



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

**Date:** Tuesday, 22 April 2025  
**Time:** 3.00pm  
**Location:** Loddon Shire Council Chambers, Wedderburn

# **AGENDA**

## **Council Meeting**

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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 25 March 2025
2. Council Meeting of 25 March 2025
3. Council Forum of 8 April 2025

**REPORT**

This report seeks Council confirmation of Minutes from the March 2025 Council Briefing and Council Meeting, and the April 2025 Council Forum, 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 records of the following auspiced meetings as detailed within this report:

1. Council Briefing held 25 March 2025
2. Council Forum held 8 April 2025.

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.

This report seeks confirmation of the Council Briefing held on 25 February 2025 and the Council Forum held 11 March 2025.

Meeting details	Briefing
Date	25 March 2025
Councillor Attendees	Cr Straub (Mayor) Cr Angelo Cr Holt Cr Weaver Cr Wilson
Staff/ Stakeholder representatives	1. Lincoln Fitzgerald, Chief Executive Officer 2. Wendy Gladman, Director Community Wellbeing 3. Steven Phillips, Director Operations 4. Michelle Stedman, Director Corporate 5. Lisa Clue, Manager Governance Deanne Caserta, Manager Financial Services – items 2 – 4 below David Stretch, Manager Tourism & Economic Development); Susan Fayad, City of Ballarat and Trevor Budge, City of Greater Bendigo; and Cr Liesbeth Long, Sally Jones, Emma Little, Amber Ricks, and Veronica Hutcheson, Central Goldfields Shire Council - item 5 below Phil Galloway, Syncline Energy - item 6 below Darcy Jackson, Statutory Planning Officer and Louise Johnston, Statutory Planning Coordinator - item 7 below
Item(s) discussed.	1. Review of Council Meeting Agenda 2. Update on key financial documents and budget indexation factors 3. Request to write off bad debts 4. Draft Fees and Charges 2025/26 5. Victorian Goldfields World Heritage Bid Update – Loddon and Central Goldfields Shires 6. Introduction to the Syncline Community Cable Project 7. Planning Application 6030: Construct a building (storage shed) associated with agriculture 8. Newbridge Water and Sewerage 9. Emergency Services and Volunteers Fund Levy 10. General Business <ul style="list-style-type: none"> <li>• Recreation, Open Space and Aquatic Strategy</li> <li>• Mandatory mayor and Councillor Induction Declarations</li> <li>• Corellas</li> </ul>
Conflict of Interest Disclosures – Councillor/ officer making disclosure	Cr Holt declared a conflict of interest in relation to item 6 above.
Councillor/officer left room	Cr Holt left the room while item 6 was being discussed.

Meeting details	Forum
Date	8 April 2025
Councillor Attendees	Cr Straub (Mayor) Cr Angelo Cr Holt Cr Weaver Cr Wilson
Staff/ Stakeholder representatives	1. Lincoln Fitzgerald, Chief Executive Officer 2. Wendy Gladman, Director Community Wellbeing 3. David Stretch, Acting Director Operations 4. Michelle Stedman, Director Corporate 5. Lisa Clue, Manager Governance 6. Tracy Hunt, Governance Coordinator 7. Deanne Caserta, Manager Financial Services – items 1 - 3 below Nicole Taylor, Acting Manager Community Services – items 4, 6 and 7 below Orrin Hogan, Manager Community Partnerships – items 4 and 7 below Louise Johnston, Statutory Planning Coordinator and Glenn Harvey, Manager Development and Compliance – item 5 below Rhonda Merritt, Kindergarten Coordinator – item 6 below
Item(s) discussed.	1. Draft Fees and Charges 2025/26 – Response to Councillor Queries 2. Draft Annual Budget 2025/26 – Draft Financials 3. Revenue and Rating Plan 4. Introduction to Draft Loddon Inclusive Communities Plan 5. Strategic Planning Project Update 6. Wedderburn Early Learning Centre/Wedderburn Kindergarten Update 7. Elderly Persons Units Service Review 8. 2025 Council Meeting Schedule Amendment 9. General Business <ul style="list-style-type: none"> <li>• Social housing support services</li> <li>• Meeting with the Victorian Premier, the Hon. Jacinta Allan</li> <li>• Victorian Farmers Federation (Wedderburn Branch Meeting)</li> <li>• Road Maintenance Program</li> </ul>
Conflict of Interest Disclosures – Councillor/officer making disclosure	Cr Holt declared a Conflict of Interest in relation to item 1 above
Councillor/officer left room	Cr Holt left the room while item 1 was being discussed.

**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. Status of Council resolution actions

**RECOMMENDATION**

That Council receive and note the status of Council resolution actions, 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 associated with Council resolutions is attached to this Agenda report.

All nine actions arising from March Council meeting resolutions have been completed.

One outstanding action due for completion at this meeting relates to a review of Council's Governance Rules. This matter will be considered later in this Council meeting Agenda, and as such is also now deemed complete.



Status of Council resolution actions

Meeting	Officer/Director	Section	Subject
Council 28/01/2025	Clue, Lisa Stedman, Michelle	Decision Reports	Governance Rules Review
<b>RESOLUTION 2025/5</b>			
Moved: Cr Miki Wilson			
Seconded: Cr David Weaver			
That Council:			
<ol style="list-style-type: none"> <li>1. Acknowledge that due to the scheduling of mandatory Councillor training and the Christmas/New Year holiday period, there has been limited time to brief incoming Councillors on this matter or discuss in detail other elements of the Governance Rules, and</li> <li>2. Defer consideration of this matter until April 2025.</li> </ol>			
<b>CARRIED</b>			
<b>14 Feb 2025 3:07pm Clue, Lisa</b>			
A report is being prepared to commence review of the Governance Rules at the March Council Forum. It is anticipated the review will be complete by April 2025 in accordance with the resolution.			
<b>09 Apr 2025 3:12pm Clue, Lisa - Completion</b>			
A report considering this matter is included in the April 2025 Council meeting Agenda.			

Status of Council resolution actions

Meeting	Officer/Director	Section	Subject
Council 25/03/2025	Jackson, Darcy Stretch, David	Decision Reports	Planning Application 6030: Construct a building (storage shed) associated with agriculture
<p><b>RESOLUTION 2025/30</b></p> <p>Moved: Cr Miki Wilson Seconded: Cr Gavan Holt</p> <p>That the Responsible Authority having considered all matters which the Planning and Environment Act, 1987, requires it to consider, decides to issue a Notice of Decision to grant planning permit 6030 to construct a building (storage shed) associated with agriculture subject to the following conditions:</p> <ol style="list-style-type: none"> <li><b>1. Amended Plans Required</b> Before the development starts, amended plans must be submitted to and approved by the Responsible Authority. When approved, the plans will be endorsed and will then form part of the permit. The plans must be drawn to scale with dimensions. The plans must be generally in accordance with the plans submitted with the application but modified to show:                     <ol style="list-style-type: none"> <li>(a) Amended site plan drawn to scale showing the shed located within 25 metres of the western boundary and within 10 metres of the southern boundary as per North Central CMA condition.</li> <li>(b) Colour of the proposed shed</li> </ol> </li> <li><b>2. Layout not altered</b> The development as shown on the endorsed plans must not be altered or modified unless otherwise agreed in writing by the responsible authority.</li> <li><b>3. Use of the building</b> The proposed building must not be used for any other purpose other than storage unless otherwise approved in writing by the responsible authority.</li> <li><b>4. Materials and Colours</b> All external materials must be non-reflective and finished in muted tones to the satisfaction of the Responsible Authority.</li> <li><b>5. Buildings and works – drainage</b> All buildings and works must be drained to the satisfaction of the Loddon Shire as the responsible drainage authority.</li> <li><b>6. North Central CMA Conditions</b> <ol style="list-style-type: none"> <li>6.1. Water resistant buildings materials that minimise the physical effects of flooding on the shed structure and its contents must be used for foundations, footings, floor and walls up to at least the Nominal Flood Protection Level of 180.2 metres AHD. In addition:                             <ol style="list-style-type: none"> <li>a) Electrical fittings must be fixed above the Nominal Flood Protection Level of 180.2 metres AHD.</li> <li>b) All chemicals, oil, fuel, grease, waste or other potential pollutants must be stored above the Nominal Flood Protection Level of 180.2 metres AHD. Adequate storage areas and shelving should be provided for this purpose.</li> </ol> </li> <li>6.2. The shed must be located within 25 metres of the western boundary and within 10 metres of the southern lot boundary.</li> </ol> </li> </ol> <p style="text-align: right;"><b>CARRIED</b></p> <p><b>03 Apr 2025 8:50am Jackson, Darcy - Completion</b> Notice of Decision issued</p>			

Status of Council resolution actions

Meeting	Officer/Director	Section	Subject
Council 25/03/2025	Colls, Renae Fitzgerald, Lincoln	Decision Reports	NATIONAL GENERAL ASSEMBLY OF LOCAL GOVERNMENT - NOTICES OF MOTIONS
<b>RESOLUTION 2025/31</b>			
Moved: Cr Miki Wilson			
Seconded: Cr David Weaver			
That Council:			
<ol style="list-style-type: none"> <li>1. submits the attached Notices of Motions to the National General Assembly of Local Government on behalf of the Murray River Group of Councils;</li> <li>2. authorises the Chief Executive Officer to amend the wording (without changing the meaning or purpose of the motion) if required during the submission process; and</li> <li>3. authorise the Mayor to determine on behalf of Council if any motion is proposed to be combined with a similar motion from another council.</li> </ol>			
<b>CARRIED</b>			
<b>09 Apr 2025 11:33am Colls, Renae - Completion</b>			
The Executive Officer of the Murray River Group of Councils submitted the attached seven Notices of Motion to the Australian Local Government Association.			

Meeting	Officer/Director	Section	Subject
Council 25/03/2025	Colls, Renae Fitzgerald, Lincoln	Decision Reports	Newbridge Water and Sewerage
<b>RESOLUTION 2025/32</b>			
Moved: Cr Nick Angelo			
Seconded: Cr Miki Wilson			
That Council			
<ol style="list-style-type: none"> <li>1. Undertake a land use planning process to determine the most appropriate way to expand the township of Newbridge; and</li> <li>2. Allocate \$300,000 from the Strategic Fund to support the necessary investigations, community consultation and strategic planning required.</li> </ol>			
<b>CARRIED</b>			
<b>09 Apr 2025 3:46pm Colls, Renae - Completion</b>			
Council's Finance department have been advised of the decision to allow the necessary budget provisions to be made. The process is scheduled to begin on 1 July 2025, with ongoing performance to be reported to Council.			

Status of Council resolution actions

Meeting	Officer/Director	Section	Subject
Council 25/03/2025	Stretch, David Fitzgerald, Lincoln	Decision Reports	Bridgewater Football Netball Club - Fee Waiver and reduction Application
<p><b>RESOLUTION 2025/33</b></p> <p>Moved: Cr Gavan Holt Seconded: Cr Miki Wilson</p> <p>That Council grant a fee waiver to the Bridgewater Football Netball Club for a Planning Permit Application cost of \$1,453.40 for the erection of advertising signage at the Bridgewater Recreation Reserve.</p> <p style="text-align: right;"><b>CARRIED</b></p> <p><b>10 Apr 2025 10:53am Stretch, David - Completion</b> The fee has been waived and planning officers advised accordingly.</p>			

Meeting	Officer/Director	Section	Subject
Council 25/03/2025	Caserta, Deanne Stedman, Michelle	Decision Reports	Sale of properties for rate recovery under Section 181 of the Local Government Act 1989
<p><b>RESOLUTION 2025/34</b></p> <p>Moved: Cr David Weaver Seconded: Cr Nick Angelo</p> <p>That Council approves the sale of properties listed in this report under section 181 of the <i>Local Government Act 1989</i> and authorises the use of the Council seal, if required, on any related documentation.</p> <p style="text-align: right;"><b>CARRIED</b></p> <p><b>30 Mar 2025 11:20am Caserta, Deanne - Completion</b> Information forwarded to Executive Collections for initial action.</p>			

Status of Council resolution actions

Meeting	Officer/Director	Section	Subject
Council 25/03/2025	Caserta, Deanne Stedman, Michelle	Decision Reports	Request to write off bad debts
<p><b>RESOLUTION 2025/35</b></p> <p>Moved: Cr Gavan Holt Seconded: Cr David Weaver</p> <p>That Council resolve to write off the bad debts outlined in this report for the amount of \$6,844.27.</p> <p style="text-align: right;"><b>CARRIED</b></p> <p><b>30 Mar 2025 11:20am Caserta, Deanne - Completion</b> Actioned as per resolution.</p>			

Meeting	Officer/Director	Section	Subject
Council 25/03/2025	Hogan, Orrin Gladman, Wendy	Decision Reports	Loddon Recreation, Open Space and Aquatic Strategy
<p><b>RESOLUTION 2025/36</b></p> <p>Moved: Cr Gavan Holt Seconded: Cr Nick Angelo</p> <p>That Council adopt the Loddon Recreation, Open Space and Aquatics Strategy.</p> <p style="text-align: right;"><b>CARRIED</b></p> <p><b>04 Apr 2025 8:29am Hogan, Orrin - Completion</b> The adopted strategy has been uploaded to Council's website and captured into Council's records management system.</p>			

Status of Council resolution actions

Meeting	Officer/Director	Section	Subject
Council 25/03/2025	Southcombe, David Stretch, David	Decision Reports	Annual Infrastructure Program 2025-2026
<b>RESOLUTION 2025/37</b>			
Moved: Cr Nick Angelo			
Seconded: Cr Gavan Holt			
That Council:			
1. Adopt the proposed expenditure amounts as listed in Attachment 1 for the following works categories:			
<ul style="list-style-type: none"> <li>• Local Road Gravel Resheet</li> <li>• Local Road Shoulder Resheet</li> <li>• Local Road Construction – Asset Preservation</li> <li>• Local Road Construction – Amenity</li> <li>• Local Road Construction – Safety</li> <li>• Township Street Improvements</li> <li>• Urban &amp; Township Drainage</li> <li>• Local Bridges &amp; Culverts</li> <li>• Road Reseals</li> <li>• Parks and Gardens</li> <li>• Buildings</li> </ul>			
2. Note the projects included in the various works categories as detailed in Attachment 2 - Detailed Program and Attachment 3 - Detailed Program without estimates.			
<b>CARRIED</b>			
<b>09 Apr 2025 3:23pm Southcombe, David - Completion</b>			
Details of the adopted 2025-26 annual infrastructure program have been provided to officers in Finance, Works and Assets & Infrastructure to prepare for delivery.			

Status of Council resolution actions

Meeting	Officer/Director	Section	Subject
Council 25/03/2025	Fitzgerald, Lincoln Fitzgerald, Lincoln	Decision Reports	Emergency Services and Volunteers Fund Levy
<b>RESOLUTION 2025/38</b>			
Moved: Cr Miki Wilson			
Seconded: Cr David Weaver			
That Council			
<ol style="list-style-type: none"> <li>1. Notes the significant negative financial impacts that will occur in the Loddon Shire community, most notably the farming and business sectors, should the State Government introduce the current proposed Emergency Services Volunteer Fund Levy.</li> <li>2. Notes that, as Councils are currently expected to implement this levy through the Council Rates Notice process and that it is highly likely that Council will be criticised for the significant levy charge which is entirely passed on to the State Government.</li> <li>3. Notes that, the implementation date for this additional State Government levy is 1 July 2025 and, to-date, there is no clarity about what Councils must do to manage and implement this process.</li> <li>4. Notes that, while the levy was announced in December 2024 that the new Emergency Services Volunteer Levy will be implemented on 1 July 2025, the required legislation to enact it is currently in the Victorian Legislative Assembly (Lower House) and therefore, the opportunity to pursue changes exists.</li> <li>5. Directs the CEO to write to the Victorian Premier, Treasurer, Minister for Emergency Services, Leader of the Opposition, Shadow Treasurer and local Victorian Parliamentary representatives to advise that Loddon Shire Council: <ol style="list-style-type: none"> <li>a. Objects to the proposed introduction of the Emergency Services Volunteer Fund Levy in its current form, due to the significant impacts it will have on the Shire’s farming, commercial and industrial sectors.</li> <li>b. Believes that any State Government levy should be administered in full by the State Revenue Office, and that Local Government should not be required to have any part in its collection.</li> <li>c. Requests that, notwithstanding the above position, should the State Government choose to proceed with introducing this new levy and require Local Government Authorities to administer it, then: <ol style="list-style-type: none"> <li>i. A realistic timeline for its implementation be negotiated with the Local Government sector, and</li> <li>ii. Initial and ongoing funding support for its administration be provided, in full, to Local Government Authorities.</li> </ol> </li> </ol> </li> <li>6. Authorise the Chief Executive Officer and the Mayor to continue to strongly advocate on behalf of the Council and community on this issue.</li> </ol>			
<b>CARRIED</b>			
<b>09 Apr 2025 3:35pm Colls, Renae - Completion</b>			
Lincoln Fitzgerald, CEO wrote to the Victorian Premier, Treasurer, Minister for Emergency Services, Leader of the Opposition, Shadow Treasurer and local Victorian Parliamentary representatives .			

**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 Straub will present a verbal report at the meeting.

<b>Loddon Campaspe Councils</b>	
<b>Loddon Healthy Minds Network</b>	
<b>Murray River Group of Councils</b>	
<b>North Central Local Learning and Employment Network</b>	
<b>Rural Councils Victoria</b>	
<b>Section 65 Community Asset Committees:</b>	
East Loddon Community Centre	
Pyramid Hill Memorial Hall	
<b>Other Council activities</b>	
<b>Date</b>	<b>Activity</b>



**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 Angelo**

<b>Australia Day Committee</b>	
<b>North Central Goldfields Regional Library</b>	
<b>Other Council activities</b>	
<b>Date</b>	<b>Activity</b>

**Cr Holt**

<b>Audit and Risk Committee</b>	
<b>Municipal Association of Victoria</b>	
<b>Section 65 Community Asset Committees:</b>	
Donaldson Park	
Hard Hill Tourist Reserve	
Wedderburn Community Centre	
Wedderburn Engine Park and Market Square Reserve	
Wedderburn Mechanics and Literary Institute Hall	
<b>Other Council activities</b>	
<b>Date</b>	<b>Activity</b>

**Cr Weaver**

<b>Municipal Emergency Management Planning Committee</b>	
<b>Rail Freight Alliance</b>	
<b>Section 65 Community Asset Committees:</b>	
Boort Aerodrome Boort Memorial Hall Boort Park Korong Vale Mechanics Hall Korong Vale Sports Centre Little Lake Boort Yando Public Hall	
<b>Other Council activities</b>	
<b>Date</b>	<b>Activity</b>

**Cr Wilson**

<b>Calder Highway Improvement Committee</b>	
<b>Section 65 Community Asset Committees:</b>	
Campbells Forest Hall Inglewood Community Sports Centre Inglewood Community Elderly Persons Units Inglewood Town Hall Hub	
<b>Other Council activities</b>	
<b>Date</b>	<b>Activity</b>

**10 DECISION REPORTS****10.1 GOVERNANCE RULES REVIEW****File Number:****Author:** Lisa Clue, Manager Governance**Authoriser:** Michelle Stedman, Director Corporate**Attachments:** Nil**RECOMMENDATION**

That Council endorse the proposed changes to the Governance Rules, as listed in the Agenda Report for the purpose of community engagement in accordance with section 60(4) of the *Local Government Act 2020*.

**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**

The Loddon Shire Council Governance Rules were first adopted by Council on 25 August 2020 and have since been reviewed and amended in July 2022, August 2023 and August 2024.

At the September 2024 Council Meeting, in response to a Notice of Motion, Council resolved that a report be provided to Council at a meeting in December 2024 or January 2025, regarding an amendment to the Governance Rules relating to Question Time.

At the January 2025 Council meeting, Councillors resolved to defer consideration of the amendment to the Governance Rules relating to Question Time, contained within the Notice of Motion, until April 2025.

Councillors discussed Governance Rules amendments at the March 2025 Forum.

**BACKGROUND**

At its meeting held 16 September 2024, Council resolved the following:

**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 -

- 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. I.e. Must not relate to subject matter previously responded to by Council in the last six months

**CARRIED**

Considering human and technology resource challenges, Councillors and officers have, over recent months discussed options for providing remote access to Council meeting proceedings. A number of further amendments to the Governance Rules are proposed in this report to address these challenges, whilst ensuring both legislative compliance and retaining timely remote access to meeting proceedings.

### ISSUES/DISCUSSION

In response to the September 2024 Council resolution and Councillor and officer discussions over recent months, the following amendments to the Governance Rules are proposed:

Current Rule	Proposed amended Rule	Rationale
<i>Rule 65 Public question time</i>		
<i>65(4) Question put by members of the public</i>		
<i>(a) must be in writing</i>	must be in writing and include the name of the person putting the question. Questions asked on behalf of a business or organisation must include the name of the business or organisation representative.	Provides a point of contact in the event the question is rejected by the CEO in accordance with Rule 65(6) or is to be responded to in writing in accordance with Rule 65(8).
<i>(b) must relate to a matter of business on the meeting agenda.</i>	must relate to a matter within the duties, functions and powers of Council.	Removes the restriction that questions must relate to matters on the current Council meeting agenda and ensures questions relate to matters Council is responsible for.
<i>(c) must not relate to subject matter previously responded to by Council</i>	must not relate to subject matter previously responded to by Council in the last six months.	Reduces the time constraint on questions previously responded to.
<i>Rule 69 Recording of Council meetings</i>		
<i>(1) Council meeting proceedings will be livestreamed for real-time or on demand access via a Council social media channel.</i>	Council meeting proceedings that are open to the public will be recorded, and recordings will be made available on the next business day after the meeting, unless a meeting is required to be livestreamed in accordance with section 66(3) of the Act.	Retains timely remote access to Council meeting recordings, while reducing the resourcing burden associated with managing the livestream.
<i>(2) If a meeting, or part of a meeting is closed to the public due to circumstances described in section 66(2)(b) or 66(2)(c) of the Act and the livestream is not able to be broadcast to a Council social media channel, the meeting may be adjourned, or a recording of the proceedings made available on social media as soon as practicable after the meeting.</i>	If a meeting, or part of a meeting is closed to the public due to circumstances described in section 66(2)(b) or 66(2)(c) of the Act and a livestream is not able to be broadcast to a Council social media channel, the meeting will need to be adjourned.	Amendment supports proposed amendment to Rule 69(1) above.

Current Rule	Proposed amended Rule	Rationale
<i>Rule 69 Recording of Council meetings (continued)</i>		
(3) <i>if a meeting, or part of a meeting is open to the public and the livestream is not able to be broadcast to a Council social media channel, the meeting will continue, and a recording of the proceedings may be made available on a social media page as soon as practicable after the meeting.</i>	Remove	Removal supports proposed amendments to Rule 69 above.

Following Council endorsement of proposed amendments:

1. the proposed amendments will be made available for members of the community to review and provide feedback over a two week period; and
2. a Gender Impact Assessment of the proposed amendments will be undertaken.

Community feedback will be considered by Councillors, after which time a report will be presented to Council seeking adoption of the amended Governance Rules.

**COST/BENEFITS**

There are no costs associated with this matter, benefits are associated with process improvement.

**RISK ANALYSIS**

Clear Governance Rules ensure effective meetings, and provide clear direction for meeting protocol and logistics.

**CONSULTATION AND ENGAGEMENT**

This report seeks Council endorsement of proposed amended Governance Rules for the purpose of community engagement.

Councillors and officers discussed proposed amendments at the March Forum.

**10.2 AUDIT AND RISK COMMITTEE REMUNERATION REPORT**

**File Number:** FOL/20/612  
**Author:** Deanne Caserta, Manager Financial Services  
**Authoriser:** Michelle Stedman, Director Corporate  
**Attachments:** Nil

**RECOMMENDATION**

That Council:

1. increases the quarterly remuneration paid to independent members of the Audit and Risk Committee to \$585.00, effective the quarter commencing 1 May 2025
2. maintains payment of an extra quarter remuneration to the Chair during a one year term
3. maintains a travel reimbursement for independent members of the Audit and Risk Committee, paid at the rate that Councillors are reimbursed for travel.

**CONFLICT OF INTEREST**

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

**BACKGROUND**

Loddon Shire Council established an Audit and Risk Committee (ARC) pursuant to Section 53 of the *Local Government Act 2020* (the Act). The ARC supports Council in discharging its oversight responsibilities related to financial and performance reporting, risk management, fraud prevention systems and control, maintenance of a sound internal control environment, assurance activities including internal and external audit, and Council's performance with regard to compliance with its policies and legislative and regulatory requirements. It acts in this capacity by monitoring, reviewing, endorsing and advising on matters as set out in the ARC Charter.

Remuneration is paid to each Independent Committee Member under Section 53(6) of the Act. Councillor Committee Members are not remunerated for their time on the ARC.

Council was previously provided with an ARC remuneration report at the Council Meeting held on 26 March 2024, where Council resolved to:

- increase the quarterly remuneration paid to independent members of the Audit Committee to \$570, effective the quarter commencing 1 May 2024;
- maintain payment of an extra quarter remuneration to the Chair during a one year term; and
- maintain a travel reimbursement for independent members of the Audit Committee, paid at the rate that Councillors are reimbursed for travel.

**ISSUES/DISCUSSION**

The Consumer Price Index for *All Groups – Melbourne for December Quarter to December Quarter* seasonally adjusted, is used annually to determine increases to ARC members' remuneration. The indexation was sourced from the Australian Bureau of Statistics for December 2023 to December 2024, and the increase is 2.4%.

Application of 2.4% to the ARC's current remuneration of \$570.00 per quarter calculates to \$583.68 per quarter. This report recommends that this amount be rounded up to \$585 per quarter.

Last year's report confirmed Council's commitment of an extra quarterly payment to the Chair during a one-year term. This payment recognises the additional responsibility held by the Chair.

It also confirmed a travel reimbursement to be paid to independent members at the same rate as the Councillors' travel reimbursement.

**COST/BENEFITS**

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

**RISK ANALYSIS**

Council increases the likelihood of recruiting and retaining skilled ARC members by ensuring that remuneration is reviewed on a regular basis.

**CONSULTATION AND ENGAGEMENT**

Nil

**10.3 SEEKING FEEDBACK ON DRAFT REVENUE AND RATING PLAN**

**File Number:** 09/04/001  
**Author:** Deanne Caserta, Manager Financial Services  
**Authoriser:** Michelle Stedman, Director Corporate  
**Attachments:** 1. DRAFT Revenue and Rating Plan 2025-2029

**RECOMMENDATION**

That Council endorse the release of the Draft Revenue and Rating Plan 2025-2029 for the purposes of seeking public feedback in line with Council's Community Engagement Policy.

**CONFLICT OF INTEREST**

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

**PREVIOUS COUNCIL DISCUSSION**

The inaugural Loddon Shire Council Revenue and Rating Plan (the Plan) was adopted by Council in 2021 in accordance with the then newly legislated *Local Government Act 2020* (LGA 2020).

Consistent with the requirements under the LGA 2020, the Plan is now being reviewed under the Integrated Strategic Planning and Reporting Framework.

Councillors undertook induction workshops post-election that covered the requirements of the Plan and subsequently participated in a mini-workshop and discussion at Councillor Forum in April 2025 ahead of the Plan's considered release for community feedback.

**BACKGROUND**

In 2017, Council established the first Rating Strategy (the Strategy).

When established, the LGA 2020 required each Council to prepare a Revenue and Rating Plan to cover a minimum period of four years following each Council election. As a result, Council reviewed and built on the existing Strategy and adopted the first Plan in 2021 in accordance with the LGA 2020.

The Plan establishes the revenue raising framework within which the Council proposes to work. In line with the recent Local Government elections, this Plan is now due for review.

This document includes the basic principles for rate collection within Council and replaces information that was previously published within the Annual Budget, ensuring Council's position remains transparent and available to all ratepayers.

This will see Council build on the current Strategy and add to the required revenue components.

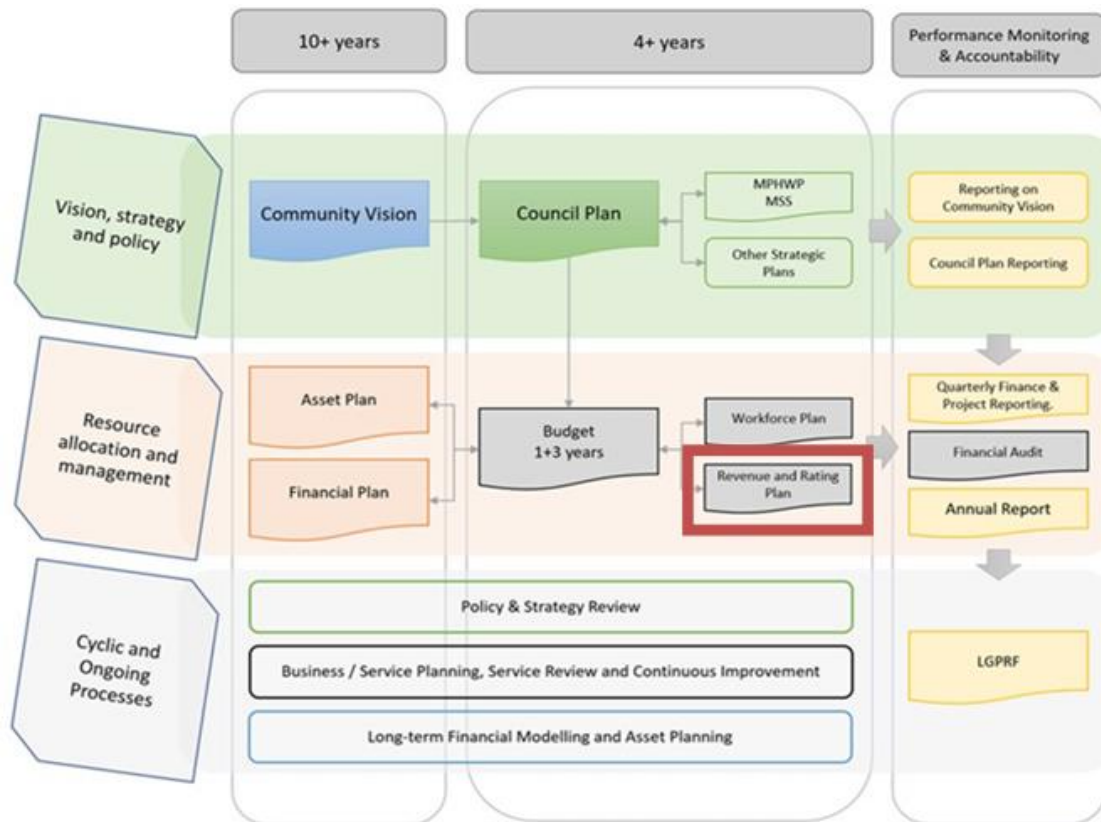
**ISSUES/DISCUSSION**

This Plan is an important part of Council's integrated planning and reporting framework as outlined in Figure 1. At each stage of the integrated planning and reporting framework there are opportunities for community and stakeholder input which is important to ensure transparency and accountability to both residents and ratepayers.

This Plan explains how Council calculates the revenue needed to fund its activities, and how the funding burden is proposed to be apportioned between ratepayers and other users of Council facilities and services.



Figure 1: Integrated Strategic Planning and Reporting Framework



Source: Department of Jobs, Precincts and Regions 2020

In particular, the Plan sets out Council decisions in relation to rating options available to it under the LGA 2020 to ensure fair and equitable distribution of rates across property owners.

It also sets out principles for decision making regarding other revenue sources such as fees and charges, and what factors any deliberation to vary the rate cap in the future may consider.

The Plan does not set revenue targets for Council; it outlines the strategic framework and decisions that inform how Council will go about calculating and collecting its revenue.

**COST/BENEFITS**

The Plan will be used to guide Council in making decisions around the setting of rates, municipal charges and fees and the equitable distribution of these fees and charges for future long term Financial Plans and Annual Budgets.

**RISK ANALYSIS**

The principles of good governance require Council to provide ongoing or periodic monitoring and review of the impact of major decisions. It is essential that Council evaluates, on a regular basis, the legislative objectives to which it must have regard and those other objectives which Council determines are relevant.

Council is seeking to fully document its objectives and approach to the raising of revenue and rates in line with its goal of providing transparency in its decision-making.

**CONSULTATION AND ENGAGEMENT**

The document has been subject to the standard approval process of Management Executive Group and Council Forum prior to presentation in the Council Meeting Agenda.

If endorsed, Council will place this document out for public feedback for a period of 28 days before a recommendation for adoption is considered.



# REVENUE AND RATING PLAN

## 2025-2029



## DOCUMENT INFORMATION

DOCUMENT TYPE:	Strategic document
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DATE ADOPTED:	<a href="#">Click here to enter date of approval</a>
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DATE RESCINDED:	<a href="#">Click here to enter a date.</a>
RELATED STRATEGIC DOCUMENTS, POLICIES OR PROCEDURES:	Annual Budget Council Plan Financial Plan Fees and Charges Schedule
RELATED LEGISLATION:	Local Government Act 1989 Local Government Act 2020 Valuation of Land Act 1960 Local Government Revenue and Rating Plan – Better Practice Guide 2021
EVIDENCE OF APPROVAL:	

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Signed by Chief Executive Officer

FILE LOCATION: K:\FINANCE\Strategies\Rating and Revenue Plan\2025-2029\STR Revenue and Rating Plan v1 - PUBLIC FEEDBACK.docx

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

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

## 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.**

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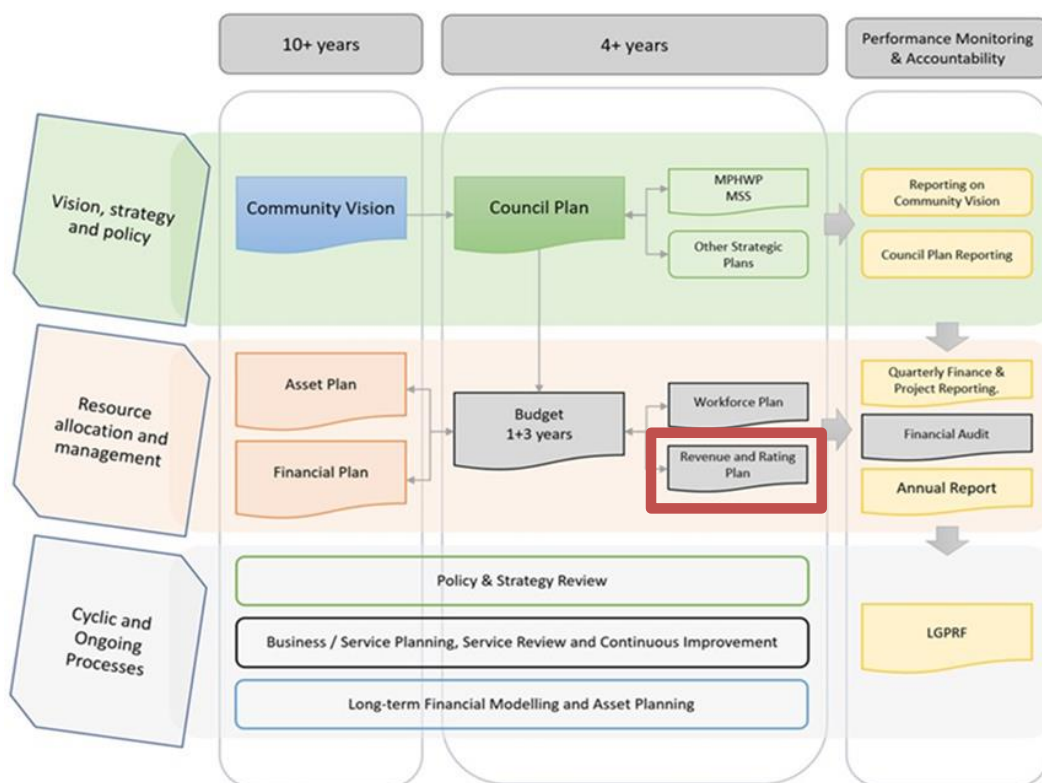
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## 1 PURPOSE

The Local Government Act 2020 (LGA 2020) requires each Council to prepare a Revenue and Rating Plan (Plan) to cover a minimum period of four years following each Council election. The Revenue and Rating Plan establishes the revenue raising framework within which the Council proposes to work.

The purpose of the Plan is to determine the most appropriate and affordable revenue and rating approach for Loddon Shire Council which in conjunction with other income sources will adequately finance the objectives in the Council Plan.

This Plan is an important part of Council’s integrated planning and reporting framework, all of which is created to help Council achieve its vision. The diagram below depicts the integrated planning and reporting framework that applies to local government in Victoria. At each stage of the integrated planning and reporting framework there are opportunities for community and stakeholder input. This is important to ensure transparency and accountability to both residents and ratepayers.



Source: Department of Job, Precincts and Regions

This Plan will explain how Council calculates the revenue needed to fund its activities, and how the funding burden will be apportioned between ratepayers and other users of Council facilities and services.

In particular, this Plan will set out decisions that Council has made in relation to rating options available to it under the LGA 2020 to ensure fair and equitable distribution of rates across property owners.

It will also set out principles that are used in decision making for other revenue sources such as fees and charges.

It is also important to note that this Plan does not set revenue targets for Council; it outlines the strategic framework and decisions that inform how Council will go about calculating and collecting its revenue.

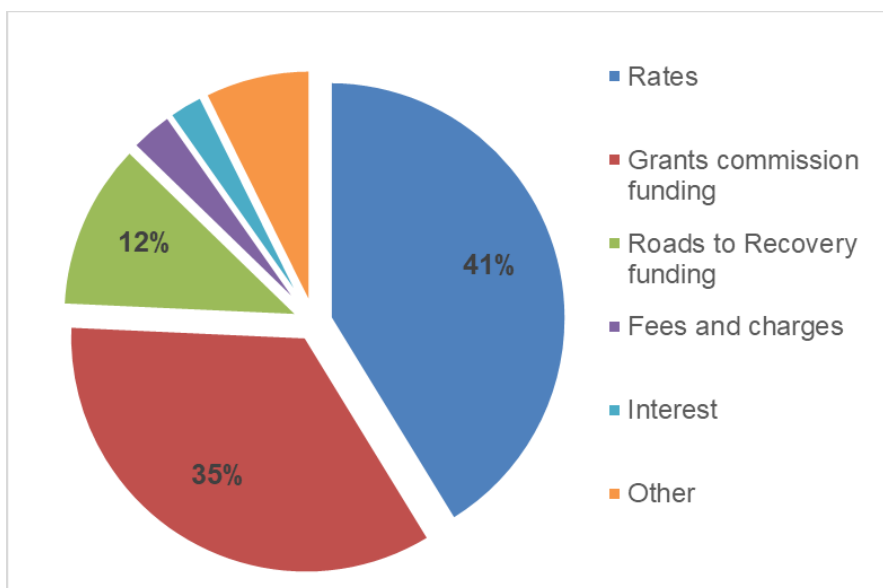
## 2 INTRODUCTION

Council provides a number of services and facilities to our local community. In order to do so Council must collect revenue to cover the cost of providing these services and facilities.

Council’s revenue sources includes:

- rates and charges
- waste and garbage charges
- grants
- statutory fees and fines
- user fees
- other revenue.

Rates are one of Council’s significant revenue sources making up more than one third of Council’s annual income.



The introduction of rate capping under the Victorian Government’s Fair Go Rates System (FRGS) has brought a renewed focus to Council’s long term financial sustainability. The FRGS continues to restrict Council’s ability to raise revenue above the rate cap unless an application is made to the Essential Services Commission for variation.

Maintaining service delivery levels and investing in community assets remain key priorities for Council. This Plan will provide options to help achieve these priorities.

Council provides a wide range of services to the community, often for a fee or charge. The nature of these fees and charges generally depends on whether they relate to statutory or discretionary services. Some of these, such as statutory planning fees are set by State Government statute and are commonly known as regulatory fees. In these cases, councils usually have no control over service pricing. However, in relation to other services, Council has

the ability to set a fee or charge and will set that fee based on the principles outlined in this Plan.

Council revenue can also be adversely affected by changes to funding from other levels of government. Some grants are tied to delivery of Council services, whilst many are tied directly to the delivery of new community assets, such as roads or sports pavilions. It is important for Council to be clear about what grants it intends to apply for, and the obligations the grants create in the delivery of services or infrastructure.

### 3 COMMUNITY ENGAGEMENT

The Plan outlines Council's decision making process on how revenues are calculated and collected. The following public consultation process will be followed to ensure due consideration and feedback is received from relevant stakeholders.

Council proposes the following community engagement process for the Revenue and Rating:

- draft Plan prepared by officers
- draft Plan placed on exhibition at Council Meeting (April) for a period of 28 days and calling for public submissions
- distribution to Community Reference Group for comment
- community engagement through local news outlets and social media
- hearing of public submissions (June)
- draft Revenue and Rating Plan (with any revisions) presented to Council Meeting (June) for adoption.

### 4 BUDGET IMPLICATIONS

#### 4.1 Annual Budget and Financial Plan

The Plan will be used to guide Council in making decisions around the setting of rates and municipal charges and the equitable distribution of these charges in future Financial Plans and Annual Budgets.

Each year Council develops a Financial Plan using relevant industry indexation rates. These rates are applied consistently over the 10 year plan with further work completed around forecast capital works programs and the ongoing cost of adopted plans and strategies.

In developing the Annual Budget, the financials set out in year one of the Financial Plan are used as a base. From this base, each income and expenditure stream are analysed in greater detail to ensure further accuracy of the results. Council will make a decision around what increase to the overall income will apply to fees, rates and charges, taking into consideration any other factors such as service levels, cost of delivery, legislated rate capping and waste management costs.

#### 4.2 Rate cap

In 2016/17 the state government introduced the 'Fair Go Rates System' placing a cap on rates for all Victorian councils. In December each year the Minister for Local Government determines what the rate cap will be for the following year. Variations to this can only be obtained through a submission to the Essential Services Commission. Council has previously not applied for a variation, but will need to consider each financial year if a variation submission is required to deliver the levels of services and capital works program identified for that forthcoming year.

To assist in determining if a variation is suitable for Council, the below principles have been developed.

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**Financial sustainability:** Council must demonstrate that exceeding the cap is necessary to maintain financial sustainability while delivering essential services and infrastructure.

**Service and infrastructure needs:** Any variation sought must be justified by clear evidence of the additional funding required. This will be for maintaining or improving service delivery and infrastructure, beyond what is possible within the capped rate increase.

**Efficiency and value for money:** Council would first explore efficiency measures, cost savings, and alternative revenue sources (including Council reserves) before applying for a rate cap variation, ensuring that increased rates represents best value for ratepayers.

**Equity and fairness:** Decisions must be made with fairness in mind, ensuring that any variation does not disproportionately impact groups or ratepayers within the community and any changes to rates are applied equitably across different sectors of the population.

**Community engagement:** Council will engage meaningfully with the community, ensuring ratepayers understand the need for a variation and have opportunities to provide input.

#### 4.3 Increases to discretionary fees and charges

Each year a review is undertaken to determine the appropriate increase to be applied to the base fees and charges of Council.

This increase will follow indexation of the mandated rate cap determined by the Minister in December each year.

Some cost areas within the Fees and Charges Schedule will have an increase higher than the set increase for the year due to rounding or the requirement to allow for an hourly rate.

There will also be circumstances where Council will increase or maintain charges and these will be at the recommendation of Council officers or Council decision and based on any necessary cost recovery principles.

## 5 RISK ANALYSIS

The principles of good governance require Council to provide ongoing or periodic monitoring and review of the impact of major decisions. It is essential that Council evaluates, on a regular basis, the legislative objectives to which it must have regard and those other objectives which Council determines are relevant.

Council fully documents its objectives and approach to the raising of revenue in line with its goal of providing transparency in its decision-making.

Council is required to also ensure it fully complies with all Acts or Regulations set and the adoption of this Plan by 30 June after a general election is set out as a requirement under Section 93 of the LGA 2020.

The Plan also mitigates risk by providing transparency to the community around decisions made by Council when making decisions relating to rates and revenue.

## 6 LOCAL GOVERNMENT ACT 2020

The Local Government Act 2020 (the LGA 2020) includes principles and specific requirements relevant to the development of a Revenue and Rating Plan.

Further to this, key provisions within the legislation relevant to the Plan are included below.

### **6.1 Section 89: Strategic Planning Principles**

- (1) A Council must undertake the preparation of its Council Plan and other strategic plans in accordance with the strategic planning principles.
- (2) The following are the strategic planning principles –
  - a. an integrated approach to planning, monitoring and performance reporting is to be adopted;
  - b. strategic planning must address the Community Vision (Section 88);
  - c. strategic planning must take into account the resources needed for effective implementation;
  - d. strategic planning must identify and address the risks to effective implementation;
  - e. strategic planning must provide for ongoing monitoring of progress and regular reviews to identify and address changing circumstances.

### **6.2 Section 93: Revenue and Rating Plan**

A Council must prepare and adopt a Revenue and Rating Plan by the next 30 June after a general election for a period of at least the next four financial years.

### **6.3 Section 101: Financial Management Principles**

- (1) The following are the financial management principles –
  - a. revenue, expenses, assets and liabilities, investments and financial transactions must be managed in accordance with a Council's financial policies and strategic plans
  - b. financial risks must be monitored and managed prudently having regard to economic circumstances
  - c. financial policies and strategic plans, including the Revenue and Rating Plan, must seek to provide stability and predictability in the financial impact on the municipal community
  - d. accounts and records that explain the financial operations and financial position of the Council must be kept.
- (2) For the purposes of the financial management principles, financial risk includes any risk relating to the following –
  - a. the financial viability of the Council
  - b. the management of the current and future liabilities of Council
  - c. the beneficial enterprises of the Council.

### **6.4 Section 106: Service Performance Principles**

- (1) A Council must plan and deliver services to the municipal community in accordance with the service performance principles.
- (2) The following are the service performance principles –
  - a. services should be provided in an equitable manner and be responsive to the diverse needs of the municipal community
  - b. services should be accessible to the members of the municipal community for whom the services are intended
  - c. quality and costs standards for services set by the Council should provide good value to the municipal community
  - d. a Council should seek to continuously improve service delivery to the municipal community in response to performance monitoring
  - e. service delivery must include a fair and effective process for considering and responding to complaints about service provision.

### 6.5 Section 94: Budget

Section 94(2) of the LGA 2020 states that Council must adopt a budget by 30 June each year (or at another time fixed by the Minister) to include (amongst other things):

- (a) the total amount that the Council intends to raise by rates and charges;
- (b) a statement as to whether the rates will be raised by the application of a uniform rate or a differential rate;
- (c) a description of any fixed component of the rates, if applicable;
- (d) if the Council proposes to declare a uniform rate, the matters specified in section 160 of the LGA 1989;
- (e) if the Council proposes to declare a differential rate for any land, the matters specified in section 161(2) of the LGA 1989.

Section 94(3) of the LGA 2020 also states that Council must ensure that, if applicable, the budget also contains a statement –

- (a) that the Council intends to apply for a special order to increase the Council's average rate cap for the financial year or any other financial year; or
- (b) that the Council has made an application to the Essential Services Commission for a special order and is waiting for the outcome of the application; or
- (c) that a special Order has been made in respect of the Council and specifying the average rate cap that applies for the financial year or any other financial year.

## 7 LOCAL GOVERNMENT (PLANNING AND REPORTING) REGULATIONS 2020

The Local Government (Planning and Reporting) Regulations 2020 (the Regulations) came into operation on 24 October 2020. The Regulations define a Revenue and Rating Plan as follows:

**Revenue and Rating Plan** means a Revenue and Rating Plan prepared by a Council under Section 93 of the LGA 2020.

Schedule 1 of the Regulations requires the governance and management checklist included in the report of operations in a council's Annual Report to include the Revenue and Rating Plan as an item. The checklist confirms whether the Revenue and Rating Plan has been adopted by Council, and if so on what date.

## 8 RATING SYSTEM REVIEW

In 2019 the Victorian State Government conducted a Local Government Rating System Review. The Local Government Rating System Review Panel presented their final report and list of recommendations to the Victorian Government in March 2020. The Panel made 56 recommendations that cover a broad range of reforms, from major legislative change to small administrative improvements, with both short and long-term implications. Where applicable, Council has implemented improvements and changes to the way it raised and collects rates and charges to ensure compliance.



## 9 RATES PROCESS

Rates are property taxes that allow Council to raise revenue to fund essential public services to cater to their municipal population. Importantly, it is a taxation system that includes flexibility for councils to utilise different tools in its rating structure to accommodate issues of equity and to ensure fairness in rating for all ratepayers.

Council can establish a rating structure comprised of three key elements. These are:

- **General rates** – Based on property values (Capital Improved Valuation methodology), which are indicative of capacity to pay and form the central basis of rating under the Local Government Act 1989;
- **Service charges** – A ‘user pays’ component for Council services to reflect the benefits provided by Council to ratepayers who benefit from a service; and
- **Municipal charge** – A ‘fixed rate’ portion per property to cover some of the administrative costs of Council.

Striking a proper balance between these elements will help to improve equity in the distribution of the rate burden across residents.

Council makes a further distinction when applying general rates by applying rating differentials based on the purpose for which the property is used. That is, whether the property is used for general (includes residential, commercial/industrial, manufacturing and recreational) or farming purposes. This distinction is based on the concept that different property categories should pay a fair and equitable contribution, taking into account the benefits and access to infrastructure that those properties receive within the local community.

The Council rating structure comprises two differential rates:

- residential / general

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- farming / rural

These rates are structured in accordance with the requirements of Section 161 'Differential Rates' of the Local Government Act 1989 (the LGA 1989, and the Ministerial Guidelines for Differential Rating 2013.

'Differential' is classified as the distinction between individuals or classes.

The differential rates are currently set as follows:

- residential / general rate – 100%
- farming / rural rate - 88% of general rate.

Council also levies a municipal charge. The municipal charge is a minimum rate per property and declared for the purpose of covering some of the administrative costs of Council. In applying the municipal charge, Council ensures that each rateable property in the municipality makes a contribution.

The formula for calculating general rates, excluding any additional charges, arrears or additional supplementary rates is:

- Valuation (Capital Improved Value) x Rate in the Dollar (Differential Rate Type).

'Rate in the dollar' is determined by calculating the total amount of money to be raised in general rates and this is divided by the total value of all rateable properties. The resulting figure is called 'the rate in the dollar'. The council determines the amount to be paid in rates by applying the rate in the dollar to the assessed value of each property.

The rate in the dollar for each rating differential category is included in Council's Annual Budget.

Rates and charges are an important source of revenue, accounting for approximately one third of the operating revenue received by Council. The collection of rates is an important factor in funding Council services.

Planning for future rate increases is therefore an important component of the long-term financial planning process and plays a significant role in ensuring that service delivery can continue and is in line with the increasing cost.

Council is aware of the balance between rate revenue (as an important income source) and community sensitivity to rate increases. With the introduction of the State Government's Fair Go Rates System, all rate increases are capped to a rate declared by the Minister for Local Government, which is announced in December for the following financial year.

Council currently utilises a service charge to fully recover the cost of Council's waste services and provide for future landfill rehabilitation costs. The garbage service charge is not capped under the Fair Go Rates System, and Council will continue to limit any surplus funds from this charge towards and maintain the current the provision of waste services.

## 10 RATING LEGISLATION

The legislative framework set out in the LGA 1989 determines Council's ability to develop a rating system. The framework provides significant flexibility for Council to tailor a system that suits its needs.

This Plan outlines the principles and strategic framework that Council will utilise in calculating and distributing the rating burden to property owners, however, the total value of rate revenue and rating differential amounts will be determined in the Annual Budget.

The recommended strategy in relation to municipal charges, service rates and charges and special rates and charges are discussed later in this document.

Section 155 of the LGA1989 provides that Council may declare rates and charges on rateable land as set out below.

In raising Council rates, Council is required to use the valuation of the rateable property to levy rates. Section 157 (1) of the LGA1989 provides Council with three choices in terms of which valuation base to utilise. They are: Site Valuation (SV), Capital Improved Valuation (CIV) and Net Annual Value (NAV).

The advantages and disadvantages of the respective valuation basis are discussed further in this document. Whilst this document outlines Council's strategy regarding rates revenue, rates data will be contained in the Council's Annual Budget as required by the LGA 2020.

#### **10.1 General rates under Section 158**

General rates are applied using a differential rate where variable amounts in the dollar are paid depending on a property's rating category. Council considers 'that the differential rate will contribute to the equitable and efficient carrying out of its functions' (Section 161 (1) (b)).

#### **10.2 Municipal charges under Section 159**

Council may apply a municipal charge, and under the legislation is not required to specify what is covered by the charge.

This is a flat charge, levied on all properties (with some minor exceptions) within the municipal boundary. Council's total revenue from this charge in a financial year cannot be more than one fifth (20%) of the total revenue raised through the rating system.

Single farm enterprise exemptions apply to the municipal charge, which means that where farmers own and farm more than one property as a single farm enterprise they can apply for exemption from all but one of the properties.

#### **10.3 Service rates and charges under Section 162**

Council may raise service rates and charges for any of the following services:

- the provision of a water supply
- the collection and disposal of refuse
- the provision of sewerage services
- any other prescribed service.

Council currently applies a service charge for the collection and disposal of refuse on properties that fall within the collection area. Council's objective is to fully recover the costs of the waste management and waste removal function.

#### **10.4 Special rates and charges under Section 163**

Council may declare a special rate or charge or a combination of both for the purposes of:

- defraying any expenses, or
- repaying with interest any advance made, or debt incurred or loan raised, by Council.

There are detailed procedural requirements that Council needs to follow to introduce a special rate or charge, including how Council can apply funds derived from this source.

Section 185 of the LGA 1989 provides rights to the Victorian Civil and Administrative Tribunal (VCAT) in relation to the imposition of a special rate or charge. VCAT has wide powers, which could affect the viability of a special rate or charge. It can set the rate or charge completely aside if it is satisfied that certain criteria are not met.

Council must prove that special benefit exists to those that are being levied the rate or charge.

### 10.5 Exempt properties

Under the Cultural and Recreation Lands Act 1963, provision is made for Council to grant a rating concession to any 'recreational lands' which meet the test of being 'rateable land' under the LGA 1989. Council has resolved that all rateable recreation land will be exempt from the payment of rates.

Other persons and organisations that do not currently pay council rates include churches, charities, private schools, water catchment authorities and Returned Services Leagues.

## 11 RATING PRINCIPLES

### 11.1 Taxation principles

When developing a rating strategy, in particular with reference to differential rates, Council needs to give consideration to the following good practice taxation principles:

- wealth tax
- equity
- efficiency
- simplicity
- benefit
- capacity to pay
- diversity.

#### *Wealth tax*

The wealth tax principle implies that the rates paid are dependent upon the value of a ratepayer's real property and have no correlation to the individual ratepayer's consumption of services or the perceived benefits derived by individual ratepayers from the expenditures funded from rates.

#### *Equity*

Horizontal equity – ratepayers in similar situations should pay similar amounts of rates (ensuring accurate property valuations, they are undertaken in a consistent manner, their classification into the correct property classes and the right of appeal against valuation).

Vertical equity – should those who are better off should pay more rates than those worse off? (the rationale applies for the use of progressive and proportional income taxation. It implies a 'relativity' dimension to the fairness of the tax burden).

#### *Efficiency*

Economic efficiency is measured by the extent to which production and consumption decisions by people are affected by rates.

#### *Simplicity*

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How easily a rates system can be understood by ratepayers and the practicality and ease of administration.

*Benefit*

The extent to which there is a nexus between consumption/benefit and the rate burden.

*Capacity to pay*

The capacity of ratepayers or groups of ratepayers to pay rates.

*Diversity*

The capacity of ratepayers within a group to pay rates.

The rating challenge for Council therefore is to determine the appropriate balancing of competing considerations.

## 11.2 Rates and charges revenue principles

Property rates will:

- be reviewed annually
- comply with any relevant Act or Regulation
- be sufficient to fund current expenditure commitments and deliverables outlined in the Council Plan, Financial Plan and Asset Plan.

Differential rating should be applied as equitably as is practical and will comply with the Ministerial Guidelines for Differential Rating 2013.



### RATE AND VALUATION NOTICE

COUNCIL OFFICES  
41 High Street, PO Box 21  
Wedderburn Vic. 3518

CONTACT NUMBERS  
Ph 03 5494 1200  
loddon@loddon.vic.gov.au

CASHIER'S HOURS  
8.15 am to 4.45 pm  
Monday to Friday

### TAX INVOICE

## 12 VALUATION METHODOLOGY

In raising Council rates, Council is required to use the valuation of the rateable property to levy rates.

Section 157 (1) of the LGA1989 provides Council with three choices in terms of which valuation base to utilise. They are:

- **site valuation** – value of land only
- **capital improved valuation** – value of land and improvements upon the land
- **net annual value** – rental valuation based on the CIV.

In 2002 Council resolved to apply CIV as the basis of calculating rates, on the grounds that it provides the most equitable distribution of rates across the municipality. This is the most widely used valuation base across Victoria, but Council does have the opportunity to review its rating structure each year as part of the budget process.

### 12.1.1 Capital Improved Value (CIV)

Capital Improved Value is the most commonly used valuation base by local government with over 90% of Victorian councils applying this methodology. Based on the value of both land and

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all improvements on the land, it is generally easily understood by ratepayers as it utilises the market value of the property.

Section 161 of the LGA 1989 provides that a Council may raise any general rates by the application of a differential rate if –

- a) it uses the capital improved value system of valuing land and
- b) it considers that a differential rate will contribute to the equitable and efficient carrying out of its functions.

Where a council does not utilise CIV, it may only apply limited differential rates in relation to rural land, urban rural land or residential use land.

#### *Advantages of using Capital Improved Value (CIV)*

- CIV includes all property improvements, and hence is often supported on the basis that it more closely reflects 'capacity to pay'. The CIV rating method takes into account the full development value of the property, and hence better meets the equity criteria than Site Value and NAV.
- With the increased frequency of valuations (previously two year intervals, now annual intervals) the market values are more predictable and has reduced the level of objections resulting from valuations.
- The concept of the market value of property is more easily understood with CIV rather than NAV or SV.
- Most councils in Victoria have now adopted CIV which makes it easier to compare relative movements in rates and valuations across councils.
- The use of CIV allows council to apply differential rates which greatly adds to council's ability to equitably distribute the rating burden based on ability to afford council rates. CIV allows council to apply higher rating differentials to the commercial and industrial sector that offset residential rates.

#### *Disadvantages of using CIV*

- Rates are based on the total property value which may not necessarily reflect the income level of the property owner as with pensioners and low-income earners.

#### 12.1.2 Site Value (SV)

There are currently no known Victorian councils that use this valuation base. With valuations based simply on the valuation of land and with only very limited ability to apply differential rates, the implementation of Site Value in a Council context would cause a shift in rate burden from the industrial/commercial sectors onto the residential sector, and would hinder council's objective of a fair and equitable rating system.

There would be further rating movements away from modern townhouse style developments on relatively small land parcels to older established homes on quarter acre residential blocks. In many ways, it is difficult to see an equity argument being served by the implementation of site valuation in the Council.

#### *Advantages of Site Value*

- There is a perception that under SV, a uniform rate would promote development of land, particularly commercial and industrial developments. There is, however, little evidence to prove that this is the case.
- Scope for possible concessions for urban rural land and residential use land.

#### *Disadvantages of using Site Value*

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- Under SV, there will be a significant shift from the industrial/commercial sector onto the residential sector of council. The percentage increases in many cases would be in the extreme range.
- SV is a major burden on property owners that have large areas of land. Some of these owners may have much smaller/older dwellings compared to those who have smaller land areas but well developed dwellings - but will pay more in rates. A typical example is flats, units, or townhouses which will all pay low rates compared to traditional housing styles.
- The use of SV can place pressure on council to give concessions to categories of landowners on whom the rating burden is seen to fall disproportionately (eg. rural land and residential use properties). Large landowners, such as farmers for example, are disadvantaged by the use of site value.
- SV will reduce Council’s rating flexibility and options to deal with any rating inequities due to the removal of the ability to levy differential rates.
- The community may have greater difficulty in understanding the SV valuation on their rate notices, as indicated by many inquiries from ratepayers on this issue handled by council’s customer service and property revenue staff each year.

12.1.3 Net Annual Value (NAV)

There are currently only a small known number Victorian councils that use this valuation base. NAV, in concept, represents the annual rental value of a property. However, in practice, NAV is loosely linked to capital improved value for residential and rural properties. Valuers derive the NAV directly as 5 per cent of CIV.

In contrast to the treatment of residential and rural properties, NAV for commercial and industrial properties are assessed with regard to actual market rental. This differing treatment of commercial versus residential and rural properties has led to some suggestions that all properties should be valued on a rental basis.

Overall, the use of NAV is not largely supported. For residential and rural ratepayers, actual rental values pose some problems. The artificial rental estimate used may not represent actual market value, and means the base is the same as CIV but is harder to understand.

**12.2 Recommended valuation base**

In choosing a valuation base, councils must decide on whether they wish to adopt a differential rating system (different rates in the dollar for different property categories) or a uniform rating system (same rate in the dollar). If a council was to choose the former, under the LGA 1989 it must adopt either of the CIV or NAV methods of rating.

Council applies Capital Improved Value (CIV) to all properties within the municipality to take into account the fully developed value of the property. This basis of valuation takes into account the total market value of the land plus buildings and other improvements.

<b>Site Value (SV)</b>	<b>Capital Improved Value (CIV)</b>	<b>Net Annual Value (NAV)</b>
<b>\$69,000</b>	<b>\$178,000</b>	<b>\$8,900</b>

Differential rating allows (under the CIV method) council to shift part of the rate burden from some groups of ratepayers to others, through different ‘rates in the dollar’ for each class of property.

Section 161 of the LGA 1989 provides that a Council may raise any general rates by the application of a differential rate if –

- a) It uses the capital improved value system of valuing land and

- b) It considers that a differential rate will contribute to the equitable and efficient carrying out of its functions.

Where a council does not utilise CIV, it may only apply limited differential rates in relation to farm land, urban farm land or residential use land.

Once the Council has declared a differential rate for any land, the Council must:

- (a) specify the objectives of the differential rates
- (b) specify the characteristics of the land which are the criteria for declaring the differential rate.

The purpose is to ensure that Council has a sound basis on which to develop the various charging features when determining its revenue strategies and ensure that these are consistent with the provisions of the LGA 1989.

The general objectives of each of the differential rates are to ensure that all rateable land, and therefore ratepayers make an equitable financial contribution to the cost of carrying out the functions of Council. There is no limit on the number or types of differential rates that can be levied, but the highest differential rate can be no more than four times the lowest differential rate.

### **12.3 Property valuations**

The Valuation of Land Act 1960 is the principle legislation in determining property valuations. Under the Valuation of Land Act 1960, the Victorian Valuer-General conducts property valuations on an annual basis. As outlined earlier, Council applies a Capital Improved Value (CIV) to all properties within the municipality to take into account the full development value of the property. This basis of valuation takes into account the total market value of the land including buildings and other improvements.

The value of land is always derived by the principal of valuing land for its highest and best use at the relevant time of valuation.

Council needs to be mindful of the impacts of revaluations on the various property types in implementing the differential rating strategy outlined in the previous section to ensure that rises and falls in council rates remain affordable and that rating 'shocks' are mitigated to some degree.

Previously a requirement of the Valuation of Land Act 1960 was that all rateable properties within a municipality be revalued every two years. Commencing for the rating year 2019/20, properties are now to be valued annually, with the process being managed direct by the Valuer-General Victoria. At the time of each general revaluation it is necessary to determine the effects of any movements in property values on the total rate to be raised, and accordingly, the rate in the dollar of CIV.

#### **12.3.1 Supplementary valuations**

Supplementary valuations are carried out for a variety of reasons including rezoning, subdivisions, amalgamations, renovations, new constructions, extensions, occupancy changes and corrections. The Victorian Valuer-General is tasked with undertaking supplementary valuations and advises council on any valuation and Australian Valuation Property Classification Code (AVPCC) changes.

Supplementary valuations bring the value of the affected property into line with the general valuation of other properties within the municipality.

### 12.3.2 Objections to property valuations

Part 3 of the Valuation of Land Act 1960 provides that a property owner may lodge an objection against the valuation of a property or the Australian Valuation Property Classification Code (AVPCC) within two months of the issue of the original or amended (supplementary) Rates and Valuation Charges Notice (Rates Notice), or within four months if the notice was not originally issued to the occupier of the land.

A property owner must lodge their objection to the valuation or the AVPCC in writing to Council. Property owners also have the ability to object to the site valuations on receipt of their Land Tax Assessment. Property owners can appeal their land valuation within two months of receipt of their Council Rate Notice (via Council) or within two months of receipt of their Land Tax Assessment (via the State Revenue Office).

## 13 DECLARING RATES AND CHARGES

Section 158 of the LGA 1989 provides that Council must at least once in respect of each financial year declare:

1. the amount which Council intends to raise by way of general rates, municipal charges, service rates and service charges
2. whether the general rates will be raised by application of:
  - a. a uniform rate, or
  - b. differential rates (if Council is permitted to do so under Section 161(1))
  - c. urban rural rates or residential use rates (if Council is permitted to do so under Section 161A).

These are quite different in application and have different administrative and appeal mechanisms that need to be taken into account.

### 13.1 Uniform rate

Section 160 of the LGA 1989 stipulates that if Council declares that general rates will be raised by the application of a uniform rate, Council must specify a percentage as the uniform rate. Rates will be determined by multiplying that percentage by the value of the land. Council has decided not to apply this option.

### 13.2 Differential rates

Under the LGA 1989, Council is entitled to apply for differential rates **provided it uses Capital CIV** as its base for rating.

Section 161 outlines the regulations relating to differential rates which includes:

1. Council may raise rates and general rates by the application of a differential rate if it uses the capital improved value system of valuing land.
2. If Council declares a differential rate for any land, Council must specify the objectives of the differential rate, which must be consistent with the equitable and efficient carrying out of Council's functions and must include the following:
  - a. a definition of the types of classes of land which are subject to the rate and statements of the reasons for the use and level of that rate.
  - b. an identification of the type or classes of land which are subject to the rate in respect of the uses, geographic location (other than location on the basis of whether or not the land is within a specific ward in Council's district).
  - c. specification of the characteristics of the land, which are the criteria for declaring the differential rate.

The highest differential rate allowed is no more than four times the lowest differential rate in the municipal district.

Council has adopted differential rating as it considers that differential rating contributes to the equitable distribution of the rating burden. Differential rating allows particular classes of properties to be assessed with rates at different amounts from the general rate set for the municipality. Differential rating allows Council to shift part of the rate burden from some groups of ratepayers to others, through different 'rates in the dollar' for each class of property.

## 14 OBJECTIVE OF COUNCIL'S DIFFERENTIAL RATES

Council believes each differential rate will contribute to the equitable and efficient carrying out of council functions. Details of the objectives of each differential rate, the classes of land which are subject to each differential rate and the uses of each differential rate are set out below.

### 14.1 General Rate

#### *Definition*

General land is any rateable land which does not have the characteristics of rural rate.

#### *Objectives*

To ensure that Council has adequate funding to undertake its strategic, statutory, service provision and community services obligations and to ensure that the differential rate in the dollar declared for defined general rate land properties is fair and equitable, having regard to the cost and the level of benefits derived from provision of Council services.

#### *Types and classes*

Rateable land having the relevant characteristics described below:

- (a) used primarily for residential purposes; or
- (b) any land that is not defined as rural rate.

#### *Use of rate*

The differential rate will be used to fund items of expenditure described in the Annual Budget adopted by Council. The level of the differential rate is the level which Council considers is necessary to achieve the objectives specified above.

#### *Level of rate*

100% of General Rate.

### 14.2 Rural Rate

#### *Definition*

Any land which is 'Farm Land' within the meaning of Section 2 (1) of the Valuation of Land Act 1960.

- (a) 'Farm Land' means any rateable land that is 2 or more hectares in area;
  - used primarily for primary producing purposes from its activities on the land; used primarily for grazing (including agistment), dairying, pig-farming, poultry farming, fish farming, tree farming, bee keeping, viticulture, horticulture, fruit growing or the growing of crops of any kind or for any combination of those activities; and that is used by a business - that has a significant and substantial commercial purpose of character
  - that seeks to make a profit on a continuous or repetitive basis from its activities on the land, and
  - that is making a profit from its activities on the land, or that has a reasonable prospect of making a profit from its activities on the land if it continues to operate in the way that it is operating.

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*Objectives*

To ensure that Council has adequate funding to undertake its strategic, statutory, service provision and community services obligations and to ensure that the differential rate in the dollar declared for defined Rural Rate land properties is fair and equitable, having regard to the cost and the level of benefits derived from provision of Council services with considerations to maintain agriculture as a major industry in the municipal district, to facilitate the longevity of the rural sector and achieve a balance between providing for municipal growth and retaining the important agricultural economic base.

*Types and classes*

Rural land having the relevant characteristics described as being used primarily for primary production purposes.

*Use of rate*

The differential rate will be used to fund items of expenditure described in the Annual Budget adopted by Council. The level of the differential rate is the level which Council considers is necessary to achieve the objectives specified above.

*Level of rate*

88% of the General Rate.

**14.3 Advantages of a differential rating system**

The advantages of utilising a differential rating system include:

- greater flexibility to distribute the rate burden between all classes of property, and therefore link rates with the ability to pay and reflecting the tax deductibility of rates for commercial and industrial premises
- allows Council to better reflect the investment required by Council to establish infrastructure to meet the needs of the commercial and industrial sector
- allows Council to reflect the unique circumstances of some rating categories where the application of a uniform rate may create an inequitable outcome (e.g. farming enterprises)
- allows Council discretion in the imposition of rates to facilitate and encourage appropriate development of its municipal district in the best interest of the community. (i.e. vacant commercial properties still attract the commercial differential rate).

**14.4 Disadvantages of a differential rating system**

The disadvantages in applying differential rating system include:

- the justification of the differential rate can at times be difficult for the various groups to accept giving rise to queries and complaints where the differentials may seem to be excessive
- differential rates can be confusing to ratepayers, as they may have difficulty understanding the system. Some rating categories may feel they are unfavourably treated because they are paying a higher level of rates than other ratepayer groups
- differential rating involves a degree of administrative complexity as properties continually shift from one type to another (e.g. residential to commercial) requiring Council in some circumstances to request a supplementary valuation to update its records. Ensuring the accuracy/integrity of Council's data base is critical to ensure that properties are correctly classified into their right category
- Council may not achieve the objectives it aims for through differential rating. For example, Council may set its differential rate objectives to levy a higher rate on land not developed, however it may be difficult to prove whether the rate achieves those objectives.

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#### 14.5 Council's intention

Council's position from 2002/03 was targeted at a rate distribution of 70:30 for Rural (70) and General (30) properties.

From 2014/15 Council had defined a differential rate split of 11%, with rural having a rate in the dollar of 89% of the general rate. Council considered this as a fair allocation of rates across property types at that time.

For the 2019/20 Budget, Council agreed to change the differential from 11% to 12%, being a modest adjustment to take account of the valuations changes that have shown a higher increase in rural valuations compared to residential valuations. This continued throughout the Revenue and Rating Plan 2021-2025.

For future budgets, where the valuation increases are much higher for one property class over the other, it may be necessary to review the differential split during the budget process to ensure the fair allocation of rates remains.

### 15 MUNICIPAL CHARGE

Another principle rating option available to councils is the application of a municipal charge. Under Section 159 of the LGA 1989, Council may declare a municipal charge to cover some of the administrative costs of the Council. The legislation is not definitive on what comprises administrative costs and does not require Council to specify what is covered by the charge.

The application of a municipal charge represents a choice to raise a portion of the rates by a flat fee for all properties, rather than sole use of the CIV valuation method.

Under the LGA 1989, a council's total revenue from a municipal charge in a financial year must not exceed 20 per cent of the combined sum total of the council's total revenue from the municipal charge and the revenue from general rates (total rates).

The municipal charge applies equally to all properties and is based upon the recovery of a fixed cost of providing administrative services irrespective of valuation. The same contribution amount per assessment to cover a portion of council's administrative costs can be seen as an equitable method of recovering these costs.

#### 15.1 Council's intention

Council has a set municipal charge applied to each eligible property. This is increased in line with the rate cap indexation set by the Minister and is rounded for ease of application.

### 16 SPECIAL CHARGE SCHEMES

There are times when Council need help to provide improved infrastructure for their local communities. Legislation allows councils to pass on the cost of capital infrastructure to the owner of a property that generally receives a unique benefit from the construction works. The technical explanation of a Special Charge comes from legislation (under the LGA 1989) that allows councils to recover the cost of works from property owners who will gain special benefit from that work.

The purposes for which special rates and special charges may be used include road construction, kerb and channelling, footpath provision, drainage, and other capital improvement projects.

The special rate or special charges may be declared on the basis of any criteria specified by the council in the rate (Section 163 (2)). In accordance with Section 163 (3), council must specify:

- (a) the wards, groups, uses or areas for which the special rate or charge is declared; and
- (b) the land in relation to which the special rate or special charge is declared;
- (c) the manner in which the special rate or special charge will be assessed and levied; and
- (d) details of the period for which the special rate or special charge remains in force.

The special rates and charges provisions are flexible and can be used to achieve a wide range of community objectives. The fundamental principle of special rates and charges is proof 'special benefit' applies to those being levied. For example, they could be used to fund co-operative fire prevention schemes. This would ensure that there were no 'free-riders' reaping the benefits but not contributing to fire prevention.

Landscaping and environmental improvement programs that benefit small or localised areas could also be funded using special rates or charges.

## 17 SERVICE RATES AND CHARGES

Council currently applies a service charge for the collection and disposal of refuse on urban properties (compulsory) and rural properties (optional) and providing waste services for the municipality (street litter bins for instance).

Council currently utilises a service charge to fully recover the cost of Council's waste services and provide for future landfill rehabilitation costs. The garbage service charge is not capped under the Fair Go Rates System, and Council will continue to limit any surplus funds from this charge.



## 18 COLLECTION AND ADMINISTRATION OF RATES AND CHARGES

### 18.1 Payment options

In accordance with section 167(1) of the LGA 1989, ratepayers have the option of paying rates and charges either in full or by way of four instalments. Payments are due on the prescribed dates below:

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- Full payment: 15 February
- 1st instalment: 30 September
- 2nd instalment: 30 November
- 3rd instalment: 28 February
- 4th instalment: 31 May

Council offers a range of payment options including:

- in person at the Wedderburn Council Office (cheques, money orders, EFTPOS, credit/debit cards and cash)
- online via Council's website portal
- direct debit (on prescribed instalment due dates or weekly / fortnightly /monthly)
- BPAY
- Australia Post (over the counter, over the phone via credit card and on the internet)
- by mail (cheques and money orders only).

### **18.2 Interest on arrears and overdue rates**

Interest is charged on all overdue rates in accordance with Section 172 of the LGA 1989. The interest rate applied is fixed under Section 2 of the Penalty Interest Rates Act 1983, which is determined by the Minister and published by notice in the Government Gazette.

### **18.3 Concession rebates**

Holders of a valid concession card may claim a rebate on their sole or principal place of residence. Upon initial application, ongoing eligibility is maintained, unless rejected by Centrelink or the Department of Veteran Affairs during the annual verification procedure. Upon confirmation of an eligible concession status, the rebate is deducted from the rate account before payment is required by the ratepayer.

With regards to new applicants, after being granted a eligible concession card), holders can then apply for the rebate at any time throughout the rating year. Retrospective claims up to a maximum of one previous financial year can be approved by Council on verification of eligibility criteria, for periods prior to this claims may be approved by the relevant government department.

### **18.4 Financial Hardship Policy**

It is acknowledged that various ratepayers may experience financial hardship for a whole range of issues and that meeting rate obligations constitutes just one element of a number of difficulties that may be faced. The purpose of the Financial Hardship Policy is to provide options for ratepayers facing such situations to deal with the situation positively and reduce the strain imposed by financial hardship.

Ratepayers may elect to either negotiate a rate payment plan or apply for a rate deferral.

Ratepayers seeking to apply for such provision will be required to submit the necessary information outlined in the Financial Hardship Policy which is available on the Council website or can be posted upon request.



## FINANCIAL HARDSHIP POLICY

### 1 PURPOSE

This policy sets the principles for Loddon Shire Council to assist ratepayers who are experiencing general and financial hardship to make payments of rates and waste charges raised by Council.

### 2 SCOPE

This policy applies to ratepayers who have an outstanding rate or charge with Council and are experiencing genuine financial hardship.

#### 18.5 Debt recovery

Council makes every effort to contact ratepayers at their correct address but it is the ratepayers' responsibility to properly advise Council of their contact details. The LGA 2020 Section 122 requires the buyer of property, or their agents (e.g. solicitors and or conveyancers), to notify Council by way of notice of acquisition of an interest in land.

In the event that an account becomes overdue, Council will issue an overdue reminder notice which will include accrued penalty interest. In the event that the account remains unpaid, Council may take legal action without further notice to recover the overdue amount. All fees and court costs incurred will be recoverable from the ratepayer.

If an amount payable by way of rates in respect to land has been in arrears for three years or more, Council may take action to sell the property in accordance with the LGA 1989 Section 181.

### 19 PAYMENT IN LIEU OF RATES

Established under section 94(6A) of the Electrical Industry Act (EI Act), the Payment in Lieu of Rates (PiLoR) framework allows for councils and electricity generators to negotiate annual payments. Council intends to consider the use of this framework with regard to future electricity generation developments within the Shire.

A methodology currently exists within the Act and is used for estimating payments. This applies to all coal, gas, solar, hydro and wind generators. The methodology combines a fixed charge with a variable charge based on the capacity of the power station in megawatts. More guidance around the PiLoR framework is available at <https://www.energy.vic.gov.au/renewable-energy/community-energy>.

### 20 FIRE SERVICES PROPERTY LEVY

Under the Fire Services Property Levy Act 2012, introduced as a result of recommendations by the Victorian Bushfires Royal Commission (VBRC), the Fire Services Property Levy (FSPL) was introduced to fund operations of the Metropolitan Fire Brigade (MFB) and Country Fire Authority (CFA). From July 2013 a fire services property levy applied to all private property owners – including persons and organisations that do not currently pay council rates, such as churches, charities, private schools, water catchment authorities and Returned Services Leagues. A number of Council properties are also subject to the fire levy.

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A set fixed charge is applied all for applicable residential properties and other property types such as industrial, commercial and farms.

A further variable component is applicable and is based on cents per \$1,000 of CIV and is determined by land category.

Pensioner discounts are available for current eligible recipients of council rate concessions. These ratepayers receive a reduction of the FSPL.

The FSPL is collection by Council on behalf of the state government. All funds collected from the FSPL are paid direct to the state government. Council receives a small administrative fee for administering this charge on an annual basis.

The (FSPL) will be replaced by the Emergency Services and Volunteers Fund (ESVF) from 1 July 2025, and will be calculated on a similar basis with a fixed charge and a variable charge based on property value and classification.

## 21 STATUTORY FEES, FINES AND USER CHARGES

Fees and charges set by Council include statutory fees and fines, along with user fees.

### 21.1 User fees

User fees and charges are those that Council will charge for the delivery of services and use of community infrastructure.

Examples of user fees and charges include:

- waste management fees
- leases and facility hire fees.

The provision of infrastructure and services form a key part of Council's role in supporting the local community. In providing these, Council must consider a range of 'Best Value' principles including service cost and quality standards, value-for-money, and community expectations and values. Council must also balance the affordability and accessibility of infrastructure and services with its financial capacity and in the interests of long-term financial sustainability.

Councils must also comply with the government's Competitive Neutrality Policy for significant business activities they provide and adjust their service prices to neutralise any competitive advantages when competing with the private sector.

In providing services to the community, Council must determine the extent of cost recovery for particular services consistent with the level of both individual and collective benefit that the services provide and in line with the community's expectations.



Services are provided on the basis of one of the following pricing methods:

- (a) Market price
- (b) Full cost recovery price
- (c) Subsidised price

*Market pricing (a)* is where Council sets prices based on the benchmarked competitive prices of alternate suppliers. In general market price represents full cost recovery plus an allowance for profit. Market prices will be used when other providers exist in the given market, and Council needs to meet its obligations under the government's Competitive Neutrality Policy.

It should be noted that if a market price is lower than Council's full cost price, then the market price would represent Council subsidising that service. If this situation exists, and there are other suppliers existing in the market at the same price, this may mean that Council is not the most efficient supplier in the marketplace. In this situation, Council will consider whether there is a community service obligation and whether Council should be providing this service at all.

*Full cost recovery price (b)* aims to recover all direct and indirect costs incurred by Council. This pricing should be used in particular where a service provided by council benefits individual customers specifically, rather than the community as a whole. In principle, fees and charges should be set at a level that recovers the full cost of providing the services unless there is an overriding policy or imperative in favour of subsidisation.

*Subsidised pricing (c)* is where Council subsidises a service by not passing the full cost of that service onto the customer. Subsidies may range from full subsidies (i.e. Council provides the service free of charge) to partial subsidies, where Council provides the service to the user with a discount. The subsidy can be funded from Council's rate revenue or other sources such as Commonwealth and state funding programs. Full Council subsidy pricing and partial cost pricing should always be based on knowledge of the full cost of providing a service.

As per the Victorian Auditor General's Office report 'Fees and charges – cost recovery by local government' recommendations, Council reviews the fees and charges set on an annual basis, ensuring the fair and equitable setting of prices. This process for setting fee prices includes such principles as:

- both direct and indirect costs to be taken into account when setting prices

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- accessibility, affordability and efficient delivery of services must be taken into account, and
- competitive neutrality with commercial providers.

Council will develop a table of fees and charges as part of its Annual Budget each year. Proposed pricing changes will be included in this table and will be communicated to stakeholders before the budget is adopted, giving them the chance to review and provide valuable feedback before the fees are locked in.

## 21.2 Statutory fees and fines

Statutory fees and fines are those which Council collects under the direction of legislation or other government directives. The rates used for statutory fees and fines are generally advised by the state government department responsible for the corresponding services or legislation, and generally councils will have limited discretion in applying these fees.

Examples of statutory fees and fines include:

- planning and subdivision fees
- building and Inspection fees
- infringements and fines
- land information certificate fees.



Penalty and fee units are used in Victoria's Acts and Regulations to describe the amount of a fine or a fee. For current rates please visit: <https://www.dtf.vic.gov.au/indexation-fees-and-penalties>.

### 21.2.1 Penalty units

Penalty units are used to define the amount payable for fines for many offences. For example, the fine for selling a tobacco product to a person aged under 18 is four penalty units.

One penalty unit is currently \$197.59, from 1 July 2024 to 30 June 2025.

The rate for penalty units is indexed each financial year so that it is raised in line with inflation. Any change to the value of a penalty unit will happen on 1 July each year.

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### 21.2.2 Fee units

Fee units are used to calculate the cost of a certificate, registration or licence that is set out in an Act or Regulation. For example, the cost of depositing a Will with the Supreme Court registrar of probates is 1.6 fee units.

The value of one fee unit is currently \$16.33 from 1 July 2024 to 30 June 2025. This value increases at the beginning of a financial year, at the same time as penalty units.

The cost of fees and penalties is calculated by multiplying the number of units by the current value of the fee or unit. The exact cost may be rounded up or down.

## 22 OTHER INCOME

Other than those outlined above there are a number of other funding streams available to Council. These include but are not limited to:

- grant revenue (capital, operating, recurrent, non-recurrent)
- contributions
- reimbursements
- interest on investments
- borrowings.

These are collated by category and are included in the Financial Plan, Annual Budget and Financial Statements.

### 22.1 Grant revenue

Grant revenue represents income usually received from other levels of government. Some grants are singular and attached to the delivery of specific projects, whilst others can be of a recurrent nature and may or may not be linked to the delivery of projects.

Council will pro-actively advocate to all levels of government for grant funding support to deliver important infrastructure and service outcomes for the community. Council may use its own funds to leverage higher grant funding and maximise external funding opportunities.

When preparing a financial plan, Council considers its project proposal pipeline, advocacy priorities, upcoming grant program opportunities, and co-funding options to determine what grants to apply for. Council will only apply for and accept external funding if it is consistent with the Community Vision and does not lead to the distortion of Council Plan priorities.

Grant assumptions are then clearly detailed in Council's budget document. No project that is reliant on grant funding will proceed until a signed funding agreement is in place.

### 22.2 Contributions

Contributions represent funds received to Council, usually from non-government sources, which are usually linked to projects. These projects may be major or minor, capital or operating.

Contributions can be made to Council in the form of either cash payments or asset hand-overs.

Examples of contributions include:

- monies collected from developers under planning and development agreements
- monies collected under developer contribution plans and infrastructure contribution plans
- contributions from user groups towards upgrade of facilities
- assets handed over to council from developers at the completion of a subdivision, such as roads, drainage, and streetlights.

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Contributions should always be linked to a planning or funding agreement. Council will not undertake any work on a contribution-funded project until a signed agreement outlining the contribution details is in place.

Contributions linked to developments can be received well before any Council expenditure occurs. In this situation, the funds will be identified and held separately for the specific works identified in the agreements.

### **22.3 Reimbursements**

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

### **22.4 Interest on investments**

Council receives interest on funds managed as part of its investment portfolio, where funds are held in advance of expenditure, or for special purposes. The investment portfolio is managed per council's investment policy, which seeks to earn the best return on funds, whilst minimising risk.

### **22.5 Borrowings**

Whilst not currently a source of income, borrowings can be an important cash management tool in appropriate circumstances. Loans can only be approved by Council resolution. The following financial sustainability principles are recommended to be applied to new borrowings:

- borrowings must only be applied for where it can be proven that repayments can be met in the Financial Plan
- borrowings must not be used to fund ongoing operations
- borrowings are appropriate for funding large capital works where the benefits are provided to future generations.
- Council will maintain its debt at levels which are sustainable, with:
  - indebtedness <60% of rate and charges revenue, and
  - debt servicing cost <5% of total revenue (excluding capital revenue).

**10.4 SEEKING FEEDBACK ON THE DRAFT FEES AND CHARGES 2025/26**

**File Number:** FOL/25/804  
**Author:** Deanne Caserta, Manager Financial Services  
**Authoriser:** Michelle Stedman, Director Corporate  
**Attachments:** 1. DRAFT - Fees and Charges 2025/26

**RECOMMENDATION**

That Council:

1. seek feedback on the Draft Fees and Charges Schedule in accordance with the Community Engagement Policy
2. where applicable, provide preliminary notification of residential accommodation charge changes to tenants.

**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**

A draft Fees and Charges Schedule (Schedule) was provided to Councillors for consideration at the Council Briefing held on 25 March 2025 and Council Forum held on 8 April 2025.

**BACKGROUND**

Each year as a part of the budget process a Schedule is prepared and submitted for approval by Council. This year it is proposed that the Fees and Charges for the year 1 July 2025 to 30 June 2026 be advertised once again with the Draft Budget so that the community is able to see the whole suite of Council finances in context.

**ISSUES/DISCUSSION**

The approach for the 2025/26 schedule was to review fees and charges in line with the Financial Plan, which includes an indexation of 3.00% to discretionary fees and charges.

Some cost areas within the Schedule have a proposed increase of more than 3.00% due to rounding to nearest dollars (or five dollars).

Landfill and transfer stations are expected to remain the same, with larger increases every few years and swimming pool fees have seen a slight increase after many years without any increase.

Generally, the new Schedule would take effect from the start of the 2025/26 financial year, however, included in the Schedule are residential accommodation charge changes. These will require a minimum notice period of 60 days with notification forwarded to tenants as soon as practicable after consideration of Council with any approved price increase receiving its required notice period.

Subject to Council approval, the Draft Schedule will be advertised seeking feedback from the community. Council would receive submissions until close of business on Monday 26 May 2025. This is the same timeframe proposed for feedback on the Draft Annual Budget.

It is proposed that Council would consider any feedback received at the Council Forum to be held on Tuesday 10 June 2025 and consider formally adopting the Schedule at the June Council Meeting.



**COST/BENEFITS**

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

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

**RISK ANALYSIS**

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

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

**CONSULTATION AND ENGAGEMENT**

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

The feedback and input from community engagement promotes:

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

Council acknowledges and adheres to the Community Engagement Principles contained in section 56 of the *Local Government Act 2020*.

# LODDON SHIRE COUNCIL

## DRAFT - FEES AND CHARGES FOR THE YEAR 1 JULY 2025 TO 30 JUNE 2026



## DOCUMENT INFORMATION

DOCUMENT TYPE:	Strategic document
DOCUMENT STATUS:	Draft
POLICY OWNER POSITION:	Manager Financial Services
INTERNAL COMMITTEE ENDORSEMENT:	Not applicable
APPROVED BY:	Council
DATE ADOPTED:	
VERSION NUMBER:	1
REVIEW DATE:	<a href="#">Click here to enter a date.</a>
DATE RESCINDED:	
RELATED STRATEGIC DOCUMENTS, POLICIES OR PROCEDURES:	
RELATED LEGISLATION:	Local Government Act 1989 Local Government Act 2020 Australian Taxation Office Goods and Services Tax Act (GST)
EVIDENCE OF APPROVAL:	

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Chief Executive Officer

FILE LOCATION: K:\FINANCE\Budget\2025-26\Fees and Charges\STR  
Fees and Charges 2025-26 - DRAFT - PUBLIC  
FEEDBACK.docx

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

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

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## 1 PURPOSE

This document is provided to Loddon Shire Council staff and customers to provide clear advice on Council’s fees and charges for the financial year 1 July 2025 to 30 June 2026.

## 2 BUDGET IMPLICATIONS

The fees and charges included in the document are incorporated into Council’s 2025/2026 Budget.

## 3 FEES AND CHARGES

The fees and charges contained in this document apply for the period 1 July 2025 to 30 June 2026. There may be some alterations to legislated fees and charges contained in the document. Where this occurs, the document will be updated with the new fees and charges, which will be effective at the date deemed in the legislation.

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

### 3.1 Building fees

#### 3.1.1 Building fees

Building fees	Unit rate	M or D	Is GST applicable?	2025/2026 DRAFT fee
New dwellings, dwelling additions, sheds, carports, veranda	Application	D	Yes	\$565.00 + (Cost Of Building Works (COBW) / 200)
Fences, retaining walls and swimming pools (including safety barriers)	Application	D	Yes	\$505.00
Other classes - fee will be determined depending on type of building e.g. factory, retail shop, workshop etc.	Application	D	Yes	On request
Demolitions	Application	D	Yes	\$590.00
Re-erection of a dwelling	Application	D	Yes	\$1,000.00 + (COBW / 200)
Retention of building works (Works less than \$5,000)	Application	D	Yes	\$580.00
Retention of building works (Works more than \$5,000)	Application	D	Yes	\$1,155.00
Additional inspections	Inspection	D	Yes	\$210.00
Extensions of time on permits	Application	D	Yes	\$300.00

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Building fees	Unit rate	M or D	Is GST applicable?	2025/2026 DRAFT fee
Application to register swimming pool	Application	M	No	M
Swimming pool archive search fee	Application	M	No	M
Lodgement of swimming pool certificate of compliance	Lodgement	M	No	M
Lodgement of swimming pool certificate of non-compliance	Lodgement	M	No	M
Swimming pool safety barrier inspection fee	Initial inspection	D	Yes	\$555.00
Swimming pool safety barrier inspection fee	Additional inspection	D	Yes	\$220.00
State Building Levy	Application	M	No	0.128%
Re-erection of a dwelling – bond / surety	Application	D	No	\$10,000.00
Lodgement fee (Section 30)	Lodgement	M	No	M
Property information	Per application	M	No	M
Report and consent fee	Application	M	No	M
Minor amendment fee	Application	D	Yes	\$115.00
File retrieval from archive system (photocopying additional)	Application	D	Yes	\$97.00
Application under section 29A of the Building Act 1993	Application	M	No	M
Point of discharge for stormwater	Application	M	No	M
Inspection compliance report	Application	D	Yes	\$565.00
PoPE fee with a paid entry event (per event)	Application	D	Yes	\$695.00
Temporary structure within paid entry PoPE event	Application	D	Yes	\$134.00
PoPE fee with a free entry event (per event)	Application	D	Yes	\$347.00
Temporary structure within free entry PoPE event	Application	D	Yes	\$67.00
Application for Protection of Public Regulation 116(4)	Application	M	No	M
Application to build above or below Public Facilities Regulation 134(2)	Application	M	No	M

**3.2 Rental properties**

3.2.1 Elderly persons units

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

Elderly persons units	Unit rate	M or D	Is GST applicable?	2025/2026 DRAFT fee
<b>Dingee</b>				
Unit 1	Per week	D	No	\$108.00
Unit 2	Per week	D	No	\$108.00
Unit 3	Per week	D	No	\$108.00
Unit 4	Per week	D	No	\$108.00
Unit 5	Per week	D	No	\$108.00
<b>Pyramid Hill</b>				
Unit 1	Per week	D	No	\$91.00 (\$99.00 new tenant)
Unit 2	Per week	D	No	\$99.00
Unit 3	Per week	D	No	\$91.00
Unit 4	Per week	D	No	\$91.00
<b>Serpentine</b>				
Unit 1	Per week	D	No	\$108.00
Unit 2	Per week	D	No	\$108.00
Unit 3	Per week	D	No	\$108.00
Unit 4	Per week	D	No	\$108.00
Unit 5	Per week	D	No	\$108.00

**3.3 Public health**

3.3.1 Food Act registration fees

Food premises	Unit rate	M or D	Is GST applicable?	2025/2026 DRAFT fee
<b>Businesses</b>				
Registration of premises (class 1)	Each	D	No	\$434.00
Registration of premises (class 2)	Each	D	No	\$335.00
Registration of premises (class 3)	Each	D	No	\$209.00
Notification of premises (class 4)				
<b>Not permitted under the Food Act 1984</b>	Each	M	No	N/A
Temporary Food Premises – 12-month registration	For the year			50% of applicable class fee



Food premises	Unit rate	M or D	Is GST applicable?	2025/2026 DRAFT fee
Temporary Food Premises – Short Term Registration	For registration period			25% of applicable class fee
Temporary <b>Food Premises</b> - with a Fixed Premises registered with Loddon Shire	For the Year			25% of applicable class fee
Mobile Food Premises - Business	For the year			As per class fee above
Mobile Food Premises - with a Fixed Premises registered with Loddon Shire	For the year			25% of applicable class fee
<b>Community Groups</b>				
Community group with Liquor Licence Fixed Premises (class 2)	Each	D	No	\$179.00
Community group without Liquor Licence Fixed Premises (class 2)	Each	D	No	\$124.00
Community group with Liquor Licence Fixed Premises (class 3)	Each	D	No	\$113.00
Community group without Liquor Licence Fixed Premises (class 3)	Each	D	No	\$84.00
Notification of premises (class 4) <b>Not permitted under the Food Act 1984</b>	Each	M	No	N/A
Temporary Food Premises – Community Group (yearly and short-term fee)	For the year	D	No	\$32.00
<b>Temporary Food Premises – Community Group with a Fixed Premises</b>				No charge
Mobile Food Premises – Community Group	For the year	D	No	\$32.00
<b>All Groups</b>				
Inspection and report	Each	D	Yes	\$231.00
Transfer of registration (includes mandatory inspection charge)	Each	D	No	\$215.00
Late payment of annual registration fee (additional charge added to annual registration fee)	Each	D	No	50% of applicable fee
Additional inspection fee (applied to each subsequent inspection beyond the 3 allowed in each registration year)	Each	D	Yes	\$231.00

3.3.2 Public Health and Wellbeing Act registration fees

Health premises	Unit rate	M or D	Is GST applicable?	2025/2026 DRAFT fee
Registration of premises (prescribed accommodation)	Each	D	No	\$240.00
Registration of health premises (undertaking 1 activity)	Each	D	No	\$170.00
Registration of health premises (undertaking 2 or more activities)	Each	D	No	\$196.00
Registration of low-risk premises (life time registration unless premises relocates)	Each	D	No	\$170.00
Swimming Pools (class 1)	Each	D	No	\$233.00
Inspection and report	Each	D	Yes	\$231.00
Late payment of annual registration fee	Each	D	No	50% of applicable fee
Transfer of registration	Each	D	No	50% of applicable fee

3.3.3 Residential Tenancies Act and Regulations (caravan parks)

Caravan parks	Unit rate	M or D	Is GST applicable?	2025/2026 DRAFT fee
Registration - as per schedule in regulations	Per site	M	No	As set within Regulation
Transfer of premises - as per schedule in regulations	Each	M	No	As set within Regulation
Transfer inspection report	Each	D	Yes	\$233.00
Application to install a moveable dwelling / rigid annex	Each	D	Yes	\$80.00

3.3.4 Environment Protection Act application fees

Onsite wastewater management	Unit rate	M or D	Is GST applicable?	2025/26 DRAFT fee
Installation of new onsite wastewater management system or significant alterations	Each	M	No	M
Minor amendments to recently issued permits and completion of expired permit without inspection	Each	M	No	M
Transfer of permit	Each	M	No	M
Alteration to an existing onsite wastewater management system	Each	M	No	M
Exemption fee for on-site wastewater management system	Each	M	No	M
Renew a permit	Each	M	No	M
Inspection fee	Each	D	Yes	\$233.00
File retrieval from archive system (photocopying additional)	Application	D	Yes	\$97.00

3.4 **Local laws**3.4.1 Domestic Animals Act 1994

Animal registration period 1 April 2026 to 31 March 2027

Domestic animals	Unit rate	M or D	Is GST applicable?	2025/2026 DRAFT fee
Registration fee - unsterilized animal	Per animal	D	No	\$143.00 total
Registration fee - unsterilized animal - pensioners' concession	Per animal	D	No	50% of above fee
Registration fee - reduced fee (refer criteria)	Per animal	D	No	\$38.00 total
Registration fee - reduced fee (refer criteria) - pensioners' concession	Per animal	D	No	50% of above fee
Registration fee - dangerous / menacing or restricted breed dog (no reduced fee available under S 15(7) of the Act)	Per animal	D	No	\$143.00 total
Impounding or surrendering of dog or cat	Per animal	D	No	\$86.00
Daily feeding and care of impounded dog or cat	Per animal	D	No	\$14.00 (plus any feeding & vet costs at rates noted in 3.10.3)

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Domestic animals	Unit rate	M or D	Is GST applicable?	2025/2026 DRAFT fee
Annual licence fee for Domestic Animal Business Registration	Per licence	D	No	\$196.00 total
Transfer from another council (registration must be for current period)	Per animal	M	No	M

- Fees are split to include the applicable Levy fee and legislated by the State Government.

3.4.2 Domestic Animals Act 1994 - reduced fee criteria

<i>Registration fee for an animal registered for the first time after 10 October will be one half the applicable annual fee, plus the state government levy fee component</i>
<i>Where the animal has been registered for the full year dies within six months of the commencement of the registration year the owner shall be entitled to a refund of one half of the registration fee paid (excluding the state government levy fee component)</i>
<i>Animal desexed</i>
<i>Animal over 10 years old</i>
<i>Farm working dog</i>
<i>Animal kept as part of a registered domestic animal business or applicable organisation</i>
<i>A dog that has undergone approved obedience training in accordance with Regulation 52 of the Domestic Animals Regulations</i>
<i>Dogs and cats registered with an 'applicable organisation' in accordance with the Domestic Animals Act 1994</i>

3.4.3 Impounding of Livestock Act 1994

Livestock	Unit rate	M or D	Is GST applicable?	2025/2026 DRAFT fee
Sheep or goat (up to 10 head)	Impoundment	D	No	\$86.00
Sheep or goat (per head, more than 10)	Impoundment	D	No	\$1.90
Sheep or goat (per head)	Daily feeding	D	Yes	\$2.90 (plus any feeding & vet costs at rates noted in 3.10.3)
Horse, cow or ram (per head)	Impoundment	D	No	\$86.00
Horse, cow or ram (per head)	Daily feeding	D	Yes	\$14.00 (plus any feeding & vet costs at rates noted in 3.10.3)
Other livestock (per head)	Impoundment	D	No	\$86.00
Other livestock (per head)	Daily feeding	D	Yes	\$14.00 (plus any feeding & vet costs at

Livestock	Unit rate	M or D	Is GST applicable?	2025/2026 DRAFT fee
				rates noted in 3.10.3)
NLIS tags (if required)	Per tag	D	Yes	\$22.00
Transport (either by staff or contractor)	Per kilometre	D	Yes	Cost of transport

*With regard to the items below, also see the Community Local Law or associated Act for fees, fines and penalties, along with definitions of fee types.*

3.4.4 Community Local Law / Road Management Act 2004

Permits	Unit rate	M or D	Is GST applicable?	2025/2026 DRAFT fee
Advertising signs	Per sign	D	No	\$60.10
Flags (up to two flags)	Per 2 flags	D	No	No charge (permit still required)
Roadside / public place trading	Per day	D	No	\$60.10
Display of goods	Per site	D	No	\$60.10
Street furniture and outdoor eating	Per permit	D	No	\$12 per bench or stool e.g. with no table \$22 per table and chair setting e.g. picnic bench or a table with 2 or 4 chairs

3.4.5 Local law permit application / release fees

Application/release fees	Unit rate	M or D	Is GST applicable?	2025/2026 DRAFT fee
Local law permit application fee	Per application	D	No	\$50.00
Impounded vehicle / item release fee	Per vehicle/item	D	No	\$86.00 plus towing/transport costs if applicable

3.4.6 Clearing fire hazard blocks

Fire hazard blocks	Unit rate	M or D	Is GST applicable?	2025/2026 DRAFT fee
Clearing of fire hazards – blocks	Per block	D	Yes	At cost plus \$127.00 admin fee plus GST

### 3.5 Town planning

#### 3.5.1 Planning fees

Permits	Unit rate	M or D	Is GST applicable?	2025/2026 DRAFT fee
<b>Use only</b>	Application	M	No	M
<b>VicSmart applications (confirm with Planning Officer if your application qualifies)</b>				
Less than \$10,000	Application	M	No	M
More than \$10,001	Application	M	No	M
Application to subdivide or consolidate land (as permitted by VicSmart regulations)	Application	M	No	M
<b>Single dwelling and ancillary to dwelling (based on value of development)</b>				
Less than \$10,000	Application	M	No	M
\$10,001 to \$100,000	Application	M	No	M
\$100,001 to \$500,000	Application	M	No	M
\$500,001 to \$1,000,000	Application	M	No	M
\$1M > \$2M	Application	M	No	M
<b>Other development (based on value of development)</b>				
\$10,001 to \$100,000	Application	M	No	M
\$100,001 to \$1,000,000	Application	M	No	M
\$1M to \$5M	Application	M	No	M
\$5M to \$15M	Application	M	No	M
\$15M to \$50M	Application	M	No	M
\$50M to \$100M	Application	M	No	M
<b>Subdivision</b>				
To subdivide an existing building	Application	M	No	M
To subdivide land into 2 lots	Application	M	No	M
To subdivide land into <u>more than</u> 2 lots	Application	M	No	M per 100 lots
To remove a restriction (within the meaning of the Subdivision Act 1988) over land	Application	M	No	M
To create, vary or remove a restriction within the meaning of the Subdivision Act 1988, or to create or remove a right of way	Application	M	No	M
To create, vary or remove an easement other than a right of way, or to vary or remove a condition in the nature of an easement in a Crown grant.	Application	M	No	M
Secondary consent	Application	M	No	M
Extension of time to permit	Application	M	No	M

Permits	Unit rate	M or D	Is GST applicable?	2025/2026 DRAFT fee
Certification of plan of subdivision	Application	M	No	M
Alteration of a plan under Section10(2) prior to Certification	Application	M	No	M
Amendment of a certified plan under section11(1) of the Act	Application	M	No	M
Planning enquiry	Application	D	Yes	\$47.00
File retrieval from archive system (photocopying additional)	Application	D	Yes	\$98.00

### 3.6 Swimming pools

#### 3.6.1 Pool fees

Pool fees	Unit rate	M or D	Is GST applicable?	2025/2026 DRAFT fee
*Concession cards accepted: Heath Care, Student, Veterans Affairs, Victorian Carers, Pension and Seniors Cards				
<b>Season tickets</b>				
Family	Per season	D	Yes	\$136.00
Family concession*	Per season	D	Yes	\$109.00
Adult	Per season	D	Yes	\$80.00
Adult concession*	Per season	D	Yes	\$64.00
Child	Per season	D	Yes	\$53.00
<b>Entrance fees</b>				
Family (for 1 or 2 adults and their dependent children under 18)	Per entry	D	Yes	\$11.00
Family concession*	Per entry	D	Yes	\$9.00
Adult	Per entry	D	Yes	\$5.50
Adult concession*	Per entry	D	Yes	\$4.50
Child	Per entry	D	Yes	\$3.00
School groups	Per entry	D	Yes	\$1.35
Adult - non-swimmer	Per entry	D	Yes	Nil
Companion Card holder	Per entry	D	Yes	Nil
Child - non-swimmer	Per entry	D	Yes	Nil
One lifeguard in attendance	Per hour	D	Yes	\$20.70
Two lifeguards in attendance	Per hour	D	Yes	\$61.80
<b>Swimming lessons / exercise classes</b>				
One lifeguard in attendance	Per hour	D	Yes	\$20.70
Two lifeguards in attendance	Per hour	D	Yes	\$61.80
<b>Out of session hire</b>				
Includes one lifeguard	Per hour	D	Yes	\$56.70
<b>For profit – during public operating hours</b>				

Pool fees	Unit rate	M or D	Is GST applicable?	2025/2026 DRAFT fee
Lane hire / per lane	Per hour	D	Yes	\$11.90 first hour \$6.70 every hour after

### 3.7 Roads

#### 3.7.1 Road reinstatement fees

Roads	Unit rate	M or D	Is GST applicable?	2025/2026 DRAFT fee
Minimum charge	Event	D	Yes	\$132.50
Sealed pavement (surface only)	Per m <sup>2</sup>	D	Yes	\$163.00
Unsealed pavement	Per m <sup>2</sup>	D	Yes	\$109.00
Trench off pavement	Per m <sup>2</sup>	D	Yes	\$54.40
Footpath (100-200mm concrete)	Per m <sup>2</sup>	D	Yes	\$174.30
Footpath (other sealed asphalt)	Per m <sup>2</sup>	D	Yes	\$174.30

#### 3.7.2 Application for consent to work within municipal road reserve

Roads	Unit rate	M or D	Is GST applicable?	2025/2026 DRAFT fee
Fee structure determined pursuant to the Roads Management (Works and Infrastructure) 2015 Regulations. Current fee unit rate is available at <a href="http://vicroads.vic.gov.au">vicroads.vic.gov.au</a>	Application	M	Yes	See relevant legislative document

#### 3.7.3 Application for permit to conduct non-road activity

Roads	Unit rate	M or D	Is GST applicable?	2025/2026 DRAFT fee
Fee structure determined pursuant to the Roads Safety (Traffic Management) Regulations 2019. Current fee unit rate is available at <a href="http://vicroads.vic.gov.au">vicroads.vic.gov.au</a>	Application	M	Yes	See relevant legislative document



### 3.8 Tourism

#### 3.8.1 Loddon tours

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

#### 3.8.2 Loddon Valley Website

Website	Unit rate	M or D	Is GST applicable?	2025/2026 DRAFT fee
Subscription	Per year	D	Yes	\$62.30

### 3.9 Waste management

#### 3.9.1 Domestic waste, e-waste and recyclables

Waste, e-waste and recyclables	Unit rate	M or D	Is GST applicable?	2025/2026 DRAFT fee
Minimum Fee	Min. charge	D	Yes	\$10.00
General waste (up to 4m <sup>3</sup> )	Per m <sup>3</sup>	D	Yes	\$35.00
Recyclable materials (up to 1m <sup>3</sup> )	Per m <sup>3</sup>	D	Yes	Nil
Recyclable materials (1m <sup>3</sup> to 4m <sup>3</sup> )	Per m <sup>3</sup>	D	Yes	\$10.00
Domestic green waste (up to 4m <sup>3</sup> )	Per m <sup>3</sup>	D	Yes	\$15.00
Refrigerators, freezers, and air conditioners (e-waste)	Each	D	Yes	\$15.00
Televisions and computer monitors (e-waste)	Each	D	Yes	\$15.00
Uncontaminated bricks and concrete (up to 4m <sup>3</sup> )	Per m <sup>3</sup>	D	Yes	\$35.00
Mattress (single)	Each	D	Yes	\$20.00
Mattress (double or larger)	Each	D	Yes	\$25.00
Metals (up to 4m <sup>3</sup> )	Per m <sup>3</sup>	D	Yes	Nil
Cars (complete or close)	Each	D	Yes	\$30.00

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

3.9.2 Tyres

Tyres	Unit rate	M or D	Is GST applicable?	2025/2026 DRAFT fee
Car tyre	Each	D	Yes	\$15.00
Car tyre on rim	Each	D	Yes	\$30.00
4-wheel drive / light truck tyre	Each	D	Yes	\$20.00
Truck tyre	Each	D	Yes	\$35.00
Super single tyre	Each	D	Yes	\$55.00
Truck tyre on rim	Each	D	Yes	\$55.00
Small tractor tyre	Each	D	Yes	\$130.00
Large tractor tyre	Each	D	Yes	\$215.00

3.10 **Miscellaneous**3.10.1 Rates

Rates	Unit rate	M or D	Is GST applicable?	2025/2026 DRAFT fee
Land information certificates	Application	M	No	M
Rates search	Application	D	Yes	\$60.10

3.10.2 Photocopying, faxing and printing

Photocopying, faxing and printing	Unit rate	M or D	Is GST applicable?	2025/2026 DRAFT fee
Black and white - single sided	Per page	D	Yes	\$0.75
Black and white - double sided	Per page	D	Yes	\$1.15
Colour - single sided	Per page	D	Yes	\$1.15
Colour - double sided	Per page	D	Yes	\$1.55
Loddon Shire area maps – A1	Per page	D	Yes	\$11.00

3.10.3 Private works

Private works	Unit rate	M or D	Is GST applicable?	2025/2026 DRAFT fee
For community groups	Per job	D	Yes	At cost
For private residents	Per job	D	Yes	At cost plus 30%

3.10.4 Insurance

Public Liability Insurance	Unit rate	M or D	Is GST applicable?	2025/2026 DRAFT fee
Casual hirers of Council Owned or Controlled Facilities – limit \$20M	Per hire	D	Yes	\$17.00
Performers/Stallholders/Artists/Buskers/Street Stalls/	Per event	D	Yes	\$30.00

Public Liability Insurance	Unit rate	M or D	Is GST applicable?	2025/2026 DRAFT fee
Participants – limit \$20M				
Permit holders – limit \$20M	Per trader	D	Yes	\$23.00

### 3.10.5 Freedom of information requests

Freedom of information	Unit rate	M or D	Is GST applicable?	2025/2026 DRAFT fee
Freedom of information requests	Per request	M	No	M
FOI search charge	Hourly	M	No	M
FOI supervision charge	Quarter hourly	M	No	M

### 3.10.6 Water charges

Water	Unit rate	M or D	Is GST applicable?	2025/2026 DRAFT fee
Water via standpipes (Inglewood, Tarnagulla, Mitiamo, Pyramid Hill and Wedderburn)	Per kilolitre	D	No	\$6.00
Emergency water supply point - Bridgewater (non-potable water)	Per kilolitre	D	No	\$3.80
Truck wash facility use	Per minute	D	No	\$1.20

### 3.10.7 Senior citizens room hire

Room hire	Unit rate	M or D	Is GST applicable?	2025/2026 DRAFT fee
Community group session	Per session	D	Yes	\$21.00
Private / commercial session	Per session	D	Yes	\$83.00
Government session	Per session	D	Yes	\$50.00
Daily government rate	Per day	D	Yes	\$96.00
Weekly government rate	Per week	D	Yes	\$127.00
Monthly government rate	Per month	D	Yes	\$474.00

### 3.10.8 Civic offices room hire

Room hire	Unit rate	M or D	Is GST applicable?	2025/2026 DRAFT fee
<b>Large meeting rooms in Wedderburn Council Chamber or Serpentine Office</b>				
Community group session	Per session	D	Yes	\$30.00
Private / government session	Per session	D	Yes	\$56.00
Daily government rate	Per day	D	Yes	\$113.00
Weekly government rate	Per week	D	Yes	\$183.00
Monthly government rate	Per month	D	Yes	\$487.00
<b>Small meeting room in Wedderburn Office (sits up to 4 people)</b>				

Room hire	Unit rate	M or D	Is GST applicable?	2025/2026 DRAFT fee
Community group session	Per session	D	Yes	\$17.00
Private / government session	Per session	D	Yes	\$29.00
Daily government rate	Per day	D	Yes	\$56.00
Weekly government rate	Per week	D	Yes	\$98.00
Monthly government rate	Per month	D	Yes	\$362.00

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

### 3.10.9 Committee managed facilities room hire

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

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

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

**10.5 SEEKING FEEDBACK FOR THE 2025/26 DRAFT BUDGET**

**File Number:** FOL/25/804  
**Author:** Deanne Caserta, Manager Financial Services  
**Authoriser:** Michelle Stedman, Director Corporate  
**Attachments:** 1. Loddon Shire Council Draft Annual Budget 2025-2026

**RECOMMENDATION**

That Council:

1. seek feedback on the Draft Budget in accordance with the Community Engagement Policy
2. adopt the proportion of rates raised within various valuation categories as follows:
  - Rural Production to have a differential rate 12% lower than the General (Residential, Commercial and Other) differential rate
3. agree that the above distribution of rates raised demonstrates fairness and equity across the municipality
4. implement a differential rate to be struck between categories of Rural Production and General as follows:
  - General (Residential, Commercial and Other) - 0.187185 Cents in the Dollar of Capital Improved Value
  - Rural Production - 0.164762 Cents in the Dollar of Capital Improved Value
5. apply a Municipal Charge of \$250 to all properties, except where an exemption has been granted for a Single Farm Enterprise under the *Local Government Act 1989*
6. apply a Garbage Charge of \$425 per Residential Garbage Service (140 Litre Bin) and \$578 per Commercial Garbage Service (240 Litre Bin)
7. apply a Kerbside Recycling Service Charge of \$160 per service (240 Litre Bin).

**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 was presented with the 2025/26 Draft Annual Budget (the Draft Budget) at a Council Forum on 8 April 2025.

**BACKGROUND**

The Draft Budget has been prepared following discussions with Councillors and senior officers.

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

A number of financial reports have also been developed outlining expected income and expenditure for all areas of Council in 2025/26 and comparing these to the forecast actual results for 2024/25.

The Draft Budget includes:

- the continuation of a positive cash position

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

Council's rating increase for 2025/26 is in line with the Victorian State Government's Rate Capping Policy which has been set at 3.00% on the 2024/25 forecast budget rate income.

Council has discretion over increases relating to garbage and recycling charges, and has included a 6.00% increase in the Draft Budget. This increase in individual bin services and adjustments to the costing of public space bins continue to ensure a cost neutral position for waste collection services while responding to the introduction of additional statutory requirements.

### **ISSUES/DISCUSSION**

Subject to Council approval, the Draft Budget will be advertised seeking feedback from the community. Council would receive submissions until close of business on Monday 26 May 2025. This is the same timeframe proposed for feedback on the Draft Fees and Charges Schedule.

It is proposed that Council would consider any feedback received at the Council Forum to be held on Tuesday 10 June 2025 and consider formally adopting the Budget at the June 2025 Council Meeting.

### **COST/BENEFITS**

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

### **RISK ANALYSIS**

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

### **CONSULTATION AND ENGAGEMENT**

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

The feedback and input from community engagement promotes:

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

Council acknowledges and adheres to the Community Engagement Principles contained in section 56 of the *Local Government Act 2020*.

**LODDON  
SHIRE COUNCIL  
DRAFT BUDGET  
FOR YEAR ENDED  
30 JUNE 2026**





## LODDON SHIRE COUNCIL BUDGET FOR THE YEAR ENDED 30 JUNE 2026

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**LODDON SHIRE COUNCIL****BUDGET FOR THE YEAR ENDED 30 JUNE 2026****MAYOR INTRODUCTION**

It is with a sense of both pride and responsibility that the Councillors and I present the Draft Loddon Shire Council 2025/26 Budget, our final under the current Council Plan 2021–2025 and Community Vision 2031. As these guiding documents are set to be refreshed later this year, this Budget serves as both a capstone for the work we've done and a springboard for what comes next.

The vision we set out in 2021 - to create a community where everyone is welcome and has the opportunity to live, work and thrive - remains as relevant and necessary as ever. This Budget focuses on completing the priorities our community told us matter, including accessible local services, well-maintained infrastructure, support for local initiatives, and recovery from the October 2022 floods.

Our community-facing investments for 2025/26 include:

- An \$8.61 million capital program, including \$4.79 million targeted to maintain and improve our local road network, nearly \$840,000 in upgrades to recreation, leisure and community facilities, and over \$375,000 invested into our footpath network helping to keep our communities vibrant and well connected.
- Ongoing support for early years services and community wellbeing programs, particularly for our youngest residents.
- \$750,000 for community planning, supporting grassroots ideas and projects developed by the community, for the community.
- Continuation of Council's zero-debt position and a healthy cash reserve to support future service delivery.

These outcomes reflect our community values. We've consistently heard that residents want good services close to home, well-kept roads, strong connections between towns, and a Council that uses public money wisely. This Budget honours those values.

But we also know that the path forward requires practicality. Council continues to be aware of underlying financial pressures that will require careful navigation in the years ahead - cost escalations, an ageing asset base, and constrained income growth are part of the picture. Nonetheless, this Budget balances our aspirations with our responsibilities, and it reflects a Council committed to service, good governance, and local priorities.

I thank the community for continuing to engage in this work and encourage you to read this Budget in full, alongside our current Council Plan, as we work together toward shaping the next stage of Loddon's future.

**Cr Dan Straub**  
**Mayor**



## LODDON SHIRE COUNCIL

### BUDGET FOR THE YEAR ENDED 30 JUNE 2026

#### CEO INTRODUCTION

I'm pleased to present the 2025/26 Budget on behalf of the Loddon Shire Council administration. This Budget continues our commitment to delivering reliable, efficient and future-focused services, while also managing a range of structural and economic pressures that are being felt across the local government sector.

This year's Budget aligns with the final year of the Council Plan 2021–2025 and lays important groundwork for the next strategic phase. Internally, it reflects a disciplined approach to operations, investment, and asset management—ensuring that we remain a capable and responsive organisation as community expectations and financial realities evolve.

Some of the key operational and strategic priorities in this Budget include:

- \$3.8 million in externally funded capital works delivery, with strong project management capability being maintained to drive outcomes.
- Increased investment in information technology and cyber security, ensuring Council systems are reliable, protected, and fit for purpose.
- Focused internal reviews of service delivery and asset management, supporting a shift to evidence-based planning and investment.
- Ongoing development of shared service models and collaborative arrangements to reduce duplication and drive efficiencies.
- Continued work to understand the long-term renewal demands of Council's significant infrastructure portfolio, much of which is ageing and resource-intensive.

Council will maintain a strong cash position, with \$20.5 million projected at 30 June 2026 and no debt on the balance sheet. However, the underlying operating result tells a more cautionary story, with a forecast deficit of \$7.13 million this year. That gap is driven by inflationary cost increases, constrained revenue growth, and significant demands associated with flood recovery and capital delivery.

These challenges are not unique to Loddon—they are consistent across rural councils with large geographies and small populations. But they require us to think differently about how we work. Financial sustainability will depend not just on cost control, but on rethinking how we manage assets, use technology, partner with others, and make decisions backed by data.

Council Plan strongly while preparing for the future. I want to thank our staff for their dedication, our Councillors for their leadership, and our community for their ongoing trust. We look forward to continuing to deliver for Loddon—responsibly, efficiently, and with a renewed focus as we enter into a fresh Council Plan.

**Lincoln Fitzgerald**  
Chief Executive Officer



## LODDON SHIRE COUNCIL BUDGET FOR THE YEAR ENDED 30 JUNE 2026

### ECONOMIC ASSUMPTIONS

	Notes	Forecast Actual	Budget	Projections			Trend +/-
		2024/25	2025/26	2026/27	2027/28	2028/29	
Rate cap increase	1	2.75%	3.00%	3.00%	3.00%	3.00%	O
Population growth		0.20%	0.00%	0.00%	0.00%	0.00%	O
Investment interest rate	2	Based on available cash					+
Borrowing interest rate		N/A	N/A	N/A	N/A	N/A	O
Consumer Price Index	3	3.00%	2.40%	2.40%	2.40%	2.40%	O
User fees	4	2.75%	3.00%	3.00%	3.00%	3.00%	O
Grants - recurrent		2.00%	2.40%	2.40%	2.40%	2.40%	O
Grants - non-recurrent		0.00%	0.00%	0.00%	0.00%	0.00%	O
Contributions		0.00%	0.00%	0.00%	0.00%	0.00%	O
Proceeds from sale of assets		Nil	Nil	Nil	Nil	Nil	O
Finance costs		3.00%	2.40%	2.40%	2.40%	2.40%	O
Other revenue		3.00%	2.40%	2.40%	2.40%	2.40%	O
Employee costs	5	2.20%	3.00%	3.00%	3.00%	3.00%	O
Contractors and materials		3.00%	2.40%	2.40%	2.40%	2.40%	O
Insurance	6	10.00%	10.00%	10.00%	10.00%	10.00%	O
Bad and doubtful debts		0.00%	0.00%	0.00%	0.00%	0.00%	O
Depreciation		2.00%	2.00%	2.00%	2.00%	2.00%	O
Other expenses		3.00%	2.40%	2.40%	2.40%	2.40%	O

#### Notes to assumptions

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

2 *Investment interest rate* - Assumptions based on cash which is estimated to be available with steady investment rates for the foreseeable future.

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

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

5 *Employee costs* - Council increases employee costs in line with the current published EA with allowance for movement within the bands. As the EA expires during the next budget period, an estimated figure using current market information has been applied.

6 *Insurance* - This category was increased by a higher rate in line with increasing costs incurred from providers and industry trends.



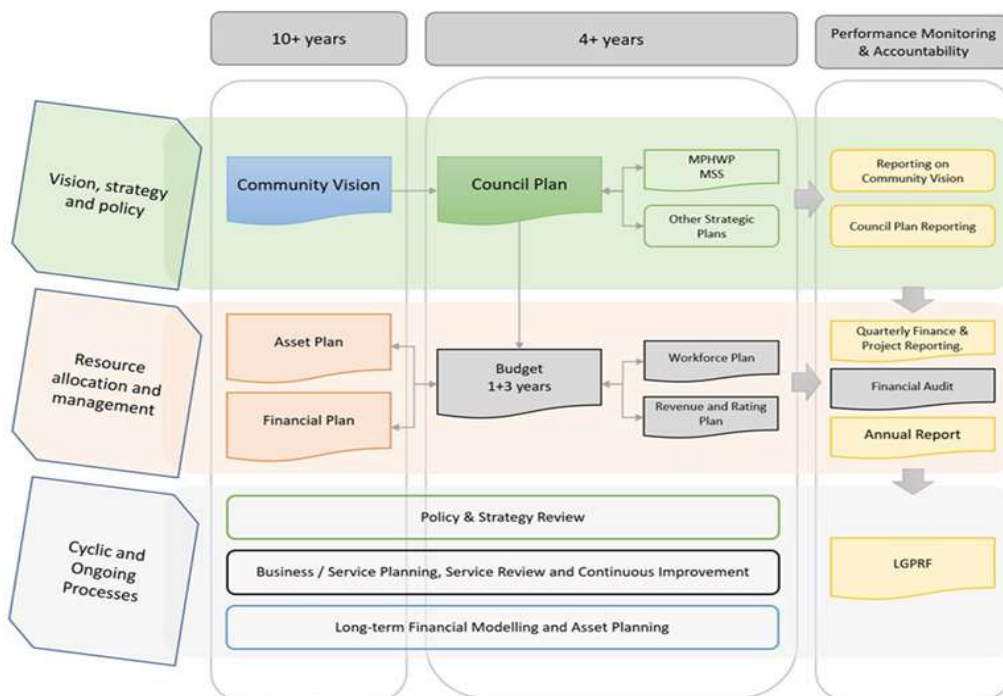
**LODDON SHIRE COUNCIL  
BUDGET FOR THE YEAR ENDED 30 JUNE 2025**

**1 LINK TO THE INTEGRATED PLANNING AND REPORTING FRAMEWORK**

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

**1.1 Legislative planning and accountability framework**

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



Source: Department of Job, Precincts and Regions

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



**LODDON SHIRE COUNCIL  
BUDGET FOR THE YEAR ENDED 30 JUNE 2025**

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

1.1.2 Key planning considerations - Service level planning

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

**1.2 Our purpose**

Community vision:

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

Loddon vision:

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

Our values:



**1.3 Strategic objectives**

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

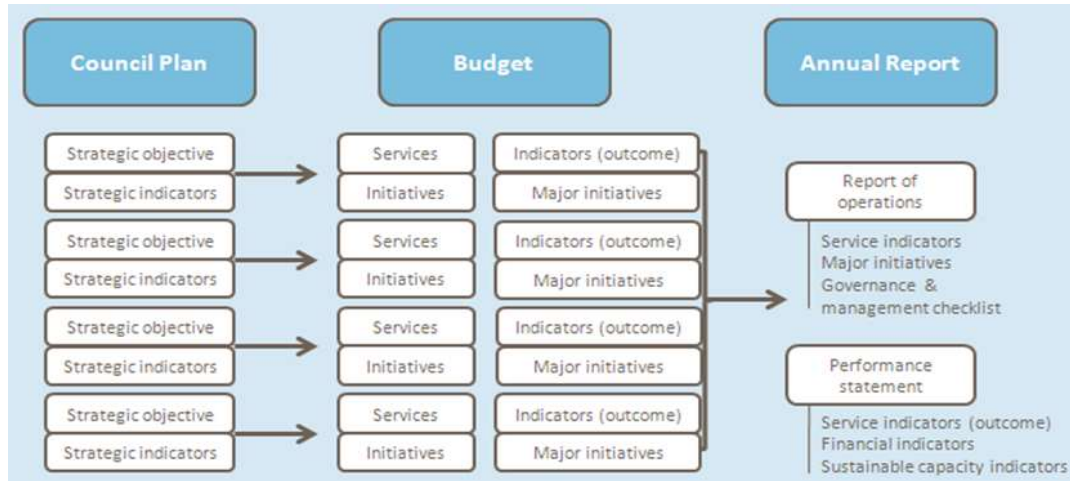
- A sustainable built and natural environment
- A growing and vibrant community
- A diverse and expanding economy
- A supported and accessible community.



**LODDON SHIRE COUNCIL  
BUDGET FOR THE YEAR ENDED 30 JUNE 2026**

**2 SERVICES AND SERVICE PERFORMANCE INDICATORS**

This section provides a description of the services and initiatives to be funded in the Budget for the 2025/26 year and how these will contribute to achieving the strategic objectives outlined in the Council Plan. It also describes several initiatives and service performance outcome indicators for key areas of Council’s operations. Council is required by legislation to identify major initiatives, initiatives and service performance outcome indicators in the Budget and report against them in their Annual Report to support transparency and accountability. The relationship between these accountability requirements in the Council Plan, the Budget and the Annual Report is shown below.



Source: Department of Jobs, Precincts and Regions



## LODDON SHIRE COUNCIL BUDGET FOR THE YEAR ENDED 30 JUNE 2026

### 2 SERVICES AND SERVICE PERFORMANCE INDICATORS (Continued)

#### 2.1 Strategic themes and objectives

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

##### 2.1.1 Strategic theme 1 - A sustainable built and natural environment

**Objective:**

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

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

**Key priorities:**

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

**Services**

Service area	Income \$	Expenditure \$	Surplus/(deficit) \$
Assets and infrastructure	60,274	1,741,055	(1,680,781)
Building and property maintenance	111	1,244,955	(1,244,844)
Community planning	-	250,000	(250,000)
Community support	-	1,899,683	(1,899,683)
Emergency management	569,247	681,645	(112,398)
Local road maintenance	26,464	6,043,935	(6,017,471)
Major projects and grants	-	-	-
Operations	-	293,055	(293,055)
Parks and townships	351,944	1,725,150	(1,373,206)
Project management	3,820,374	100,000	3,720,374
Waste management	2,346,626	2,354,599	(7,973)
<b>Total</b>	<b>7,175,040</b>	<b>16,334,077</b>	<b>(9,159,037)</b>



## LODDON SHIRE COUNCIL BUDGET FOR THE YEAR ENDED 30 JUNE 2026

### 2 SERVICES AND SERVICE PERFORMANCE INDICATORS (Continued)

#### 2.1 Strategic themes and objectives (continued)

##### 2.1.2 Strategic theme 2 - A growing and vibrant community

**Objective:**

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

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

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

**Key priorities:**

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

**Services**

Service area	Income \$	Expenditure \$	Surplus/(deficit) \$
Building regulation	88,905	279,234	(190,329)
Community wellbeing	-	345,252	(345,252)
Development and compliance	-	250,475	(250,475)
Governance	182,275	1,847,729	(1,665,454)
Local laws and animal management	79,087	271,476	(192,389)
Public health	53,864	168,597	(114,733)
Strategic and statutory planning	84,383	328,422	(244,039)
<b>Total</b>	<b>488,514</b>	<b>3,491,185</b>	<b>(3,002,671)</b>

##### 2.1.3 Strategic theme 3 - A diverse and expanding economy

**Objective:**

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

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

**Key priorities:**

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

**Services**

Service area	Income \$	Expenditure \$	Surplus/(deficit) \$
Commercial services	284,275	51,335	232,940
Economic development	43,873	22,430	21,443
Tourism	-	456,980	(456,980)
<b>Total</b>	<b>328,148</b>	<b>530,745</b>	<b>(202,597)</b>





**LODDON SHIRE COUNCIL**  
**BUDGET FOR THE YEAR ENDED 30 JUNE 2026**

## 2 SERVICES AND SERVICE PERFORMANCE INDICATORS (Continued)

### 2.1 Strategic themes and objectives (continued)

#### 2.1.4 Strategic theme 4 - A supported and accessible community

**Objective:**

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

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

**Key priorities:**

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

**Services**

Service area	Income \$	Expenditure \$	Surplus/(deficit) \$
Aged and disability services	75,017	146,871	(71,854)
Executive services	107,281	946,883	(839,602)
Community services	12,978	352,766	(339,788)
Corporate services	-	243,574	(243,574)
Council administration	-	294,185	(294,185)
Customer services	-	211,378	(211,378)
Early years	1,238,816	1,435,337	(196,521)
Financial services	(1,409,314)	866,095	(2,275,409)
Inclusive communities	-	-	-
Information technology	-	1,904,399	(1,904,399)
Library services	-	244,146	(244,146)
Municipal health and wellbeing	1,000	8,200	(7,200)
Organisation development	50,000	1,676,565	(1,626,565)
Procurement	-	255,651	(255,651)
Rates and property	11,424,595	209,052	11,215,543
Records management	-	110,019	(110,019)
Works	-	268,381	(268,381)
<b>Total</b>	<b>11,500,373</b>	<b>9,173,502</b>	<b>2,326,871</b>



**LODDON SHIRE COUNCIL**  
**BUDGET FOR THE YEAR ENDED 30 JUNE 2026**

## 2 SERVICES AND SERVICE PERFORMANCE INDICATORS (Continued)

### 2.2 Service performance outcome indicators

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

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



**LODDON SHIRE COUNCIL**  
**BUDGET FOR THE YEAR ENDED 30 JUNE 2026**

**2 SERVICES AND SERVICE PERFORMANCE INDICATORS (Continued)**

**2.3 Service performance outcome indicators (continued)**

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

**2.4 Reconciliation with budgeted operating result**

Activity	Income \$	Expenditure \$	Surplus/(deficit) \$
Aged and disability services	75,017	146,871	(71,854)
Assets and infrastructure	60,274	1,741,055	(1,680,781)
Building and property maintenance	111	1,244,955	(1,244,844)
Building regulation	88,905	279,234	(190,329)
Executive services	107,281	946,883	(839,602)
Commercial services	284,275	51,335	232,940
Community planning	-	250,000	(250,000)
Community services	12,978	352,766	(339,788)
Community support	-	1,899,683	(1,899,683)
Community wellbeing	-	345,252	(345,252)
Corporate services	-	243,574	(243,574)
Council administration	-	294,185	(294,185)
Customer services	-	211,378	(211,378)
Development and compliance	-	250,475	(250,475)
Early years	1,238,816	1,435,337	(196,521)
Economic development	43,873	22,430	21,443
Emergency management	569,247	681,645	(112,398)
Financial services	(1,409,314)	866,095	(2,275,409)
Governance	182,275	1,847,729	(1,665,454)
Inclusive communities	-	-	0



**LODDON SHIRE COUNCIL**  
**BUDGET FOR THE YEAR ENDED 30 JUNE 2026**

**2 SERVICES AND SERVICE PERFORMANCE INDICATORS (Continued)**

**2.4 Reconciliation with budgeted operating result (continued)**

Activity	Income \$	Expenditure \$	Surplus/(deficit) \$
Information technology	-	1,904,399	(1,904,399)
Library services	-	244,146	(244,146)
Local laws and animal management	79,087	271,476	(192,389)
Local road maintenance	26,464	6,043,935	(6,017,471)
Major projects and grants	-	0	0
Municipal health and wellbeing	1,000	8,200	(7,200)
Operations	-	293,055	(293,055)
Organisation development	50,000	1,676,565	(1,626,565)
Parks and townships	351,944	1,725,150	(1,373,206)
Procurement	-	255,651	(255,651)
Project management	3,820,374	100,000	3,720,374
Public health	53,864	168,597	(114,733)
Rates and property	11,424,595	209,052	11,215,543
Records management	-	110,019	(110,019)
Strategic and statutory planning	84,383	328,422	(244,039)
Tourism	-	456,980	(456,980)
Waste management	2,346,626	2,354,599	(7,973)
Works	-	268,381	(268,381)
<b>Total</b>	<b>19,492,075</b>	<b>29,529,509</b>	<b>(10,037,434)</b>
<b>Expenses added in:</b>			
Depreciation			(10,725,233)
<b>Surplus/(deficit) before funding sources</b>			<b>(20,762,666)</b>
<b>Funding sources added in:</b>			
Rates and charges revenue			11,327,912
Waste charge revenue			2,300,646
<b>Operating surplus/(deficit) for the year</b>			<b>(7,134,109)</b>



## LODDON SHIRE COUNCIL BUDGET FOR THE YEAR ENDED 30 JUNE 2026

### 3 FINANCIAL STATEMENTS

This section presents information in regard to the Financial Statements and Statement of Human Resources. The budget information for the year 2025/26 has been supplemented with projections to 2028/29.

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

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

#### 3.1 COMPREHENSIVE INCOME STATEMENT FOR THE FOUR YEARS ENDED 30 JUNE 2029

	NOTES	Forecast	Budget	Projections		
		Actual 2024/25 \$	2025/26 \$	2026/27 \$	2027/28 \$	2028/29 \$
<b>Income / Revenue</b>						
Rates and charges	4.1.1	13,181,344	13,663,558	14,158,160	14,586,052	15,026,939
Statutory fees and fines	4.1.2	307,802	308,848	321,198	330,829	340,746
User fees	4.1.3	613,082	681,460	700,590	720,269	740,515
Grants - operating	4.1.4	34,230,399	13,326,837	13,062,221	13,374,164	13,693,594
Grants - capital	4.1.4	8,341,110	3,820,374	4,536,695	4,775,467	4,775,467
Contributions - monetary	4.1.5	16,989	-	-	-	-
Reimbursements	4.1.6	427,821	519,556	343,064	346,588	350,221
Regional Roads Victoria	4.1.7	-	-	-	-	-
Net gain/(loss) on disposal of property, infrastructure, plant and equipment		-	-	-	-	-
Other income	4.1.8	1,900,000	800,000	800,000	800,000	800,000
<b>Total income / revenue</b>		<b>59,018,547</b>	<b>33,120,633</b>	<b>33,921,929</b>	<b>34,933,369</b>	<b>35,727,482</b>
<b>Expenses</b>						
Employee costs	4.1.9	14,793,572	15,313,133	14,932,794	15,382,288	15,845,286
Materials and services	4.1.10	36,749,690	13,848,489	13,576,031	13,930,349	14,658,875
Allowance for impairment losses		-	-	-	-	-
Depreciation - right of use assets	4.1.11	10,514,934	10,725,233	10,939,738	11,158,532	11,381,703
Borrowing costs		-	-	-	-	-
Finance costs - leases		-	-	-	-	-
Other expenses	4.1.12	358,588	367,887	389,114	415,485	429,387
<b>Total expenses</b>		<b>62,416,784</b>	<b>40,254,742</b>	<b>39,837,677</b>	<b>40,886,654</b>	<b>42,315,252</b>
<b>Surplus/(deficit) for the year</b>		<b>(3,398,237)</b>	<b>(7,134,109)</b>	<b>(5,915,748)</b>	<b>(5,953,284)</b>	<b>(6,587,770)</b>
<b>Other comprehensive income</b>						
Other comprehensive income		-	-	-	-	-
<b>Total other comprehensive income</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total comprehensive result</b>		<b>(3,398,237)</b>	<b>(7,134,109)</b>	<b>(5,915,748)</b>	<b>(5,953,284)</b>	<b>(6,587,770)</b>

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**LODDON SHIRE COUNCIL**  
**BUDGET FOR THE YEAR ENDED 30 JUNE 2026**

**3 FINANCIAL STATEMENTS (Continued)**

**3.2 BALANCE SHEET**  
**FOR THE FOUR YEARS ENDED 30 JUNE 2029**

	NOTES	Forecast	Budget	Projections		
		Actual 2024/25 \$	2025/26 \$	2026/27 \$	2027/28 \$	2028/29 \$
<b>Assets</b>						
<b>Current assets</b>						
Cash and cash equivalents		25,176,405	20,488,527	16,427,173	12,194,824	7,394,146
Trade and other receivables		1,133,815	636,022	655,577	675,736	691,545
Other financial assets		293,630	293,630	293,630	293,630	293,630
Inventories		-	-	-	-	-
Prepayments		-	-	-	-	-
Non-current assets classified as held for sale		491,805	491,805	491,805	491,805	491,805
<b>Total current assets</b>	<b>4.2.1</b>	<b>27,095,655</b>	<b>21,909,984</b>	<b>17,868,185</b>	<b>13,655,995</b>	<b>8,871,126</b>
<b>Non-current assets</b>						
Trade and other receivables		-	-	-	-	-
Property, infrastructure, plant and equipment		434,798,327	445,445,116	457,165,334	469,399,214	481,959,681
Right of use assets		-	-	-	-	-
Intangible assets		2,705,783	2,705,783	2,705,783	2,705,783	2,705,783
<b>Total non-current assets</b>	<b>4.2.1</b>	<b>437,504,110</b>	<b>448,150,899</b>	<b>459,871,117</b>	<b>472,104,997</b>	<b>484,665,464</b>
<b>Total assets</b>		<b>464,599,765</b>	<b>470,060,883</b>	<b>477,739,302</b>	<b>485,760,992</b>	<b>493,536,590</b>
<b>Liabilities</b>						
<b>Current liabilities</b>						
Trade and other payables		1,113,248	426,491	418,954	430,375	452,648
Trust funds and deposits		527,052	500,700	475,665	451,882	429,287
Provisions		2,378,022	2,289,653	2,203,606	2,114,979	2,023,693
Interest bearing loans and borrowings	4.2.3	-	-	-	-	-
Lease liabilities	4.2.4	-	-	-	-	-
<b>Total current liabilities</b>	<b>4.2.2</b>	<b>4,018,322</b>	<b>3,216,844</b>	<b>3,098,225</b>	<b>2,997,236</b>	<b>2,905,628</b>
<b>Non-current liabilities</b>						
Provisions		2,124,214	2,462,215	2,796,895	3,143,144	3,501,390
Interest bearing loans and borrowings	4.2.3	-	-	-	-	-
Unearned income/revenue		-	-	-	-	-
Lease liabilities	4.2.4	-	-	-	-	-
<b>Total non-current liabilities</b>	<b>4.2.2</b>	<b>2,124,214</b>	<b>2,462,215</b>	<b>2,796,895</b>	<b>3,143,144</b>	<b>3,501,390</b>
<b>Total liabilities</b>		<b>6,142,536</b>	<b>5,679,059</b>	<b>5,895,120</b>	<b>6,140,380</b>	<b>6,407,018</b>
<b>NET ASSETS</b>		<b>458,457,229</b>	<b>464,381,824</b>	<b>471,844,182</b>	<b>479,620,612</b>	<b>487,129,572</b>
<b>Equity</b>						
Accumulated surplus		101,965,199	94,539,359	87,837,855	81,065,285	73,904,423
Asset revaluation reserve		342,855,871	355,914,575	369,292,682	383,022,397	397,119,127
Other reserves		13,636,159	13,927,890	14,713,645	15,532,930	16,106,022
<b>TOTAL EQUITY</b>		<b>458,457,229</b>	<b>464,381,824</b>	<b>471,844,182</b>	<b>479,620,612</b>	<b>487,129,572</b>



**LODDON SHIRE COUNCIL**  
**BUDGET FOR THE YEAR ENDED 30 JUNE 2026**

### 3 FINANCIAL STATEMENTS (Continued)

#### 3.3 STATEMENT OF CHANGES IN EQUITY FOR THE FOUR YEARS ENDED 30 JUNE 2029

<b>2025 Forecast Actual</b>	Total \$	Accumulated surplus \$	Revaluation reserve \$	Other reserves \$
Balance at beginning of the financial year	449,337,678	100,714,871	330,338,083	18,284,724
Surplus / (deficit) for the year	(3,398,237)	(3,398,237)	-	-
Net asset revaluation gain / (loss)	12,517,788	-	12,517,788	-
Transfer to other reserves	-	(5,729,487)	-	5,729,487
Transfer from other reserves	-	10,378,053	-	(10,378,053)
<b>Balance at end of financial year</b>	<b>458,457,229</b>	<b>101,965,199</b>	<b>342,855,871</b>	<b>13,636,159</b>

<b>2026 Budget</b>	Total \$	Accumulated surplus \$	Revaluation reserve \$	Other reserves \$
Balance at beginning of the financial year	458,457,229	101,965,199	342,855,871	13,636,159
Surplus / (deficit) for the year	(7,134,109)	(7,134,109)	-	-
Net asset revaluation gain / (loss)	13,058,704	-	13,058,704	-
Transfer to other reserves	-	(2,023,481)	-	2,023,481
Transfer from other reserves	-	1,731,750	-	(1,731,750)
<b>Balance at end of financial year</b>	<b>464,381,824</b>	<b>94,539,359</b>	<b>355,914,575</b>	<b>13,927,890</b>

<b>2027 Projection</b>	Total \$	Accumulated surplus \$	Revaluation reserve \$	Other reserves \$
Balance at beginning of the financial year	464,381,824	94,539,359	355,914,575	13,927,890
Surplus / (deficit) for the year	(5,915,748)	(5,915,748)	-	-
Net asset revaluation gain / (loss)	13,378,107	-	13,378,107	-
Transfer to other reserves	-	(2,033,616)	-	2,033,616
Transfer from other reserves	-	1,247,861	-	(1,247,861)
<b>Balance at end of financial year</b>	<b>471,844,182</b>	<b>87,837,855</b>	<b>369,292,682</b>	<b>14,713,645</b>

<b>2028 Projection</b>	Total \$	Accumulated surplus \$	Revaluation reserve \$	Other reserves \$
Balance at beginning of the financial year	471,844,182	87,837,855	369,292,682	14,713,645
Surplus / (deficit) for the year	(5,953,284)	(5,953,284)	-	-
Net asset revaluation gain / (loss)	13,729,715	-	13,729,715	-
Transfer to other reserves	-	(2,044,045)	-	2,044,045
Transfer from other reserves	-	1,224,760	-	(1,224,760)
<b>Balance at end of financial year</b>	<b>479,620,612</b>	<b>81,065,285</b>	<b>383,022,397</b>	<b>15,532,930</b>

<b>2029 Projection</b>	Total \$	Accumulated surplus \$	Revaluation reserve \$	Other reserves \$
Balance at beginning of the financial year	479,620,612	81,065,285	383,022,397	15,532,930
Surplus / (deficit) for the year	(6,587,770)	(6,587,770)	-	-
Net asset revaluation gain / (loss)	14,096,730	-	14,096,730	-
Transfer to other reserves	-	(2,054,764)	-	2,054,764
Transfer from other reserves	-	1,481,672	-	(1,481,672)
<b>Balance at end of financial year</b>	<b>487,129,572</b>	<b>73,904,423</b>	<b>397,119,127</b>	<b>16,106,022</b>



**LODDON SHIRE COUNCIL**  
**BUDGET FOR THE YEAR ENDED 30 JUNE 2026**

**3 FINANCIAL STATEMENTS (Continued)**

**3.4 STATEMENT OF CASH FLOWS**  
**FOR THE FOUR YEARS ENDED 30 JUNE 2029**

	NOTES	Forecast	Budget 2025/26 \$	Projections		
		Actual 2024/25 \$		2026/27 \$	2027/28 \$	2028/29 \$
<b>Cash flows from operating activities</b>						
<b>Receipts</b>						
Rates and charges		13,679,242	14,078,101	14,327,482	14,752,947	15,207,291
Statutory fees and fines		269,953	364,804	325,666	335,429	345,980
User fees		971,829	919,096	705,802	725,601	748,213
Grants - operating		34,915,007	13,593,374	13,323,465	13,641,647	13,967,466
Grants - capital		7,085,432	3,896,781	4,627,429	4,870,976	4,870,976
Contributions - monetary		17,329	-	-	-	-
Interest received		2,038,803	800,000	800,000	800,000	800,000
Trust funds and deposits taken		-	-	-	-	-
Other receipts		436,377	529,947	349,925	353,520	357,225
Net GST refund/payment		(208,270)	(208,270)	(208,270)	(208,270)	(208,270)
<b>Operating receipts</b>		<b>59,205,702</b>	<b>33,973,833</b>	<b>34,251,499</b>	<b>35,271,850</b>	<b>36,088,881</b>
<b>Payments</b>						
Employee costs		(14,582,662)	(15,091,825)	(14,713,053)	(15,154,136)	(15,608,385)
Materials and services		(38,347,489)	(15,230,216)	(14,292,916)	(14,663,581)	(15,413,139)
Trust funds and deposits repaid		(27,740)	(26,352)	(25,035)	(23,783)	(22,595)
Short-term, low value and variable lease payments		-	-	-	-	-
Other payments		-	-	-	-	-
<b>Operating payments</b>		<b>(52,957,891)</b>	<b>(30,348,393)</b>	<b>(29,031,004)</b>	<b>(29,841,500)</b>	<b>(31,044,119)</b>
<b>Net cash provided by/(used in) operating activities</b>	<b>4.4.1</b>	<b>6,247,811</b>	<b>3,625,440</b>	<b>5,220,495</b>	<b>5,430,350</b>	<b>5,044,762</b>
<b>Cash flows from investing activities</b>						
Payments for property, infrastructure, plant and equipment		(16,027,685)	(8,313,318)	(9,281,849)	(9,662,699)	(9,845,440)
Decrease in term deposits		32,197,145	-	-	-	-
Loans and advances made		-	-	-	-	-
Payments of loans and advances		-	-	-	-	-
<b>Net cash provided by/(used in) investing activities</b>	<b>4.4.2</b>	<b>16,169,460</b>	<b>(8,313,318)</b>	<b>(9,281,849)</b>	<b>(9,662,699)</b>	<b>(9,845,440)</b>
<b>Cash flows from financing activities</b>						
Finance costs		-	-	-	-	-
Repayment of lease liabilities		-	-	-	-	-
<b>Net cash provided by (used in) financing activities</b>	<b>4.4.3</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>22,417,271</b>	<b>(4,687,878)</b>	<b>(4,061,354)</b>	<b>(4,232,349)</b>	<b>(4,800,678)</b>
Cash and cash equivalents at the beginning of the year		2,759,134	25,176,405	20,488,527	16,427,173	12,194,824
<b>Cash and cash equivalents at the end of the year</b>	<b>4.4.4</b>	<b>25,176,405</b>	<b>20,488,527</b>	<b>16,427,173</b>	<b>12,194,824</b>	<b>7,394,146</b>

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**LODDON SHIRE COUNCIL  
BUDGET FOR THE YEAR ENDED 30 JUNE 2026**

**3 FINANCIAL STATEMENTS (Continued)**

**3.5 STATEMENT OF CAPITAL WORKS  
FOR THE FOUR YEARS ENDED 30 JUNE 2029**

	NOTES	Forecast	Budget	Projections		
		Actual 2024/25 \$	2025/26 \$	2026/27 \$	2027/28 \$	2028/29 \$
<b>Capital works areas</b>						
Land and buildings		892,469	399,000	405,000	405,000	405,000
Office furniture and equipment		157,200	43,500	115,000	115,000	115,000
Plant and equipment		1,333,297	1,390,000	1,330,968	1,334,221	1,588,732
Footpaths		998,700	375,402	532,217	547,670	551,938
Roadworks		5,162,256	4,792,256	5,903,261	6,422,830	6,460,026
Urban and road drainage		1,533,953	767,500	350,000	350,000	350,000
Recreation, leisure and community facilities		3,556,814	839,910	866,010	734,937	619,304
Parks, open space and streetscapes		2,605,414	-	-	-	-
Other infrastructure		-	-	-	-	-
<b>Total capital works</b>	<b>4.5.1</b>	<b>16,240,103</b>	<b>8,607,568</b>	<b>9,502,456</b>	<b>9,909,658</b>	<b>10,090,000</b>
<b>Represented by:</b>						
New asset expenditure		1,982,952	1,838,374	1,445,968	1,449,221	1,703,732
Asset renewal expenditure		7,437,320	6,306,694	8,056,488	8,460,437	8,386,268
Asset expansion expenditure		2,960,301	-	-	-	-
Asset upgrade expenditure		3,859,530	462,500	-	-	-
<b>Total capital works expenditure</b>		<b>16,240,103</b>	<b>8,607,568</b>	<b>9,502,456</b>	<b>9,909,658</b>	<b>10,090,000</b>

	Forecast	Budget	Projections		
	Actual 2024/25 \$	2025/26 \$	2026/27 \$	2027/28 \$	2028/29 \$
<b>Expenditure type</b>					
Labour	-	-	-	-	-
Creditors	8,115,694	5,569,926	5,319,079	5,425,899	5,576,937
Contractors	8,124,409	3,037,642	4,183,377	4,483,759	4,513,063
<b>Total capital works expenditure</b>	<b>16,240,103</b>	<b>8,607,568</b>	<b>9,502,456</b>	<b>9,909,658</b>	<b>10,090,000</b>

	Forecast	Budget	Projections		
	Actual 2024/25 \$	2025/26 \$	2026/27 \$	2027/28 \$	2028/29 \$
<b>Funding sourced represented by</b>					
Grants / contributions	8,119,917	3,820,374	4,536,694	4,775,467	4,775,467
Council cash	6,821,889	3,373,694	3,539,794	3,704,970	3,630,801
Reserves	1,085,879	1,119,250	1,205,361	1,182,260	1,439,172
Sale of assets	212,418	294,250	220,607	246,961	244,560
<b>Total capital works expenditure</b>	<b>16,240,103</b>	<b>8,607,568</b>	<b>9,502,456</b>	<b>9,909,658</b>	<b>10,090,000</b>



## LODDON SHIRE COUNCIL BUDGET FOR THE YEAR ENDED 30 JUNE 2026

### 3 FINANCIAL STATEMENTS (Continued)

#### 3.6 STATEMENT OF HUMAN RESOURCES FOR THE FOUR YEARS ENDED 30 JUNE 2029

	Forecast	Budget 2025/26	Projections		
	Actual 2024/25		2026/27	2027/28	2028/29
	\$	\$	\$	\$	\$
<b>Staff expenditure</b>					
Employee labour - operating	13,053,181	13,192,426	12,842,197	13,233,416	13,636,836
Employee labour - capital	-	-	-	-	-
<b>Total staff expenditure*</b>	<b>13,053,181</b>	<b>13,192,426</b>	<b>12,842,197</b>	<b>13,233,416</b>	<b>13,636,836</b>
<b>Staff numbers EFT**</b>	<b>EFT</b>	<b>EFT</b>	<b>EFT</b>	<b>EFT</b>	<b>EFT</b>
Employees	146.38	142.38	135.38	135.38	135.38
<b>Total staff numbers EFT</b>	<b>146.38</b>	<b>142.38</b>	<b>135.38</b>	<b>135.38</b>	<b>135.38</b>

\* Excludes employee oncost

\*\* Equivalent Full Time

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

Directorate	Budget 2025/26	Permanent Full Time	Permanent Part Time
<b>Staff cost</b>			
Executive services	934,407	703,296	231,112
Community wellbeing	2,607,347	1,194,222	1,413,125
Corporate services	2,353,423	1,932,043	421,380
Operations	7,297,249	6,643,971	653,278
<b>Total permanent staff expenditure</b>	<b>13,192,426</b>	<b>10,473,531</b>	<b>2,718,895</b>
Other employee related expenditure	2,120,707		
Capitalised labour costs	-		
<b>Total expenditure</b>	<b>15,313,133</b>		

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

Directorate	Budget 2025/26	Permanent Full Time	Permanent Part Time
<b>Staff EFT</b>			
Executive services	7.57	5.00	2.57
Community wellbeing	26.92	11.00	15.92
Corporate services	23.53	19.00	4.53
Operations	84.36	76.00	8.36
<b>Total staff</b>	<b>142.38</b>	<b>111.00</b>	<b>31.38</b>



**LODDON SHIRE COUNCIL**  
**BUDGET FOR THE YEAR ENDED 30 JUNE 2026**

**3 FINANCIAL STATEMENTS (Continued)**

**3.6 STATEMENT OF HUMAN RESOURCES (Continued)**  
**FOR THE FOUR YEARS ENDED 30 JUNE 2029**

	Budget 2025/26 \$	Projections		
		2026/27 \$	2027/28 \$	2028/29 \$
<b>Executive services</b>				
Permanent - Full time				
- Female	100,512	103,527	106,633	109,832
- Male	602,784	620,868	639,494	658,678
Permanent - Part time				
- Female	157,052	161,764	166,616	171,615
- Male	74,060	76,282	78,570	80,927
<b>Total executive services</b>	<b>934,408</b>	<b>962,440</b>	<b>991,313</b>	<b>1,021,053</b>
<b>Community wellbeing</b>				
Permanent - Full time				
- Female	732,683	754,663	777,303	800,622
- Male	461,539	475,385	489,647	504,336
Permanent - Part time				
- Female	1,322,951	1,362,640	1,403,519	1,445,624
- Male	90,174	92,879	95,666	98,536
<b>Total community wellbeing</b>	<b>2,607,347</b>	<b>2,685,567</b>	<b>2,766,134</b>	<b>2,849,118</b>
<b>Corporate services</b>				
Permanent - Full time				
- Female	1,462,740	1,426,622	1,469,421	1,513,503
- Male	469,303	403,382	415,484	427,948
Permanent - Part time				
- Female	421,380	434,021	447,042	460,453
- Male	-	-	-	-
<b>Total corporate services</b>	<b>2,353,423</b>	<b>2,264,026</b>	<b>2,331,946</b>	<b>2,401,905</b>
<b>Operations</b>				
Permanent - Full time				
- Female	504,646	519,785	535,379	551,440
- Male	6,139,325	5,737,502	5,915,580	6,099,465
Permanent - Part time				
- Female	152,307	156,876	161,582	166,430
- Male	500,971	516,000	531,480	547,425
<b>Total operations</b>	<b>7,297,249</b>	<b>6,930,163</b>	<b>7,144,021</b>	<b>7,364,760</b>
Casuals and temporary staff	-	-	-	-
Capitalised labour costs	-	-	-	-
<b>Total staff expenditure</b>	<b>13,192,426</b>	<b>12,842,197</b>	<b>13,233,416</b>	<b>13,636,836</b>



**LODDON SHIRE COUNCIL**  
**BUDGET FOR THE YEAR ENDED 30 JUNE 2026**

**3 FINANCIAL STATEMENTS (Continued)**

**3.6 STATEMENT OF HUMAN RESOURCES (Continued)**  
**FOR THE FOUR YEARS ENDED 30 JUNE 2029**

	Budget 2025/26 EFT	Projections		
		2026/27 EFT	2027/28 EFT	2028/29 EFT
<b>Executive services</b>				
Permanent - Full time				
- Female	1.00	1.00	1.00	1.00
- Male	4.00	4.00	4.00	4.00
Permanent - Part time				
- Female	1.83	1.83	1.83	1.83
- Male	0.74	0.74	0.74	0.74
<b>Total executive services</b>	<b>7.57</b>	<b>7.57</b>	<b>7.57</b>	<b>7.57</b>
<b>Community wellbeing</b>				
Permanent - Full time				
- Female	7.00	7.00	7.00	7.00
- Male	4.00	4.00	4.00	4.00
Permanent - Part time				
- Female	14.65	14.65	14.65	14.65
- Male	1.27	1.27	1.27	1.27
<b>Total community wellbeing</b>	<b>26.92</b>	<b>26.92</b>	<b>26.92</b>	<b>26.92</b>
<b>Corporate services</b>				
Permanent - Full time				
- Female	15.00	14.00	14.00	14.00
- Male	4.00	3.00	3.00	3.00
Permanent - Part time				
- Female	4.53	4.53	4.53	4.53
- Male	0.00	0.00	0.00	0.00
<b>Total corporate services</b>	<b>23.53</b>	<b>21.53</b>	<b>21.53</b>	<b>21.53</b>
<b>Operations</b>				
Permanent - Full time				
- Female	6.00	6.00	6.00	6.00
- Male	70.00	65.00	65.00	65.00
Permanent - Part time				
- Female	1.43	1.43	1.43	1.43
- Male	6.93	6.93	6.93	6.93
<b>Total operations</b>	<b>84.36</b>	<b>79.36</b>	<b>79.36</b>	<b>79.36</b>
Casuals and temporary staff	0.00	0.00	0.00	0.00
Capitalised labour costs	0.00	0.00	0.00	0.00
<b>Total staff expenditure</b>	<b>142.38</b>	<b>135.38</b>	<b>135.38</b>	<b>135.38</b>



**LODDON SHIRE COUNCIL**  
**BUDGET FOR THE YEAR ENDED 30 JUNE 2026**

**3 FINANCIAL STATEMENTS (Continued)**

**3.7 STATEMENT OF RESERVES  
 FOR THE FOUR YEARS ENDED 30 JUNE 2029**

	Forecast Actual 2024/25 \$	Budget 2025/26 \$	Projections		
			2026/27 \$	2027/28 \$	2028/29 \$
<b>Discretionary</b>					
Capital expenditure reserve	27,613	27,613	27,613	27,613	27,613
Caravan park development reserve	480,358	613,298	853,714	1,101,839	1,357,906
Community planning reserve	1,469,030	1,469,030	1,469,030	1,469,030	1,469,030
Gravel and sand pit reserve	432,218	80,319	201,079	324,559	450,816
Heritage loan scheme reserve	100,000	100,000	100,000	100,000	100,000
Land and buildings reserve	1,222,592	1,222,592	1,222,592	1,222,592	1,222,592
Little Lake Boort water reserve	17,604	17,604	17,604	17,604	17,604
Major projects reserve	378,485	378,485	378,485	378,485	378,485
Community loans scheme reserve	100,000	100,000	100,000	100,000	100,000
Superannuation liability reserve	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Unightly premises enforcement reserve	100,000	100,000	100,000	100,000	100,000
Unspent grants reserve	92,829	92,829	92,829	92,829	92,829
Waste management reserve	379,510	414,450	449,390	484,330	519,270
Fleet replacement reserve	843,744	901,994	1,061,015	1,139,759	1,031,733
Information technology reserve	590,900	662,400	662,400	662,400	662,400
Plant replacement reserve	660,402	1,006,402	1,237,020	1,571,016	1,834,870
Professional development reserve	14,992	14,992	14,992	14,992	14,992
Swimming pool major projects reserve	50,000	50,000	50,000	50,000	50,000
Urban drainage reserve	1,833,660	1,833,660	1,833,660	1,833,660	1,833,660
Flood restoration reserve	3,842,220	3,842,220	3,842,220	3,842,220	3,842,220
<b>Total discretionary reserves</b>	<b>4.3.2 13,636,157</b>	<b>13,927,888</b>	<b>14,713,643</b>	<b>15,532,928</b>	<b>16,106,020</b>



## LODDON SHIRE COUNCIL BUDGET FOR THE YEAR ENDED 30 JUNE 2026

### 4 NOTES TO THE FINANCIAL STATEMENTS

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

#### 4.1 Comprehensive income statement

##### 4.1.1 Rates and charges

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

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

In developing the Budget, rates and charges were identified as an important source of revenue. Planning for future rate increases has therefore been an important component of the financial planning process. The Fair Go Rates System (FGRS) sets out the maximum amount councils may increase rates in a year. For 2025/26 the FGRS cap has been set at 3.00%. The cap applies to both general rates and municipal charges and is calculated on the basis of council's average rates and charges.

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

To achieve these objectives while maintaining service levels and a strong capital expenditure program, the average general rate and the municipal charge will increase by 3.00% in line with the rate cap.

This will raise total rates and charges for 2025/26 of \$13.6 million.

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

	Forecast Actual 2024/25 \$	Budget 2025/26 \$	Change \$	Change %
General rates*	9,535,230	9,813,412	278,182	2.9%
Municipal charge*	1,462,743	1,514,500	51,757	3.5%
Garbage charge	1,594,801	1,708,806	114,005	7.1%
Kerbside recycling charge	553,566	591,840	38,274	6.9%
<b>Total rates and charges</b>	<b>13,146,340</b>	<b>13,628,558</b>	<b>482,218</b>	<b>3.7%</b>
Interest on rates and charges	35,004	35,000	- 4	0.0%

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

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

Type or class of land	2024/25 cents/\$CIV	2025/26 cents/\$CIV	Change
General	0.194080	0.187185	-3.6%
Rural	0.170831	0.164762	-3.6%



## LODDON SHIRE COUNCIL BUDGET FOR THE YEAR ENDED 30 JUNE 2026

### 4 NOTES TO THE FINANCIAL STATEMENTS (Continued)

#### 4.1 Comprehensive income statement (continued)

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

Type or class of land	2024/25 \$	2025/26 \$	Change
General	2,460,098	2,444,359	-0.6%
Rural	7,075,132	7,369,053	4.2%
<b>Total amount to be raised by rates</b>	<b>9,535,230</b>	<b>9,813,412</b>	<b>2.9%</b>

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

Type or class of land	2024/25 number	2025/26 number	Change
General	4,444	4,454	0.2%
Rural	3,595	3,597	0.1%
<b>Total number of assessments</b>	<b>8,039</b>	<b>8,051</b>	<b>0.1%</b>

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

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

Type or class of land	2024/25 \$	2025/26 \$	Change
General	1,261,428,300	1,305,848,700	3.5%
Rural	4,129,761,200	4,472,550,200	8.3%
<b>Total value of land</b>	<b>5,391,189,500</b>	<b>5,778,398,900</b>	<b>7.2%</b>

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

Type of charge	Per rateable property 2024/25 \$	Per rateable property 2025/26 \$	Change
Municipal	243	250	2.9%

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

Type of charge	2024/25 \$	2025/26 \$	Change
Municipal	1,462,743	1,514,500	3.5%



**LODDON SHIRE COUNCIL**  
**BUDGET FOR THE YEAR ENDED 30 JUNE 2026**

#### 4 NOTES TO THE FINANCIAL STATEMENTS (Continued)

##### 4.1 Comprehensive income statement (continued)

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

Type of charge	Per rateable property 2024/25 \$	Per rateable property 2025/26 \$	Change
Garbage collection 140 litre	401	425	6.0%
Garbage collection 240 litre	545	578	6.1%
Kerbside recycling 240 litre	151	160	6.0%

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

Type of charge	2024/25 \$	2025/26 \$	Change
Garbage charge	1,594,801	1,708,806	7.1%
Kerbside recycling charge	553,566	591,840	6.9%
<b>Total</b>	<b>2,148,367</b>	<b>2,300,646</b>	<b>7.1%</b>

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

	2024/25 \$	2025/26 \$	Change
General rates	9,535,230	9,813,412	2.9%
Municipal charge	1,462,743	1,514,500	3.5%
Garbage and kerbside recycling charge	2,148,367	2,300,646	7.1%
<b>Total rates and charges</b>	<b>13,146,340</b>	<b>13,628,558</b>	<b>3.7%</b>

##### 4.1.1 (l) Fair Go Rates System Compliance

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

	2024/25 \$	2025/26 \$
Total rates base	10,673,151	10,997,973
Number of rateable properties	8,039	8,051
Base average rate	1,327.67	1,366.04
Maximum rate increase (set by State Government)	2.75%	3.00%
Capped average rate	1,364.18	1,407.02
Maximum general rates and municipal charges revenue	10,966,663	11,327,912
Budgeted general rates and municipal charges revenue	10,966,663	11,327,912





## LODDON SHIRE COUNCIL BUDGET FOR THE YEAR ENDED 30 JUNE 2026

### 4 NOTES TO THE FINANCIAL STATEMENTS (Continued)

#### 4.1 Comprehensive income statement (continued)

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

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

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

#### 4.1.1 (n) Differential rates

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

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

- a general rate of 0.187185 cents in the dollar of CIV for all rateable general properties
- a rural rate of 0.164762 cents in the dollar of CIV for all rateable rural properties.

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

For the 2025/26 Budget, Council has defined a differential rate split of 12%, with rural rates having a rate in the dollar of 88% of the general rate. Council considers this as a fair allocation of rates across property types.

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

#### 4.1.2 Statutory fees and fines

	Forecast Actual 2024/25 \$	Budget 2025/26 \$	Change \$	Change %
Building regulation	86,316	88,905	2,589	3.0%
Community Services	12,600	12,978	378	3.0%
Local laws and animal management	53,532	63,036	9,504	17.8%
Public health	58,621	47,294	(11,327)	-19.3%
Rates and property	14,808	12,252	(2,556)	-17.3%
Strategic and statutory planning	81,925	84,383	2,458	3.0%
<b>Total statutory fees and fines</b>	<b>307,802</b>	<b>308,848</b>	<b>(1,412)</b>	<b>0.3%</b>

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



## LODDON SHIRE COUNCIL BUDGET FOR THE YEAR ENDED 30 JUNE 2026

### 4 NOTES TO THE FINANCIAL STATEMENTS (Continued)

#### 4.1 Comprehensive income statement (continued)

##### 4.1.3 User fees

	Forecast Actual 2024/25 \$	Budget 2025/26 \$	Change \$	Change %
Aged and disability services	70,308	72,417	2,109	3.0%
Assets and infrastructure	58,800	60,274	1,474	2.5%
Commercial services	131,964	284,275	152,311	115.4%
Early years	-	2,300	2,300	100.0%
Economic development	39,917	43,873	3,956	9.9%
Emergency management	5,004	-	(5,004)	-100.0%
Municipal health and wellbeing	8,246	1,000	(7,246)	-87.9%
Organisational development	43,584	-	(43,584)	-100.0%
Waste management	40,585	41,802	1,217	3.0%
Works	214,062	174,908	(39,154)	-18.3%
Other	612	611	(1)	-0.2%
<b>Total user fees</b>	<b>613,082</b>	<b>681,460</b>	<b>68,378</b>	<b>11.2%</b>

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

##### 4.1.4 Grants

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

	Forecast Actual 2024/25 \$	Budget 2025/26 \$	Change \$	Change %
<b>Grants were received in respect of the following:</b>				
Summary of grants				
Commonwealth funded grants	35,652,894	15,808,365	(19,844,529)	-55.7%
State funded grants	6,918,615	1,338,846	(5,579,769)	-80.6%
<b>Total grants received</b>	<b>42,571,509</b>	<b>17,147,211</b>	<b>(25,424,298)</b>	<b>-59.7%</b>



**LODDON SHIRE COUNCIL**  
**BUDGET FOR THE YEAR ENDED 30 JUNE 2026**

**4 NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**4.1 Comprehensive income statement (continued)**

4.1.4 Grants (Continued)

	Forecast Actual 2024/25 \$	Budget 2025/26 \$	Change \$	Change %
<b>(a) Operating grants</b>				
<b>Recurrent - Commonwealth Government</b>				
VLGGC - local roads	6,516,960	6,634,805	117,845	1.8%
VLGGC - general	4,741,785	4,783,939	42,154	0.9%
<b>Recurrent - State Government</b>				
Aged and disability services	3,700	2,600	(1,100)	-29.7%
Early years	1,007,213	986,498	(20,715)	-2.1%
Local laws and animal management	15,675	16,051	376	2.4%
Parks and townships	85,000	-	(85,000)	-100.0%
Public health	6,416	6,570	154	2.4%
Rates and property	48,272	49,431	1,159	2.4%
Waste management	4,080	4,178	98	2.4%
Works	11,750	23,500	11,750	100.0%
<b>Total recurrent grants</b>	<b>12,440,851</b>	<b>12,507,572</b>	<b>66,721</b>	<b>0.5%</b>
<b>Non-recurrent - Commonwealth Government</b>				
Emergency management	20,476,110	569,247	(19,906,863)	-97.2%
Project management	1,093,983	-	(1,093,983)	-100.0%
<b>Non-recurrent State Government</b>				
Community support	3,000	-	(3,000)	-100.0%
Early years	216,455	250,018	33,563	15.5%
<b>Total non-recurrent grants</b>	<b>21,789,548</b>	<b>819,265</b>	<b>33,563</b>	<b>-96.2%</b>
<b>Total operating grants</b>	<b>34,230,399</b>	<b>13,326,837</b>	<b>100,284</b>	<b>-61.1%</b>

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

	Forecast Actual 2024/25 \$	Budget 2025/26 \$	Change \$	Change %
<b>(b) Capital grants</b>				
<b>Recurrent - Commonwealth Government</b>				
Roads to Recovery	2,824,056	3,820,374	996,318	35.3%
<b>Recurrent - State Government</b>				
Commercial services	9,549	-	(9,549)	-100.0%
<b>Total - recurrent capital grants</b>	<b>2,833,605</b>	<b>3,820,374</b>	<b>986,769</b>	<b>34.8%</b>
<b>Non-recurrent - Commonwealth Government</b>				
Nil	-	-	-	100.0%
<b>Non-recurrent - State Government</b>				
Major projects and grants	1,427,500	-	(1,427,500)	-100.0%
Project management	4,080,005	-	(4,080,005)	-100.0%
<b>Total - non-recurrent capital grants</b>	<b>5,507,505</b>	<b>-</b>	<b>(5,507,505)</b>	<b>-100.0%</b>
<b>Total - capital grants</b>	<b>8,341,110</b>	<b>3,820,374</b>	<b>(4,520,736)</b>	<b>-54.2%</b>

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



## LODDON SHIRE COUNCIL BUDGET FOR THE YEAR ENDED 30 JUNE 2026

### 4 NOTES TO THE FINANCIAL STATEMENTS (Continued)

#### 4.1 Comprehensive income statement (continued)

##### 4.1.5 Contributions

	Forecast Actual 2024/25 \$	Budget 2025/26 \$	Change \$	Change %
Monetary	16,989	-	(16,989)	-100.0%
Non-monetary	-	-	-	100.0%
<b>Total contributions</b>	<b>16,989</b>	<b>-</b>	<b>16,989</b>	<b>100.0%</b>

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

##### 4.1.6 Reimbursements

	Forecast Actual 2024/25 \$	Budget 2025/26 \$	Change \$	Change %
Executive office	75,000	104,137	29,137	38.8%
Emergency management	121,077	-	(121,077)	-100.0%
Governance	226,139	185,419	(40,720)	-18.0%
Organisational development	5,605	50,000	44,395	792.1%
Works	-	180,000	180,000	100.0%
<b>Total reimbursements</b>	<b>427,821</b>	<b>519,556</b>	<b>91,735</b>	<b>21.4%</b>

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

##### 4.1.7 Regional Roads Victoria

	Forecast Actual 2024/25 \$	Budget 2025/26 \$	Change \$	Change %
Approved maintenance	-	-	-	0.0%
Provisional sum items	-	-	-	0.0%
Routine maintenance	-	-	-	0.0%
<b>Total Regional Roads Victoria</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>

Council's contract with Regional Roads Victoria includes an "as of right" amount for routine maintenance works. The current contract expired at 31 December 2023.

##### 4.1.8 Other income

	Forecast Actual 2024/25 \$	Budget 2025/26 \$	Change \$	Change %
Interest	1,900,000	800,000	(1,100,000)	-57.9%
Reversal of impairment losses	-	-	-	0.0%
<b>Total other income</b>	<b>1,900,000</b>	<b>800,000</b>	<b>(1,100,000)</b>	<b>-57.9%</b>

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



## LODDON SHIRE COUNCIL BUDGET FOR THE YEAR ENDED 30 JUNE 2026

### 4 NOTES TO THE FINANCIAL STATEMENTS (Continued)

#### 4.1 Comprehensive income statement (continued)

##### 4.1.9 Employee costs

	Forecast Actual 2024/25 \$	Budget 2025/26 \$	Change \$	Change %
Wages and salaries	12,749,489	13,192,426	442,937	3.5%
Workcover	406,563	375,367	(31,196)	-7.7%
Superannuation	1,506,520	1,597,340	90,820	6.0%
Fringe benefits tax	131,000	148,000	17,000	13.0%
<b>Total employee costs</b>	<b>14,793,572</b>	<b>15,313,133</b>	<b>519,561</b>	<b>3.5%</b>

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

##### 4.1.10 Materials, services and contracts

	Forecast Actual 2024/25 \$	Budget 2025/26 \$	Change \$	Change %
Aged and disability services	194,356	127,787	(66,569)	-34.3%
Assets and infrastructure	332,996	253,640	(79,356)	-23.8%
Building and property maintenance	881,676	888,687	7,011	0.8%
Building regulation	10,548	10,801	253	2.4%
Executive office	190,208	231,467	41,259	21.7%
Commercial services	43,992	51,335	7,343	16.7%
Community planning	1,017,334	250,000	(767,334)	-75.4%
Community services	57,600	59,116	1,516	2.6%
Community support	1,418,886	1,250,648	(168,238)	-11.9%
Community wellbeing	50,004	50,000	(4)	0.0%
Corporate services	25,004	50,000	24,996	100.0%
Council administration	285,548	23,873	(261,675)	-91.6%
Customer services	47,600	48,640	1,040	2.2%
Development and compliance	4,927	5,045	118	2.4%
Early years	561,032	303,614	(257,418)	-45.9%
Economic development	30,301	22,430	(7,871)	-26.0%
Emergency management	21,375,285	11,402	(21,363,883)	-99.9%
Financial services	87,649	49,684	(37,965)	-43.3%
Governance	1,121,968	1,092,453	(29,515)	-2.6%
Information technology	1,449,726	1,647,926	198,200	13.7%
Library services	238,424	244,146	5,722	2.4%
Local laws and animal management	241,330	24,951	(216,379)	-89.7%
Local road maintenance	507,095	650,038	142,943	28.2%
Major projects and grants	13,000	-	(13,000)	-100.0%
Municipal health and wellbeing	99,824	8,200	(91,624)	-91.8%
Organisation development	556,501	712,135	155,634	28.0%
Parks and townships	352,917	294,882	(58,035)	-16.4%
Procurement	-	5,000	5,000	100.0%
Project management	464,658	100,000	(364,658)	-78.5%
Public health	240,890	52,948	(187,942)	-78.0%
Rates and property	20,460	34,048	13,588	66.4%

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## LODDON SHIRE COUNCIL BUDGET FOR THE YEAR ENDED 30 JUNE 2026

### 4 NOTES TO THE FINANCIAL STATEMENTS (Continued)

#### 4.1 Comprehensive income statement (continued)

##### 4.1.10 Materials, services and contracts (Continued)

	Forecast Actual 2024/25 \$	Budget 2025/26 \$	Change \$	Change %
Records management	10,464	10,715	251	2.4%
Strategic and statutory planning	18,312	8,391	(9,921)	-54.2%
Tourism	344,714	221,506	(123,208)	-35.7%
Waste management	1,832,946	1,875,531	42,585	2.3%
Works	2,621,515	3,177,450	555,935	21.2%
<b>Total materials, services and contracts</b>	<b>36,749,690</b>	<b>13,848,489</b>	<b>(22,901,201)</b>	<b>-62.3%</b>

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

##### 4.1.11 Depreciation - right of use assets

	Forecast Actual 2024/25 \$	Budget 2025/26 \$	Change \$	Change %
Roads	5,743,115	5,857,977	114,862	2.0%
Buildings	2,034,346	2,075,033	40,687	2.0%
Plant and equipment	1,410,576	1,438,787	28,212	2.0%
Bridges	381,182	388,805	7,624	2.0%
Urban drains	262,022	267,262	5,240	2.0%
Furniture and equipment	122,186	124,630	2,444	2.0%
Footpaths	206,882	211,020	4,138	2.0%
Kerb and channel	134,624	137,316	2,692	2.0%
Landfills	183,279	186,945	3,666	2.0%
Street furniture	34,007	34,688	680	2.0%
Quarries	2,715	2,769	54	2.0%
<b>Total depreciation - right of use assets</b>	<b>10,514,934</b>	<b>10,725,233</b>	<b>210,299</b>	<b>2.0%</b>

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

##### 4.1.12 Other expenses

	Forecast Actual 2024/25 \$	Budget 2025/26 \$	Change \$	Change %
Councillors' remuneration	263,977	270,312	6,335	2.4%
Internal audit remuneration	45,288	46,375	1,087	2.4%
External audit remuneration	49,323	51,200	1,877	3.8%
Impairment of interest free loans	-	-	-	0.0%
<b>Total other expenses</b>	<b>358,588</b>	<b>367,887</b>	<b>9,299</b>	<b>2.6%</b>

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



## LODDON SHIRE COUNCIL BUDGET FOR THE YEAR ENDED 30 JUNE 2026

### 4 NOTES TO THE FINANCIAL STATEMENTS (Continued)

#### 4.2 Balance sheet

##### 4.2.1 Assets

Cash and cash equivalents include cash and investments such as cash held in the bank and in petty cash and the value of investments in deposits or other highly liquid investments with short term maturities of three months or less. These balances are projected to decrease by \$4.69 million during the year mainly due the expectation to have most capital projects complete by 30 June offset by the timing of income as to when some grants income will be received.

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

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

Property, infrastructure, plant and equipment is the largest component of Council's worth and represents the value of all land, buildings, roads, vehicles, equipment, etc. which has been built up by Council over many years. The \$10.65 million increase in this balance is attributable to the net result of the capital works program (\$16.24 million in 2024/25 and \$8.61 million in 2025/26), depreciation of assets (\$10.51 million in 2024/25 and \$10.73 million in 2025/26) and the income through sale of property, plant and equipment.

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

##### 4.2.2 Liabilities

Trade and other payables are those to whom Council owes money as at 30 June. These liabilities are budgeted to decrease by \$0.69 million from 2024/25 levels due to an increase in material and services costs incurred during the financial year as a result of flood restoration works for 2024/25.

Employee benefits include accrued long service leave, annual leave and rostered days off owing to employees. These employee entitlements are expected to decrease by \$0.09 million (current liability) and increase by \$0.34 million (non current liability) due to increases in employee service years.



**LODDON SHIRE COUNCIL  
BUDGET FOR THE YEAR ENDED 30 JUNE 2026**

**4 NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**4.2 Balance sheet (continued)**

4.2.3 Borrowings

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

	Forecast Actual 2024/25 \$	Budget 2025/26 \$
Total amount borrowed as at 30 June of the prior year	-	-
Total amount to be borrowed	-	-
Total amount projected to be redeemed	-	-
<b>Total amount proposed to be borrowed as at 30 June</b>	-	-

Amount (of opening balance) to be refinanced -

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

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

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

For the 2025/26 year, Council has decided not to take out any new borrowings.

4.2.4 Leases by category

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

	Forecast Actual 2024/25 \$	Budget 2025/26 \$
<b>Right-of-use assets</b>		
Property	-	-
<b>Total right-of-use assets</b>	-	-
<b>Lease liabilities</b>		
<b>Current lease liabilities</b>	-	-
Land and buildings	-	-
<b>Total current lease liabilities</b>	-	-
<b>Non-current lease liabilities</b>	-	-
Land and buildings	-	-
<b>Total non-current lease liabilities</b>	-	-
<b>Total lease liabilities</b>	-	-

Where the interest rate applicable to a lease is not expressed in the lease agreements, Council applied the average incremental borrowing rate in the calculation of lease liabilities. The current incremental borrowing rate on short term leases is not relevant as there is nothing to report.





## LODDON SHIRE COUNCIL BUDGET FOR THE YEAR ENDED 30 JUNE 2026

### 4 NOTES TO THE FINANCIAL STATEMENTS (Continued)

#### 4.3 Statement of changes in equity

##### 4.3.1 Reserves

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

The following reserves are currently in use by Council:

##### Capital expenditure reserve

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

##### Caravan park development reserve

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

##### Community planning reserve

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

##### GSP reserve

The Gravel and Sand Pit (GSP) Reserve is used to fund land purchase, development and restoration of gravel and sand pits used by Council for the extraction of gravel. The budgeted surplus on operations of the pits is transferred to the reserve annually, to a maximum reserve level of \$0.5 million and the cost of purchasing new sites, development and restoration of the pits is transferred from the reserve.

##### Heritage loan scheme reserve

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

##### Land and buildings reserve

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

##### Little Lake Boort water reserve

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

##### Major projects reserve

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



## LODDON SHIRE COUNCIL BUDGET FOR THE YEAR ENDED 30 JUNE 2026

### 4 NOTES TO THE FINANCIAL STATEMENTS (Continued)

#### 4.3 Statement of changes in equity (continued)

##### 4.3.1 Reserves (continued)

###### Community loans scheme reserve

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

###### Unfunded superannuation liability reserve

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

###### Unightly premises enforcement provision reserve

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

###### Unspent grants reserve

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

###### Waste management reserve

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

###### Fleet replacement reserve

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

###### Information technology reserve

The Information Technology Reserve is used to set aside monies for the purchase of information technology assets. The reserve outlines the annual cost of information technology for Council and the fixed amount required to be set aside in reserve for future asset purchases. It is capped to a maximum reserve level of \$0.8 million.

###### Plant replacement reserve

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

###### Professional development reserve

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



**LODDON SHIRE COUNCIL**  
**BUDGET FOR THE YEAR ENDED 30 JUNE 2026**

**4 NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**4.3 Statement of changes in equity (continued)**

4.3.1 Reserves (continued)

**Swimming pool major projects reserve**

The Swimming Pool Major Projects Reserve is used to fund unplanned major repairs and capital works at the various swimming pool sites across the Shire. Council transfers to the reserve annually an amount determined during the budget process, to a maximum reserve level of \$0.2 million. Council transfers from the reserve the net cost of unplanned major repairs and capital works.

**Urban drainage reserve**

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

**Flood restoration reserve**

The Flood Restoration Reserve is used to assist with the delivery of unfunded flood restoration projects. Council transfers to the reserve annually a budgeted amount, and transfers from the reserve the cost unfunded restoration projects.

4.3.2 Transfers to and from reserves

The following is a summary of the projected reserves position for the year ended 30 June 2025:

2024/25 reserves - as per projected forecast				
Name of reserve	Balance at 1 July 2024 \$	Transfers to reserves \$	Transfers from reserves \$	Balance at 30 June 2025 \$
Capital expenditure reserve	3,475,113	-	3,447,500	27,613
Caravan park development reserve	398,838	89,020	7,500	480,358
Community planning reserve	2,668,173	-	1,199,143	1,469,030
Gravel and sand pit reserve	318,161	114,057	-	432,218
Heritage loan scheme reserve	100,000	-	-	100,000
Land and buildings reserve	1,222,592	-	-	1,222,592
Little Lake Boort water reserve	17,604	-	-	17,604
Major projects reserve	378,485	-	-	378,485
Community loans scheme reserve	100,000	-	-	100,000
Superannuation liability reserve	1,000,000	-	-	1,000,000
Unightly premises enforcement	100,000	-	-	100,000
Unspent grants reserve	3,863,662	-	3,770,833	92,829
Waste management reserve	345,320	34,190	-	379,510
Fleet replacement reserve	857,087	150,000	163,343	843,744
Information technology reserve	678,100	150,000	237,200	590,900
Plant replacement reserve	632,936	950,000	922,534	660,402
Professional development reserve	14,992	-	-	14,992
Swimming pool major projects reserve	280,000	50,000	280,000	50,000
Urban drainage reserve	1,833,660	350,000	350,000	1,833,660
Flood restoration reserve	-	3,842,220	-	3,842,220
<b>TOTAL</b>	<b>18,284,723</b>	<b>5,729,487</b>	<b>10,378,053</b>	<b>13,636,157</b>



**LODDON SHIRE COUNCIL  
BUDGET FOR THE YEAR ENDED 30 JUNE 2026**

**4 NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**4.3 Statement of changes in equity (continued)**

4.3.2 Transfers to and from reserves (continued)

The following is a summary of the budgeted reserves position for the year ended 30 June 2026:

2025/26 reserves - as per budget				
Name of reserve	Balance at 1 July 2025 \$	Transfers to reserves \$	Transfers from reserves \$	Balance at 30 June 2026 \$
Capital expenditure reserve	27,613	-	-	27,613
Caravan park development reserve	480,358	240,440	107,500	613,298
Community planning reserve	1,469,030	-	-	1,469,030
Gravel and sand pit reserve	432,218	118,101	470,000	80,319
Heritage loan scheme reserve	100,000	-	-	100,000
Land and buildings reserve	1,222,592	-	-	1,222,592
Little Lake Boort water reserve	17,604	-	-	17,604
Major projects reserve	378,485	-	-	378,485
Community loans scheme reserve	100,000	-	-	100,000
Superannuation liability reserve	1,000,000	-	-	1,000,000
Unightly premises enforcement	100,000	-	-	100,000
Unspent grants reserve	92,829	-	-	92,829
Waste management reserve	379,510	34,940	-	414,450
Fleet replacement reserve	843,744	380,000	321,750	901,994
Information technology reserve	590,900	150,000	78,500	662,400
Plant replacement reserve	660,402	1,100,000	754,000	1,006,402
Professional development reserve	14,992	-	-	14,992
Swimming pool major projects reserve	50,000	-	-	50,000
Urban drainage reserve	1,833,660	-	-	1,833,660
Flood restoration reserve	3,842,220	-	-	3,842,220
<b>TOTAL</b>	<b>13,636,157</b>	<b>2,023,481</b>	<b>1,731,750</b>	<b>13,927,888</b>

By including the above transfers from reserves it is expected that reserve levels will increase by approximately \$0.3M million, leaving a balance of \$13.93 million in the reserves account.

4.3.3 Details of reserves

The following schedule provides details of each of the reserve transfers for 2025/26:

Reserve Name	Opening Balance	Transfers	Closing Balance
<b>Capital expenditure reserve</b>			
Opening balance	27,613		27,613
ADD transfer to reserve			
Nil		N/A	-
LESS transfer from reserve			
Nil		N/A	-
Closing balance	27,613		27,613
<b>Caravan park development reserve</b>			
Opening balance	480,358		480,358
ADD transfer to reserve			
Surplus of caravan park operations		240,440	240,440
LESS transfer from reserve			
Improvement works		(100,000)	(100,000)
Tree works		(7,500)	(107,500)
Closing balance	613,298		613,298



**LODDON SHIRE COUNCIL**  
**BUDGET FOR THE YEAR ENDED 30 JUNE 2026**

**4 NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**4.3 Statement of changes in equity (continued)**

4.3.3 Details of reserves (continued)

<b>Community planning reserve</b>			
Opening balance			1,469,030
ADD transfer to reserve			
Nil		-	-
LESS transfer from reserve			
Nil		-	-
Closing balance			1,469,030
<b>GSP restoration reserve</b>			
Opening balance			432,218
ADD transfer to reserve			
Surplus of GSP operations		118,101	118,101
LESS transfer from reserve			
Crushing		(470,000)	(470,000)
Closing balance			80,319
<b>Heritage loan scheme reserve</b>			
Opening balance			100,000
ADD transfer to reserve			
Nil		-	-
LESS transfer from reserve			
Nil		-	-
Closing balance			100,000
<b>Land and buildings reserve</b>			
Opening balance			1,222,592
ADD transfer to reserve			
Nil		-	-
LESS transfer from reserve			
Nil		-	-
Closing balance			1,222,592
<b>Little Lake Boort water reserve</b>			
Opening balance			17,604
ADD transfer to reserve			
Nil		-	-
LESS transfer from reserve			
Nil		-	-
Closing balance			17,604
<b>Major projects reserve</b>			
Opening balance			378,485
ADD transfer to reserve			
Nil		-	-
LESS transfer from reserve			
Nil		-	-
Closing balance			378,485



**LODDON SHIRE COUNCIL**  
**BUDGET FOR THE YEAR ENDED 30 JUNE 2026**

**4 NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**4.3 Statement of changes in equity (continued)**

4.3.3 Details of reserves (continued)

<b>Community loans scheme reserve</b>			
Opening balance			100,000
ADD transfer to reserve			
Nil		-	-
LESS transfer from reserve			
Nil		-	-
Closing balance			100,000
<b>Superannuation liability reserve</b>			
Opening balance			1,000,000
ADD transfer to reserve			
Nil		-	-
LESS transfer from reserve			
Not required - COVID-19 response		-	-
Closing balance			1,000,000
<b>Unseen premises enforcement provision reserve</b>			
Opening balance			100,000
ADD transfer to reserve			
Nil		-	-
LESS transfer from reserve			
Nil		-	-
Closing balance			100,000
<b>Unspent grants reserve</b>			
Opening balance			92,829
ADD transfer to reserve			
Nil		-	-
LESS transfer from reserve			
Nil		-	-
Closing balance			92,829
<b>Waste management reserve</b>			
Opening balance			379,510
ADD transfer to reserve			
Allocation to reserve		34,940	34,940
LESS transfer from reserve			
Nil		-	-
Closing balance			414,450



**LODDON SHIRE COUNCIL**  
**BUDGET FOR THE YEAR ENDED 30 JUNE 2026**

**4 NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**4.3 Statement of changes in equity (continued)**

4.3.3 Details of reserves (continued)

<b>Fleet replacement reserve</b>			
Opening balance			843,744
ADD transfer to reserve			
Annual allocation to reserve		380,000	380,000
LESS transfer from reserve			
Net cost of fleet replacement		(321,750)	(321,750)
Closing balance			901,994

<b>Information technology reserve</b>			
Opening balance			590,900
ADD transfer to reserve			
Annual allocations for major purchases		150,000	150,000
LESS transfer from reserve			
IT equipment purchases		(78,500)	(78,500)
Closing balance			662,400

<b>Plant replacement reserve</b>			
Opening balance			660,402
ADD transfer to reserve			
Annual allocation to reserve		1,100,000	1,100,000
LESS transfer from reserve			
Net cost of plant replacement		(754,000)	(754,000)
Closing balance			1,006,402

<b>Professional development reserve</b>			
Opening balance			14,992
ADD transfer to reserve			
Annual allocation		-	-
LESS transfer from reserve			
Nil		-	-
Closing balance			14,992

<b>Swimming pool major projects reserve</b>			
Opening balance			50,000
ADD transfer to reserve			
Annual allocation to reserve		-	-
LESS transfer from reserve			
Capital works program		-	-
Closing balance			50,000



## LODDON SHIRE COUNCIL BUDGET FOR THE YEAR ENDED 30 JUNE 2026

### 4 NOTES TO THE FINANCIAL STATEMENTS (Continued)

#### 4.3 Statement of changes in equity (continued)

##### 4.3.3 Details of reserves (continued)

<b>Urban drainage reserve</b>			
Opening balance			1,833,660
ADD transfer to reserve			
Nil		-	-
LESS transfer from reserve			
Nil		-	-
Closing balance			1,833,660

<b>Flood restoration reserve</b>			
Opening balance			3,842,220
ADD transfer to reserve			
Annual allocation		-	-
LESS transfer from reserve			
Nil		-	-
Closing balance			3,842,220

##### 4.3.4 Equity

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

##### 4.3.5 Working capital

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

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

	Forecast Actual 2024/25 \$	Budget 2025/26 \$	Variance \$
Current assets	27,095,655	21,909,984	5,185,671
Current liabilities	4,018,322	3,216,844	801,478
Working capital	23,077,333	18,693,140	4,384,193
<b>Intended allocation assets</b>			
- Discretionary reserves	(13,636,157)	(13,927,888)	291,731
- Leave allocations	(850,482)	(867,492)	17,010
<b>Restricted allocation assets</b>			
- Trust funds and deposits	(527,052)	(500,700)	(26,352)
<b>Unrestricted working capital</b>	<b>8,063,642</b>	<b>3,397,060</b>	<b>4,666,582</b>

In addition to the restricted assets above, Council is also projected to hold \$13.93 million in discretionary reserves at 30 June 2026. Although not restricted by a statutory purpose, Council has made decisions regarding the future use of these funds and unless there is a Council resolution, these funds are to be used for those earmarked purposes.





## LODDON SHIRE COUNCIL BUDGET FOR THE YEAR ENDED 30 JUNE 2026

### 4 NOTES TO THE FINANCIAL STATEMENTS (Continued)

#### 4.4 Statement of cash flows

This section of the report analyses the expected cash flows from the operating, investing and financing activities of Council for the 2025/26 year. Budgeting cash flows for Council is a key factor in setting the level of rates and providing a guide to the level of capital expenditure that can be sustained with or without using existing cash reserves.

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

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

The \$26.2 million decrease in cash flows from operating activities is due mainly to lowering operating costs and a decrease in grants. This is a direct result of the completion of the flood program for 2024/25 with \$20 million additional within the projected actual results. This is partially offset by a slight increase in rates and charges, which includes an increase in rates of 3.00%.

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

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

The main changes in payments for investing activities is an increased capital expenditure flow outwards, with an offsetting amount for term deposits which are expecting to be converted to cash once matured.

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

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

Council's borrowings were fully extinguished in the 2015/16 financial year. No new are borrowings are budgeted in 2025/26.

##### 4.4.4 Cash and cash equivalents at the end of the year

Overall, total cash and investments is forecast to decrease by \$4.7 million to \$20.5 million as at 30 June 2026, although the cash position will be determined by a number of factors including collection of outstanding amounts during the year, payment cycle for Council's creditors and movement in trust funds.

Cash and cash equivalents held by Council are restricted in part, and not fully available for Council's operations. The budgeted cash flow statement above indicates that Council is estimating at 30 June 2026 it will have unrestricted cash and investments of \$5.2 million, which has been restricted as shown in the following table.



**LODDON SHIRE COUNCIL**  
**BUDGET FOR THE YEAR ENDED 30 JUNE 2026**

## 4 NOTES TO THE FINANCIAL STATEMENTS (Continued)

### 4.4 Statement of cash flows (continued)

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

	Ref	Forecast Actual 2024/25 \$	Budget 2025/26 \$	Variance \$
<b>Total cash and investments</b>		<b>25,176,405</b>	<b>20,488,527</b>	<b>(4,687,878)</b>
<b>Intended allocation assets</b>				
Leave allocations	4.4.5	(850,482)	(867,492)	(17,010)
Discretionary reserves	4.4.6	(13,636,157)	(13,927,888)	(291,731)
<b>Restricted allocation assets</b>				
Trust funds and deposits		(527,052)	(500,700)	26,352
<b>Unrestricted cash adjusted for discretionary reserves</b>	<b>4.4.7</b>	<b>10,162,714</b>	<b>5,192,447</b>	<b>(4,970,267)</b>

#### 4.4.5 Leave allocations

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

#### 4.4.6 Discretionary reserves

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

#### 4.4.7 Unrestricted cash and investments

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



**LODDON SHIRE COUNCIL**  
**BUDGET FOR THE YEAR ENDED 30 JUNE 2026**

## 4 NOTES TO THE FINANCIAL STATEMENTS (Continued)

### 4.5 Capital works program

This section presents a listing of the capital works projects that will be undertaken for the 2025/26 year.

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

- new works for 2025/26
- works carried forward from the 2024/25 year.

#### 4.5.1 New works by asset expenditure type

Capital works area	Project cost	Asset expenditure types			
		New \$	Renewal \$	Upgrade \$	Expansion \$
<b>Property</b>					
Land	-	-	-	-	-
Land improvements	5,000	-	5,000	-	-
<b>Total land</b>	<b>5,000</b>	-	<b>5,000</b>	-	-
<b>Buildings</b>					
Building improvements	394,000	-	394,000	-	-
<b>Total buildings</b>	<b>394,000</b>	-	<b>394,000</b>	-	-
<b>Total property</b>	<b>399,000</b>	-	<b>399,000</b>	-	-
<b>Plant and equipment</b>					
Plant, machinery and equipment	1,390,000	1,390,000	-	-	-
Computers and telecommunications	43,500	43,500	-	-	-
Fixtures fittings and furniture	-	-	-	-	-
<b>Total plant and equipment</b>	<b>1,433,500</b>	<b>1,433,500</b>	-	-	-
<b>Infrastructure</b>					
Roads	4,592,256	25,000	4,567,256	-	-
Bridges	200,000	-	200,000	-	-
Footpaths	375,402	254,874	120,528	-	-
Drainage	767,500	125,000	180,000	462,500	-
Recreation, leisure and community facilities	839,910	-	839,910	-	-
Parks, open space and streetscapes	-	-	-	-	-
Other infrastructure	-	-	-	-	-
<b>Total infrastructure</b>	<b>6,775,068</b>	<b>404,874</b>	<b>5,907,694</b>	<b>462,500</b>	-
<b>Total new works</b>	<b>8,607,568</b>	<b>1,838,374</b>	<b>6,306,694</b>	<b>462,500</b>	-



**LODDON SHIRE COUNCIL**  
**BUDGET FOR THE YEAR ENDED 30 JUNE 2026**

**4 NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**4.5 Capital works program (continued)**

4.5.2 New works by funding source

Capital works area	Project cost	Funding sources			
		Grants / contributions \$	Reserves \$	Council funded \$	Sale of assets \$
<b>Property</b>					
Land	-	-	-	-	-
Land improvements	5,000	-	-	5,000	-
<b>Total land</b>	<b>5,000</b>	-	-	<b>5,000</b>	-
Buildings	-	-	-	-	-
Building improvements	394,000	-	-	394,000	-
<b>Total buildings</b>	<b>394,000</b>	-	-	<b>394,000</b>	-
<b>Total property</b>	<b>399,000</b>	-	-	<b>399,000</b>	-
<b>Plant and equipment</b>					
Plant, machinery and equipment	1,390,000	-	1,075,750	20,000	294,250
Computers and telecommunications	43,500	-	43,500	-	-
Fixtures fittings and furniture	-	-	-	-	-
<b>Total plant and equipment</b>	<b>1,433,500</b>	-	<b>1,119,250</b>	<b>20,000</b>	<b>294,250</b>
<b>Infrastructure</b>					
Roads	4,592,256	3,640,374	-	951,882	-
Bridges	200,000	-	-	200,000	-
Footpaths	375,402	-	-	375,402	-
Drainage	767,500	180,000	-	587,500	-
Recreation, leisure and community facilities	839,910	-	-	839,910	-
Parks, open space and streetscapes	-	-	-	-	-
Other infrastructure	-	-	-	-	-
<b>Total infrastructure</b>	<b>6,775,068</b>	<b>3,820,374</b>	-	<b>2,954,694</b>	-
<b>Total new works</b>	<b>8,607,568</b>	<b>3,820,374</b>	<b>1,119,250</b>	<b>3,373,694</b>	<b>294,250</b>



**LODDON SHIRE COUNCIL**  
**BUDGET FOR THE YEAR ENDED 30 JUNE 2026**

**4 NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**4.5 Capital works program (continued)**

4.5.3 Works carried forward from the 2024/25 year by asset expenditure type

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



**LODDON SHIRE COUNCIL**  
**BUDGET FOR THE YEAR ENDED 30 JUNE 2026**

**4 NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**4.5 Capital works program (continued)**

4.5.4 Works carried forward from the 2024/25 year by funding source

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



**LODDON SHIRE COUNCIL**  
**BUDGET FOR THE YEAR ENDED 30 JUNE 2026**

**4 NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**4.5 Capital works program (continued)**

4.5.4 Summary of planned capital works expenditure by asset type

Capital works 2026/27	Project cost	Asset expenditure types			
		New \$	Renewal \$	Upgrade \$	Expansion \$
<b>Property</b>					
Land	-	-	-	-	-
Land improvements	5,000	-	5,000	-	-
<b>Total land</b>	<b>5,000</b>	-	<b>5,000</b>	-	-
<b>Buildings</b>					
Building improvements	400,000	-	400,000	-	-
<b>Total buildings</b>	<b>400,000</b>	-	<b>400,000</b>	-	-
<b>Total property</b>	<b>405,000</b>	-	<b>405,000</b>	-	-
<b>Plant and equipment</b>					
Plant, machinery and equipment	1,330,968	1,330,968	-	-	-
Computers and telecommunications	115,000	115,000	-	-	-
Fixtures fittings and furniture	-	-	-	-	-
<b>Total plant and equipment</b>	<b>1,445,968</b>	<b>1,445,968</b>	-	-	-
<b>Infrastructure</b>					
Roads	5,745,089	-	5,745,089	-	-
Bridges	158,172	-	158,172	-	-
Footpaths	532,217	-	532,217	-	-
Drainage	350,000	-	350,000	-	-
Recreation, leisure and community facilities	866,010	-	866,010	-	-
Parks, open space and streetscapes	-	-	-	-	-
Other infrastructure	-	-	-	-	-
<b>Total infrastructure</b>	<b>7,651,488</b>	-	<b>7,651,488</b>	-	-
<b>Total capital works 2025/26</b>	<b>9,502,456</b>	<b>1,445,968</b>	<b>8,056,488</b>	-	-



**LODDON SHIRE COUNCIL**  
**BUDGET FOR THE YEAR ENDED 30 JUNE 2026**

**4 NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**4.5 Capital works program (continued)**

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

Capital works 2027/28	Project cost	Asset expenditure types			
		New \$	Renewal \$	Upgrade \$	Expansion \$
<b>Property</b>					
Land	-	-	-	-	-
Land improvements	5,000	-	5,000	-	-
<b>Total land</b>	<b>5,000</b>	-	<b>5,000</b>	-	-
Buildings	-	-	-	-	-
Building improvements	400,000	-	400,000	-	-
<b>Total buildings</b>	<b>400,000</b>	-	<b>400,000</b>	-	-
<b>Total property</b>	<b>405,000</b>	-	<b>405,000</b>	-	-
<b>Plant and equipment</b>					
Plant, machinery and equipment	1,334,221	1,334,221	-	-	-
Computers and telecommunications	115,000	115,000	-	-	-
Fixtures fittings and furniture	-	-	-	-	-
<b>Total plant and equipment</b>	<b>1,449,221</b>	<b>1,449,221</b>	-	-	-
<b>Infrastructure</b>					
Roads	6,261,653	-	6,261,653	-	-
Bridges	161,177	-	161,177	-	-
Footpaths	547,670	-	547,670	-	-
Drainage	350,000	-	350,000	-	-
Recreation, leisure and community facilities	734,937	-	734,937	-	-
Parks, open space and streetscapes	-	-	-	-	-
Other infrastructure	-	-	-	-	-
<b>Total infrastructure</b>	<b>8,055,437</b>	-	<b>8,055,437</b>	-	-
<b>Total capital works 2026/27</b>	<b>9,909,658</b>	<b>1,449,221</b>	<b>8,460,437</b>	-	-





**LODDON SHIRE COUNCIL**  
**BUDGET FOR THE YEAR ENDED 30 JUNE 2026**

**4 NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**4.5 Capital works program (continued)**

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

Capital works 2028/29	Project cost	Asset expenditure types			
		New \$	Renewal \$	Upgrade \$	Expansion \$
<b>Property</b>					
Land	-	-	-	-	-
Land improvements	5,000	-	5,000	-	-
<b>Total land</b>	<b>5,000</b>	-	<b>5,000</b>	-	-
Buildings	-	-	-	-	-
Building improvements	400,000	-	400,000	-	-
<b>Total buildings</b>	<b>400,000</b>	-	<b>400,000</b>	-	-
<b>Total property</b>	<b>405,000</b>	-	<b>405,000</b>	-	-
<b>Plant and equipment</b>					
Plant, machinery and equipment	1,588,732	1,588,732	-	-	-
Computers and telecommunications	115,000	115,000	-	-	-
Fixtures fittings and furniture	-	-	-	-	-
<b>Total plant and equipment</b>	<b>1,703,732</b>	<b>1,703,732</b>	-	-	-
<b>Infrastructure</b>					
Roads	6,295,787	-	6,295,787	-	-
Bridges	164,239	-	164,239	-	-
Footpaths	551,938	-	551,938	-	-
Drainage	350,000	-	350,000	-	-
Recreation, leisure and community facilities	619,304	-	619,304	-	-
Parks, open space and streetscapes	-	-	-	-	-
Other infrastructure	-	-	-	-	-
<b>Total infrastructure</b>	<b>7,981,268</b>	-	<b>7,981,268</b>	-	-
<b>Total capital works 2027/28</b>	<b>10,090,000</b>	<b>1,703,732</b>	<b>8,386,268</b>	-	-



**LODDON SHIRE COUNCIL**  
**BUDGET FOR THE YEAR ENDED 30 JUNE 2026**

**4 NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**4.5 Capital works program (continued)**

4.5.5 Summary of planned capital works expenditure by funding source

Capital works 2026/27	Project cost	Funding sources			
		Grants / contributions \$	Reserves \$	Council funded \$	Sale of assets \$
<b>Property</b>					
Land	-	-	-	-	-
Land improvements	5,000	-	-	5,000	-
<b>Total land</b>	<b>5,000</b>	-	-	<b>5,000</b>	-
<b>Buildings</b>					
Building improvements	400,000	-	-	400,000	-
<b>Total buildings</b>	<b>400,000</b>	-	-	<b>400,000</b>	-
<b>Total property</b>	<b>405,000</b>	-	-	<b>405,000</b>	-
<b>Plant and equipment</b>					
Plant, machinery and equipment	1,330,968	-	1,090,361	20,000	220,607
Computers and telecommunications	115,000	-	115,000	-	-
Fixtures fittings and furniture	-	-	-	-	-
<b>Total plant and equipment</b>	<b>1,445,968</b>	-	<b>1,205,361</b>	<b>20,000</b>	<b>220,607</b>
<b>Infrastructure</b>					
Roads	5,745,089	4,279,329	-	1,465,760	-
Bridges	158,172	158,172	-	-	-
Footpaths	532,217	99,193	-	433,024	-
Drainage	350,000	-	-	350,000	-
Recreation, leisure and community facilities	866,010	-	-	866,010	-
Parks, open space and streetscapes	-	-	-	-	-
Other infrastructure	-	-	-	-	-
<b>Total infrastructure</b>	<b>7,651,488</b>	<b>4,536,694</b>	-	<b>3,114,794</b>	-
<b>Total capital works 2025/26</b>	<b>9,502,456</b>	<b>4,536,694</b>	<b>1,205,361</b>	<b>3,539,794</b>	<b>220,607</b>



**LODDON SHIRE COUNCIL**  
**BUDGET FOR THE YEAR ENDED 30 JUNE 2026**

**4 NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**4.5 Capital works program (continued)**

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

Capital works 2027/28	Project cost	Funding sources			
		Grants / contributions \$	Reserves \$	Council funded \$	Sale of assets \$
<b>Property</b>					
Land	-	-	-	-	-
Land improvements	5,000	-	-	5,000	-
<b>Total land</b>	<b>5,000</b>	-	-	<b>5,000</b>	-
Buildings	-	-	-	-	-
Building improvements	400,000	-	-	400,000	-
<b>Total buildings</b>	<b>400,000</b>	-	-	<b>400,000</b>	-
<b>Total property</b>	<b>405,000</b>	-	-	<b>405,000</b>	-
<b>Plant and equipment</b>					
Plant, machinery and equipment	1,334,221	-	1,067,260	20,000	246,961
Computers and telecommunications	115,000	-	115,000	-	-
Fixtures fittings and furniture	-	-	-	-	-
<b>Total plant and equipment</b>	<b>1,449,221</b>	-	<b>1,182,260</b>	<b>20,000</b>	<b>246,961</b>
<b>Infrastructure</b>					
Roads	6,261,653	4,509,456	-	1,752,197	-
Bridges	161,177	161,177	-	-	-
Footpaths	547,670	104,834	-	442,836	-
Drainage	350,000	-	-	350,000	-
Recreation, leisure and community facilities	734,937	-	-	734,937	-
Parks, open space and streetscapes	-	-	-	-	-
Other infrastructure	-	-	-	-	-
<b>Total infrastructure</b>	<b>8,055,437</b>	<b>4,775,467</b>	-	<b>3,279,970</b>	-
<b>Total capital works 2026/27</b>	<b>9,909,658</b>	<b>4,775,467</b>	<b>1,182,260</b>	<b>3,704,970</b>	<b>246,961</b>



**LODDON SHIRE COUNCIL**  
**BUDGET FOR THE YEAR ENDED 30 JUNE 2026**

**4 NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**4.5 Capital works program (continued)**

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

Capital works 2028/29	Project cost	Funding sources			
		Grants / contributions \$	Reserves \$	Council funded \$	Sale of assets \$
<b>Property</b>					
Land	-	-	-	-	-
Land improvements	5,000	-	-	5,000	-
<b>Total land</b>	<b>5,000</b>	-	-	<b>5,000</b>	-
<b>Buildings</b>					
Building improvements	400,000	-	-	400,000	-
<b>Total buildings</b>	<b>400,000</b>	-	-	<b>400,000</b>	-
<b>Total property</b>	<b>405,000</b>	-	-	<b>405,000</b>	-
<b>Plant and equipment</b>					
Plant, machinery and equipment	1,588,732	-	1,324,172	20,000	244,560
Computers and telecommunications	115,000	-	115,000	-	-
Fixtures fittings and furniture	-	-	-	-	-
<b>Total plant and equipment</b>	<b>1,703,732</b>	-	<b>1,439,172</b>	<b>20,000</b>	<b>244,560</b>
<b>Infrastructure</b>					
Roads	6,295,787	4,504,403	-	1,791,384	-
Bridges	164,239	164,239	-	-	-
Footpaths	551,938	106,825	-	445,113	-
Drainage	350,000	-	-	350,000	-
Recreation, leisure and community facilities	619,304	-	-	619,304	-
Parks, open space and streetscapes	-	-	-	-	-
Other infrastructure	-	-	-	-	-
<b>Total infrastructure</b>	<b>7,981,268</b>	<b>4,775,467</b>	-	<b>3,205,801</b>	-
<b>Total capital works 2027/28</b>	<b>10,090,000</b>	<b>4,775,467</b>	<b>1,439,172</b>	<b>3,630,801</b>	<b>244,560</b>



**LODDON SHIRE COUNCIL**  
**BUDGET FOR THE YEAR ENDED 30 JUNE 2026**

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#### **4 NOTES TO THE FINANCIAL STATEMENTS (Continued)**

##### **4.6 Proposals to lease Council land**

This section presents a summary of Council's proposals to lease council land to external parties in the 2025/26 financial year.

For 2025/26 there are no new leases to be reported.

For 2025/26 there are no lease renewals to be reported.

There was one new lease entered into during late 2024/25 which followed the principles set out in the Community Engagement Policy.



**LODDON SHIRE COUNCIL  
BUDGET FOR THE YEAR ENDED 30 JUNE 2026**

**5A TARGETED PERFORMANCE INDICATORS - SERVICE**

The following table highlights Council's current and projected performance across a selection of targeted service and financial performance indicators. These indicators provide a useful analysis of Council's intentions and performance and should be interpreted in the context of the organisation's objectives.

The targeted performance indicators below are the prescribed performance indicators contained in Schedule 4 of the Local Government (Planning and Reporting) Regulations 2020. Results against these indicators and targets will be reported in Council's Performance Statement included in the Annual Report.

Indicator	Measure	Notes	Actual	Forecast	Budget	Trend
			2023/24	2024/26	2025/26	+ / O / -
<b>Governance</b>						
<b>Consultation and engagement</b> (Council decisions made and implemented with community input)	<b>Satisfaction with community consultation and engagement</b> Community satisfaction rating out of 100 with the consultation and engagement efforts of Council	1	50	52	52	O
<b>Roads</b>						
<b>Condition</b> (sealed roads are maintained at the adopted condition standard)	<b>Sealed local roads below the intervention level</b> Number of kms of sealed local roads below the renewal intervention level set by Council / kms of sealed roads	1	100%	100%	100%	O
<b>Statutory planning</b>						
<b>Service standard</b> (planning application processing and decision are in accordance with legislative requirements)	<b>Planning applications decided within the relevant required time</b> Number of planning application decisions made within the relevant required time / Number of planning applications decisions made	1	96%	95%	95%	O
<b>Waste management</b>						
<b>Waste diversion</b> (amount of waste diverted from landfill is maximised)	<b>Kerbside collection waste diverted from landfill</b> Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins	1	23.00%	24.00%	24.50%	+

Indicator	Measure	Notes	Target Projections			Trend
			2026/27	2027/28	2028/29	+ / O / -
<b>Governance</b>						
<b>Consultation and engagement</b> (Council decisions made and implemented with community input)	<b>Satisfaction with community consultation and engagement</b> Community satisfaction rating out of 100 with the consultation and engagement efforts of Council	1	52	52	52	O
<b>Roads</b>						
<b>Condition</b> (sealed roads are maintained at the adopted condition standard)	<b>Sealed local roads below the intervention level</b> Number of kms of sealed local roads below the renewal intervention level set by Council / Kms of sealed roads	1	100%	100%	100%	O



**LODDON SHIRE COUNCIL  
BUDGET FOR THE YEAR ENDED 30 JUNE 2026**

**5A TARGETED PERFORMANCE INDICATORS - SERVICE (Continued)**

Indicator	Measure	Notes	Target Projections			Trend +/-/0
			2026/27	2027/28	2028/29	
<b>Statutory planning</b>						
<b>Service standard</b> (planning application processing and decision are in accordance with legislative requirements)	<b>Planning applications decided within the relevant required time</b> Number of planning application decisions made within the relevant required time / Number of planning applications decisions made	1	95%	95%	95%	0
<b>Waste management</b>						
<b>Waste diversion</b> (amount of waste diverted from landfill is maximised)	<b>Kerbside collection waste diverted from landfill</b> Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins	1	25%	26%	26%	+

**5A TARGETED PERFORMANCE INDICATORS - FINANCIAL**

Indicator	Measure	Notes	Actual	Forecast	Budget	Trend +/-/0
			2023/24	2024/26	2025/26	
<b>Liquidity</b>						
<b>Working Capital</b> (sufficient working capital is available to pay bills as and when they fall due)	<b>Current assets compared to current liabilities</b> Current assets / Current liabilities	2	609.30%	674.30%	681.10%	-
<b>Obligations</b>						
<b>Asset renewal</b> (assets are renewed as planned)	<b>Asset renewal compared to depreciation</b> Asset renewal and upgrade expenses / Asset depreciation	3	92.23%	107.44%	63.11%	0
<b>Stability</b>						
<b>Rates concentration</b> (revenue is generated from a range of sources)	<b>Rates compared to adjusted underlying revenue</b> Rates revenue / Adjusted underlying revenue		49.09%	26.02%	46.63%	0
<b>Efficiency</b>						
<b>Expenditure level</b> (resources are used efficiently in the delivery of services)	<b>Expenses per property assessment</b> Total expenses / No. of property assessments	4	\$4,963	\$7,764	\$5,000	0

Indicator	Measure	Notes	Target Projections			Trend +/-/0
			2026/27	2027/28	2028/29	
<b>Liquidity</b>						
<b>Working Capital</b> (sufficient working capital is available to pay bills as and when they fall due)	<b>Current assets compared to current liabilities</b> Current assets / Current liabilities	2	576.72%	455.62%	305.31%	-
<b>Obligations</b>						
<b>Asset renewal</b> (assets are renewed as planned)	<b>Asset renewal compared to depreciation</b> Asset renewal and upgrade expenses / Asset depreciation	3	73.64%	75.82%	73.68%	0



**LODDON SHIRE COUNCIL**  
**BUDGET FOR THE YEAR ENDED 30 JUNE 2026**

**5A TARGETED PERFORMANCE INDICATORS - FINANCIAL (Continued)**

Indicator	Measure	Notes	Target Projections			Trend +/-O/-
			2026/27	2027/28	2028/29	
<b>Stability</b>						
<b>Rates concentration</b> (revenue is generated from a range of sources)	<b>Rates compared to adjusted underlying revenue</b> Rates revenue / Adjusted underlying revenue		48.18%	48.37%	48.55%	O
<b>Efficiency</b>						
<b>Expenditure level</b> (resources are used efficiently in the delivery of services)	<b>Expenses per property assessment</b> Total expenses / No. of property assessments	4	\$4,948	\$5,078	\$5,256	O

**5B FINANCIAL PERFORMANCE INDICATORS**

Indicator	Measure	Notes	Actual	Forecast	Budget	Trend +/-O/-
			2023/24	2024/26	2025/26	
<b>Operating position</b>						
<b>Adjusted underlying result</b> (an adjusted underlying surplus is generated in the ordinary course of business)	<b>Adjusted underlying surplus (or deficit)</b> Adjusted underlying surplus (deficit) / Adjusted underlying revenue	5	-53.86%	-16.68%	-21.54%	O
<b>Liquidity</b>						
<b>Unrestricted cash</b> (sufficient cash that is free of restrictions is available to pay bills as and when they fall due)	<b>Unrestricted cash compared to current liabilities</b> Unrestricted cash / Current liabilities		-136.85%	252.91%	161.41%	-
<b>Obligations</b>						
<b>Loan and borrowings</b> (level of interest bearing loans and borrowings in appropriate to the size and nature of Council's activities)	<b>Loans and borrowings compared to rates</b> Interest bearing loans and borrowings / Rate revenue	6	0.00%	0.00%	0.00%	O
<b>Loan and borrowings</b> (level of interest bearing loans and borrowings in appropriate to the size and nature of Council's activities)	<b>Loans and borrowings repayments compared to rates</b> Interest and principal repayments on interest bearing loans and borrowings / Rate revenue	6	0.00%	0.00%	0.00%	O
<b>Indebtedness</b> (level of long term liabilities is appropriate to the size and nature of a Council's activities)	<b>Non-current liabilities compared to own source revenue</b> Non-current liabilities / Own source revenue		9.94%	12.93%	15.41%	+





**LODDON SHIRE COUNCIL**  
**BUDGET FOR THE YEAR ENDED 30 JUNE 2026**

**5B FINANCIAL PERFORMANCE INDICATORS (Continued)**

Indicator	Measure	Notes	Actual	Forecast	Budget	Trend
			2023/24	2024/26	2025/26	-
<b>Stability</b>						
<b>Rates effort</b> (rating level is set based on the community's capacity to pay)	<b>Rates compared to property values</b> Rate revenue / CIV of rateable properties in the municipality		0.27%	0.24%	0.24%	-
<b>Efficiency</b>						
<b>Revenue level</b> (resources are used efficiently in the delivery of services)	<b>Average rate per property assessment</b> General rates and municipal charges / Number of property assessments		\$1,315	\$1,368	\$1,407	O
Indicator	Measure	Notes	Strategic Resource Plan Projections			Trend
			2026/27	2027/28	2028/29	+ / O / -
<b>Operating position</b>						
<b>Adjusted underlying result</b> (an adjusted underlying surplus is generated in the ordinary course of business)	<b>Adjusted underlying surplus (or deficit)</b> Adjusted underlying surplus (deficit) / Adjusted underlying revenue	5	-17.44%	-17.04%	-18.44%	O
<b>Liquidity</b>						
<b>Unrestricted cash</b> (sufficient cash that is free of restrictions is available to pay bills as and when they fall due)	<b>Unrestricted cash compared to current liabilities</b> Unrestricted cash / Current liabilities		11.39%	-156.56%	-346.28%	+
<b>Obligations</b>						
<b>Loan and borrowings</b> (level of interest bearing loans and borrowings in appropriate to the size and nature of Council's activities)	<b>Loans and borrowings compared to rates</b> Interest bearing loans and borrowings / Rate revenue	6	0.00%	0.00%	0.00%	O
<b>Loan and borrowings</b> (level of interest bearing loans and borrowings in appropriate to the size and nature of Council's activities)	<b>Loans and borrowings repayments compared to rates</b> Interest and principal repayments on interest bearing loans and borrowings / Rate revenue	6	0.00%	0.00%	0.00%	O
<b>Indebtedness</b> (level of long term liabilities is appropriate to the size and nature of a Council's activities)	<b>Non-current liabilities compared to own source revenue</b> Non-current liabilities / Own source revenue		17.13%	18.73%	20.29%	+
<b>Stability</b>						
<b>Rates effort</b> (rating level is set based on the community's capacity to pay)	<b>Rates compared to property values</b> Rate revenue / CIV of rateable properties in the municipality		0.24%	0.24%	0.25%	O



**LODDON SHIRE COUNCIL  
BUDGET FOR THE YEAR ENDED 30 JUNE 2026**

**5B FINANCIAL PERFORMANCE INDICATORS (Continued)**

Indicator	Measure	Notes	Strategic Resource Plan Projections			Trend
			2026/27	2027/28	2028/29	+ / O / -
<b>Efficiency</b>						
<b>Revenue level</b> (resources are used efficiently in the delivery of services)	<b>Average rate per property assessment</b> General rates and municipal charges / Number of property assessments		\$1,435	\$1,464	\$1,493	+

**Key to forecast trend:**

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

**Notes to indicators**

- 1 *Various* - These are new indicators reporting within the budget. To estimate current year indicators, an average process was used to determine an acceptable range going forward.
- 2 *Working capital* - The proportion of current liabilities represented by current assets. Working capital is forecast to decrease in future years as cash and cash equivalents decrease.
- 3 *Asset renewal* - This percentage indicates the extent of Council's renewal of assets against its depreciation charge (an indication of the decline in value of its existing capital assets). A percentage greater than 100 indicates that Council is maintaining its existing assets, while a percentage less than 100 means its assets are deteriorating faster than they are being renewed and future capital expenditure will be required to renew assets.
- 4 *Efficiency* - This indicator uses the total operating expenditure. For 2023/24 and 2024/25 this includes \$20 million in each year for flood restoration works.
- 5 *Operating position* - An indicator of the sustainable operating result required to enable Council to continue provide core services and meet its objectives. Improvement in financial performance is expected over the period, although continued losses means reliance on Council's cash reserves or increased debt to maintain services.
- 6 *Obligations* - Council has repaid its final loan liability in 2015/16.



**LODDON SHIRE COUNCIL  
BUDGET FOR THE YEAR ENDED 30 JUNE 2026**

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**6 FEES AND CHARGES SCHEDULE**

Council's fees and charges schedule contains the fees and charges of a statutory and non-statutory nature which will be charged in respect to various goods and service provided during the 2025/26 year.

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

This full document is located on Council's website.



## LODDON SHIRE COUNCIL BUDGET FOR THE YEAR ENDED 30 JUNE 2026

### APPENDIX A - AUDIT COMMITTEE FINANCIALS

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

The following reports show the 2024/25 Forecast Actuals, the 2025/26 Budgets, and the variance between the two.

The reports include:

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

### COMPREHENSIVE INCOME STATEMENT BY EXPENSE TYPE

	Forecast actual 2024/25 \$	Budget 2025/26 \$	Variance \$
<b>Revenues from ordinary activities</b>			
Rates and charges	13,181,344	13,663,558	482,214
Statutory and user fees	920,884	990,308	69,424
Operating grants	34,230,399	13,326,837	(20,903,562)
Capital grants	8,341,110	3,820,374	(4,520,736)
Operating contributions	16,989	-	(16,989)
Capital contributions	-	-	-
Regional Roads Victoria	-	-	-
Reversal of impairment losses	-	-	-
Reimbursements	427,821	519,556	91,735
Interest	1,900,000	800,000	(1,100,000)
<b>Total revenues</b>	<b>59,018,548</b>	<b>33,120,633</b>	<b>(25,897,915)</b>
<b>Expenses from ordinary activities</b>			
Employee costs	14,793,572	15,313,133	519,561
Materials and services	23,915,276	11,035,826	(12,879,450)
Contracts	12,436,386	2,410,094	(10,026,292)
Grants expenditure	398,028	402,569	4,541
Depreciation	10,514,934	10,725,233	210,299
Other expenses	358,588	367,887	9,299
<b>Total expenses</b>	<b>62,416,784</b>	<b>40,254,742</b>	<b>(22,162,042)</b>
Net (gain) / loss on sale of assets	-	-	-
<b>Surplus / (deficit) for the year</b>	<b>(3,398,236)</b>	<b>(7,134,109)</b>	<b>(3,735,873)</b>



**LODDON SHIRE COUNCIL**  
**BUDGET FOR THE YEAR ENDED 30 JUNE 2026**

**APPENDIX A - AUDIT COMMITTEE FINANCIALS (Continued)**

**COMPREHENSIVE INCOME STATEMENT BY KEY DIRECTION AREA**

	Forecast actual 2024/25 \$	Budget 2025/26 \$	Variance \$
<b>Revenues from ordinary activities</b>			
Rates and charges	13,181,344	13,663,558	482,214
Operating grants	34,230,399	13,326,837	(20,903,562)
Capital grants	8,341,110	3,820,374	(4,520,736)
Operating contributions	16,989	-	(16,989)
Capital contributions	-	-	-
User fees	920,884	990,308	69,424
Reimbursements	427,821	519,556	91,735
Reversal of impairment losses	-	-	-
Regional Roads Victoria	-	-	-
Interest	1,900,000	800,000	(1,100,000)
<b>Total revenues</b>	<b>59,018,547</b>	<b>33,120,633</b>	<b>(25,897,914)</b>
<b>Expenses from ordinary activities</b>			
Assets and infrastructure	2,531,467	1,841,055	(690,412)
Executive office	2,042,834	1,485,214	(557,620)
Community partnerships	3,322,377	2,296,554	(1,025,823)
Community services	2,687,293	2,228,176	(459,117)
Community wellbeing	22,120,660	1,035,097	(21,085,563)
Corporate services	103,728	243,574	139,846
Development and compliance	909,303	858,131	(51,172)
Financial services	11,880,734	12,056,031	175,297
Governance	1,789,115	1,847,729	58,614
Information technology	1,755,425	1,904,399	148,974
Operations	-	293,055	293,055
Organisation development	1,998,174	1,997,962	(212)
Tourism and economic development	880,819	530,745	(350,074)
Works	10,394,855	11,637,020	1,242,165
<b>Total expenses</b>	<b>62,416,784</b>	<b>40,254,742</b>	<b>(22,162,042)</b>
Net (gain) / loss on sale of assets	-	-	-
<b>Surplus / (deficit) for the year</b>	<b>(3,398,237)</b>	<b>(7,134,109)</b>	<b>(3,735,873)</b>



**LODDON SHIRE COUNCIL**  
**BUDGET FOR THE YEAR ENDED 30 JUNE 2026**

**APPENDIX A - AUDIT COMMITTEE FINANCIALS (Continued)**

**CAPITAL EXPENDITURE STATEMENT**

	Forecast actual 2024/25 \$	Budget 2025/26 \$	Variance \$
<b>Surplus / (deficit) for the year-as per income statement</b>	<b>(3,398,237)</b>	<b>(7,134,109)</b>	<b>(3,735,873)</b>
<b>Less non-cash income</b>			
Reversal of impairment losses	-	-	-
<b>Add non-cash expenditure</b>			
Net gain on sale of assets	-	-	-
Loan interest accrued	-	-	-
Depreciation	10,514,934	10,725,233	210,299
<b>Total funds available for capital expenditure</b>	<b>7,116,697</b>	<b>3,591,124</b>	<b>- 3,525,573</b>
<b>Capital expenditure, transfers and loans</b>			
Assets and infrastructure	9,325,303	5,935,158	(3,390,145)
Community partnerships	4,227,691	599,910	(3,627,781)
Information technology	157,200	43,500	(113,700)
Tourism and economic development	152,625	-	(152,625)
Works	2,377,284	2,029,000	(348,284)
<b>Total capital works</b>	<b>16,240,103</b>	<b>8,607,568</b>	<b>(7,632,535)</b>
Transfers to reserves	5,729,493	2,023,481	(3,706,012)
Loan repayments	-	-	-
<b>Total capital, transfers and loans</b>	<b>21,969,596</b>	<b>10,631,049</b>	<b>(11,338,547)</b>
<b>Capital expenditure, transfers and loans will be financed by:</b>			
Asset sales	212,418	294,250	81,832
Transfers from reserves	10,378,053	1,731,750	(8,646,303)
Accumulated cash surplus brought forward from previous year	13,033,600	8,771,172	(4,262,428)
<b>Total financing of capital, transfers, and loans</b>	<b>23,624,071</b>	<b>10,797,172</b>	<b>(12,826,899)</b>
<b>Total accumulated cash surplus</b>	<b>8,771,172</b>	<b>3,757,246</b>	<b>(5,013,926)</b>



**LODDON SHIRE COUNCIL**  
**BUDGET FOR THE YEAR ENDED 30 JUNE 2026**

**APPENDIX B- STRATEGIC ACTIONS**

In 2021, Council adopted the first Financial Plan which outlines the 10-year financials resources necessary to implement the initiatives and priorities of the Council Plan and to achieve the aspirations of the Community Vision.

The first plan had a set of actions which will be used to further improve this financial position for future years. The Budget will report on any progress since adoption.

Action	Description	Impact on the Financial Plan	Progress
1	Review depreciation rates within each of the asset plans to ensure they are reflective of the useful lives of each asset class.	<b>Adjustment:</b> Depreciation expense and asset values. <b>Impacts:</b> Operating expenditure in the Comprehensive Income Statement. Also impacts the balance of the infrastructure assets group within the Balance Sheet. <b>Desired outcome:</b> Reduction in annual deficits.	<b>Progressing:</b> An audit comparing asset lives in the asset management plans to depreciation rates has been conducted.
2	Review Asset Management Plans to understand required maintenance and renewal levels to maintain the service levels of each asset class.	<b>Adjustment:</b> Maintenance costs and the required level of renewal/upgrade of the asset. <b>Impacts:</b> Operating expenditure in the Comprehensive Income Statement. Also impacts renewal/upgrade infrastructure costs within the Capital Expenditure Statement. <b>Desired outcome:</b> Reduction in the operating maintenance expenditure and renewal/upgrade expenditure.	<b>Complete</b>
3	Review and report to Council on the current operating environment to assess whether the current contingency amounts allocated for projects is appropriate.	<b>Adjustment:</b> Infrastructure capital project allocations. <b>Impacts:</b> Capital project expenditure with the Capital Works Statement. <b>Desired outcome:</b> Reduction in the capital works, higher delivery rates of capital works.	<b>Progressing:</b> Contingency amounts presented to Council when considering the 2025/26 Annual Infrastructure Program. Further work required as part of ongoing project development to improve alignment of contingency amounts with project risk, phasing and delivery requirements.
4	Review Financial Reserves Policy to ensure cash is not constrained unnecessarily.	<b>Adjustment:</b> Movement in reserve levels and available reserves. <b>Impact:</b> Balance Sheet and available operating expenditure. <b>Desired outcome:</b> Increase in cash and cash equivalents in Balance Sheet and offsetting a reduction in Other Reserves.	<b>Complete:</b> To continue to review each year to ensure further improvements.



**LODDON SHIRE COUNCIL**  
**BUDGET FOR THE YEAR ENDED 30 JUNE 2026**

**APPENDIX B- STRATEGIC ACTIONS - Continued**

Action	Description	Impact on the Financial Plan	Progress
5	Revise Project Management Framework to ensure projects are phased and costed appropriately.	<p><b>Adjustment:</b> Infrastructure capital project allocations.</p> <p><b>Impact:</b> Capital expenditure within the Capital Works Statement.</p> <p><b>Desired outcome:</b> Improved forward financial planning for major projects within the Capital Works Statement.</p>	<p><b>Complete:</b> Revised Project Management Framework adopted by Management Executive Group in September 2024.</p>
6	Revise Strategic Documents Framework to ensure strategies are appropriately costed and indexed, and costs are embedded into this Financial Plan.	<p><b>Adjustment:</b> Future plans and strategies to further highlight the true cost to deliver actions outlined.</p> <p><b>Impact:</b> Operating expenditure and capital expenditure where those relevant plans sit.</p> <p><b>Desired outcome:</b> Improved forward financial planning for major projects within the Capital Works Statement and operating expenditure within the Comprehensive Income Statement.</p>	<p><b>Not yet commenced:</b> Strategic Framework is yet to be revised.</p>
7	Continue development of 'pipeline of projects' to ensure 'shovel ready' projects when funding becomes available.	<p><b>Adjustment:</b> Allocation of project expenditure and income to reflect more accurate timing.</p> <p><b>Impact:</b> Operating expenditure, operating income and capital expenditure.</p> <p><b>Desired outcome:</b> Improved forward financial planning for major projects within the Capital Works Statement and operating expenditure within the Comprehensive Income Statement.</p>	<p><b>Progressing:</b> A Project Pipeline has been developed and is in testing phase. Due for completion June 2025.</p>
8	Investigate and report to Council on alternate purchasing options for plant (e.g. leasing of plant to spread the cost over the life of the asset).	<p><b>Adjustment:</b> Offset capital cost against lease operating cost.</p> <p><b>Impact:</b> Increase to operating expenditure and capital expenditure.</p> <p><b>Desired outcome:</b> Reduction in capital costs and held assets within the Capital Works Statement and Balance Sheet along with reduction in some of the related reserves.</p>	<p><b>Complete:</b> Report presented to Council in February 2022. With the current capital program, purchase is still the preferred option.</p>
9	Conduct process reviews on internal services to ensure they are efficient and cost-effective, and support external services provided to the community.	<p><b>Adjustment:</b> Reflect cost-effective service delivery costs.</p> <p><b>Impact:</b> Operating expenditure and operating income.</p> <p><b>Desired outcome:</b> More streamlined processes which will lead to a reduction in operating expenditure with the Comprehensive Income Statement.</p>	<p><b>Ongoing:</b> Internal reviews are undertaken on an ongoing basis for a number of internal services and activities to deliver efficiencies through shared services, reduction in process or removal of service.</p>





## LODDON SHIRE COUNCIL

## BUDGET FOR THE YEAR ENDED 30 JUNE 2026

## APPENDIX B- STRATEGIC ACTIONS - Continued

Action	Description	Impact on the Financial Plan	Progress
10	Complete the Transitioning Towns Policy (Small Towns Strategy) to establish minimum service levels for each town.	<p><b>Adjustment:</b> Reflect cost-effective service delivery costs.</p> <p><b>Impact:</b> Operating expenditure and operating income.</p> <p><b>Desired outcome:</b> Understanding the required service level which should lead to a reduction in operating expenditure with the Comprehensive Income Statement.</p>	<p><b>Complete:</b> Social Infrastructure Strategy Adopted by Council in August 2024. Implementation underway.</p>
11	Undertake service reviews in consultation with the community to determine the best mix and level of service provided by Council for services provided to the community.	<p><b>Adjustment:</b> Reflect cost-effective service delivery costs.</p> <p><b>Impact:</b> Operating expenditure and operating income.</p> <p><b>Desired outcome:</b> Understanding the required service level which may lead to a reduction in operating expenditure with the Comprehensive Income Statement.</p>	<p><b>Progressing:</b> Preliminary list of service reviews completed or underway, with a program based on importance to be developed.</p>
12	Report to Council on the potential to borrow funds (including relevant risk assessment) for strategic and/or intergenerational projects.	<p><b>Adjustment:</b> Offset the cost of delivering projects using immediate Council funds to a long term borrowing option.</p> <p><b>Impact:</b> Capital expenditure and balance sheet.</p> <p><b>Desired outcome:</b> Should borrowings be used as a funding mechanism, desired outcome is a positive impact on the Financial Plan and the introduction of intergenerational equity.</p>	<p><b>Completed:</b> Discussions held to inform Council of the options available for borrowing and a Borrowing Policy has been developed and adopted.</p>
13	Investigate and report to Council the cost vs benefits of applying for a rate cap variation to the Essential Services Commission after above initiatives have been explored.	<p><b>Adjustment:</b> Increased rate revenue for Council.</p> <p><b>Impact:</b> Operating income.</p> <p><b>Desired outcome:</b> Increase to ongoing rate revenue within the Comprehensive Income Statement.</p>	<p><b>Not yet commenced</b></p>
14	Explore shared services options available to Council.	<p><b>Adjustment:</b> Potential to decrease costs or improve services.</p> <p><b>Impact:</b> Operating expenditure.</p> <p><b>Desired outcome:</b> Reduction in operating expenditure within the Comprehensive Income Statement.</p>	<p><b>Completed:</b> Council is a member of the Regional Procurement Network and is informed of any shared services opportunities as they arise.</p>

**10.6 INGLEWOOD TOWN HALL HUB COMMUNITY ASSET COMMITTEE - DISSOLUTION****File Number:****Author:** Lisa Clue, Manager Governance**Authoriser:** Michelle Stedman, Director Corporate**Attachments:** Nil**RECOMMENDATION**

That Council:

1. dissolve the Inglewood Town Hall Hub Community Asset Committee, effective 1 May 2025; and
2. write to members of the Inglewood Town Hall Hub Community Asset Committee thanking them for their voluntary service to the community.

**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**

The Inglewood Town Hall Hub (ITHH) Community Asset Committee was established by resolution of Council on 25 August 2020.

Council has appointed members to the ITHH Community Asset Committee annually since the Committee was established.

Councillors were briefed on the transition of management of the Inglewood Town Hall Hub at the March 2025 Council Forum.

**BACKGROUND**

In accordance with the *Local Government Act 2020* and Council's Community Asset Committee Policy, powers, duties and functions required of Committee members to manage the community asset have been delegated by the Chief Executive Officer.

In accordance with Council's Community Asset Committee Policy, a Community Asset Committee may seek to be dissolved by Council at any time.

This report responds to an ITHH Community Asset Committee resolution made 3 March 2025, requesting Council consider dissolving the Committee and supporting a request from the Inglewood Community Neighbourhood House Committee of Management to take on management of the Inglewood Town Hall Hub.

**ISSUES/DISCUSSION**

Since early to mid-2024, discussions have been held between officers and members of the ITHH Community Asset Committee and the Inglewood Community Neighbourhood House (ICNH) Committee (as an Inglewood Town Hall Hub tenant) on matters relating to management of the Town Hall Hub, including opportunities to increase the use of, and further develop facilities within it.

Since October 2024, discussions have focussed on transitioning management of the Town Hall Hub from the ITHH Community Asset Committee to the ICNH Committee under a Management Agreement. These discussions have included negotiating the content of a Draft Management Agreement, including documented responsibilities of parties involved.

Council has recently received meeting Minutes from both committees containing resolutions that support transitioning management of the Town Hall Hub to the ICNH Committee under a Management Agreement. Additionally, negotiation of the Draft Management Agreement content is now complete.

If Council resolves to dissolve the ITHH Community Asset Committee, the associated Instrument of Delegation will be revoked by the Chief Executive Officer and the Management Agreement will be prepared for signing by Council and the ICNH Committee to become effective 1 May 2025.

**COST/BENEFITS**

There are no direct costs associated with the transition arrangements proposed in this report as the content of the Management Agreement is, in the most part consistent with the content of the ITHH Community Asset Committee Instrument of Delegation by the Chief Executive Officer.

**RISK ANALYSIS**

The transition arrangements detailed in this report will reduce the number of volunteers required to manage the community asset.

**CONSULTATION AND ENGAGEMENT**

Transition arrangement discussions involving Council officers and members of both the ITHH Community Asset Committee and the ICNH Committee have been ongoing since early to mid-2024.

**10.7 DRAFT LODDON SHIRE INCLUSIVE COMMUNITIES PLAN 2025-2029 FOR PUBLIC DISPLAY****File Number:****Author:** Wendy Gladman, Director Community Wellbeing**Authoriser:** Lincoln Fitzgerald, Chief Executive Officer**Attachments:** 1. Draft Loddon Shire Inclusive Communities Plan 2025-2029**RECOMMENDATION**

That Council place the draft Inclusive Communities Plan 2025-2029 on public display and seek community feedback.

**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**

A presentation was provided to the 14 May 2024 Council forum to outline the Inclusive Communities Plan project, including the proposed community engagement plan.

The draft Loddon Shire Inclusive Communities Plan 2025-2029 was presented at the 8 April 2025 Council Forum.

**BACKGROUND**

The Community Vision 2031 is “*Creating a community where everyone is welcome and all have the opportunity to live, work and thrive*”. To deliver this, the Council Plan 2021-25 includes an objective for “*A growing and vibrant community*” with the following strategic objectives:

*2.1 We will promote population growth to support a growing and diverse community.*

*2.2 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.*

The Draft Loddon Shire Inclusive Communities Plan 2025-2029 (ICP) supersedes the Access and Inclusion Plan 2018-2022 and is designed to foster a more inclusive, equitable, and accessible environment for all members of the community.

While the ICP aims to improve access and inclusion for the whole community, when considering access and inclusion there are other cohorts within our community which can experience disadvantage or are often under-represented in mainstream community activities, including our young people, LGTBIQ+ community members, people from non-English speaking backgrounds and older people.

The plan aims to create an inclusive community where young people feel accepted, supported, and safe. We also recognise that for youth to stay in or return to Loddon, they need to feel that their values, ideas, and perspectives are respected.

In 2023, Council resolved to fly the Rainbow flag on May 17, recognizing IDAHOBIT Day (International Day Against Homophobia, Biphobia, and Transphobia) in response to a petition. This practice can now be formalised through clear and consistent policy as Council’s position through the ICP.

Council is home to an increasing number of people from non-English speaking backgrounds, who can experience isolation and exclusion due to the language barrier experienced, but also due to the differences in cultural background.

Following the transition out of aged care service delivery, Council committed to the development of a strategic position on positive ageing. This plan identifies how we can enhance positive ageing in our community by encouraging age-friendly spaces that respect and consider older people in all community activities.

By incorporating these cohorts into the draft ICP it reduces the number of strategic documents being developed by Council and minimises action duplication as many of the outcomes identified in the ICP are common across a diversity of groups.

## ISSUES/DISCUSSION

The vision of the Loddon Inclusive Communities Plan is for Loddon Shire to be an inclusive and welcoming place for all. Everyone will feel safe and welcome to participate in social and community life, no matter their background, gender, ability, faith, culture or age. Partnerships and collaboration are encouraged to foster social cohesion and connection. We will be a community of inclusive communities.

Whilst the Disability Act 2006 provides information on Council's role in the development of a Disability Action Plan, the ICP also enhances Council's ability to comply with other legislation including the Equal Opportunity Act 2010, which requires councils to promote equality and prevent discrimination based on characteristics such as race, gender, disability, and age and the Disability Discrimination Act 1992 (DDA), ensuring that individuals with disabilities have equal access to services, facilities, and opportunities. The DDA goes beyond physical accessibility and includes reducing barriers in areas such as social inclusion, active participation, access to information and employment.

Additionally, through implementation of the ICP, Council will contribute to reporting on our Gender Equality Action Plan (GEAP), as the outcomes and actions outlined in the ICP directly align with the requirements of the Gender Equality Act 2020. This legislation requires local governments to promote gender equality, ensuring that gender equity is integrated into all policies, programs, and services.

In addition to these legislative requirements, the plan aligns with Council's Community Vision: Creating a community where everyone is welcome and has the opportunity to live, work and thrive.

By adhering to the legislative imperatives and embedding inclusivity in all areas of planning and service delivery, Council is committing to fostering a community that supports the full participation of all its members.

The ICP will enhance access and inclusion opportunities broadly across our community, through the delivery of actions related to the key focus areas:

<b>Community Participation</b>	Empowering communities to be engaged, feel listened to, and be involved in decisions that impact them.
<b>Partnerships and relationships</b>	Forging strong partnerships and relationships to address barriers to feeling included.
<b>Programs and activations</b>	Creating vibrant places for everyone, with a range of activities and events that celebrate diversity
<b>Places and spaces</b>	Exploring ways to make our built environments and public spaces more activated and welcoming.
<b>Positive ageing</b>	Encouraging a healthy mindset and a commitment to staying physically, socially and cognitively active in our older years.
<b>Internal commitment</b>	Taking a leadership role and embedding inclusive values within our organisation.

An operational action plan will guide the implementation of identified outcomes in the ICP. The action plan will be reviewed and updated every 2 years to ensure ongoing progress against the plan.

### **COST/BENEFITS**

The success of this plan is based on collaboration and strategic partnerships between government, health, education, other health and wellbeing agencies, community service organisations and community interest groups.

Individually, local government authorities are unlikely to have the capacity to address the range of factors that influence community health and wellbeing, positive aging, youth engagement and improved access and inclusion for members of their communities. As such, Loddon Shire Council recognise that partnerships with other key agencies and working together is paramount in order to maximise positive access and inclusion outcomes.

It is anticipated that actions identified in the operational action plan will be undertaken within existing budgets, or with sourced external funding as required. Any actions that may incur a cost to Council are subject to Council approval through the annual budget allocation process.

Loddon's Community Partnerships Team will consult, collaborate, advocate and forge partnerships with outreach services and connect and empower community. The Inclusive Communities Plan has been written to support and guide our combined effort into these diverse social spaces and embed access and inclusion in our community.

### **RISK ANALYSIS**

Council is required to address components of various legislation or funding requirements, which can result in the development of multiple strategic documents. The ICP has been developed as a multi-faceted access and inclusion plan which supports Council to align with relevant legislative frameworks, such as Disability Act, Equal Opportunity Act and Disability Discrimination Act and support meeting Council's obligations under the Gender Equality Act.

Council acknowledges that the most successful outcomes will be achieved when planned and delivered in a partnership and collaborative environment with other agencies and community groups. An over reliance, or lack of understanding on external partners and stakeholders capacity to deliver could result in delays or failures to deliver outcomes. This can be mitigated through Council continuing to take a leadership role in establishing and guiding the development of health and wellbeing partnerships.

A number of the initiatives identified in the ICP will be reliant on external funding, which puts the delivery of these activities at risk should funding not eventuate. Council, or other lead agencies will need to manage community expectation carefully, clearly communicating the reliance on funding to progress the program or activity.

### **CONSULTATION AND ENGAGEMENT**

The development of the ICP was shaped by extensive community consultation across Loddon Shire, engaging over 230 community members and organisations. The first consultation round from 20 May to 23 June 2024, offered various ways for the community to provide feedback, including pop-up events, a community survey completed by 175 participants, a staff and contractor survey, and targeted stakeholder discussions. Engagement took place in schools, senior citizen centres, community halls, workplaces, and shopping centres across East Loddon, Inglewood, Pyramid Hill, Boort, Dingee, Wedderburn, Tarnagulla, and surrounding areas. Conversation kits were distributed to promote participation and gather feedback, including written and drawn responses, with activities aimed at all community members, including younger audiences.

This report provides the opportunity for Council to approve the placing of the draft Inclusive Communities Plan on public display and invite our community to provide their feedback.



DRAFT FOR CONSULTATION

# Loddon Shire Inclusive Communities Plan

## 2025 - 2029

February 2025



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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.

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#### Document Control

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Prepared by CoFutures  
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VERSION NO.	DATE OF ISSUE	AUTHOR	REVISION BY
1.0 Draft Inclusive Communities Plan	22 July 2024	LB, CD	DF
2.0 Draft Inclusive Communities Plan	21 August 2024	CD	DF
3.0 Final Inclusive Communities Plan for Consultation	28 February 2025	LB	DF

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## Vision for Inclusive Loddon

Loddon Shire Council is an inclusive and welcoming place for all. Everyone feels safe and welcomed to participate in social and community life, no matter their background, gender, ability, faith, culture, or age. Partnerships and collaboration are encouraged to foster social cohesion and connection. We are a community of inclusive communities.



## What is an Inclusive Community?

Inclusivity is a broad term that can mean many things to different people. Being inclusive means ensuring there are no barriers to participate in social life, regardless of age, gender, faith, culture, ability, health, education status, and more. This is the opposite of being exclusive, where people feel left out.

Loddon Shire Council is committed to making our municipality a more inclusive place for everyone. The Loddon Shire Inclusive Communities Plan represents our commitment to inclusivity. Regardless of age, gender, disability, or cultural background, everyone deserves to feel included, supported and welcome in Loddon.

This Plan has been written in collaboration and consultation with community members, group representatives, and Council staff. It considers inclusivity in a holistic way - through multiple lenses - identifying six key Focus Areas and supporting outcomes.

Typically, plans related to inclusive communities tend to have a more specific focus on a singular topic, for example, on ageing, disability, or gender equity. This Plan views inclusivity more broadly as a range of aspects that both intersect and contribute to a person's sense of identity.

From extensive engagement across the Shire, you told us that respect is vital to inclusivity. You also told us that when you think about inclusivity, you also think about accessibility, support, connection, and understanding. We heard that you value the sense of community and connection that being part of a community or group brings.

Inclusive communities are welcoming, open, and accepting of diversity. They are places where there is a sense of connection and community spirit, supported by a variety of services, programs, and activities to meet diverse needs.

We know that some people in our municipality face barriers to accessing the support, information, and resources that they need to live healthy and fulfilling lives. Keeping this 'status quo' means that not everyone will be able to participate freely or equally in community life. Therefore, it is important to be proactive in seeking ways to address barriers to help make Loddon more inclusive for all.



## Council's role in promoting inclusive practices

Council can play many roles in helping to support communities to be more inclusive. This Plan categorises the actions Council may take to support inclusive communities as: investigate, collaborate, support, deliver, lead, and advocate.

- **Investigate:** Exploring options or conducting studies, with the objective to deepen understanding or assess feasibility.
- **Collaborate:** Working with organisations or groups towards shared objectives.
- **Support:** Encouraging and promoting existing activities, initiatives, or groups.
- **Deliver:** Taking ownership and doing what is within our remit to act, provide, or deliver services.
- **Lead:** Taking initiative and leadership in modelling values and behaviours.
- **Advocate:** Representing, promoting, and defending the value of inclusivity across tiers of government, organisations, interest groups and business owners.

Some of the responsibilities that Council must uphold are stated in the statutory requirements as outlined by the State Government in making communities more inclusive. This Plan seeks to address the requirements of two acts.

The Victorian Disability Act 2006 requires councils to prepare Disability Action Plans. Previously, this requirement was addressed by Council's Access and Inclusion Plan 2018 – 2022. Now at the end of its lifecycle, the Inclusive Communities Plan will build upon and expand this.

The Gender Equality Act 2020 requires all councils to prepare Gender Equality Action Plans for workforce participation, and conduct Gender Impact Assessments for policies, programs, and services that are new, or are being reviewed. This Plan makes recommendations so that Council can more readily and meaningfully meet the requirements of the Gender Equality Act.



# How the Plan was developed

The development of this Plan has been informed by comprehensive community engagement across Loddon Shire. Throughout the course of the engagement, we heard from more than 230 community members and organisations from across the Shire.

The first round of community consultation commenced on 20 May 2024, running until 23 June 2024. There were a range of different ways for the community and stakeholders to get involved in the project, and to provide valuable feedback to inform the Plan, such as:

- Community pop-ups and drop-ins across Loddon Shire;
- A community survey, completed by 175 participants online and in person;
- A survey for Council staff and contractors; and
- Targeted discussions with stakeholders.

During the engagement campaign, we visited schools, senior citizen’s centres, community halls, workplaces, and shopping centres across East Loddon, Inglewood, Pyramid Hill, Boort, Dingee, Wedderburn, and Tarnagulla.

We also heard from people across the Shire, from Serpentine, Calivil, Korong Vale, Bridgewater, Tandarra, Raywood, Pompapiel, Kamarooka, Bears Lagoon, Yarrowalla, Rheola Waanyarra, Jarklin, Eastville, and Barraport.

For the community engagement, conversation kits were developed to provide more information about the project. They also promoted the different ways to get involved in consultation, and contained activities designed to elicit feedback about inclusive communities in Loddon Shire. The activities encouraged written and drawn responses, and while they were targeted to younger audiences, could be used by all community members across the Shire.

In addition to engagement a Project Working Group was formed to guide this project. The Project Working Group began the project with a ‘knowledge sharing workshop’, which brought together people from all across Council to share their ideas about what this Plan might look like, and how best to learn from and reach members of the Loddon community.

A review of all of the strategies and plans that may impact and inform what inclusive communities may look like in Loddon was also undertaken. We did this review while developing a People and Place analysis. The purpose of the People and Place analysis was to better understand who lives in Loddon, what its communities look like, and what makes it unique.

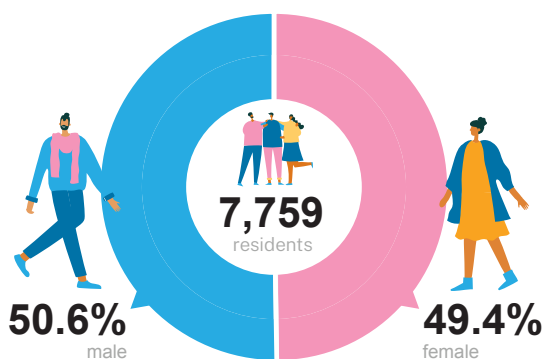
This Plan is the result of all of these different methods. It helped us to understand what the highest priorities of the community and service providers are, and what could be done to make Loddon a more inclusive place.

The Loddon Shire Inclusive Communities Plan aligns with the Community Vision Council Plan, Council Plan and Municipal Public Health and Wellbeing Plan as shown in the diagram below.



# Our community of communities

## WHO WE ARE

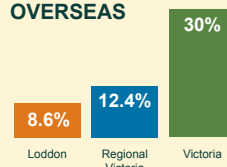


### MEDIAN AGE



**173** people identify as Aboriginal or Torres Strait Islander

### PERCENTAGE OF PEOPLE BORN OVERSEAS



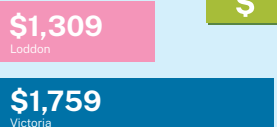
Top countries for overseas birth were: England, the Philippines & New Zealand

## WHAT WE DO FOR WORK

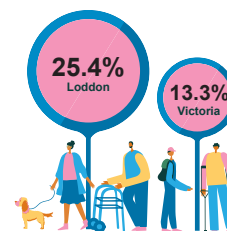
### TOP 3 INDUSTRIES OF EMPLOYMENT



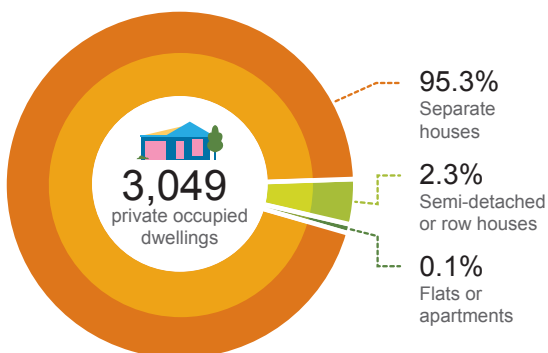
### AVERAGE WEEKLY HOUSEHOLD INCOME



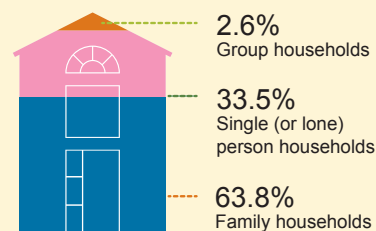
### PERCENTAGE OF PEOPLE THAT VOLUNTEER



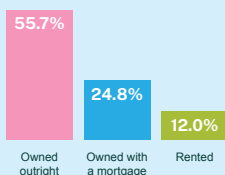
## HOW WE LIVE



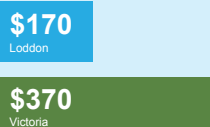
### HOUSEHOLD COMPOSITION



### TENURE TYPE



### WEEKLY MEDIAN RENT



### MONTHLY MEDIAN MORTGAGE REPAYMENTS



# What makes Loddon unique?

## Strengths

### Unique communities

Loddon Shire is home to a range of geographically separate and distinct townships. Each town possesses a unique character, reflected by its histories, industries, and tightly-knit community groups.

### A community of volunteers

Unpaid work and volunteering is an important part of social life for many in Loddon Shire, where 25% of residents reported as being volunteers in 2021 - higher than regional (17%) and state (13.3%) averages.

### The natural environment

Loddon Shire is abundant in environmental treasures, which attract tourists for active or passive recreation. Popular activities include bushwalking, cycling, water-skiing, fishing, and canoeing.

### Participation in sports and recreation

Loddon Shire's Recreation Strategy (2015) reports that participation in physical activities such as aerobics, gym, and fitness type activities, as well as sports, is higher in the Shire compared to state averages. Further, community satisfaction towards sports and recreational facilities is also high, illustrating a community that is engaged and involved with physical activities and sporting life.

### Thriving industry

34% of Loddon Shire's residents are employed in the Agriculture, Forestry and Fishing sector, compared with 7% in Regional Victoria.

## Challenges

### A changing population

The median age in Loddon is 52 years, higher than the state average of 38 years. This median is increasing, from 50 in 2011, and 51 in 2016. 29% of Loddon Shire's population is 65 years old or older, higher than the state's average of 17%, while 13% are between the ages of 18 and 34 years old, lower than the state's average of 23.5%. Although Loddon Shire's older residents play an active and crucial role in civic society, planning for a greater proportion of ageing residents can pose some challenges relating to workforce participation rates and increased care requirements. Also, despite the levels of volunteering being relatively high in the Shire, the percentage of volunteers is declining, down to 25% from 32% in 2016.

### Relative socio-economic disadvantage

ABS data relating to Socio-Economic Indexes for Areas (SEIFA) highlight that residents in Loddon Shire experience a high level of disadvantage. The SEIFA index considers factors such as unemployment, low incomes or education levels, single parent families, among others. In 2021, Loddon Shire was the 11th most disadvantaged LGA based on this index.

Levels of advantage are not distributed equally throughout the Shire. Areas surrounding Boort, and north of Newbridge, experience higher levels of relative advantage, and areas around Wedderburn, Inglewood, Tarnagulla, as well as Mitiamo, experience lower levels.

### Internet connectivity and telecommunications

54% of Loddon Shire's residents live in households with internet access via a broadband connection. This number is considerably lower than the average for Loddon Mallee (73%) and the state average (72%).



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Loddon Shire Inclusive Communities Plan

# What you told us about inclusivity

To make Loddon Shire’s communities more inclusive, we heard the need for respect, accessibility, support, connection and understanding among community members. You shared that connection and relationships within communities and among friends are important, as is improving places and spaces and providing areas where people can come together.

We heard that distance, including lack of public transport, poor roads and geographic distance between destinations are barriers to inclusivity,

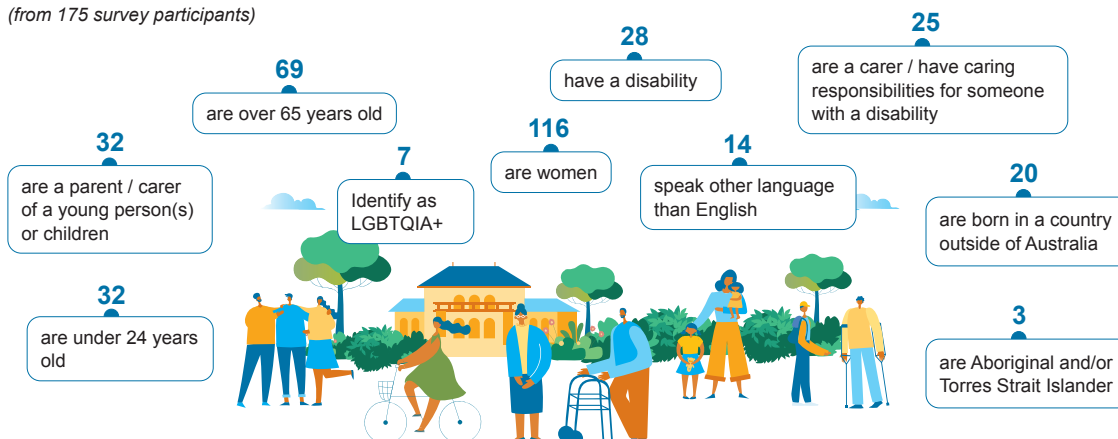
as well as access to services and shops, and income and finances.

You shared that inclusive communities should be welcoming, open, and accepting of diversity, and should have a sense of community and connection. You shared the importance of providing opportunities for all kinds of people to participate in community and social life, and that building relationships with groups and organisations is also important.

## Who we heard from

### Demographic characteristics

(from 175 survey participants)



### How we make communities more inclusive

Educate and raise awareness about the importance of inclusivity in our communities

Build relationships with groups and organisations

Create policies that promote inclusivity

Provide opportunities to all kinds of people to participate in the community and social life

Help to change attitudes and behaviours to create a more inclusive environment





# Strategic context

Inclusivity touches on many parts of people’s identity. There are a range of policies and acts, from all tiers of government, that influence how inclusivity is approached.

Internationally, the World Health Organisation has developed the Social Determinants of Health (SDH) framework. The SDH framework uses research to show that the inequalities people face have tangible impacts on their health and life expectancies.

The United Nations Sustainable Development Goals (SDGs) aim to achieve a better and more sustainable future for everyone.

There are 17 interconnected SDGs, each addressing global challenges such as poverty, inequality, justice and climate change.

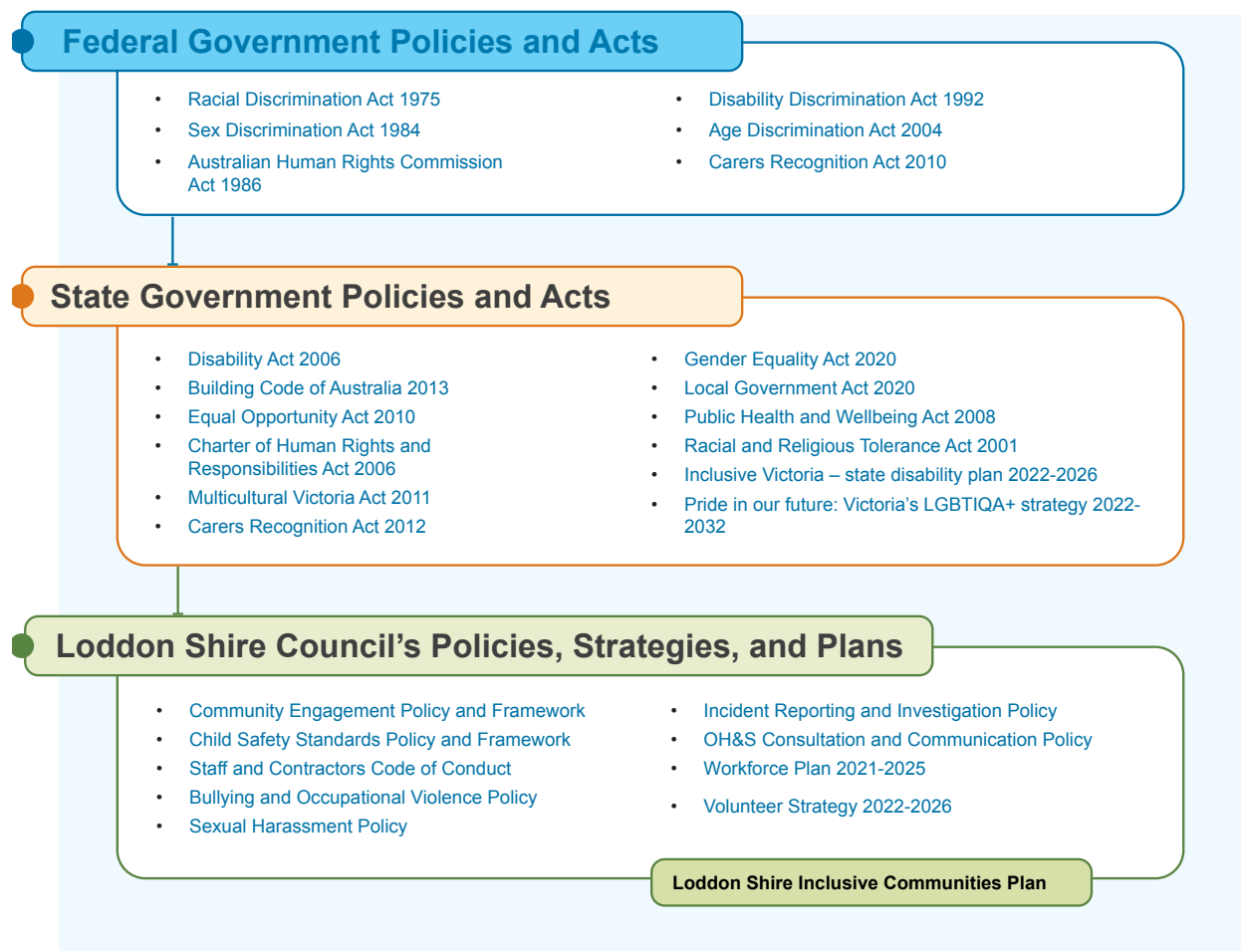
It is part of Council’s commitment to the people it serves to strive towards creating an inclusive

environment that supports the health and wellbeing of its communities.

The aims of this Plan align most with the following SDGs:

- no poverty;
- zero hunger;
- good health and wellbeing;
- quality education;
- gender equality;
- decent work and economic growth;
- reduced inequalities;
- sustainable townships and communities; and
- peace, justice and strong institutions.

The broader context for inclusive communities across federal, state and local policy framework is summarised below.



## What you love about your community

Through listening to community, we learned more about what you love and value about the communities and places you live.

Loddon Shire's residents value feeling connected to one another. You appreciate that people are friendly, kind, helpful, and supportive. We heard about the importance of inter-personal connections, and the way that community members look after one another.

You also cherish the environment around you, from the services and facilities of our buildings and time, to the peaceful, relaxing atmosphere and natural environment.

Using what we heard, we have arranged this Plan into six Focus Areas which reflect the values and priorities you have shared. The Focus Areas are:

- Community participation
- Partnerships and relationships
- Programs and activations
- Places and spaces
- Positive ageing
- Internal commitment





## Our Focus Areas

### Community participation

Empowering communities to be engaged, feel listened to, and be involved in decisions that impact them.

### Partnerships and relationships

Forging strong partnerships and relationships to address barriers to feeling included.

### Programs and activations

Creating vibrant places for everyone, with a range of activities and events that celebrate diversity and difference.

### Places and spaces

Exploring ways to make our built environments and public spaces more activated and welcoming.

### Positive ageing

Encouraging a healthy mindset and a commitment to staying physically, socially and cognitively active in our older years.

### Internal commitment

Taking a leadership role and embedding inclusive values within our organisation in everything that we do.



# Community participation

Empowering communities to be engaged, feel listened to, and be involved in decisions that impact them.

## What this means in practice

- An increased diversity of voices in our community strengthens our resilience and promotes an inclusive culture.
- A 'people-first' approach to planning and decision-making processes ensures that the best outcomes for our community are delivered.
- Our communities feel empowered to participate and influence planning and decision-making that impacts them.
- A broader understanding of inclusivity is embedded into community engagement policies and practices.
- People who experience barriers to inclusivity are consulted with, and where possible involved in shaping outcomes.

## What we heard

We heard that there is often a gap between the knowledge of decision-makers and the needs of community members – you told us that the best way to hear from you is for Council to be 'out in the community'. How we manage our processes internally is important too, and we heard suggestions to explore training staff in community engagement practices to build capacity and confidence across the organisation.

You told us that we could do more to build trust and relationships with our reference groups and even consider expanding them. Most importantly, you told us that everyone in the community must have a voice, including those historically left out of the conversation.

### What service providers told us:

Listen to young people. Ask them, don't do things without asking [them]. Go to schools. They're pretty honest about what they like."



"...Consultation with community. Asking what they actually need. We have perceived barriers but they're not always accurate - there are things we haven't thought about. Go directly to underrepresented groups and find out their needs. If it doesn't meet their needs, it is probably done in waste."

"[Good projects start with] consultation. It's around having Council hosting or facilitating the group. All ages are welcome, meet face to face, and also work together to make sure that things are tracking well. It needs to be co-designed with community."

Outcomes: Community participation	Council's role
<p>1. An expanded pool of community reference group participants to reflect the diversity of the Loddon Shire community, resulting in informed consultation on strategic decisions with individuals and groups.</p>	Lead
<p>2. A deeper understanding of the impacts of projects and programs through community-led processes and existing community planning committees.</p>	Deliver Lead
<p>3. A strengthened culture of community engagement within Council, enhanced by staff training and knowledge sharing aligned with the Community Engagement Policy.</p>	Deliver Lead



# Partnerships and relationships

Forging strong partnerships and relationships to address barriers to feeling included.

## What this means in practice

- Strong relationships with organisations, community groups, and service providers, as well as with other levels of government enhance community cohesion and deliver greater social benefits.
- Partnerships and resource sharing promotes cross-disciplinary collaboration and deliver more integrated social outcomes.
- Council plays a role as a trusted organisation that creates, enables, and strengthens partnerships and relationships, supporting the delivery of more services for our community.

## What we heard

We heard that cross-disciplinary approaches to inclusivity are essential for a truly intersectional approach to health and wellbeing. This involves building relationships with groups and organisations that service our many communities.

There are many successful partnerships and networks that already exist, providing services to address and reduce barriers. Feedback suggested that Council can play an important role in facilitating networks, and in sharing knowledge.

We also heard that more can be done to create better partnerships with community groups and organisations.

Key partnerships which you value:



**Outcomes: Partnerships and relationships**

**Council’s role**

1.	Strengthened relationships with organisations and service providers, enhancing networks that promote health, wellbeing, and cultural safety for key demographic cohorts in Loddon Shire.	Support Collaborate
2.	Foster cross-regional partnerships and facilitate knowledge sharing among neighbouring LGAs.	Collaborate
3.	Established relationships with key disability organisations and service providers to improve health and wellbeing outcomes for residents.	Collaborate
4.	Increased service catchments of health and wellbeing services through mobile health services or satellite services at Local venues.	Collaborate Advocate
5.	Enhanced partnerships with mental health service providers, advocating for increased funding for mobile and remote mental health services, through the Loddon Healthy Minds Network.	Collaborate Advocate
6.	Recognition of the Loddon community’s needs in relation to the National Disability Strategy through advocacy to the State and Federal Government.	Lead Advocate
7.	Foster relationships with regional multicultural services to enhance social inclusion, promote and celebrate diversity.	Collaborate



# Programs and activations

Creating a vibrant place for everyone, with a range of activities and events that celebrate diversity and difference.

## What this means in practice

- Events and activities cater to different needs and interests amongst our diverse community and bring more people together.
- Support is provided for more programs and activities that create a greater sense of vibrancy and connection, regardless of age, gender, culture, or ability.
- Programs and activities that are accessible, inclusive, and address the diverse needs of our community are prioritised.
- Ongoing community-led events are celebrated and supported. Opportunities to collaborate or partner with other community or regional based organisations to help deliver these events are explored.

## What we heard

We heard that services and programs are an important way for people to connect and participate in communities. You would like more programs, activities and events that allow people to come together.

You also shared that there is a lack of programs and activities for young people, particularly of high school age, outside of sport. More events to celebrate cultural diversity, raise awareness and promote inclusivity are strongly supported.

In your feedback, you told us that community support groups are very important to build social connection and can benefit people who are new to Loddon. Loddon is home to many community groups and organisations already delivering excellent programs and services. Many of you agreed that we can do more to support grassroots organisations to deliver ongoing activities.

### Your top five factors that make communities more inclusive:



More programs, activities, and events



Community behaviour and attitude



Foster quality places and spaces



Improve transport and connection





Outcomes: Programs and activations	Council's role
<p>1. Increased access to targeted activities for young people, including extended hours programs in facilities like libraries or community infrastructure.</p>	<p>Investigate Support Collaborate</p>
<p>2. Increased awareness of cultural diversity and celebration of multiculturalism through community events co-designed with respective communities.</p>	<p>Investigate Support Collaborate</p>
<p>3. Increased support for community and volunteer-led programs and activities to enhance their ongoing sustainability.</p>	<p>Advocate Support Collaborate</p>
<p>4. Advocate to the State Government for increased frequency and expansion of the public transport network.</p>	<p>Advocate</p>
<p>5. Increased opportunities to access grant funding for inclusive events and activations.</p>	<p>Support</p>
<p>6. Investigate opportunities to collate and share information on available services and activities for people with disabilities, advocating for greater access to inclusive programs and support within the community.</p>	<p>Advocate Support Collaborate</p>



# Places and spaces

Exploring ways to make our built environments and public spaces more activated and welcoming.

## What this means in practice

- Open spaces, buildings, parks, roads, streets, and community facilities continue to play an important role in connecting people and communities.
- Loddon Shire’s places and spaces encourage social connections and activities for everyone across all life stages.
- Everyone feels safe to participate in activities that support their daily life around the Shire without fear of prejudice or exclusion.
- Our places and spaces are maintained to a high standard, are welcoming, accessible and meet best practice guidelines such as universal design.

## What we heard

You told us that it is important to create more spaces and opportunities outside of the home that are welcoming to young people and that aren’t just connected to sport.

We heard that we could do more to make community spaces accessible to people with disabilities and ensure all our community facilities are universally designed.

We heard about how much you value connections to open spaces and the environment of Loddon Shire, and that we can do more to improve the quality of these public spaces and how they are accessed.

### Places and spaces you value the most

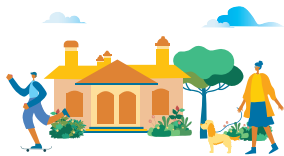
#### Library hubs



#### Schools



#### Sporting groups and clubs



#### Community/ neighbourhood houses



Outcomes: Places and spaces	Council's role
<p>1. Enhanced understanding of access to and increased use of open spaces through examination of catchment data from Council's Recreation Open Space and Aquatic Strategy.</p>	Investigate
<p>2. Improved accessibility of new and redeveloped facilities for a wide range of people, ensuring compliance with DDA standards as outlined in Council's Building Asset Management Plan.</p>	Investigate Deliver
<p>3. Enhanced strategic document development that incorporates Gender Impact Assessments in alignment with Council's Gender Equity Strategy.</p>	Deliver Lead
<p>4. Increased funding for upgrades to social infrastructure that enhances inclusion and accessibility.</p>	Deliver Lead Advocate



# Positive ageing

Encouraging a healthy mindset and a commitment to staying physically, socially and cognitively active in our older years.

## What this means in practice

- Fostering positive ageing enhances the quality of life for seniors, providing them with more opportunities to engage in activities and connect with their community.
- Access to tailored services and programs supports social, health, and wellbeing needs, promoting active and healthy lifestyles among older residents.
- By prioritising inclusive facilities and resources, we reduce barriers for seniors, ensuring they can fully participate in community life and enjoy open spaces and social infrastructure.

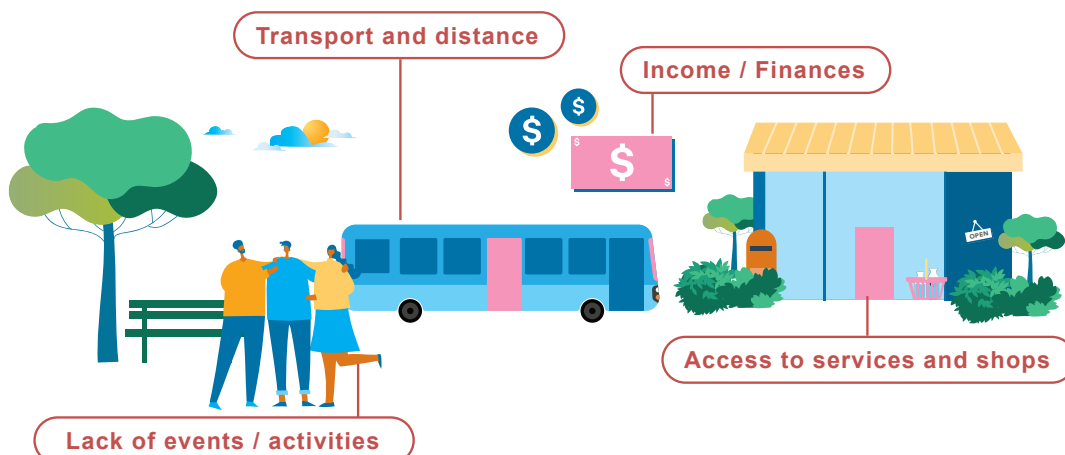
## What we heard

We consistently heard that social isolation and access to services were significant barriers to positive ageing in our community. Many residents expressed concern that limited opportunities for engagement and participation hinder the wellbeing of ageing adults.

Feedback indicated that a lack of tailored programs and activities specifically designed for seniors prevents them from fully engaging with the community. Many emphasised the need for more age-friendly initiatives that cater to their interests and needs.

Additionally, there were strong calls for improved access to health and wellbeing services, highlighting that transportation challenges limit older adults' ability to attend appointments and participate in social activities.

Other key barriers to connectivity that were most cited:



**Outcomes: Positive ageing**

**Council's role**

1.	Improved positive ageing and social connectedness through ongoing programs and activations for seniors.	Collaborate Support Advocate
2.	Maintain ongoing communication with community groups and services, including Senior Citizens Clubs to strengthen community.	Collaborate Support
3.	Improve access to information for available aged care services.	Collaborate Support Advocate
4.	Enhanced organisational capacity to integrate a positive ageing perspective in all Council relevant business.	Deliver Lead

It is important to acknowledge that the outcomes and actions outlined in other focus areas also contribute to promoting / enhancing positive ageing.



# Internal commitment

Taking a leadership role and embedding inclusive values within our organisation in everything that we do.

## What this means in practice

- There will be an increased diversity of voices in our community which strengthens our resilience and promotes an inclusive culture.
- We recognise the importance of intersectionality and the different parts that make up a person’s identity and circumstances.
- We will lead by example to express our commitment to inclusivity, demonstrated by the actions we take.
- Accessibility and inclusivity underpin all of Loddon Shire Council’s plans, policies, strategies, and actions.
- We continue ongoing engagement with our community and strive for continuous improvement.

## What we heard

We heard that there is often a gap between the knowledge of decision-makers and the needs of community members. We heard that the best way to hear from you and engage is to be ‘out in the community’. It is important for everyone in the community to have a voice, including those historically left out of the conversation.

How we do things internally is important too, and we should explore training staff in community engagement to build capacity and confidence across the organisation. We’ve heard that we could do more to build trusted relationships with our reference groups, and consider expanding them.

**Top responses to addressing barriers to accessing services from Council:**



**Outcomes: Internal commitment**

**Council's role**

1.	Enhanced workplace inclusivity through training in gender equality, sexism, and cultural safety.	Lead
2.	Improved accessibility of all Council communications and information through the use of inclusive language and design, aligned with Web Content Accessibility Guidelines (WCAG) standards in the Council Style Guide.	Investigate Support
3.	Improved accessibility of in-person information and services.	Support
4.	Strengthened proactive cross-departmental approach that considers the impact of Council decision-making on diverse community members.	Deliver Lead
5.	Sustained progress in gender equality through the implementation of Gender Equality Action Plans, in line with the Gender Equality Act 2020.	Deliver
6.	Increased awareness through recognition of significant days for LGBTQIA+, CALD, disability and ageing, such as IDAHOBIT and Wear It Purple Day, IDPwD, Seniors' Festival and gender equity.	Deliver Lead

It is important to recognise that the outcomes and actions outlined in other focus areas also play a significant role in promoting and enhancing the inclusion of LGBTQIA+ and CALD communities.





## Implementation

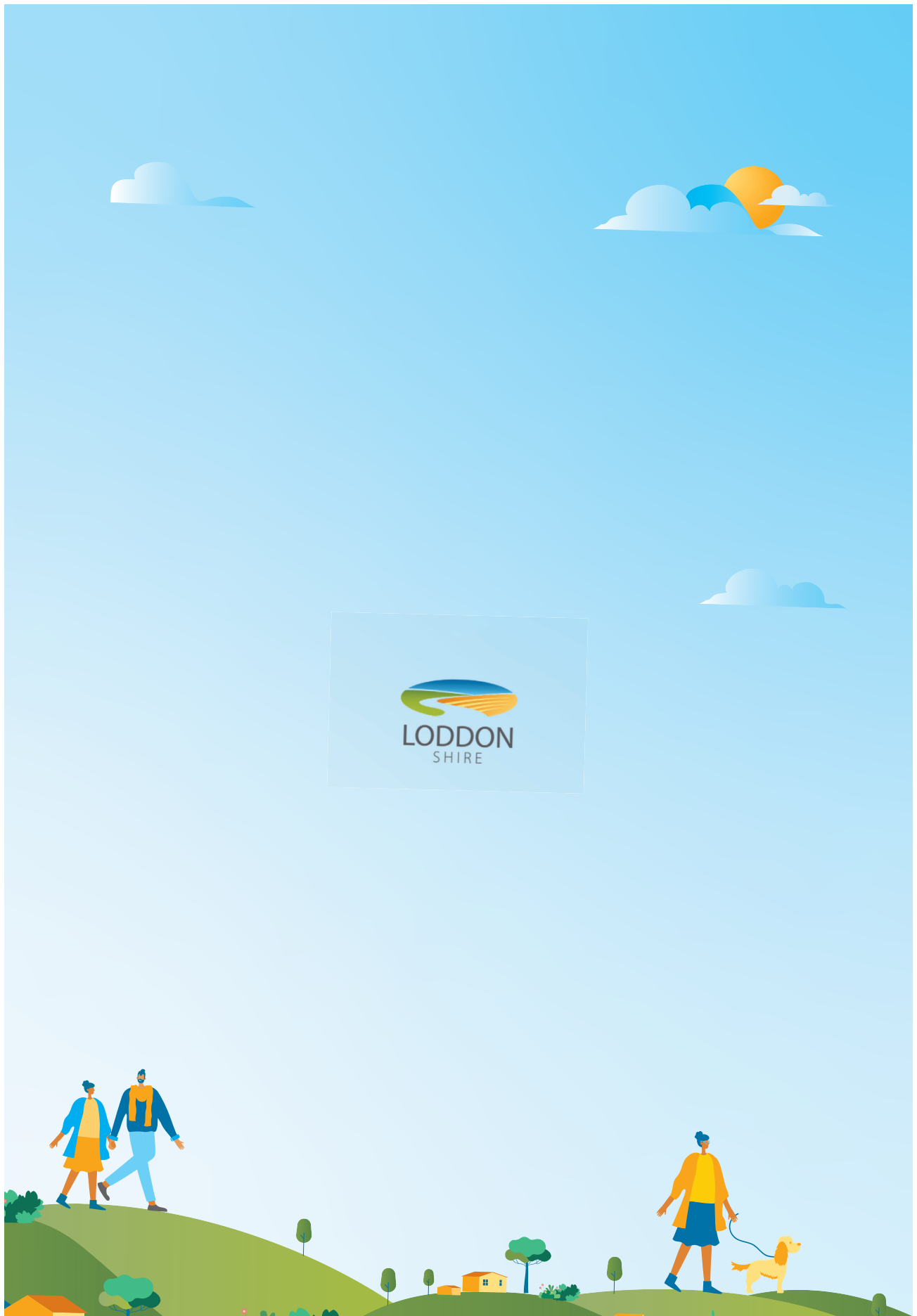
### Costing and funding of actions

These Focus Areas will be operationalised by an action plan reviewed and updated every two years.

Any actions that incur a cost to Council will be subject to funding approval through Council's annual budget process. This process will prioritise actions based on their alignment with strategic priorities, available resources, and expected community benefits. We will also explore opportunities for external funding where appropriate, such as grants or partnerships to help offset the financial burden on Council resources.







**10.8 WEDDERBURN EARLY LEARNING CENTRE ADVOCACY****File Number:****Author:** Wendy Gladman, Director Community Wellbeing**Authoriser:** Lincoln Fitzgerald, Chief Executive Officer**Attachments:** Nil**RECOMMENDATION**

That Council write to the Minister for Children, the Hon Lizzie Blandthorn MP, to advocate for the inclusion of a sessional kindergarten program at the Wedderburn Early Learning Centre.

**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**

Information on the progress of the Wedderburn Early Learning Centre was provided to Council at the 8 April 2025 Council Forum.

**BACKGROUND**

The Victorian State Government committed to the construction and operation of 50 Early Learning Centres in communities across Victoria that have the greatest need for childcare and kindergarten places. The first four sites commenced operation in 2025. Loddon Shire Council is one of 14 sites that will be constructed this year and be ready to operate in 2026.

Council officers attended a meeting with Early Learning Victoria and Department Education representatives in March 2025. This meeting provided Council with some information on the early childhood programs that will be provided at the new Wedderburn Early Learning Centre (ELC) from 2026.

**ISSUES/DISCUSSION**

Kindergarten in Victoria is delivered in two different formats. Sessional kindergarten (offered in all Loddon Shire Council kindergartens) is a structured early childhood education program that operates for a set number of hours each week, across set days and only during school terms. In Loddon we currently offer 15 hours of three and four year old kindergarten delivered in 5 hour sessions over three days. In 2026 Loddon kindergartens enter the transition to the Pre-Prep program, increasing the delivery of four year old kindergarten to a minimum of 20 hours per week.

Council participates in the Free Kinder program, receiving funding from the Victorian Government that provides families with access to free kinder (not means tested).

The other delivery model is integrated kindergarten, which is kindergarten delivered within a long day care setting. This combines early childhood education with long day care services, and usually means parents can access extended hours of care on more days of the week, with no cessation during school holidays.

Long day care (including sessions containing integrated kindergarten) are subject to means tested childcare fees. Integrated kindergarten in long day care receive an offset applied to the long day care fees. Eligible families will also receive the Commonwealth Childcare Subsidy (CCS). Families then pay the remaining fee amount after the CCS and Free Kinder Offset is applied. This will vary depending on income levels, level of care and subsidy eligibility.

The kindergarten program delivered in either of these models is identical and must align with the current early learning framework and kindergarten regulations.

The standard models offered at the State operated ELCs include long day care (for under three year olds) and integrated kinder with long day care for 3-5 year olds. Whilst this will apply at the Wedderburn ELC, this may be a cause of concern for parents, particularly those in the mid to high income range, where they move from a free kinder program to one that will incur some level of cost.

There are benefits to families who wish to utilise long day care where their child can attend kinder in the same location during the period of care, but it can be seen as a disadvantage for parents who only wish to access standard sessional kindergarten hours of care, which currently is free and not means tested.

It is understood that at the discretion of the Minister for Children, an Early Learning Centre may be able to offer sessional kindergarten at least for the first year, with additional years following a review on need.

As Loddon is coming from a base of no long daycare, we expect that some parents may prefer the option of sessional kindergarten in the first year of operation, until their family circumstances adjust to the availability of childcare. Council may wish to consider writing to the Minister for Children, the Hon Lizzie Blandthorn MP, to advocate for the inclusion of a sessional kindergarten program at the Wedderburn Early Learning Centre.

### **COST/BENEFITS**

There are no costs associated with this report.

The development of the Wedderburn Early Learning Centre addresses a long term position of Council to attract childcare to the municipality. The opening of the centre in 2026 will provide families with the opportunity to access a structured, centre based childcare service that provides childcare as well as offering educational and developmental activities.

### **RISK ANALYSIS**

Whilst Wedderburn families have been strong advocates for access to childcare and the development of the Wedderburn Early Learning Centre is welcomed, there may not be an understanding by families that the models of care that are traditionally offered in an early learning centre vary from those offered by a kindergarten that delivers a sessional program. The offering of sessional kindergarten at the early learning centre for at least the first year will assist with the adjustment and transition to the new models of care that will now be available to families.

### **CONSULTATION AND ENGAGEMENT**

There has been no consultation or engagement required to formulate this report.

**10.9 DELEGATION TO CEO FOR PAYMENT OF FIRE SERVICES PROPERTY LEVY**

**File Number:**

**Author:** Michelle Stedman, Director Corporate

**Authoriser:** Lincoln Fitzgerald, Chief Executive Officer

**Attachments:** Nil

**RECOMMENDATION**

That Council resolves to delegate to the Chief Executive Officer the authority to approve payment of the Fire Services Property Levy to the State Revenue Office up to the value of \$1.53M (excluding GST) for quarter three of the 2024/2025 rating year.

**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 last formally reviewed its Instrument of Delegation to the Chief Executive Officer at the April 2024 Council meeting in which it noted delegation for the CEO to make payments of up to \$1.2M (excluding GST) of collected Fire Services Property Levy to the State Revenue Office.

**BACKGROUND**

As a legal entity and not a 'natural person', Council can act in only one of two ways: by resolution or through others acting on its behalf. The power for Council to act by resolution is set out in section 59 of the *Local Government Act 2020* (the Act).

Alternatively, a Council can act through others. A number of acts and regulations provide for Council to delegate certain powers, duties or functions to members of Council staff. Where this is to occur, appointments are formalised through a written 'instrument of delegation'.

Delegations to the Chief Executive Officer are provided for under section 11 of the Act, which also prescribes a number of powers, duties and functions not able to be delegated.

In addition to the legislative requirement for all delegations to be reviewed within 12 months after a general election, delegations are reviewed regularly as, at times Council decisions are the subject of legal scrutiny, which calls for precision about what decision was made, who made it and when it was made.

Each year, Council makes quarterly payments to the State Revenue Office (SRO) of monies collected on behalf of the State Government for the purposes of the Fire Services Property Levy. These payments are usually covered under Council's Instrument of Delegation to the CEO with forecasts made as to the likely payments that Council is to receive each quarter (and is required to reimburse to the SRO). These forecasts are then considered when setting the delegation limit.

Part of the collected Levy is based on property valuation, with the other part a fixed rate. It is also noted that payment timelines of the levy are associated with Council rates collection timeframes, in that the number of ratepayers making full amount rate payments in February directly affects a higher levy payment required in quarter three.

**ISSUES/DISCUSSION**

Council previously considered changes to the Instrument of Delegation to the CEO in order to (among other changes) define a delegated payment limit for the Fire Services Property Levy (\$1.2M).

Due to an increase in property valuations (subsequently increasing the variable component of the Levy) as well as an increase in ratepayers paying their rates in full for the 2024/25 rating year, the quarter three payment of \$1,529,726.68 (excluding GST) to the State Revenue Office exceeds the CEO's delegation.

The State Government has also recently outlined their intention to replace the Fire Services Property Levy with the new Emergency Service and Volunteers Fund.

As Council's Instrument of Delegation to the CEO will require review in the near future to align with the yet to be released new legislation, it is proposed that Council consider an interim delegation for the quarter three payment of the Fire Services Property Levy, noting that a full review of Council's Instrument of Delegation to the CEO will need to be considered if and when required by the legislation of the proposed Emergency Services and Volunteers Fund.

**COST/BENEFITS**

Providing an interim delegation as outlined in this report will not have any financial impacts for Council.

**RISK ANALYSIS**

Routine review of delegations ensures that council staff, including the Chief Executive Officer are able to act on behalf of Council in accordance with relevant and current legislation and regulations.

**CONSULTATION AND ENGAGEMENT**

Not Applicable.

**11 INFORMATION REPORTS****11.1 PROGRESS UPDATE REGARDING 30 KELLY STREET, PYRAMID HILL****File Number:****Author:** Orrin Hogan, Manager Community Partnerships**Authoriser:** Wendy Gladman, Director Community Wellbeing**Attachments:** Nil**RECOMMENDATION**

That Council receive and note 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.

**PREVIOUS COUNCIL DISCUSSION**

A report on the proposed use of 30 Kelly Street, Pyramid Hill by The Mixed Bag @ Pyramid Hill community enterprise was provided to the 24 August 2021 Council meeting.

A report requesting a change in the project owner to Pyramid Hill Progress Association and an extension to the project was provided to the 26 September 2023 Council meeting.

An update on correspondence received from the Pyramid Hill Progress Association was provided to the 25 March 2025 Council briefing and at the subsequent Council meeting Council was provided with the 2025/2026 annual infrastructure program, including the 30 Kelly Street building.

**BACKGROUND**

Council's Maternal and Child Health (MCH) service originally operated from the building located at 30 Kelly Street Pyramid Hill (the building). Following the relocation of the MCH to more appropriate premises, the building was used, in conjunction with an adjoining shed, to accommodate the Pyramid Hill Men's Shed group. The Men's Shed ceased operations prior to 2020 and the building has not been used since that time. When the Men's Shed reformed as a new group/entity, they utilised the shed behind the building (refer Picture #1 below). They have since relocated and the shed has been removed.

The development of the Pyramid Hill streetscape project provided an opportunity to consider if the building was surplus to Council requirements and if the space created by the removal of the building would enhance the overall amenity of the redeveloped streetscape.

At that time a group of local community members approached Council officers with a community enterprise proposal to establish a 'Share Shop' business known as 'The Mixed Bag', requesting that the building be retained as a retail premise.

An inspection of the building prior to the start of the pandemic in 2020 identified that works had been undertaken on the interior of the building which would require some reinstatement and that the building was in a general state of disrepair.



Picture #1 (above)

1: 30 Kelly Street building

2: Men's Shed building which has since been removed as part of the streetscape redevelopment.

At the August 2021 Council meeting, Councillors resolved to provide The Mixed Bag @ Pyramid Hill a period of 12 months to explore and evaluate the proposed refurbishment of the building. Further, Council resolved to revisit the future of the building if The Mixed Bag @ Pyramid Hill community enterprise was not operational within 12 months, or at such time as advised that the building is no longer required by the community enterprise.

The proposed community enterprise was not operational within 12 months of the original decision.

On 30 May 2023 Cr Dan Straub and Director Community Wellbeing met with representatives from The Mixed Bag @ Pyramid Hill and the Pyramid Hill Progress Association to discuss the status of the community enterprise proposal. At that time Pyramid Hill Progress Association requested they be provided with the opportunity to take over the lead role in a potential development of a community enterprise in the building.

At the 26 September 2023 Council meeting, Councillors resolved to provide Pyramid Hill Progress Association with access to the building up to 31 December 2024 for assessment and planning purposes. At the end of this access period the Pyramid Hill Progress Association were provided with the opportunity to progress to stage 2 (an options deed) with Council to allow the building to be renovated or redeveloped prior to entering into a formal lease agreement allowing the operation of a community enterprise from the site.

As at the nominated date of 31 December 2024 Council had not received notification from Pyramid Hill Progress Association advising of their intent to progress to stage two and enter into an options deed with Council and as such Council sought clarification.



## ISSUES/DISCUSSION

On 31 January 2025 the Pyramid Hill Progress Association advised council that they had decided not to proceed with the community enterprise, and acknowledged that Council would now recommence the process for considering the future of the building.

The building has been determined to be in a state of disrepair that would require significant investment to return it to a compliant and useable space. A building assessment in 2020 estimated this cost at approximately \$120,000.

The building had already been identified as surplus to Council's current or future service delivery requirements, this is further reinforced with the construction of the new Pyramid Hill Community Centre that offers a range of consulting and meeting rooms.

Additionally, the redevelopment of the area surrounding the building through the recent streetscape project provides the opportunity to consider how this site can enhance the works recently completed.

In consideration of all of these factors, the building at 30 Kelly Street Pyramid Hill is included in the 2025/2026 annual infrastructure plan for removal. The intention is to then rehabilitate the site and install turf to compliment the recent work completed in this area.

## COST/BENEFITS

The costs associated with the removal of the building at 30 Kelly Street and the rehabilitation of the site has been factored into the 2025/2026 annual infrastructure plan. The cost estimate remains confidential at this time as not to compromise Council's position in commercial negotiations.

With the finalisation of the Pyramid Hill Streetscape project there is no longer an opportunity to include any development of the site into that project. To integrate the site into the surrounding area, following the removal of the building, the area will be turfed. This will expand the open space available in the Kelly Street Park and will improve the visual amenity of the open space and connection to both the Hall and Community Centre.

## RISK ANALYSIS

The building has been surplus to Council's operational requirements for a significant period of time, and has been vacant for many years, which carries a risk of vandalism and dereliction.

The retention of this building without purpose could be considered unreasonable and serving as an increasing liability as the cost of removal increases with lapsing time. This unused asset also remains part of Council's asset plans and impacts on Council's forecast financial sustainability.

We acknowledge there may be some community dissatisfaction with the removal of a long standing building. In consideration of this, Council also considered that:

- the building is surplus to Council requirements and in a state of disrepair, which would require significant investment to return the building to a safe work space
- Council has invested in the development of the Pyramid Hill Community Centre which will provide a significantly increased level of service with improved health and wellbeing space for the community
- two community groups over a period of three and a half years were provided with the opportunity to assess if the redevelopment and operation of the building as a community enterprise was feasible and sustainable
- the building is detracting from a much improved community parkland and streetscape amenity.

## CONSULTATION AND ENGAGEMENT

Council has engaged with Pyramid Hill Progress Association as detailed in this report.

**12 COMPLIANCE REPORTS****12.1 COMMUNITY ASSET COMMITTEE - APPOINTMENT OF NEW MEMBER**

**File Number:** FOL/20/7622  
**Author:** Lisa Clue, Manager Governance  
**Authoriser:** Michelle Stedman, Director Corporate  
**Attachments:** Nil

**RECOMMENDATION**

That Council appoints Julie Ritchie as a member of the Donaldson Park Community Asset Committee.

**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 last appointed members to the Community Asset Committees in December 2024.

**BACKGROUND**

The *Local Government Act 2020* (the Act) provides for the establishment of, and appointment of members to Community Asset Committees for the purpose of managing community assets in the municipal district. The Act further provides for the CEO to delegate certain powers, duties and functions of the Council to members of its Community Asset Committees.

Each Community Asset Committee Instrument of Delegation requires the Committee to nominate members to be formally appointed by Council for a one year term.

**ISSUES/DISCUSSION**

In December 2024, Council appointed 15 members to the Donaldson Park Community Asset Committee, noting at that time the booking officer position was vacant. Council Officers have recently been advised that the Donaldson Park Community Asset Committee has nominated Julie Ritchie to be formally appointed by Council.

**COST/BENEFITS**

Community Asset Committees provide an opportunity for community members to play a key role in assisting Council with the management and maintenance of a number of important facilities within the Loddon Shire, for the benefit of their local community. Without this group of valued volunteers, Loddon Shire would not be able to resource the number and quality of facilities within the municipality.

**RISK ANALYSIS**

Risks associated with Community Asset Committee member management of Council facilities are mitigated as much as possible through the Instruments of Delegation including clause 7.3 which provides for the removal or refusal of a member or members.

Without these Community Asset Committees it would not be possible for Loddon Shire to resource the number or quality of facilities currently offered. There is a risk that if Council is not able to recruit and retain volunteers, the level of service provided to the community may decline.

**CONSULTATION AND ENGAGEMENT**

Reporting by Community Asset Committees to Council, including nominated members occurs through an online portal, with support provided by Council Officers as required.

**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 27 May 2025 at Wedderburn commencing at 3.00pm.

There being no further business the meeting was closed at .

Confirmed this.....day of..... 2025

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