details sent to Procurement to prepare contract agreement. Contract agreement been prepared and sent to contractor.			

Meeting	Officer/Director	Section	Subject
Council 16/09/2024	Clue, Lisa Stedman, Michelle	Decision Reports	Appointment and Authorisation - Planning and Environment Act 1987
RESOLUTION 2024/121			
Moved: Cr Dan Straub Seconded: Cr Wendy Murphy			
That Council, in the exercise of the powers conferred by s147(4) of the <i>Planning and Environment Act 1987</i> , resolves that:			
<ol style="list-style-type: none"> (a) the members of Council staff referred to in the instrument attached to this Agenda report be appointed and authorised as set out in the instrument. (b) the instrument comes into force immediately after it is signed by Council's Chief Executive Officer, and remains in force until Council determines to vary or revoke it. 			
CARRIED			
10 Oct 2024 2:38pm Clue, Lisa - Completion			
Completed by Clue, Lisa (action officer) on 10 October 2024 at 2:38:32 PM - Instrument of Appointment and Authorisation - Planning and Environment Act 1987 has been signed by the CEO and is now in force.			

Council resolutions acted upon since the September 2024 Council meeting

Meeting	Officer/Director	Section	Subject
Council 16/09/2024	Clue, Lisa Stedman, Michelle	Compliance Reports	Notice of Motion - Amendment to Governance Rule 65
RESOLUTION 2024/124			
Moved: Cr Linda Jungwirth Seconded: Cr Wendy Murphy			
That a report be provided to Council at a meeting in December 2024 or January 2025 on: an amendment of Loddon Shire Council's Governance Rules to -			
<ul style="list-style-type: none"> a. removing 65, item (4)(b) - must relate to a matter of business on the meeting agenda b. amending Rule 65, item (4)(c) to add a time period. Ie. Must not relate to subject matter previously responded to by Council in the last six months 			
CARRIED			
10 Oct 2024 2:57pm Clue, Lisa			
In accordance with the resolution, a report will be provided to Council at a meeting in December 2024 or January 2025.			

Meeting	Officer/Director	Section	Subject
Council 16/09/2024	Caserta, Deanne Stedman, Michelle	Decision Reports	2023/24 Financial and Performance Statements in Principle Report
RESOLUTION 2024/116			
Moved: Cr Linda Jungwirth Seconded: Cr Wendy Murphy			
That Council:			
<ol style="list-style-type: none"> 1. Adopts the Financial Statements and Performance Statements for the year ended 30 June 2024 as presented "in principle". 2. Authorises the Principal Accounting Officer to make any amendments to the Financial Statements and Performance Statements for the year ended 30 June 2024 that may be requested by RSD Audit or the Victorian Auditor-General. 3. Authorises the Mayor and one other Councillor, the Chief Executive Officer and the Principal Accounting Officer to certify the audited Financial Statements and Performance Statements for the year ended 30 June 2024. 			
CARRIED			
19 Sep 2024 8:12am Caserta, Deanne - Completion			
Completed by Caserta, Deanne (action officer) on 19 September 2024 at 8:12:55 AM - Once approved by VAGO, signatures will be applied.			

8 MAYORAL REPORT

8.1 MAYORAL REPORT

File Number: 02/01/001
Author: Lisa Clue, Manager Governance
Authoriser: Lincoln Fitzgerald, Chief Executive Officer
Attachments: Nil

RECOMMENDATION

That Council receive and note the Mayoral Report.

REPORT

Mayor Holt will present a verbal report at the meeting.

Loddon Campaspe Councils	
Municipal Association of Victoria	
Murray River Group of Councils	
Rural Councils Victoria	
Audit and Risk Committee	
Section 65 Community Asset Committees:	
Donaldson Park	
Hard Hill Tourist Reserve	
Wedderburn Community Centre	
Wedderburn Engine Park and Market Square Reserve	
Wedderburn Mechanics and Literary Institute Hall	
Other Council activities	
Date	Activity

9 COUNCILLORS' REPORT

9.1 COUNCILLORS' REPORTS

File Number: 02/01/001
Author: Lisa Clue, Manager Governance
Authoriser: Lincoln Fitzgerald, Chief Executive Officer
Attachments: Nil

RECOMMENDATION

That Council receive and note the Councillors' reports.

REPORT

Each Councillor will present a verbal report at the meeting.

Cr Beattie

Rail Freight Alliance	
Section 65 Community Asset Committees:	
Boort Aerodrome	
Boort Memorial Hall	
Boort Park	
Korong Vale Mechanics Hall	
Korong Vale Sports Centre	
Little Lake Boort	
Yando Public Hall	
Other Council activities	
Date	Activity

Cr Straub

North Central Local Learning and Employment Network	
Section 65 Community Asset Committees:	
East Loddon Community Centre	
Pyramid Hill Memorial Hall	
Other Council activities	
Date	Activity

Cr Jungwirth

Australia Day Committee	
Central Victorian Greenhouse Alliance	
Municipal Emergency Management Planning Committee	
North Central Goldfields Regional Library	
Other Council activities	
Date	Activity

Cr Murphy

Calder Highway Improvement Committee	
Local Government Women’s Charter	
Healthy Minds Network	
Section 65 Community Asset Committees:	
Campbells Forest Hall	
Inglewood Community Sports Centre	
Inglewood Community Elderly Persons Units	
Inglewood Town Hall Hub	
Other Council activities	
Date	Activity

10 DECISION REPORTS**10.1 ANNUAL REPORT FOR YEAR ENDING 30 JUNE 2024****File Number:****Author:** Michelle Stedman, Director Corporate**Authoriser:** Lincoln Fitzgerald, Chief Executive Officer**Attachments:** 1. Loddon Shire Council Annual Report 2023/24**RECOMMENDATION**

That Council adopts the Loddon Shire Council Annual Report for the Year Ending 30 June 2024.

ELECTION PERIOD STATEMENT

The decision recommended to Council within this Agenda item has been reviewed and deemed not to be a decision prohibited by section 69 of the *Local Government Act 2020* and Division 2 of Council's Election Period Policy.

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.

PREVIOUS COUNCIL DISCUSSION

Council previously considered and adopted in principle the Financial Statements and Performance Statement at its meeting on 16 September 2024.

BACKGROUND

In accordance sections 98, 99 and 100 of the *Local Government Act 2020* (the Act), Council must prepare an Annual Report for each financial year.

The Annual Report serves as Council's primary reporting document to both the State Government and the community. Although the production of the Annual Report is a statutory requirement, it also provides a valuable opportunity to showcase the Council's performance and service delivery in relation to its activities over the previous financial year.

The Act requires the Annual Report to be presented to Council at a meeting open to the public, within four months of the end of the financial year. In the case of an election year, this process must be undertaken no later than the day before the Local Government Elections. As this is the case this year, the Annual Report must be presented before Friday, 25 October 2024.

ISSUES/DISCUSSION

The Annual Report for the 2023/24 period has been prepared in accordance with the requirements of the Act, and includes:

- a Report of Operations of the Council,
- an audited Performance Statement,
- audited Financial Statements,
- a copy of the Auditor's report on the Performance Statement, and
- a copy of the Auditor's report on the Financial Statements.

The Report of Operations contains a statement of progress on implementation of the Council Plan, which includes the results of the strategic indicators; progress in relation to major initiatives within the budget, and measures and performance against prescribed indicators of service performance.

The Financial Statements included in the 2023/24 Annual Report have been prepared in accordance with regulations and have been audited by the Victorian Auditor General's Office.

COST/BENEFITS

Any cost in preparing the Annual Report is met within Council's' operational budget.

As well as ensuring Council benefits by meeting its legislative reporting obligations, preparation of the Annual Report provides Council with the opportunity to record the achievements of the organisation across the financial year.

It also offers a transparent record for the community on the performance of the organisation throughout 2023/24.

RISK ANALYSIS

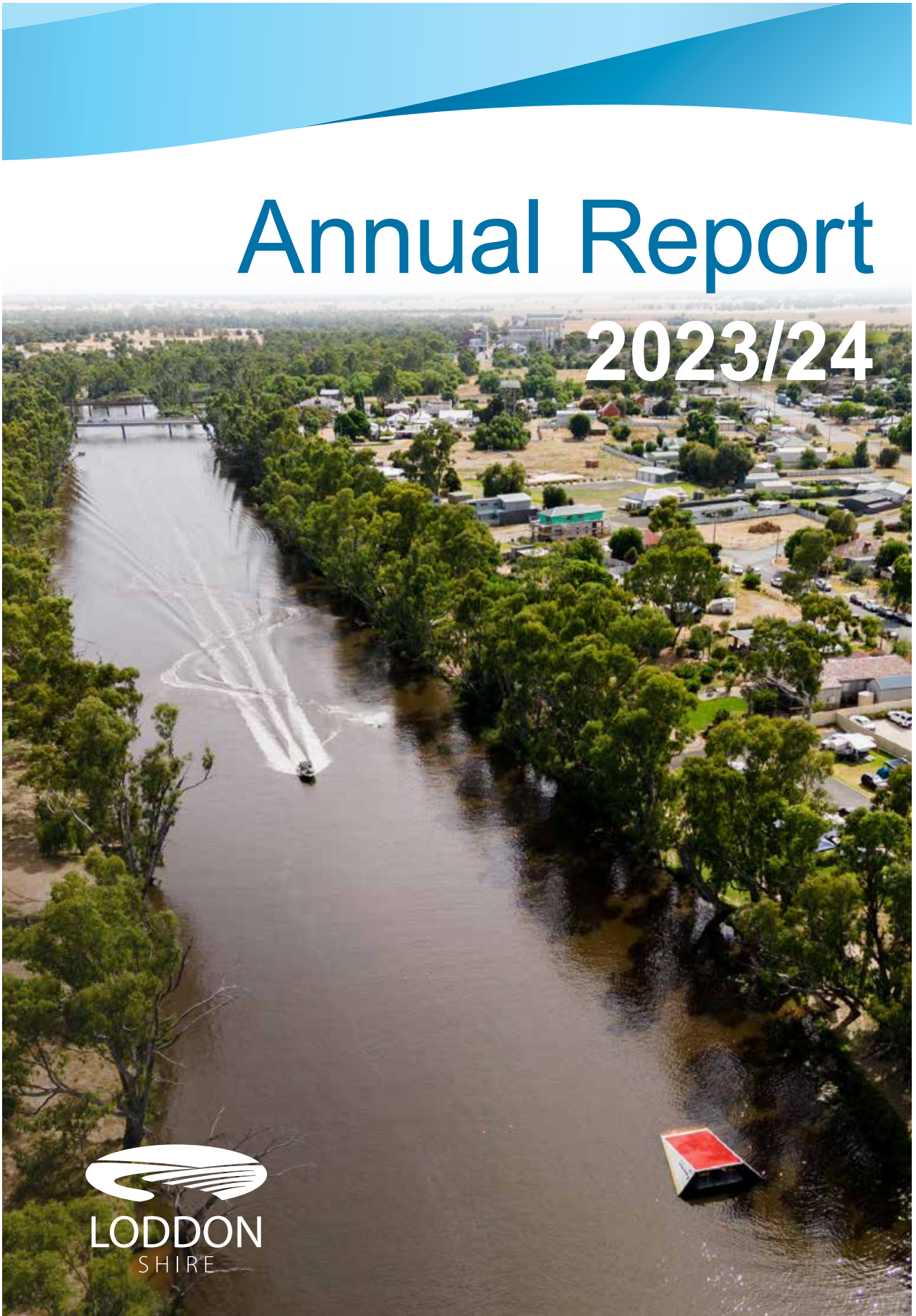
Timely preparation and approval of the Annual Report ensures that Council complies with legislative requirements outlined in the Act.

CONSULTATION AND ENGAGEMENT

There is no longer a requirement to submit the Annual Report to the Minister of Local Government however Council must comply with its public transparency policy and the public transparency principles in section 58 of the Act.

As such, should Council adopt the Annual Report, the community will be notified through Council's website, local media and social media that the Annual Report has been prepared and is available for inspection at Council's office in Wedderburn, and on Council's website.

Annual Report 2023/24



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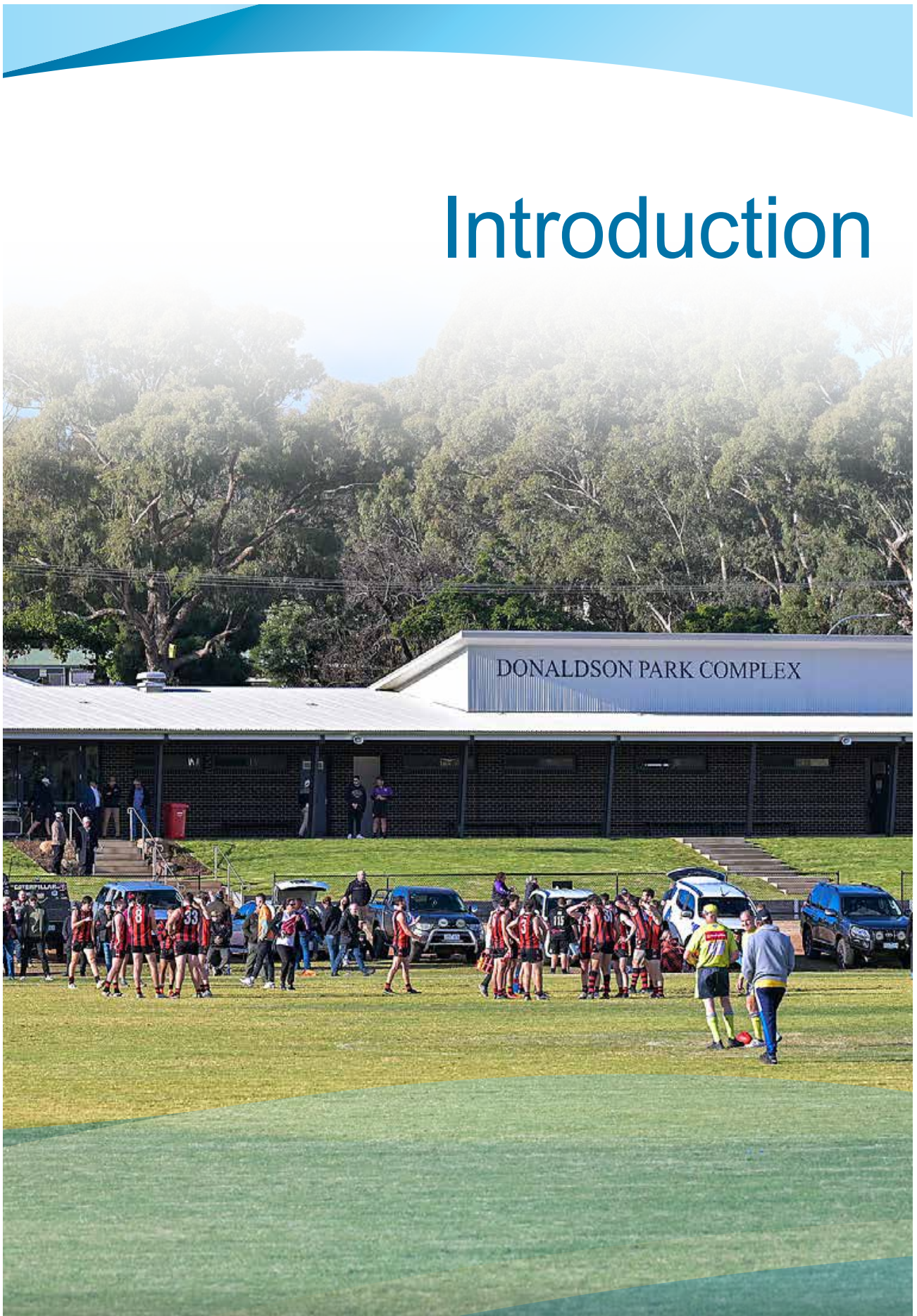
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Cover: Australian Masters Water Ski Championships, Bridgewater, Photo: Levi Ingram
 Back cover: Wehla Sunset, Photo: La Toya Schroeder

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.

Introduction



Welcome to Loddon Shire’s Annual Report for 2023/24

About our Annual Report

Loddon Shire Council is committed to transparent reporting and accountability to the community. The Report of Operations is the primary means of advising the Loddon Shire community about Council’s operations and performance during the financial year.

The report also provides the opportunity to celebrate the achievements of Council, Council staff and the community and will serve as an important reference that will provide ‘point in time’ information about Council and the community for readers of the future.

About our Council Plan

Council engaged a facilitator to work with Councillors, senior officers and members of the community to assist in preparing the Council Plan 2021-2025 (the Plan).

The ideas and philosophies contributed by those involved led to a restatement of Council’s vision, mission and strategic objectives, all of which were included in the Plan.

In accordance with the *Local Government Act 2020*, Council reviews the Council Plan annually to ensure it still reflects the Council’s strategic intent.

The Council Plan 2021-2025 was adopted by Council at its meeting on 26 October 2021.

Community Vision and Council Plan

There is a strong link between the Community Vision and the Council Plan. This reflects Council’s commitment to the community in focusing on the areas that are important to the Community Vision.



Facts and figures



12,549
Incoming calls to the office



37
Local law permits issued



1,310
Dog registrations
286
Cat registrations



8,638
Rates notices issued



14,928
Visits to swimming pools



53
Births



448
Land information certificates



28,219
Physical library collection item loans



81
Children enrolled in kindergarten



2,726
Tonnes of garbage and recycling from kerbside bins



1,781
Trees and plants planted



46
Community groups supported with Council grants



82
Planning applications received



2,704
ha of grass mowed covering 10,017km



5
New citizens welcomed at citizenship ceremonies



Shire profile

Geography

Loddon Shire is located in central Victoria, about 175km north-west of Melbourne. It is bounded by Gannawarra Shire in the north, the Shire of Campaspe and the City of Greater Bendigo in the east, Mount Alexander and Central Goldfields shires in the south and Northern Grampians and Buloke shires in the west.

Loddon Shire is a predominantly rural area, with many small towns and communities. The larger towns are Boort, Bridgewater-on-Loddon, Inglewood, Pyramid Hill and Wedderburn.

The Shire encompasses a total land area of approximately 6,700km². Land is used mainly for agriculture and horticulture, particularly grain, sheep, wool, beef cattle, dairy, pigs and poultry.

In recent years, there has been an increase in viticulture, olives and fodder crops.

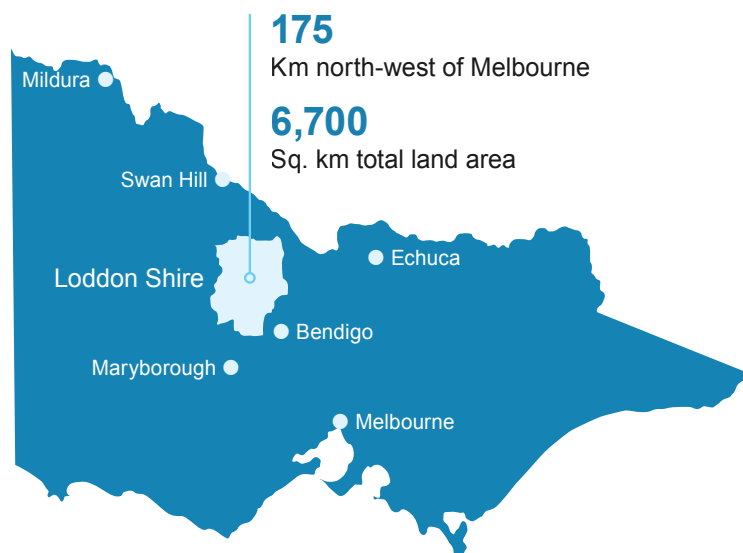
Major features of the Shire include the Loddon River, Terrick Terrick National Park, Leaghur State Park, Kooyoora State Park, Lake Boort, Major Mitchell Trail, Mount Korong, Melville Caves and Laanecoore Reservoir.

Major highways passing through the Shire are the Calder Highway, the Loddon Valley Highway and the Wimmera Highway.

Population

The estimated resident population in Loddon Shire for 2023 was 7,749 with an overall median age of 52 years (Australian Bureau of Statistics (ABS)).

During the year, Council recorded 53 births in the Shire.



Family composition

Of the families in Loddon Shire, the ABS 2021 Census shows that 51.8% were a couple family without children and around 34% were a couple family with children, while 12.6% were one-parent families.

Origin

The 2021 Census shows a little over 20% of our residents were born overseas. The percentage of people born overseas has progressively increased from 7% in 2001. Other than Australia, the top five countries of birth were England, Philippines, New Zealand, Netherlands and Germany. The Philippines joined the top five most common countries of birth for the first time in 2016.

Median weekly incomes

According to the 2021 Census, the median weekly personal income in Loddon Shire was \$554.

The median weekly family income was \$1,394, while the median weekly household income was \$1,039.

Volunteers

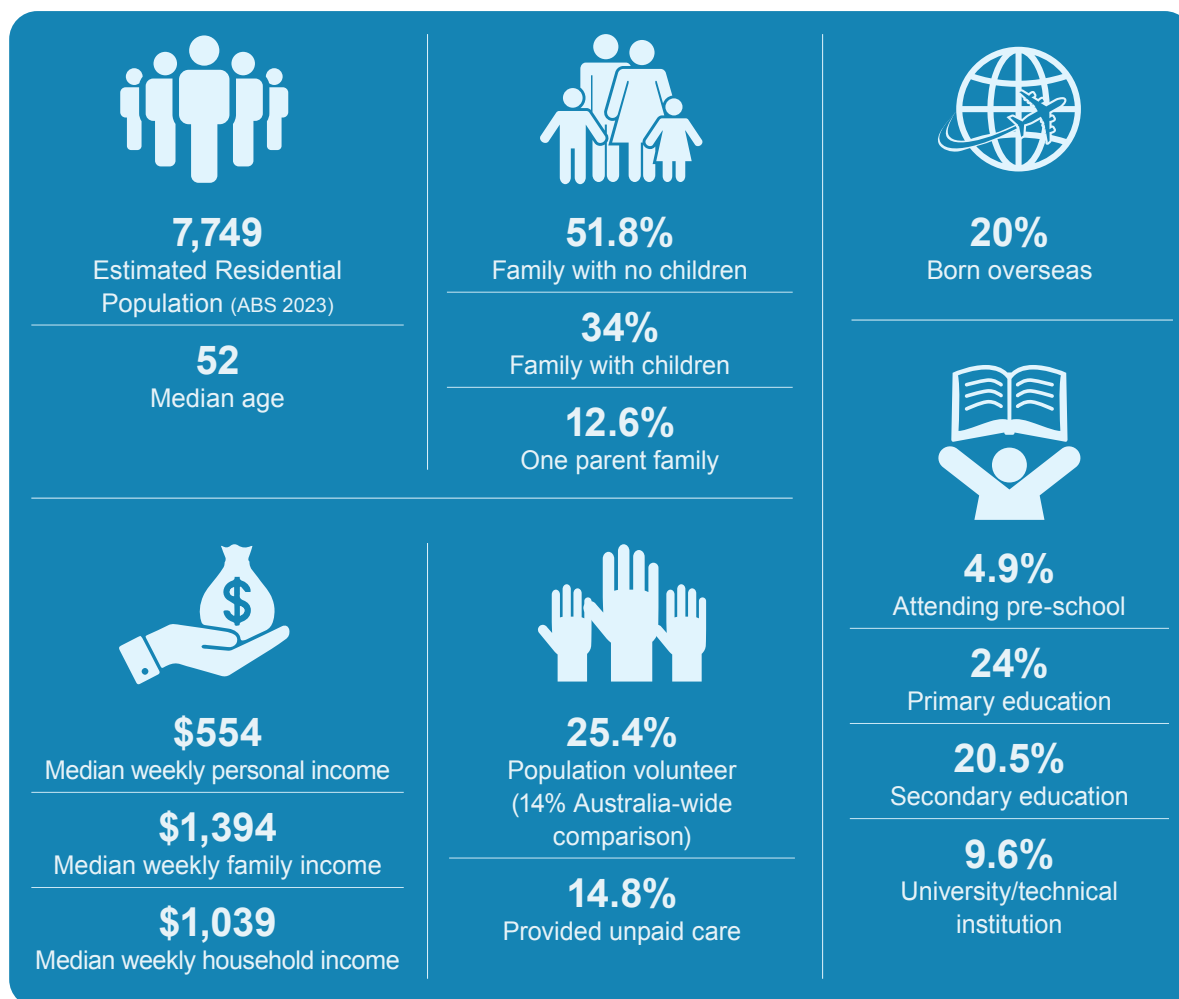
Loddon Shire has a strong sense of self-reliance and community spirit, and this is reflected in the rate of volunteerism.

The 2021 Census showed 25.4% of the population volunteer and many of those volunteers held roles in a number of community organisations in the previous 12 months.

This figure is compared with a total of 14% in Australia. In addition, 14.8% of our people provided unpaid care for others.

Education

Overall, 4.9% of our youth population were attending pre-school, 24% were in primary education and 20.5% were attending secondary education. Furthermore, 9.6% were attending further education, including university or a technical institution.



About our Challenges and Future Outlook

Our challenges

- Maintaining and upgrading Council's assets, including its extensive road network and building infrastructure.
- Budgetary constraints and financial sustainability within a revenue-constrained environment.
- Ongoing recovery from the October 2022 flood event, including Council infrastructure and community recovery.
- Availability of housing and accommodation.
- An ageing population.
- Retaining our youth.
- Technology and innovation, including advocating for connectivity, and access to technology for our communities, particularly in the lead-up to closure of the 3G network in October 2024.
- Changing weather patterns and unreliable rainfall.
- Water security.
- Attracting and retaining staff.
- Sparsely populated Shire.

Future outlook

- Continuing to advocate to State and Federal politicians and their representatives on behalf of our community.
- The expanding renewable energy sector.
- The growing agribusiness sector.
- Continuing to encourage tourism within the Loddon Valley.
- Delivering the final year of the Council Plan 2021-2025, Community Vision 2031, Financial Plan, Municipal Health and Wellbeing Plan 2021-2025, and asset management plans.
- Local government elections in October 2024.
- Development of Council's new four-year Council Plan following election of new Council.
- Pyramid Hill Community Centre Development.
- Responding to service delivery expectations in a financially-sustainable way.



The year in review



Message from the Mayor and CEO

Welcome to the Loddon Shire Council Annual Report 2023/24.

It has been another year of opportunities and challenges for Loddon, and it's great to reflect on what we have achieved alongside our community over the last 12 months.

Celebrating the opening of the new Donaldson Park

Among the highlights of the year was the official opening of the new Donaldson Park Community Hub on 1 June, and the first home game of the season for the Wedderburn Redbacks.

We were pleased to welcome Member for Ripon Martha Haylett MP, and other official representatives to officially open the new facility.

The new community hub brings together years of planning and community engagement – from its initial feasibility study in 2016, to the resulting multi-purpose building.

It was wonderful for the Wedderburn Redbacks and community members to enjoy these marvellous new facilities at their first home game of the season. The Wedderburn Harness Racing Club also looks forward to showcasing its new facility at its cup meeting on 26 January 2025.

We thank everyone involved in getting the new facility from the ground up to this first-rate community hub. It demonstrates what can be achieved with community leadership and co-operation.

This includes funding from the Federal Government and the Victorian Government – without which this project would not have been possible.

There was also funding support from the Donaldson Park Community Asset Committee, user groups, Wedderburn Development Association, Inglewood and Districts Community Enterprises Limited, and Council.



Mayor Gavan Holt and CEO Lincoln Fitzgerald

We would also like to acknowledge the Donaldson Park Steering Committee, which provided input throughout the project, including the community hub's design.

Projects roll on

In addition to marking the opening of the Donaldson Park Community Hub, projects continued to be rolled out across the Shire. This was in conjunction with our day-to-day works activities, including road maintenance inspections, rectification and grading.

We thank our community, committees and community groups for providing feedback towards these projects.

These include Stage 1 of the Pyramid Hill Community Centre redevelopment, Pyramid Hill Streetscape Project (anticipated to be completed by August 2024), and detailed design for the Inglewood Streetscape project (the design of which is to be undertaken by DJAARA).

Also underway is the replacement of roofs at the Old Boort Court House and Inglewood Town Hall Hub, and major footpath works in Tarnagulla – to name just a few of the ongoing projects around our Shire.

Engagement with our community

The year also saw engagement with our local community around a number of significant projects and strategies.

Among these were the Social Infrastructure Strategy, the Recreation, Open Space and Aquatic Strategy, Inglewood Sports Centre Masterplan, Little Lake Boort Recreation Precinct, Inglewood Streetscape and the Loddon Shire Inclusive Communities Plan.

This engagement has included community face-to-face sessions, listening posts, surveys and direct engagement with local businesses, State and Federal organisations, community groups and clubs and schools.

We'd like to thank everyone who has provided their feedback to Council during the past year, and for helping shape projects, plans and strategic future of our Shire.

Childcare facility announcement welcomed

In December, Council welcomed the announcement by Member for Ripon Martha Haylett MP around the establishment of a childcare facility in Wedderburn.

This announcement is a great step towards the start of the growth of childcare in our municipality.

We acknowledge the hard work and efforts of the local community – particularly the local parents' group, in advocating for childcare in our Shire.

Council, together with our community and local organisations, will continue to work and promote the need for childcare facilities in other towns around our Shire.

Flood recovery efforts continue

In October we marked one year on from the 2022 floods, when the Loddon River, along with the Buloke Creek, Bendigo Creek and Myers Creek flooded a significant portion of our municipality.

Additionally, storms and torrential rain experienced in the Christmas/New Year period of December 2023 and January 2024, impacted the homes and properties of many members of our community.

Our community showed tremendous determination during the response and recovery phases of these flood events and we commend everyone who pitched in with sandbagging, building temporary levees, moving equipment to high ground and cleaning up those businesses and facilities that could not be spared from the floodwaters.

We also congratulate the Loddon community on how you have looked out for each other and remained connected after such difficult times.



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The year in review



Flood damage in Waitchie Street, Wedderburn, 2023/24 flood event

Council's flood recovery team continue to guide the community recovery following this flooding, including through supporting Federal, State and community support services and information.

The flood recovery program, supported by both State and Federal funding, included a large number of events across the year including presentations by disaster recovery and preparedness consultant David Younger at Bridgewater and clinical psychologist Dr Rob Gordon OAM at Dingee, and a live performance by George the Farmer for children and families at the Serpentine Memorial Hall amongst many other events.

The recovery program also provided \$66,000 in community recovery grant allocations. These grants enabled a diverse range of events and activities encouraging social connectedness and supporting communities to maintain strong relationships during recovery.

Advocating on behalf of our communities

Council continued to advocate on behalf of its communities and the broader region, including through its membership of the Murray River Group of Councils (MRGC), Rural Councils Victoria and the Municipal Association of Victoria (MAV).

In his former role as Loddon Shire Council Mayor, Cr Dan Straub represented Loddon Shire at the Victorian Parliamentary Legislative Council Environment and Planning Committee flood inquiry public hearing in Echuca on 24 August.

Cr Straub highlighted the profound impact flood events have had on our Shire, economies and lives. He was joined by members from the MRGC who presented their insights and findings.

The hearing, part of the inquiry into the 2022 Flood Event in Victoria, investigated the state's preparedness for and response to the event. These hearings enabled various groups and individuals to share their experiences and provide their viewpoints on the flood's causes and effects.

Through its membership of the MRGC, Council continued to advocate for our Shire and region, including around water management and involvement in the #pushbackbuyback campaign. This campaign highlighted the detrimental social and economic effects on the region by taking water away from communities.

In the area of childcare, and through its involvement in the Loddon Mallee and Wimmera Southern Mallee collaboration, Council continues to advocate for access to universal early years education for rural areas, including involvement in a presentation at the Productivity Commission's inquiry into Early Childhood Education and Care public hearing in March 2024.

New visitor guide and Dipper put the spotlight on Loddon

In April, we saw the launch of the 2024 Loddon Valley Official Visitor Guide.

Featuring unique and compelling stories, itineraries, local profiles, must-dos and editorials, the new visitor guide puts a spotlight on the Loddon Valley’s diverse tourism offerings.

It also highlights our history and heritage, arts and culture, gastronomy, natural environment, tracks and trails, First Nations, tours, events, and more.

In October 2023, we welcomed Hawthorn Football Club legend Robert ‘Dipper’ DiPierdomenico to our region.

Together with his filming crew, Dipper toured local tourism businesses and destinations throughout the Shire, filming content for “Dipper’s Destinations,” which was aired in early 2024.

This visit offered significant exposure for our local businesses and was an excellent way to promote our wonderful Shire and its diverse tourism experiences and product.

Capital projects highlight of budget

Looking ahead to Council’s 2024/25 Budget, which, following a public comment period, was adopted by Council on 25 June, features almost \$7M in capital works projects, including \$3.5M towards roads.

The budget sees the continuation of a strong cash position, with no new borrowings, and a rate increase of 2.75% – in line with the Victorian Government’s Fair Go Rates System. This 2.75% increase also applies to the 2024/25 Fees and Charges schedule.

The 2024/25 budget includes \$500,000 for recreation and community facilities, and full funding of Council’s ongoing commitment to community planning of \$750,000.

Additionally, there is flood restoration works of \$20M, in addition to the \$20M budgeted in 2023/24.

Thank you

Finally, we’d like to thank our local community, including volunteers, who continue to contribute so much to our Shire.

We also thank Councillors and Council staff for another productive year, where much was achieved against a backdrop of continued recovery efforts.

Cr Gavan Holt
Mayor

Lincoln Fitzgerald
Chief Executive Officer



Financial summary

A summary of our financial performance is outlined below. Detailed information relating to Council's financial performance is included within the financial statements and performance statement section of this report.

Operating position

Council finished the year with a deficit of \$6.42M. This deficit contrasts with the prior year surplus of \$6.95M. The Comprehensive Income Statement in the Financial Statements indicates that the variance is due to the timing of Loddon's Financial Assistance Grant allocation. Unlike previous years, Council did not have an upfront payment of the next year's allocation which has skewed the operating result.

Liquidity

Cash has remained steady however, even without the early payment of the Financial Assistance Grant allocation. The 2023/24 funding allocation was paid early which enabled Council to complete some of the scheduled works for 2023/24 earlier than expected.

Our working capital ratio, which assesses Council's ability to meet current commitments, is calculated by measuring Council's current assets as a percentage of current liabilities. Council's result of 609% is an indicator of a favourable cash position.

Council operates a number of reserves to fund future expenditure. The balance of these reserves at the end of 2023/24 was \$18.28M. This amount was held by Council in cash and term deposits at the end of the financial year.

Obligations

Council aims to maintain its infrastructure assets in accordance with its Asset Management Plans, while at the same time continuing to deliver the services needed by the community. It continues to be a challenge for Council to maintain a level of expenditure on the renewal of our large asset base that keeps up with the ongoing decline of asset condition. This gap between demand and expenditure is referred to as the 'renewal gap' and is measured by Council's asset renewal ratio.

To make progress on addressing Loddon's renewal gap, in 2023/24 Council invested \$10.39M in renewal and upgrade works during the year. This was funded from grants, rate income and cash reserves with no borrowings. Council's asset renewal ratio, which is measured by comparing asset renewal and upgrade expenditure to depreciation, was just over 92%, compared to just under 48% in 2022/23.

At the end of the year, Council's debt ratio, which is measured by comparing interest bearing loans and borrowings to rate revenue, was zero per cent.

Stability and efficiency

Council has a range of revenue sources including rates, user fees, fines, grants and contributions. Council's rates concentration, which compares rate revenue to adjusted underlying revenue, was 49.09% for the financial year. This figure has increased significantly from previous years (2021-23 has tracked between 30-37%) due to the absence of Financial Assistance Grants from Council's revenue in the 2023/24 financial year. Council was restricted to increasing its revenue base for the year by a 3.5% rate cap. This resulted in an average rate per assessment of \$1,315.10 which is the lowest average rate assessment in Victoria.



Soldiers Memorial Park, Tarnagulla

Grants

Community Grants Program

The Loddon Shire Community Grants Program is a competitive funding program aimed at helping clubs and organisations to enhance the provision of facilities, services or activities that improve the quality of life for people in their community.

This funding is open to not-for-profit organisations wanting to deliver projects/programs that directly benefit Loddon Shire residents.

Grant recipients

Bears Lagoon Serpentine Football Netball Club

Boort Football Club

Boort Lakeside Croquet Club

Boort Memorial Hall

Boort Netball Club

Bridgewater Bowling Club

Bridgewater on Loddon Development

Bridgewater on Loddon Football Netball Club

Calivil Bowling Club

East Loddon Food Share Program

Inglewood Golf Club

Rheola Pioneers Memorial Recreation Reserve Committee

Tarnagulla Recreation Park Committee

Wedderburn Community Centre

Wedderburn Community House - Rejoov Salon

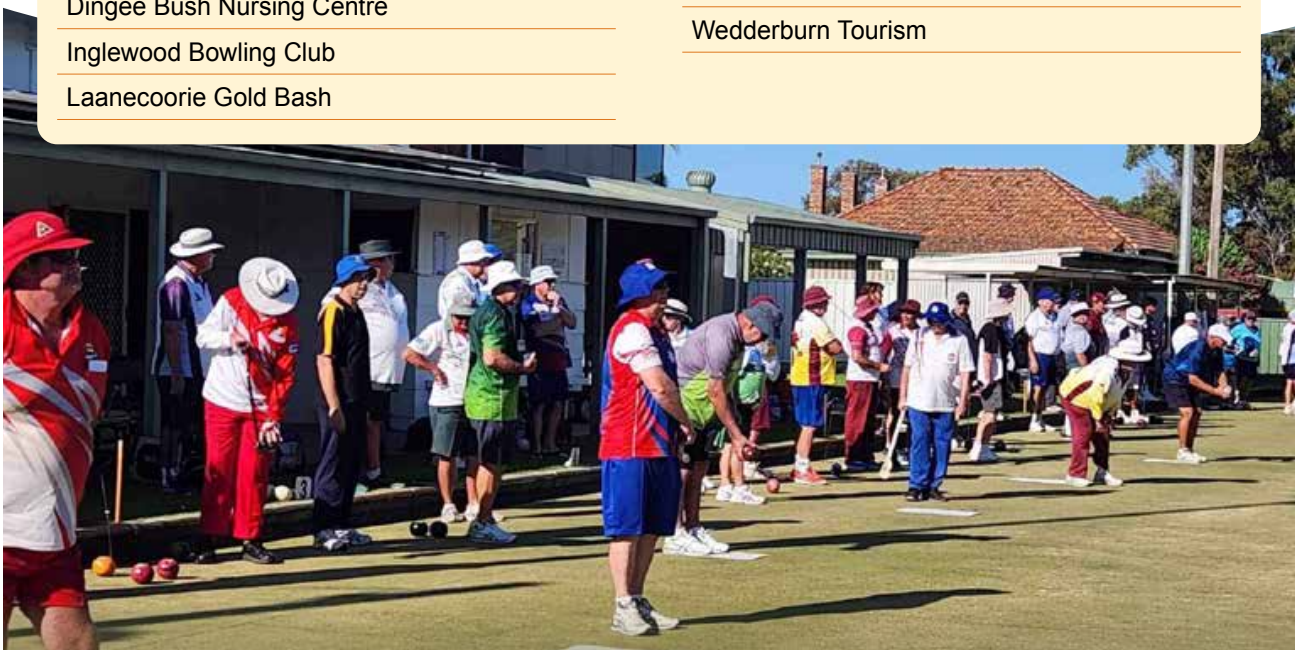
Wedderburn Lions Club

Event Promotion Scheme

Council provides sponsorship for events that are held within the municipality and that may provide important community development opportunities or attract a significant number of visiting participants, officials and families.

Sponsorships

Active Farmers	Loddon Darts Association
Boort Amity Club	Mitiamo Golf Club
Boort Bowls Club	Newbridge Social Club
Boort District Agricultural and Pastoral Society	Northern District Community Health
Boort District P-12 School	Pyramid Hill and District Historical Society
Boort District School Parents' Club	Pyramid Hill Bowling Club
Boort Football Club	Pyramid Hill Golf Club
Boort Hockey Club	Rheola Charity Carnival
Boort Indoor Bias Bowls Club	Serpentine Bowling Club
Boort Lakeside Croquet Club	Southern Loddon Tourism
Boort Tennis Club	Unified Filipino-Australian Association
Boort Netball Club	Wedderburn Bowls Club
Bridgewater Bowling Club	Wedderburn Community House
Bridgewater Water Ski Club	Wedderburn Historical Engine and Machinery Society
Calivil Bowling Club	Wedderburn Patchwork Group
Dingee Bush Nursing Centre	Wedderburn Tourism
Inglewood Bowling Club	
Laanecoorie Gold Bash	





Launch of the 'Walk This Way' project - a 'Healthy Loddon Campaspe' initiative, Inglewood

Description of operations

Council is responsible for a variety of services, from family and children's services, parks and gardens, road infrastructure, waste management and community development, to matters concerning business development, planning for appropriate development and ensuring accountability for Council's budget.

This broad range of services and infrastructure for residents helps Loddon Shire to be a proactive, sustainable and prosperous community of communities. Council's vision, strategic objectives and strategies to further improve services and facilities are described in our Council Plan 2021-2025 and budget.

The delivery of services, facilities, support and advocacy to achieve the strategic objectives is determined by a set of strategic indicators, service performance indicators and measures. Council also has a wide range of responsibilities under Victorian and Commonwealth legislation.

Major capital works

During 2023/24 major capital works included:

Buildings and recreation reserves

- Contract awarded for replacement of roofing on the Boort Historical Society and Inglewood halls.
- Nine separate projects completed to replace lighting, undertake re-stumping and complete maintenance on a number of Council buildings.
- Lighting upgrade projects delivered at the Calivil and Mitiamo recreation reserves.

Roads, bridges and culverts

Council completed:

- 7.8km of sealed road reconstruction
- 30km of local road gravel resheets
- 13km of local road shoulder gravel resheets
- New footpaths in Newbridge, Inglewood and Boort.

Road inspections and maintenance

Inspection summary:

- 606 inspections were completed with 5,061 defects identified.

Defect rectification:

- 8,007 defects were rectified, with 94.6% of all defects (7,572 in total) completed before their due date.

Maintenance grading program:

- 1,016 maintenance grading work actions were completed on Loddon's unsealed road network, resulting in 1,983km of grading and 5,620km of inspections.

Flood rectification works

Council is continuing to progress recovery from the October 2022 flood event and the December 2023/January 2024 event.

An update of each follows:

October 2022 event

- Disaster Recovery Funding Arrangements (DRFA) claims for relief and recovery, counter disaster operations, emergency works, and immediate reconstruction works have been lodged and completed. Of the \$4.6M claimed only \$14,911 was rejected, representing a 99.8% success rate.
- Council is now moving into the reconstruction of essential public assets stage and have 33 'packets' of work lodged with the DRFA, comprising over 640 identified items of damage, totalling an estimated cost of more than \$21M.

December 2023/January 2024 event

- A single Counter Disaster Operations claim has been lodged with the DRFA for \$37,000.
- 49 specific emergency works were undertaken to repair and restore road conditions to an acceptable level of service to support the immediate flood recovery efforts.
- There are further works identified at over 100 locations at an estimated cost of \$5M.

Department of Transport and Planning (VicRoads) Agreement expires

Council's Department of Transport and Planning (VicRoads) 'Agreement 9290' expired on 31 December 2023. The Agreement was for the routine maintenance of pavement, shoulders, roadside areas, drainage systems, road furniture and structures on various arterial roads (394km) within Loddon Shire.

Prior to the agreement expiry, from 1 July 2023 to 31 December 2023, Council rectified 1,058 arterial road defects with 95% of these (1,005 in total) completed before their due date.

Council participated in maintenance agreements with VicRoads for over 20 years. Due to ongoing changes and the new Victorian Road Maintenance Contract (VRMC) requirements, Council made the decision not to enter into a new agreement.

The following list of roads are now the full responsibility of Department of Transport and Planning (VicRoads):

- Calder Highway
- Loddon Valley Highway
- Wimmera Highway
- Bendigo Maryborough Road
- Bendigo Pyramid Road
- Boort Charlton Road
- Boort Kerang Road
- Boort Mitiamo Road
- Boort Pyramid Road
- Boort Wedderburn Road
- Boort Wycheproof Road
- Bridgewater Dunolly Road
- Bridgewater Maldon Road
- Bridgewater Serpentine Road
- Dunolly Eddington Road
- Echuca Mitiamo Road
- Leitchville Pyramid Road
- Logan Wedderburn Road
- Prairie Rochester Road

Department of Transport and Planning (VicRoads) can be contacted on 13 11 70.

Major changes

With the culmination of Home Support Services from 30 June 2023, an assessment of directorate structures was undertaken and a service realignment came into effect from 1 October 2023.

The change impacted Council's Community Wellbeing Directorate and Operations Directorate. It was implemented to support the timely delivery of capital works, and Council's commitment to progress with the cleanup of unsightly properties across the municipality.

In addition, the realignment ensures Council's future role in contributing to the needs of older people in the municipality is achievable.

Major achievements

Assets and infrastructure

- Donaldson Park redevelopment completed after many years of planning, construction and input from Council and the community.
- Significant sealed road reconstruction works completed including 4km of Echuca Serpentine Road, 2.6km of Pyramid Yarraberb Road and 1.2km of Newbridge Road.
- 57km of roads re-sealed as part of Council's annual resealing program.
- Upgrades undertaken to floodways and culverts on Brenanah Wehla Road, Wedderburn Junction East Road and Appin South Road.
- Significant works underway in Pyramid Hill including flood levee banks, streetscape project and community centre.



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The year in review

Community events

- Council provided monetary support to 35 organisations holding 41 events throughout the Shire during the 2023/24 financial year. In total \$20,800 was allocated under Council's event promotion scheme.
- Six community groups were successful in obtaining sponsorship for a major event. These included the Bridgewater Run4Resilience, 2024 Australian Masters Waterski Championships, Laanecoore Gold Bash, Rheola Charity Carnival and the Wedderburn Annual Engine Rally.
- Community groups successful in obtaining minor event sponsorship included Boort Golf Croquet Tournament, Dingee Bush Nursing Centre Centenary, Charlie Catto Memorial Fours Bowls Tournament, Gold Fossickers Cup Dart Tournament, Newbridge Market and Car Show, 2023 Garden Expo and the Tarnagulla Strictly Vintage Fair.

Community project management

- Council's 2023/24 Community Grants Program saw over \$110,000 in funding allocated to 19 community groups.
- The Calivil Bowling Club Synthetic Green Installation project was completed and officially opened on 1 January 2024 during the club's annual New Years Day tournament.
- Searle Brothers was awarded the contract for the Pyramid Hill Community Centre (Stage 1) redevelopment project. The project commenced in February 2024.
- The Donaldson Park Community Hub redevelopment project was completed. The project commenced in November 2022 and was officially opened on Saturday 1 June 2024 to coincide with the Wedderburn Redbacks Football Hockey Netball Club's first home game for the season.

- Sports field lighting projects were delivered at the Mitiamo and Calivil recreation reserves.
- Barbecues and shelters were erected in Progress Park, Newbridge and Lions Park East, Pyramid Hill.
- Bridgewater Hall refurbishment was completed in time for centenary celebrations.
- Footpath works were completed at Inglewood Community Sports Centre.
- New floating pontoon installed at the Bridgewater swimming hole.
- Completion of Bridgewater Foreshore Stage 2, including footpath extensions, park furniture and landscaping.
- Council officers commenced community engagement throughout a number of towns within Loddon Shire for various projects including the Recreation and Open Space Strategy (ROSA), Inglewood Community Sporting Hub redevelopment, Little Lake Boort Recreation Precinct Masterplan and Loddon Social Infrastructure Strategy.
- Council's 2023/24 Community Planning Program received 22 applications, submitting 56 priority projects for our Loddon communities.

Compliance and development

- Appointment of a building inspector.

Customer service

Council has implemented a new Customer Request Management (CRM) platform that will streamline all internal and external customer requests providing greater efficiency for the customer experience.

The CRM creates greater opportunity to analyse the customer service experience and support the review of the Customer Service Strategy in which Council aims to embed a high level of responsiveness and good customer service culture over the next four years.



Wedderburn Playgroup. Image: Goldfields Library Corporation

Early childhood and early years

- Boort Pre-school celebrated 60 years at its current site.
- Dingee Pre-school was assessed and rated by the Department of Education, receiving a rating of Meeting the National Quality Standards in all seven Quality Areas, and an overall rating of Meeting the National Quality Standards.
- Pyramid Hill Pre-school was assessed and rated by the Department of Education, receiving a rating of Meeting the National Quality Standards in all seven Quality Areas, and an overall rating of Meeting the National Quality Standards.
- Four kindergarten services hosted Early Childhood Educator Trainees for the first time.
- The Loddon Shire Early Childhood workforce plan 2024-2029 was developed.
- The State of Loddon's Children and Young People Report 2023 was developed and made available online for other providers in the Shire.
- The state-wide manager of the Smiles 4 Miles Program Fiona Gallagher from the Department of Health presented each local kindergarten (Pyramid Hill, Wedderburn, Dingee, Boort and Inglewood) with certificate of accreditation under Dental Health Services Victoria's Smiles 4 Miles Oral Health Promotion and Prevention Program. This program works with kinder children and their families to support and increase the uptake of evidence-based oral health care under three themes: Eat Well, Drink Well and Clean Well.

Emergency management

- Council provided response, relief and recovery to communities impacted by flood events on Christmas Day, 2 January (Wedderburn and Korong Vale areas) and 7-8 January (communities in the Bullock, Myers and Bendigo creek floodplain in the east of the municipality).
- Council continues to participate in the Northern Victorian Emergency Management Cluster and the Cluster Management Board, and chairs the Loddon Municipal Emergency Management Planning Committee.

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The year in review

- Council supported the delivery of the Municipal Emergency Resourcing Program, with Central Goldfields Shire Council as lead agency, participating in the SES Community Emergency Risk Assessments (CERA) for Loddon, ongoing assurance of the Municipal Emergency Management Plan (MEMP) and local Emergency Management agency networking.
- Council added five deputy Municipal Recovery Managers to the staff team who support community recovery following an emergency event.
- Council officers participated in emergency management training including Introduction to Personal Support, MRM and MEMO training.
- Council’s Mayor and CEO presented to the 2022 Flood Inquiry Committee Hearing in August 2023.

2023/24 flood events

Significant rain events resulted in flooding of the Nardoo and Korong creeks on 25 December 2023 and 2 January 2024. These flood events impacted the townships of Wedderburn and Korong Vale along with surrounding rural lifestyle blocks and primary producers.

This resulted in 90 residential, rural living and farming properties being impacted, with 18 experiencing inside above-floor flooding, and a further nine reporting water inside from storm/roof damage. These properties, along with a number of other residences, also experienced water in shedding and other outbuildings, destruction of yards and gardens, and water under homes. In addition, rural properties experienced damage to driveways/property entrances, rural fencing, pasture, crop and grain storage damage, soil and waterway erosion, and some stock losses.



Significant rain events forecast for 7 and 8 January resulted in heightened preparedness by these same communities, including relocation of SES units and equipment into Weddeburn and extensive sandbagging.

The resulting rainfall events saw Bendigo Creek, Myers Creek, Bullock Creek and Seven Months Creek impact communities on the eastern side of the municipality including Tandarra, Dingee, Prairie, Mitiamo and Pyramid Hill.

The road network experienced significant damage, impacting on the ability for community, and particularly primary producers, to move safely around the district.

Current assessments are a damage estimate of \$4.38M. Damage to the road network infrastructure includes culverts, floodways, sealed roads, sealed road shoulders and unsealed roads.

Council coordinated a range of initial community relief and recovery activities, including the engagement of BlazeAid to support farmers in the Wedderburn and Korong Vale areas with restanding or reconstruction of fences. Fifteen properties in Loddon Shire registered with the BlazeAid base camp established at Boort. Volunteers provided approximately 60 days of labour during January and February 2024.

Finance

- Implementation of new finance system.

Governance

- Governance Rules reviewed and adopted by Council following a period of community engagement.
- Council's Risk Management Policy and Framework and Risk Appetite Statement reviewed and endorsed by the Audit and Risk Committee, and adopted by Council in January 2024.
- Council's Business Continuity Management Policy and Framework and Business Continuity Plan were reviewed and endorsed by the Audit and Risk Committee, and adopted by Council in June 2024.

- New Gifts, Benefits and Hospitality Policy, relevant to staff, and consistent with the policy applicable to Councillors, was developed.
- Council's Public Interest Disclosure Policy and Anti-fraud and Corruption Policy were reviewed and approved by Council in March 2024.
- Two new Audit and Risk Committee independent members were appointed by Council.
- Neighbourhood Safer Places (Places of Last Resort) Plan was reviewed and adopted by Council in October 2023.
- 168 individual members of Council's 18 Community Asset Committees were appointed by Council in November 2023.
- The CEO presented a report to Council on the performance and activities of Council's 18 Community Asset Committees in December 2023.
- Council's Privacy Policy was reviewed and adopted by Council in January 2024.
- Rod Poxon was appointed Chairperson of Council's Audit and Risk Committee by Council in February 2024.
- Council reviewed its delegation to the Chief Executive Officer in April 2024.

Health and safety

Council's OHS Committee reviewed a number of sun/heat related policies in consultation with management and staff within their respective Designated Work Groups.

The OHS Committee met four times during the year, reviewing injury, incident and near miss data and health and safety-related policies, and discussed a range of occupational health and safety matters across the organisation.

Four members were re-elected to three Designated Work Groups for a further term.

Healthy Loddon Campaspe (HLC)

- Healthy Sports Club:

Serpentine Bowling Club, Calivil Bowling Club, Serpentine Bears Lagoon Football Netball Club, Newbridge Football Netball Club and Boort Football Netball and Hockey Club were supported to make healthy changes to their canteen menu and catering meals through HLC supporting the purchase of equipment, healthy eating messaging and healthy recipes.

- Active Footpath Project:

The Active Footpath Project was branded Walk this Way and was delivered in Inglewood and Pyramid Hill. The project involved the installation of a series of fun footpath decals, including hopscotch, balance on the lines and calf raises to encourage children and adults to be active in Inglewood and Pyramid Hill.

Six seats were installed along walking paths to encourage older adults to walk and rest when required. An accessible walking loop was mapped and promoted in Inglewood, which loops up Inglewood District Health Service (IDHS), medical centre, new community gardens and the main street.

- Story Walk:

The Story Walk Project was installed along the Nardoo Creek Walking Track in Wedderburn. Eighteen boards including a trailhead sign were designed and fabricated to create a story walk set. Six boards were attached to existing infrastructure and 12 were concreted with steel posts into the ground.

A story walk is an innovative way for children and adults to engage in physical activity and enjoy reading in the outdoors at the same time. Fun animal footprint wayfinding decals were installed on the footpath between the Wedderburn agency library and the start of the story walk. The Goldfields Library will maintain the story boards and change the story each quarter.

- Cooking healthy meals:

Inglewood Community Neighbourhood House (ICNH) and Boort Resource Information Centre (BRIC) were supported to run Cooking Healthy Meals classes for community members. Class facilitators were supported through training to build their confidence, knowledge and skills. Cooking equipment, healthy recipes and nutrition recipes were provided to ICNH and BRIC.



- Community gardens:

Community gardens at IDHS and Boort District Health were activated through community working bees and workshops to make wicking beds and plant seedlings. School students, aged care residents and community members participated in the workshops and will continue to be involved in the community gardens. The gardens were also supported through new gardening equipment, soil and plants.

Municipal public health and wellbeing

- Council participated in the State Government's free Rapid Antigen Test (RAT) distribution program, extended to December 2023, including liaising with local distribution points and promoting availability.
- Director Community Wellbeing is a member of the Loddon Public Health Unit Loddon Primary Care and Population Health Advisory Sub-Committee.
- Council continued to pursue advocacy for a sustainable rural childcare model, including participation in the Strengthening Rural Early Childhood Education and Care (ECEC) Roundtable in Warracknabeal and the Productivity Commission ECEC public hearing.
- Director Community Wellbeing returned as chair of the Buloke Loddon Gannawarra (BLG) Health and Wellbeing Executives Network. Shared projects delivered or in progress in 2023/24 include smoking prevention research, place-based antenatal model, and presentation on access to mental health supports in Buloke, Loddon and Gannawarra to the Loddon Mallee Mental Health and Wellbeing Interim Regional Body.
- Council participates in the Loddon Local Safety Committee, facilitated by Victoria Police.
- Council continues to support the facilitation of the Loddon Healthy Minds Network (LHMN). Shared projects delivered or in progress include: Delivery of annual LHMN Art Competition, with a record 305 entries; maintenance of the LHMN website; development of a suicide post-vention protocol; and design of a mobile 'Blue Tree' to raise awareness of mental health and suicide prevention.

Information technology

- Council introduced a new Enterprise Resource Planning system - Civica Altitude. This project was supported by the Rural Councils Corporate Collaboration (RCCC) and covered changes to frameworks and process across multiple departments including rates, finance, payroll, local laws and customer service.
 - Introduced new devices to all kindergartens in the region, enabling the use of technology for interactive show-and-tell sessions and the sharing of art and creativity among kindergartens.
 - Enhanced video conferencing capabilities across the network to improve access and foster greater collaboration within Council.
 - Improved collaborative workspaces to unite departments, strengthen relationships and boost productivity.
- Through the Loddon Family Violence Network, Council participated in the 16 Days of Activism campaign, joining the call to prevent and eliminate violence against women and girls with postcard distributions, footpath stencilling and localised promotion.
 - Through the BLG Health and Wellbeing Executives Network, Loddon Shire participated in a research project to understand the underlying drivers of high smoking and vaping rates in Loddon, Buloke and Gannawarra to assist in the development of a targeted approach to reducing the uptake and increase cessation of smoking and vaping in Loddon.
 - Loddon Shire hosted the Annual Seniors Festival Gala day at Boort Memorial Hall as part of the month-long event aimed at honouring and engaging our seniors. The day saw 100 seniors attend the luncheon and concert.

In addition, Council supported numerous events across the Shire including historical talks and morning teas, fostering a supportive and inclusive environment for our seniors.
 - Over 170 meal vouchers were provided to seniors encouraging social interaction and promoting economic stimulus for local businesses.

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The year in review

- Council participated in the Loddon Children's Health and Wellbeing Local co-design, resulting in a place-based service being offered in Loddon through a regional partnership arrangement with the North Central Local Learning and Employment Network (North Central LLEN) as the lead agency. The Strong Children Strong Families program has been re-established to govern the early childhood programs delivered in partnership across the municipality.
- In November 2023, the first Donated Sick Leave Policy was endorsed and provides employees the ability to donate sick leave into a central sick leave donation register that can be utilised by Council employees who may at some time be affected by a significant and/or potentially long-term illness and have exhausted all their sick leave entitlements.
- Biannual all-staff meetings were held that brought all staff together for collaboration and included a presentation about real life resilience from the engaging and dynamic duo known as 'Legless and Blind'.

Organisation development

- In February 2024, Council moved to an integrated corporate system that included payroll and human resources management modules. The payroll model requires less manual input, and provides online leave applications and electronic timesheet processing. The human resources module will provide an interactive approach for employees to enrol into training opportunities and make changes to their personal details. It will address previous demographic data gaps and provide for a skills gap analysis, allowing for more streamlined reporting.
- The Consultative Committee is a forum for management and employees to consult on matters pertaining to the employment conditions of staff, workplace relations and human resource matters. The committee met quarterly throughout 2023/24.
- In November 2023, the Staff Reward and Recognition Program was endorsed by the Management Executive Group. This program aims to provide a positive incentive to motivate employees to perform to the best of their ability and receive reward and recognition for extraordinary effort, service milestones and positively exhibiting the Council values. It also allows staff to nominate peers for extraordinary effort.

Parks and townships

- In 2023/24, 4,182 programmed maintenance and defects that consisted of maintenance actions on footpaths, streets and park trees, garden beds, grass mowing and playgrounds were rectified with 3,547 completed before their due date.
- Council planted 1,781 trees and plants, and mowed approximately 2,704ha of grass – travelling 10,017km.
- Completed six capital projects including upgrades to irrigation, shelters and Myrnrong Beach, Boort.

Procurement

- Updated procurement system underway.

Records

- Council approved Version 2 of the Records Management Strategy. This will ensure efficient data management and compliance with relevant legislation over the next four years.
- The digitisation of Council property files has been finalised. The completion of this project has provided digital accessibility of property files on Council's electronic document management system.



Staff recognising RUOK? Day, September 2023

Roadside weeds and pests program

Council continued to implement control activities for weeds and pests on municipal rural roadsides. The Roadside Weeds and Pests Program (RWPP) is a state-funded program.

Council engaged a contractor to conduct a roadside weed audit across the Shire. This involved the identification and mapping of regionally-controlled and restricted weeds and pests, resulting in 370,511 weeds being identified in 10,555 locations.

Through feedback from the community and the efforts of other government agencies, Landcare and private property groups, contractors were engaged to treat Prickly Pear and Wheel Cactus.

This resulted in the treatment of approximately 21,109 cacti in 748 locations.

Strategic planning

- A review of the Loddon Planning Scheme was completed this year and adopted by Council. The review found that the planning scheme is generally supportive of Council's aspirations in relation to population growth, economic development and environmental protection. Opportunities were identified to update policy and refine provisions to enhance the effectiveness and relevance of the scheme.
- The Unlocking Loddon's Residential Growth Potential report was completed this year and associated action plan was adopted by Council. The action plan includes initiatives for Council to facilitate the delivery of residential land and housing.

These initiatives include the pursuit of grants, development of a marketing plan, conduct of a Housing Expo, development of Council-owned land, detailed precinct planning and a review of infrastructure standards.

Statutory planning

- 75 applications were received – 58 were standard applications and 17 VicSmart applications.
- 93.5% of standard applications were decided within the 60-day statutory timeframe.
- 100% of VicSmart applications were decided within the 10-day statutory timeframe.
- The median number of days to determine a standard application was 28 days.
- The median number of days to determine a VicSmart application was five days.

Tourism and economic development

- The 'Unlocking Loddon's Growth Potential' Project has formed the backbone of work and activity to support housing and residential development.

An action plan has been developed and is being delivered in collaboration with strategic planners, supported by industry stakeholders and consultants.

- In March 2024, economic and demographic specialist REMPLAN was engaged to lead the generation of the Loddon Shire Economic Development Strategy (2025-2029).
- Collaborated with Workforce Australia to deliver the Loddon Employment Showcase planned for October 2024 in Pyramid Hill.
- In March 2024, supported the delivery of a successful 'Coffee with the Boss' event in Bridgewater, hosted by Workforce Australia and attended by employment agencies and job seekers.
- Developed Community Connectivity Plans with NBN Co and Telstra, to identify key threats and opportunities in digital connectivity, literacy and accessibility.
- Worked with NBN to promote upgrades to fixed wireless services in Loddon Shire, as well as notifying business and community of associated outages.



- Supported Birchip Cropping Group's (BCG) Young Farmer Network Ball held in Bridgewater on 14 March and attended by over 300 community members, as well as supported BCG's Sprayer Day event in March at Lake Meran.
- Collaborated with Community Power Agency and Central Victoria Greenhouse Alliance to assist Council in its work to ensure renewables projects prioritise and deliver local community and economic benefit, and that existing and future business and agriculture is considered and protected.
- Supported the Small Business Bus visit to Wedderburn.
- Supported re-establishment of the Inglewood Community Market, as well as marketing and promotional support for flood and storm-impacted retail business in January 2024.
- Advocated for local tourism and hospitality businesses with a major submission to Regional Development Victoria's 'Bendigo Region Workforce Plan', as well as contributing to the Victorian Government's Tourism Development Survey.
- Advocated for the Loddon Shire and its tourism businesses in a regional context, with membership on the Bendigo Regional Tourism Board, as well as representation on UNESCO City and Region of Gastronomy, and the Victorian Goldfields World Heritage working groups.
- Leveraged Victorian Government grants to fund the Bendigo Region Destination Management Plan, the Bendigo Region Visitor Servicing Review, the Loddon Shire Local Area Action Plan and the Goldfields Gateway project.
- Delivered a Visitor Servicing Strategy (August 2023) and a Tourism Marketing Strategy (October 2023) to support visitor attraction, increased length-of-stay and dispersal.
- Supported the successful delivery of a touring local food truck concept, Flavours of Loddon. Five local hospitality businesses supported major community and tourism events in Inglewood, Wedderburn, East Loddon and Boort.
- Co-produced the Loddon Valley Arts Trail, with more than 40 local artists exhibiting their work in 20 venues across the Loddon Shire.
- Co-designed and delivered the Whole Loddon Love music series to support flood-affected towns, as well as acquiring and supporting the Festival of Small Halls concert at the Pyramid Hill Memorial Hall in March 2024.
- Supported the promotion and visitor experience at the Bridgewater Australian Masters Waterski event, Inglewood Alive, Tarnagulla Strictly Vintage Fair, Wedderburn Detector Jamboree, Rheola Charity Carnival and many other events across the Shire.
- In addition to successful seasonal campaigns promoting the Loddon Shire's tourism destination, sights, experiences and businesses, the team designed, wrote, published, launched and distributed the Loddon Shire's Official Visitor Guide. Additionally, the team created and published advertising campaigns, billboards across regional Victoria, social media content, created an extensive stills and video content bank, and hosted television productions for 'Dippers Destinations' and Zeller.
- Supported local tourism with quarterly tourism business networking events and familiarisation tours, as well as regular engagement with Loddon Shire's tourism, progress and development committees.
- Managed the operation of the Visitor Information Centre in Wedderburn, including coordination of a dedicated volunteer team, and commenced plans to launch a network of 'Welcome Shops' across the Shire in 2024/25.
- Conducted an audit of tourism signage across the Loddon Shire, with design work now underway and plans for signage upgrades soon to commence.
- Contributed to the Inglewood Streetscape Project, which aims to enhance the visual appeal, functionality, safety and cultural significance of the streetscape in Inglewood. During 2024, the project appointed civil and landscape design firms to develop the community-driven concept and masterplan to detailed design stage, in preparation for future State Government funding applications.

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The year in review



Loddon Valley Arts Trail

- Acquired and deployed the Spendmapp tool in 2024, which allows the team to monitor local and visitor spending in key retail and business sectors.
- In June 2024, delivered the first of a series of retail business workshops in Inglewood, with future events planned for Wedderburn, Boort, Pyramid Hill and Bridgewater.

Waste management

Hard waste

The annual kerbside hard waste collection for 2024 commenced on Monday 4 March to coincide with Clean Up Australia Day. The annual hard waste collection of metal, e-waste, furniture and white goods for residents (excluding businesses) within township boundaries was completed over a two-week period with approximately 629 collections, including:

- 157 items of e-waste
- 98 white good items
- 300m³ of furniture
- 332m³ of metal
- 234m³ of general waste

During the year, 303,862 kerbside garbage and recycling collection bin collections were scheduled, with 99.97% of these collections occurring as scheduled during normal operating conditions.

Waste vouchers

Residents are provided with four vouchers with their rates notices - one for each quarter. Each voucher can be used to dispose of up to four cubic metres of general domestic waste free of charge at Council's landfill and transfer stations.

This includes green waste, mixed recyclables, general household waste and e-waste (white goods, televisions, computers, electronic items, etc.).

Tyres, bricks and concrete, and mattresses are not included as these items have additional third party costs associated with their disposal, and are charged as per normal disposal charges.

Each voucher can only be used once, and only one voucher used per transaction. The voucher must be presented to attendants at landfill and transfer stations. Each voucher must be used by its expiry dates.

During 2023/24, 3,279 vouchers were used.

Youth

Council participates in the BLG Health and Wellbeing Executives Network governing the delivery of the Strong Youth Strong Communities program across the three municipalities.

Activities and programs delivered under the Strong Youth Strong Communities umbrella included:

- BLG Rural Youth Network
- BLG youth awards
- Careers Education Partnership
- Careers News and Wellbeing Portal
- Comprehensive Monitoring System
- Engage
- FreeZA
- Headstart
- L2P Learner Driver Mentor Program
- Live 4 Life
- School Focused Youth Service

- School to Work
- Secondary School Agriculture Fund
- The Umbrella Project
- VET Cluster
- VET transport
- Youth Take Over

Volunteers

- To celebrate National Volunteers Week, Council prepared recognition of service badges for volunteers of Council with five or more years of service. These badges will be distributed to volunteers by Council representatives at the annual committee meetings.
- Council continues to identify opportunities in the volunteer area to promote and recruit, support and develop, recognise, celebrate and value, and partner and collaborate. These are the key strategic directions in Loddon's Volunteer Strategy.



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The year in review



Wedderburn hockey shed, Wedderburn, 2023/24 flood event

Recovery continues following flood event

In October 2022 Loddon Shire was hit by flooding, affecting many communities, with impacts similar to the January 2011 event. There was also three individual flood events in December 2023 and January 2024.

Community Flood Recovery

During 2023/24 Loddon Shire Council's Community Flood Recovery team continued an event-led approach to recovery from the October 2022 flood. Council's Community Flood Recovery Hub Program is jointly funded by the Australian and Victorian governments.

Working closely with impacted communities, identifying key community contacts and maintaining regular contact with these residents, was an important element of the community recovery journey across Loddon Shire.

During the year, the team organised or attended more than 50 recovery events attended by over 1,500 Loddon residents. This level of participation as a percentage of the residents affected by the October 2022 flood event is very encouraging.

The top three attended recovery events in 2023/24, connecting flood-affected communities, were:

- 'George the Farmer' Family Day in Serpentine (180 participants - 59 adults and 121 children).
- Pyramid Hill Family Fun Night, February 2024 (130 participants).
- Yarrawalla Community Bonfire Night, July 2023 (76 participants).

Additionally, the Community Recovery team:

- Convened the Municipal Flood Recovery Committee in response to the October 2022 flood.
- Convened the Municipal Flood and Storm Events Recovery Committee in response to the severe weather events in December 2023/ January 2024.
- Developed and implemented a Municipal Flood Recovery Plan and associated Action Plan.
- Convened and facilitated a Health and Wellbeing Flood Recovery Network.

- Supported community and other key stakeholders to build community resilience and capability.
- Provided regular distribution of recovery information to the Loddon community.
- Provided guidance to individuals as needed, to navigate access to recovery support.
- Participated in regional and state community recovery meetings.
- Provided local information and connection to funded external agencies to support their delivery into Loddon.

The Community Flood Recovery Program continues to support the community and other key stakeholders to connect and access the financial, health and wellbeing support services available to Loddon Shire residents. It is also building community resilience and capability.

Furthermore, the program is allowing continual reflection on the response and recovery process, and contributing new information to guide the Loddon Flood Management Plan being prepared by the SES.

Family Twilight Fun Fest, Pyramid Hill

23 February 2024, Mitchell Park, Pyramid Hill

This free event, which featured live music, circus activities, wood-fired pizzas and souvlakis (just to name a few), attracted 130 people from Pyramid Hill and the surrounding area. This gave the community a valuable opportunity to catch up, reconnect and relax together.

Local support agencies also got on board with Boort District Hospital whipping up pedal-powered smoothies and Northern District Community Health running mini golf, while also promoting the health and wellbeing support available.

With plenty on offer to entertain and delight, the crowd certainly seemed to enjoy the night which was developed by local volunteers, including Progress Association President and event emcee Drew Chislett.

One of the evening's many highlights included the community mural activity facilitated by artist Wes Franklin, inspired by a quote from Dr Rob Gordon who presented at recovery events in Loddon following the 2022 floods.

Following the event, the chalk mural went on display in the Pyramid Hill Supermarket window.

Community feedback

Eighty per cent of participants who completed a survey reported that the Pyramid Hill event was “very worthwhile”. More than 73% of respondents reported the event had “definitely” had a positive impact on their wellbeing, and 87% reported the event had provided worthwhile information and activities to support resilience. Additionally, 87% reported the event was “definitely” a good way to catch up and stay connected with the community.



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The year in review

Feedback on the successful event-led recovery program illustrates the benefit of this approach:

George the Farmer in Serpentine

“I just wanted to thank you and the Loddon Shire for the great day we had at the George the Farmer show at Serpentine yesterday.

“Everything was so well executed from the main performance to the food, drinks and music on the lawn.

“Thanks again for organising this fun community event.”

2023 Community Recovery Grants

“Can I also add that our event was a roaring success with double the amount of attendees than we expected.

“These funds are just perfect for small communities like Mysia by reunifying the community after the flood and bringing joy without tedious volunteer obligations. Thank you.”

Morning tea with Dr David Younger

David Younger met with a group of residents in the Wedderburn Community Neighbourhood House on 1 February 2024.

One of the participants wrote the following on the (public) Wedderburn Noticeboard Facebook page:

“What a great morning at Wedderburn Community House hearing about and discussing the impacts of flooding on communities and individuals. I took a lot of notes. First time I’ve felt calm and in control since the October 2022 floods.”





Flood recovery team in action at Elmore Field Days, October 2023

Partners in the Community Flood Recovery Program

- 18 Loddon community planning groups
- Agriculture Victoria
- Bendigo Community Health
- Boort District Health Service
- Country Fire Authority (CFA)
- Department of Education
- Department of Energy, Environment and Climate Action
- Department of Families Fairness and Housing
- Department of Health
- Department of Jobs, Skills, Industry and Regions
- Department of Transport and Planning
- Dja Dja Wurrung Aboriginal Corporation
- Emergency Recovery Victoria
- Goldfields Library Corporation
- Headspace
- Inglewood and Districts Health Service
- Loddon Plains Landcare Network
- Loddon Shire community
- Loddon Shire Councillors and staff
- Loddon sporting clubs
- National Centre for Farmer Health
- Neighbourhood houses
- North Central Catchment Management Authority
- North Central LLEN
- Northern District Community Health
- National Emergency Management Agency
- Orange Door
- Red Cross
- Royal Flying Doctor Service
- Rural Financial Counselling Service
- State Emergency Service (SES)
- Tourism and Economic Development Committees
- Victorian Council of Churches Emergencies Ministry
- Victorian Farmers Federation
- Victoria Police
- VicTrack

Partner of note: The Rural Financial Counselling Service has helped Loddon Shire residents access \$21.7M in rural finance assistance of which approximately \$20.8M has been paid to Loddon farmers.

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The year in review



Emergency Services Minister Jacyn Symes at funding announcement for NCCMA's expansion of FloodEye mapping tool to Newbridge and Bridgewater

Key flood projects in partnership

Key projects being implemented by partner agencies with input from Council:

Rural Levees Project

- North Central CMA (with three other CMAs) have completed a tender assessment and appointed a panel of three preferred consultancies to provide technical support.
- North Central CMA is developing works packages to send out to the appointed consultants.
- North Central CMA and VICSES are developing an interim action plan to be included into the Municipal Flood Emergency Plan for the Tandarra levee which includes temporary works on the Bendigo Pyramid Road.

Korong Vale Flood Study

- A community dinner and presentation on the Korong Vale Flood Study in November 2023 attracted 45 local residents.

Following the dinner, North Central CMA staff met with several Korong Vale residents who provided feedback on the study outcomes.

The flood modelling consultants have been engaged to undertake extra work to verify the feasibility of several of these 'community-led' flood mitigation options.

- The North Central CMA is working with VicTrack regarding replacing culverts on railway lines in Korong Vale to reduce the risk of flooding.

Loddon Total Flood Warning System Review

- North Central CMA has received an Emergency Management Victoria grant to identify and prioritise improvements to inform fit-for-purpose total flood warning systems to service at-risk communities in the Loddon River catchment.

Erosion control in waterways

- North Central CMA has addressed more than 90% of 81 Loddon flood damage reports in Loddon waterways..
- Funding has been secured to repair to a large erosion site on Bullock Creek.
- A funding package has been put forward to government to undertake further erosion mitigation works.
- Repairs to community surface drains infrastructure commenced in April. Five locations were due for completion in June.

VICSES update

- VICSES will incorporate information (e.g. location, trigger and activation procedure) about road levees (e.g. Bendigo Pyramid Hill Road) into the next version of the Municipal Flood Emergency Plan.

Our Council



Councillors

Council elections were last held in October 2020.

The Council area is divided into five wards. There is one Councillor for each ward. Councillors have responsibility for setting the strategic direction for the municipality, policy development, identifying service standards and monitoring performance across the organisation.

Representing the community

Councillor representation on committees

Councillors provided representation on many local committees. This representation helps to ensure the community has access to Council and their voices are heard.





Wedderburn Ward

Cr Gavan Holt

First elected: 2003

Representation on committees

- Audit and Risk Committee
- Calder Highway Improvement Committee (substitute)
- Municipal Association of Victoria
- Murray River Group of Councils
- Loddon Campaspe Group of Councils

Section 65 Community Asset Committees

- Donaldson Park
- Hard Hill Tourist Reserve
- Wedderburn Community Centre
- Wedderburn Engine Park and Market Square Reserve
- Wedderburn Mechanics and Literary Institute Hall



Boort Ward

Cr Neil Beattie

First elected: 2005

Representation on committees

- Audit and Risk Committee (substitute)
- Municipal Association of Victoria (substitute)
- Rail Freight Alliance

Section 65 Community Asset Committees

- Boort Aerodrome
- Boort Memorial Hall
- Boort Park
- Korong Vale Mechanics Institute Hall
- Korong Vale Sports Centre
- Little Lake Boort
- Yando Public Hall



Tarnagulla Ward

Cr Linda Jungwirth

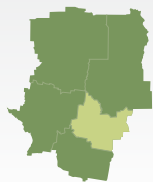
First elected: 2020

Representation on committees

- Australia Day Committee
- Central Victorian Greenhouse Alliance
- Municipal Emergency Management Planning Committee
- North Central Goldfields

Regional Library

- Tarnagulla Community Centre Committee incorporated



Inglewood Ward

Cr Wendy Murphy

First elected: 2020

Representation on committees

- Calder Highway Improvement Committee
- Local Government Women's Charter
- Loddon Healthy Minds Network

Section 65 Community Asset Committees

- Campbells Forest Hall
- Inglewood Community Elderly Persons Units
- Inglewood Community Sports Centre
- Inglewood Town Hall Hub



Terrick Ward

Cr Dan Straub

First elected: 2020

Representation on committees

- Local Government Women's Charter (substitute)
- North Central Local Learning Employment Network

Section 65 Community Asset Committees

- East Loddon Community Centre
- Pyramid Hill Memorial Hall



Council contacts

Municipal office

41 High Street
Wedderburn, 3518

Local call: 1300 365 200

Phone: (03) 5494 1200

Fax: (03) 5494 3003

Office hours: 8.15am - 4.45pm
Monday to Friday
(except public
holidays)

If you are deaf, or have a hearing or speech impairment, contact us through the National Relay Service.

- TTY/voice users phone 133 677 then ask for (03) 5494 1200
- Speak and Listen users phone 1300 555 727, then ask for (03) 5494 1200

For more information, visit:
www.relayservice.gov.au

Website:

www.loddon.vic.gov.au

Email:

loddon@loddon.vic.gov.au

Library services

Council's library services are provided by:

Goldfields Library Corporation

259 Hargreaves Street, Bendigo, 3550
PO Box 887, Bendigo, 3552

Telephone: (03) 5449 2790

Email: helpdesk@ncgrl.vic.gov.au

Website: www.ncgrl.vic.gov.au/libraryagencies

Library agency locations and opening hours

Boort

Boort Resource and Information Centre,
119 - 121 Godfrey Street, Boort

Hours: Monday to Friday 10.00am - 3.30pm
Closed from 12.30pm - 1.00pm

Dingee

Dingee Railway Station Progress Park,
Mack Street, Dingee

Hours: Tuesday 9.00am - 11.00am

Inglewood

Inglewood Community Neighbourhood House,
Inglewood Town Hall Hub, 20 Verdon Street, Inglewood

Hours: Monday, Tuesday, Wednesday, Thursday
9.00am - 4.30pm

Pyramid Hill

Pyramid Hill Neighbourhood House,
Units 5-8/43-45 Kelly Street, Pyramid Hill

Hours: Tuesday to Friday 10.00am - 4.00pm

Tarnagulla

Tarnagulla Community Centre,
8 Sandy Creek Lane, Tarnagulla

Hours: First Monday of the month 2.00pm - 3.00pm

Wedderburn

Wedderburn Community Centre,
24 Wilson Street, Wedderburn

Hours: Monday to Friday 9.00am - 5.00pm

Maternal and child health centres

Council operates six maternal and child health centres.

Phone: 0409 166 891

Email: earlyyears@loddon.vic.gov.au

Online: www.loddon.vic.gov.au/Live/Services-for-our-younger-residents/Maternal-and-Child-Health-Service

Location and opening hours

Boort

Boort District Health Service
31 Kiniry Street, Boort

Hours: Tuesday 9.00am - 3.30pm

Dingee

Bush Nursing Centre, King Street

Hours: Monday (weeks 1 and 3) 9.00am - 4.00pm

Inglewood

75 Grant Street

Hours: Wednesday 8.30am - 4.00pm

Pyramid Hill

Northern District Health Service
12 Victoria Street, Pyramid Hill

Hours: Monday (weeks 2 and 4) 9.00am - 3.00pm

Serpentine

Loddon Shire Council Office,
37 Peppercorn Way

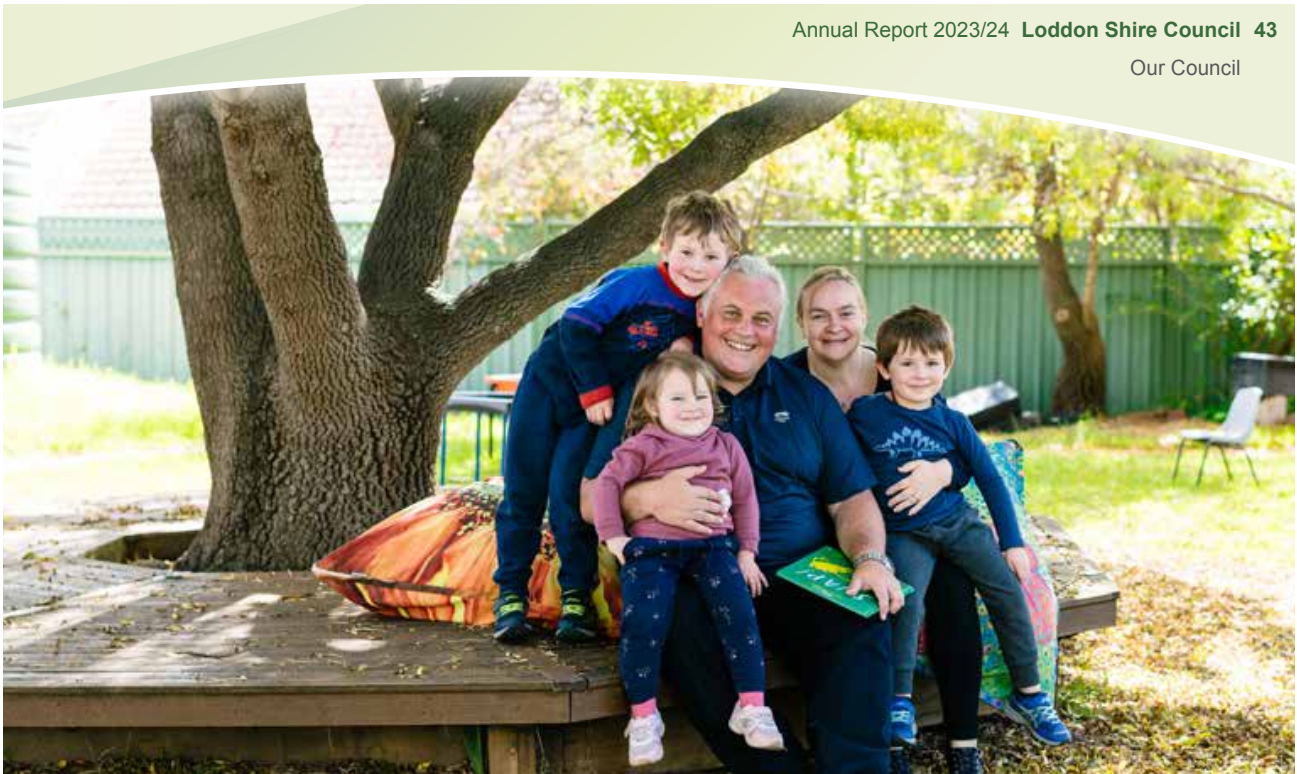
Hours: Tuesday (week 1) 9.00am - 12.00pm

Wedderburn

Community Centre, 24 Wilson Street

Hours: Thursday 9.00am - 3.30pm





Kindergartens

Council operates five kindergartens.

Location/contact and hours		
Boort Pre-school	123-127 Godfrey Street, Boort, 3537 P: (03) 5455 2292 M: 0498 707 799	Hours: 4 year olds Tuesday, Wednesday and Thursday 8.45am - 1.45pm 3 year olds Tuesday, Wednesday and Thursday 8.45am - 1.45pm
Dingee Pre-school	785 Dingee-Serpentine Road, Dingee, 3571 P: (03) 5436 8401 M: 0498 606 345	Hours: 4 year olds Monday, Wednesday and Thursday 8.45am - 1.45pm 3 year olds Monday, Wednesday and Thursday 8.45am - 1.45pm
Inglewood Kindergarten	75A Grant Street, Inglewood, 3517 P: (03) 5438 3533 M: 0498 505 277	Hours: 4 year olds Tuesday, Thursday and Friday 8.45am - 1.45pm 3 year olds Tuesday, Thursday and Friday 8.45am - 1.45pm
Pyramid Hill Pre-school	67 Kelly Street, Pyramid Hill, 3575 P: (03) 5455 7230 M: 0498 606 023	Hours: 4 year olds Tuesday, Wednesday and Thursday 8.45am - 1.45pm 3 year olds Tuesday, Wednesday and Thursday 8.45am - 1.45pm
Wedderburn Kindergarten	77 Ridge Street, Wedderburn, 3518 M: 0498 707 005	Hours: 4 year olds Wednesday, Thursday and Friday 8.45am - 1.45pm 3 year olds Wednesday, Thursday and Friday 8.45am - 1.45pm

Landfill and transfer stations

Council operates three unlicensed landfills and three transfer stations.

Landfills are the most widely utilised solid waste management option. The waste is typically compacted in order to increase its density and stability, and covered to prevent the attraction of pests.

A transfer station is a building or processing site for the temporary disposal of waste.

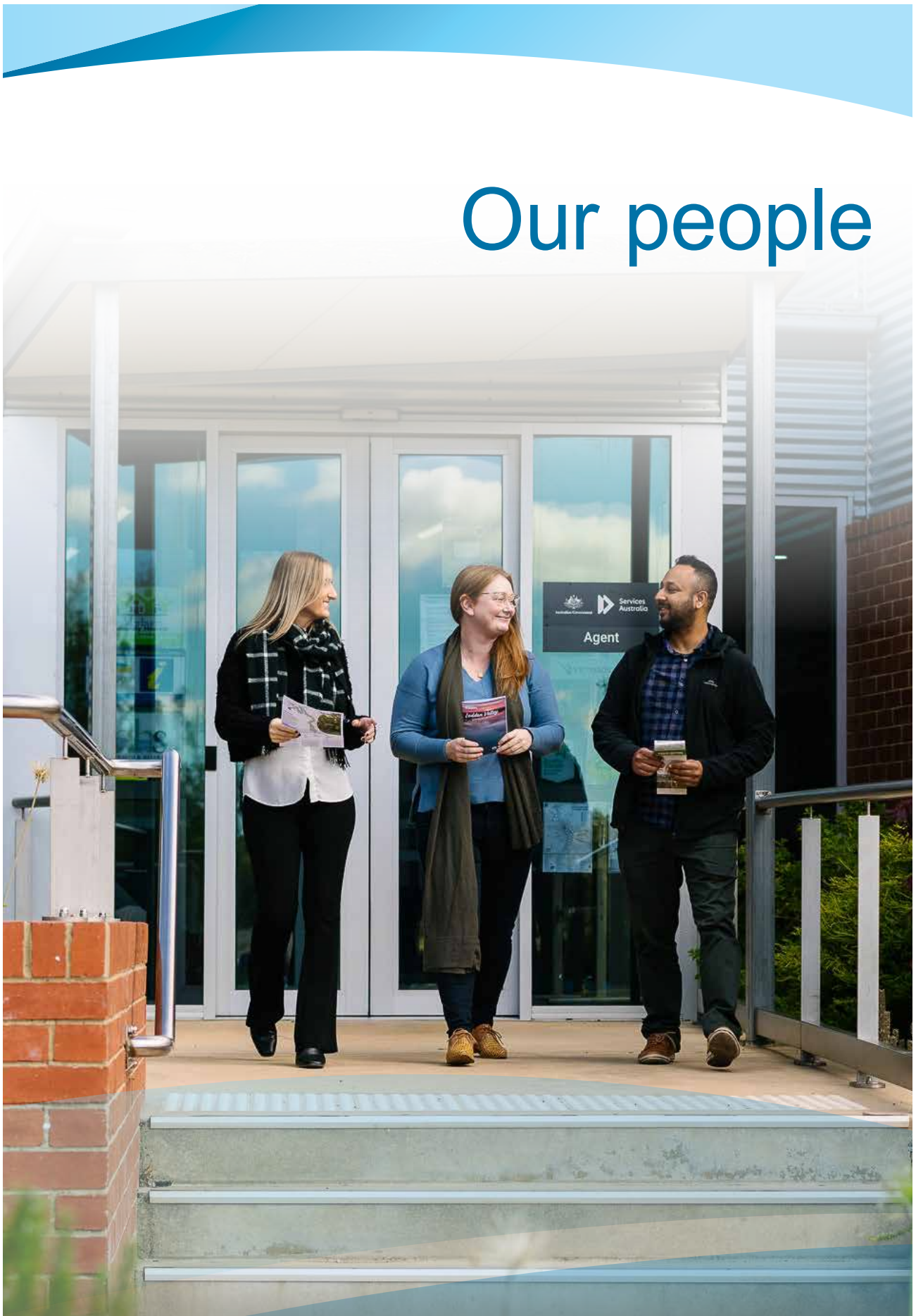
All transfer stations and landfill facilities are closed on public holidays and days of ‘catastrophic’ fire danger.

Location and hours

Boort landfill Off Boort-Quambatook Road	Hours: Tuesday 8.00am - 12.00pm Sunday 1.00pm - 5.00pm
Dingee transfer station Lawry’s Road	Hours: 1 April – 30 September Third Sunday of month 10.00am - 2.00pm 1 October – 31 March First Wednesday of month 8.00am - 12.00pm Third Sunday of month 10.00am - 2.00pm
Inglewood transfer station Inglewood Salisbury Road	Hours: Wednesday 8.00am - 12.00pm Saturday 8.00am - 12.00pm
Newbridge landfill Ryan Street	Hours: Wednesday 1.00pm - 5.00pm Sunday 1.00pm - 5.00pm
Pyramid Hill landfill Ballast Road	Hours: Tuesday 1.00pm - 5.00pm Sunday 8.00am - 12.00pm
Wedderburn transfer station Godfrey Street	Hours: Thursday 8.00am - 12.00pm Sunday 8.00am - 12.00pm



Our people





Management Executive Group: Lincoln Fitzgerald, Michelle Stedman, Wendy Gladman and Steven Phillips

Our Organisation

Council is the governing body that appoints a Chief Executive Officer (CEO). The CEO has responsibility for the day-to-day management of operations in accordance with applicable legislation and the strategic directions of the Council Plan.

The CEO and three directors form the Management Executive Group (MEG) and lead the organisation.

Chief Executive Officer

Lincoln Fitzgerald

Lincoln has a wealth of experience in local government, coming to Council from the City of Greater Bendigo and having previously worked for Mount Alexander Shire Council.

Lincoln has held diverse roles including project management of major projects, asset management, health promotion, strategy development, contract and facility management. Lincoln's career has focused on building, leading and managing diverse teams and large businesses in the region and overseas.

The Chief Executive Officer role of Council includes prescribed duties in accordance with the *Local Government Act 2020*, providing leadership to the Council, strategic planning, promoting external relationships, and managing the operations of the Council.

Director Corporate

Michelle Stedman

Michelle Stedman was appointed Director Corporate in February 2024, having worked in the local government sector since 2008, focusing on regional and rural Victoria.

Before her position at Loddon Shire Council, Michelle was Director Corporate at Buloke Shire Council, and before that held a diverse range of roles at the City of Greater Bendigo in the areas of finance, strategic asset and capital management, project management office, engineering, emergency management, strategic planning and tourism.

Michelle holds a Bachelor of Business with a major in tourism and is a graduate of LGPro's Emerging Leaders Program (2020) and Executive Leadership Program (2024).

The Director Corporate role is responsible for managing finance, rates, procurement, governance, risk, occupational health and safety, human resources, payroll, records management, customer support and information technology.

Director Operations

Steven Phillips

Steven Phillips was appointed as Director Operations in November 2017 after holding the position of Manager Works at Loddon Shire Council since 2011.

Steven commenced with Council in 2009 as the Assistant Manager Works. Steven has a Diploma in Forestry from Melbourne University’s School of Forestry, and has worked in the forestry and fire management sector, providing supervision and management of commercial timber harvesting operations, forest road infrastructure and fire management for several years before making the move to local government.

The Director Operations role is responsible for the management and ongoing delivery of a wide range of Council services including infrastructure policy and program development, works and maintenance, strategic and statutory planning, statutory building control, contract management and engineering services.

Director Community Wellbeing

Wendy Gladman

Wendy Gladman was appointed as Director Community Wellbeing in July 2013 after holding the position of Manager Community Services since 2010.

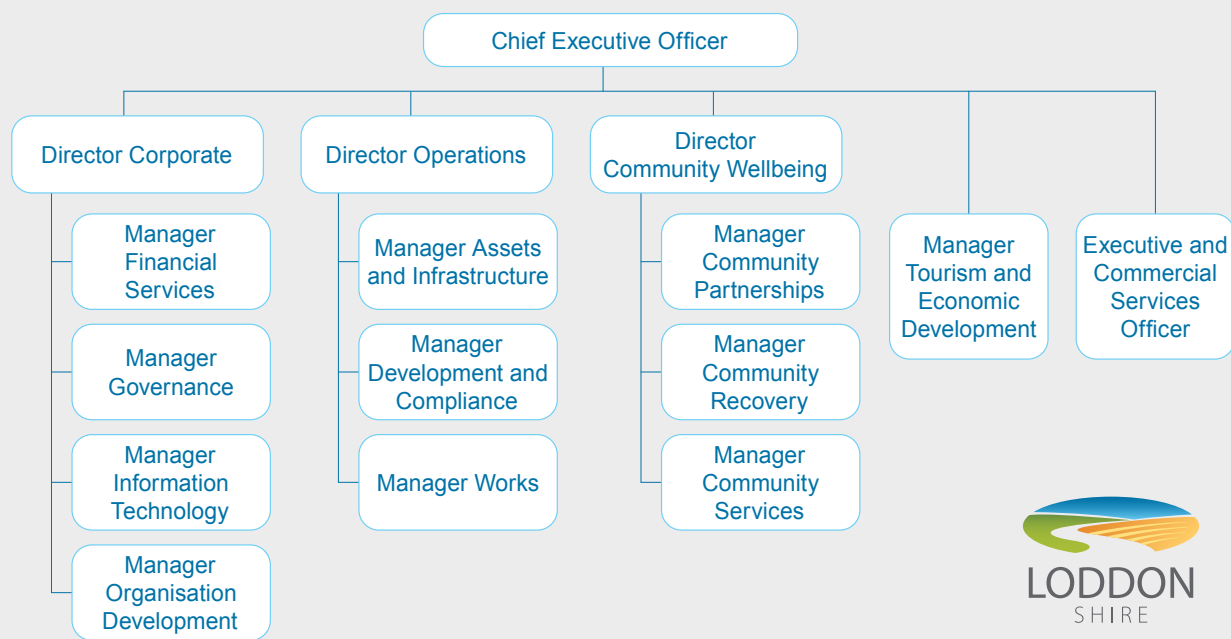
Wendy previously held a number of positions in aged and disability services since commencing with Council in 1995.

Wendy has extensive experience in local government, with a particular emphasis on delivery of community services and health and wellbeing.

Wendy has a Diploma of Business Management, a Diploma of Community Services Management, a Diploma of Business (Governance) and is a graduate of the Australian Institute of Company Directors (AICD).

The Director Community Wellbeing role is responsible for the management and delivery of a wide range of community supports including early years, youth, inclusive communities (including positive ageing), sport and recreation, community planning, emergency management, community recovery, rural access, community compliance, environmental health and municipal public health and wellbeing.

Organisational structure



Loddon leaders

The MEG is supported by Loddon Leaders. Its members are:



Deanne Caserta

Corporate Services Directorate

Manager Financial Services, Deanne Caserta

Deanne Caserta commenced work with Council in 2004 in an administration capacity. In 2007 Deanne commenced as a Cadet Accountant and was awarded an accounting cadetship through Council's Scholarship Program. In 2012 she graduated with a Bachelor of Commerce and achieved CPA status in 2016.

Deanne's role involves overseeing the preparation of key finance documents including financial plan, annual budget and financial statements along with development and review of key financial strategies and policies. She is responsible for reporting to various government departments and the functions of accounts payable, accounts receivable, property/rating and procurement.



Lisa Clue

Manager Governance, Lisa Clue

Lisa Clue commenced with Council in August 2022, having previously worked in a number of roles within the local government sector.

Lisa has qualifications and experience in risk management, OHS and emergency management, as well as experience in a diverse range of other Council functions.

The Manager Governance role leads and manages the governance, risk, occupational health and safety and communications functions, which includes insurance, compliance and decision making through both Council and officer delegations.

Manager Organisation Development, Janine Jackson

Janine Jackson has extensive experience in local government having commenced with Council in 2004 in an administration capacity and from 2005 to 2020 successfully gaining appointment to roles in finance, payroll and human resources. In November 2020 Janine was appointed to the role of Manager Organisation Development.

The role of Manager Organisation Development encompasses human resource management including volunteers, organisation learning and development, payroll services, customer service and records management – while providing programs that support the development of a positive, engaging collaborative culture.

Manager Information Technology, Daniel Hirth

Daniel Hirth joined Council in 2022 after working in the private sector, including for a multi-national company with primary offices in the United States and United Kingdom.

Daniel's previous experience includes delivery of IT infrastructure and security, disaster recovery and business continuity planning, multi-vendor system implementations (supporting a single, unified solution), and testing and implementation delivery of new customer and consumer websites.

The Information Technology Manager role is responsible for implementing key strategies relating to information technology and information management. Since his time at Council, Daniel has migrated key technology systems to secure cloud solutions and increased the level of information security to ensure protection of all data.



Janine Jackson



Daniel Hirth

Executive Directorate

Manager Tourism and Economic Development, David Stretch

David Stretch commenced at Loddon Shire in October 2022 as the Manager Tourism and Economic Development.

David brings extensive business experience to the Council, having performed in both private sector and local government roles in marketing, business development and management.

David is recognised as an Australian Certified Economic Developer (ACEcD).

The Manager Tourism and Economic Development is responsible for the implementation of Loddon Shire's economic development strategy and the support of tourism growth in the Shire and region.

Operations Directorate

Manager Assets and Infrastructure, David Southcombe

David Southcombe commenced with Council in 2018 in the Assets and Buildings Coordinator position and was appointed Manager Assets and Infrastructure in 2019.

David's previous experience includes positions in asset management, energy efficiency and operations.

His role is responsible for contract and project management, capital works program development and implementation, civil engineering design and asset management.

Manager Development and Compliance, Glenn Harvey

Glenn Harvey commenced with Council in August 2015 as the Municipal Building Surveyor (MBS), after working in the building industry for 35 years, both in the private sector as a builder and building surveyor, and in building control in local government.

In 2016 Glenn was appointed as the Manager Development and Compliance, which resulted in the expansion of his responsibilities to encompass the management and oversight of Council's town planning and building control. With this appointment, Glenn manages the broader portfolio of development services, which Council provides or administers for the local community.

Manager Works, Daniel Lloyd

Daniel Lloyd commenced with Council in July 2002 in an administration and GIS (Geographic Information System) capacity for the Technical Services Department.

In September 2011, Daniel was appointed as the Assistant Manager Works before being appointed as the Manager Works in December 2017.

The Manager Works role includes the management of Council's day labour workforce and all subcontractors involved in the delivery of maintenance and construction activities on Council's road and township street network as well as Council's parks and gardens network, building maintenance and waste services.

This position is also responsible for plant fleet management activities and Municipal Emergency Response.



David Stretch



David Southcombe



Glenn Harvey



Daniel Lloyd

Community Wellbeing Directorate



Orrin Hogan

Manager Community Partnerships, Orrin Hogan

Orrin Hogan joined the Loddon Shire Council leadership team in 2024, returning to his home Shire region with over 20 years' experience working in various roles across local and state government sectors.

Orrin brings a wealth of experience in customer service, project management, service delivery and emergency preparedness.

With qualifications in Business Management and Natural Resource Management, Orrin contributes to building resilient and sustainable communities across the Loddon Shire municipality.

The Manager Community Partnerships is responsible for the management of Council's grant schemes, swimming pools, strategic planning for community facilities, community planning and capital works project management.



David Price

Manager Community Services, David Price

David Price commenced at Loddon Shire in 2017 in the local laws and compliance area and was appointed Manager Community Services in 2023.

He has previously worked in public health and community service roles within both state and local government. David has a Graduate Diploma in Management and a Bachelor of Applied Science (Environmental Health).

The Community Services department encompasses early years/children and youth, public health, local laws, animal control, community safety and emergency management.

Manager Community Recovery, Malcolm Brown

Malcolm Brown commenced at Loddon Shire Council in December 2022 as the Manager Community Recovery following the October 2022 flood event.

The Manager Community Recovery is responsible for managing the planning, programming and delivery of community recovery initiatives in partnership with a diverse range of internal and external stakeholders.

The position facilitates the Municipal Flood Recovery Committee, and oversees the community recovery plan.





Council staff

Welcome to new staff

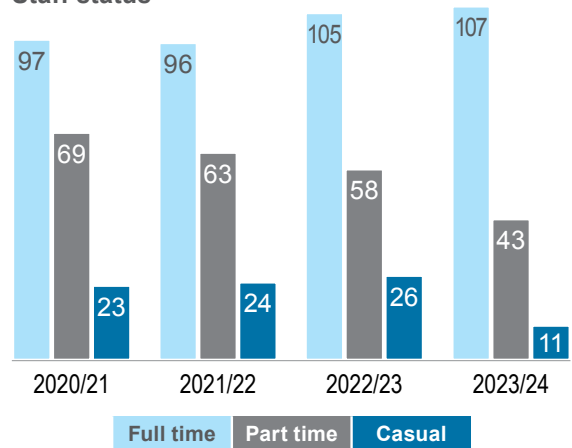
Alycia O’Sullivan	Danielle Jenkinson	Jennifer Hurrell	Nabin Dhakal	Rebecca Sterling
Anthony Thomas	Frances Clarke	Jessica Vickers	Nicole Taylor	Reece Carroll
Bianca Hendry	Graeme Smith	Laura Naughton	Orrin Hogan	Taryn Roberts
Brian Minogue	Jamie Roberts	Marianne Jones	Paul Gericke	Wendy Twigg
Bruce Arthur	Janine Lakey	Michelle Stedman	Rebecca Hughes	

Staff analysis

Status

Council employs 107 full-time, 43 part-time and 11 casual staff. Council also employs a number of staff on behalf of other organisations across the region to support shared service projects.

Staff status



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Our people

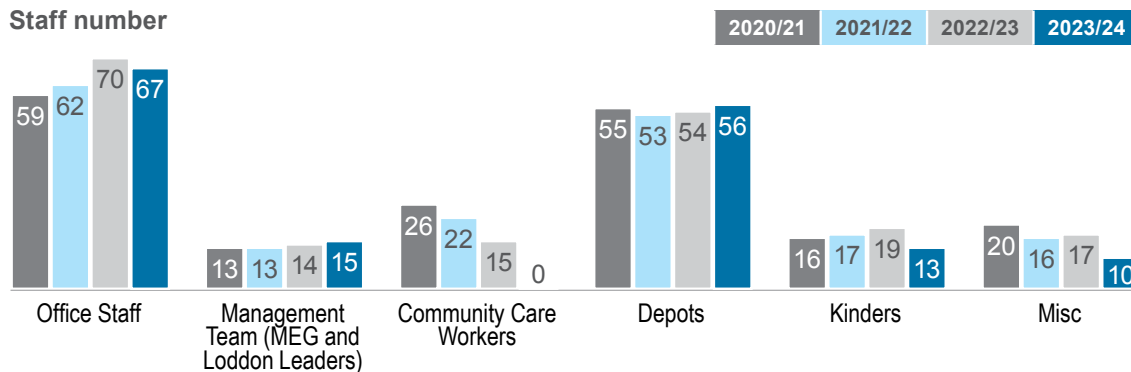
Number

As at 30 June 2024, Council employed 161 staff in total, with an effective full-time equivalent staff of 133. The statistics indicate a decrease of 28 staff over the past 12 months or a turnover rate of 26%. The decrease is attributed to the cessation of aged care services resulting in 26 staff ending employment with Council in 2023/24. This analysis captures staff employed as at 30 June 2024 but does not capture vacant roles. As at 30 June 2024, there were two full-time vacant roles

that will be filled in early July. Other factors that contribute to the findings is the ongoing turnover of casual pre-school staff and administration staff.

Fifty-one per cent of staff work out of the Council office or the outdoor operations office, 35% work in the field, 8% work in pre-schools. The remaining 6% of staff are made up of school crossing supervisors, casual rangers, Immunisation and Maternal and Child Health Nurses, and Visitor Information Centre employees.

Staff number



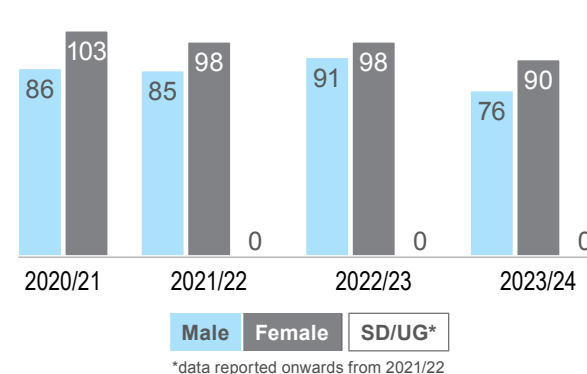
Gender

Of the 161 staff employed by Council, 43% are female and 57% are male. This is a 10% reduction in female staff attributed to the cessation of the Home Care Services which was predominately an all female workforce. At the present time, no reports were received of staff identifying as self-described or unspecified gender (SD/UG).

Male representation at the executive and leadership level has increased from 54% to 67%, with female representation decreasing from 46% to 33%. An additional two staff in this area contributes to these results.

Outdoor operational staff remains predominantly a male workforce being 60% of Council's male staff. These results highlight an opportunity for greater gender representation in this area. Council's five pre-schools consist

Staff gender



of an all-female workforce, which highlights further opportunity for mixed gender representation.

Office administrative roles are occupied by 66% female staff and 34% male staff. This remains consistent with the last annual report.

Age

The age demographic of Council staff in 2023/24 shows a reduction in the proportion of staff over the age of 36.

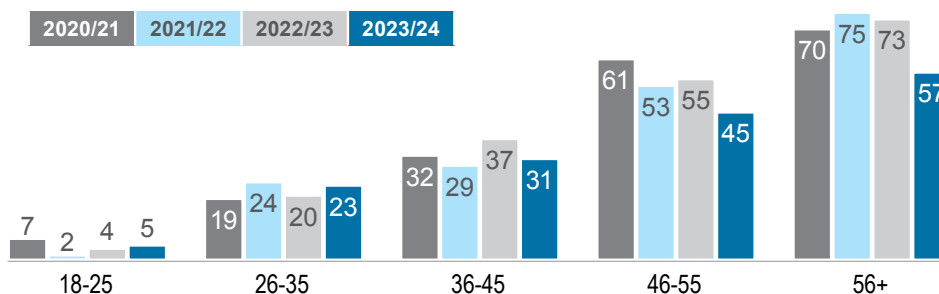
Council has seen growth in the younger age demographic with the 18 to 25 age group increasing by one, and the 26 to 35 age group increasing by four.

This data is positive for Council, resulting in succession planning through natural attrition and supports the strategic direction of the workforce plan 2021-2025.

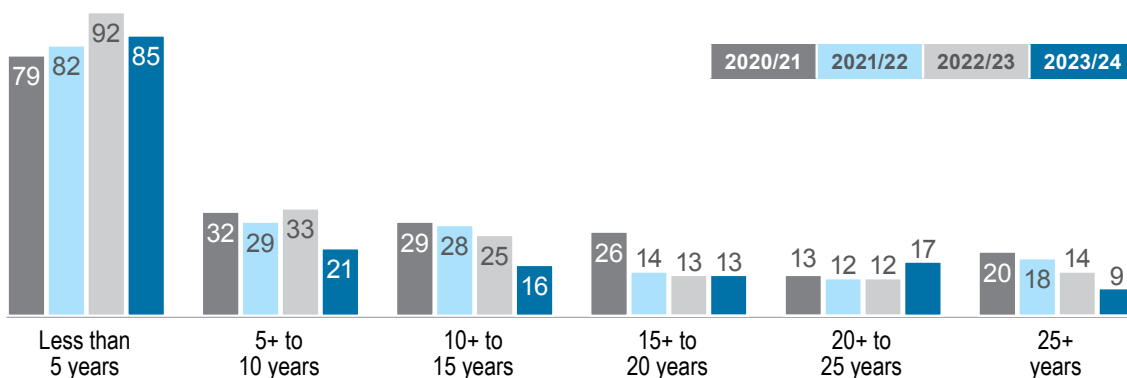
Length of service

Fifty-three per cent of staff have been employed by Council for less than five years. This is an increase of 4%, while there has been a reduction of staff who have been with Council for over 25 years. This is indicative of natural attrition resulting from an ageing workforce and the increase in the younger age demographic.

Staff age



Length of service



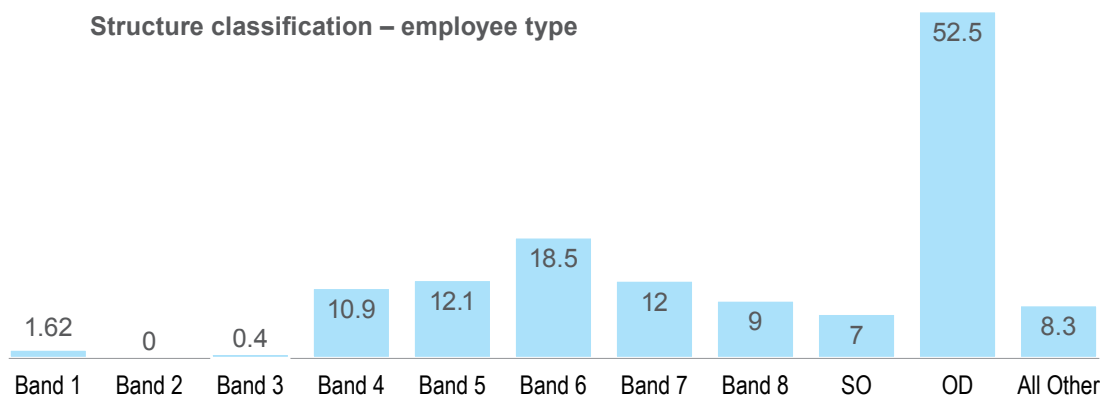
Council staff classification

Structure classification – employee type

A summary of the number of full-time equivalent (FTE) staff categorised by employment classification and gender is set out below. Employment classifications are Band 1 to 8 as per Council’s Enterprise Agreement. The column ‘SO’ includes contracted staff paid outside the banded structure. ‘All other’ includes pre-school staff and nurses, OD includes staff who are under the ‘outdoor staff’ classification structure in Council’s Enterprise Agreement.

Structure Classification	Band 1	Band 2	Band 3	Band 4	Band 5	Band 6	Band 7	Band 8	SO	OD	All Other	Total
Permanent FT - F				6	4	7	2	1	1			21
Non-Permanent FT - F					3		1		3			7
Permanent FT - M					2	5	7	6		50		70
Non-Permanent FT - M				1		3		2	3			9
Permanent FT - X												
Permanent PT - F	1.1		0.4	3.04	1.8	1.2	1.3				6.4	15.24
Non-Permanent PT - F				0.9	0.4	0.4					0.8	2.5
Permanent PT - M	0.52				0.8	1.9				2.5		5.72
Non-Permanent PT - M							1.05					1.06
Permanent PT - X												
Casual - F											1.0	1.0
Casual - M											0.1	0.1
Casual - X												
Total	1.62		0.4	10.94	12.1	18.5	12.35	9	7	52.5	9	133

Structure classification – employee type



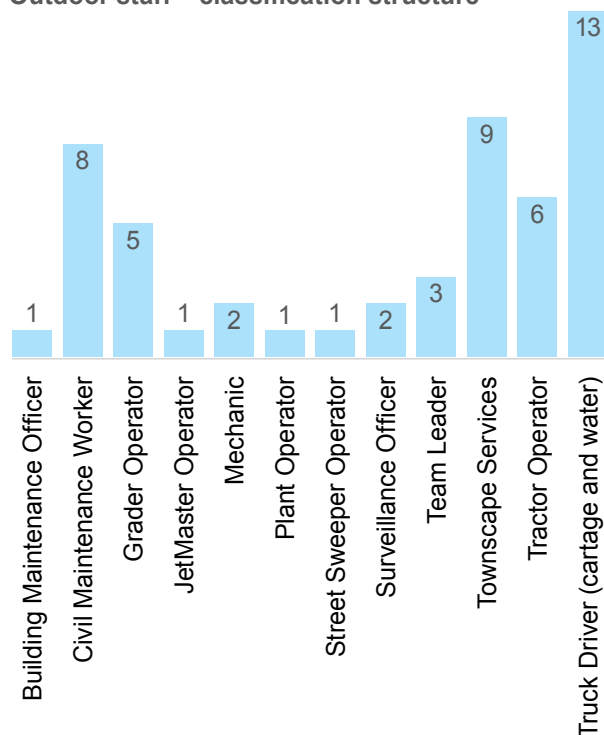


Outdoor staff – classification structure

A summary of the number of full-time equivalent (FTE) staff categorised by the Loddon Shire outdoor staff employment classification structure is set out below. The workforce that makes up the table below is an all-male workforce. This provides an opportunity to promote any vacancies that arise in a way that may encourage mixed gender applications.

Position	Occupancy
Building Maintenance Officer	1
Civil Maintenance Worker	8
Grader Operator	5
JetMaster Operator	1
Mechanic	2
Plant Operator	1
Street Sweeper Operator	1
Surveillance Officer	2
Team Leader	3
Townscape Services	9
Tractor Operator	6
Truck Driver (cartage and water)	13
Total	52

Outdoor staff – classification structure

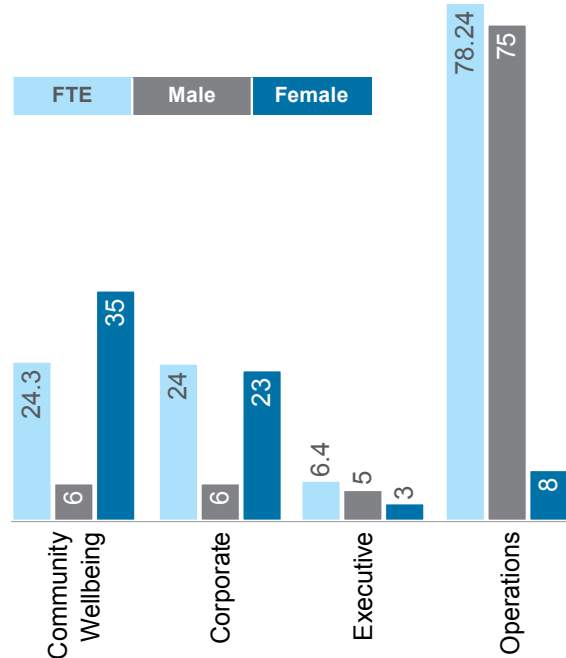


Our people

Directorate – employee type/gender

A summary of the number of Council staff by organisational structure, employment type and gender is set out below.

Directorate	FTE	Male	Female	Non Specified
Community Wellbeing	24.3	6	35	0
Corporate	24	6	23	0
Executive, Tourism and Economic Development	6.4	5	3	0
Operations	78.24	75	8	0



Staff farewells

Over 30 years

Carol Ritchie

Over 20 years

Julie Dean

Lynette Don

Roslyn Stone

Over 10 years

Christine Mann

Heather Gale

Kaye Leech

Louise Bewley

Mark Arnup

Mark Simmonds

Pauline Brown

Teresa Arnup

Over 5 years

John Rollinson

Kristin Ferguson



Lynette Don

Staff recruitment and retention

Council is committed to implementing innovative practices that attract, retain and develop the right people who have, or can develop, the necessary skills and attributes to ensure Council operates effectively and efficiently.

Onboarding and induction

Council ensures a smooth onboarding process is provided for new staff using a cloud-based system that supports people managers and guides new employees through every step of their onboarding journey in a modern and engaging way.

This all-inclusive system provides the new staff member with an overview of Council, its values, mission and vision, and introduces the staff member to the organisation and its people.

Importantly, this system is designed to be about the new staff member, their new role at Council and expectations of them as an employee. It provides them with an overview of the benefits of being part of Council and key links and resources to assist the staff member with settling into their new position.

Further, Council's Organisation Development team runs a bi-annual Corporate Induction Day where new staff learn more about how local government is structured and Loddon Shire Councillors. Staff also meet subject matter experts from all departments to better understand the wide range of services Council staff deliver for our community.

Staff retention initiatives

In 2023/24, the Organisation Development department proactively encouraged new staff to undertake Retention and Stay surveys. This process provides new staff the opportunity to provide feedback on their first impressions and worked experiences at Loddon Shire during their first three months. This information is vital in understanding what Loddon is doing well and where improvements can be made to retain high-performing staff.

A one-on-one approach for exit interviews was introduced in 2023/24 to increase the participation rate. The valuable information gained from exiting staff provides data and insights that can be analysed to pinpoint areas Council can focus on to reduce unwanted attrition.

Staff Health and Wellbeing Program

Council is committed to looking after the health and wellbeing of all staff.

Council's Health and Wellbeing Committee provides the foundation for developing activities and implementing initiatives that support the health and wellbeing of all employees.

These activities and initiatives include:

- Workplace-specific programs to address lifestyle, health, fitness and safety issues
- Proactively managing risk of illness
- Encouraging and allowing staff to maintain a positive work/life balance
- Actively promoting exercise, healthy eating and a smoke-free environment to improve or maintain staff members' personal wellbeing
- Providing targeted physical and mental health and wellbeing programs
- Ensuring all staff have access to the Employee Assistance Program and regularly promoting its services
- Providing relevant resources to staff pertaining to health and wellbeing via Council's dedicated intranet page

Programs offered to all staff in 2023/24 included:

- Active April activities
- STEPtember activities
- Flu vaccinations
- Healthy eating initiatives
- Hearing checks

Achievement Program

The Achievement Program is a Victorian Government initiative that aims to encourage healthier lifestyles and prevent lifestyle-related diseases. The program provides a framework for promoting health in the workplace. Council's Health and Wellbeing Committee organises regular activities for staff aligned with the goals of the program.

Employee Assistance Program

Council offers a free, confidential Employee Assistance Program giving all staff access to an extensive range of professional support services if they are experiencing difficulties in their personal or professional lives.

The service offers face-to-face counselling as well as appointments out of business hours.

Car pooling

The geographic location of Council often results in staff travelling long distances to work. To support the attraction and retention of skilled and appropriate staff, Council has a car pooling program for staff travelling to the main operational office.

Senior staff are rostered to drive their cars on specific days or in some instances are able to access a pool car to ride share. Staff meet at a central point and return to that point at the end of the day.

Enterprise Agreements

Council staff are employed under two Enterprise Agreements being:

- The *Loddon Shire Council Enterprise Agreement* has a nominal expiry date of 30 June 2025 and covers all employees of Council, excluding the Chief Executive Officer. Notice of intent to commence bargaining for a new agreement to replace the Council Enterprise Agreement No. 9 2022, will commence in January 2025.
- The *Early Education Employees Enterprise Agreement* has a nominal expiry date of 30 September 2024 and covers all early childhood teachers and educators employed with Council.

The agreement is negotiated with the Australian Education Union by the Municipal Association of Victoria on behalf of Council and other participating councils. The early stages of negotiations have commenced to make a new enterprise agreement to replace the *Early Education Employees Agreement 2020*.

Communicating with staff

Staff newsletter

The staff newsletter is circulated periodically, featuring content inspired by both the organisation and its employees. It showcases stories, events and milestones that encapsulate our experiences within the office and the broader community.

Six staff newsletters were circulated over the past 12 months.

Intranet

Council has an intranet site that is used to communicate information, store updated versions of all policies and procedures, and provide staff with access to the minutes of all internal committees. All staff have access to Council's intranet.

All-staff meetings

All-staff meetings are held bi-annually and provide the opportunity to inform staff about current events, showcase presentations from external groups, provide training, recognise staff achievements (both personal and professional) and allow for staff to ask questions of the Management Executive Group.

All-staff meetings were held in October 2023 and May 2024 at the Serpentine Hall.



Staff years of service recognition

The Staff Recognition of Service Policy provides for staff to receive a Certificate of Service for each five years of service, with a Certificate of Service and badge at each 10-year increment.

Staff who had reached service periods of 10 and 20 years were presented with Certificates of Recognition and a Service Badge, and staff who had reached service periods of five, 15 and 25 years were presented with Certificates of Recognition.

These awards were presented to each staff member in October 2023 and May 2024.

The staff who received recognition for their service were:

35-year certificate

Anthony Webb
Dale Stephenson

30-year certificate and badge

Dale Jackson

20-year certificate and badge

Brett Jackson
Ian Hargreaves
Janine Jackson
Jodie Lock

15-year certificate

Anne Hassell
Craig Williams
Glenn Wright
Ronald Kuno
Steven Phillips
Teresa Arnup
Tony Benaim
Trudi Van De Wetering

10-year certificate and badge

Brendan Pickles
Shane Gamble
William Moody

5-year certificate

Amber King
Bradley Haw
Carly McNaulty
Cody Wishart
David Patterson
David Southcombe
Michael King
Rosie Last
Russell Windridge



Clockwise from far left: Celebrating 35 years service - Anthony Webb and Dale Stephenson, 20 years - Ian Hargreaves and Janine Jackson, 15 years - Tony Benaim and Glenn Wright

Other staff matters

Equal employment opportunity program

Council is committed to providing an accessible and equitable environment for all employees. Council recognises that attracting people who bring unique characteristics, abilities and perspectives is a valuable strength that will create benefits for the organisation and the wider community.

Council's Equal Opportunity and Anti-Discrimination Policy demonstrates that Council has zero tolerance to any unlawful discrimination, both indirect and direct, on the basis of attributes and areas listed under both State and Federal anti-discrimination legislation and the *Fair Work Act 2009*.

Council regularly reviews its policies, procedures and practices to ensure equity and transparency for all staff.

Gender equality

The *Gender Equality Act 2020* requires defined entities such as Victorian councils to take positive action towards achieving workplace gender equality.

Council participated in the People Matter Survey in 2023 using these results to develop initiatives that will create an organisation where all employees have an equal lived experience, and where gender, disability and cultural background are not barriers in recruitment, promotion, learning, professional development and employment conditions.

Council submitted the first progress report to the Commission for Gender Equality in the Public Sector in February 2024. The actions from the first Gender Equality Action Plan continue to be implemented and Council are undertaking Gender Impact Assessments on identified policies, programs and services.

Professional development

Staff training and development program

Council recognises that its staff are the most vital component in achieving success for the Loddon community. An annual learning and development program is provided to enable continuous learning and career growth in line with individual aspirations while also equipping staff with the necessary skills they require to achieve the strategic priorities of Council.



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Our people

Individual needs and aspirations are identified through Staff Development Reviews and are aligned to Council's Capability Framework. Mandatory skills and qualification requirements are captured in Council's skills matrix and compliance modules are undertaken via the eLearning platform. Compliance modules include:

- Aboriginal and Torres Strait Islander Course
- Child Safe Standards
- Culture
- Disability Awareness
- Equal Employment Opportunity
- Fraud and Corruption Awareness
- Gender Course
- Human Rights and Responsibilities
- Information Privacy
- Occupational Health and Safety
- Workplace Bullying and Harassment

Study assistance is offered for staff undertaking relevant undergraduate or postgraduate studies. In the past year, three staff have accessed this program. The following staff graduated with qualifications during the year:

- Darcy Jackson - Bachelor of Urban Rural and Environmental Planning
- Belinda McKnight - Bachelor in Emergency Management

During the year, Council staff undertook training courses in the following areas:

Managing Risk

- Fraud and Corruption Awareness
- Construction Induction Refresher
- Conflict of Interest Awareness
- Health and Safety Representative Training

Health and Wellbeing

- Cardiopulmonary Resuscitation (CPR) and First Aid
- Emergency First Aid Response in Education and Care Setting

Job effectiveness training

- Consultative Committee Member Training
- Emergency Management training
- Loddon Induction
- Introduction to Local Government

Leadership and personal effectiveness

- Positive Intelligence Workshop

Compliance training

- Traffic Management
- ChemCERT Training
- Chainsaw Training

Seminars and Conferences

- FinPro Conferences
- Taxation and Payroll

Return to work information

Council understands the positive impact returning to work post injury has on workers and actively supports injured workers to return to work by providing support such as:

- A dedicated Return to Work Coordinator
- Regular contact and support
- Collaboration in creating a graduated return to work plan
- Identifying alternative duties

Traineeships, work experience and placements

Council offers trainee pathways for students or any person looking to commence a career in local government.

During 2023/24 Council partnered with Central Victorian Group Training (CVGT) to engage three trainees in a Certificate III in Business while four trainees commenced a Certificate III in Early Childhood.

Council supports work experience opportunities for students interested in learning about the diversity of Council activities.



In 2023/24 Council hosted the following work experience students:

- Hamish Draper – Assets and GIS
- Aaron Thomas – Townscape Services
- Jamie Turner – Mechanic
- Lauren Gawne – Boort Pre-school
- Ben Jardine – Community and Recreation
- Ella Maxted – Boort Pre-school

Council also supports students under school-based apprenticeship programs. This program provides an extended learning environment in the workplace while students remain at school.

Council hosted one tertiary student in 2023/24, undertaking placement in the Maternal and Child Health team. Council continues to look for opportunities to partner with universities for work placement.

North Central LLEN - Youth Take Over Program

Youth Take Over addresses challenges young people face entering the workforce after leaving school in the Loddon Campaspe region.

Take Overs include short, facilitated initiatives in which a group of 10 young people work on a project that leads the 'take over' of a workplace.

In partnership with North Central LLEN and East Loddon P-12 College, Council gained the assistance of students studying the VCE Vocational Major to assist in the development of a recruitment video to assist Council in attracting young people to join Council.

The students leave the program with industry knowledge and contacts, references for their resume and the skills and confidence to launch their career.

Staff values workshop

Over the past 12 months, Council staff have been given the opportunity to provide input into the formation of a new set of organisational values, which will be embedded into the way all staff operate as a team.

A series of workshops were conducted and a survey was provided for staff to share their ideas and suggestions to support the introduction of the new values. By conducting workshops and providing surveys, Council has created a platform for open communication and input from all levels of the organisation. This inclusive approach not only encourages participation, but promotes transparency and accountability in the values formation process.

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Our people

The following values and their supporting statements have been implemented:

- **We Respect** – We practice respect
- **We Communicate** – We communicate openly and honestly
- **We Collaborate** – We leverage the strengths of others
- **We Innovate** – We adapt and innovate to ensure success
- **We Deliver** – We deliver positive outcomes for our community

Council's initiative to review and redefine its values demonstrates a commitment to continuous improvement and organisational growth. By involving the entire workforce in this project, Council is fostering a culture of engagement, innovation and shared responsibility.

Volunteers

Council recognises that volunteers are the backbone behind its communities. Volunteers of Council include Community Asset Committee volunteers and Visitor Information Centre volunteers. These volunteers collectively create invaluable benefit to Council and make a positive impact in the community.

Council has a Volunteer Strategy that captures its vision and approach to supporting and growing community volunteering across the Shire.

The strategy includes four strategic directions:

- Promote and Recruit
- Quality and Culture
- Recognise, Celebrate and Value
- Support and Develop

The high-level strategic direction allows for implementation to be achievable within existing resources.

In 2023/24 Council undertook the following initiatives in accordance with those strategic directions:

- Collaborated with Bendigo Volunteer Resource Centre for training opportunities.
- Continued to develop resources on a dedicated Council Volunteer web page.
- Commenced a recognition of service campaign during National Volunteers Week.



Our performance



Integrated strategic planning and reporting framework

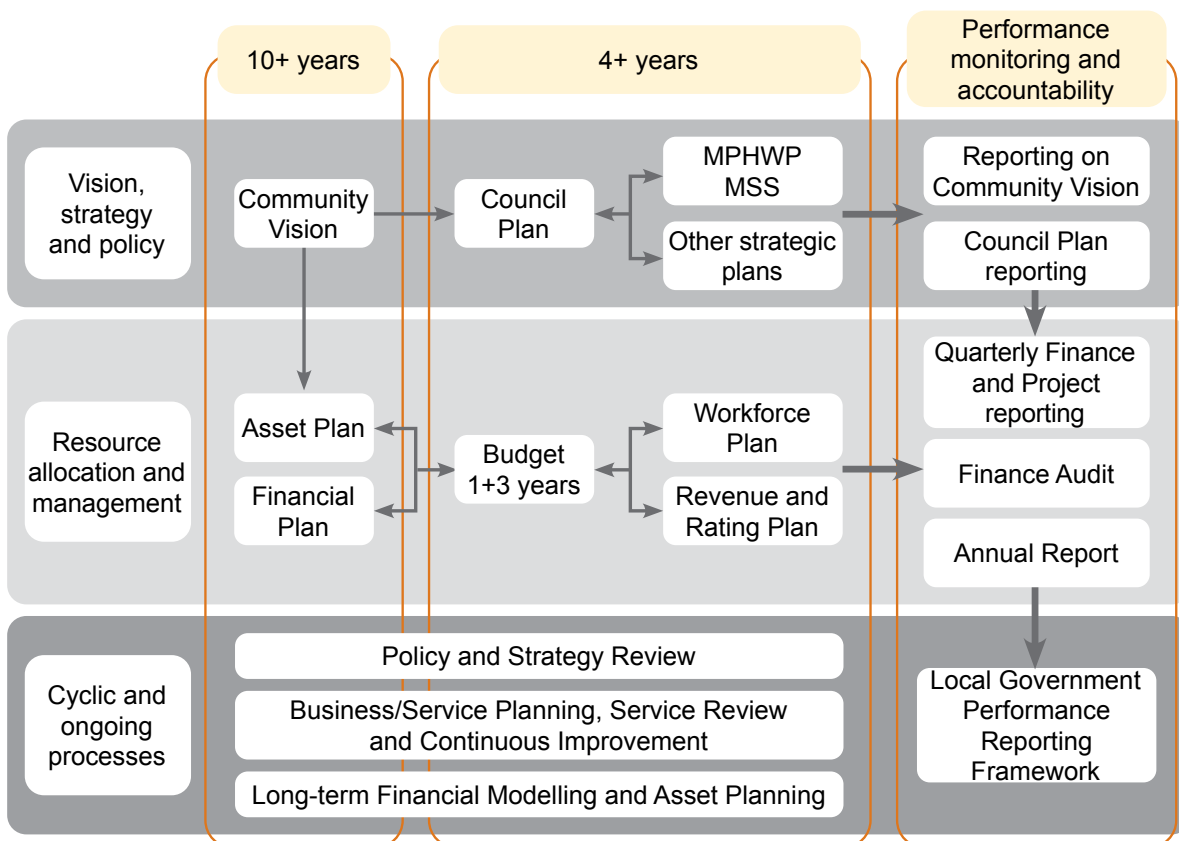
Part 4 of the *Local Government Act 2020* requires councils to prepare the following:

- a Community Vision (for at least the next 10 financial years)
- a Council Plan (for at least the next four financial years)
- a Financial Plan (for at least the next 10 financial years)
- an Asset Plan (for at least the next 10 financial years)
- a Revenue and Rating Plan (for at least the next four financial years)
- an Annual Budget (for the next four financial years)

- a Quarterly Budget Report
- an Annual Report (for each financial year)
- financial Policies.

The Act also requires councils to prepare a Workforce Plan (including projected staffing requirements for at least four years).

The following diagram shows the relationships between the key planning and reporting documents that make up the integrated strategic planning and reporting framework for local government.



MPHWP Municipal Public Health and Wellbeing Plan MSS Municipal Strategic Statement

Council Plan

The Council Plan 2021-2025 includes strategic objectives, strategies for achieving these objectives for the four-year period, strategic indicators for monitoring achievement of the strategic objectives and a Strategic Resource Plan.

The following are Council’s four strategic themes, with their strategic objectives as listed in the Council Plan:

Council Plan 2021-2025

			
<p>A sustainable built and natural environment</p>	<p>A growing and vibrant community</p>	<p>A diverse and expanding economy</p>	<p>A supported and accessible community</p>

Performance against the Council Plan 2021-2025

Over the following pages, Council’s performance for the 2023/24 year has been reported against each strategic objective to demonstrate how Council is performing in achieving the Council Plan 2021-2025. Performance has been measured as follows:

- progress against key actions
- results achieved in relation to the strategic indicators in the Council Plan
- progress in relation to the major initiatives identified in the budget
- services funded in the budget and the persons or sections of the community who are provided those services
- results against the prescribed service performance indicators and measures.





A sustainable built and natural environment

Services:

These Council services have directly contributed to being able to meet the following Council Plan objectives:

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

Service	Description
Building surveyor	Provision of the following to the municipal community as a whole: building permit and occupancy approvals and administering the <i>Building Act 1993</i> .
Community planning	Provision of the following to the municipal community as a whole: support in building Loddon communities through facilitation, logistical and financial means to improve the aesthetic of communities and develop key community assets; supporting communities to identify their strengths and opportunities; facilitating novel approaches and solutions to local issues.
Infrastructure management	Provision of the following to the municipal community as a whole: long-term asset management planning for roads, buildings, recreational facilities, pools, parks, waste facilities and bridges; development and delivery of annual infrastructure projects and programs; contract administration, survey and design; digital mapping.
Town planning	Provision of the following to the municipal community as a whole: planning permit and subdivision approvals; planning scheme compliance and enforcement; changes to the planning scheme; protection of significant heritage, cultural and environmental assets within the Shire.



Llanelly Public Hall



Scar Tree tours, Boort



Performance against the Council Plan 2021-2025

A sustainable built and natural environment

Finalise asset management plans and long-term strategies for Council assets

Comments	Status
Review and implement the Road Asset Management Plan	
The Asset Management Plan for roads was completed and adopted at the March 2022 Council meeting. Council is operating in accordance with the new plan and the improvement projects in the plan will be delivered as resources permit.	Completed
Review and implement the Bridges Asset Management Plan	
The Asset Management Plan for bridges was completed and adopted at the February 2022 Council meeting. Council is operating in accordance with the new plan and the improvement projects in the plan will be delivered as resources permit.	Completed
Review and implement the Footpaths Asset Management Plan	
The Asset Management Plan for footpaths was completed and adopted at the November 2021 Council meeting. Council is operating in accordance with the new plan. The improvement projects in the plan will be delivered as per the schedule.	Completed
Develop and implement the Tracks and Trails Asset Management Plan	
This project has not commenced.	Not due to start
Develop and implement an Urban Drainage Asset Management Plan	
The Asset Management Plan for urban drainage was completed and adopted at the February 2022 Council meeting. Council is operating in accordance with the new plan. The improvement projects in the plan will be delivered as resources permit.	Completed

Finalise asset management plans and long term strategies for Council assets (continued)

Comments	Status
<p>Develop and implement a Recreational Leisure and Community Facilities Asset Management Plan</p> <p>The Asset Management Plan for recreational leisure and community facilities was completed and adopted at the January 2022 Council meeting. Council is operating in accordance with the new plan. The improvement projects in the plan will be delivered as resources permit.</p>	 Completed
<p>Review and implement the Parks, Open Space and Streetscapes Asset Management Plan</p> <p>The Asset Management Plan for parks, streetscape and open spaces was completed and adopted at the January 2022 Council meeting. Council is operating in accordance with the new plan. The improvement projects in the plan will be delivered as resources permit.</p>	 Completed
<p>Develop and implement an Asset Plan that has been informed by the completed asset management plans</p> <p>The Asset Plan was completed and adopted at the June 2022 Council meeting. Council is operating in accordance with the new plan. The improvement projects in the plan will be delivered as resources permit.</p>	 Completed
<p>Develop and implement a Recreation, Open Space and Aquatic Strategy</p> <p>The final draft Recreation, Open Space and Recreation Strategy is completed. Expected to go to Council in August 2024 to place on public display for community feedback.</p>	 Progressing



Embed long-term planning into project management framework

Comments	Status
<p>Develop and implement a register which documents all projects from concept through to delivery and post project evaluation to provide information about timing of projects that can be incorporated into grant applications and the Financial Plan</p> <p>Process has started on this project with the development of a template that is to be used by all necessary parties to capture all income sources for a project, expected timing of receipt or progress reports along with expected delivery timeframes for the expenditure of the project. Testing has commenced with some of the minor grants by the Senior Accountant but has been put on hold currently with flood reporting still taking precedence along with new system implementation. These forms still need have input sourced from other key user groups.</p>	 Progressing
<p>Review and implement Project Management Framework to embed project register model including assessment matrices used to identify priority projects</p> <p>The Project Management Framework has been developed and reviewed by Council's internal leadership group. Minor modification will be made in early 2024/25.</p>	 Progressing
<p>Incorporate assessment of alternative energy and innovative design in planning for, or repurposing, Council facilities and infrastructure</p> <p>This project has not commenced.</p>	 Not due to start



Embed long-term planning into project management framework (continued)

Comments	Status
Provide resources for the development and delivery of projects through the Project Management Framework	
Resources were reallocated between the Assets and Infrastructure and Community Partnerships departments which allowed the creation of the Major Project Program Manager position. This officer has been working on and delivering Council projects in accordance with the Project Management Framework.	 Completed
Work with communities to understand their strategic projects for consideration in long-term planning	
Council has continued to support community planning committees to be recognised by Council, develop community plans and submit projects for assessment. Ongoing consultation with the community planning committees and relevant community organisations, identifies areas for improvement at their respective facilities.	 Ongoing

Complete funded major infrastructure projects in the planning phase

Comments	Status
Construct Pyramid Hill Community Centre Stage 1	
The construction of the Pyramid Hill Community Centre Stage 1 has commenced with works due to be completed in 2024/25.	 Progressing
Construct Donaldson Park Community Hub	
Construction of the Donaldson Park Community Hub is complete.	 Completed
Deliver Pyramid Hill Streetscape Revitalisation Project	
Construction of the Pyramid Hill Streetscape Revitalisation Project is in progress and will be completed in Quarter One 2024/25.	 Progressing
Deliver the Lake Boort Sporting Precinct Project	
A masterplan has been developed for the Little Lake Boort Sporting Precinct Project. Council officers will continue to progress this project through to detailed design and eventually delivery during 2024/25.	 Progressing





Ensure Council assets are accessible

Comments	Status
Review and implement actions in Access and Inclusion Plan	
Loddon Shire Council is developing an Inclusive Communities Plan. The Plan will include recommendations and actions to help Loddon Shire be a more inclusive place. There are many diverse communities within Loddon Shire, with people of different ages, genders, cultural backgrounds, abilities, sexual orientations and religious beliefs. We're planning for inclusive communities so that everyone in our Shire feels safe, valued, respected and supported. Inclusive communities enable everyone to access the information, opportunities, services and support that they need to live healthy and fulfilling lives.	 Progressing
Ensure new infrastructure projects consider opportunities to improve accessibility and convenience for all ages, abilities and stages of life	
All new infrastructure projects are developed with the assistance of the 'Design for Everyone Guide' which assists in the planning, design and development of inclusive sport and recreation facilities.	 Ongoing





Soldiers Memorial Park, Wedderburn




Ensure community facility use is maximised

Comments	Status
Work with community facility managers to identify new ways of expanding use of their facilities such as co-location opportunities	
Facility managers have been involved in the development of the draft Recreation, Open Space and Aquatic (ROSA) Strategy with actions likely to come out of both the Social Infrastructure Strategy and ROSA Strategy once adopted in the next financial year.	 Ongoing
Undertake an audit of current masterplans for all community facilities to identify any gaps	
Council officers have reviewed the master plan requirements, identifying that Mitchell Park (Pyramid Hill), Mitiamo Recreation Reserve, Inglewood Recreation Precinct and Calivil Recreation Reserve required masterplans as priorities.	 Completed
Prepare business cases to develop masterplans for community facilities without a plan	
A budget bid was submitted as part of the 2023/24 Council budget process to develop a current masterplan at Mitchell Park (Pyramid Hill), Mitiamo Recreation Reserve and Calivil Recreation Reserve. Council officers will continue to seek funding opportunities to support the development of these plans.	 Completed
Implement masterplans developed for various community facilities	
The development of the Inglewood Sports Centre Masterplan has continued and is expected to be finalised in Quarter One of 2024/25.	 Progressing
The Community Wellbeing Directorate continues to support and work closely with Council's Community Asset Committees to manage facilities and present them in a safe and accessible manner to the community for organised and passive use.	

Participate with regional groups to implement environmental priorities

Comments	Status
Partner with Central Victorian Greenhouse Alliance to support the community to take advantage of opportunities around renewable energy	
Council continues to collaborate with the CVGA to support the community to take advantage of opportunities around renewable energy.	 Ongoing
Implement the Municipal Public Health and Wellbeing Plan items related to mitigating the impacts of climate change on health and wellbeing	
Key projects and programs include Council administering the Vulnerable Persons Register; implementing shade options during the Donaldson Park and Pyramid Hill Streetscape projects; continued provision of a range of community capacity and resilience building initiatives related to emergency event recovery delivered through the Community Recovery Officer and Flood Recovery Hub Program; and facilitation of the Municipal Flood Recovery Committee and the Flood Recovery Health and Wellbeing Committee.	 Progressing



Participate with regional groups to maximise opportunities to support biodiversity and habitat

Comments	Status
Partner with North Central Catchment Management Authority to implement the priorities in the North Central Catchment Partnership Agreement to protect and improve land, water and biodiversity	
Council staff attended and participated in partnership meetings. Over the last year Loddon has also worked with North Central Catchment Management Authority to complete a flood study in Korong Vale.	 Ongoing
Participate in the Integrated Water Management Forum for the region	
Loddon representatives have attended forum meetings as required.	 Ongoing
Advocate for funding for weed management programs to support the natural environment	
Council staff continue to work with Department of Government Services to deliver the Roadside Weeds and Pests Program and have been successful in advocating for a \$10,000 increase to the funding program over the last 12 months. In 2023/24 Council engaged a contractor to conduct a roadside weed audit across the Shire. This involved the identification and mapping of regionally-controlled and restricted weeds and pests, resulting in 370,511 weeds being identified in 10,555 locations.	 Ongoing
Following feedback from the community and the efforts of other government agencies, Landcare and private property groups aiming at target species, contractors were engaged to treat Prickly Pear and Wheel Cactus. This has resulted in the treatment of approximately 21,109 cactus in 748 locations.	




Deliver effective waste management

Comments	Status
Deliver actions in Council’s Waste Management Strategy 2020-2030	
Council staff continue to deliver actions from Council’s Waste Management Strategy 2020-2030 including the continuation of waste vouchers, hard waste collection, bin audits and the development of landfill masterplans.	 Ongoing
Actively participate in the regional waste and recycling management group	
Council staff continue to participate in regional group workshops and meetings.	 Ongoing




Deliver effective waste management (continued)

Comments	Status
Investigate and implement where practical, the use of recycled or reclaimed products for Council's operations	
When practical, Council continues to purchase and install recycled and reclaimed products throughout the Shire.	 Ongoing
Promote the three Rs – “Reuse, Reduce, Recycle” to the community	
Council staff continue to work with Recycling Victoria which provides leadership and oversight of waste and resource recovery services to support the circular economy.	 Ongoing

Prepare for adverse weather events

Comments	Status
Advocate for funding for the continuation of the Municipal Emergency Resourcing Program (MERP)	
Council advocacy continued during 2023/24 culminating in an announcement of a further four years of funding for the MERP program for 2025-2028.	 Completed
Participate in the Northern Victorian Integrated Emergency Management Planning Committee	
Director Community Wellbeing and Emergency Management Coordinator attend the Northern Victorian Integrated Emergency Management Planning Committee (NVIEMPC) meetings and undertake associated strategic and operational tasks, including review of the Municipal Emergency Management Plan.	 Progressing
Develop a process for capturing infrastructure information to facilitate applications for grant funding from National Disaster Relief and Recovery Arrangements	
Council officers undertook a trial of photographing all of Council's gravel roads in 2023/24. The findings from this trial will be used as part of developing a process to capture infrastructure information.	 Progressing

Implement infrastructure to protect towns

Comments	Status
Complete delivery of flood mitigation works in Boort	
The design for the levee is complete and on-ground works have started. The project will be completed during 2024/25.	 Progressing
Complete delivery of flood mitigation works in Pyramid Hill	
Construction of the levee is in progress with works to be completed in 2024/25.	 Progressing
Source funding to deliver flood mitigation works in Serpentine	
Council officers will progress this project to detailed design and source funding once the Pyramid Hill and Boort flood levee projects are completed.	 Not due to start



A growing and vibrant community

Services:

These Council services have directly contributed to being able to meet the following Council Plan objectives:

- We will promote population growth to support a growing and diverse 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
- We will support our youth to access pathways for education and employment and the ability to connect to their community.

Service	Description
Community grants scheme	Provision of the following to the municipal community as a whole: administration of various community grants.
Environmental health	Provision of the following to the municipal community as a whole: septic tank and waste water management approvals; food safety inspections and certification; monitoring of tobacco and alcohol sales; compliance with the <i>Public Health and Wellbeing Act 2008</i> and <i>Environment Protection Act 2017</i> and their enforcement.
Libraries	Provision of the following to the municipal community as a whole: in collaboration with Goldfields Library Corporation, provide a wide range of relevant, contemporary library collections and services in library agencies and online; provide community spaces for individual and group study, reflection, activity and discovery; provide family, children and adult library programs and activities.
Local Laws	Provision of the following to the municipal community as a whole: stock and domestic animal management permits; management of unsightly premises; roadside bushfire management works; local laws enforcement and compliance.
Loddon Healthy Minds Network	Provision of the following to the municipal community as a whole: involvement in meetings and activities designed to boost mental health awareness and personal support for residents of Loddon Shire.
Recreation	Provision of the following to the municipal community as a whole: financial and administrative support to sporting clubs; management of Council's swimming pools; applications for government grants; assistance with long-term strategies for recreation facilities.
Youth support	Provision of the following to the municipal community as a whole: financial support for youth-related initiatives and long-term planning for youth development and retention.

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Our performance





Pursue development opportunities

Comments	Status
Implement remaining actions in Settlement Strategy	
Unlocking Loddon’s Growth Potential project, led by Loddon Shire’s Strategic Planning department, will report on residential development viability across key towns, identify the most viable opportunities, prioritise projects to enhance viability and determine other initiatives to encourage availability of this land.	Progressing
Work with the community to lobby government to provide reticulated sewerage and water for Newbridge.	
Advocating for water and sewerage is ongoing as opportunities arise.	Progressing
Undertake detailed assessment and costing of Wedderburn Housing Estate Stage 2	
A detailed assessment and costing of Wedderburn Ridge Street Stage 2 has been completed.	Completed




Promote our Shire as a great place to live

Comments	Status
In conjunction with regional partners, investigate opportunities to increase residential housing stock.	
Council has worked with a consultant to commence a project to provide a clear, action-oriented roadmap for Loddon Shire to accelerate the planning and development of high-value residential development within the Shire – driving investment, economic growth and community benefit.	Progressing



Promote our Shire as a great place to live (continued)

Comments	Status
As opportunities arise, work with local partners, including employers and real estate, to develop a coordinated approach to marketing the municipality for new residents	
Preparations underway for a new residents' information pack in the lead up to a Housing and Living Showcase event in November 2024.	 Progressing
Deliver marketing campaigns and media content that attract new residents and clearly positions Loddon Shire as a great place to live and work	
A promotional plan and digital assets, have been developed to promote Loddon Shire. Preparing for future investment in the 'Loddon' brand to better detail the positive amenity and opportunity that living in Loddon Shire provides.	 Progressing

Support Community Asset Committees

Comments	Status
Allocate a Council resource as the key contact for Community Asset Committees	
Manager Governance and Administration Officer Governance are available to assist and support Community Asset Committee volunteers.	 Completed
Implement a governance framework for Community Asset Committees that is manageable for our volunteers	
CEO sub-delegations and Loddon's Community Asset Committee (CAC) Policy cover responsibilities assigned to these Committees. A CAC Volunteer Handbook is being developed to which Conduct Standards will be incorporated over the next 12-month period.	 Progressing
Provide support documentation to the Community Asset Committees to help them understand their responsibilities to Council	
A Community Asset Committee Volunteer Handbook is being developed to which Conduct Standards will be incorporated over the next 12-month period. Council officers also assist Committees with any enquiries they may have about their responsibilities.	 Ongoing

Support volunteers

Comments	Status
Deliver the Re-Engaging Volunteers in Rural Towns Projects	
The Re-engaging Volunteers in Rural Towns Project was completed and acquitted in July 2022.	 Completed
Facilitate an event to celebrate our volunteers annually during National Volunteer Week	
To celebrate National Volunteers Week, Council prepared recognition of service badges for volunteers of Council with five or more years of service. These badges will be distributed to volunteers by Council representatives at the annual committee meetings.	 Completed



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Our performance



Cr Jungwirth and Council staff alumni, Kerry Hanrahan, at LEAD Loddon Murray Graduation, November 2023

Support community groups

Comments	Status
<p>Provide in-kind and financial support to community planning groups</p> <p>Throughout 2023/24, Council provided \$19,414 in financial support to community planning groups, through the Community Support Policy:</p> <ul style="list-style-type: none"> • Development, Progress, Tourism and Community Plan Committee Administration Allocation. • Community planning committees were supported by Council's Community Development Officer. 	<p> Ongoing</p>
<p>Provide financial support to community groups through our policies and programs.</p> <p>Throughout 2023/24, Council provided the following financial support to community groups, through the Community Support Policy:</p> <ul style="list-style-type: none"> • Community Grants Program - \$128,656 • Public Halls and Recreation Reserves Allocation - \$123,636 • Event Promotion Scheme - \$21,800 • Major Active Recreation Reserves Water Subsidy - \$16,069 • Community Newsletter Allocation - \$17,000 • Major Recreation Reserve Oval Mower Replacement Program - \$35,000 • Development, Progress, Tourism and Community Plan Committee Administration Allocation - \$19,414 <p>Council also provides support through the following as of right allocations: recreation waterway maintenance allocation, scholarships, LEAD Loddon Murray leadership program, sponsorships and donations, and Australia Day events. Council also provides access to interest-free loans and sport and recreation co-contribution grants.</p>	<p> Ongoing</p>

Promote community safety

Comments	Status
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Work with Victoria Police to identify ways to promote community safety

A member of the Community Wellbeing Directorate attends quarterly Municipal Emergency Management meetings. These meetings are attended by a Victoria Police representative. 🟢 Ongoing

Council is a member of the Loddon Local Safety Committee facilitated by Victoria Police.

Review the Child Safe Standards Framework

Council have a Child Safe Standards Statement of Commitment that is enacted through the implementation and monitoring of Council’s Child Safe Standards Policy and Child Safe Standards Framework as specified under the *Child Wellbeing and Safety Amendment Act 2015* that incorporates the amendments made to the Child Safe Standards as at 1 January 2023. 🟢 Completed

Promote a welcoming and inclusive environment for all




Comments	Status
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Promote reconciliation through respect, relationship building and promotion of opportunities with and for Aboriginal and Torres Strait Islander peoples through the review and implementation of the Community Aboriginal Partnership Plan




Council’s Inclusive Communities Officer is an active member of the Central Victorian Local Government Reconciliation Network (CVLGRN). Loddon Shire Council continues to work toward reconciliation. The review of the Community Aboriginal Partnership Plan will occur in the 2024/25 financial year. Council continues to deliver components of the plan, such as flying of the Aboriginal flag during Reconciliation Week and NAIDOC Week, providing funding for community groups to host a Welcome to Country, conducting of an Acknowledgement of Country at public meetings and gatherings, and hosting NAIDOC Week activities in Inglewood, Kooyoora and through library agencies. 🟢 Ongoing



Promote a welcoming and inclusive environment for all (continued)


Comments	Status
Participate with the Loddon Campaspe Local Government Regional Settlement Network which provides a strategic platform to ensure migrants are supported within, attracted to and retained in the region	
Council has an Inclusive Communities Officer available to engage with the Loddon Campaspe Local Government Regional Settlement Network when they have programs being delivered in the Loddon area. There has been no engagement during 2023/24.	 Ongoing
Promote local events on social media and other media to ensure all members of the community are informed and have the opportunity to connect	
Council is proactive in promoting local events on the Loddon Shire website, social media, via media releases, advertisements in local media and through the Visit Loddon Valley Facebook pages. Council has provided a regular Flood Recovery Bulletin promoting community events.	 Ongoing
Deliver official citizenship ceremonies to welcome and celebrate new Australian citizens in our community	
Five citizenship ceremonies have been held over the course of the year.	 Ongoing

Improve local learning and employment pathway opportunities through strategic partnerships



Comments	Status
Partner with schools to promote the work experience program	
In 2023/24 six work experience students were engaged at Council in a variety of roles including parks and gardens, mechanics, early childhood education, recreation and assets. These students were supported from a number of schools across the Shire. Council will continue to connect with schools to provide these opportunities through the work experience and vocational education pathways.	 Progressing
Partner with and support organisations to provide employment opportunities for young people in the Shire	
In 2023/24 Council allocated budget to support three traineeships across Council. Council has partnered with Central Victoria Group Training (CVGT) to support the recruitment of our trainees. The three trainees are undertaking a Certificate III in Business and are relating their studies to the directorate they are working in with Council. Collaboration with the North Central LLEN has continued to support the “Youth Take Over” project due to conclude in August 2024. This partnership supports our youth to be aware of local employment pathways within Council.	 Progressing
Support young people to join our workforce by providing programs in our Workforce Strategy	
In 2023/24 Council allocated budget to support seven traineeships across Council. Council has partnered with Central Victoria Group Training (CVGT) to support the recruitment of our trainees. Three trainees are undertaking a Certificate III in Business and four trainees are undertaking a Certificate III in Early Childhood Education. The trainees are applying their studies within the respective Council directorates where they are employed. Collaboration with the North Central LLEN has continued to support the “Youth Take Over” project due to conclude in August 2024. This partnership supports our youth to be aware of local employment pathways within Council.	 Progressing



Improve local learning and employment pathway opportunities through strategic partnerships (continued)

Comments	Status
Maintain Councillor representation on the North Central Local Learning and Employment Network board to support pathways for employment opportunities and skill investment of our young people.	
Collaboration with the North Central LLEN is continuing to explore the possibility of supporting young people who are not in school, or who are in school and might like to participate in an activity outside of school hours (or possibly after they finish school in November). This initiative is part of the “Youth Take Over” project which is due to be completed in August 2024. Cr Dan Straub is the Council Representative and Chairman of the North Central LLEN board, his involvement includes Finance and Risk Committee member and L2P Program mentor.	 Progressing

Develop connections for our young people

Comments	Status
Finalise the Strong Youth Strong Communities Program model	
The Strong Youth Strong Communities Program model has been completed. The municipalities involved are working with North Central LLEN and other partners to progress implementation of the model.	 Completed
Work with other youth funded agencies to provide youth services and programs in the Shire	
Council works closely with local youth funded agencies including Northern District Community Health and the North Central LLEN through partnerships such as Strong Youth Strong Communities and the Buloke Loddon Gannawarra Health and Wellbeing Executive Network. Council provides in-kind support through use of office space/ meeting rooms and promotes events being undertaken by youth agencies. Council has facilitated a number of youth focused flood recovery events in conjunction with the North Central LLEN.	 Ongoing



A diverse and expanding economy

Services:

These Council services have directly contributed to being able to meet the following Council Plan objectives:

- We will promote our unique tourism opportunities and support our local tourism industry to increase visitation to our area
- We will support established businesses and seek to attract new businesses to grow our local economy.

Service	Description
Economic development	Provision of the following to the municipal community as a whole: support to new and existing businesses through direct facilitation; development of networking opportunities; provision of information; leadership development; promotion and marketing of opportunities within the Shire; referral to internal and external agencies to encourage access to Shire, State and Federal development programs.
Industrial development	Provision of the following to the municipal community as a whole: support to industry with access to infrastructure in developed and zoned industrial land which is appropriately located and priced to encourage the sustainable growth of industry.
Loddon Discovery Tours	Provision of the following to the municipal community as a whole: assistance to the Loddon tourism industry; public speaking; marketing; promotion and booking of group tours; program delivery to improve customer service and business development; financial support for promotion.
Tourism development	Provision of the following to the municipal community as a whole: services, including facilitation of strategic projects; assistance to small business; development of marketing and promotional material; assistance with advertising; direct financial support of key projects; provision and maintenance of tourism promotional signage; advice to new and existing tourism businesses; developing tourism linkages between regional communities and key tourism bodies such as Tourism Victoria, Tourism Alliance, Goldfields Committee and Bendigo Tourism; administrative support to the Loddon Visitor Information Centre.



Lexus Melbourne Cup trophy visits Boort, October 2023





Performance against the Council Plan 2021-2025

A diverse and expanding economy





Leverage tourism opportunities

Comments	Status
Undertake a review of visitor information services and implement any recommendation from the review	
Visitor Servicing Review completed August 2023. Actions and recommendations now embedded in work plans of relevant officers.	Completed
Support local businesses, events and activities that contribute to the tourism economy	
Council has rolled out business workshops, networking events, projects and events to support local communities and tourism businesses; supported existing community-led events such as Inglewood Alive, Wedderburn Detector Jamboree and the Australian Masters Waterski Championships; attracted, established and supported Flavours of Loddon and the Loddon Valley Arts Trail.	Ongoing
Support Loddon communities in their efforts to facilitate tourism activities in their areas	
Progress in this area has included digital mentorship programs and workshops to build industry capability; provision of broad support to local tourism groups, business and volunteers to develop product and experience; visitor servicing, event planning and delivery.	Ongoing


Leverage tourism opportunities (continued)

Comments	Status
Promote and support tourism products and experiences for Loddon, including cultural, food and nature tourism	
Loddon’s Tourism team plans and delivers seasonal promotional campaigns that showcase products, events and experiences across the Loddon Shire. The Loddon Valley Arts Trail and the Flavours of Loddon Series are two of many community, tourism and cultural events that attract visitors from across the Loddon Valley, the Bendigo region and beyond.	 Progressing
Participate in the Central Victorian Goldfields World Heritage Bid	
Manager contributes to project team and advocates for Loddon Shire tourism industry and broad economic benefit. Project team provides regular updates to Council, including presentation to Council forum in 2024.	 Ongoing


Enhance Loddon’s visitor accommodation through well-managed, well-appointed and competitive caravan parks

Comments	Status
Implement upgrades to Boort, Pyramid Hill and Wedderburn caravan parks	
Amenities, lighting and some road works completed in 2021. Cabins and office in Wedderburn installed in 2023. Boort power is in the process of being upgraded, sewerage upgrades to be programmed.	 Completed
Complete purchase of Bridgewater and Wedderburn caravan parks from the Crown	
The purchase from the Crown of the Bridgewater and Wedderburn caravan parks has been completed.	 Completed
Implement leasing arrangements for Bridgewater and Wedderburn caravan parks	
Bridgewater and Wedderburn caravan parks were leased in 2023.	 Completed
Deliver ongoing supervision, support and maintenance or operations at Council’s caravan parks	
Council owns the Bridgewater, Pyramid Hill and Wedderburn caravan parks, and is the Committee of Management for the Boort Caravan Park. The Boort, Bridgewater and Wedderburn caravan parks have formal leases in place. The Pyramid Hill Caravan Park has a manager appointed, with the park operated under the obligations of a Management Agreement. Ongoing supervision, support and maintenance is undertaken in line with operational requirements for each park.	 Ongoing



Implement strategic plans related to tourism activities

Comments	Status
Develop Boort Scarred Trees Masterplan and pursue opportunities for responsible parties to implement recommendations	
Masterplan completed May 2022. Dja Dja Wurrung Clans Aboriginal Corporation continues to develop plans for the advancement of First Nations cultural tourism in the Boort area.	 Progressing

Implement strategic plans related to tourism activities (continued)

Comments	Status
Pursue opportunities to implement recommendations from Skinners Flat Reservoir Masterplan	
Further action on masterplan awaiting resolution of structural improvements for Skinners Flat Reservoir, now in the project pipeline.	 Progressing



Leverage partnership opportunities to promote and support the local economy

Comments	Status
Collaborate with regional economic development and tourism development organisations to capitalise on broader opportunities	
Membership of regional State Government and Council-grouped entities to support regional economic development. Membership of Bendigo Regional Tourism Board and Visitor Economy Partnership working group.	 Ongoing
In recognition of economic reliance on agriculture, advocate for water security (Murray Darling Basin Authority environmental water, potable water for townships) and right to farm	
Advocacy for water security led by CEO and Council through Membership of Murray River Group of Councils. Water security and advocacy for protection of agriculture is considered and incorporated in the Loddon Shire Economic Development Strategy 2025-2029.	 Completed

Maximise opportunities for economic growth

Comments	Status
Implement the Economic Development and Tourism Strategy 2019-2024 and develop a new strategy for beyond 2024	
Implementation of 90% actions and activities from the Economic Development and Tourism Strategy 2019-2024 has been completed. New Loddon Shire Economic Development Strategy and new Visitor Economy Strategy projects have commenced and will be completed before the end of 2024.	 Progressing
Develop and implement an Industrial Land Strategy	
Extending the work of the Loddon Shire Industrial Land Discussion Paper, a Strategy is planned to be developed after adoption of the Loddon Shire Economic Development Strategy (2025-2029) in early 2025.	 Progressing
Manage sale, purchase and leasing of Council's vacant land, residential and industrial property	
Council's property stock is reviewed on an ongoing basis, to consider the need to purchase or dispose of properties to best serve the community. Consideration is taken into if the land/building does not or will not support, facilitate or contribute to current or future service delivery outcomes.	 Ongoing
Support initiatives to improve employment opportunities for Loddon residents and employers	
Officers collaborated with Workforce Australia to deliver a 'Coffee with the Boss' event in Bridgewater, and have attracted funding to deliver a major, region-wide employment expo for Pyramid Hill in 2024/25.	 Progressing
Facilitate emerging niche food and beverages businesses into an integrated artisan food network	
Eight local businesses have been connected through involvement in the Flavours Of Loddon event initiative, which is expected to expand in 2024/25.	 Ongoing

Maximise opportunities for economic growth (continued)

Comments	Status
Continue to support the management of The Loddon Shed and promotion of this initiative	
The Loddon Shed is currently closed while preparations are underway to reopen with new products in 2025.	 Completed
Work with regional partners to advocate for faster and more stable mobile and digital connectivity across the region	
Have supported Telstra’s communications plans to inform local business and community of the pending closure of the 3G Network.	 Ongoing

Provide support to current and future local businesses

Comments	Status
Deliver information, programs, workshops and training that support our local business capacity and capability	
Providing regular information to businesses across all sectors via electronic newsletters, direct mail and local media. Completed business and retail workshops in Inglewood and Wedderburn, as well as tourism business networking events in Inglewood, Pyramid Hill and Boort.	 Progressing
Provide supportive services for new, existing and expanding businesses, including staff “facilitators” for investors, partnering with businesses as opportunities arise, and investigating business support packages for businesses	
Facilitation of connection between key businesses and employers in Loddon Shire is ongoing. This action has been updated and incorporated into the Loddon Shire Economic Development Strategy 2025-2029.	 Ongoing





Pyramid Hill streetscape project under construction



A supported and accessible community

Services:

These Council services have directly contributed to being able to meet the following Council Plan objectives:

- We will deliver our core services and advocate for access to other services for our community
- 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.

Service	Description
Access programs	Provision of the following to the municipal community as a whole: disability access to improve accessibility in and around the Shire.
Aged Care	Provision of the following to the municipal community as a whole: positive ageing, senior citizens' centres, elderly persons' units and planned activity groups.



A supported and accessible community

Service	Description
Communication	Provision of the following to support Council's direct service delivery areas: enhancing and protecting the Council's reputation; developing communication plans for key initiatives linked to the Council Plan; delivering advocacy campaigns in collaboration with the responsible officer/Councillor.
Council administration	Provision of the following to support Council's direct service delivery areas: customer service and administrative support, records management, municipal building and equipment provision.
Council committees	Provision of the following to support Council's direct service delivery areas: administrative support for Section 65 Community Asset Committees in managing compliance with the <i>Local Government Act 2020</i> .
Early years	Provision of the following to the municipal community as a whole: maternal and child health, immunisations and cluster management of kindergartens.
Environmental management	Provision of the following to the municipal community as a whole: weed management on Council property and development and implementation of Loddon's response to climate change.
Financial management	Provision of the following to support Council's direct service delivery areas: preparation and management of the Council budget; preparation of financial statements and government statistical returns; collection of various revenue sources; payment of employees and suppliers.
Governance	Provision of the following to support Council's direct service delivery areas: Council, Councillors, the Chief Executive Officer and the Management Executive Group, and administrative support; administering the conduct of Council meetings and elections; managing Freedom of Information, information privacy; protected disclosures and internal ombudsman functions; maintaining statutory registers; authorisations and delegations; coordinating civic events and citizenship ceremonies; administering the risk management framework.






Performance against the Council Plan 2021-2025

A supported and accessible community




Support and advocate for services that provide every child with the opportunities to have the best start in life

Comments	Status
<p>Advocate for the options identified in the Childcare Feasibility Study</p> <p>Council has identified childcare as its highest priority in its priorities document. Council continues to advocate Loddon’s position as a childcare desert at all suitable opportunities. The location of the State Government operated childcare centre has been announced for Wedderburn and will be operational in 2026.</p> <p>Council participated in a representation from agencies and parents across the Loddon, Buloke and Wimmera areas to the Productivity Commission hearings on Early Childhood Education, specifically childcare.</p>	<p>Ongoing</p>
<p>Participate in, and advocate for funding to continue, the Strong Families Strong Children Program</p> <p>Council continues to advocate for ongoing financial support to facilitate the Strong Families Strong Children collaboration. Council, the North Central LLEN and Northern District Community Health representatives facilitated the design of a place-based model for the delivery of the Child Health and Wellbeing Local program in Loddon, with a position being hosted by the North Central LLEN.</p>	<p>Ongoing</p>
<p>Develop and implement Municipal Early Years and Youth Plan</p> <p>Council has completed the development of the State of Loddon’s Children and Youth Report which will inform the development of either a Municipal Early Years Plan, or a sub regional plan with neighbouring municipalities.</p>	<p>Ongoing</p>
<p>Support the community to access maternal and child health and kindergarten services</p> <p>Kindergarten and maternal and child health (MCH) services are operating across the municipality. Council is participating in the free kinder program, providing all enrolments with a fully funded kindergarten program. Implemented increased collaboration opportunities between kindergartens and MCH to support access to kindergarten. Services promoted in media, online and project commenced to integrate more communication and engagement through dedicated parent portals.</p>	<p>Ongoing</p>



Support and advocate for activities that provide older residents with access to the services they need to age in place in Loddon

Comments	Status
<p>Guide Council and the community through the transition to the new Commonwealth Support in the Home aged care program</p> <p>Council has provided an Aged Care Navigation role to support Loddon residents access to My Aged Care. Development of the Inclusive Communities Plan has commenced, with a priority area for positive ageing to be included.</p>	 Progressing
<p>Support and promote activities that encourage positive ageing</p> <p>Council has allocated 0.4 FTE to embed a specific focus on positive ageing. Council provided activities during the 2023 Victorian Seniors Festival. Council provides support (including financial) and facilities for six senior citizens centres within the municipality. Council also has an aged care navigation role to support residents if they require assistance to access services and supports.</p>	 Ongoing
<p>Participate in and deliver activities during the annual Victorian Seniors Festival</p> <p>Loddon Shire hosted the Annual Seniors Festival Gala day at Boort Memorial Hall as part of the month-long event aimed at honoring and engaging our seniors. The day saw 100 seniors attend the luncheon and concert.</p> <p>In addition, Council supported numerous events across the Shire including historical talks and morning teas, fostering a supportive and inclusive environment for our seniors. Over 170 meal vouchers were provided to seniors, encouraging social interaction and promoting economic stimulus for local businesses.</p>	 Ongoing



Advocate for high priority, significant services and projects to attract state and federal government funding

Comments	Status
<p>Develop a community priority document to ensure Council can advocate for projects and maximise opportunities for funding.</p> <p>The Loddon Shire 2022 Priorities document was published and circulated in 2022. The document is a reflection of the Loddon Shire community and its priorities, connecting with our Community Vision 2031 and Council Plan 2021-2025 – both of which were developed in consultation with our community. A review of this work is scheduled for Quarter One, 2024/25 to ensure currency for upcoming federal elections.</p>	 Completed
<p>In conjunction with regional partners, advocate for increased roads funding</p> <p>Council continues to advocate for increased road funding individually and through regional partnerships such as the Murray River Group of Councils and Loddon Campaspe Transport Working Group.</p>	 Ongoing
<p>In conjunction with regional partners, advocate for the Murray Basin Rail Project</p> <p>This is being undertaken at Councillor level with assistance from economic development.</p>	 Ongoing

Advocate for high priority, significant services and projects to attract state and federal government funding (continued)

Comments	Status
In conjunction with regional partners, advocate for water and sewerage for our towns where a positive business case has been developed	
Participation and contribution to local government partnerships and Regional Development Victoria discussions regarding existing services and the need to consider expansion to support future residential development.	 Ongoing
In conjunction with regional partners, advocate for broader and more reliable mobile phone and internet services across the Shire	
Council has advocated for improved digital connectivity, literacy and accessibility through regular engagement with Telstra and NBN regional leadership. Through collaboration with Telstra and NBN, a connectivity plan to guide Council’s work in this area has been developed.	 Ongoing




Review Council processes

Comments	Status
Improve long-term financial forecasting through the development of the Financial Plan model that is reviewed annually	
Council’s Budget and Financial Plan have been reviewed and Budget developed and presented to Council in April 2024 and adopted by Council in June 2024. Similar to 2023, parts of the Financial Plan are included in the Budget.	 Completed
Develop and implement a risk management framework to effectively manage the opportunities and risks across Council’s operations and projects	
Council endorsed a revised Risk Management Policy and Framework in January 2024.	 Completed














Review Council processes (continued)

Comments	Status
Review and implement the Information Technology Strategy	
<p>Implementation of the two-year Information Technology Strategy as approved in June 2023 is underway. RCCC project has significantly progressed with the implementation of Altitude. Info security baseline has been progressed with new vendor Rapid7 (security suite being - managed detection response; vulnerability management and 24/7 Security Operations Centre) in partnership with City of Greater Bendigo. ZScaler implementation providing zero-trust access to IT services. Exchange Server security continues to be reviewed in line with implementation plan. Project Management Framework and System still being worked toward. Education and training undertaken via lunch and learn program (Microsoft Teams usage; IT 101 tips and tricks); Asset lifecycle work has involved consolidation of laptop lifecycles; softphones and move to improved technology access to mobile devices.</p>	 Progressing
Review and implement the Records Management Strategy	
<p>Version 2 of the Records Management Strategy was approved. This will ensure efficient data management and compliance with relevant legislation over the next four years.</p>	 Completed
Develop and implement a Digitisation Plan to progress operating in an electronic records environment	
<p>The digitisation of the building, planning and rates records has been completed and the last phase has been set for destruction in September 2024. In line with Council's digitisation plan, documents were securely destroyed through Shred-X.</p>	 Completed



Review Council processes (continued)

Comments	Status
<p>Review Council’s Governance Rules to ensure they are operating effectively for Council Meetings</p> <p>Version 3 of Loddon Shire Council Governance Rules revised and endorsed by Council on 22 August 2023.</p>	 Completed
<p>Upgrade Council’s information technology services to increase security and efficiency</p> <p>Council has been investing in information technology security and efficiency with the migration to the Microsoft 365 Cloud platform and ongoing works to migrate to Civica Altitude as part of new software implementation which includes embedded information security tools. As per the IT Strategy - Info security baseline has been progressed with new vendor Rapid7 (security suite being - managed detection response; vulnerability management and 24/7 Security Operations Centre) in partnership with City of Greater Bendigo. ZScaler implementation providing zero-trust access to IT services. Exchange Server security continues to be reviewed in line with implementation plan.</p>	 Progressing
<p>Develop a Workforce Plan to understand the current and future needs of workforce</p> <p>The 2021-2025 Workforce Plan was adopted in December 2021. The Workforce Plan aims to ensure Council has the people best able to contribute to its strategic direction, develop innovative approaches to complex issues, develop and maintain partnerships, deliver appropriate services effectively and efficiently, and engage productively with the community.</p> <p>The Plan includes an analysis against the following areas:</p> <ul style="list-style-type: none"> • Council Plan and departmental plans and strategies • Workforce profile • Gender equality, diversity and inclusiveness • Projected staffing requirements • External and internal influences <p>The findings from the analysis of each area inform the actions required over the life of the Plan. The development of the Workforce Plan is complete and progress on the actions will continue over the life of the Plan.</p>	 Completed
<p>Undertake service reviews for internal services to understand the service levels required to support service delivery to the community</p> <p>Service Review Program undertaken on a needs basis. Reviews undertaken in 2023/24 include immunisations and library services.</p>	 Progressing
<p>Undertake service reviews for key services delivered to the community to understand the service level and the cost of service delivery to inform the Financial Plan</p> <p>Initial report of expected future timing of service delivery areas has been developed by the Director Corporate. At the point where input is required from Finance staff to either assist in other key service delivery projects or the one for the finance function itself, full support and assistance will be given.</p>	 Progressing




Implement initiatives and advocate for services to support overall health and wellbeing of the community

Comments	Status
<p>Facilitate the local mental health partnership, the Loddon Healthy Minds Network, to advocate for mental health supports and implement the actions in the Loddon Healthy Minds Network annual action plan to improve wellbeing outcomes for our community</p>	
<p>Council continues to support the facilitation of the Loddon Healthy Minds Network (LHMN), coordinating bi-monthly meetings, distribution of information to member agencies and social media sharing of information. Projects delivered include: Delivery of annual LHMN Art Competition, with a record 305 entries; maintenance of the LHMN website; development of a mobile 'Blue Tree' to raise awareness of mental health and suicide prevention; provision of two smoothie bikes for community use to raise health and wellbeing awareness.</p>	<p> Ongoing</p>
<p>Deliver and implement the Municipal Public Health and Wellbeing Plan 2021-2025</p>	
<p>Four pillars support the implementation of the Municipal Public Health and Wellbeing Plan: Family Violence Network, Strong Families Strong Children, Loddon Healthy Minds Network and Healthy Eating Active Living/smoking prevention. Activities delivered have included: Operating within Child Safe Standards; free kindergarten; local delivery of Child Health and Wellbeing Local; delivery of Strong Communities Strong Youth; facilitation of the Loddon Healthy Minds Network; Healthy Loddon Campaspe program; Buloke Loddon Gannawarra Health and Wellbeing Executive Network actions; stewardship in the Women's Health Loddon Mallee CARE partnership; member of the Loddon Mallee Primary Health Unity Primary Care and Population Health Advisory Sub-Committee; coordination of the Vulnerable Persons Register.</p>	<p> Progressing</p>
<p>Promote health promotion initiatives, such as Walk to School, Ride2Work, Smiles for Miles etc</p>	
<p>Council celebrated all kindergartens receiving Smiles for Miles accreditation. Council continues to promote health promotion initiatives including mental health supports; LHMN Art Competition; availability of the LHMN smoothie bikes for community events; Care Finder program; library activities; Healthy Loddon Campaspe activities; flood recovery programs; swimming programs; Victorian Virtual Emergency Department; mosquito protection; heat health; farm safety; Respect Victoria; health during emergencies and family violence supports. Council participates in the Loddon Mallee Public Health Unit Primary Health and Population Advisory Sub Committee. Council participates in the Buloke Loddon Gannawarra Health and Wellbeing Executives Network.</p>	<p> Ongoing</p>
<p>Promote activities delivered through our library hubs within the Shire</p>	
<p>Council supported and promoted Goldfield's library facilitated activities across the Shire at all six locations, including story times, tech help for seniors, awareness days and craft activities, via MCH, kindergarten and media networks. Council partnered with the library agencies to coordinate NAIDOC week activities. Council and library agency representatives meet regularly to support the facilitation and promotion of Loddon Library Agencies.</p>	<p> Ongoing</p>



Implement initiatives and advocate for services to support overall health and wellbeing of the community (continued)

Comments	Status
Promote local events through social media to provide community members with the opportunity to connect	
Social media has been actively used to promote local events and initiatives, and to keep the community informed.	 Ongoing
Advocate for mental health services that are available to residents when and where they need them	
Council is a member agency of the Buloke Loddon Gannawarra Health and Wellbeing Executive Network (BLG). A primary focus of the collaborative work of the BLG is to advocate for the delivery of appropriate mental health services in the BLG municipalities. Council continues to facilitate the LHMN and has continued to advocate for mental health service support, particularly following significant major events. Council, along with the North Central LLEN and Northern District Community Health fed into the model consultation for the Loddon Child Health and Wellbeing Local, resulting in a place-based position for the Loddon municipality.	 Ongoing


Partner with agencies in the Shire to promote good health and wellbeing

Comments	Status
Participate in the Loddon Healthy Eating Active Living and Smoking Prevention (HEAL-SP) group and support implementation of actions in the HEAL-SP annual action plan	
Council has continued to support the delivery of Healthy Eating Active Living activities through the Healthy Loddon Campaspe Program: Storywalk installation, Walk this Way active footpaths, Healthy Sports Clubs, Community Engagement and Cooking Healthy meals program.	 Ongoing
Participate in the Buloke Loddon Gannawarra Health and Wellbeing Executives Network	
Council is an active member of the Buloke Loddon Gannawarra Health and Wellbeing Executives Network. The Director Community Wellbeing is the current chair of the network.	 Ongoing
Participate in and advocate for ongoing funding of the Healthy Heart of Victoria project	
Healthy Heart of Victoria program was extended and funded for a further four years until 2026. Loddon continues to participate.	 Completed







Provide informative media

Comments	Status
Have an active and informative social media presence	
Social media continues to be actively used to promote local events and initiatives. Examples include: communicating key messages from Council, advertising career opportunities and connecting lost pets with their owners.	 Ongoing
Utilise local media to provide important messages to the community.	
Council continues to have a positive relationship with local media and regularly provides media releases, updates and comments to inform the community.	 Ongoing

Provide informative media (continued)

Comments	Status
Ensure Council’s website has up-to-date and relevant information to inform the community about Council’s activities	
Council webpages are managed by the relevant departments to ensure that information can be updated in a timely manner. The website also hosts past information such as annual reports and bulletins should the community be interested in progress and past activities as well as current activities.	 Ongoing

Review engagement activities to ensure continuous improvement


Comments	Status
Work with the Community Reference Group to understand the needs of the community around engagement	
Following an expression of interest process the Community Reference Group was re-established. The members of the group have been engaged with and provided valuable feedback to inform Council strategies and the development of the Annual Budget.	 Ongoing
Review and implement the Community Engagement Policy, including the deliberative engagement process	
The current Community Engagement Policy, which includes the deliberative engagement process, is under review as part of the standard policy review cycle.	 Progressing
Explore options for community engagement that other councils in the region are using to identify opportunities to expand our community engagement methods	
Council engages collaboratively with networks such as Loddon Healthy Minds Network, Healthy Eating Active Living/smoking prevention, Buloke Loddon Gannawarra Health and Wellbeing Executives Network, Loddon Family Violence Network, Loddon Mallee Primary Health Unit, Strong Families Strong Children and Strong Youth Strong Communities to deliver a range of health and wellbeing projects such as smoking research, Mental Health in Rural Communities, Healthy Minds Art Competition, 16 Days of Activism, childcare advocacy and many more.	 Ongoing
Undertake evaluation process following key community engagement activities	
The feedback provided, both verbally and via formal submissions from community engagement activities, is considered by officers. This assists in the decision making process, and for shaping what further and future community engagement activities are undertaken.	 Ongoing
Review the Community Satisfaction Survey to understand the community’s wants and needs around communication	
2024 Community Satisfaction Survey reviewed and presented to June 2024 Council Meeting.	 Completed
Investigate an online community engagement portal	
Loddon Connect is now established as Council’s primary online engagement portal.	 Completed

Review engagement activities to ensure continuous improvement (continued)

Comments	Status
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Review and implement the Customer Service Strategy

Council has implemented a new Customer Request Management (CRM) platform that will streamline all internal and external customer requests providing greater efficiency for the customer experience. The CRM creates greater opportunity to analyse the customer service experience and support the review of the Customer Service Strategy in which Council aims to embed a high level of responsiveness and good customer service culture over the next four years.

 Completed

Investigate the ability to increase online forms to facilitate easier processes

Investigation into online forms has been completed and implementation of automated forms will gradually be rolled out as required.

 Ongoing

Engage with community groups

Comments	Status
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Engage with key stakeholder groups on projects they have an interest in

The Community Wellbeing Directorate continues to employ various techniques to engage and consult with the community on projects and strategies being delivered by Loddon Shire Council. Projects, strategies and masterplans at various stages of delivery all have stakeholders that require consultation and engagement. Internal teams structure and respond with engagement plans to meet needs or statutory requirements in each individual case.

 Ongoing

Represent Council at community group meetings to communicate current topics and to hear from community groups about their interests

Councillors and staff have delegated roles for a number of community groups and attend many meetings throughout the year.

 Ongoing

Represent Council on Community Asset Committees

At the Special Meeting of Council in November 2023, Councillors were appointed to Community Asset Committees. Representation is ongoing with Councillors reappointed annually.

 Ongoing



Performance against major initiatives in the 2023/24 budget


Service Performance Indicators

The following statement provides the results of the prescribed service performance indicators and measures including explanation of results in the comments.



Service Measure

Service / indicator / measure	Results			
	2021	2022	2023	2024
Aquatic Facilities				
<i>Service standard</i>				
Health inspections of aquatic facilities	1.00	1.80	1.00	0.00
<i>[Number of authorised officer inspections of Council aquatic facilities / Number of Council aquatic facilities]</i>				
Comment: Council’s Environmental Health Officer was on extended leave over the summer season and was unavailable to inspect the aquatic facilities. Only a limited public health backfill role could be sourced during this time. Assessments were undertaken by Council’s contracted Aquatic Facilities Manager rather than a statutory authorised Environmental Health Officer.				
<i>Utilisation</i>				
Utilisation of aquatic facilities	2.08	1.76	1.93	1.93
<i>[Number of visits to aquatic facilities / Population]</i>				
<i>Service cost</i>				
Cost of aquatic facilities	\$22.34	\$59.06	\$44.36	\$47.85
<i>[Direct cost of aquatic facilities less income received / Number of visits to aquatic facilities]</i>				

Service / indicator / measure	Results			
	2021	2022	2023	2024
 Animal Management				
<i>Timeliness</i>				
Time taken to action animal management requests	1.00	1.00	1.00	1.00
<i>[Number of days between receipt and first response action for all animal management requests / Number of animal management requests]</i>				
<i>Service standard</i>				
Animals reclaimed	41.38%	25.35%	8.47%	21.78%
<i>[Number of animals reclaimed / Number of animals collected] x100</i>				
Comment: Council takes a proactive approach in reuniting animals with their owners. Following all options being exhausted animals are, as a last resort, impounded – with every effort made to return the animal to their owner.				
Animals rehomed	58.62%	67.61%	86.44%	94.94%
<i>[Number of unclaimed collected animals rehomed / Number of unclaimed collected animals] x100</i>				
<i>Service cost</i>				
Cost of animal management service per population	\$10.67	\$8.02	\$7.78	\$13.32
<i>[Direct cost of the animal management service / Population]</i>				
Comment: There has been additional demand for this service in 2024 compared to previous years with more focus on animal management and less on local laws in general.				
<i>Health and safety</i>				
Animal management prosecutions	0.00%	0.00%	0.00%	0.00%
<i>[Number of successful animal management prosecutions / Number of animal management prosecutions] x 100</i>				
Comment: There has been no animal management prosecutions within the reporting period. Council continues to actively work with the community.				




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Our performance



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Service / indicator / measure	Results			
	2021	2022	2023	2024
 Food Safety				
<i>Timeliness</i>				
Time taken to action food complaints	1.25	1.67	1.33	2.00
<i>[Number of days between receipt and first response action for all food complaints / Number of food complaints]</i>				
Comment: One complaint was received. It is noted that the officer was on leave at the time and immediately actioned the complaint upon return.				
<i>Service standard</i>				
Food safety assessments	24.74%	46.88%	72.64%	48.31%
<i>[Number of registered class 1 food premises and class 2 food premises that receive an annual food safety assessment in accordance with the Food Act 1984 / Number of registered class 1 food premises and class 2 food premises that require an annual food safety assessment in accordance with the Food Act 1984] x100</i>				
Comment: The food safety assessment program has been impacted by reduced staff availability due to extended leave and position vacancy.				
Food safety samples	New	New	New	100.00%
<i>[Number of food samples obtained / Required number of food samples] × 100</i>				
Comment: The number of samples obtained were equal to the minimum Gazetted amount required.				

Service / indicator / measure	Results			
	2021	2022	2023	2024
Food Safety (continued)				
<i>Service cost</i>				
Cost of food safety service	\$69.44	\$104.36	\$117.13	\$128.26
<i>[Direct cost of the food safety service / Number of food premises registered or notified in accordance with the Food Act 1984]</i>				
Health and safety				
Critical and major non-compliance outcome notifications	100.00%	66.67%	100.00%	100.00%
<i>[Number of critical non-compliance outcome notifications and major non-compliance notifications about a food premises followed up / Number of critical non-compliance outcome notifications and major non-compliance notifications about a food premises] x100</i>				
Governance				
<i>Transparency</i>				
Council decisions made at meetings closed to the public	10.62%	10.12%	9.82%	7.57%
<i>[Number of Council resolutions made at meetings of Council, or at meetings of a delegated committee consisting only of Councillors, closed to the public / Number of Council resolutions made at meetings of Council or at meetings of a delegated committee consisting only of Councillors] x100</i>				
Comment: The number of decisions made by Council during a part of a meeting closed to the public reduced by two, from 2022/23 to 14 in total. This was in part due to a reduction in the total number decisions relating to commercial matters such as contracts and property transactions.				
<i>Consultation and engagement</i>				
Satisfaction with community consultation and engagement	58.00	56.00	52.00	50.00
<i>[Community satisfaction rating out of 100 with how Council has performed on community consultation and engagement]</i>				
Comment: While Loddon Shire had aimed to maintain its previous year score in 2024, the score from the 2024 Community Satisfaction Survey was reflective of Small Rural and State-wide averages for this metric which have seen downward trending.				
<i>Attendance</i>				
Councillor attendance at council meetings	100.00%	99.49%	96.57%	96.92%
<i>[The sum of the number of Councillors who attended each Council meeting / (Number of Council meetings) × (Number of Councillors elected at the last Council general election)] x100</i>				
<i>Service cost</i>				
Cost of elected representation	\$58,413.00	\$44,495.60	\$44,495.60	\$45,659.75
<i>[Direct cost of the governance service / Number of Councillors elected at the last Council general election]</i>				

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Our performance



Service / indicator / measure	Results			
	2021	2022	2023	2024
Governance (continued)				
<i>Satisfaction</i>				
Satisfaction with council decisions	61.00	58.00	54.00	50.00

[Community satisfaction rating out of 100 with how council has performed in making decisions in the interest of the community]

Comment: The score from the 2024 Community Satisfaction Survey was reflective of Small Rural and State-wide averages for this metric.

 Libraries				
<i>Resource currency</i>				
Recently purchased library collection	72.00%	72.00%	72.00%	54.05%

[Number of library collection items purchased in the last 5 years / Number of library collection items] x100



Comment: The year-to-year variance in purchased items is due to an error in the formula used to calculate the ratio of Library Corporation purchased collection items apportioned to Loddon Shire Council for the 2022/23 report. The correct variance is less than 8%.

Service / indicator / measure	Results			
	2021	2022	2023	2024
Libraries (continued)				
<i>Service cost</i>				
Cost of library service per population	\$28.85	\$27.43	\$26.61	\$28.12
<i>[Direct cost of the library service / Population]</i>				
<i>Utilisation</i>				
Loans per head of population	New	New	New	3.64
<i>[Number of library collection item loans / Population]</i>				
<i>Participation</i>				
Library membership	New	New	New	12.75%
<i>[Number of registered library members / Population] x100</i>				
Library visits per head of population	New	New	New	1.99
<i>[Number of library visits / Population]</i>				



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Our performance



Service / indicator / measure	Results			
	2021	2022	2023	2024
 Maternal and Child Health (MCH)				
<i>Service standard</i>				
Infant enrolments in the MCH service	103.70%	100.00%	101.85%	100.00%
<i>[Number of infants enrolled in the MCH service (from birth notifications received) / Number of birth notifications received] x100</i>				
<i>Service cost</i>				
Cost of the MCH service	\$78.74	\$105.81	\$94.70	\$103.80
<i>[Cost of the MCH service / Hours worked by MCH nurses]</i>				
<i>Participation</i>				
Participation in the MCH service	85.11%	87.30%	90.05%	87.47%
<i>[Number of children who attend the MCH service at least once (in the year) / Number of children enrolled in the MCH service] x100</i>				
Participation in the MCH service by Aboriginal children	89.47%	77.78%	93.75%	92.31%
<i>[Number of Aboriginal children who attend the MCH service at least once (in the year) / Number of Aboriginal children enrolled in the MCH service] x100</i>				
<i>Satisfaction</i>				
Participation in 4-week Key Age and Stage visit	90.74%	95.77%	98.15%	111.32%
<i>[Number of 4-week key age and stage visits / Number of birth notifications received] x100</i>				
Comment: Council's Maternal and Child Health (MCH) service continues to have high participation rates. The reporting data carries over some information from the previous reporting period (the date of when the birth notification was received to the date of the first home visit crosses two report periods).				
 Roads				
<i>Satisfaction of use</i>				
Sealed local road requests	7.90	9.41	15.67	22.36
<i>[Number of sealed local road requests / Kilometres of sealed local roads] x100</i>				
Comment: The October 2022 and December 2023/January 2024 flood events have had a significant impact on the condition of Council's roads. This has resulted in an increase in service requests.				



Service / indicator / measure	Results			
	2021	2022	2023	2024
Roads (continued)				
<i>Condition</i>				
Sealed local roads maintained to condition standards	100.00%	99.99%	98.51%	99.00%
<i>[Number of kilometres of sealed local roads below the renewal intervention level set by Council / Kilometres of sealed local roads] x100</i>				
<i>Service cost</i>				
Cost of sealed local road reconstruction	\$38.62	\$43.19	\$0.00	\$49.94
<i>[Direct cost of sealed local road reconstruction / Square metres of sealed local roads reconstructed]</i>				
Cost of sealed local road resealing	\$4.14	\$3.74	\$5.53	\$5.05
<i>[Direct cost of sealed local road resealing / Square metres of sealed local roads resealed]</i>				
<i>Satisfaction</i>				
Satisfaction with sealed local roads	50.00	50.00	43.00	38.00
<i>[Community satisfaction rating out of 100 with how council has performed on the condition of sealed local roads]</i>				
Comment: The October 2022 and December 2023/January 2024 flood events have had a significant impact on the condition of Council's roads. This has resulted in a decrease in community satisfaction with Council's roads.				

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Our performance

Service / indicator / measure	Results			
	2021	2022	2023	2024
 Statutory Planning				
<i>Timeliness</i>				
Time taken to decide planning applications	39.00	42.00	28.00	28.00
<i>[The median number of days between receipt of a planning application and a decision on the application]</i>				
Comment: Median number of days for processing of all applications was 28 days.				
<i>Service standard</i>				
Planning applications decided within required time frames	83.46%	85.04%	97.32%	96.34%
<i>[(Number of regular planning application decisions made within 60 days) + (Number of VicSmart planning application decisions made within 10 days) / Number of planning application decisions made] x100</i>				
Comment: The statistic reflects the 96% of applications assessed within the required timeframes.				
Service cost				
Cost of statutory planning service	\$833.20	\$1,362.68	\$2,165.24	\$2,815.22
<i>[Direct cost of the statutory planning service / Number of planning applications received]</i>				
Comment: The number of planning applications received dropped by 27 which has caused the relatively static costs to increase per application received.				
<i>Decision making</i>				
Council planning decisions upheld at VCAT	0.00%	0.00%	0.00%	0.00%
<i>[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</i>				
Comment: One Council planning decision was referred to VCAT in the reporting period and it was overturned.				
 Waste Management				
<i>Service standard</i>				
Kerbside collection bins missed	1.05	2.68	2.01	3.13
<i>[Number of kerbside garbage and recycling collection bins missed / Number of scheduled kerbside garbage and recycling collection bin lifts] x10,000</i>				
Comment: An increase in this indicator for 2023/24 is due to a small increase (33) in the number of missed bins. Council continues to work towards reducing the number of missed bin collections with Council's contractor.				

Service / indicator / measure	Results			
	2021	2022	2023	2024
Waste Management (continued)				
<i>Service cost</i>				
Cost of kerbside garbage bin collection service	\$143.89	\$151.04	\$145.96	\$155.21
<i>[Direct cost of the kerbside garbage bin collection service / Number of kerbside garbage collection bins]</i>				
Comment: The cost of the kerbside waste bin collection service has slightly increased in line with annual CPI increases.				
<i>Service cost</i>				
Cost of kerbside recyclables collection service	\$83.82	\$93.60	\$101.88	\$114.26
<i>[Direct cost of the kerbside recyclables bin collection service / Number of kerbside recyclables collection bins]</i>				
Comment: The cost to process recycling at Veolia’s Echuca Materials Recovery Facility (MRF) has increased and there has been an increase in the lift rate in line with Council’s waste contract.				
<i>Waste diversion</i>				
Kerbside collection waste diverted from landfill	29.59%	27.52%	28.46%	23.21%
<i>[Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins] x100</i>				
Comment: There has been a reduction in the amount of recycling collected in 2023/24 compared to the previous year and to the budgeted target. Council attributes this to the introduction of new glass drop off services and the introduction of the Victorian Government’s Container Deposit Scheme (CDS). Council has a strong focus on reducing waste and continues to support the community in waste education.				



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Our performance



Mosaic along Loddon River walking trail, Bridgewater

Community Satisfaction Survey

The Local Government Community Satisfaction Survey is conducted each year to gather data on how satisfied residents are with Council's resources, facilities and services. The results provide data for the Local Government Performance Reporting Framework and an opportunity to consider improvements that would be valued by the community.

Survey fieldwork was conducted across four quarters from 1 June 2023 to 18 March 2024 and represents the opinions of 400 residents.

In 2024, Council performed in line with the Small Rural group and State-wide averages on most service areas evaluated, including 'Value for Money in Services and Infrastructure'.

Council's top three performing areas in the most recent results are:

- Appearance of public areas
- Recreational facilities
- Waste management

Further details and this year's results are available at www.loddon.vic.gov.au/Our-Council/Community-Satisfaction-Surveys

Governance management





Inglewood Town Hall Hub, Inglewood

Governance

Introduction

Loddon Shire Council is constituted under the *Local Government Act 2020* to provide leadership for the good governance of the municipal district and the local community. Section 8(1) of the Act states that the role of Council is “to provide good governance in its municipal district for the benefit and wellbeing of the municipal community”.

This is achieved by adhering to the following governance principles:

- Council decisions are to be made and actions taken in accordance with the relevant law
- Priority is to be given to achieving the best outcomes for the municipal community, including future generations
- The economic, social and environmental sustainability of the municipal district, including mitigation and planning for climate change risks, is to be promoted
- The municipal community is to be engaged in strategic planning and strategic decision making
- Innovation and a continuous improvement is to be pursued

- Collaboration with other councils and governments and statutory bodies is to be sought
- The ongoing financial viability of the Council is to be ensured
- Regional, State and National plans and policies are to be taken into account in strategic planning and decision making
- The transparency of Council decisions, actions and information is to be ensured

Council is committed to effective and sustainable forms of democratic and corporate governance as the key to ensuring that Council and its administration meet the community’s priorities. The community has many opportunities to provide input into Council’s decision-making processes including community consultation, public forums and ability to make submissions to Council.

Council’s formal decision-making processes are conducted through Council meetings. Council delegates the majority of its decision-making to Council staff. These delegations are exercised in accordance with the Act and a range of other acts and regulations.

Community Asset Committees

Section 65 of the *Local Government Act 2020*, provides for the establishment of Community Asset Committees for the purpose of managing community assets throughout the municipality.

Council's Community Asset Committees consist of dedicated community members who give their time and energy to managing their respective Community Asset Committees.

By instrument of delegation, the Chief Executive Officer delegates a range of powers, duties and functions of the Council to members of Council's Community Asset Committees to support management of the community assets.

Council respects and appreciates the contribution made by our volunteer Community Asset Committee members to enrich our community, and provide a much broader range of services and activities than Council could provide without this support.

Loddon Shire Council has established Community Asset Committees to manage the following community assets:

- Boort Aerodrome
- Boort Memorial Hall
- Boort Park
- Campbells Forest Hall
- Donaldson Park
- East Loddon Community Centre
- Hard Hill Tourist Reserve
- Inglewood Community Elderly Persons Units
- Inglewood Community Sports Centre
- Inglewood Town Hall Hub
- Korong Vale Mechanics Institute Hall
- Korong Vale Sports Centre
- Little Lake Boort
- Pyramid Hill Memorial Hall
- Wedderburn Community Centre
- Wedderburn Engine Park and Market Square Reserve
- Wedderburn Mechanics and Literary Institute Hall
- Yando Public Hall

Meetings of Council

Council conducts open public meetings generally on the fourth Tuesday of each month. Members of the community are welcome to attend these meetings and observe from the gallery or watch proceedings online. Council meetings provide the opportunity for community members to submit a question to the Council as detailed in the Governance Rules.

For the 2023/24 financial year, Council held 13 Council meetings, including one Special Council Meeting for the purpose of electing a Mayor for the 2023/24 term.

Mayor and Councillor attendance at functions

During the year, the Mayor and Councillors attended a vast range of functions on behalf of Loddon Shire Council, some associated with their appointments to external and Community Asset Committees, others following invitations from community groups, local government bodies, politicians and other stakeholders.

Council meeting agendas provide an opportunity for the Mayor and Councillors to report on their attendance at these functions, which are subsequently recorded in the meeting Minutes.

Code of conduct

The Councillor Code of Conduct, most recently reviewed in 2021, sets out minimum standards of conduct for Councillors in their role and documents Loddon Shire Councillors' commitment to working together in the best interests of the people within the municipality and to discharging their responsibilities to the best of their skill and judgement.

Conflict of interest

Councillors are elected by the residents and ratepayers to act in the best interests of the community. This is a position of trust that requires Councillors to act in the public interest. When Council delegates its powers to a Council officer or a committee, the committee or officer must also act in the public interest.

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

Council's Governance Rules contain processes for the disclosure of a conflict of interest.

Disclosure of a conflict of interest is a standing agenda item for Council and committee meetings.

While the conflict of interest disclosure procedures vary depending on the particular role and circumstances, in general they involve disclosing the relevant interests in a specific way and then stepping aside from the decision-making process, or from the exercise of the public duty.

During 2023/24, two Councillor conflicts of interest were disclosed at a Council meeting.

Councillor allowances

In accordance with section 39 of the *Local Government Act 2020*, Councillors are entitled to receive an allowance for performing their duties as a Councillor. The Mayor is entitled to receive a higher allowance.

The State Government sets the upper and lower limits for all allowances paid to Councillors and Mayors. Councils are divided into three categories based on the income and population of each council. In this instance, Loddon Shire Council is recognised as a Category One Council.

The following table contains a summary of the allowances relating to each Councillor during the year.

Name of Councillor	Councillor allowance paid 2023/24
Cr Neil Beattie	\$26,034.59
Cr Gavan Holt (Mayor*)	\$60,539.75
Cr Linda Jungwirth	\$26,034.59
Cr Wendy Murphy	\$26,034.59
Cr Dan Straub (Mayor*)	\$45,995.73
Total	\$184,639.25





Tarnagulla Public Hall, Tarnagulla

Councillor expenses

In accordance with section 40 of the *Local Government Act 2020*, Council is required to reimburse a Councillor for expenses incurred while performing their duties as a Councillor. Council is also required to adopt and maintain a policy in relation to the reimbursement of expenses for Councillors. The Councillors Support and Reimbursement of Expenses Policy provides guidance for the reimbursement of expenses and the provision of resources, facilities

and other support to the Mayor and Councillors to enable them to discharge their duties. Council publishes in its Annual Report the details of the expenses, including reimbursement of expenses for each Councillor and members of a Council committee.

The details of the expenses including reimbursement of expenses for each Councillor for the 2023/24 year are set out in the following table:

Name of Councillor	TR \$	CM \$	CC \$	IC \$	CT \$	Total
Cr N Beattie	\$0	\$2,889.60	\$0	\$0	\$1,918.18	\$4,807.78
Cr G Holt (Mayor*)	\$0	\$11,344.03	\$0	\$133.84	\$3,957.42	\$15,435.29
Cr L Jungwirth	\$0	\$11,282.56	\$1,536.24	\$0	\$3,273.94	\$16,092.74
Cr W Murphy	\$0	\$590.04	\$0	\$0	\$900.00	\$1,490.04
Cr D Straub (Mayor*)	\$0	\$9,216.40	\$0	\$0	\$1,281.82	\$10,498.22
Total	\$0	\$35,322.63	\$1,536.24	\$133.84	\$11,331.36	\$48,324.07

TR = Travel, CM = Car mileage, CC = Carer and dependent related expenses, IC = Information and communication expenses, CT = Conferences and training expenses

* Cr D Straub was Mayor for the period July 2023 to November 2023; Cr G Holt has been elected Mayor since November 2023.

Audit and Risk Management

Audit and Risk Committee

Council has an established Audit and Risk Committee, and prepared and approved an Audit and Risk Committee Charter in accordance with sections 53 and 54 of the *Local Government Act 2020*.

The Audit and Risk Committee's role is to oversee and monitor the effectiveness of Council in carrying out its responsibilities for accountable financial management, good corporate governance, maintaining an effective system of internal control and risk management, and fostering an ethical environment.

Council's five-member Audit and Risk Committee consists of four independent members and one Councillor representative. Current membership is:

- Cr Gavan Holt (Cr Neil Beattie as alternate)
- Mr Rod Poxon (Chair)
- Ms Rachelle Tippett
- Ms Marg Allan
- Ms Amber Currie (from 1 May 2024)
- Mr Rodney Baker (to 30 April 2024)

In accordance with the Audit and Risk Committee Charter, Council's Chief Executive Officer and Director Corporate (or their delegate in exceptional circumstances) attend all meetings in full, except for relevant confidential matters.

Cr Holt was reappointed to the Audit and Risk Committee at the Special Meeting of Council held 14 November 2023.

In February 2024, both the Audit and Risk Committee and Council recognised the dedication and efforts of Rodney Baker as an independent member of the Audit and Risk Committee over three four-year terms, including five terms as Committee Chairperson.

On the recommendation of the Audit and Risk Committee at its meeting on 27 February 2024, Council resolved to appoint Rod Poxon as Chairperson of the Loddon Shire Council Audit and Risk Committee for the period 29 February 2024 to 28 February 2025.

In accordance with the Charter, the Audit and Risk Committee met quarterly during 2023/24, on 7 August 2023, 13 November 2023, 5 February 2024 and 6 May 2024. A summary of each meeting was reported by the Chief Executive Officer to Council on 22 August 2023, 28 November 2023, 27 February 2024 and 28 May 2024.



Audit and Risk Committee



2024 Chair Rod Baker retiring



Internal audit

Council's internal audit function provides independent and objective assurance that the appropriate processes and controls are in place across Council.

The function is resourced under contract by AFS and Associates Pty Ltd.

A four-year Strategic Internal Audit Program (SIAP) was presented to and endorsed by the Audit and Risk Committee at its meeting on 13 November 2023.

The Audit and Risk Committee receives reports at each meeting on the status of the SIAP, findings of completed audits and the status of actions to implement past audit recommendations.

The following internal audits were conducted during the year, in accordance with the SIAP 2023 – 2026:

- Emergency Management
- Depot Operations
- Occupational Health, Safety and Wellbeing
- Human Resources – Workforce and Succession Planning, Recruitment and Retention.

External audit

Council is externally audited by the Victorian Auditor-General's Office (VAGO), who utilises contractors to undertake audit fieldwork. Council's 2023/24 external audit fieldwork was undertaken by RSD Audit.

The external auditor's primary role is to provide assurance that the financial statements fairly present the performance and financial position of Council at the end of the financial year.

RSD Audit presented the draft External Audit Strategy to the February 2024 meeting of the Audit and Risk Committee, while the External Audit Interim Management Letter was presented to the May 2024 meeting.

Actions arising from the external audit are included on the Audit and Risk Committee's outstanding action list to be completed within the timeframe included in the report.

Risk management

Risks have the potential to impact Council's ability to meet its objectives. While many risks cannot be eliminated, they can be identified, managed and monitored.

Council's suite of risk management documents, including the Risk Management Policy and the Framework and Risk Appetite Statement articulate how Council will identify, manage and report on its risks.

Council's suite of business continuity management documents, including the Business Continuity Management Policy and Framework, and the Business Continuity Plan support Council's commitment to building the capability of the organisation to continue delivery of services at acceptable predefined levels following disasters and disruptive events.

During 2023/24 the full suite of risk management and business continuity management documents were reviewed by both the Audit and Risk Committee and Council.

A Risk Management Procedure was developed to guide staff in assessing new risks for inclusion in Council risk registers, and reviewing current risks in accordance with timeframes identified within the Risk Management Framework.

Three risk management workshops were conducted during the year, providing risk management refresher training for Loddon Leaders and application of the new Risk Management Procedure.

A comprehensive review of risks contained within Council's Strategic Risk Register was undertaken by the Audit and Risk Committee and Council during 2023/24. The review concluded with Council approving the Strategic Risk Report – March 2024, providing details of six strategic risks.

In accordance with Council's Risk Management Framework and the Audit and Risk Committee Charter, regular reports on risk management (including insurance) and occupational health and safety were presented throughout 2023/24 to Council, the Audit and Risk Committee, the Management Executive Group and Loddon Leaders.



Governance and management checklist

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

Item ID	Governance and Management Item	YES or NO	Date if YES (single item/ date)	Date if YES (multiple items/dates)
GC1	Community engagement policy	YES	23/02/2021	Community Engagement Policy (adopted by Council)
GC2	Community engagement guidelines	YES	3/04/2019	Community Engagement Procedure (approved by Management Executive Group)
GC3	Financial Plan	YES	28/06/2022	Financial Plan required adopted 28/06/2022 in accordance with section 91 of the <i>Local Government Act 2020</i>
GC4	Asset Plan	YES	28/07/2022	Asset Plan 2022 v1 (adopted by Council on 27/07/2022)
GC5	Revenue and Rating Plan	YES	24/06/2021	Revenue and Rating Plan 2021-2025 v1 (adopted by Council on 24/6/2021)
GC6	Annual budget	YES	25/06/2024	2024/25 Budget (adopted by Council on 25/6/2024)
GC7	Risk policy	YES	23/01/2024	Risk Management Policy v7 (adopted by Council 23/01/2024) Risk Appetite Statement V2 (adopted by Council 23/01/2024) Risk Management Implementation Plan v2 (adopted by Council 23/01/2024)
GC8	Fraud policy	YES	26/03/2024	Anti-fraud and Corruption Policy v5 adopted by Council 26/03/2024
GC9	Municipal emergency management planning	YES		3 August 2024 16 November 2024 15 February 2024 16 May 2024
GC10	Procurement policy	YES	26/04/2023	Procurement Policy v12 (adopted by Council 26/04/2023)
GC11	Business continuity plan	YES	25/06/2024	Business Continuity Plan - Reviewed Q3 2023/24. Presented to and endorsed by Audit and Risk Committee 06/05/2024 and Council 25/06/2024, Scheduled for presentation to Management Executive Group for final approval 16/07/2024
GC12	Disaster recovery plan	YES	11/09/2019	Information Technology Disaster Recovery Plan (IT DRP) 2019 (adopted by the Management Executive Group - internal document)

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Governance management

Item ID	Governance and Management Item	YES or NO	Date if YES (single item/date)	Date if YES (multiple items/dates)
GC13	Complaint policy	YES	14/12/2021	Complaint Handling Policy (adopted by Council 14/12/2021)
GC14	Workforce plan	YES	1/12/2021	Workforce Plan 2021-2025 adopted 1/12/2021
GC15	Payment of rates and charges hardship policy	YES	25/10/2022	Financial Hardship Policy v3 (adopted by Council 25/10/2022)
GC16	Risk management framework	YES	23/01/2024	Risk Management Framework v4 (adopted by Council 23/01/2024)
GC17	Audit and Risk Committee	YES	23/06/2020	Audit and Risk Committee established by Council 23/06/2020 Audit and Risk Committee Charter v11 (adopted by Council 23/05/2023)
GC18	Internal audit	YES	5/07/2023	Internal Audit Contract with AFS and Associates Pty Ltd signed 05/07/2023
GC19	Performance reporting framework	YES	26/05/2020	Endorsed by Audit and Risk Committee and adopted by Council
GC20	Council Plan report	YES	22/08/2023	Council Plan - Four Year Annual Action Plan adopted by Council in 2021; reviewed with Council each year.
GC21	Quarterly budget reports	YES	28/04/2024	Quarterly reports presented: March 2024 (28/5/2024), December 2023 (27/2/24), September 2023 (24/10/23), March 2023 (23/4/23)
GC22	Risk reporting	YES	26/03/2024	Strategic risks reported to Council Meeting 26/03/2023 Strategic risks reported to Council Forum 12/03/2024 Strategic risks reported to Council Forum 11/07/2023. Strategic risks reported to Council's Audit and Risk Committee in 07/08/2023 Strategic risks reported to Council's Audit and Risk Committee 05/02/2024.
GC23	Performance reporting	YES	22/08/2023	Financial and Performance Statements reported to Audit and Risk Committee, and Council 22/08/2023
GC24	Annual report	YES	24/10/2023	Consideration of the Annual Report for the period ending 30 June 2023 adopted by Council

Item ID	Governance and Management Item	YES or NO	Date if YES (single item/ date)	Date if YES (multiple items/dates)
GC25	Councillor Code of Conduct	YES	27/04/2021	Councillor Code of Conduct v6 (adopted by Council 27/04/2021)
GC26	Delegations	YES	23/04/2024	Council to CEO Delegation reviewed 23/04/2024 Council to members of Council staff Delegation reviewed 27/06/2023
GC27	Meeting procedures	YES	22/08/2023	Governance Rules v3 adopted by Council 22/08/2023



Lincoln Fitzgerald
Chief Executive Officer

Dated: 30 June 2024



Cr Gavan Holt
Mayor



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Governance management



Sloan Park, Inglewood

Statutory information

The following information is provided in accordance with legislative and other requirements applying to Council.

Documents available for public inspection

In accordance with legislation and Council's Public Transparency Policy, the following documents were available for public inspection, including on Council's website or at the Council office in Wedderburn:

- Agendas for, and minutes of, Council Meetings other than those agendas and minutes relating to part of a meeting which was closed to members of the public under the Act and are confidential information within the meaning of section 3(1) of the Act.
- Council's Governance Rules
- Council's Budget, Annual Report, Council Plan, Community Vision and Public Transparency Policy
- Reporting from Advisory Committees to Council (via Council Minutes)
- Register of travel undertaken by Councillors or Council staff
- Register of Conflicts of Interest disclosed by Councillors or Council staff
- Register of gifts, benefits and hospitality offered to Councillors or Council staff
- Public submissions made by Council
- Audit and Risk Committee Performance Reporting
- Terms of Reference or Charters for Advisory Committees
- Register of donations and grants made by Council
- Register of leases entered into by Council, as lessor and lessee
- Register of Delegations
- Register of Authorised Officers
- Summary of Personal Interests Returns
- Summary of Election Campaign Donation Returns
- Submissions received under section 223 of the *Local Government Act 1989* or feedback received through a community engagement process undertaken by Council.

Health Records Act 2001

Council collects health data, particularly in the community service area, to be used solely for the primary purpose for which it is collected or directly related purposes.

Council may disclose this information to other health professionals for continuity of care. If a referral to another health professional is required, consent is obtained unless exempted by other legislation.

Carers Recognition Act 2012

The *Carers Recognition Act 2012* defines every council in Victoria as a 'public service care agency' and therefore a 'care support organisation'. As a consequence, councils are required to comply with the Act and to report on this in their annual reports from 2012/13 and thereafter.

This reporting requirement impacts across a wide range of Council activities, including human resources, home and community care, aged and disability services, leisure and recreation, community services, and family and children's services.

Council has taken all practicable measures to comply with its responsibilities outlined in the Act. Council has promoted the principles of the Act to people in care relationships and to the wider community by distributing printed material through relevant Council services, displaying posters at Council community venues and providing information to organisations represented in Council and community networks.

Council has also taken all practicable measures to ensure that staff, Council agents and volunteers working for the organisation are informed about the principles and obligations of the Act by including information on the care relationship in Council induction and training programs.

Child Safe Standards

Council is committed to protecting the interests and safety of children. Council has zero tolerance for child abuse. As part of its commitment, an organisational-wide approach has been developed to embed a child safe environment. Council has a Child Safe Standards Statement of Commitment that is enacted through the implementation and monitoring of Council's Child Safe Standards Policy and Child Safe Standards Framework as specified under the *Child Wellbeing and Safety Amendment Act 2015* that incorporates the amendments made to the Child Safe Standards as at 1 January 2023.



Contracts

Council has an established Procurement Policy that identifies a threshold where works or services valued over \$300,000 require a process of 'invitation to tender' or 'expression of interest' as outlined in the Policy.

Council entered into five contracts above the threshold in 2023/24, covering capital and infrastructure works across the following areas:

- Community buildings
- Major culverts
- Road reseals and reconstruction
- Footpath renewal

No service contracts above the threshold were entered into.

Council did not enter into any other contracts valued at \$300,000 or more for goods or services without engaging in a competitive process.

Disability Action Plan

In accordance with the *Victorian Disability Act 2006*, Council adopted its fourth Disability Action Plan in February 2018. The Disability Access and Inclusion Plan 2018-2021, now known as the Access and Inclusion Plan (AIP), was extended to March 2023. The AIP will form one of the key pillars in the upcoming Inclusive Communities Plan 2024-2029, which also encompasses positive ageing, culturally and linguistically diverse (CALD), and LGBTQIA+ communities.

Achievements over the course of the four year plan included:

- Embedding the Community Engagement Policy and Procedure to support staff to engage respectfully and inclusively with, and consider the needs of, community members during engagement processes.

- Continued consideration of universal design principles in all applicable infrastructure projects. Examples include the Pyramid Hill Streetscape Project and Donaldson Park Community Hub; Recreation Open Spaces and Aquatics Strategy; Healthy Loddon Campaspe projects such as Walk this Way and Boort and Inglewood Community gardens.
- Updating Council website software to ensure compatibility with the latest Web Content Accessibility Guidelines.
- Continued delivery of disability awareness training during staff induction.
- Delivery of training to relevant staff on how to write in easy English.
- Partnering with City of Greater Bendigo to implement the Champions for Change project to increase supports for persons living with a disability to secure employment.

Domestic Animal Management Plan

Council is required to evaluate its implementation of domestic animal management initiatives in the annual report. A new Domestic Animal Management Plan needs to be prepared in accordance with State Government timeframes.

The occurrence of stray and feral cat populations continue to be a source of complaints from residents. Targeted programs, in partnership with local residents, enabled feral cats to be trapped and other stray/unclaimed cats finding new permanent homes. Cat traps were also distributed generally throughout the municipality upon request.

Council's continued initiative in promoting the benefits of "register your dog/cat, get it back for free" were particularly advantageous throughout this time, with several successful pet returns to owners. This reduced costs to pet owners and ultimately decreased instances of impounded animals. Staff place an emphasis on avoiding impoundments wherever possible.

Animal control staff have also noted an increase in pet surrenders and general requests for assistance with rehoming pets or seeking financial help to meet the costs of desexing pets.

Other actions have included:

- Conducting joint inspections with RSPCA officers regarding various dog-breeding activities.
- Investigating and resolving potential dangerous or menacing dog complaints, including dog attacks.
- Participating in online animal welfare forums and workshops.
- Assisting in the Victorian Government Pet Exchange Register.
- Undertaking appropriate staff training and development programs.

Freedom of Information Act 1982

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

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

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



Requests for access to information under the FOI Act should be addressed to the Freedom of Information Officer and lodged in person, via post or by email.

Further information regarding Freedom of Information requests, including applicable fees and charges is available from Council's website.

During the year, Council received seven valid requests under the FOI Act.

Public Interest Disclosures

In accordance with section 69 of the *Public Interest Disclosure Act 2012* (former title – *Protected Disclosure Act 2012*), a council must include in its annual report information about how to access the procedures established by the council under Part 9 of that Act. It is also required to provide certain information about the number and types of protected disclosure complaints investigated during the financial year.

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

During 2023/24, no disclosures were notified to Council officers appointed to receive disclosures, and no known disclosures were notified to the Independent Broad-based Anti-corruption Commission (IBAC).

Food Act Ministerial Directions

In accordance with section 7E of the *Food Act 1984*, Council is required to publish a summary of any Ministerial Directions received during the financial year in its annual report.

No such Ministerial Directions were received by Council during the 2023/24 year.

Road Management Act Ministerial Directions

In accordance with section 22 of the *Road Management Act 2004*, Council must publish a copy or summary of any Ministerial Direction in its annual report.

No Ministerial Directions were received by Council during the 2023/24 year.

Infrastructure and development contributions

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

For the 2023/24 year, there were no infrastructure and development contributions.

Performance Statement

Year ending 30 June 2024



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Performance Statement – Year ending 30 June 2024

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CERTIFICATION OF PERFORMANCE STATEMENT

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



Signed: Dated: 3 / October / 2024
MICHELLE KAYE STEDMAN, BBus, PRINCIPAL ACCOUNTING OFFICER
Wedderburn, Victoria 3518

In our opinion, the accompanying Performance Statement of the Loddon Shire Council for the year ended 30 June 2024 presents fairly the results of Council's performance in accordance with the *Local Government Act 2020* and the *Local Government (Planning and Reporting) Regulations 2020*.

The Performance Statement contains the relevant performance indicators, measures and results in relation to service performance, financial performance and sustainability capacity.

As at the date of signing, we are not aware of any circumstances that would render any particulars in the Performance Statement to be misleading or inaccurate.

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



Signed: Dated: 3 / October / 2024
GAVAN LINDSAY HOLT, MAYOR
Wedderburn, Victoria, 3518



Signed: Dated: 3 / October / 2024
NEIL EDWARD BEATTIE, COUNCILLOR
Wedderburn, Victoria, 3518



Signed: Dated: 3 / October / 2024
LINCOLN WILLIAM FITZGERALD, BA (Nature Tourism), GAICD, CertTAA, CHIEF EXECUTIVE OFFICER
Wedderburn, Victoria 3518



Independent Auditor’s Report

To the Councillors of Loddon Shire Council

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

- description of municipality for the year ended 30 June 2024
- service performance indicators for the year ended 30 June 2024
- financial performance indicators for the year ended 30 June 2024
- sustainable capacity indicators for the year ended 30 June 2024
- notes to the accounts
- certification of the performance statement.

In my opinion, the performance statement of Loddon Shire Council in respect of the year ended 30 June 2024 presents fairly, in all material respects, in accordance with the performance reporting requirements of Part 4 of the *Local Government Act 2020* and *Local Government (Planning and Reporting) Regulations 2020*.

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

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

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

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

Auditor’s responsibilities for the audit of the performance statement

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

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

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

MELBOURNE
 4 October 2024



Travis Derricott
as delegate for the Auditor-General of Victoria

SECTION 1: DESCRIPTION OF MUNICIPALITY

Loddon Shire Council is located in central Victoria, about 175 kilometres north-west of Melbourne. It is bounded by the Gannawarra Shire in the north, Shire of Campaspe and City of Greater Bendigo in the east, Mount Alexander Shire and Central Goldfields Shire in the south, and Northern Grampians Shire and Buloke Shire in the west.

Loddon Shire Council is a predominantly rural area, with many small towns and communities. The largest towns are Boort, Bridgewater on Loddon, Inglewood, Pyramid Hill, and Wedderburn.

The Shire encompasses a total land area of about 6,700 square kilometres. Land is used mainly for agriculture and horticulture, particularly grain, sheep, wool, beef cattle, dairy, pigs and poultry. In recent years, there has also been an increase in viticulture, olives, and fodder crops.

The primary source of employment in the Shire is agriculture, forestry and fishing with 37 per cent of employed residents working in those fields, while 10 per cent work in health care and social assistance, seven per cent in retail trade, and five per cent in public administration and safety.

**SECTION 2: SERVICE PERFORMANCE INDICATORS
FOR THE YEAR ENDED 30 JUNE 2024**

	Results				
	2021	2022	2023	2024 Target as per budget	2024 Actual
Aquatic facilities					
Utilisation					
<i>Utilisation of aquatic facilities</i> [Number of visits to aquatic facilities / Municipal population]	2	2	2	NA	2
Comments: No material variances to report.					
Animal management					
Health and safety					
<i>Animal management prosecutions</i> [Number of successful animal management prosecutions / Number of animal prosecutions] x 100	0%	0%	0%	NA	0%
Comments: No material variances to report.					
Food Safety					
Health and safety					
<i>Critical and major non-compliance outcome notifications</i> [Number of critical non-compliance outcome notifications and major non-compliance outcome notifications about a food premises followed up / Number of critical non-compliance outcome notifications and major non-compliance outcome notifications about food premises] x 100	100%	67%	100%	NA	100%
Comments: No material variances to report.					
Governance					
Satisfaction					
<i>Satisfaction with community consultation and engagement</i> Satisfaction with community consultation and engagement (community satisfaction rating out of 100 with the consultation and engagement efforts of Council)	58	56	52	56	50
Comments: This indicator has been updated for previous years to reflect the result of 'Consultation and Engagement'. Previous data provided was within the 'Community Decisions' indicator. While Loddon Shire had aimed to maintain its previous year score in 2024, the score from the 2024 Community Satisfaction Survey was reflective of small rural and state wide averages for this metric which have seen downward trending.					
Libraries					
Participation					
<i>Library membership</i> [Percentage of the population that are registered library members] x 100	NA	NA	NA	NA	13%
Comments: This is a new indicator to report. Calculations for this indicator have changed from previous years.					
Maternal and Child Health (MCH)					
Participation					
<i>Participation in MCH service</i> [Number of children who attend the MCH service at least once (in the year) / Number of children enrolled in the MCH service] x 100	85%	87%	90%	NA	87%
Comments: No material variances to report.					
Maternal and Child Health (MCH)					
Participation					
<i>Participation in the MCH service by Aboriginal children</i> [Number of Aboriginal children who attend the MCH service at least once (in the year) / Number of Aboriginal children enrolled in the MCH service] x 100	89%	78%	94%	NA	92%
Comments: No material variances to report.					

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Performance Statement – Year ending 30 June 2024

SECTION 2: SERVICE PERFORMANCE INDICATORS (Continued)

Service / indicator / measure	Results				
	2021	2022	2023	2024 Target as per budget	2024 Actual
Roads Indicator: Condition <i>Sealed local roads below the intervention levels</i> Percentage of sealed local roads that are below the renewal intervention level set by Council and not requiring renewal	100%	100%	99%	100%	99%
Comments: As this is a new / adjusted indicator, the same historical information has been used as was within the Local Government Performance Reporting Framework submitted data.					
Statutory planning Service standard <i>Planning applications decided within the relevant required time</i> Percentage of planning application decisions made within the relevant required time	83%	85%	97%	85%	96%
Comments: As this is a new / adjusted indicator, the same historical information has been used as was within the Local Government Performance Reporting Framework submitted data.					
Waste management Waste diversion <i>Kerbside collection waste diverted from landfill</i> [Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins] x 100	30%	28%	28%	28%	23%
Comments: There has been a reduction in the amount of recycling collected in 2023/24 compared to the previous year. Council attributes this to the introduction of new glass drop off services and the introduction of the Container Deposit Scheme (CDS). Council has a strong focus on reducing waste and continues to support the community in waste education.					

**SECTION 3: FINANCIAL PERFORMANCE INDICATORS
 FOR THE YEAR ENDED 30 JUNE 2024**

Dimension / indicator / measure	Results					Forecasts			
	2021	2022	2023	2024 Target as per budget	2024 Actual	2025	2026	2027	2028
Efficiency Expenditure level <i>Expenses per property assessment</i> [Total expenses / Number of property assessments]	\$4,190.23	\$3,938.48	\$4,687.72	\$7,169.00	\$4,962.72	\$7,324.05	\$4,765.31	\$4,949.98	\$5,081.47
Comments: Expenses in 2023, 2024 and forecast for 2025 include flood restoration works which has increased the indicator result.									
Efficiency Revenue level <i>Average rate per property assessment</i> [Sum of all general rates and municipal charges / Number of property assessments]	\$1,244.14	\$1,256.83	\$1,276.55	\$1,328.00	\$1,315.10	\$1,364.18	\$1,411.93	\$1,461.35	\$1,512.49
Comments: This indicator will slightly increase yearly as the rates have increased by the relevant legislated cap however the number of assessments has remained fairly constant.									
Liquidity Working capital <i>Current assets compared to current liabilities</i> [Current assets / Current liabilities] x 100	506.54%	604.47%	596.58%	447.89%	609.30%	420.29%	412.19%	278.37%	161.10%
Comments: Council has a large amount of cash on hand due to major capital projects that are yet to be completed. In future years it is expected that this cash balance will fall considerably as projects are completed.									
Liquidity Unrestricted cash <i>Unrestricted cash compared to current liabilities</i> [Unrestricted cash / Current liabilities] x 100	125.63%	-111.49%	-42.16%	25.65%	-136.85%	330.07%	313.60%	175.58%	53.23%
Comments: Council has a significant amount of cash on hand but has a large unspent grants reserve and LSL provision that restricts cash. This cash has been placed into term deposits to gain a better financial outcome for Council. As the years progress it is expected that there will be significant decreases to cash each year which will result in reassessing the program of works for each of these years.									
Obligations Loans and borrowings <i>Loans and borrowings compared to rates</i> [Interest bearing loans and borrowings / Rate revenue] x 100	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Comments: Council has no loan liabilities.									
Obligations Loans and borrowings <i>Loans and borrowings repayments compared to rates</i> [Interest and principal repayments on interest bearing loans and borrowings / Rate revenue] x 100	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Comments: Council has no loan liabilities.									

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Performance Statement – Year ending 30 June 2024

Dimension / indicator / measure	Results					Forecasts			
	2021	2022	2023	2024 Target as per budget	2024 Actual	2025	2026	2027	2028
Obligations Indebtedness <i>Non-current liabilities compared to own source revenue</i> [Non-current liabilities / Own source revenue] x 100	10.17%	8.32%	10.79%	12.53%	9.94%	16.87%	18.60%	19.95%	21.33%
Comments: This indicator has been steady over the years as revenue increases at only a slightly higher rate than the non current liabilities are.									
Obligations Asset renewal and upgrade <i>Asset renewal and upgrade compared to depreciation</i> [Asset renewal and upgrade expenses / Asset depreciation] x 100	79.27%	60.11%	47.58%	57.90%	92.23%	52.13%	53.71%	55.37%	54.66%
Comments: This is significantly higher than previous years with some significant spending on expansion of assets during 2024 on projects such as Donaldson Park and various caravan parks.									
Operating position Adjusted underlying result <i>Adjusted underlying surplus (or deficit)</i> [Adjusted underlying surplus (deficit) / Adjusted underlying revenue] x 100	-5.44%	3.94%	-37.44%	-40.01%	-53.86%	-17.08%	-24.35%	-25.04%	-24.25%
Comments: This indicator is impacted by significant impairment of assets and associated works that occurred as a result of the 2022/23 floods.									
Stability Rates concentration <i>Rates compared to adjusted underlying revenue</i> Computation: [Rate revenue / Adjusted underlying revenue] x 100	36.59%	36.34%	30.41%	27.32%	49.09%	26.08%	44.20%	44.73%	45.04%
Comments: Rate revenue remains constant, adjusted underlying revenue includes upfront Financial Assistance Grants funding.									
Stability Rates effort <i>Rates compared to property</i> [Rate revenue / Capital improved value of rateable properties in the municipality] x 100	0.43%	0.44%	0.35%	0.27%	0.27%	0.24%	0.25%	0.25%	0.26%
Comments: This indicator has been slightly decreasing with the increase to rate revenue increasing at a lower rate than CIV within the municipality.									

FOR THE YEAR ENDED 30 JUNE 2024

Indicator / measure	2021	2022	2023	2024
Population <i>Expenses per head of municipal population</i> Total expenses / Municipal population	\$4,443	\$4,193	\$4,859	\$5,138
Comments: Increase to expenses for 2024 due to the continuation of flood restoration works. This is expected to continue for a further year.				
Population <i>Infrastructure per head of municipal population</i> [Value of infrastructure / Municipal population]	\$46,350	\$43,983	\$47,672	\$51,159
Comments: The increase in infrastructure per head of population has increased in step with the increase in infrastructure valuations for the 2023/24 financial year.				
Population <i>Population density per length of road</i> [Municipal population / Kilometres of local roads]	1.58	1.59	1.64	1.64
Comments: No material variances to report.				
Own-source revenue <i>Own source revenue per head of municipal population</i> [Own-source revenue / Municipal population]	\$1,991	\$1,999	\$2,127	\$2,252
Comments: This indicator has been steadily increasing due to an increase of income and a fairly static population.				
Recurrent grants <i>Recurrent grants per head of municipal population</i> [Recurrent grants / Municipal population]	\$1,850	\$2,245	\$2,318	\$647
Comments: Financial Assistance Grants funding had 100% funding paid in advance during 2023, during 2022 this was 75% and in 2024 this was nil.				
Disadvantage <i>Relative socio-economic disadvantage</i> [Index of relative socio-economic disadvantage by decile]	2	2	2	2
Comments: No material variances to report.				
Efficiency Workforce turnover <i>Percentage of staff turnover</i> [Number of permanent staff resignations and terminations / Average number of permanent staff for the financial year] x 100	12.82%	21.33%	17.81%	23.48%
Comments: Exit of home care services resulted in 17 redundancies for the year.				

5.1 Basis of preparation

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

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

The performance statement presents the actual results for the current year and the previous three years, along with the current year's target, if mandated by the *Local Government (Planning and Reporting) Regulations 2020*. Additionally, for the prescribed financial performance indicators and measures, the performance statement includes the target budget for the current year and the results forecast for the period 2024-25 to 2027-28 by the council's financial plan.

The *Local Government (Planning and Reporting) Regulations 2020* requires explanation of any material variations in the results contained in the performance statement. Council has adopted materiality thresholds relevant to each indicator and measure and explanations have not been provided for variations below the materiality thresholds unless the variance is considered to be material because of its nature.

5.2 Definitions

Key term	Definition
Aboriginal children	means a child who is an Aboriginal person
Aboriginal person	has the same meaning as in the Aboriginal Heritage Act 2006
adjusted underlying revenue	means total income other than: <ul style="list-style-type: none"> · non-recurrent grants used to fund capital expenditure; and · non-monetary asset contributions; and · contributions to fund capital expenditure from sources other than those referred to above
adjusted underlying surplus (or deficit)	means adjusted underlying revenue less total expenditure
annual report	means an annual report prepared by a council under section 98 of the Act
asset renewal expenditure	means expenditure on an existing asset or on replacing an existing asset that returns the service capability of the asset to its original capability
asset upgrade expenditure	means expenditure that— (a) enhances an existing asset to provide a higher level of service; or (b) extends the life of the asset beyond its original life
critical non-compliance outcome notification	means a notification received by council under section 19N(3) or (4) of the Food Act 1984 , or advice given to council by an authorized officer under that Act, of a deficiency that poses an immediate serious threat to public health
current assets	has the same meaning as in the Australian Accounting Standards
current liabilities	has the same meaning as in the Australian Accounting Standards
food premises	has the same meaning as in the Food Act 1984
intervention level	means the level set for the condition of a road beyond which a council will not allow the road to deteriorate and will need to intervene
local road	means a sealed or unsealed road for which the council is the responsible road authority under the Road Management Act 2004
major non-compliance outcome notification	means a notification received by a council under section 19N(3) or (4) of the Food Act 1984, or advice given to council by an authorized officer under that Act, of a deficiency that does not pose an immediate serious threat to public health but may do so if no remedial action is taken
MCH	means the Maternal and Child Health Service provided by a council to support the health and development of children within the municipality from birth until school age
non-current liabilities	means all liabilities other than current liabilities
own-source revenue	means adjusted underlying revenue other than revenue that is not under the control of council (including government grants)
population	means the resident population estimated by council
rate revenue	means revenue from general rates, municipal charges, service rates and service charges
relative socio-economic disadvantage	in relation to a municipal district, means the relative socio-economic disadvantage, expressed as a decile for the relevant financial year, of the area in which the municipal district is located according to the Index of Relative Socio-Economic Disadvantage of SEIFA
restricted cash	means cash, cash equivalents and financial assets, within the meaning of the Australian Accounting Standards, not available for use other than for a purpose for which it is restricted, and includes cash to be used to fund capital works expenditure from the previous financial year
SEIFA	means the Socio-Economic Indexes for Areas published from time to time by the Australian Bureau of Statistics on its Internet site
unrestricted cash	means all cash and cash equivalents other than restricted cash

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Performance Statement – Year ending 30 June 2024

5.3 Other matters

Nothing further to report.

Financial Statements

Year ending 30 June 2024

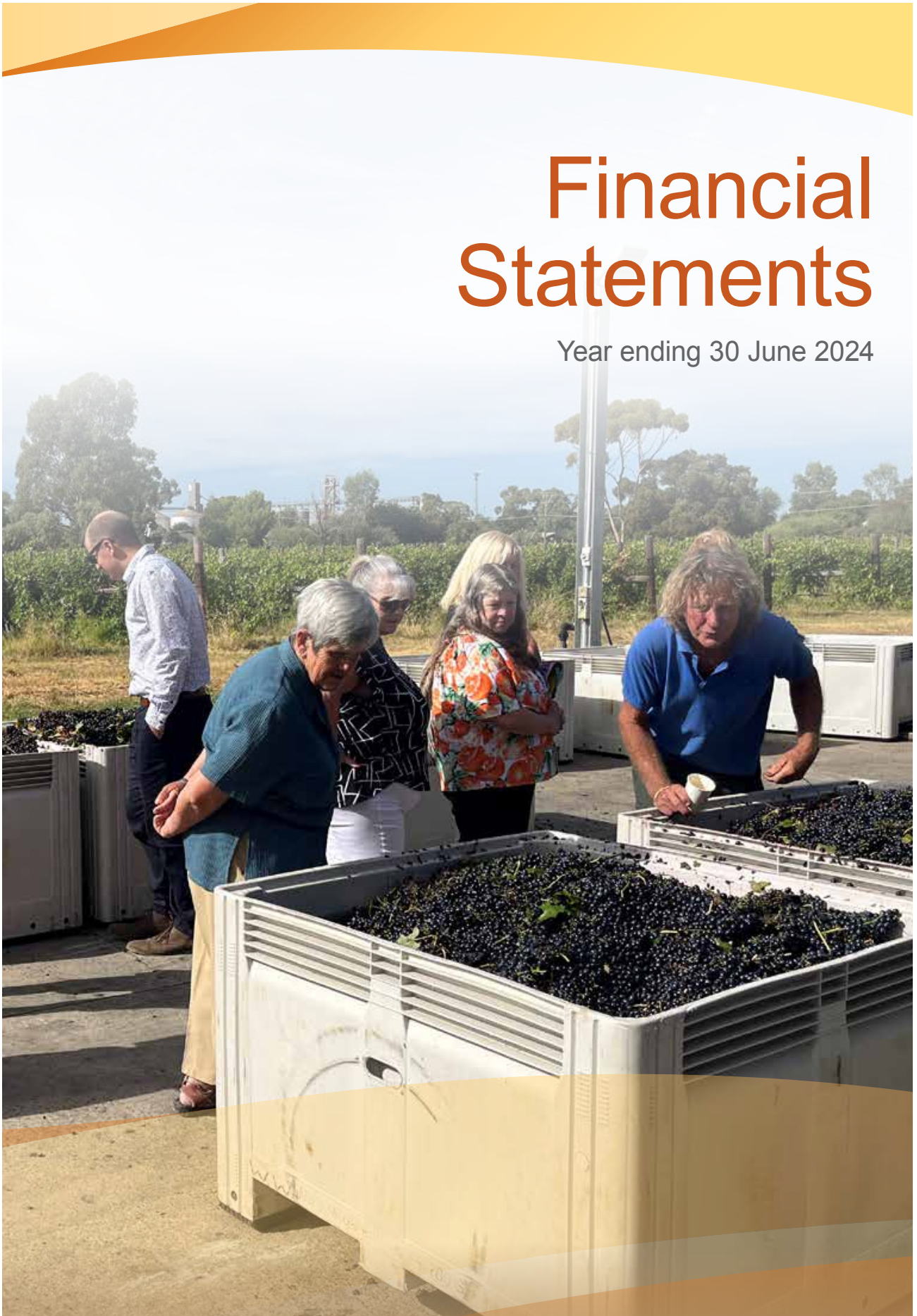


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CERTIFICATION OF FINANCIAL STATEMENTS

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



Signed: Dated: 3 / October / 2024
MICHELLE KAYE STEDMAN, BBus, PRINCIPAL ACCOUNTING OFFICER
Wedderburn, Victoria 3518

In our opinion the accompanying financial statements present fairly the financial transactions of the Loddon Shire Council for the year ended 30 June 2024 and the financial position of the Council as at that date.

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

We have been authorised by the Council and by the *Local Government (Planning and Reporting) Regulations 2020* to certify the financial statements in their final form.



Signed: Dated: 3 / October / 2024
GAVAN LINDSAY HOLT, MAYOR
Wedderburn, Victoria, 3518



Signed: Dated: 3 / October / 2024
NEIL EDWARD BEATTIE, COUNCILLOR
Wedderburn, Victoria, 3518



Signed: Dated: 3 / October / 2024
LINCOLN WILLIAM FITZGERALD, BA (Nature Tourism), GAICD, CertTAA, CHIEF EXECUTIVE OFFICER
Wedderburn, Victoria 3518



Independent Auditor’s Report

To the Councillors of Loddon Shire Council

Opinion	<p>I have audited the financial report of Loddon Shire Council (the council) which comprises the:</p> <ul style="list-style-type: none"> • balance sheet as at 30 June 2024 • comprehensive income statement for the year then ended • statement of changes in equity for the year then ended • statement of cash flows for the year then ended • statement of capital works for the year then ended • notes to the financial statements, including material accounting policy information • certification of the financial statements. <p>In my opinion the financial report presents fairly, in all material respects, the financial position of the council as at 30 June 2024 and their financial performance and cash flows for the year then ended in accordance with the financial reporting requirements of Part 4 of the <i>Local Government Act 2020</i>, the Local Government (Planning and Reporting) Regulations 2020 and applicable Australian Accounting Standards.</p>
Basis for Opinion	<p>I have conducted my audit in accordance with the <i>Audit Act 1994</i> which incorporates the Australian Auditing Standards. I further describe my responsibilities under that Act and those standards in the <i>Auditor’s Responsibilities for the Audit of the Financial Report</i> section of my report.</p> <p>My independence is established by the <i>Constitution Act 1975</i>. My staff and I are independent of the council in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board’s APES 110 <i>Code of Ethics for Professional Accountants</i> (the Code) that are relevant to my audit of the financial report in Victoria. My staff and I have also fulfilled our other ethical responsibilities in accordance with the Code.</p> <p>I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.</p>
Councillors’ responsibilities for the financial report	<p>The Councillors of the council are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards, the <i>Local Government Act 2020</i> and the Local Government (Planning and Reporting) Regulations 2020, and for such internal control as the Councillors determine is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.</p> <p>In preparing the financial report, the Councillors are responsible for assessing the council’s ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless it is inappropriate to do so.</p>

Auditor's responsibilities for the audit of the financial report	<p>As required by the <i>Audit Act 1994</i>, my responsibility is to express an opinion on the financial report based on the audit. My objectives for the audit are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.</p> <p>As part of an audit in accordance with the Australian Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:</p> <ul style="list-style-type: none"> • identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. • obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the council's internal control • evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Councillors • conclude on the appropriateness of the Councillors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the council's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the council to cease to continue as a going concern. • evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation. <p>I communicate with the Councillors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.</p>
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MELBOURNE
4 October 2024



Travis Derricott
as delegate for the Auditor-General of Victoria

COMPREHENSIVE INCOME STATEMENT FOR THE YEAR ENDED 30 JUNE 2024

	Note	2024 \$	2023 \$
Income / Revenue			
Rates and charges	3.1	12,702,361	12,283,025
Statutory fees and fines	3.2	333,055	329,402
User fees	3.3	845,112	1,313,104
Grants - operating	3.4	5,280,553	21,623,177
Grants - capital	3.4	10,624,812	6,081,169
Contributions - monetary	3.5	30,000	361,400
Reimbursements and subsidies	3.6	1,233,013	1,181,739
Donated assets		-	45,322
Net gain (or loss) on disposal of property, infrastructure, plant and equipment	3.7	274,838	17,390
Interest received	3.8	2,059,382	1,264,776
Share of net profits of associates and joint ventures	6.3	4,352	1,301
Total income / revenue		33,387,478	44,501,805
Expenses			
Employee costs	4.1	13,782,880	13,464,021
Materials and services	4.2	14,392,629	12,977,497
Depreciation	4.3	11,265,032	10,742,687
Bad and doubtful debts - allowance for impairment losses	4.4	64,408	57,799
Other expenses	4.5	306,014	311,346
Total expenses		39,810,963	37,553,350
Surplus / (deficit) for year		(6,423,485)	6,948,455
Other comprehensive income			
<i>Items that will not be reclassified to surplus or deficit in future periods</i>			
Net asset revaluation gain	9.1(a)	28,488,069	39,617,225
Share of other comprehensive income of associates and joint ventures accounted for by the equity method	6.3	(3,505)	(3,673)
Total other comprehensive income		28,484,564	39,613,552
Total comprehensive result		22,061,079	46,562,007

The above Comprehensive Income Statement should be read with the accompanying notes.

BALANCE SHEET AS AT 30 JUNE 2024

	Note	2024 \$	2023 \$
Assets			
Current assets			
Cash and cash equivalents	5.1	2,759,134	15,992,321
Other financial assets	5.1	31,197,145	33,188,401
Trade and other receivables	5.1	1,676,962	2,025,564
Other assets	5.2	1,138,803	711,733
Prepayments	5.2	189,065	5,267
Non-current assets classified as held for sale	6.1	491,805	311,958
Total current assets		37,452,913	52,235,244
Non-current assets			
Other assets	5.2	100	100
Investments in associates, joint ventures and subsidiaries	6.3	293,530	292,682
Intangible assets	5.2	2,705,783	2,807,790
Property, infrastructure, plant and equipment	6.2	416,767,788	382,469,773
Total non-current assets		419,767,201	385,570,345
Total assets		457,220,114	437,805,589
Liabilities			
Current liabilities			
Trade and other payables	5.3(a)	1,641,590	2,375,392
Trust funds and deposits	5.3(b)	554,792	367,767
Contract and other liabilities	5.3(c)	1,422,500	3,176,276
Provisions	5.4	2,528,041	2,836,372
Total current liabilities		6,146,923	8,755,807
Non-current liabilities			
Provisions	5.4	1,735,513	1,773,183
Total non-current liabilities		1,735,513	1,773,183
Total liabilities		7,882,436	10,528,990
Net assets		449,337,678	427,276,599
Equity			
Accumulated surplus		100,714,871	91,709,883
Reserves	9	348,622,807	335,566,716
Total equity		449,337,678	427,276,599

The above Balance Sheet should be read with the accompanying notes.

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30 JUNE 2024

2024

	Note	Total 2024 \$	Accumulated surplus 2024 \$	Revaluation reserve 2024 \$	Other reserves 2024 \$
Balance at beginning of the financial year		427,276,599	91,709,883	301,850,014	33,716,702
Surplus/(deficit) for the year		(6,423,485)	(6,423,485)	-	-
Net asset revaluation gain / (loss)	9.1(a)	28,488,069	-	28,488,069	-
Transfer to reserves	9.1(b)	-	(11,103,692)	-	11,103,692
Transfer from reserves	9.1(b)	-	26,535,670	-	(26,535,670)
Share of other comprehensive income		(3,505)	(3,505)	-	-
Balance at end of financial year		449,337,678	100,714,871	330,338,083	18,284,724

2023

	Note	Total 2023 \$	Accumulated surplus 2023 \$	Revaluation reserve 2023 \$	Other reserves 2023 \$
Balance at beginning of the financial year		380,714,592	91,667,547	262,232,789	26,814,256
Surplus/(deficit) for the year		6,948,455	6,948,455	-	-
Net asset revaluation gain / (loss)	9.1(a)	39,617,225	-	39,617,225	-
Transfer to reserves	9.1(b)	-	(24,971,210)	-	24,971,210
Transfer from reserves	9.1(b)	-	18,068,764	-	(18,068,764)
Share of other comprehensive income		(3,673)	(3,673)	-	-
Balance at end of financial year		427,276,599	91,709,883	301,850,014	33,716,702

The above Statement of Changes in Equity should be read with the accompanying notes.

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2024

	Note	2024 Inflows/ (outflows) \$	2023 Inflows/ (outflows) \$
Cash flows from operating activities			
Rates and charges		12,464,008	12,127,262
Statutory fees and fines		35,046	336,507
User fees		1,606,044	649,596
Grants - operating		5,371,187	21,444,456
Grants - capital		8,871,036	6,181,169
Contributions - monetary		30,000	361,400
Donated assets		-	45,322
Reimbursements and subsidies		1,233,013	1,181,739
Interest received		1,632,312	1,390,151
Net GST refund		245,954	1,268,707
Trust funds and deposits taken		187,025	(15)
Employee costs		(14,487,038)	(13,361,866)
Material and services		(15,535,050)	(12,932,581)
Net cash provided by (used in) operating activities	9.2	1,653,537	18,691,847
Cash flows from investing activities			
Payments for property, infrastructure, plant and equipment		(17,817,828)	(10,224,734)
Proceeds from sale of property, infrastructure, plant and equipment	3.7	939,848	302,050
Payments from / (for) investments		1,991,256	3,496,001
Net cash provided by (used in) investing activities		(14,886,724)	(6,426,683)
Net increase/(decrease) in cash and cash equivalents		(13,233,187)	12,265,164
Cash and cash equivalents at the beginning of the financial year		15,992,321	3,727,157
Cash and cash equivalents at the end of the financial year	5.1	2,759,134	15,992,321

The above Statement of Cash Flows should be read with the accompanying notes.

STATEMENT OF CAPITAL WORKS FOR THE YEAR ENDED 30 JUNE 2024

	Note	2024 \$	2023 \$
Land and buildings			
Land		108,000	-
Buildings - specialised		10,048,390	1,394,372
Work in progress		(3,056,032)	3,722,102
Total buildings		7,100,357	5,116,474
Plant and fittings			
Plant, machinery and equipment		3,608,973	974,628
Office furniture and equipment		21,472	40,182
Total plant and equipment		3,630,445	1,014,810
Infrastructure			
Roads		6,493,747	2,953,021
Bridges		-	445,562
Footpaths and cycleways		349,487	522,263
Kerb and channel		-	-
Drainage		883,139	172,604
Street furniture		-	-
Work in progress		(577,949)	-
Total infrastructure		7,148,424	4,093,450
Total capital works expenditure	6.2	17,879,226	10,224,734
Represented by:			
New asset expenditure		4,314,461	1,014,810
Asset renewal expenditure		5,194,481	4,762,106
Asset expansion expenditure		3,174,988	4,099,041
Asset upgrade expenditure		5,195,296	348,777
Total capital works expenditure		17,879,226	10,224,734

The above Statement of Capital Works should be read with the accompanying notes.

NOTE 1 OVERVIEW

Introduction

The Loddon Shire Council was established by an Order of the Governor in Council on 19 January 1995 and is a body corporate. The Council's main office is located at 41 High Street, Wedderburn.

Statement of compliance

These financial statements are a general purpose financial report that consist of a Comprehensive Income Statement, Balance Sheet, Statement of Changes in Equity, Statement of Cash Flows, Statement of Capital Works and Notes accompanying these financial statements. The general purpose financial report complies with Australian Accounting Standards, other authoritative pronouncements of the Australian Accounting Standards (AAS), the *Local Government Act 2020*, and the *Local Government (Planning and Reporting) Regulations 2020*.

Council is a not-for-profit entity and therefore applies the additional AUS paragraphs applicable to a not-for-profit entity under the Australian Accounting Standards.

Accounting policy information

(1.1) Basis of accounting

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

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

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

Judgements, estimates and assumptions are required to be made about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and associated judgements are based on professional judgement derived from historical experience and various other factors that are believed to be reasonable under the circumstances. Actual results may differ from these estimates.

The financial statements have been prepared on a going concern basis. The financial statements are in Australian dollars. The amounts presented in the financial statements have been rounded to the nearest dollar unless otherwise specified. Minor discrepancies in tables between totals and the sum of components due to rounding.

Revisions to accounting estimates are recognised in the period in which the estimate is revised and also in future periods that are affected by the revision. Judgements and assumptions made by management in the application of AAS's that have significant effects on the financial statements and estimates relate to:

- the fair value of land, buildings, infrastructure, plant and equipment (refer to Note 6.2)
- the determination of depreciation for buildings, infrastructure, plant and equipment (refer to Note 6.2)
- the determination of employee provisions (refer to Note 5.4)
- the determination of landfill provisions (refer to Note 5.4)
- the determination of whether performance obligations are sufficiently specific as to determine whether an arrangement is within the scope of *AASB 15 Revenue from Contracts with Customers* or *AASB 1058 Income for Not-for-Profit Entities* (refer to Note 3)
- whether or not *AASB 1059 Service Concession Agreements: Grantors* is applicable
- other areas requiring judgements.

NOTE 1 OVERVIEW (CONTINUED)

Significant accounting policies (continued)

(1.1) Basis of accounting (continued)

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

Goods and Services Tax (GST)

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

(1.2) Impact of COVID-19

During 2023/24 the COVID-19 pandemic continued to impact on Council's operations. Council has noted only minor interruptions and no impacts of a material nature on its financial operations.

NOTE 2 ANALYSIS OF OUR RESULTS

2.1 Performance against budget

The performance against budget notes compare Council's financial plan, expressed through its annual budget, with actual performance. The *Local Government (Planning and Reporting) Regulations 2020* requires explanation of any material variances. Management has adopted a materiality threshold of 20 percent and \$50,000 where further explanation is warranted. Explanations have not been provided for variations below the materiality threshold.

The budget figures detailed below are those adopted by Council on 27 June 2023.

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

2.1.1 Income / revenue and expenditure

	Budget 2024 \$	Actual 2024 \$	Variance \$	Variance %	Ref
Income / revenue					
Rates and charges	12,713,535	12,702,361	(11,174)	-0.1%	
Statutory fees and fines	294,310	333,055	38,745	13.2%	
User fees	1,005,449	845,112	(160,337)	-15.9%	
Grants - operating	23,587,959	5,280,553	(18,307,406)	-77.6%	1
Grants - capital	4,775,452	10,624,812	5,849,360	122.5%	2
Contributions - monetary	-	30,000	30,000	100.0%	
Reimbursements and subsidies	579,225	1,233,013	653,788	112.9%	3
Donated assets	-	-	-	0.0%	
Interest earnings	435,000	2,059,382	1,624,382	373.4%	4
Net gain/(loss) on disposal of property, infrastructure, plant and equipment	-	274,838	274,838	100.0%	5
Share of net profits/(losses) of associates and joint ventures	-	4,352	4,352	0.0%	
Total income / revenue	43,390,931	33,387,478	(10,003,452)	-23.1%	
Expenses					
Employee costs	14,758,874	13,782,880	975,994	6.6%	
Materials and services	31,976,442	14,392,629	17,583,813	-55.0%	6
Depreciation	10,308,760	11,265,032	(956,272)	9.3%	
Bad and doubtful debts - allowance for impairment losses	-	64,408	(64,408)	100.0%	7
Other expenses	364,176	306,014	58,162	-16.0%	
Total expenses	57,408,253	39,810,963	17,597,289	-30.7%	
Surplus/(deficit) for the year	(14,017,322)	(6,423,485)	7,593,836	-54.2%	

(I) Explanation of material variations

- 1 The budget for 2023/24 and had an allocated income and expense of \$20M for the flood program. There is significant approval delays which has reduced the delivery of this program. The timing of the Federal Assistance Grants also has a significant impact on this indicator.
- 2 The capital grants received in 2023/24 includes some carried forward amounts that were not at the relevant milestones in 2022/23 that have been carried forward. This also includes additional funding for the next round of the Local Roads Community Infrastructure program of \$3M.
- 3 The 2023/24 amount includes reimbursement for flood insurance works of approximately \$235K and Civic implementation cost reimbursements of approx. \$224K which were not included in the budget.
- 4 Significant increases in interest rates and available cash has resulted in increased interest income.
- 5 & 7 This is unknown, therefore Council does not budget for share of profit / loss or doubtful debts.
- 6 The budget for 2023/24 and had an allocated income and expense of \$20M for the flood program. There is significant approval delays which has reduced the delivery of this program.

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NOTE 2 ANALYSIS OF OUR RESULTS (CONTINUED)**2.1 Performance against budget (continued)****2.1.2 Capital works**

	Budget 2024	Actual 2024	Variance	Variance	Ref
	\$	\$	\$	%	
Land and buildings					
Land	5,000	228,000	(223,000)	4460.0%	1
Buildings	200,000	935,391	(735,391)	367.7%	2
Recreation, leisure and community facilities	750,000	4,709,727	(3,959,727)	528.0%	3
Parks, open space and streetscapes	1,327,380	1,227,239	100,141	-7.5%	
Total land and buildings	2,282,380	7,100,357	(4,817,977)	211.1%	
Plant and equipment					
Plant, machinery and equipment	2,490,440	3,608,973	(1,118,533)	44.9%	4
Office furniture and equipment	190,700	21,472	169,228	-88.7%	5
Total plant and equipment	2,681,140	3,630,445	(949,305)	35.4%	
Infrastructure					
Roads	5,379,445	6,493,746	(1,114,301)	20.7%	6
Bridges	152,328	247,868	(95,540)	62.7%	7
Footpaths and cycleways	232,061	349,487	(117,426)	50.6%	7
Drainage	-	57,323	(57,323)	100.0%	7
Total infrastructure	5,763,834	7,148,424	(1,384,590)	24.0%	
Total capital works expenditure	10,727,354	17,879,226	(7,151,872)	66.7%	
Represented by:					
New asset expenditure	2,681,140	4,314,461	(1,633,321)	60.9%	
Asset renewal expenditure	5,968,834	5,194,481	774,353	-13.0%	
Asset expansion expenditure	2,077,380	3,174,988	(1,097,608)	52.8%	
Asset upgrade expenditure	-	5,195,296	(5,195,296)	100.0%	
Total capital works expenditure	10,727,354	17,879,226	(7,151,872)	66.7%	

(i) Explanation of material variations

- The main variance in this expenditure type is the purchase of an additional property in Bridgewater of \$210K which was not for sale at the time of developing the budget.
- The main variance in this expenditure type relates to the carried forward projects within the caravan parks (\$682K at 30 June) and other minor carried forward building asset management plan projects.
- During 2023/24 the adopted budget of \$750K increased to just under \$8.7M due to carried forward projects and new grants. Of this amount \$4.71M was delivered as at 30 June 2024. The main projects in this area were the Donaldson Park Pavillion (\$3.5M) and the Pyramid Hill Community Centre (\$710K).
- During 2023/24 the adopted budget of \$2.49M increased to just under \$4.0M due to plant items that were on order, but not yet received. Of this amount \$3.61M was delivered as at 30 June 2024. This included 2 graders, 3 mowers and 2 trucks.
- Due to the new costing around computer replacements, many of the items within the program are no longer classified as capital as they are under the \$3K threshold.
- During 2023/24 the adopted budget of \$5.4M increased to \$9.29M due to carried forward projects and new grants. Of this amount \$6.49M was delivered as at 30 June 2024. Some of these carried forward amounts include road construction projects on Pyramid Yarraberb Rd of \$1.23M and Echuca Serpentine Road of \$1.8M.
- Within the other infrastructure cost types the main variances include large bridge and culvert projects on Canary Island Leaghur Rd of \$250K that was carried forward from 2022/23, along with large footpath projects in Boort and Inglewood (\$325K) which were carried forward also.

NOTE 2 ANALYSIS OF OUR RESULTS (CONTINUED)

2.2 Analysis of Council results by program

Council delivers its functions and activities through the following programs:

2.2.1 Programs

A sustainable built and natural environment

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.

A growing and vibrant community

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.

A diverse and expanding economy

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.

A supported and accessible community

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.

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

2024 - Council Plan

	Income / revenue \$	Expenses \$	Surplus / (Deficit) \$	Grants included in income / revenue \$	Total assets \$
Sustainable built and natural environment	15,812,094	27,035,868	(11,223,774)	13,022,750	407,407,463
Growing and vibrant community	764,355	2,364,214	(1,599,859)	215,067	-
Diverse and expanding economy	508,563	827,132	(318,569)	331,633	491,806
Supported and accessible community	16,302,466	9,583,749	6,718,717	2,335,915	49,320,845
Total	33,387,478	39,810,963	(6,423,485)	15,905,365	457,220,114

2023 - Council Plan

	Income / revenue \$	Expenses \$	Surplus / (Deficit) \$	Grants included in income / revenue \$	Total assets \$
Sustainable built and natural environment	11,163,154	7,028,256	4,134,898	8,723,022	378,073,554
Growing and vibrant community	3,455,074	2,401,182	1,053,892	2,950,996	-
Diverse and expanding economy	825,819	1,095,862	(270,043)	269,287	311,958
Supported and accessible community	29,057,758	27,028,050	2,029,708	15,761,041	59,420,077
Total	44,501,805	37,553,350	6,948,455	27,704,346	437,805,589

NOTE 3 FUNDING FOR THE DELIVERY OF OUR SERVICES

3.1 Rates and charges

Council uses Capital Improved Value (C.I.V.) as the basis of valuation of all properties within the municipal district. The C.I.V. of a property includes the value of the land and all improvements on the land.

The valuation base used to calculate general rates for 2023/24 was \$4,745,253,300. The valuation base used in 2022/23 was \$3,497,520,100.

	2024	2023
	\$	\$
General rates	2,402,796	2,688,092
Rural production rates	6,730,196	6,181,689
Municipal charges	1,416,725	1,356,691
Kerbside recycling charges	546,842	527,248
Garbage charges	1,536,425	1,477,925
Interest on rates and charges	69,377	51,380
Total rates and garbage charges	12,702,361	12,283,025

The date of the latest general revaluation of land for rating purposes within the municipal district was 1 January 2023, and the valuation was first applied in the rating year commencing 1 July 2023.

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

3.2 Statutory fees and fines

	2024	2023
	\$	\$
Statutory fees and fines		
Rates and property	17,987	14,284
Risk management	2,378	3,232
Building regulation	43,548	44,998
Local laws and animal management	74,071	85,016
Public health	61,115	54,702
Strategic and statutory planning	133,956	127,170
Total statutory fees and fines	333,055	329,402

Statutory fees and fines (including building permits and local laws fines) are recognised as income when the service has been provided, the payment is received, or when the penalty has been applied, whichever occurs first.

NOTE 3 FUNDING FOR THE DELIVERY OF OUR SERVICES (Continued)**3.3 User fees**

	2024 \$	2023 \$
User fees		
Caravan parks	128,198	494,146
Municipal health and wellbeing	52,456	-
Tourism	7,686	17,407
Aged care services	403	418,362
Seniors	7,667	4,516
Emergency management	4,881	4,911
Preschools	9,747	4,896
Corporate governance	1,819	565
Financial services	3,097	2,641
Human resources and development	25,100	49,058
Council engineering and technical services	40,047	63,831
Building regulation	-	2,217
Local laws and animal management	403	-
Building and property management	44,940	61,563
Gravel pits	353,810	16,203
Roads	8,059	16,687
Waste management	44,122	38,013
Other	1,021	2,908
Rent received		
Elderly persons units	70,610	70,202
Economic development	41,046	44,978
Total user fees	845,112	1,313,104
User fees by timing of revenue recognition		
User fees recognised at a point in time	845,112	1,313,104
Total user fees	845,112	1,313,104

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

3.4 Funding from other levels of government

	2024 \$	2023 \$
Grants were received in respect of the following:		
Summary of grants		
Commonwealth funded grants	3,288,086	15,513,407
State funded grants	12,617,279	12,190,939
Total grants received	15,905,365	27,704,346

	2024 \$	2023 \$
(a) Operating grants		
Recurrent - Commonwealth Government:		
Financial Assistance Grant - general purpose grant	282,324	7,927,689
Financial Assistance Grant - local roads	205,224	5,610,806
Total operating Commonwealth Government grants	487,548	13,538,495

NOTE 3 FUNDING FOR THE DELIVERY OF OUR SERVICES (Continued)**3.4 Funding from other levels of government (continued)**

	2024 \$	2023 \$
Recurrent - State Government:		
Aged care services	56,265	869,649
Seniors	-	3,700
Maternal and child health	393,684	274,172
Early years	-	186,834
Preschools	751,065	628,052
Rates and property	47,441	46,397
Roads	85,000	75,000
Waste management	21,734	6,635
Other	35,373	43,795
Total recurrent operating grants	1,390,562	2,134,234
Non recurrent - State Government:		
Flood management	2,602,987	5,378,067
Community wellbeing projects	-	20,500
Grants and community planning	194,000	182,000
Early years	-	109,239
Preschools	399,398	-
Project and contract management	-	58,400
Public health	191,445	152,242
Strategic and statutory planning	-	50,000
Other	14,613	-
Total non recurrent operating grants	3,402,443	5,950,448
Total operating grants	5,280,553	21,623,177
(b) Capital grants		
Recurrent - Commonwealth Government:		
Roads to Recovery	2,800,538	1,974,912
Recurrent - State Government:		
Caravan parks	331,633	269,287
Non recurrent - State Government:		
Grants and community planning	4,426,103	1,000,000
Project and contract management	-	111,258
Infrastructure program	3,066,538	2,725,712
Total non recurrent capital grants	7,492,641	3,836,970
Total capital grants	10,624,812	6,081,169

NOTE 3 FUNDING FOR THE DELIVERY OF OUR SERVICES (Continued)**3.4 Funding from other levels of government (continued)****(c) Recognition of grant income**

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

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

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

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

	2024 \$	2023 \$
Income recognised under AASB 1058 <i>Income of Not-for-Profit Entities</i>		
General purpose	489,744	13,546,014
Specific purpose grants to acquire non-financial assets	14,563,244	13,244,867
Other specific purpose grants	11,750	11,750
Revenue recognised under AASB 15 <i>Revenue from Contracts with Customers</i>		
Specific purpose grants	840,627	901,715
Total grants recognised in income statement	15,905,365	27,704,345

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

	2024 \$	2023 \$
Operating		
Balance at start of year	10,516,679	7,137,817
Received during the financial year and remained unspent at balance date	53,963	5,642,536
Received in prior years and spent during the financial year	(8,766,260)	(2,263,674)
Balance at year end	1,804,382	10,516,679
Capital		
Balance at start of year	6,772,257	4,198,618
Received during the financial year and remained unspent at balance date	(153,297)	3,607,969
Received in prior years and spent during the financial year	(4,559,680)	(1,034,330)
Balance at year end	2,059,280	6,772,257
Unspent Grants Reserve at year end (Note 9.1(b))	3,863,662	17,288,936
Unearned income		
Balance at start of year	3,176,276	3,076,276
Received during the financial year and remained unspent at balance date	200,000	100,000
Received in prior years and spent during the financial year	(1,953,776)	-
Unearned income balance at year end	1,422,500	3,176,276

Unspent grants are determined and disclosed on a cash basis.

NOTE 3 FUNDING FOR THE DELIVERY OF OUR SERVICES (Continued)**3.5 Contributions**

	2024	2023
	\$	\$
Contributions - operating - monetary	10,000	88,150
Contributions - capital - monetary	20,000	273,250
Total contributions	30,000	361,400

Monetary contributions are recognised as income at their fair value when Council obtains control over the contributed asset.

3.6 Reimbursements and subsidies

	2024	2023
	\$	\$
Council administration	134,400	119,282
Grants and community planning	5,298	11,770
Risk management	339,240	111,121
Governance	223,734	183,339
Plant and fleet	169,223	109,817
Department of Transport routine maintenance contract	357,882	640,338
Other	3,236	6,072
Total reimbursements and subsidies	1,233,013	1,181,739

Reimbursements and subsidies are recognised as revenue when the service has been provided or Council has otherwise earned the income.

3.7 Net gain (or loss) on disposal of property, infrastructure, plant and equipment

	2024	2023
	\$	\$
Proceeds from sale	939,848	302,050
Written down value of assets disposed	(665,010)	(284,660)
Total net gain (or loss) on disposal of property, infrastructure, plant and equipment	274,838	17,390

The profit or loss on sale of an asset is determined when control of the asset has passed to the buyer.

3.8 Interest received

	2024	2023
	\$	\$
Interest on investments	1,990,005	1,213,396
Rates interest	69,377	51,380
Total interest received	2,059,382	1,264,776

Interest is recognised as it is earned.

NOTE 4 THE COST OF DELIVERING SERVICES

4.1 (a) Employee costs

	2024 \$	2023 \$
Salaries and wages	10,546,794	10,747,112
Annual leave and long service leave	1,396,027	1,203,601
Superannuation	1,346,552	1,192,587
Fringe benefits	109,871	109,776
Workcover	383,636	210,945
Total employee costs	13,782,880	13,464,021

(b) Superannuation

Council made contributions to the following funds:

	2024 \$	2023 \$
Defined benefit fund		
Employer contributions to Local Authorities Superannuation Fund (Vision Super)	35,020	44,948
Total defined benefit fund	35,020	44,948

Employer contributions payable at reporting date is NIL.

	2024 \$	2023 \$
Accumulation funds		
Employer contributions to Local Authorities Superannuation Fund (Vision Super)	546,613	562,593
Employer contributions - Australian Super	156,923	115,556
Employer contributions - VicSuper	106,394	66,789
Employer contributions - Hesta	46,072	39,794
Employer contributions - Cbus	62,205	55,644
Employer contributions - other funds	393,325	307,263
Total accumulated funds	1,311,532	1,147,639

Employer contributions payable at reporting date is NIL.

Contributions made exclude amounts accrued at balance date. Refer to Note 9.3 for further information relating to Council's superannuation obligations.

4.2 Materials and services

	2024 \$	2023 \$
Major contracts		
Caravan parks	32,938	221,459
Swimming pools	442,070	416,885
Building and property maintenance	272,531	242,080
Waste management operations	1,385,004	1,160,677
Other contracts	82,259	276,940
Major projects	452,072	-
Other materials and services		
Commercial services	66,415	-
Insurance	746,319	552,532
Administration and management	-	385,461
Economic development	27,700	285,626
Council administration	205,201	162,635

NOTE 4 THE COST OF DELIVERING SERVICES (Continued)**4.2 Materials and services (continued)**

	2024	2023
	\$	\$
Library services	217,875	205,410
Flood management	3,930,919	1,920,573
Media	92,113	82,582
Caravan parks	43,316	148,674
Tourism	230,830	99,941
Aged care services	68,270	208,433
Elderly persons units	55,059	35,022
Seniors	43,502	30,699
Community wellbeing	-	86,588
Community support	491,618	214,029
Recreation and community planning	178,636	277,805
Emergency management	10,977	25,187
Municipal health and wellbeing	7,171	23,857
Swimming pools	133,535	106,185
Early years	61,526	75,565
Preschools	244,720	41,867
Corporate governance	221,959	88,096
Financial services	392,399	70,145
Customer service	38,617	46,001
Information technology	1,202,634	1,081,202
Human resources and management	312,059	236,957
Risk management	16,082	115,909
Council engineering and technical services	144,593	72,810
Project and contract management	-	100,985
Building regulation	31,604	73,394
Local laws and animal management	31,431	33,704
Public health	174,854	106,072
Building and property maintenance	398,023	359,204
Plant and fleet	(518,664)	406,653
Gravel pits	197,643	244,628
Parks and townships	248,660	258,909
Roads	861,562	517,135
Department of Transport routine maintenance contract	158,264	260,402
Waste management	224,832	900,270
Waterways management	8,600	25,148
Utilities	495,935	513,196
Other	228,966	179,965
Total materials and services	14,392,629	12,977,497

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

NOTE 4 THE COST OF DELIVERING SERVICES (Continued)**4.3 Depreciation**

	2024	2023
	\$	\$
Roads	6,895,265	6,575,366
Buildings	1,732,960	1,583,137
Plant and equipment	993,045	818,814
Bridges	558,400	532,118
Urban drains	565,827	537,282
Furniture and equipment	36,139	206,589
Footpaths	204,823	220,964
Kerb and channel	208,074	199,965
Landfills	12,709	12,706
Street furniture	56,673	54,631
Quarries	1,117	1,115
Total depreciation	11,265,032	10,742,687

Refer to Note 6.2 for a more detailed breakdown of depreciation charges and accounting policy.

4.4 Bad and doubtful debts - allowance for impairment losses

	2024	2023
	\$	\$
Rates debtors	62,848	56,973
Sundry debtors	1,560	826
Total bad and doubtful debts - allowance for impairment losses	64,408	57,799

Movement in allowance for impairment losses in respect of debtors

	2024	2023
	\$	\$
Balance at beginning of the year	205,470	151,188
New provisions recognised during the year	64,408	57,799
Amounts already provided for and written off as uncollectible	(79)	(2,540)
Amounts provided for but recovered during the year	(2,480)	(977)
Balance at end of year	267,319	205,470

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

4.5 Other expenses

	2024	2023
	\$	\$
Councillors' allowances	226,466	226,466
Auditors' remuneration - Internal Audit	23,412	40,280
Auditors' remuneration - VAGO - Audit of the financial statements, performance statement and grant acquittals	56,136	44,600
Total other expenses	306,014	311,346

NOTE 5 INVESTING IN AND FINANCING OUR OPERATIONS**5.1 Financial assets****(a) Cash and cash equivalents**

	2024	2023
	\$	\$
Cash on hand	1,800	1,800
Cash at bank (CEO's advance account)	4,000	4,000
Cash at bank (general account)	2,753,334	15,986,521
Cash and cash equivalents	2,759,134	15,992,321

(b) Other financial assets

	2024	2023
	\$	\$
Current		
Term deposits	31,000,000	33,000,000
Cash at bank (trust account)	197,145	188,401
Total current other financial assets	31,197,145	33,188,401
Total other financial assets	31,197,145	33,188,401

Total cash and cash equivalents and other financial assets	33,956,279	49,180,722
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Council's other financial assets are subject to a number of internal and external restrictions that limit amounts available for discretionary or future use. These include:

	2024	2023
	\$	\$
Restricted funds		
Trust funds (Note 5.3)	554,792	367,767
Total restricted funds	554,792	367,767
Total unrestricted funds	30,642,353	32,820,634

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

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

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

NOTE 5 INVESTING IN AND FINANCING OUR OPERATIONS (Continued)**5.1 Financial assets (continued)****(c) Trade and other receivables**

	2024	2023
	\$	\$
Current		
<i>Statutory receivables</i>		
Net receivable GST	268,541	359,175
Rates debtors	602,636	364,283
Allowance for expected credit loss	(144,352)	(110,954)
	726,825	612,504
<i>Non statutory receivables</i>		
Sundry debtors	976,996	1,403,023
Other debtors	96,108	104,553
Allowance for expected credit loss	(122,967)	(94,516)
Loans and advances to community organisations	-	-
	950,137	1,413,060
Total current trade and other receivables	1,676,962	2,025,564

Short term receivables are carried at invoice amount. An allowance for expected credit losses is recognised based on past experience and other objective evidence of expected losses. Long term receivables are carried at amortised cost using the effective interest rate method.

(d) Ageing of receivables

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

	2024	2023
	\$	\$
Current (not yet due)	722,175	311,549
Past due by up to 30 days	206,317	774,796
Past due between 31 and 180 days	7,085	276,135
Past due between 181 and 365 days	1,383	13,287
Past due over 365 days	40,036	131,809
Total trade and other receivables	976,996	1,507,576

NOTE 5 INVESTING IN AND FINANCING OUR OPERATIONS (Continued)**5.1 Financial assets (continued)****(e) Ageing of individually impaired receivables**

At balance date, other debtors representing financial assets with a nominal value of \$122,967 (2023: \$94,516) were impaired. The amount of the allowance raised against these debtors was \$122,967 (2023: \$94,516). They individually have been impaired as a result of their doubtful collection. Many of the long outstanding past due amounts have been lodged with Council's debt collectors or are on payment arrangements.

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

	2024	2023
	\$	\$
Current (not yet due)		
Past due by up to 30 days	-	-
Past due between 31 and 180 days	-	-
Past due between 181 and 365 days	-	-
Past due by more than 1 year	122,967	94,516
Total trade and other receivables	122,967	94,516

5.2 Non-financial assets**(a) Other assets**

	2024	2023
	\$	\$
Current		
Accrued income	1,138,803	711,733
Prepayments	189,065	5,267
Total current	1,327,868	717,000
Non-current		
Procurement Australia Pty Ltd Shares	100	100
Total non-current	100	100
Total other assets	1,327,968	717,100

NOTE 5 INVESTING IN AND FINANCING OUR OPERATIONS (Continued)**5.2 Non-financial assets (continued)****(b) Intangible assets**

	2024	2023
	\$	\$
Non-current		
Water rights	2,705,783	2,807,790
Total intangible assets	2,705,783	2,807,790

Reconciliation of movements in intangible assets for the reporting period

	2024	2023
	\$	\$
Water rights		
Gross carrying amount at beginning of period	2,807,790	2,713,090
Additional water rights obtained during the period	-	-
Water rights disposed of during the period	-	-
Revaluation increment / (decrement)	(102,007)	94,700
Depreciation and amortisation	-	-
Gross carrying amount at end of period	2,705,783	2,807,790

Water rights are revalued annually and are deemed to have an infinite life.

Water rights are revalued at 30 June 2024 to the published water trade market rate applying at that date.

NOTE 5 INVESTING IN AND FINANCING OUR OPERATIONS (Continued)**5.3 Payables, trust funds and deposits and contract and other liabilities****(a) Trade and other payables**

	2024 \$	2023 \$
Current		
<i>Non-statutory payables</i>		
Trade payables	182,157	1,853,234
Accrued wages and salaries	-	476,066
Accrued expenses	1,459,433	46,092
Total trade and other payables	1,641,590	2,375,392

(b) Trust funds and deposits

	2024 \$	2023 \$
Current		
Contract retentions	207,018	66,698
Fire services property levy	123,221	83,586
Building deposits	27,340	27,340
Unclaimed monies	68	1,742
Other refundable deposits:		
Wedderburn Pre-school investment	197,145	188,401
Total trust funds and deposits	554,792	367,767

(c) Other liabilities

	2024 \$	2023 \$
Current		
Deferred capital grants	1,422,500	3,176,276
Total other liabilities	1,422,500	3,176,276

Trust funds and deposits

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

Other liabilities

Grant consideration that is received from another relevant authority to support construction projects. Grant consideration is recognised as income following specific guidance under AASB 1058 as the asset is constructed. Income is recognised to the extent of costs incurred-to-date because the costs of construction most closely reflect the stage of completion. As such, Council has deferred recognition of a portion of the grant consideration received as a liability for outstanding obligations.

NOTE 5 INVESTING IN AND FINANCING OUR OPERATIONS (Continued)

5.3 Payables, trust funds and deposits and contract and other liabilities (continued)

Purpose and nature of items

Contract retentions

Council has a contractual right to retain certain amounts until a contractor has met certain requirements or a related warrant or defect period has elapsed. Subject to the satisfactory completion of contractual obligations, or the elapsing of time, these amounts will be paid to the relevant contractor in line with council's contractual obligations.

Fire Services Property Levy

Council is the collection agent for fire services levy on behalf of the State Government. Council remits amounts received on a quarterly basis. Amounts disclosed here will be remitted to the State Government in line with that process.

Building deposits

Under the provisions of the *Building Act 1993*, Council may issue a Building Permit subject to a condition that the applicant must deposit with the Council a bond, for an amount determined in accordance with the regulations, to secure the complete and satisfactory carrying out of the work authorised by the Building Permit.

Wedderburn Pre-school investment

Council is holding funds on behalf of the Wedderburn Pre-school. These funds are invested by Council according to the instructions of the pre-school.

NOTE 5 INVESTING IN AND FINANCING OUR OPERATIONS (Continued)

5.4 Provisions

2024	Employee			Landfill rehabilitation	Gravel pit rehabilitation	Total
	Annual leave	Long service leave	RDOs			
Balance at beginning of the financial year	977,384	2,027,056	98,711	1,432,224	74,180	4,609,555
Additional provisions	918,469	131,730	399,308	(124,377)	6,468	1,331,598
Amounts used	(932,674)	(323,614)	(421,311)	-	-	(1,677,599)
Balance at the end of the financial year	963,179	1,835,172	76,708	1,307,847	80,648	4,263,554

<i>Provisions - current</i>	963,179	1,422,762	76,708	65,392	-	2,528,041
<i>Provisions - non-current</i>	-	412,410	-	1,242,455	80,648	1,735,513

2023	Employee			Landfill rehabilitation	Gravel pit rehabilitation	Total
	Annual leave	Long service leave	RDOs			
Balance at beginning of the financial year	1,042,900	1,999,063	94,218	886,416	65,098	4,087,695
Additional provisions	870,217	295,861	551,432	545,808	9,082	2,272,400
Amounts used	(935,733)	(267,868)	(546,939)	-	-	(1,750,540)
Balance at the end of the financial year	977,384	2,027,056	98,711	1,432,224	74,180	4,609,555

<i>Provisions - current</i>	977,384	1,688,666	98,711	71,611	-	2,836,372
<i>Provisions - non-current</i>	-	338,390	-	1,360,613	74,180	1,773,183

(a) Employee provisions

	2024 \$	2023 \$
Current provisions expected to be wholly settled within 12 months		
Annual leave	770,543	781,907
Long service leave	184,959	219,527
RDOs	76,708	98,711
Total	1,032,210	1,100,145
Current provisions expected to be wholly settled after 12 months		
Annual leave	192,636	195,477
Long service leave	1,237,803	1,469,139
Total	1,430,439	1,664,616
Total current employee provisions	2,462,649	2,764,761
Non-current		
Long service leave	412,410	338,390
Total non-current employee provisions	412,410	338,390

NOTE 5 INVESTING IN AND FINANCING OUR OPERATIONS (Continued)**5.4 Provisions (continued)****(a) Employee provisions (continued)**

	2024	2023
	\$	\$
Aggregate carrying amount of employee provisions		
Current	2,462,649	2,764,761
Non-current	412,410	338,390
Total aggregate amount of employee provisions	2,875,059	3,103,151

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

Annual leave

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

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

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

Long service leave

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

Key assumptions:	2024	2023
Discount rate	4.45%	5.76%
Index rate	2.25%	3.94%

(b) Landfill restoration

	2024	2023
	\$	\$
Current	65,392	71,611
Non-current	1,242,455	1,360,613
Total landfill restoration	1,307,847	1,432,224

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

Key assumptions:	2024	2023
Discount rate	3.76%	3.65%
Index rate	3.41%	3.17%

NOTE 5 INVESTING IN AND FINANCING OUR OPERATIONS (Continued)**5.4 Provisions (continued)****(c) Gravel pit rehabilitation**

	2024	2023
	\$	\$
Non-current	80,648	74,180
Total gravel pit rehabilitation	80,648	74,180

Council is obligated to restore gravel pit sites to a particular standard. The forecast life of the site is based on current estimates of remaining capacity and the forecast rate of infill. The provision for gravel pit restoration has been calculated based on the present value of the expected cost of works to be undertaken. The expected cost of works has been estimated based on current understanding of work required to reinstate the site to a suitable standard and budgeted costs for that work. Accordingly, the estimation of the provision required is dependent on the accuracy of the forecast timing of the work, work required and related costs.

Key assumptions:	2024	2023
Discount rate	3.64%	3.57%
Index rate	3.41%	2.52%

Summary of provisions

	2024	2023
	\$	\$
Current	2,528,041	2,836,372
Non-current	1,735,513	1,773,183
Total provisions	4,263,554	4,609,555

5.5 Financing arrangements

	2024	2023
	\$	\$
Bank overdraft - Westpac	500,000	500,000
Credit card facilities	100,000	100,000
Total facilities	600,000	600,000
Used facilities	-	-
Unused facilities	600,000	600,000

NOTE 5 INVESTING IN AND FINANCING OUR OPERATIONS (Continued)**5.6 Commitments**

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

(a) Commitments for expenditure**2024**

	Not later than 1 year \$	Later than 1 year and not later than 2 years \$	Later than 2 years and not later than 5 years \$	Later than 5 years \$	Total \$
Operating					
Environmental services	972,385	972,385	1,944,770	-	3,889,540
Insurance services	700,520	-	-	-	700,520
Library corporation	238,425	-	-	-	238,425
Workcover	406,563	-	-	-	406,563
Valuation services	73,326	-	-	-	73,326
Software upgrades	28,460	-	-	-	28,460
Flood restoration works	175,292	-	-	-	175,292
Strategy development	103,845	-	-	-	103,845
Total	2,698,816	972,385	1,944,770	-	5,615,971
Capital					
Building works	110,880	-	-	-	110,880
Footpath works	757,878	-	-	-	757,878
Road construction works	105,039	-	-	-	105,039
Major plant and fleet items	79,931	-	-	-	79,931
Mitigation works	463,563	-	-	-	463,563
Major project planning	124,546	-	-	-	124,546
Total	1,641,837	-	-	-	1,641,837
	4,340,653	972,385	1,944,770	-	7,257,808

2023

	Not later than 1 year \$	Later than 1 year and not later than 2 years \$	Later than 2 years and not later than 5 years \$	Later than 5 years \$	Total \$
Operating					
Environmental services	972,385	972,385	2,917,155	-	4,861,925
Insurance services	693,287	-	-	-	693,287
Library corporation	252,910	-	-	-	252,910
Workcover	260,337	-	-	-	260,337
Flood restoration works	2,033,462	-	-	-	2,033,462
Strategy development	60,500	-	-	-	60,500
Total	4,272,881	972,385	2,917,155	-	8,162,421
Capital					
Donaldson Park	1,788,021	-	-	-	1,788,021
Footpath contracted works	375,878	-	-	-	375,878
Bridge and culvert contracted works	140,734	-	-	-	140,734
Major plant and fleet items	3,162,427	-	-	-	3,162,427
Lighting projects	540,628	-	-	-	540,628
Total	6,007,688	-	-	-	6,007,688
	10,280,569	972,385	2,917,155	-	14,170,109

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NOTE 5 INVESTING IN AND FINANCING OUR OPERATIONS (Continued)

5.6 Commitments (continued)

(b) Operating lease receivables

Council had commercial property leases on its caravan parks. These properties held under operating leases have remaining non-cancellation lease terms between 1 and 10 years. All leases include a CPI based revision of the rental charge annually.

	2024	2023
	\$	\$
Lease receivable		
No later than one year	61,800	60,000
Later than one year and not later than five years	266,305	191,018
Later than five years	-	-
	328,105	251,018

5.7 Leases

At inception of a contract, Council assess whether a contract is, or contains, a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. To identify whether a contract conveys the right to control the use of an identified asset, it is necessary to assess whether:

- the contract involves the use of an identified asset;
- Council has the right to obtain substantially all of the economic benefits from use of the asset throughout the period of use; and
- Council has the right to direct the use of the asset.

This policy is applied to contracts entered into, or changed, on or after 1 July 2019.

Council has elected to apply the temporary option available under *AASB 16 Leases* which allows not-for-profit entities to not measure right-of-use assets at initial recognition at fair value in respect of leases that have significantly below-market terms.

Council has concessionary leases covering crown land parcels as outlined below:

- caravan parks at Boort and Pyramid Hill
- office space at Serpentine
- various other community recreation and hall / centre facilities.

There is no cost for the lease of these properties, however Council is responsible for all maintenance, utility and relevant insurance costs associated with the land. No lease term has been determined for the properties outlined.

Short-term and low value leases

Council has elected not to recognise right-of-use assets and lease liabilities for short-term leases of machinery that have a lease term of 12 months or less and leases of low-value assets (individual assets worth less than existing capitalisation thresholds for a like asset up to a maximum of \$10,000), including IT equipment. Council recognises the lease payments associated with these leases as an expense on a straight-line basis over the lease term.

	2024	2023
	\$	\$
Expenses relating to:		
Short-term leases	-	-
Leases of low value assets	20,533	17,048
Total	20,533	17,048

NOTE 5 INVESTING IN AND FINANCING OUR OPERATIONS (Continued)**5.7 Leases (continued)****Non-cancellable lease commitments - Short-term and low-value leases**

	2024	2023
	\$	\$
Commitments for minimum lease payments for short-term and low-value leases are payable as follows:		
Within one year	3,383	3,359
Later than 1 year but no later than 5 years	17,150	13,689
Total lease commitments	20,533	17,048

NOTE 6 ASSETS WE MANAGE**6.1 Non current assets classified as held for sale**

	2024	2023
	\$	\$
Non current		
Land at valuation	509,643	323,273
LESS selling costs	(17,838)	(11,315)
Total non current assets held for sale	491,805	311,958

Capitalisation rate used in the allocation of borrowing costs

N/A

N/A

Non-current assets classified as held for sale (including disposal groups) are measured at the lower of its carrying amount and fair value less costs to disposal, and are not subject to depreciation. Non-current assets, disposal groups and related liabilities and assets are treated as current and classified as held for sale if their carrying amount will be recovered through a sale transaction rather than through continuing use. This condition is regarded as met only when the sale is highly probable and the asset's sale (or disposal group sale) is expected to be completed within 12 months from the date of classification.

NOTE 6 ASSETS WE MANAGE (Continued)**6.2 Property, infrastructure, plant and equipment****Summary of property, infrastructure, plant and equipment**

	Carrying amount 30 June 2023 \$	Additions / Transfers \$	Revaluations / Impairment \$	Depreciation \$	Disposals \$	Carrying amount 30 June 2024 \$
Land	14,010,670	108,000	6,449,367	-	-	20,388,190
Buildings	52,614,329	10,048,390	8,296,996	(1,732,960)	-	69,165,358
Plant and equipment	6,869,393	3,630,445	-	(1,029,185)	(665,011)	8,805,642
Infrastructure	302,401,724	7,726,373	13,843,712	(8,502,887)	-	315,468,922
Work in progress	6,573,656	(3,633,981)	-	-	-	2,939,675
Total	382,469,773	17,879,226	28,590,075	(11,265,032)	(665,011)	416,767,788
			Revaluation	34,140,763		
			Impairment	(5,550,687)		
				28,590,075		

Summary of work in progress

	Opening WIP \$	Additions \$	Transfers \$	Write-off \$	Closing WIP \$
Property	5,693,698	1,670,743	(4,726,775)	-	2,637,666
Infrastructure	879,958	302,009	(879,958)	-	302,009
Total	6,573,656	1,972,752	(5,606,733)	-	2,939,675

(a) Property

	Land \$	Buildings \$	Work in progress \$	Total land and buildings \$
Land and Buildings				
At fair value 1 July 2023	14,010,670	94,944,470	5,693,698	114,648,838
Accumulated depreciation at 1 July 2023	-	(42,330,141)	-	(42,330,141)
	14,010,670	52,614,329	5,693,698	72,318,697
Movements in fair value				
Additions	108,000	10,048,390	1,670,743	11,827,133
Revaluation	6,449,367	14,465,501	-	20,914,868
Transfers	(179,847)	(10,793)	-	(190,640)
	6,377,520	24,503,098	1,670,743	32,551,361
Movements in accumulated				
Depreciation	-	(1,732,960)	-	(1,732,960)
Revaluation	-	(6,168,505)	-	(6,168,505)
Transfers	-	(50,604)	(4,726,775)	(4,777,379)
	-	(7,952,069)	(4,726,775)	(12,678,844)
At fair value 30 June 2024	20,388,190	119,447,568	2,637,666	147,200,199
Accumulated depreciation at 30 June 2024	-	(50,282,210)	-	(55,008,985)
Carrying amount	20,388,190	69,165,358	2,637,666	92,191,214

NOTE 6 ASSETS WE MANAGE (Continued)**6.2 Property, infrastructure, plant and equipment (continued)****(b) Plant and equipment**

	Plant machinery and equipment	Fixtures fittings and furniture	Total plant and equipment
	\$	\$	\$
Plant and equipment			
At fair value 1 July 2023	14,164,930	1,888,758	16,053,688
Accumulated depreciation at 1 July 2023	(7,638,053)	(1,546,242)	(9,184,295)
	6,526,877	342,516	6,869,393
Movements in fair value			
Additions	3,608,973	21,472	3,630,445
Disposal	(2,247,451)	(1,104,100)	(3,351,551)
	1,361,522	(1,082,628)	278,894
Movements in accumulated depreciation			
Depreciation	(993,046)	(36,139)	(1,029,185)
Accumulated depreciation of disposals	1,697,170	989,370	2,686,540
	704,124	953,231	1,657,355
At fair value 30 June 2024	15,526,452	806,130	16,332,582
Accumulated depreciation at 30 June 2024	(6,933,929)	(593,011)	(7,526,940)
Carrying amount	8,592,523	213,119	8,805,642

NOTE 6 ASSETS WE MANAGE (Continued)**6.2 Property, infrastructure, plant and equipment (continued)****(c) Infrastructure**

	Roads \$	Bridges \$	Footpaths and cycleways \$	Kerb and channel \$	Drainage \$
Infrastructure					
At fair value 1 July 2023	363,270,548	52,499,835	10,425,971	11,984,940	40,866,724
Accumulated depreciation at 1 July 2023	(126,773,074)	(22,054,265)	(2,929,280)	(4,628,213)	(21,502,346)
	236,497,474	30,445,570	7,496,691	7,356,727	19,364,378
Movements in fair value					
Additions	6,493,747	-	349,487	-	3,181
Revaluation	15,012,707	2,590,385	(1,017,335)	486,083	1,288,092
Transfers	-	-	-	-	879,958
Impairment losses recognised	-	-	-	-	-
	21,506,454	2,590,385	(667,848)	486,083	2,171,231
Movements in accumulated depreciation					
Depreciation	(6,895,264)	(558,400)	(204,823)	(208,074)	(565,827)
Revaluation (increments)/decrements	1,169,082	225,497	66,536	59,402	(576,583)
Impairment losses recognised	(5,422,505)	(128,182)	-	-	-
	(11,148,687)	(461,085)	(138,287)	(148,672)	(1,142,410)
At fair value 30 June 2024	384,777,002	55,090,220	9,758,123	12,471,023	43,037,955
Accumulated depreciation at 30 June 2024	(137,921,761)	(22,515,350)	(3,067,567)	(4,776,885)	(22,644,756)
Carrying amount	246,855,241	32,574,870	6,690,556	7,694,138	20,393,199

	Quarries \$	Street Furniture \$	Landfills \$	Work In Progress \$	Total Infrastructure \$
Infrastructure (continued)					
At fair value 1 July 2023	58,507	1,269,498	1,994,306	879,958	483,250,288
Accumulated depreciation at 1 July 2023	(30,597)	(363,231)	(1,687,600)	-	(179,968,606)
	27,910	906,267	306,706	879,958	303,281,682
Movements in fair value					
Additions	-	-	-	302,009	7,148,424
Revaluation	-	47,431	-	-	18,407,363
Transfers	-	-	-	(879,958)	-
Impairment losses recognised	-	-	-	-	-
	-	47,431	-	(577,949)	25,555,787
Movements in accumulated depreciation					
Depreciation	(1,117)	(56,673)	(12,709)	-	(8,502,887)
Revaluation (increments)/decrements	-	43,102	-	-	987,036
Impairment losses recognised	-	-	-	-	(5,550,687)
Transfers	-	-	-	-	-
	(1,117)	(13,571)	(12,709)	-	(13,066,538)
At fair value 30 June 2024	58,507	1,316,929	1,994,306	302,009	508,806,074
Accumulated depreciation at 30 June 2024	(31,714)	(376,802)	(1,700,309)	-	(193,035,144)
Carrying amount	26,793	940,127	293,997	302,009	315,770,930

NOTE 6 ASSETS WE MANAGE (Continued)**6.2 Property, infrastructure, plant and equipment (continued)****Acquisition**

The purchase method of accounting is used for all acquisitions of assets, being the fair value of assets provided as consideration at the date of acquisition plus any incidental costs attributable to the acquisition. Fair value is the price that would be received to sell an asset (or paid to transfer a liability) in an orderly transaction between market participants at the measurement date. Refer to Note 8.4 for further disclosure regarding fair value measurement.

Where assets are constructed by Council, cost includes all materials used in construction, direct labour, borrowing costs incurred during construction, and an appropriate share of directly attributable variable and fixed overheads.

In accordance with Council's policy, the threshold limits have applied when recognising assets within an applicable asset class and unless otherwise stated are consistent with the prior year.

Asset recognition thresholds and depreciation periods

	Depreciation period Years	Threshold limit \$
Property		
land	-	3,000
Buildings		
buildings	33 to 100	3,000
Plant and equipment		
plant, machinery, minor plant and equipment	2.5 to 20	3,000
motor vehicles	5 to 10	3,000
fixtures fittings and furniture	5 to 50	3,000
computers and telecommunications	3	3,000
Infrastructure		
road seals	5 to 50	3,000
road pavements - sealed	80	3,000
road pavements - unsealed	20 to 100	3,000
road kerb, channel and minor culverts	60 to 80	3,000
bridges deck and substructure	80 to 100	3,000
footpaths and cycle ways	15 to 50	3,000
drainage	50 to 80	3,000
waste management assets	16 to 33	3,000
quarries	4 to 28	3,000
street furniture	10 to 80	3,000

Land under roads

Council recognises land under roads it controls at fair value.

NOTE 6 ASSETS WE MANAGE (Continued)

6.2 Property, infrastructure, plant and equipment (continued)

Depreciation and amortisation

Buildings, land improvements, plant and equipment, infrastructure, and other assets having limited useful lives are systematically depreciated over their useful lives in a manner which reflects consumption of the service potential embodied in those assets. Estimates of remaining useful lives and methods are reviewed annually. Depreciation rates and methods are reviewed annually.

Where assets have separate identifiable components that are subject to regular replacement, these components are assigned distinct useful lives and residual values and a separate depreciation rate is determined for each component.

Road earthworks are not depreciated on the basis that they are assessed as not having a limited useful life.

Straight line depreciation is charged based on the residual useful life as determined each year.

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

Repairs and maintenance

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

Valuation of land and buildings

The valuation of land and buildings was undertaken by LG Valuation Services a qualified independent valuation firm. The valuation of land and buildings is at fair value, being market value based on highest and best use permitted by relevant land planning provisions. Where land use is restricted through existing planning provisions the valuation is reduced to reflect this limitation. This adjustment is an unobservable input in the valuation. The adjustment has no impact on the Comprehensive Income Statement.

Specialised land is valued at fair value using site values adjusted for englobe (undeveloped and / or unserved) characteristics, access rights and private interests of other parties and entitlements of infrastructure assets and services. This adjustment is an unobservable input in the valuation. The adjustment has no impact on the Comprehensive Income Statement.

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

The date and type of the current valuation is detailed in the following table. A full revaluation of these was conducted in 2023/24, this valuation was based on land values and market sales.

NOTE 6 ASSETS WE MANAGE (Continued)**6.2 Property, infrastructure, plant and equipment (continued)****Valuation of land and buildings (continued)**

Council values all land and building assets every two years. The latest full revaluation was 30 June 2024. Details of the Council's land and buildings and information about the fair value hierarchy as at 30 June 2024 are as follows:

	Level 1	Level 2	Level 3	Date of valuation	Type of valuation
Land	-	3,561,440	16,826,750	30/6/2024	External
Buildings	-	1,592,204	67,573,154	30/6/2024	External
TOTAL	-	5,153,644	84,399,904		

Valuation of infrastructure

A valuation of Council's, infrastructure assets was performed by David Southcombe, Manager Assets and Infrastructure of the Loddon Shire Council, as at 30 June 2024.

The date and type of the current valuation is detailed in the following table. An indexed based revaluation was conducted in the current year. This valuation was based on current unit rates based on ABS indices and sample analysis of condition ratings. Full revaluation of all assets are coordinated on a cyclic timeframe. The last full valuation of sealed roads, footpaths, kerb and channel were completed in 2022/23. The last full valuation of drainage and bridges was completed in 2023/24.

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

Details of the Council's infrastructure and information about the fair value hierarchy as at 30 June 2024 are as follows:

	Level 1	Level 2	Level 3	Date of valuation	Type of valuation
Unsealed roads formation	-	-	19,964,337	30/6/2024	Section
Unsealed roads pavement	-	-	38,876,942	30/6/2024	Section
Road seal	-	-	14,591,388	30/6/2024	Section
Sealed roads pavement	-	-	132,445,474	30/6/2024	Section
Sealed road formation	-	-	13,029,820	30/6/2024	Section
Footpaths	-	-	6,690,556	30/6/2024	Index
Culverts	-	-	27,947,280	30/6/2024	Index
Bridges	-	-	32,574,870	30/6/2024	Index
Kerb and channel	-	-	7,694,138	30/6/2024	Index
Urban drains	-	-	20,393,199	30/6/2024	Index
Street furniture	-	-	940,127	30/6/2024	Index
Landfills	-	-	293,997	30/6/2024	Index
Quarries	-	-	26,793	30/6/2024	Index
TOTAL	-	-	315,468,921		

NOTE 6 ASSETS WE MANAGE (Continued)

6.2 Property, infrastructure, plant and equipment (continued)

Description of significant unobservable inputs into level 3 valuations

Specialised land and land under roads is valued using a market based direct comparison technique. Significant unobservable inputs include the extent and impact of restriction of use and the market cost of land per square metre. The extent and impact of restrictions on use varies and results in a reduction to surrounding land values between 5% and 95%. The market value of land varies significantly depending on the location of the land and the current market conditions. Currently land values range between \$0 and \$11,925 per square metre.

Specialised buildings are valued using a current replacement cost technique. Significant unobservable inputs include the current replacement cost and remaining useful lives of buildings. Current replacement cost is calculated on a square metre basis and ranges from \$55 to \$7,500 per square metre. The remaining useful lives of buildings are determined on the basis of the current condition of buildings and vary from 1 year to 100 years. Replacement cost is sensitive to changes in market conditions, with any increase or decrease in cost flowing through to the valuation. Useful lives of buildings are sensitive to changes in expectations or requirements that could either shorten or extend the useful lives of buildings.

Infrastructure assets are valued based on the current replacement cost. Significant unobservable inputs include the current replacement cost and remaining useful lives of infrastructure. The remaining useful lives of infrastructure assets are determined on the basis of the current condition of the asset and vary from 2 years to 100 years. Replacement cost is sensitive to changes in market conditions, with any increase or decrease in cost flowing through to the valuation. Useful lives of infrastructure are sensitive to changes in use, expectations or requirements that could either shorten or extend the useful lives of infrastructure assets.

NOTE 6 ASSETS WE MANAGE (Continued)

6.3 Investments in associates, joint arrangements and subsidiaries

(a) Investments in associates

North Central Goldfields Regional Library Corporation

The Council is a member of the North Central Goldfields Regional Library Corporation. At 30 June 2024 Council's equity was \$293,530. At 30 June 2023 Council's equity in the corporation was \$292,682.

Loddon has a 4.70 per cent share of the net assets, and this is calculated on the same ratio as Council contributes to the operating costs of the service. At 30 June 2023 Council's share of the net assets was 4.76 per cent. Any adjustments required due to the reduction in the share of net assets from 2023 to 2024 is reflected as Variation Account - Change in Equity in the following schedules.

Fair value of Council's share in its ownership	293,530	292,682
	2024	2023
	\$	\$
Council's share of accumulated surplus/(deficit)		
Council's share of accumulated surplus/(deficit) at start of year	121,650	121,866
Reported surplus/(deficit) for year	4,352	1,301
Variation account - change in equity	(4,285)	(1,517)
Council's share of accumulated surplus/(deficit) at end of year	121,717	121,650
Council's share of reserves		
Council's share of reserves at start of year	171,033	173,189
Variation account - change in equity	780	(2,156)
Council's share of reserves at end of year	171,813	171,033
Movement in carrying value of share in library		
Carrying value of investment at start of year	292,682	295,054
Share of surplus/(deficit) for the year	4,352	1,301
Variation account - change in equity	(3,505)	(3,673)
Carrying value of investment at end of year	293,530	292,682
Council's share of expenditure commitments		
Operating commitments	11,148	11,588
Capital commitments	-	-
Council's share of expenditure commitments	11,148	11,588

Adjustment to the carrying value of North Central Goldfields Regional Library

	2024	2023
	\$	\$
Adjustment to the carrying value of North Central Goldfields Regional Library Corporation	848	(2,372)
Total adjustment to the carrying value of North Central Goldfields Regional Library Corporation	848	(2,372)

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

NOTE 6 ASSETS WE MANAGE (Continued)

6.3 Investments in associates, joint arrangements and subsidiaries (continued)

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

For joint operations, Council recognises the right to its share of jointly held assets, liabilities, revenues and expenses of joint operations. Council has no joint arrangements at reporting date.

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

Community Asset Committee

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

NOTE 7 PEOPLE AND RELATIONSHIPS

7.1 Council and key management remuneration

(a) Related parties

Loddon Shire Council is the parent entity. There are no further interests in subsidiaries and associates.

(b) Key Management Personnel

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

Details of persons holding the position of Councillor or other members of Key Management Personnel at any time during the year were:

Councillors:	2024 No.	2023 No.
	1	1
Cr Neil Beattie (Councillor from July 2022 to June 2024)		
Cr Gavan Holt (Councillor from July 2022 to October 2023) (Mayor from November 2023 to June 2024)	1	1
Cr Dan Straub (Councillor from November 2023 to June 2024) (Mayor from June 2022 to October 2023)	1	1
Cr Wendy Murphy (Councillor from July 2022 to June 2024)	1	1
Cr Linda Jungwirth (Councillor from July 2022 to June 2024))	1	1
Key Management Personnel:		
Mrs Wendy Gladman (Director Community and Wellbeing July 2022 to June 2024)	1	1
Mr Steven Phillips (Director Operations July 2022 to June 2024)	1	1
Mr Lincoln Fitzgerald (Chief Executive Officer July 2022 to June 2024)	1	1
Mrs Amanda Wilson (Director Corporate March 2022 to November 2023)	1	1
Mrs Michelle Stedman (Director Corporate February 2024 to June 2024)	1	-
Total number of Councillors	5	5
Total of Chief Executive Officer and other Key Management Personnel	5	4
Total number of Key Management Personnel	10	9

(c) Remuneration of Key Management Personnel

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

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

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

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

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

NOTE 7 PEOPLE AND RELATIONSHIPS (Continued)**7.1 Council and key management remuneration (continued)****(c) Remuneration of Key Management Personnel (continued)**

Total remuneration of Key Management Personnel was as follows:

	2024	2023
	\$	\$
Short-term employee benefits	1,036,758	1,012,832
Long-term employee benefits	55,311	26,244
Post employment employee benefits	82,373	79,866
TOTAL	1,174,442	1,118,942

The numbers of Key Management Personnel whose total remuneration from Council and any related entities, fall within the following bands:

Income range	2024	2023
	number	number
\$10,000 - \$19,999	-	-
\$20,000 - \$29,999	1	1
\$30,000 - \$39,999	1	3
\$40,000 - \$49,999	1	-
\$50,000 - \$59,999	1	-
\$70,000 - \$79,999	1	1
\$80,000 - \$89,999	1	-
\$110,000 - \$119,999	1	-
\$170,000 - \$179,999	-	1
\$180,000 - \$189,999	1	-
\$190,000 - \$199,999	-	1
\$200,000 - \$209,999	-	1
\$230,000 - \$239,999	1	-
\$310,000 - \$319,999	-	1
\$320,000 - \$329,999	1	-
	10	9

(d) Remuneration of other senior staff

Other senior staff are officers of Council, other than Key Management Personnel, who exceeds \$170,000 (\$160,000 for 2022/23) and who report directly to a member of the KMP.

Total remuneration of other senior staff was as follows:

	2024	2023
	\$	\$
Short-term employee benefits	979,598	1,130,424
Long-term employee benefits	26,285	16,842
Post employment employee benefits	103,567	101,922
TOTAL	1,109,450	1,249,188

NOTE 7 PEOPLE AND RELATIONSHIPS (Continued)

7.1 Council and key management remuneration (continued)

(d) Remuneration of other senior staff (continued)

The number of Senior Officers are shown below in their relevant income bands:

Income range	2024 number	2023 number
\$160,000 - \$169,999	-	2
\$170,000 - \$179,999	3	2
\$180,000 - \$189,999	2	1
\$190,000 - \$199,999	-	2
\$210,000 - \$219,999	1	-
	6	7

Total Remuneration for the reporting year for Senior Officers included above, amounted to:

\$ 1,109,450	\$ 1,249,188
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7.2 Related party disclosure

(a) Transactions with related parties

During the reporting period payments totalling \$217,875 were paid to the North Central Goldfields Regional Library Corporation for the provision of library services (\$205,410 in 2022/23). No further transactions other than remuneration payments or the reimbursement of approved expenses were entered into by Council with responsible persons or related parties of such responsible persons during the reporting year (Nil in 2022/23).

(b) Outstanding balanced with related parties

There are no outstanding balances outstanding at the end of the reporting period in relation to transactions with related parties (Nil in 2022/23).

(c) Loans to/from related parties

No loans have been made, guaranteed or secured by the Council to a responsible person of the Council during the reporting year (Nil in 2022/23).

(d) Commitments to/from related parties

No commitments have been made, guaranteed or secured by Council to a responsible person of the Council during the reporting year (Nil in 2022/23).

NOTE 8 MANAGING UNCERTAINTIES

8.1 Contingent assets and liabilities

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

(a) Contingent assets

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

Council has no contingent assets.

(b) Contingent liabilities

Contingent liabilities are:

- possible obligations that arise from past events, whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of Council; or
- present obligations that arise from past events but are not recognised because:
 - it is not probable that an outflow of resources embodying economic benefits will be required to settle the obligation; or
 - the amount of the obligation cannot be measured with sufficient reliability.

Superannuation

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

Landfill

Council operates landfills. Council will have to carry out site rehabilitation works in the future. At balance date Council assesses the financial implications of such works using the estimates provided by relevant Council staff.

Liability Mutual Insurance

Council is a participant of the MAV Liability Mutual Insurance (LMI) Scheme. The LMI scheme provides public liability and professional indemnity insurance cover. The LMI scheme states that each year the participant will remain liable to make further contributions to the scheme in respect of any insurance year in which it was a participant to the extent of the participant's share of any shortfall in the provision set aside in respect of that insurance year, and such liability will continue whether or not the participant remains a participant in future insurance years.

NOTE 8 MANAGING UNCERTAINTIES (Continued)

8.2 Change in accounting standards

Certain new Australian Accounting Standards and interpretations have been published that are not mandatory for the 30 June 2024 reporting period. Council assesses the impact of these new standards.

In December 2022 the Australian Accounting Standards Board (AASB) issued AASB 2022-10 *Amendments to Australian Accounting Standards - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities* to modify AASB 13 *Fair Value Measurement*. AASB 2022-10 amends AASB 13 *Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities* not held primarily for their ability to generate net cash inflows. The AASB 13 modifications:

- are applicable only to not-for-profit public sector entities;
- are limited to fair value measurements of non-financial assets not held primarily for their ability to generate net cash inflows;
- are to be applied prospectively for annual periods beginning on or after 1 January 2024;
- would not necessarily change practice for some not-for-profit public sector entities; and
- do not indicate that entities changing practice in how they measure relevant assets made an error in applying the existing requirements of AASB 13.

Council will assess any impact of the modifications to AASB 13 ahead of the 2024-25 reporting period.

In December 2022 the Australian Accounting Standards Board (AASB) issued AASB 2022-6 *Amendments to Australian Accounting Standards - Non-current Liabilities with Covenants*. AASB 2022-6 amends AASB 101 *Presentation of Financial Statements* to improve the information an entity provides in its financial statements about long-term liabilities with covenants where the entity's right to defer settlement of those liabilities for at least twelve months after the reporting period is subject to the entity complying with conditions specified in the loan arrangement. The amendments in AASB 2022-6 are effective for annual periods beginning on or after 1 January 2024. Council will assess any impact of the modifications to AASB 101 ahead of the 2024-25 reporting period.

8.3 Financial instruments

(a) Objectives and policies

The Council's principal financial instruments comprise cash assets, term deposits, receivables (excluding statutory receivables), payables (excluding statutory payables). Details of the material accounting policies and methods adopted, including the criteria for recognition, the basis of measurement and the basis on which income and expenses are recognised, in respect of each class of financial asset, financial liability and equity instrument is disclosed in the notes to the financial statements. Risk management is carried out by senior management under policies approved by Council. These policies include identification and analysis of the risk exposure to Council and appropriate procedures, controls and risk minimisation.

NOTE 8 MANAGING UNCERTAINTIES (Continued)

8.3 Financial instruments (continued)

(b) Market risk

Market risk is the risk that the fair value or future cash flows of our financial instruments will fluctuate because of changes in market prices. The Council's exposures to market risk is primarily through interest rate risk with only insignificant exposure to other price risks and no exposure to foreign currency risk.

Interest rate risk

Interest rate risk refers to the risk that the value of a financial instrument or cash flows associated with the instrument will fluctuate due to changes in market interest rates. Council does not hold any interest bearing financial instruments that are measured at fair value, and therefore has no exposure to fair value interest rate risk. Cash flow interest rate risk is the risk that the future cash flows of a financial instrument will fluctuate because of changes in market interest rates. Council has minimal exposure to cash flow interest rate risk through its levels of cash and deposits that are at a floating rate.

Investment of surplus funds is made with approved financial institutions under the *Local Government Act 2020*.

Council manages interest rate risk by adopting an investment policy that ensures:

- diversification of investment product;
- monitoring of return on investment; and
- benchmarking of returns and comparison with budget.

There has been no significant change in Council's exposure, or its objectives, policies and processes for managing interest rate risk or the methods used to measure this risk from the previous reporting period.

Interest rate movements have not been sufficiently significant during the year to have an impact on the Council's year end result.

(c) Credit risk

Credit risk is the risk that a contracting entity will not complete its obligations under a financial instrument and cause Council to make a financial loss. Council has exposure to credit risk on some financial assets included in our balance sheet. Particularly significant areas of credit risk exist in relation to outstanding fees and fines as well as loans and receivables from sporting clubs and associations.

To help manage this risk:

- Council has a policy for establishing credit limits for the entities council deals with;
- Council may require bank guarantees or security deposits for contracts where appropriate; and
- Council will only invest surplus funds with financial institutions which have a recognised credit rating specified in Council's investment policy.

Receivables consist of a large number of customers, spread across the ratepayer, business and government sectors. Credit risk associated with the Council's financial assets is minimal because the main debtor is secured by a charge over the rateable property.

There are no material financial assets which are individually determined to be impaired.

Council may also be subject to credit risk for transactions which are not included in the balance sheet, such as when Council provide a guarantee for another party. Council has no such guarantees in place at 30 June 2024.

The maximum exposure to credit risk at the reporting date to recognised financial assets is the carrying amount, net of any allowance for impairment of those assets, as disclosed in the balance sheet and notes to the financial statements. Council does not hold any collateral.

NOTE 8 MANAGING UNCERTAINTIES (Continued)

8.3 Financial instruments (continued)

(d) Liquidity risk

Liquidity risk includes the risk that, as a result of our operational liquidity requirements it will not have sufficient funds to settle a transaction when required or will be forced to sell a financial asset at below value or may be unable to settle or recover a financial asset.

To help reduce these risks Council:

- has historically minimised borrowings in the short to medium term
- reduced its reliance on borrowings with repayment of all borrowings occurring in 2015/16
- has readily accessible standby facilities and other funding arrangements in place
- ensures that surplus funds are invested within various bands of liquid investments
- monitors budget to actual performance on a regular basis; and
- sets limits on borrowings relating to the percentage of loans to rate revenue and percentage of loan principal repayments to rate revenue.

There has been no significant change in Council's exposure, or its objectives, policies and processes for managing liquidity risk or the methods used to measure this risk from the previous reporting period.

With the exception of borrowings, all financial liabilities are expected to be settled within normal or agreed terms.

Unless otherwise stated, the carrying amount of financial instruments reflect their fair value.

(e) Sensitivity disclosure analysis

Taking into account past performance, future expectations, economic forecasts, and management's knowledge and experience of the financial markets, Council believes the following movements are 'reasonably possible' over the next 12 months:

- A parallel shift of +1.5% and -1.5% in market interest rates (AUD) from year-end rates of 4.95%.

These movements will not have a material impact on the valuation of Council's financial assets and liabilities, nor will they have a material impact on the results of Council's operations.

8.4 Fair value measurement

Fair value hierarchy

Council's financial assets and liabilities are not valued in accordance with the fair value hierarchy. Council's financial assets and liabilities are measured at amortised cost.

Council measures certain assets and liabilities at fair value where required or permitted by Australian Accounting Standards. AASB 13 *Fair Value Measurement*, aims to improve consistency and reduce complexity by providing a definition of fair value and a single source of fair value measurement and disclosure requirements for use across Australian Accounting Standards.

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

- Level 1 — Quoted (unadjusted) market prices in active markets for identical assets or liabilities;
- Level 2 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable; and
- Level 3 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable.

NOTE 8 MANAGING UNCERTAINTIES (Continued)

8.4 Fair value measurement (continued)

Fair value hierarchy (continued)

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

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

Revaluation

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

Fair value valuations are determined in accordance with a valuation hierarchy. Changes to the valuation hierarchy will only occur if an external change in the restrictions or limitations of use on an asset result in changes to the permissible or practical highest and best use of the asset. In addition, Council undertakes a formal revaluation of land, buildings, and infrastructure assets on a regular basis ranging from 1 to 10 years. The valuation is performed either by experienced council officers or independent experts. The following table sets out the frequency of revaluations by asset class.

Asset class	Revaluation frequency
Land	2 years
Buildings	2 years
Roads	1 to 4 years
Bridges	4 years
Footpaths and cycleways	1 to 4 years
Drainage	1 to 4 years
Recreational, leisure and community facilities	2 years
Waste management	2 years
Parks, open space and streetscapes	2 years
Aerodromes	2 years
Other infrastructure	1 to 10 years

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

NOTE 8 MANAGING UNCERTAINTIES (Continued)

8.4 Fair value measurement (continued)

Impairment of assets

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

8.5 Events occurring after balance date

A letter of demand was received on 2 October 2024. Council will be disputing this matter.

NOTE 9 OTHER MATTERS

9.1 Reserves

(a) Asset revaluation reserve

2024

	Balance at beginning of reporting period \$	Increase / (decrease) \$	Impairment increase / (decrease) \$	Net movement for the reporting period \$	Balance at end of the reporting period \$
Property					
Land and land improvements	13,376,323	6,449,367	-	6,449,367	19,825,690
Buildings	39,041,473	8,296,996	-	8,296,996	47,338,469
	52,417,796	14,746,363	-	14,746,363	67,164,159
Infrastructure assets					
Sealed roads	136,497,865	10,188,274	3,592,777	13,781,051	150,278,916
Unsealed roads	70,136,160	5,993,515	(9,015,282)	(3,021,767)	67,114,393
Footpaths	2,449,483	(950,799)	-	(950,799)	1,498,684
Street furniture	610,318	90,533	-	90,533	700,851
Kerbs	4,923,514	545,485	-	545,485	5,468,999
Bridges	20,279,276	2,815,882	(128,182)	2,687,700	22,966,976
Drains	12,665,509	711,510	-	711,510	13,377,019
Other infrastructure	247,562,125	19,394,400	(5,550,687)	13,843,713	261,405,838
Total tangible assets	299,979,921	34,140,763	(5,550,687)	28,590,076	328,569,997
Intangible assets					
Water rights	1,870,094	(102,007)	-	(102,007)	1,768,087
Total	301,850,014	34,038,756	(5,550,687)	28,488,069	330,338,083

2023

	Balance at beginning of reporting period \$	Increase / (decrease) \$	Impairment increase / (decrease) \$	Net movement for the reporting period \$	Balance at end of the reporting period \$
Property					
Land and land improvements	13,376,323	-	-	-	13,376,323
Buildings	39,159,663	-	(118,190)	(118,190)	39,041,473
	52,535,986	-	(118,190)	(118,190)	52,417,796
Infrastructure assets					
Sealed roads	117,068,685	26,757,655	(7,328,475)	19,429,180	136,497,865
Unsealed roads	73,417,620	6,483,397	(9,764,857)	(3,281,460)	70,136,160
Footpaths	809,198	1,640,285	-	1,640,285	2,449,483
Street furniture	171,446	438,872	-	438,872	610,318
Kerbs	1,335,648	3,587,866	-	3,587,866	4,923,514
Bridges	14,135,684	6,893,592	(750,000)	6,143,592	20,279,276
Drains	983,129	11,682,380	-	11,682,380	12,665,509
Other infrastructure	207,921,410	57,484,047	(17,843,332)	39,640,715	247,562,125
Total tangible assets	260,457,396	57,484,047	(17,961,522)	39,522,525	299,979,921
Intangible assets					
Water rights	1,775,394	94,700	-	94,700	1,870,094
Total	262,232,789	57,578,747	(17,961,522)	39,617,225	301,850,014

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

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NOTE 9 OTHER MATTERS (Continued)**9.1 Reserves (continued)****(b) General reserves**

2024

	Balance at beginning of reporting period \$	Transfer from accumulated surplus \$	Transfer to accumulated surplus \$	Balance at end of reporting period \$
Land and buildings reserve	1,247,592	203,000	(228,000)	1,222,592
Boundary and township signage reserve	-	-	-	-
Capital expenditure reserve	3,776,304	3,466,329	(3,767,520)	3,475,113
Caravan park development reserve	358,750	42,788	(2,700)	398,838
Community planning reserve	3,592,145	1,699,143	(2,623,115)	2,668,173
Economic development reserve	-	-	-	-
Fleet replacement reserve	897,753	150,000	(190,666)	857,087
Flood recovery reserve	-	-	-	-
Gravel and sand pit restoration reserve	171,575	353,810	(207,224)	318,161
Heritage loan scheme reserve	100,000	-	-	100,000
Information technology reserve	641,757	150,000	(113,657)	678,100
Little Lake Boort water reserve	17,604	-	-	17,604
Waste management reserve	311,130	34,190	-	345,320
Major projects reserve	398,485	80,000	(100,000)	378,485
Plant replacement reserve	2,364,395	950,000	(2,681,459)	632,936
Professional development reserve	12,214	16,264	(13,485)	14,993
Recreation facilities improvement reserve	100,000	-	-	100,000
Swimming pool major projects reserve	200,000	280,000	(200,000)	280,000
Unfunded superannuation liability reserve	1,000,000	-	-	1,000,000
Units reserve	-	-	-	-
Unightly premises enforcement provision reserve	100,000	-	-	100,000
Unspent grants reserve	17,288,936	2,978,546	(16,403,820)	3,863,662
Urban drainage reserve	1,138,062	699,622	(4,024)	1,833,660
Total	33,716,702	11,103,692	(26,535,670)	18,284,724

NOTE 9 OTHER MATTERS (Continued)**9.1 Reserves (continued)****(b) General reserves (continued)**

2023

	Balance at beginning of reporting period \$	Transfer from accumulated surplus \$	Transfer to accumulated surplus \$	Balance at end of reporting period \$
Land and buildings reserve	734,010	513,582	-	1,247,592
Boundary and township signage reserve	100,000	-	(100,000)	-
Capital expenditure reserve	3,746,399	3,776,304	(3,746,399)	3,776,304
Caravan park development reserve	330,220	34,530	(6,000)	358,750
Community planning reserve	3,031,608	1,623,115	(1,062,578)	3,592,145
Economic development reserve	513,582	-	(513,582)	-
Fleet replacement reserve	810,006	150,000	(62,253)	897,753
Flood recovery reserve	-	-	-	-
Gravel and sand pit restoration reserve	400,000	16,203	(244,628)	171,575
Heritage loan scheme reserve	100,000	-	-	100,000
Information technology reserve	688,838	150,000	(197,081)	641,757
Little Lake Boort water reserve	17,604	-	-	17,604
Waste management reserve	300,000	34,540	(23,410)	311,130
Major projects reserve	318,485	80,000	-	398,485
Plant replacement reserve	1,979,398	950,000	(565,003)	2,364,395
Professional development reserve	16,256	4,000	(8,042)	12,214
Recreation facilities improvement reserve	100,000	-	-	100,000
Swimming pool major projects reserve	200,000	-	-	200,000
Unfunded superannuation liability reserve	1,000,000	-	-	1,000,000
Units reserve	30,750	-	(30,750)	-
Unightly premises enforcement provision reserve	100,000	-	-	100,000
Unspent grants reserve	11,336,434	17,288,936	(11,336,434)	17,288,936
Urban drainage reserve	960,666	350,000	(172,604)	1,138,062
Total	26,814,256	24,971,210	(18,068,764)	33,716,702

NOTE 9 OTHER MATTERS (Continued)

9.1 Reserves (continued)

(b) General reserves (continued)

Purpose of general reserves

Land and buildings reserve

The land and buildings reserve is used to fund the purchase and improvement of land and buildings which includes residential, commercial and industrial. Proceeds received from the sale of Council owned land and buildings are transferred to the reserve, and the cost of purchase and development of Council land and buildings is transferred from the reserve.

Boundary and township signage reserve

The boundary and township signage reserve is used to fund replacement of Council's boundary and township signage. Council transfers to the reserve 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. The net cost of boundary and township signage purchases and installation for the year is transferred from the reserve. CLOSED IN 2021/22.

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 expended by the end of that year. Council transfers to the reserve annually the unexpended budget amounts for capital works and other projects that will be undertaken in the following financial year.

Caravan park development reserve

The caravan park development reserve is used to set aside surpluses made from the operations of Council's caravan parks to assist with financing major works carried out at those caravan parks. The annual surplus made on the operations of Council's caravan parks is transferred to the reserve annually, and the funds required to finance major works undertaken at Council's caravan parks are transferred from the reserve.

Community planning reserve

The community planning reserve is used to set aside unspent funds for community planning projects. Council transfers to the reserve annually cumulative unspent funds for each ward's community planning projects. Council transfers from the reserve the amount placed into the reserve at the end of the previous financial year.

Economic development reserve

The economic development reserve is used to assist with economic development initiatives that council wishes to financially support. Council transfers to the reserve annually an amount determined during the budget process as sufficient to fund economic development initiatives, and proceeds from the sale of industrial land along with the cost of economic development initiatives during the financial year are transferred from the reserve. CLOSED IN 2021/22.

Fleet replacement reserve

The fleet replacement reserve is used to fund the replacement of passenger vehicles. Council transfers to the reserve \$150K annually to fund the fleet replacement program, and transfers from the reserve the net cost of fleet purchases for the year.

Flood restoration reserve

The Flood Recovery Reserve is used to assist with the delivery of unfunded flood restoration projects. Council transfers to the reserve amounts determined during the budget process. Council transfers from the reserve the net cost of unfunded flood restoration projects.

NOTE 9 OTHER MATTERS (Continued)

9.1 Reserves (continued)

(b) General reserves (continued)

Purpose of general reserves (continued)

Gravel and sand pit (GSP) restoration reserve

The gravel and sand pit (GSP) restoration reserve is used to fund land purchase, development and restoration of gravel and sand pits used by council for the extraction of road building materials. Council transfers from the reserve the cost of purchasing new sites and development and restoration of gravel and sand pits, and transfers to the reserve annual surplus on operations of gravel and sand pits to a maximum of \$500K.

Heritage loan scheme reserve

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

Information technology reserve

The information technology reserve is used to assist with the purchase of information technology assets. Council transfers to the reserve \$150K annually to a maximum level of \$800K, and transfers from the reserve the net cost of information technology assets.

Little Lake Boort water

The Little Lake Boort water reserve is used to secure the proceeds from sale of temporary water rights relating to Little Lake Boort. Council transfers to the reserve the proceeds from the sale of temporary water rights and unexpended amounts from annual expenditure budget, and transfers from the reserve the amounts required to purchase water rights or for any other expenditure relating to Little Lake Boort.

Waste management reserve

The waste management reserve is used 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-rated amount for a pro-rated collection). Council transfers from the reserve the cost of strategic projects, compliance and long term planning within Council landfills and transfer stations.

Major projects reserve

The major projects reserve is used to assist with the funding of major projects identified by Council. An annual allocation determined during the budget process as sufficient to fund major projects is transferred to the reserve. When a major project is identified and approved, an amount will be transferred from the reserve to assist with funding the project.

Plant replacement reserve

The plant replacement reserve is used to fund plant purchases. Council transfers to the reserve \$950K annually. Council transfers from the reserve the net cost of plant purchases for the year.

Professional development reserve

The professional development reserve is used to fund the professional development undertaken by executive officers of Council. An annual allocation is provided to each executive officer in accordance with their contract of employment, while the cost of the professional development undertaken during the year is transferred from the reserve.

Community loans scheme reserve

The community loans scheme reserve is an allocation of funds used to provide interest free loans to community groups for improvements at council reserves.

NOTE 9 OTHER MATTERS (Continued)

9.1 Reserves (continued)

(b) General reserves (continued)

Purpose of general reserves (continued)

Swimming pool major projects reserve

The swimming pool major projects reserve is used to fund unplanned major repairs and capital works on 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.

Unfunded superannuation liability reserve

The unfunded superannuation liability reserve is used to assist with funding any call that may be made on Council as a result of shortfall in the Local Authorities' Superannuation Defined Benefits Plan. Council transfers to the reserve annually an amount determined during the budget process as sufficient to fund potential future calls by the superannuation authority in relation to an unfunded superannuation liability. Council transfers from the reserve any funds required to finance a call made upon Council by the superannuation authority.

Units reserve

The units reserve is used to fund the purchase or improvement of Council owned elderly persons' units. The net surplus generated from rental income is transferred to the reserve annually. Funds are transferred out of the reserve to cover the cost of capital works undertaken at elderly persons' units. CLOSED IN 2021/22.

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 identified unightly premises with costs recouped via legal or other action.

Unspent grants reserve

The unspent grants reserve is used to set aside grants received in one financial year that will not be expended until a later financial year. Council transfers to the reserve grants received during the financial year that have not been expended, and transfers from the reserve the amount placed into the reserve at the end of the previous financial year.

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 an amount determined during the budget process sufficient to fund the urban drainage program, and transfers from the reserve the annual cost of urban drainage work.

NOTE 9 OTHER MATTERS (Continued)**9.2 Reconciliation of cash flows from operating activities to surplus/(deficit)**

	2024 \$	2023 \$
Surplus / (deficit) for the period	(6,423,485)	6,948,455
Non-cash adjustments		
Depreciation	11,265,032	10,742,687
(Profit) / loss on disposal of assets	(274,838)	(17,390)
Bad debts expense	6,609	17,321
Share of other comprehensive income of associates	(3,505)	(3,673)
Change in assets and liabilities		
(Increase) / decrease in trade and other receivables	348,602	(961,575)
(Increase) / decrease in other assets	(427,070)	(581,091)
(Increase) / decrease in prepayments	(183,798)	257,576
Increase / (decrease) in other liabilities	(1,753,776)	100,000
Increase / (decrease) in trust funds and deposits	187,025	(15)
Increase / (decrease) in payables	(740,411)	1,665,321
Increase / (decrease) in employee benefits	(228,092)	(33,030)
Increase / (decrease) in other provisions	(117,909)	554,890
(Increase) / decrease in library equity	(847)	2,372
Net cash provided by / used by operating activities	1,653,537	18,691,847

9.3 Superannuation

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

Accumulation

The Fund's accumulation categories, Vision MySuper / Vision Super Saver, receives both employer and employee contributions on a progressive basis. Employer contributions are normally based on a fixed percentage of employee earnings (for the year ended 30 June 2024, this was 11.0% required under Superannuation Guarantee (SG) Legislation, for 2023 this was 10.5%).

Defined benefit

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

There is no proportional split of the defined benefit liabilities, assets or costs between the participating employers as the defined benefit obligation is a floating obligation between the participating employers and the only time that the aggregate obligation is allocated to specific employers is when a call is made. As a result, the level of participation of Council in the Fund cannot be measured as a percentage compared with other participating employers. Therefore, the Fund Actuary is unable to allocate benefit liabilities, assets and costs between employers for the purposes of AASB119.

NOTE 9 OTHER MATTERS (Continued)**9.3 Superannuation (continued)****Defined benefit (continued)*****Funding arrangements***

Council makes employer contributions to the Defined Benefit category of the Fund at rates determined by the Trustee on the advice of the Fund Actuary. A triennial actuarial investigation for the Defined Benefit category as at 30 June 2023 was conducted and completed by 31 December 2023. The vested benefit index (VBI) of the Defined Benefit category as at 30 June 2023 was 104.1%. Council was notified of the 30 June 2023 VBI during August 2023. The financial assumptions used to calculate the 30 June 2023 VBI were:

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

The VBI is used as the primary funding indicator. Because the VBI was above 100%, the 30 June 2023 actuarial investigation determined the Defined Benefit category was in a satisfactory financial position and that no change was necessary to the Defined Benefit category's funding arrangements from prior years.

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

On the basis of the results of the 2023 triennial actuarial investigation conducted by the Fund Actuary, Council makes employer contributions to the Fund's Defined Benefit category at rates determined by the Fund's Trustee. For the year ended 30 June 2024, this rate was 11.0% of members' salaries (10.5% in 2022/23). This rate is expected to increase in line with any increases in the SG contribution rate and was reviewed as part of the 30 June 2023 triennial valuation.

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

(b) Funding calls

If the Defined Benefit category is in an unsatisfactory financial position at an actuarial investigation or the Defined Benefit category's VBI is below its shortfall limit at any time other than the date of the actuarial investigation, the Defined Benefit category has a shortfall for the purposes of SPS 160 and the Fund is required to put a plan in place so that the shortfall is fully funded within three years of the shortfall occurring. The Fund monitors its VBI on a quarterly basis and the Fund has set its shortfall limit at 98% from 26 July 2024 (previously 97%).

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

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

Due to the nature of the contractual obligations between the participating employers and the Fund, and that the Fund includes lifetime pensioners and their reversionary beneficiaries, it is unlikely that the Fund will be wound up.

(b) Funding calls (continued)

If there is a surplus in the Fund, the surplus cannot be returned to the participating employers. In the event that a participating employer is wound-up, the defined benefit obligations of that employer will be transferred to that employer's successor.

NOTE 9 OTHER MATTERS (Continued)

9.3 Superannuation (continued)

The 2023 triennial actuarial investigation surplus amounts

An actuarial investigation is conducted annually for the Defined Benefit category of which Council is a contributing employer. Generally, a full actuarial investigation is conducted every three years and interim actuarial investigations are conducted for each intervening year. A full investigation was conducted as at 30 June 2023.

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

	2023 (Triennial)	2022 (Interim)
	\$M	\$M
- A VBI surplus	84.70	44.60
- A total service liability surplus	123.60	105.80
- A discounted accrued benefits surplus	141.90	111.90

The VBI surplus means that the market value of the fund's assets supporting the defined benefit obligations exceed the vested benefits that the defined benefit members would have been entitled to if they had all exited on 30 June 2023. The total service liability surplus means that the current value of the assets in the Fund's Defined Benefit category plus expected future contributions exceeds the value of expected future benefits and expenses as at 30 June 2023.

The discounted accrued benefit surplus means that the current value of the assets in the Fund's Defined Benefit category exceeds the value of benefits payable in the future but accrued in respect of service to 30 June 2023.

The 2024 interim actuarial investigation

An interim actuarial investigation is being conducted for the Fund's position as at 30 June 2024 as the Fund provides lifetime pensions in the Defined Benefit category. It is anticipated that this actuarial investigation will be completed by October 2024. The VBI of the Defined Benefit category was 105.4% as at 30 June 2024. The financial assumptions used to calculate the 30 June 2024 VBI were:

Net investment returns	5.6% pa
Salary information	3.5% pa
Price inflation (CPI)	2.7% pa

Council was notified of the 30 June 2024 VBI during August 2024.

Because the VBI was above 100%, the Defined Benefit category was in a satisfactory financial position at 30 June 2024 and it is expected that the actuarial investigation will recommend that no change will be necessary to the Defined Benefit category's funding arrangements from prior years.

The 2020 triennial investigation

The last triennial actuarial investigation conducted prior to 30 June 2023 was at 30 June 2020. This actuarial investigation was completed by 31 December 2020. The financial assumptions for the purposes of that investigation was:

	2020 (Triennial)	2023 (Triennial)
	\$M	\$M
Net investment return	5.6% pa	5.7% pa
Salary information	2.5% pa for two years and 2.75% pa thereafter	3.5% pa
Price inflation (CPI)	2.0% pa	2.8% pa

NOTE 9 OTHER MATTERS (Continued)**9.3 Superannuation (continued)****Superannuation contributions**

Contributions by Council (excluding any unfunded liability payments) to the above superannuation plans for the financial year ended 30 June 2024 are detailed below:

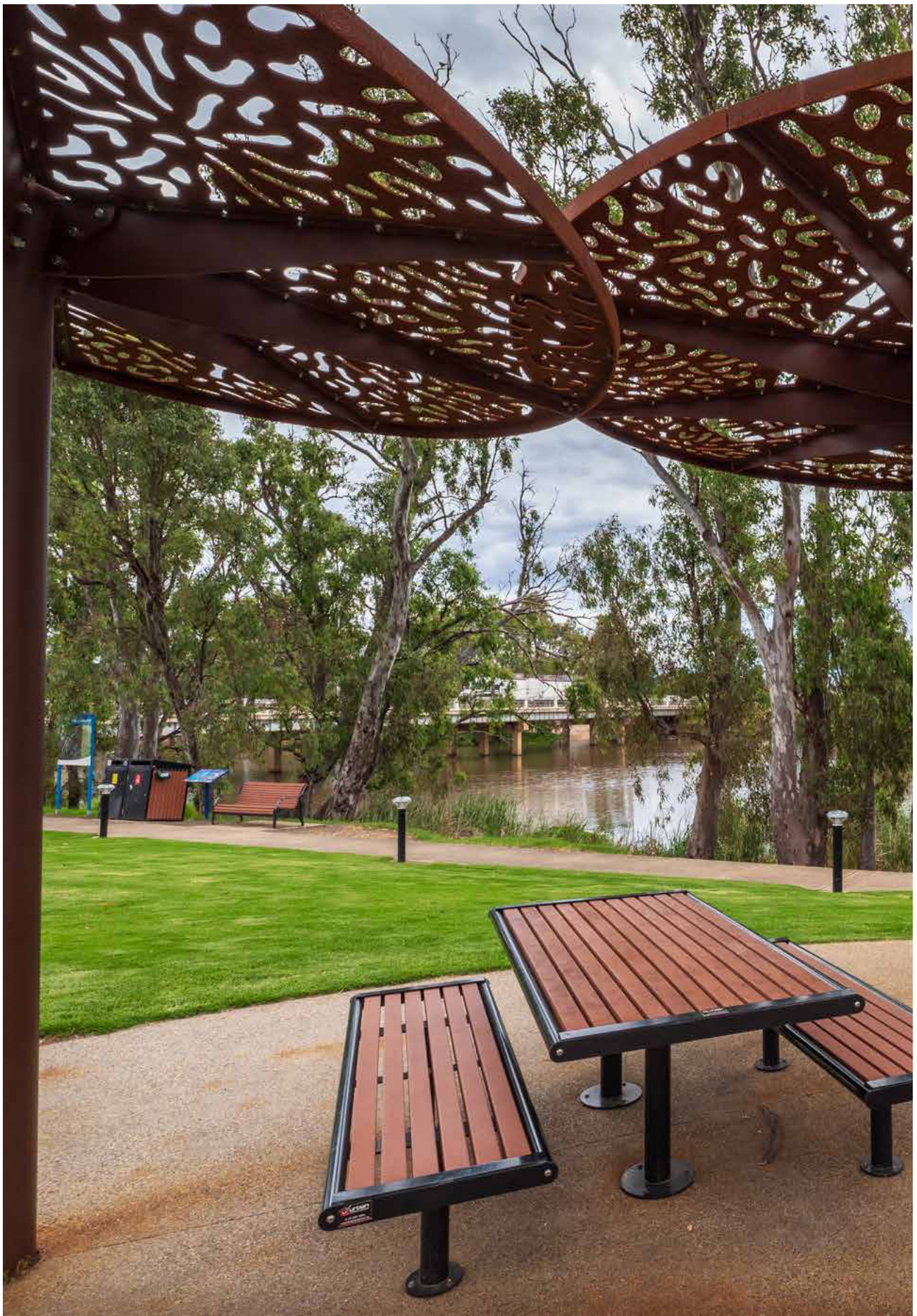
Scheme - Type of Scheme - Rate	2024 \$	2023 \$
Vision super - Defined Benefit - 11.0% (2023: 10.5%)	35,020	44,948
Vision super - Accumulation fund - 11.0% (2023: 10.5%)	546,613	562,593
Other super funds - 11.0% (2023: 10.5%)	764,919	585,046

There were no contributions outstanding and no loans issued from or to the above schemes as at 30 June 2024. The expected contributions to be paid to the Defined Benefit category of Vision Super for the year ending 30 June 2025 is \$Nil.

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NOTE 10 CHANGE IN ACCOUNTING POLICY

There have been no changes to accounting policies for the 2023/24 year.





Loddon Shire Council

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10.2 2024 OFFICE CLOSURE

File Number: FOL/20/7226
Author: Janine Jackson, Manager Organisation Development
Authoriser: Michelle Stedman, Director Corporate
Attachments: Nil

RECOMMENDATION

That Council:

1. approve the closure of the Wedderburn administrative centre from midday on Tuesday, 24 December 2024, reopening at 8:15 am on Thursday, 2 January 2025.
2. give notice of the amended office hours by publishing the details in the public notices section of the Bendigo Advertiser, in the Loddon Herald, on Council's website and on social media.

ELECTION PERIOD STATEMENT

The decision recommended to Council within this Agenda item has been reviewed and deemed not to be a decision prohibited by section 69 of the *Local Government Act 2020* and Division 2 of Council's Election Period 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

Nil

BACKGROUND

The Loddon Shire Council has historically closed the Wedderburn administrative centre to the public over the Christmas/New Year holiday period.

ISSUES/DISCUSSION

In 2024, Christmas Day falls on a Wednesday and it is proposed that Council closes the Wedderburn administrative centre from midday on Tuesday, 24 December 2024 and reopen at 8:15am on Thursday, 2 January 2025.

This is traditionally a quiet period for Loddon Shire Council services and is disjointed due to the public holidays. Office closure also allows staff to draw down annual leave with minimal service disruption.

A full time staff member will be required to access three days of accrued leave entitlements during the proposed shutdown period.

Minimum staffing levels will be maintained across the Christmas/New Year period to attend to any emergency callouts.

Kindergartens will be closed from Friday 20 December 2024 reopening on Tuesday 28 January 2025.

All landfill and transfer stations will be closed on Christmas Day, Wednesday 25 and Boxing Day, Thursday 26 December 2024.

COST/BENEFITS

The shutdown provides the opportunity to enable staff to have a refreshing break with minimum interruption to business activities at the end of the calendar year.

The office closure has no direct cost to Council as staff are required to access leave accruals for the period of leave. Staff drawing down on their leave balances can assist in reducing Council's liabilities at the end of the financial year.

RISK ANALYSIS

The Christmas/New Year period is generally a time of low customer enquiry and minimal operational deadlines in the organisation.

Staff will be on call as required to attend to any incidents that may occur during the closure.

CONSULTATION AND ENGAGEMENT

The proposed office closure over the holiday period is endorsed by the Management Executive Group and the staff Consultative Committee were provided the opportunity to provide feedback.

10.3 APPOINTMENT AND AUTHORISATION - PLANNING AND ENVIRONMENT ACT 1987

File Number:

Author: Lisa Clue, Manager Governance

Authoriser: Michelle Stedman, Director Corporate

Attachments: 1. Instrument of Appointment and Authorisation - Planning and Environment Act 1987

RECOMMENDATION

That Council, in the exercise of the powers conferred by s147(4) of the *Planning and Environment Act 1987*, resolves that:

- (a) the members of Council staff referred to in the instrument attached to this Agenda report be appointed and authorised as set out in the instrument.
- (b) the instrument comes into force immediately after it is signed by Council's Chief Executive Officer, and remains in force until Council determines to vary or revoke it.

ELECTION PERIOD STATEMENT

The decision recommended to Council within this Agenda item has been reviewed and deemed not to be a decision prohibited by section 69 of the Local Government Act 2020 and Division 2 of Council's Election Period Policy.

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.

PREVIOUS COUNCIL DISCUSSION

This Instrument of Appointment and Authorisation was most recently considered by Council in September 2024.

BACKGROUND

In order for Council officers to effectively and efficiently discharge their duties, specific delegations, appointments and authorisations are required under a range of Acts and Regulations.

This report seeks to vary the Instrument of Appointment and Authorisation of officers under the *Planning and Environment Act 1987*.

ISSUES/DISCUSSION

The Instrument of Appointment and Authorisation attached to this Agenda report varies the Instrument currently in place by including one additional member of Council staff, Jordan Fraser, recently appointed to the role of Community Compliance Coordinator.

COST/BENEFITS

There are no financial impacts associated with this matter.

RISK ANALYSIS

Updating this Instrument of Appointment and Authorisation will ensure Council staff have the powers required to undertake their roles.

CONSULTATION AND ENGAGEMENT

Staff undertaking or managing planning compliance were engaged during the preparation of this report.

Instrument of Appointment and Authorisation (*Planning and Environment Act 1987*)

In this instrument "**officers**" mean -

**Steven Phillips
Glenn Harvey
Carolyn Stephenson
Louise Johnston
Darcy Jackson
David Price
Raymond Chalkley
Jordan Fraser**

By this instrument of appointment and authorisation Loddon Shire Council -

1. under s 147(4) of the *Planning and Environment Act 1987* - appoints the officers to be authorised officers for the purposes of the *Planning and Environment Act 1987* and the regulations made under that Act; and
2. under s 313 of the *Local Government Act 2020* authorises the officers either generally or in a particular case to institute proceedings for offences against the Acts and regulations described in this instrument.

It is declared that this instrument -

- comes into force immediately upon its execution;
- remains in force until varied or revoked.

This instrument is authorised by a resolution of the Loddon Shire Council on [meeting date].

**Lincoln Fitzgerald
Chief Executive Officer
Loddon Shire Council**

Date:

11 INFORMATION REPORTS**11.1 WEDDERBURN KINDERGARTEN ASSESSMENT AND RATING OUTCOME****File Number:****Author:** Wendy Gladman, Director Community Wellbeing**Authoriser:** Lincoln Fitzgerald, Chief Executive Officer**Attachments:** 1. Wedderburn Preschool Notice of Rating**RECOMMENDATION**

That Council receive and note the report detailing the outcomes of the National Quality Framework assessment conducted at the Loddon Cluster Kindergarten at Wedderburn.

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.

PREVIOUS COUNCIL DISCUSSION

There has been no previous discussion in relation to this report.

BACKGROUND

The National Quality Framework aims to raise quality and drive continuous improvement in education and care services. All services approved under the Education and Care Services National Law are assessed and rated by their state or territory regulatory authority.

The National Quality Standard (NQS) is a key aspect of the National Quality Framework and sets a national benchmark for early childhood education. The NQS includes seven quality areas that provide important outcomes for children. Services are assessed and rated by the regulatory authority against the NQS, and given a rating for each of the seven quality areas and an overall rating based on those results.

The available ratings are:

- Exceeding National Quality Standard
- Meeting National Quality Standard
- Working towards National Quality Standard
- Significant Improvement Required

ISSUES/DISCUSSION

Correspondence received from the Department of Education Quality Assessment and Regulation Division has advised that following a recent assessment and rating visit, the Wedderburn Preschool received the following rating outcome:

Quality Area 1	Educational program and practice <i>Educational program and practice of educators are child-centred, stimulating and maximise opportunities for enhancing and extending each child's learning and development.</i>	Meeting NQS
Quality Area 2	Children's health and safety <i>Children have the right to experience quality education and care in an environment that</i>	Meeting NQS

	<i>safeguards and promotes their health, safety and wellbeing.</i>	
Quality Area 3	Physical environment <i>Physical environment is safe, suitable and provides a rich and diverse range of experiences that promote children's learning and development.</i>	Meeting NQS
Quality Area 4	Staffing arrangements <i>Qualified and experienced educators, who develop warm, respectful relationships with children, create predictable environments and encourage children's active engagement in the learning program.</i>	Meeting NQS
Quality Area 5	Relationships with children <i>Relationships with children are responsive, respectful and promote children's sense of security and belonging.</i>	Meeting NQS
Quality Area 6	Collaborative partnerships with families and communities <i>Collaborative relationships with families are fundamental to achieving quality outcomes for children, and community partnerships based on active communication, consultation and collaboration are essential.</i>	Meeting NQS
Quality Area 7	Governance and leadership <i>Effective leadership and governance of the service contributes to quality environments for children's learning and development. Effective leaders establish shared values for the service and set clear direction for the service's continuous improvement.</i>	Meeting NQS
This service is rated overall at:		Meeting NQS

The NQS aims to raise quality and drive continuous improvement and consistency in services. The assessment provides service improvement suggestions that will assist Council's Kindergarten team to reflect on the assessment and rating experience and to continue to improve the quality of the service provided.

COST/BENEFITS

This assessment indicates that children attending the Loddon Cluster Kindergarten at Wedderburn receive a quality program which enhances their learning in the two years prior to primary school.

Research shows quality education and care early in life leads to better health, education and employment outcomes later in life. The early years are critical for establishing self-esteem, resilience, healthy growth and capacity to learn. Quality education and care shapes every child's future and lays the foundation for development and learning.

The work undertaken to satisfy the needs of the assessment and rating visit were undertaken within the existing budget.

RISK ANALYSIS

There are no risks associated with this report.

CONSULTATION AND ENGAGEMENT

The Notice of Rating is displayed in each centre and is published on the Australian Children's Education and Care Quality Authority (ACECQA) national registers and ACECQA's family focused website, Starting Blocks.



Department of Education

Wedderburn Preschool (SE-00003327)

Quality Area 1	Educational program and practice Meeting NQS
Quality Area 2	Children’s health and safety Meeting NQS
Quality Area 3	Physical environment Meeting NQS
Quality Area 4	Staffing arrangements Meeting NQS
Quality Area 5	Relationships with children Meeting NQS
Quality Area 6	Collaborative partnerships Meeting NQS
Quality Area 7	Governance and leadership Meeting NQS

Overall

Department of Education



Date of issue: **5 September 2024**

Assessment and Rating ID number: **ASR-00045183**

12 COMPLIANCE REPORTS

Nil

13 URGENT BUSINESS

In accordance with Council's Governance Rules, Clause 56 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

Nil

NEXT MEETING

The next Meeting of Council will be held on 26 November 2024 at Wedderburn commencing at 3.00pm.

There being no further business the meeting was closed at

Confirmed this.....day of..... 2024