



# 2022 - 2023 Annual Report





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# Introduction



# Report of Operations 2022/23

Council is committed to transparent reporting and accountability to the community and the Report of Operations 2022/23 is the primary means of advising the Campaspe Shire Council community about Council's operations and performance during the financial year.

Campaspe is the traditional lands of the Dja Dja Wurrung, Taungurung and Yorta Yorta Peoples. We respect and acknowledge their unique Aboriginal cultural heritage and pay our respect to their ancestors, descendants and emerging leaders as the Traditional Owners of this country. We acknowledge their living culture and their unique role in the life of this region.

Uncle Rick Ronnan - NAIDOC Week

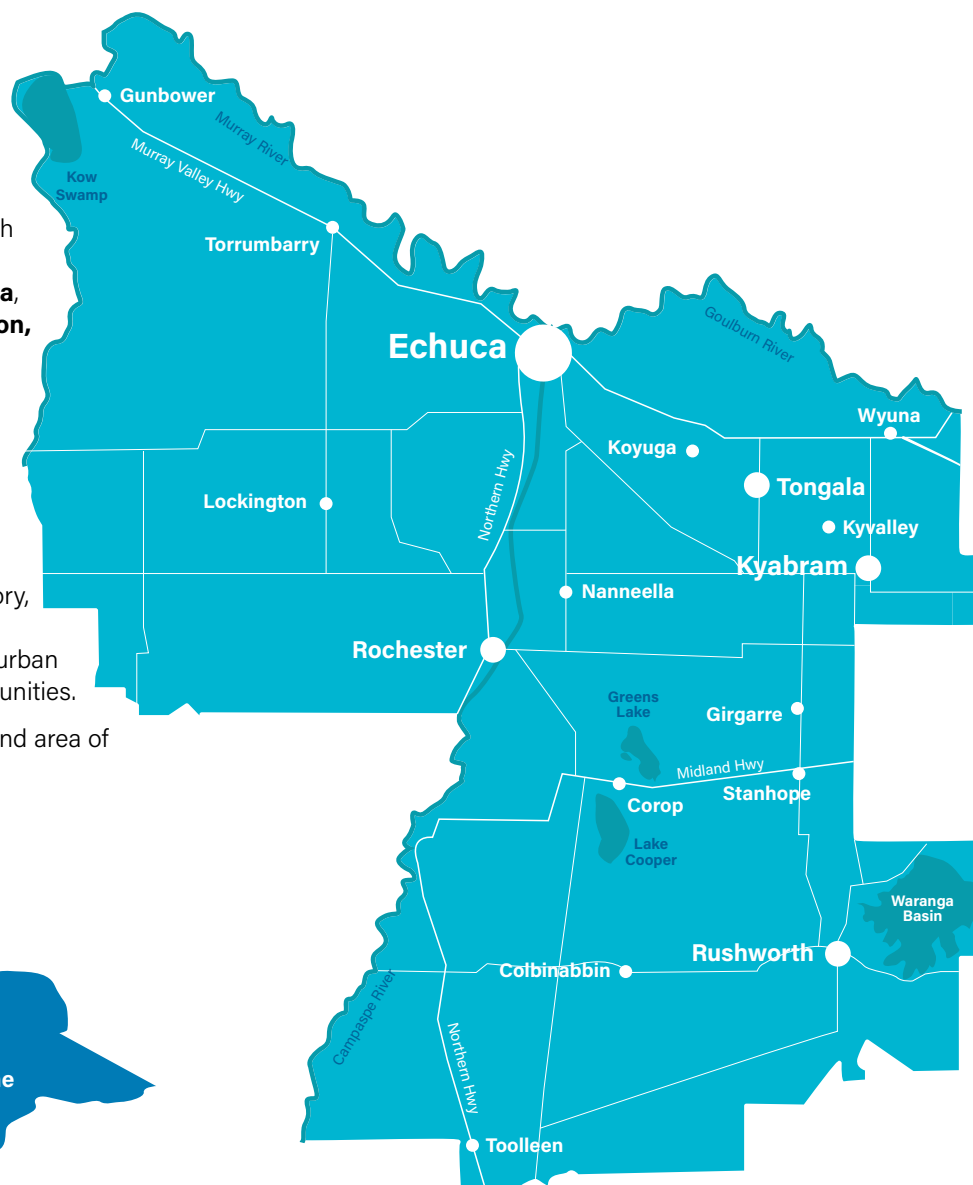


# Snapshot of Council

Campaspe Shire is located in north central Victoria, appropriately 180 kilometres north of Melbourne. Campaspe Shire includes the townships of **Echuca**, **Kyabram**, **Rochester**, **Lockington**, **Gunbower**, **Rushworth**, **Stanhope** and **Tongala** as well as many smaller areas outside of these main townships.

The shire is in the heart of one of the richest and most diverse agriculture and food processing areas in Victoria. Its climate, history, cultural heritage, natural assets and location in relation to major urban centres provide extensive opportunities.

The shire encompasses a total land area of over 4,500 square kilometres.



## Demographic Profile



Campaspe has an estimated resident population of 38,506 (ABS estimated resident population 2022) and 32.4% are aged 60 years and over.



Around 85% of residents were born in Australia, with the remainder coming from 35 countries who speak 18 languages (ABS 2021).



The majority of residents, 78.2%, work and live within the municipality, with a further 10.3% living in Murray River Council, an adjoining NSW local government area (ABS 2021).



In the shire, 11.5% of households earn an income of \$3,000 or more per week (ABS 2021).



# Vision

Our places are **vibrant** and **sustainable**, our people are **strong** and **supportive**.

# Values

We deliver quality, innovative and community focused services today that make a difference for tomorrow.

## Respect

- We embrace each individual's unique talents and value diverse life and work styles
- We operate in a spirit of cooperation and value human dignity.

## Customer focused

- We listen to our customers and deliver services which meet their demonstrated needs
- We focus on customer relationships that build trust, confidence and loyalty
- We are responsible for both external and internal customer satisfaction.

## Continuous improvement

- We work with enthusiasm and intellect and are driven to build upon what has already been achieved
- We improve productivity, processes and ourselves through measurement, analysis and review.

## Teamwork

- We listen to and respect each other whilst working together to achieve mutually beneficial results
- We help one another, value one another's views and make our work environment fun and enjoyable
- We are not afraid to stand alone, especially when it is the right thing to do.

## Accountability

- We conduct our business in accordance with the highest standards of professional behaviour and ethics
- We are open, honest and ethical in all our interactions with employees, clients, customers, vendors and the public
- We are responsible for and take ownership of our actions.



Gargarro Botanic Gardens



# Fast Facts of 2022/23



**770,859**

website page  
views



**4,289**

tonnes of garden  
and food material  
collected in  
kerbside bins



**26,120**

visits to service  
centres



**378**

birth  
notifications



**11,500**

seedlings planted  
through the Rural  
Tree Scheme



**40,582**

calls answered



**5,784**

vaccines given



**7,521**

dogs registered



**2,329**

cats registered



**110,999**

visits to library  
branches



**3,560**

tonnes of recycling  
material collected  
in kerbside bins



**7,328**

tonnes of waste  
collected in  
kerbside bins



**3,739**

tonnes of flood  
waste received  
by the Rochester  
Emergency Transfer  
Station



**123**

tonnes of flood  
scrap metal was  
recycled from  
the Rochester  
Emergency Transfer  
Station

Flood collection was between  
17/10/22 and 4/11/22

## Age

0 - 17



18 - 49



50 - 84



85+



ABS: 2021



# Council Plan - Year Highlights

The Council plan 2021/2025 guides the work of council in providing services and projects for the community. The plan is set out in four strategic objectives, each with indicators for monitoring achievements. The following is a summary of those achievements under the four key areas.



## Strategic Objective 1 Well planned places

- Attractive and useable sites of importance
- Land and underlying infrastructure suitable for growing populations
- Quality, attractive recreational spaces
- Improved walkability and cyclability within townships
- Ability to travel safely and easily by road and rail
- Digital connectedness maximising mobility, economic productivity, health care access and education participation

### 2022/23 achievements include:

- Securing Australian Government funding of \$2.35 million for urgent upgrade works at the Echuca Aerodrome.
- Transitioning the management of the Port of Echuca to the new management model, the Campaspe Port Enterprise.
- Installing public Wi-Fi at two community facilities, Echuca East Community Centre and Tongala Sound Shell.

## Strategic Objective 2 Growing quality of life

- Communities have a say on local infrastructure and attractions that stimulate engagement and activity
- Effective and efficient services available locally
- Children, young people and families healthy and well
- Inclusive, connected, culturally diverse and safe
- Support of LGBTIQ+ World Pride 2023

### 2022/23 achievements include:

- Completing Place Based Plans with the Colbinabbin and Tongala communities.
- Reconciliation Week community walk and flag raising.
- Completing the relocation and reopening of the Rochester child care facility, renamed Rochester Early Learning.
- International Women's Day event hosted by Campaspe Libraries.
- Tongala hosts Shrine of Remembrance, *Changed Forever: Legacies of Conflict*.
- Rate relief package developed for flood impacted properties.





### Strategic Objective 3

#### Resilient protected and healthy natural environment

- Well managed resources for a sustainable future
- Sustainable water and energy use
- Protected natural environment

##### 2022/23 achievements include:

- Increasing the number of green bins (food and organics) across the shire to support the focus of reducing the amount of waste to landfill.
- The Environment Protection Authority revoked the Post Closure Abatement Notices for three licensed landfills in recognition of the low environmental risk following implementation of an ongoing aftercare management plan.
- Finalisation of Kyabram Fauna Park transition to Zoos Victoria.
- Work resumed on Echuca Moama Torrumbarry Flood study.
- Annual free waste program continues to support residents cleaning up properties prior to fire season.
- Adoption of the 2022-26 Environment Strategy.



### Strategic Objective 4

#### Flourishing local economy

- A resilient long-term economy attractive to local and external investors
- Stimulated economic activity that provides local jobs

##### 2022/23 achievements include:

- Supporting several traineeships, cadetships, apprenticeships and student placements across Council services.
- Developing and completing a program to fund the training of lifeguards.
- Commenced an engagement process to feed into development of an Economic and Tourism Strategy.
- Echuca Moama Youth Expo.
- Echuca West Precinct officially gazetted.
- Signature decorations installed to attract tourism pre-Christmas.



# Challenges and Future Outlook

## Challenges

- Responding to the severity of the October flood event, with various areas of the shire impacted at different levels and at different times.
- The ability to deliver key infrastructure projects while managing flood impacts, availability of labour, supply chain delays, and the increasing cost of materials.
- Continuing to adapt to an environment of working remotely to support our community.
- Attracting and retaining staff, particularly in the areas of engineering, planning and building services.
- Balancing the demand for new infrastructure while maintaining and upgrading existing assets.





## The future

- Complete recruitment to support the new organisation structure, effective from 1 July.
- Progress flood recovery projects and programs across the shire, particularly for the township of Rochester.
- Develop key strategies, an Economic Development and Tourism Strategy, a Cultural Diversity Strategy, and Customer Service Strategy.
- Prepare for local government elections in October 2024.
- Develop an emissions plan to assist in the implementation of the Environment Strategy.
- Complete year 3 actions identified to meet our Council Plan strategic objectives.
- Undertake Township entrance beautification projects.
- Implement Victoria Park masterplan.
- Aquatic Reserve stormwater upgrade.
- Complete Breen Avenue walking track.
- Aquatic Reserve upgrade project.
- Complete Rushworth Stage 2 streetscape





# Year In Review

From the Mayor and CEO

Councillors

Financial Summary

Description of Operations

Calendar of Events



IDAHOBIT Day

# From the Mayor and CEO

We are pleased to present the 2022-2023 Annual Report, delivering on the priorities of the Campaspe Council Plan 2021 - 2025.

We are pleased to present the 2022-2023 Annual Report, delivering on the priorities of the Campaspe Council Plan 2021 - 2025.

It was a year we couldn't have predicted, and whilst there have been many highlights, achievements, and opportunities over the past financial year, our shire has been challenged not only by COVID-19 but through the worst floods and record rainfall in living memory, Friday, 14 October saw the Campaspe River flood and inundate the township of Rochester and surrounds with widespread riverine flooding and 90% of the township severely and devastatingly impacted. Ongoing torrential rain and the flooding of our three rivers, the Campaspe, Goulburn and Murray, resulted in flood waters moving through large sections of the shire across a number of weeks, resulting in the highest river peaks in decades. The damage was widespread across the community, particularly in Rochester, Echuca Village, East Echuca, Gunbower and Torrumbarry. Thousands of homes were inundated or isolated by floodwaters, leading to a declaration of a state of disaster. Evacuation orders were in place for several areas, homes were without power, and many roads closed.



Our key economic pillars were hit hard. Over 1,400 roads and other infrastructure servicing our farming and manufacturing communities have been damaged, crops and livestock destroyed, and manufacturing and retail halted for lengthy periods. Schools found new ways of educating our students and health and wellbeing organisations across the shire continue to be challenged with the increasing demand on services.

Damage to Council's own infrastructure cannot be overstated, nor can the impact on many of our employees who were personally affected.

Despite the number of staff directly impacted our team in Campaspe met these challenges with courage, and a shared responsibility to get the job done. Fortunately, Team Campaspe extends beyond our shire's workforce, to the wider community where volunteers, community groups and organisations have helped the community not only cope with these natural events but continue to be critical partners in our recovery.

In every way, we are a resilient community built on the foundation of camaraderie and support and, as true country people know how to do best, rallying together and rolling up our sleeves in times of need. We thank and applaud the many individuals and community groups that supported affected residents and businesses, including organisations and people from beyond our borders. The Australian spirit of generosity and courage in the face of adversity continues to shine in Campaspe Shire.

In addressing the impacts of the flood event, and moving to the recovery phase in early 2023, our continued focus is about rebuilding and repairing damaged roads, community facilities and the environment. Most importantly, it's about helping people. Residents, business owners, farmers and community groups alike have needed our support to navigate the myriad of challenges and complexities of restoring their lives, and to take care of their health and wellbeing. While Council is the lead agency for flood recovery, a community-led recovery is our focus. Community recovery committees are in place to lead these local efforts and their focus includes identifying and making recommendations on local needs and priorities; and to work with Council, other levels of government and emergency services to obtain funding and resources needed to build and recover.

We continue to advocate strongly for funding across the economic, environment, social and cultural pillars to address the shortfalls and have joined forces with the Murray River Group of Councils and other neighbouring councils across the Loddon Campaspe region in a united effort.

In addition to these natural disasters, this was a difficult time for our shire, and one of the largest challenges for Councillors after listening to the concerns of our community, was to actively implement a reset of the organisational culture that had steered off direction.





Being a Councillor can be extremely challenging and requires a strong governance lens combined with working collaboratively with our community and balancing outcomes and expectations. The year has seen changes in the CEO and Executive Management team, resulting in only one remaining member of the team. Thanks must go to Interim CEO, Tim Tamlin, Executive Director Communities, Keith Oberin and fellow councillors, particularly Cr Chrissy Weller in her former role as Mayor as they persevered during this tumultuous period. A key priority was a review of the structure of the organisation, focussing on how it meets the needs of our community, for today and into the future.

With several key retirements and vacancies, it was an opportune time to review and recruit a new Executive Team. Thank you to all staff for their patience, for their input into the process and to those staff who took up acting positions during the review.

In the past year we finalised several plans, strategies and policies that enhance and support healthy, safe, inclusive and sustainable communities. These included Local Law No 9 - which regulates matters of public safety, Governance Rules, and the Victoria Park masterplan.

We were also proud to transfer the management of the Port of Echuca to Campaspe Port Enterprise who have developed an ambitious 5- year plan to develop the Port and attract investment, facilitate infrastructure development, and deliver projects that enhance the visitor experience and build connection between people and experience.

A major piece of work finalised this year was the development of our Environmental Strategy. This strategy went through a detailed community consultation and public exhibition process, with the feedback being used to inform the final document.

We know that the natural environment and climate change are priorities for our community, so it was great to speak with so many people to inform this strategy.

Significant workforce shortages along with escalating construction costs continue to present challenges to Council and the businesses throughout our community and will remain an area of focus in coming years. Despite these challenges, Council remains in a strong financial position, with 99 projects totalling \$21.7 million fully completed and a further \$8.7 million committed to be spent. The biggest spend overall was in Road, and Kerb and Channel renewals combined (\$7.5m). In addition to the regular gravel road, shoulders, and reseals programs, an additional program of gravel road resheeting commenced under the Local Roads and Community Infrastructure (LRCI) program. Road rehabilitation works took place in Nish and Service Street in Echuca, the Rushworth Senior Citizens Car Park and Barnadown-Myola Road. The Kerb and Channel program delivered \$1.5m of works across the shire including Echuca, Lockington, and Kyabram.

Of the \$21.7 million of capital projects completed, \$16.6 million has been recognised as capital and \$5.2 million has been expensed to operations. This is due to the items not meeting Councils capitalisation thresholds as defined in the Asset Capitalisation Policy. Of the \$5.2 million, \$2.5 relates to landscaping and tree planting work at various locations across the shire. The largest of these were Gunbower Lions Park and Echuca East Community centre. \$0.9 million was for work carried out on non-council assets. \$0.9 million was to relocate utility services to allow projects to be completed.

There was \$0.8 million of assets capitalised from operations. Giving a total of \$17.4 million of capital additions in the 2022/23 year. For further detail please refer to Note 6.1 in the Financial Statements.

We are incredibly proud of how our staff have adapted over the last year while continuing to deliver services that our community has needed. From those who maintain our critical internal services such as IT, financial management, governance, and human resource services through to our externally focused customer service, community services, saleyards, animal shelter, community and economic development, libraries, school crossing supervisors and a wide range of statutory enforcement and technical service functions - the commitment and effort from our staff has not wavered. We thank you all.

With shortages across the shire both in skilled workforce and housing options, as an organisation we have continued to rethink how we work to provide flexibility and balance to our staff, to continuously improve productivity and to meet the changing needs of our community. The introduction of a flexible working arrangement has commenced, and will improve our effectiveness, provide great benefits to our staff, and be a draw card for Campaspe Shire in our ability to attract high calibre candidates for future positions.



In our roles as Mayor and CEO, we have had the opportunity to meet and speak with many politicians to advocate for our community needs as we listen to residents from around the shire and hear your concerns and aspirations. We acknowledge, too, the critical financial support provided by both the Victorian and Federal Government. We are eager to strengthen our advocacy efforts to attract the funding we need to deliver on our priorities. We try our best to provide services with limited resources, despite the challenges posed by the rate capping environment, and with the increasing expectations of the role and responsibilities of local government.



The past year has also seen the commencement of significant community engagement to assist Council in understanding future priorities. This engagement has included developing place based plans, economic development, and recreation initiatives to inform our decision making. Our community's voice is vital in shaping the decisions we make at Council, and we encourage all residents to continue to have their say through a range of interactive forums.

Thank you to all those who played a part in ensuring we continued to consider our neighbours, our local businesses and those who were doing it a little tougher than others. We're extremely proud of all the programs, services and support we've been able to deliver to residents, the community and our organisation in these challenging times.

It's a privilege to serve the Campaspe community.

We commend this Annual Report 2022-2023 as a record of our achievements and opportunities during this period, as well as a positive outlook for the year ahead.



**Cr Rob Amos**  
Mayor



**Pauline Gordon**  
Chief Executive Officer



# Councillors

The Council was elected to provide leadership for the good governance of the municipal district and the local community. In 2020 the Campaspe Shire Council community elected this Council for a four year term. The municipality is divided into five wards, two multi-councillor wards, and three single-councillor wards. The nine Councillors are the elected representatives of all residents and ratepayers across the shire. They have responsibility for setting the strategic direction for the municipality, policy development, identifying service standards and monitoring performance across the organisation.

The Councillors are:

## Cr Rob Amos

**Echuca Ward**

**Date elected:** 24 October 2020

**Mayor:** 2022

**Mobile:** 0413 040 199

**Email:** r.amos@campaspe.vic.gov.au

**Council appointments:** CEO Performance and Remuneration Advisory Committee, Murray River Group of Councils, Loddon Campaspe Councils, Rural Councils Victoria, Echuca Moama and District Tourism Development Association



## Cr Colleen Gates

**Kyabram Deakin Ward**

**Date elected:** 24 October 2020

**Deputy Mayor:** 2021, 2022

**Mobile:** 0457 916 615

**Email:** c.gates@campaspe.vic.gov.au

**Council appointments:** CEO Performance and Remuneration Advisory Committee, Municipal Association of Victoria



## Cr Paul Jarman

**Rochester Ward**

**Date elected:** 24 October 2020

**Mobile:** 0407 825 133

**Email:** p.jarman@campaspe.vic.gov.au

**Council appointments:** Audit and Risk Committee



## Cr Daniel Mackrell

**Kyabram Deakin Ward**

**Date elected:** 22 October 2016 (Echuca Ward)

**Re-elected:** 24 October 2020

**Mobile:** 0429 517 535

**Email:** d.mackrell@campaspe.vic.gov.au

**Council appointments:** CEO Performance and Remuneration Advisory Committee



## Cr Tony Marwood

**Echuca Ward**

**Date elected:** 24 October 2020

**Mobile:** 0437 517 535

**Email:**

t.marwood@campaspe.vic.gov.au

**Council appointments:** Audit and Risk Committee, Senior Combined Partners, Youth Action Group



## Cr Leanne Pentreath

**Western Ward**

**Date elected:** 20 February 2016 (by-election)

**Re-elected:** 22 October 2016, 24 October 2020

**Mobile:** 0428 862 201

**Email:** l.pentreath@campaspe.vic.gov.au



## Cr Adrian Weston

**Waranga Ward**

**Date elected:** 27 October 2012

**Re-elected:** 22 October 2016, 24 October 2020

**Mayor:** 2016, 2017, 2018, 2019

**Mobile:** 0428 320 464

**Email:** a.weston@campaspe.vic.gov.au

**Council appointments:** Senior Combined Partners



## Cr Chrissy Weller

**Echuca Ward**

**First elected:** 24 October 2020

**Mayor:** 2020, 2021

**Mobile:** 0437 567 401

**Email:** c.weller@campaspe.vic.gov.au

**Council appointments:** CEO Performance and Remuneration Advisory Committee, Goulburn Broken Greenhouse Alliance



## Cr John Zobec

**Kyabram Deakin Ward**

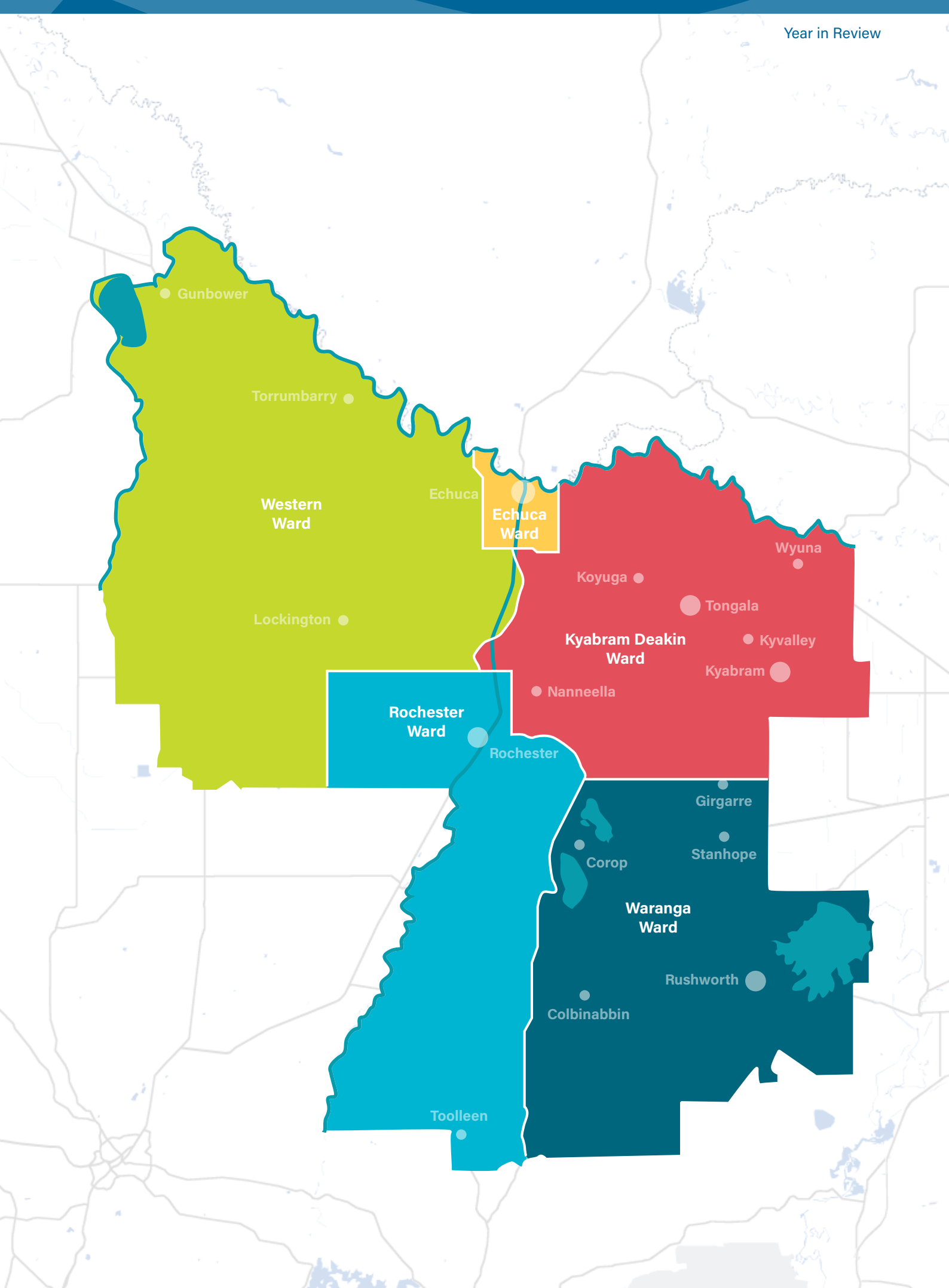
**First elected:** 28 January 2015 (2012 election count-back)

**Date re-elected:** 22 October 2016, 24 October 2020

**Mobile:** 0418 213 413

**Email:** j.zobec@campaspe.vic.gov.au







# Financial Summary

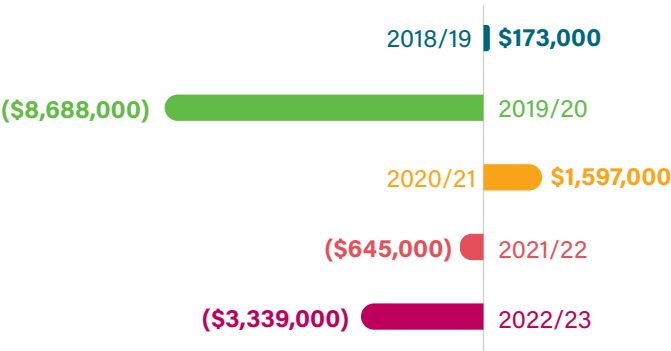
Council finished the year with an operating surplus and maintained a relatively low debt level of \$5.6 million. Detailed information about our financial performance is included within the Financial Statements sections of this Annual Report on pages 70 to 133. A summary of our performance is outlined below.

## Operating position

The year-end resulted in an operating surplus of \$3 million. The 2022/23 surplus is due to the full pre-payment (\$14.51 million) of the 2023/24 allocation of the Financial Assistance Grants, paid in June. In addition, \$12.75 million has been received from the Federal and State governments to fund works to repair infrastructure and to assist the community with flood recovery.

## Adjusted underlying result

The adjusted underlying result (after removing capital grants and non-monetary capital contributions,) is a deficit of \$3.3 million or (3.27)% when compared to adjusted underlying revenue.

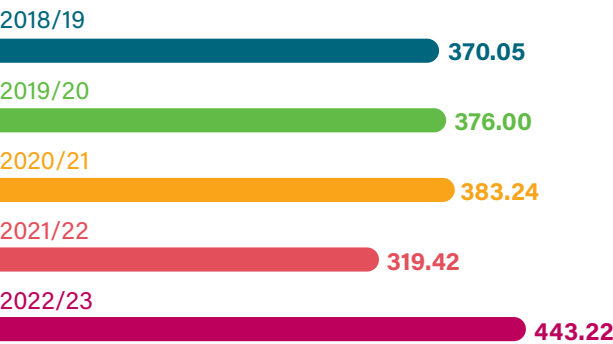


## Liquidity

Cash and other financial assets are \$108.6 million which is \$11.1 million higher when compared to the 30 June 2022 figure of \$97.5 million. This is mainly attributed to receiving \$14.5 million of the 2023/24 Financial Assistance Grants in 2022/23 and \$12.7 million of funding related to flood response and recovery.

## Working capital ratio %

The working capital ratio, which assesses Council's ability to meet current commitments, is calculated by measuring Council's current assets as a percentage of current liabilities. Council's liquidity ratio level of 443.22% is an indicator of our satisfactory financial position.

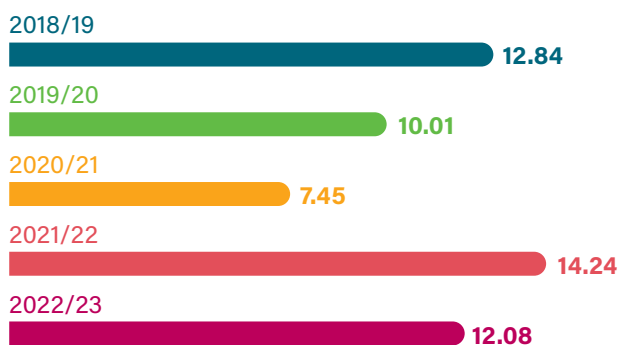


## Obligations

Council aims to ensure that it can maintain its infrastructure assets at the expected levels, while at the same time continuing to deliver the services needed by the community.

### Loan and borrowings compared to rates ratio %

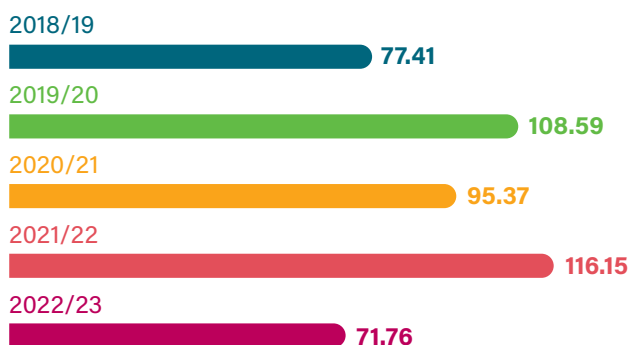
At the end of the year Council's debt ratio, which is measured by comparing interest-bearing loans and borrowings to rate revenue, was 12.08%. The result is a decrease of 2.16% from 2021/22, due to the repayment of loans being greater the draw down of the loan for the Gunbower Lions Park redevelopment.



### Asset renewal ratio %

Council's asset renewal ratio, which is measured by comparing asset renewal and upgrade expenditure to depreciation, was 71.76%. The result is a reduction of 44.39% from 2021/22.

The delivery of the capital works program was impacted by the October 2022 flood event. Delays were experienced due to resources directed away from the program to focus on flood repair works, as well as sites being inaccessible, either under water or too wet, for around three months.



## Stability & efficiency

### Rate concentration ratio %

Council raises a wide range of revenues including rates, user fees, grants and contributions. Despite this, Council's rate concentration which compares rate revenue to adjusted underlying revenue was 45.33% for the 2022/23 year. This reduction in comparing to previous years is a result of the package of rate relief provided to landowners impacted by the October flood event.



### Revenue level ratio \$

This resulted in an average rate per assessment of \$1,860.38.





# Description of Operations

Council is responsible for more than 100 services, from family and children's services, open space, waste management, aquatic services and community buildings, to matters concerning business development, planning for appropriate development and ensuring accountability for Council's budget.

This broad range of community services and infrastructure for residents support the wellbeing and prosperity of our community. Council's vision, strategic objectives and strategies to further improve services and facilities are described in our Council Plan and the associated Budget 2022/23 and reported on in this document. Refer to the section on Our Performance, pages 135 to 151, for more information about Council services.

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

## Economic factors

- Increasing construction costs, rising significantly faster than the broader CPI which was 7 per cent in March.
- Continuing to work within a rate cap environment, with the 2022/23 cap set at 1.75 per cent, and increasing utility costs, particularly electricity.

## Major capital works

Delivering capital projects is essential to achieving Council's aim to provide safe, accessible and appropriate infrastructure that meets the needs of the community. Across the 2022/23 year 99 capital projects were completed, to the value of \$21.6 million.

The program continued to be impacted by staff resourcing and lead time issues. This was further compounded by the October flood event, with around three months lost due to sites being inaccessible, resources being allocated to flood efforts and assets requiring reassessment for flood funding or insurance. Flood recovery works included relocation of the Rochester Service Centre to a temporary facility and rehabilitation of the service centre, relocation of the Rochester child care centre, and rehabilitation of community facilities including Rochester seniors, Rochester Racecourse Recreation Reserve, Back 9 Golf Clubhouse in Echuca, Echuca Wharf and Echuca Riverboat Dock.

In addition to critical flood recovery works, highlights of the capital works program included:

- \$7.5 million kerb and channel replacement works across a number of townships.
- In addition to the annual gravel road grading, road shoulder grading and reseat programs, an additional program of gravel road resheeting started through the Local Roads and Community Infrastructure Program (LRCI).
- Road construction projects were completed in Nish Street and Service Street, Echuca, the Rushworth Senior Citizens Car Park, and Barnadown Myola Road.
- Completing stages 2 and 3 of the Echuca East Recreation Reserve, including the dog park, landscaping and pathways.
- Upgrades to the Kyabram and Lockington netball courts.
- Projects at the Echuca Holiday Park in line with the adopted master plan, including solar installation, play area and starting the water play park.

The completion date for projects under Stage 3 of the Local Roads and Community Infrastructure Program (LRCI) was extended through to June 2024. At the end of the financial year, 50 per cent of the program was complete.

## Major changes

Pauline Gordon was announced Chief Executive Officer, to start in October.

A new organisation structure was release to staff in February for feedback. The finalised structure resulted in an additional Director role appointed for a 2 year period to focus on Emergency Management and the realignment of Manager roles and functions across all Divisions. Advertising for the five Director roles has been completed, with some Directors in place, and the remaining two Directors to start in July. The new structure will come into effect from 1 July.

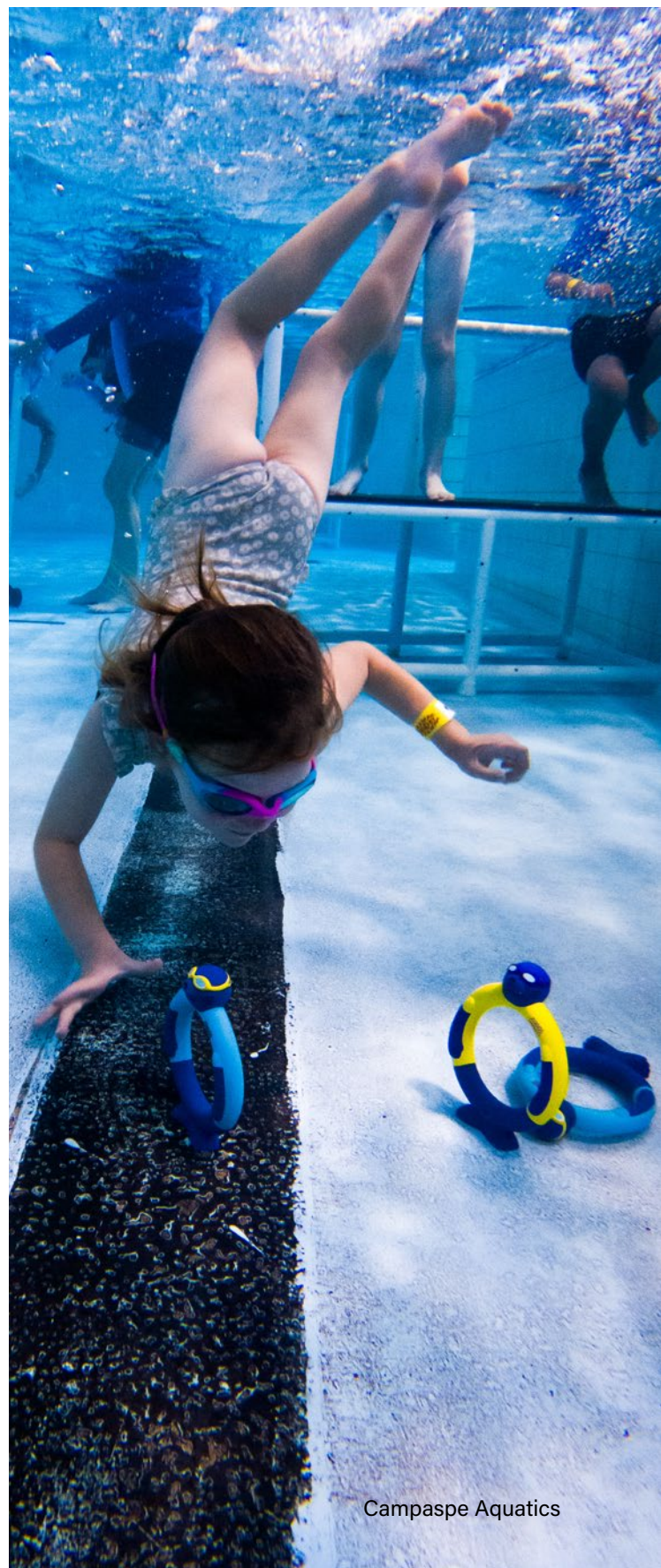
Additionally, Council developed a Work From Home policy to support a flexible work environment, responsive to the emerging needs of the organisation.

In March, Council endorsed a package of rate relief for properties impacted by the October 2022 floods at an estimated cost to Council of \$1.128 million.

## Major achievements

The Echuca War Memorial Aquatic Centre team was awarded the 2022 Swim and Survive Partner of the Year by Life Saving Victoria. The award recognises the team's focus on teaching water safety far beyond the traditional swimming lessons, particularly the Bush Nippers Program.

The Echuca War Memorial Aquatic Centre team was awarded the Facility Management Award by Aquatics and Recreation Victoria.



Campaspe Aquatics



# Calendar of Events

## July

Council adopted General Local Law No 9, a key document for the Local Laws unit to regulate matters of public safety.

Campaspe Libraries hosted a week of activities to celebrate Library and Information Week, encouraging the community to re-engage with their local library and explore the resources available.

Official opening of the Echuca East Recreation Reserve stage one, a \$6.94 million project including construction of a large multi-purpose building, onsite parking and playground.

16 residents received their Australian citizenship.

Council was informed that Mark Francis was appointed as Executive General Manager of Campaspe Port Enterprise.



## August

A new History Trail Map, showcasing the vast array of historical landmarks in Campaspe Shire, was launched.

Echuca Library celebrated its 10th birthday at the Hare Street location with a free community event, showcasing a range of interactive activities.

Community engagement for a new \$3 million rail trail, an 11 kilometre trail connecting Rushworth to Murchison, started.

## September

Campaspe Libraries coordinated a school holiday program across five library branches providing a range of creative activities and games for kids.

In collaboration with the Campaspe Cohuna Local Learning and Employment Network and local schools, Council joined the Echuca Moama Youth Expo, showcasing opportunities for adolescents to get involved in their community or become part of a supportive group environment.

The Echuca West Precinct was officially gazetted by the Minister for Planning, releasing much-needed residential land and allowing development to start.

Water levels started to rise in the Murray, Goulburn and Campaspe rivers and numerous agencies joined together to start planning for the possibility of predicted high rainfall and impacts to the adjoining river environments.

As part of the annual Melbourne Cup Tour, the Cup was welcomed in Echuca with a community event.

19 residents received their Australian citizenship.

## October

Council finalised the transition of the Kyabram Fauna Park across to Zoos Victoria, benefiting the resident wildlife and increasing the tourism potential, giving tourists even more reason to visit Kyabram and northern Victoria.

In preparedness of predicted flooding, Emergency Management Victoria, the lead agency during an emergency event, made a decision to construct a three-kilometre levee to bolster protection in Echuca.

Devastating floods hit rural and urban areas across the shire with all three rivers, the Murray, Goulburn and Campaspe, peaking above major flood levels.

New CEO Pauline Gordon commenced late October.





# Calendar of Events

## November

River levels continued to remain high, with Council urging the community to prepare for ongoing high river levels and further rain.

Cr Rob Amos was elected unopposed as Mayor, with Cr Colleen Gates re-elected as Deputy Mayor.

Environment Strategy adopted by Council, following a draft released to the community earlier in the year.

Council approved waiving interest on any rates and charges for the period 1 July 2022 through to 30 June 2023 in response to the flood event.

Maintenance grading response times, detailed in the Road Management Plan, were suspended due to ongoing wet conditions.

Following a review, Council approved changes to the on-street parking in Echuca to align with recommendations in the Echuca CBD & Historic Port Precinct Parking Strategy.

Pre budget proposals were reopened, with Council again calling on the community to lodge proposals to support development of the 2023/24 Budget.



The Governor General of Australia, His Excellency David Hurley AC DSC (Retd) and Mrs Hurley, visited Campaspe Shire.

## December

The annual free green waste disposal program opened to support residents in cleaning up properties prior to the fire season.

Signature Christmas decorations were set up in three locations across the shire in addition to the many other decorations and Christmas trails.

Council approved a total of \$48,230 to support 20 grant applications through a range of grant programs.

The State Emergency Service advised Council of approval to remove the remainder of the Echuca temporary flood levee put in place in October, with works to start early January.

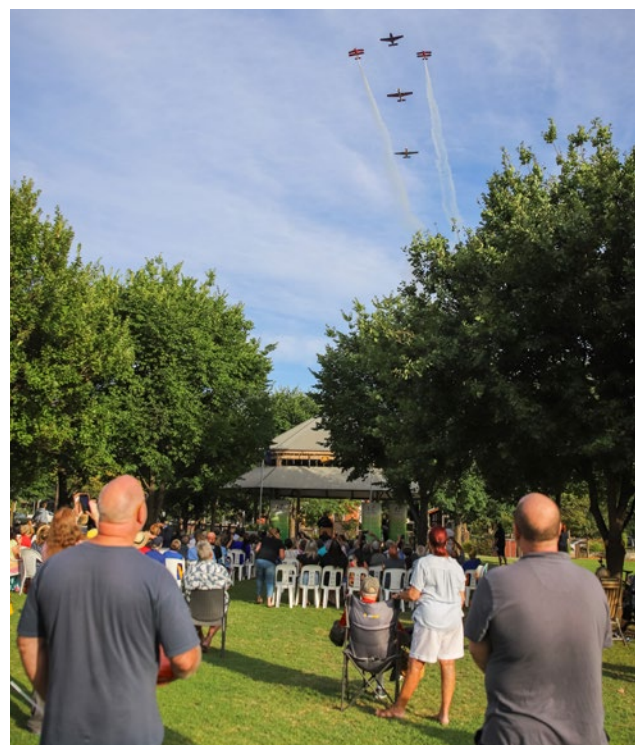
## January

On-ground works started to bring the Rushworth Service Centre into the future, creating an exciting and up-to-date community hub.

The Australian Government announced \$2.35 million in funding for urgent upgrade works to the Echuca Aerodrome.

Winners of Australia Day awards were announced and presented across the shire as part of Australia Day celebrations.

22 residents received their Australian citizenship.



## February

Two renowned authors, Maya Linnell and Caroline Beecham, were special guests at an International Women's Day event hosted by Campaspe Libraries.

In recognition of WorldPride 2023, Council flew rainbow flags at offices in acknowledgement of LGBTIQA+ people and in demonstration that all are valued by the wider community.

Work on the Echuca Moama Torrumbarry Flood Study resumed, now including data from the October flood event, with a draft study released for community comment.

Council supported the relocation of the Riverboats Music Festival to Victoria Park Oval due to flood damage at the Aquatic Reserve.



## March

A package of rate relief for properties directly impacted by the October floods was announced.

Following extensive community consultation, Council adopted the Victoria Park and Scenic Trail Master Plan.

The official opening of the redeveloped Gunbower Lions Park was held, a \$989,000 project.

The Mayor, CEO and Director Emergency Management met with the Minister for Emergency Services to discuss key flood recovery activities.

Following the October 2022 flood event, Rochester Early Learning reopened, with a new name and new location.



# Calendar of Events



## April

Campaspe Libraries hosted the Echuca Moama Discovery Day providing an opportunity for community organisations, sports clubs, service clubs, volunteer groups and not-for-profit groups to promote their activities and endeavours and showcase what's on offer locally to residents.

A touring exhibition from the Shrine of Remembrance, *Changed Forever: Legacies of Conflict*, was opened in Tongala.

Council's Governance Rules were updated and adopted.

Campaspe Libraries coordinated a school holiday program for kids to be entertained, to learn and be creative.

Members to the Rushworth Place Based Plan Committee were appointed.

Council welcomed more than \$8.9 million in Victorian Government funding to support flood recovery efforts, including appointment of Flood Recovery Officers, establishing Flood Recovery Hubs and advancing disaster recovery funds to repair public assets.

Official opening of the Wirima Play Space in Rochester, a \$430,000 recreation project developed with the Rochester Business Network Play Space Committee.

The Campaspe Youth Go! Grant program was launched to provide funding support to young people in activating their ideas and promoting social connection and positive wellbeing.

17 residents received their Australian citizenship.

## May

A two-week road maintenance blitz was undertaken in Rochester, with crews moving through the township working on sealed and gravel roads.

Work started on a new Rochester Place Based Plan.

The annual waste survey was launched, aimed at gathering community feedback on waste education practices and understanding current attitudes towards waste disposal.

Council hosted a community walk and flag raising ceremony as part of Reconciliation Week, celebrating the theme 'Be a Voice for Generations'.



## June

An updated Memorandum of Understanding between Campaspe Shire and Murray River councils for cross-border collaboration was endorsed.

Australian and Victorian government funding of \$1.2 million was welcomed to strengthen the shire's emergency management capability and community resilience.

Council endorsed Place Based Plans for the Tongala and Colbinabbin communities; plans developed by locally appointed committees.

Council lodged a submission to the State Government's Inquiry into the 2022 Flood Event in Victoria.

The 2023/24 Budget was adopted following the completion of a community consultation process.













# Our People

Organisation Structure

Council Staff

Other Staff Matters



# Organisation Structure

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

Four Directors and the CEO form the Executive Leadership Team (ELT). ELT leads the organisation and meets weekly to oversee and manage Council operations. ELT also provides Council with information and advice that supports strategic and effective decision making. ELT is supported by a team of departmental managers.

Details of the CEO and Directors reporting directly to the CEO are set out below.

## Pauline Gordon, Chief Executive Officer

**Commenced:** 24 October 2022

### **Areas of responsibility:**

Advocacy, Communications, Engagement, Council Support, Governance.



## Matthew McPherson, Director Corporate

**Commenced:** 29 May 2023

### **Areas of responsibility:**

Human Resources, OHS, Payroll, Training, Volunteers, Application Support, Business Integration, ICT Support, Information Services, Corporate Planning, Governance, Financial Accounting, Management Accounting, Revenue and Rates, Accounts Payable, Procurement.



## Kate Lemon, Director Infrastructure

**Commenced:** 29 May 2023

### **Areas of responsibility:**

Commercial Businesses, Construction, Parks & Gardens, Quarry Operations, Road Maintenance, Waste & Environment, Engineering Design, Plant & Fleet, Road Services, Strategic Asset Management, Conservation, Aerodrome, Building Maintenance, Capital Works, Project Management, Property Management.



## Shannon Maynard, Director Emergency Management

**Commenced:** 20 March 2023

### **Areas of responsibility:**

Emergency Planning, Response, Recovery.



## Andrew Fletcher, Acting Director Community

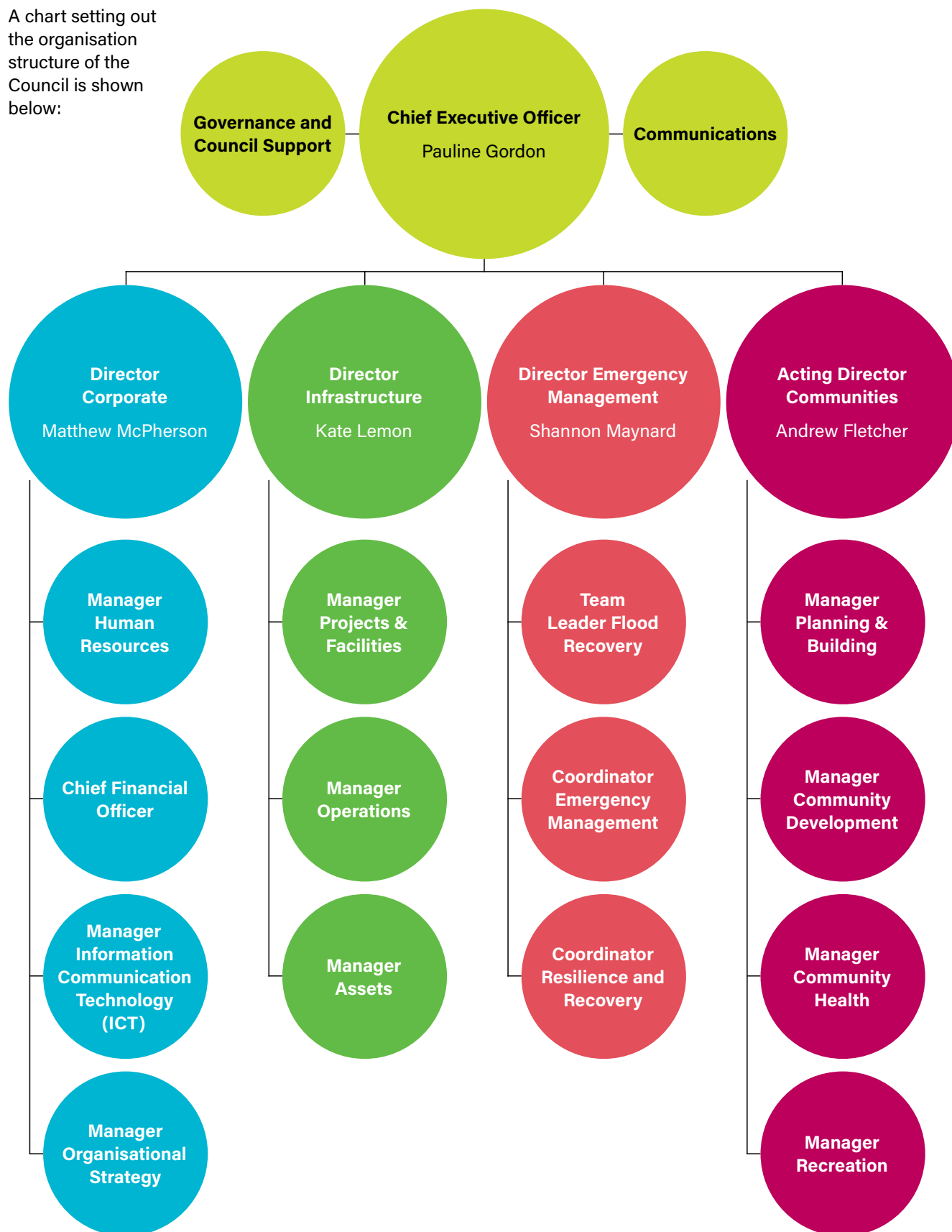
**Commenced:** 3 October 2022

### **Areas of responsibility:**

Community Development Programs, Community Programs, Children & Family Services, Environmental Health, Library Services, Aquatic Services, Facilities & Open Space, Recreation Planning, Building Services, Local Laws / Animal Shelter, Statutory Planning, Strategic Planning, Economic Development, Compliance, Tourism.



A chart setting out the organisation structure of the Council is shown below:





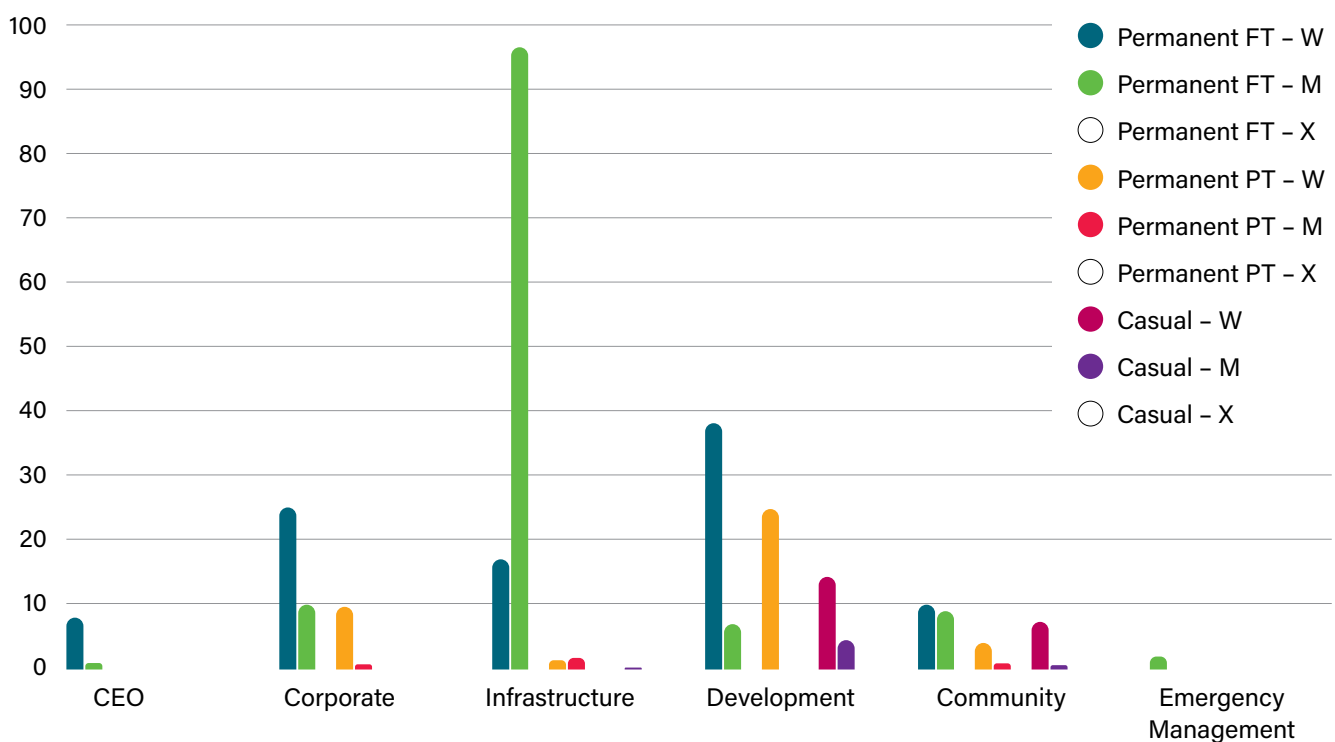
# Council Staff

A summary of the number of full time equivalent (FTE) Council staff by organisation structure, employment type and gender is set out below. Note the EFT includes permanent and casual staff, not fixed term contract staff.

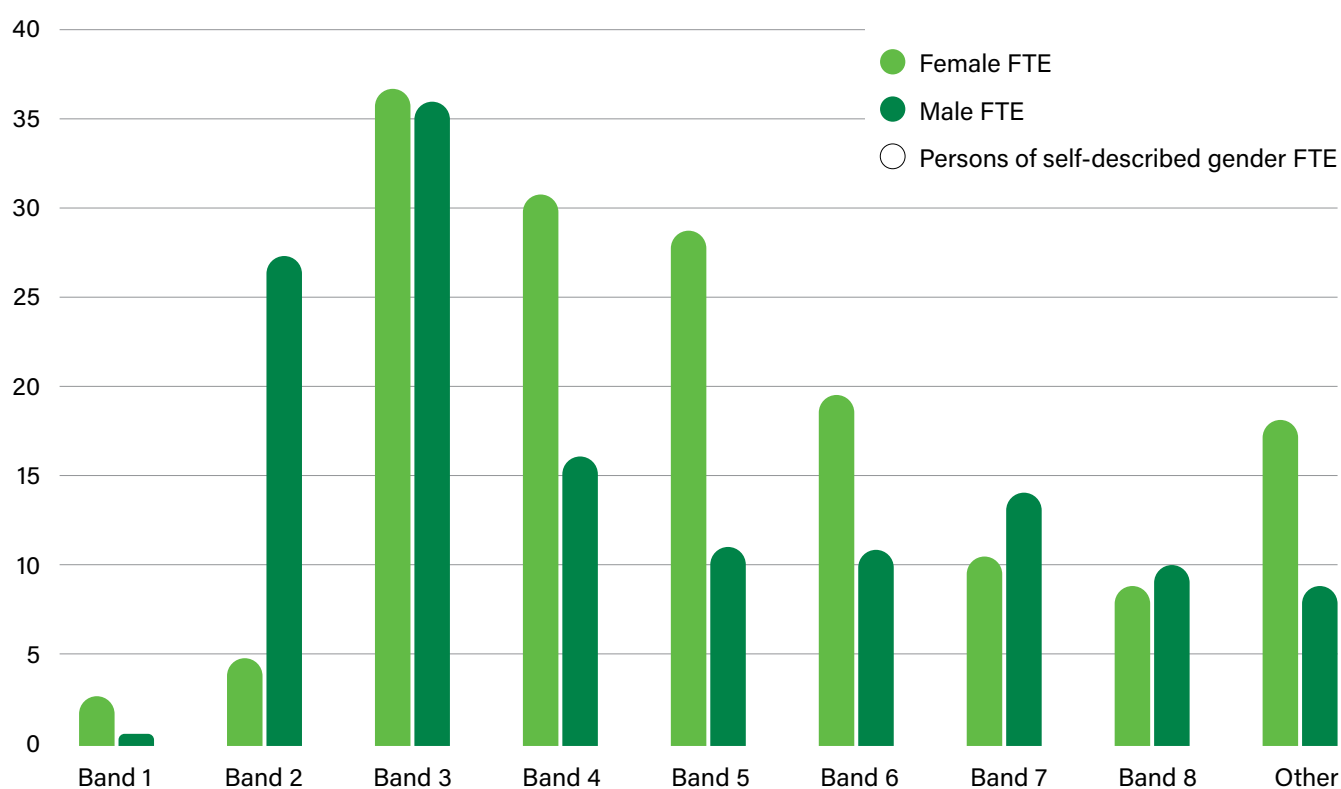
Employee type / gender	CEO	Corporate	Infrastructure	Development	Community	Emergency Management	Total
Permanent FT - W	8	25	17	38	10	0	98
Permanent FT - M	1	10	96	7	9	2	125
Permanent FT - X	0	0	0	0	0	0	0
Permanent PT - W	0	9.67	1.43	24.76	4.10	0	39.96
Permanent PT - M	0	0.80	1.79	0	0.95	0	3.54
Permanent PT - X	0	0	0	0	0	0	0
Casual - W	0	0	0	14.29	7.35	0	21.64
Casual - M	0	0	0.30	4.53	0.67	0	5.51
Casual - X	0	0	0	0	0	0	0
<b>Total</b>	<b>9</b>	<b>45.47</b>	<b>116.52</b>	<b>88.58</b>	<b>32.07</b>	<b>2</b>	<b>293.65</b>

**Legend:** FT (full time), PT (part time), W (women), M (men), X (person of self-described gender)

As of 30 June 2023, 41.57 positions were vacant, bringing the substantive FTE to 335.21.



Employment Classification	Women FTE	Men FTE	Persons of self-described gender FTE	Total FTE
Band 1	2.75	0.67	0	3.43
Band 2	4.85	27.08	0	31.92
Band 3	36.32	35.61	0	71.93
Band 4	30.48	16.00	0	46.48
Band 5	28.48	11.00	0	39.48
Band 6	19.40	10.84	0	30.24
Band 7	10.47	14.00	0	24.47
Band 8	8.84	10.00	0	18.84
Band not applicable	18.02	8.84	0	26.86
<b>Total</b>	<b>159.61</b>	<b>134.04</b>	<b>0</b>	<b>293.65</b>





# Other Staff Matters

## Gender equality program

The objective of Council's Gender Equality Program is to ensure there is no discrimination relating to the characteristics listed under the Equal Opportunity Act 2010 such as race, colour, sex, marital status, parenthood, physical or mental impairment, age, religious or political affiliation, gender identity and sexual orientation. Further objectives include ensuring the workplace is free from bullying and harassment.

The actions taken to implement the program across the past 12 months include:

- Supporting the Echuca Pride Group with a community event to recognise World Pride Day, which included speakers from the LGBTIQ+ community and raising of the pride flag.
- Introducing new clauses into the Enterprise Agreement providing for five days gender affirmation leave, and the inclusion of surrogacy leave with intending parents eligible to be paid parental leave.

## Equal Employment Opportunity

Campaspe Shire Council is committed to the principles of equal opportunity and antidiscrimination.

Council staff, contractors and volunteers are entitled to a working environment that is free of all forms of discrimination and inappropriate workplace behaviours. Council's commitment to equal employment opportunity is demonstrated by:

- Our Health, Wellbeing and Safety Policy outlining Council's commitment to ensuring the health, wellbeing and safety of all employees, volunteers, contractors and councillors while at work.
- Our Code of Conduct which includes a focus on discrimination, harassment, workplace bullying, occupational violence, victimisation, reporting improper conduct and unacceptable behaviour.
- Our recruitment process which fosters a merit-based selection.
- Promotion of and access to Employee Contact Officers and an Employee Assistance Program.
- Our training and development programs that educate and inform the workforce.

## Enterprise Agreement

Negotiations to develop a new Enterprise Agreement started in 2021, with the committee including management representatives, nominated workplace union delegates and union industrial officers.

The agreement was submitted to the Fair Work Commission and approved on 19 January 2023 and remains in force until 16 February 2025.

## Health & Safety

Council continued its strong commitment to Occupational Health and Safety during 2022/23. Our OHS Committee is represented by employees from across the organisation with attention given to both preventative and mitigation measures such as:

- Maintaining a Covid safe workplace through policy and compliance checks.
- Monitoring and mitigation of staff mental health as parts of our work force adapt to working from home.
- Providing OH&S education to all staff.

## Employee Assistance Program

Council continued its partnership with an employee assistance provider, giving managers, employees and their immediate families access to an extensive range of support services. With ongoing pandemic impacts, this program has been even more important to support staff and their families.

Employees can discretely and confidentially access assistance in dealing with a range of issues that may impact on their work performance including stress, relationship issues, financial problems, drug and alcohol dependency, career and work issues, and more. The service offers face-to-face counselling as well as access to 24-hour phone counselling.

## Staff Service Milestones

Skilled, motivated and dedicated staff are critical to Council's success. As part of Council's ongoing 'years of service' recognition program, in September 2022, the commitment and service to the Campaspe community of 44 staff were recognised at a presentation attended by staff and their families.

### 10 Years

Jarrold Williams  
Andrea King  
Dominic Gorman  
Madeline Frawley  
Sally Ruckwood  
Leaha Wheeler  
Rick Keen  
Cindy Nunn  
Ray Slade  
Jennifer Furness  
Melissa Whelan  
Emma Dux  
Margerata Smith  
Heidi Danziger  
Sarah Gough  
Janyce Rosin  
Kim Bryans  
Joanne Webb  
Scott Webb  
Lisa Ridgewell  
Kristy Roulston  
Dearne Tabone  
Glenn McFadden  
Thomas Pyke  
Matthew Connally

### 15 Years

Brian Hubbard  
Philip Golden  
David Fitton  
Jacqueline Bruns  
Katrina Watson  
Russell Baldwin  
Tim Goulding  
Anna Bonomini  
Sandra Smith  
Jacqueline Bell

### 20 Years

Darren Valentine  
Louise Heward

### 25 Years

Judy Reither  
Bernadette Paterson  
Nyree Harrison

### 30 Years

Paul Pappin  
Georgina Riddington  
Diane Arendshorst

### 45 Years

Heather Bradley







ANZAC Day





# Our Performance

Integrated Strategic Planning and Reporting Framework  
Performance

- Well planned places
- Growing quality of life
- Resilient protected and healthy natural environment
- Flourishing local economy
- Organisational support



# Integrated Strategic Planning and Reporting Framework

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

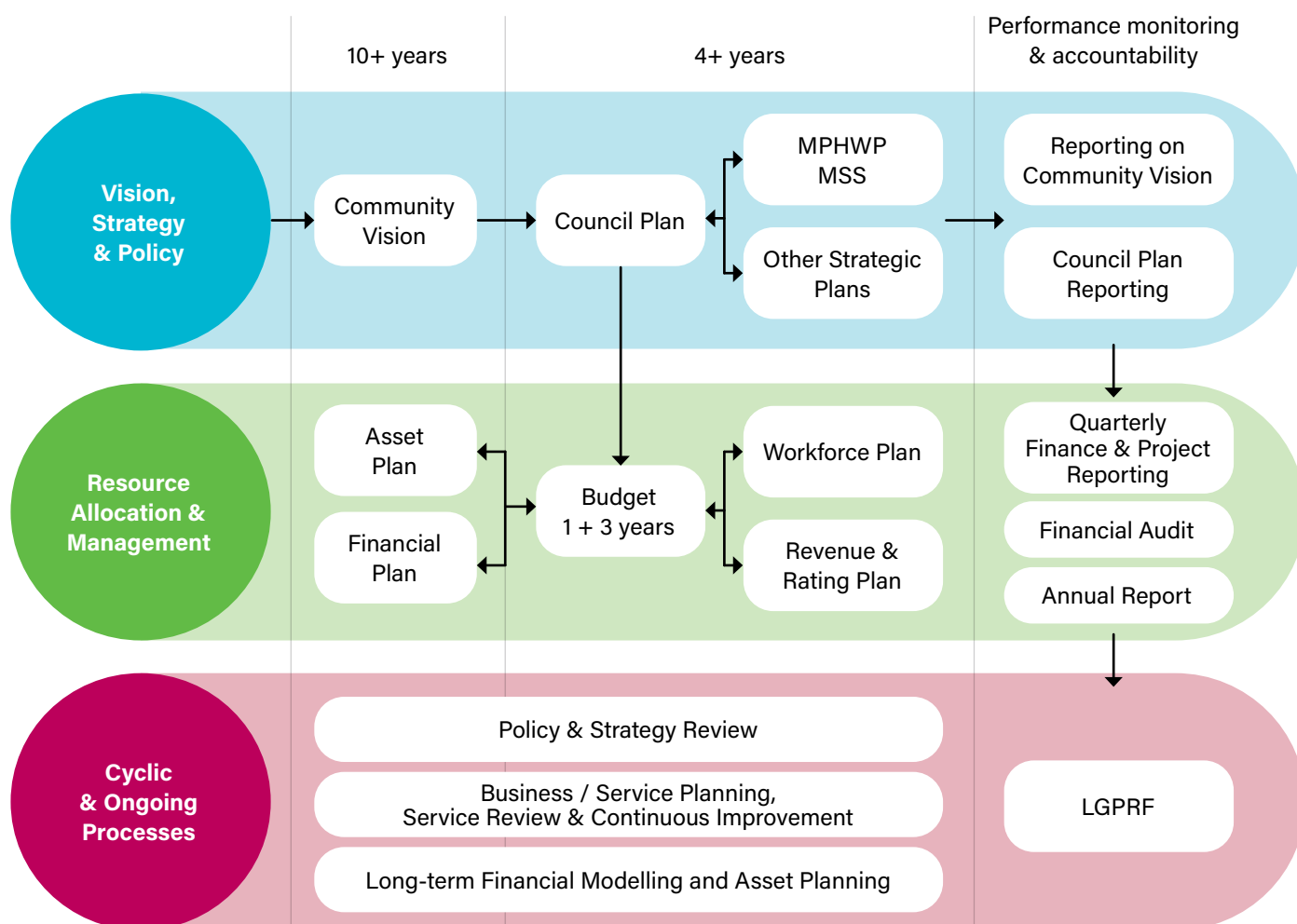
- A Community Vision (for at least the next 10 financial years).
- A Council Plan (for at least the next 4 financial years).
- A Financial Plan (for at least the next 10 financial years).
- An Asset Plan (for at least the next 10 financial years).

- A Revenue and Rating Plan (for at least the next 4 financial years).
- An Annual Budget (for the next 4 financial years).
- A Quarterly Budget Report.
- An Annual Report (for each financial year) and
- Financial Policies.

The Act also requires councils to prepare:

- A Workforce Plan (including projected staffing requirements for at least 4 years).

The following diagram shows the relationships between the key planning and reporting documents that make up the integrated strategic planning and reporting framework for local government. It also shows that there are opportunities for community and stakeholder input and feedback.







Gunbower Lions Park



# Performance

Council's performance for the 2022/23 year has been reported in a number of ways:

- Results achieved in relation to the strategic indicators in the Council Plan
- Progress in relation to the major initiatives identified in the budget
- Services funded in the budget and the people or sections of the community who are provided those services
- Results against the prescribed service performance indicators and measures.

## Well Planned Places

### Strategic indicators

The following reviews the performance of Council against the Council Plan including results achieved in relation to the strategic indicators included in the plan.

Indicator	Source	2021/22 results	2022/23 results
Greater value of building approvals	RemPlan	Total cost of works \$125.371 million	Total cost of works \$105.240 million
Average time taken to decide planning applications	Local Government Performance Reporting	55 days	56 days
More landholdings transferred to community management or ownership	Internal	4	0
Length of foot and cycle pathways constructed	Internal	2.62 kms	2.16 kms
Percentage of sealed roads maintained	Local Government Performance Reporting	97.41%	97.07%

## Annual Plan Major Initiatives

The following statement reviews the year's progress on major and other initiatives identified in the 2021/22 budget.

Initiative	Result	Action
<b>Major</b>		
We will implement changes to the Campaspe Planning Scheme through Amendment C117 and C118 with identified areas 'infill' development, including additional zoned land to allow for additional residential development.	Completed	The Echuca West Precinct was officially gazetted by the Minister for Planning in September.
We will finalise a review of the Victoria Park Master Plan in Echuca, design a multi-purpose facility and pursue funding opportunities.	In progress	The master plan has been endorsed by Council. The design for the multipurpose building is underway. An application to secure funding is also underway.
<b>Other</b>		
We will finalise the Echuca Aquatic Reserve designs and pursue funding opportunities.	In progress	Preliminary designs completed and funding secured for the stormwater project. Other funding sources for other projects to be pursued.
We will prepare a design for the shared user path between Victoria Park and River Boat Dock in Echuca.	In progress	A request for quotation has been prepared for an external consultant to complete the design.
We will transition the management of the Port of Echuca to the Campaspe Port Enterprise (CPE).	Completed	The transfer was completed.
We will prioritise the development of a program of designs to complete missing links and shared paths and cycleways.	Completed	A list of the missing links has been developed. The sites will be prioritised and designed in line with budget allocations.
We will work with the Department of Transport to prepare a Network Movement Plan to increase shared paths and connectivity to capture all walking, cycling and traffic movements for Echuca and incorporate the plan in the Campaspe Planning Scheme.	In progress	Council is seeking external resources to deliver this project.
We will support community members to learn about technology through library programs.	Completed	Library staff have assisted 418 community members through one-on-one technology support.
We will offer telehealth Maternal & Child Health consultations when physical access is not possible.	Completed	Telephone consultations will continue to be offered where accessing a centre is not possible.



## Services

The following services contribute to achieving the strategies and goal for this environment:

Service area	Description of services provided		Budget \$'000	Actual \$'000
Active recreation	To provide spaces and facilities to support formalised active recreation and community events that support community, social and health benefits.	Rev	202	281
		Exp	2,802	3,076
		Net	(2,600)	(2,795)
Aquatics	To provide facilities that support swimming and aquatic water play.	Rev	1,507	1,219
		Exp	3,787	3,607
		Net	(2,280)	(2,388)
Emergency management	To strengthen local capacity and capability and build community resilience in compliance with legislative responsibilities.	Rev	60	12,427
		Exp	204	8,648
		Net	(144)	(3,779)
Engineering	To ensure that Council's infrastructure is designed, constructed and maintained to provide a fit for purpose network for people across the shire.	Rev	122	137
		Exp	429	753
		Net	(307)	(616)
Parks and gardens maintenance	To provide safe and attractive public open spaces that support a range of recreation opportunities for community, social and environmental benefit.	Rev	0	9
		Exp	6,044	5,719
		Net	(6,044)	(5,710)
Project management	To ensure the efficient, timely and cost effective delivery of Council's Capital Works Program.	Rev	0	0
		Exp	466	806
		Net	(466)	(806)
Road services	To ensure the operational and statutory functions of road and drainage infrastructure are in compliance with legislative responsibilities.	Rev	80	46
		Exp	22,638	28,772
		Net	(22,558)	(28,726)
Statutory and strategic planning	To provide for the fair, orderly, economic and sustainable use and development of land across the Shire of Campaspe in compliance with legislative responsibilities.	Rev	624	648
		Exp	1,244	992
		Net	(621)	(344)
Strategic asset management	To provide strategic direction on the management of Council's assets to support the ongoing delivery of Council's services.	Rev	0	0
		Exp	1,050	735
		Net	(1,050)	(735)

## Service Performance Indicators

Results of the prescribed indicators and measures including explanation of material variations.

Service / Indicator / Measure	Result 2020	Result 2021	Result 2022	Result 2023	Material variations and comments
<b>Aquatic facilities</b>					
<b>Service standard</b> <b>Health inspections of aquatic facilities</b> [Number of authorised officer inspections of council aquatic facilities / Number of council aquatic facilities]	2.00	2.88	1.00	1.75	Significant flooding in late 2022 impacted the ability for staff to complete aquatic inspections, including the total closure of one pool. Staff shortages and illness impacted the number of inspections able to be completed in early 2023.
<b>Utilisation</b> <b>Utilisation of aquatic facilities</b> [Number of visits to aquatic facilities / Municipal population]	3.04	1.87	3.31	3.85	In September 2022, Council made the decision to waive the public entry fees for all outdoor pools. This saw a significant increase in visitation at all outdoor pools.
<b>Service cost</b> <b>Cost of aquatic facilities</b> [Direct cost of aquatic facilities less income received / Number of visits to aquatic facilities]	\$8.72	\$27.85	\$14.01	\$10.74	In September 2022, Council made the decision to waive the general public entry fees for all outdoor pools. This saw a significant increase in visitation at all outdoor pools. In addition to this, the return of members and delivery of programs saw an increase in revenue at the indoor centre balancing the lack of income and increased expenditure at the outdoor pools. There was an error in the calculation in 2019/20, the result should have been \$13.42 and an error in the 2021/22 calculation as the figure should have been \$11.08. Using the correct figures, the difference is -3.08%



Service / Indicator / Measure	Result 2020	Result 2021	Result 2022	Result 2023	Material variations and comments
<b>Statutory Planning</b>					
<b>Timeliness</b> <b>Time taken to decide planning applications</b> [The median number of days between receipt of a planning application and a decision on the application]	38.00	35.00	51.00	50.00	Council is continuing to experience staff shortages which can impact on the timeframes for planning decisions. The indicator is still below the State requirement of 60 days.
<b>Service standard</b> <b>Planning applications decided within required timeframes</b> [(Number of regular planning application decisions made within 60 days) + (Number of VicSmart planning application decisions made within 10 days) / Number of planning application decisions made] x100	93.77%	97.23%	97.76%	100.00%	Planning applications were decided within the required timeframes. This is achieved by having appropriate delegations, streamlining applications and implementing process improvements.
<b>Service cost</b> <b>Cost of statutory planning service</b> [Direct cost of statutory planning service / Number of planning applications received]	\$1,473.04	\$1,054.69	\$1,342.25	\$1,654.05	Council has had a slight increase in costs of the service due to staff changes. Being able to provide a continuous service has required the use of external consultants at a higher rate.
<b>Decision making</b> <b>Council planning decisions upheld at VCAT</b> [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	83.33%	80.00%	62.50%	50.00%	Council has had four decisions appealed at VCAT. The percentage does not accurately reflect the true situation, as the number of VCAT cases was low. Staff seek to address concerns through the processing of applications, including consultation meetings so concerns are addressed. This eliminates the need for VCAT appeals.

Service / Indicator / Measure	Result 2020	Result 2021	Result 2022	Result 2023	Material variations and comments
<b>Roads</b>					
<b>Satisfaction of use</b> <b>Sealed local road requests</b> [Number of sealed local road requests / Kilometres of sealed local roads] x 100	42.23	15.69	28.65	39.59	The large increase in sealed road requests is due to flood damage from the October 2022 flood event.
<b>Condition</b> <b>Sealed local roads maintained to condition standard</b> [Number of kilometres of sealed local roads below the renewal intervention level set by council / Kilometres of sealed local roads] x 100	98.77%	98.96%	97.41%	97.07%	Higher than normal wet weather and flood conditions resulted in an increase in the damage to the sealed road surface.
<b>Service cost</b> <b>Cost of sealed local road reconstruction</b> [Direct cost of sealed local road reconstruction / Square metres of sealed local roads reconstructed]	\$86.28	\$54.72	\$77.61	\$68.24	Considerable savings were achieved in completing projects in proximity of each other, resulting in less movement and relocation of plant and equipment. There was also a notable reduction in fuel costs which allowed for favourable contractor pricing.
<b>Cost of sealed local road resealing</b> [Direct cost of sealed local road resealing / Square metres of sealed local roads resealed]	\$5.30	\$6.20	\$6.03	\$5.06	The reseal program included several regional sections of significant length and area. Efficiencies were able to be obtained through large continuous areas, lack of interruption, limited required traffic management and minimal re-mobilisation of plant. There was also a notable reduction in pre-seal maintenance undertaken which may contribute to early asset failure in future.
<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]	49	47	41	39	Negative sentiment towards Council resulting from some Council decisions has impacted on the results of the Community Satisfaction Survey. Also exacerbated by the October flood event and wet weather.



# Growing Quality of Life

## Strategic Indicators

The following reviews the performance of Council against the Council Plan including results achieved in relation to the strategic indicators included in the plan.

Indicator	Source	2021/22 results	2022/23 results
Community satisfaction with customer service	Metropolis Research Community Satisfaction Survey	61	60
Community satisfaction with consultation and engagement	Metropolis Research Community Satisfaction Survey	42	49
Community satisfaction with overall direction of council	Metropolis Research Community Satisfaction Survey	40	48
Community satisfaction with decisions made in the interest of the community	Metropolis Research Community Satisfaction Survey	43	47
Percentage of children fully vaccinated at 12-15 months, 24-27 months and 60-63 months	Department Health and Human Services	12-15 months = 96.1% 24-27 months = 94.5% 60-63 months = 95.5%	12-15 months = 94.12% 24-27 months = 93.39% 60-63 months = 98.98%

## Major Initiatives

The following statement reviews the year's progress on major and other initiatives identified in the 2022/23 budget.

Initiative	Result	Action
<b>Major</b>		
We will conduct an engagement program to review aquatic services and work with communities to develop Place Based Plans and Township Facility Plans.	Completed	Place Based Plans have been completed for Colbinabbin and Tongala. Plans for Rushworth and Rochester are underway.
<b>Other</b>		
We will improve our organisational performance in regard to acknowledging correspondence and telephone messages.	In progress	The average performance for acknowledging correspondence with adopted timeframes is 79.5% and responding to telephone messages is 66.8%.
We will complete 85% of the Capital Works Program by 30 June and complete 100% of the carry forward projects by 1 September.	In progress	60% of the Capital Works Program was completed by 30 June. 88% of carryover projects were completed by 30 March. The October flood event impacted the delivery of all projects, contractor availability, supply chain issues, as well as internal staff shortages.
We will review the Municipal Early Years Plan following feedback from the community.	Completed	Review completed, with document to be presented to Council shortly.
We will update the Arbovirus Management Plan to support surveillance and treatment of mosquito borne diseases.	In progress	Review completed and updated document will be presented to Council shortly.
We will conduct an audit on cultural safety in Maternal & Child Health services and Centre Based Care services.	In progress	Council's services remain on a waiting list for cultural safety audits to be completed.

## Services

The following services contribute to achieving the strategies and goal for this environment:

Service area	Description of services provided		Budget \$'000	Actual \$'000
Children's services	To provide families with access to a range of services that support the foundations for optimal growth and development of children in partnership with families.	Rev	3,919	3,634
		Exp	4,581	4,450
		Net	(661)	(816)
Community development	To strengthen the understanding of community views and aspirations to inform decision making.	Rev	78	173
		Exp	1,969	2,132
		Net	(1,890)	(1,959)
Library	To provide space, activities and items that support access to information and knowledge.	Rev	435	460
		Exp	1,793	1,964
		Net	(1,358)	(1,504)
Regulatory compliance	To protect the safety and amenity of the built and natural environment and public infrastructure for the use and enjoyment of community members and visitors in compliance with legislative responsibilities.	Rev	2,391	2,588
		Exp	2,959	2,753
		Net	(568)	(165)



## Service Performance Indicators

Results of the prescribed indicators and measures including explanation of material variations.

Service / Indicator / Measure	Result 2020	Result 2021	Result 2022	Result 2023	Material variations and comments
<b>Animal management</b>					
<b>Timeliness</b> <b>Time taken to action animal management requests</b> [Number of days between receipt and first response action for all animal management requests / Number of animal management requests]	1.00	1.00	1.00	1.00	All animal management requests were responded to on the day of request.
<b>Service standard</b> <b>Animals reclaimed</b> [Number of animals reclaimed / Number of animals collected] x 100	27.43%	32.48%	30.45%	27.20%	58% of animals impounded were felines, with an average of 0.7% having identification and consequently reclaimed. This percentage for canines was generally higher, with 44% reclaimed. Surrendered animals have increased with 26% of felines and 23.97% of canines impounded were surrenders.
<b>Animals rehomed</b> [Number of animals rehomed / Number of animals collected] x 100	57.12%	52.92%	46.53%	50.19%	Canine adoptions numbers increased by 32% whilst feline adoptions decreased by 6%.
<b>Service cost</b> <b>Cost of animal management service per population</b> [Direct cost of the animal management service / Population]	\$32.53	\$29.19	\$30.40	\$30.42	The cost of this service was consistent with previous years.
<b>Health and safety</b> <b>Animal management prosecutions</b> [Number of successful animal management prosecutions / Number of animal management prosecutions] x 100	0.00%	0.00%	0.00%	0.00%	No animal prosecutions were issued in 2022/23.

Service / Indicator / Measure	Result 2020	Result 2021	Result 2022	Result 2023	Material variations and comments
<b>Libraries</b>					
<b>Utilisation</b> <b>Physical library collection usage</b> [Number of physical library collection item loans / Number of library physical collection items]	1.54	1.35	1.47	1.30	The decrease in physical loans can be attributed to temporary locations at Rushworth and Rochester with reduced collections available, the impact of a significant flood event, as well as the suspension of inter library loans.
<b>Resource standard</b> <b>Recently purchased library collection</b> [Number of library collection items purchased in the last 5 years / Number of library collection items] x 100	34.92%	29.78%	30.10%	28.64%	This result is slightly lower than previous years due to the increased costs of library items. Council has increased the operating budget in physical and digital expenditure to meet demand and rising costs.
<b>Participation</b> <b>Active library borrowers in municipality</b> [Number of active library borrowers in the last 3 years / The sum of the population for the last 3 years] x100	15.31%	13.69%	12.33%	11.53%	The life of a membership to Campaspe Libraries is three years. A slight decline in active memberships this reporting period represents a higher than usual number of lapsed memberships at the conclusion of three years. Victorian Public Libraries has been actively encouraging community members to return to libraries following the COVID-19 pandemic through the "Return Yourself to the Library" campaign.
<b>Service cost</b> <b>Cost of library service per population</b> [Direct cost of the library service / Population]	\$22.20	\$25.61	\$26.56	\$29.21	The cost of this service has increased slightly on prior years. This can be attributed generally to increased costs related to inflation, however the use of casual staff did increase during the reporting period to support new programs and day to day operations as the service focused on post-pandemic reactivation.



Service / Indicator / Measure	Result 2020	Result 2021	Result 2022	Result 2023	Material variations and comments
<b>Maternal and Child Health (MCH)</b>					
<b>Service standard</b> <b>Infant enrolments in the MCH service</b> [Number of infants enrolled in the MCH service (from birth notifications received) / Number of birth notifications received] x 100	100.25%	101.52%	102.27%	101.61%	The trend in infant enrolments in the MCH service has generally remained steady across the last four years of reporting, demonstrating the trust and value placed in the service provided by Council.
<b>Service cost</b> <b>Cost of the MCH service</b> [Cost of the MCH service / Hours worked by MCH nurses]	\$102.32	\$108.96	\$90.17	\$90.75	The cost of the service has remained stable when compared to the prior year. This is not necessarily reflective of the actual service cost, given service impacts (reduction in service delivery) as a result of the October 2022 flood event and ongoing workforce shortages that limit the ability to backfill vacancies and staff leave.
<b>Participation</b> <b>Participation in the MCH service</b> [Number of children who attend the MCH service at least once (in the year) / Number of children enrolled in the MCH service] x100	72.81%	72.20%	69.11%	69.36%	This result is slightly lower than the previous four reporting periods and below the expected range. Significant service disruptions resulted from the October 2022 flood event. In addition, the continued impacts of staffing constraints also contribute to the result. These constraints result in cancellation of appointments and an inability to backfill staff leave or proactively engage families who are due for or have missed appointments.
<b>Participation in the MCH service by Aboriginal children</b> [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	73.91%	82.74%	78.23%	80.90%	Consistent high level participation in the MCH service by Aboriginal children has resulted from embedding practice change with service coordination and documentation processes.
<b>Satisfaction</b> <b>Participation in 4 week key age and stage visit</b> [Number of 4 week key age and stage visits / Number of birth notifications received] x 100	99.25%	96.97%	92.95%	95.43%	Consistent high level participation in the MCH service by Aboriginal children has resulted from embedding practice change with service coordination and documentation processes.

# Resilient Protected and Healthy Natural Environment

## Strategic Indicators

The following reviews the performance of Council against the Council Plan including results achieved in relation to the strategic indicators included in the plan.

Indicator	Source	2021/22 results	2022/23 results
More kerbside collection diverted from landfill	Internal	2.44% decrease	8.33% decrease
Efficient water consumption	Internal	314 ML	317 ML
Efficient electricity consumption	Internal	2,997,206 kWh	3,798,975 kWh
Reduce CO2 emissions by Council	Internal	3,180 tCO2-e	6,174 tCO2-e

## Major Initiatives

The following statement reviews the year's progress on major and other initiatives identified in the 2022/23 budget.

Initiative	Result	Action
<b>Major</b>		
We will engage Yorta Yorta to develop a fire and weed management program and implementation plan for Victoria Park and Scenic Trail in Echuca.	In progress	Preliminary discussions have been held with Yorta Yorta and Parks Victoria.
<b>Other</b>		
We will complete investigations and develop an action plan to manage the contaminated land at the Toolleen, Colbinabbin, Tennyson and Girgarre former landfill sites.	In progress	A preferred supplier has been selected and works should start shortly.
We will develop an Environmentally Sustainable Design Guideline to be applied to Council projects.	In progress	Draft guidelines have been developed and will be progressed across coming year.
We will deliver a solar program for Council owned community buildings across multiple locations funded through the Local Roads and Community Infrastructure Program.	In progress	Nine sites have been identified, with detailed design and site planning completed. The project is planned to be completed in October.
We will conduct assessments for the supply of raw water or stormwater to Echuca East and Echuca South Recreation Reserves and, if appropriate, complete designs.	In progress	Assessments have been completed and will shortly be presented to Council to finalise the project.

## Services

The following services contribute to achieving the strategies and goal for this environment:

Service area	Description of services provided		Budget \$'000	Actual \$'000
Environment and conservation	To protect, enhance and conserve native flora and fauna through community education and programs.	Rev	15	85
		Exp	302	265
		Net	(287)	(180)
Environmental health	To protect and enhance the health and wellbeing of residents and visitors through the delivery of public health programs and services in compliance with legislative responsibilities.	Rev	352	480
		Exp	947	964
		Net	(595)	(484)
Waste collection and management	To provide services for the removal of waste and the collection of recycling.	Rev	6,926	7,178
		Exp	7,279	7,110
		Net	(353)	(68)



## Service Performance Indicators

Results of the prescribed indicators and measures including explanation of material variations.

Service / Indicator / Measure	Result 2020	Result 2021	Result 2022	Result 2023	Material variations and comments
<b>Food safety</b>					
<b>Timeliness</b> <b>Time taken to action food complaints</b> [Number of days between receipt and first response action for all food complaints / Number of food complaints]	1.22	1.64	2.36	3.83	Each food complaint is assessed to determine food safety risk to the community. Once assessed, the complaint is prioritised based on the workload of the team. Staff shortages have impacted the team's ability to achieve a faster turn around time.
<b>Service standard</b> <b>Food safety assessments</b> [Number of registered class 1 food premises and class 2 food premises that receive an annual food safety assessment in accordance with the Food Act 1984 / Number of registered class 1 food premises and class 2 food premises that require an annual food safety assessment in accordance with the Food Act 1984] x 100	83.75%	72.38%	64.95%	43.88%	Completed assessments were significantly down on previous years. This was due to staff shortages for the majority of the year as well as significant flooding in October which shifted the attention of staff to assisting businesses impacted. Significant time was also dedicated to the completion of Secondary Impact Assessments.
<b>Service cost</b> <b>Cost of food safety service</b> [Direct cost of the food safety service / Number of food premises registered or notified in accordance with the Food Act 1984]	\$366.00	\$393.33	\$449.44	\$473.27	Staff have worked hard to ensure that all non compliances identified were followed up despite significant staff shortages throughout the year.

Service / Indicator / Measure	Result 2020	Result 2021	Result 2022	Result 2023	Material variations and comments
<b>Health and safety</b> <b>Critical and major non-compliance outcome notifications</b> [Number of critical non-compliance outcome notifications and major non-compliance notifications about a food premises followed up / Number of critical non-compliance outcome notifications and major non-compliance] x 100	100.00%	100.00%	85.00%	100.00%	
<b>Waste collection</b>					
<b>Satisfaction</b> <b>Kerbside bin collection requests</b> [Number of kerbside garbage and recycling bin collection requests / Number of kerbside bin collection households] x 1,000	147.61	145.23	171.47	158.77	Requests have reduced from last year as the contractor has become established and provided a more streamlined and efficient service. Most requests are for bin repairs (50%).
<b>Service standard</b> <b>Kerbside collection bins missed</b> [Number of kerbside garbage and recycling collection bins missed / Number of scheduled kerbside garbage and recycling collection bin lifts] x 10,000	2.39	2.10	4.40	0.54	The kerbside collection contractor has resolved all issues with routes having provided the service for more than 12 months. Route mapping technology has assisted the drivers in not missing collections.
<b>Service cost</b> <b>Cost of kerbside garbage collection service</b> [Direct cost of the kerbside garbage bin collection service / Number of kerbside garbage collection bins]	\$108.09	\$102.25	\$118.63	\$133.55	The increase in kerbside waste costs can be attributed to a 24% increase in landfill costs and an average increase of flip rates of 12%. The increase in flip rates is due to the increase in diesel and CPI.



Service / Indicator / Measure	Result 2020	Result 2021	Result 2022	Result 2023	Material variations and comments
<b>Cost of kerbside recyclables collection service</b> [Direct cost of the kerbside recyclables bin collection service / Number of kerbside recyclables collection bins]	\$63.01	\$48.00	\$64.88	\$68.38	The increase in kerbside recyclables collection costs is due to an average increase of flip rate by 12% which has been driven by an increase in diesel and CPI. Processing costs have also increased 17% per tonne.
<b>Waste diversion</b> <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] x100	48.02%	48.46%	48.76%	49.85%	The increase in landfill diversion can be attributed to an overall reduction of waste in landfill (potentially due to the flood event) but an increase of Food Organics and Garden Organic (FOGO) material. The number of kerbside bins increased by 12,813, 20% of which were waste, 20% recycling and 60% FOGO.

# Flourishing Local Economy

## Strategic Indicators

The following reviews the performance of Council against the Council Plan including results achieved in relation to the strategic indicators included in the plan.

Indicator	Source	2021/22 results	2023/23 results
Growing Gross Shire Product (GSP)	Remplan	2021 = \$2.295 billion	2022 = \$2.526 billion
More local jobs	Campaspe id. Economic profile indicators	2021 = 16,731	2021 = 16,731

## Major Initiatives

The following statement reviews the year's progress on major and other initiatives identified in the 2022/23 budget.

Initiative	Result	Action
<b>Major</b>		
We will complete the Economic Development consultancy and implement an action plan.	In progress	Engagement has started on the Issues and Opportunities Paper. The engagement will assist in defining Council's role for the next five years.
<b>Other</b>		
We will review Council's role in delivering industrial land and provide Council with strategic options to support economic growth.	Completed	A report was adopted outlining Council's current industrial land and options for the future to best support economic growth.
We will implement the Goulburn Valley Designated Area Mitigation Agreement (GV DAMA) with Greater Shepparton City Council and Moira Shire Council, achieving 64 placements.	In progress	Placements underway.
We will support traineeships, cadetships, apprenticeships and student placements as a pathway to join Council with a minimum of five placements in place.	Completed	Seven trainees completed, mainly working in the Works Department.

## Services

The following services contribute to achieving the strategies and goal for this environment:

Service area	Description of services provided		Budget \$'000	Actual \$'000
Economic development	To contribute to a strong, diverse and innovative local economy.	Rev	7,757	8,680
		Exp	8,790	8,233
		Net	(1,033)	447

## Service Performance Indicators

There are no prescribed service performance indicators for this strategic objective.



# Organisational Support

Council has several enabling services which provide responsible management to the broader organisation and the community. These services ensure that the organisation has the necessary tools to perform and enhance effectiveness and efficiency.

## Services

The following services contribute to achieving the strategies and goal for this environment:

Service area	Description of services provided		Budget \$'000	Actual \$'000
Customer communications	To connect the community with Council.	Rev	0	90
		Exp	1,629	1,629
		Net	(1,629)	(1,539)
Financial services	To ensure Council's revenue and expenditure is managed and controlled in a responsible manner to support the delivery of Council services and enable Council to plan for its long term financial sustainability.	Rev	22	77
		Exp	1,651	1,839
		Net	(1,628)	(1,762)
Governance	To provide support and advice to councillors and the organisation to ensure compliance with legislative responsibilities.	Rev	2	4
		Exp	1,950	1,355
		Net	(1,948)	(1,351)
Human resources	To partner with all parts of the organisation to provide support, tools and advice to create and facilitate a healthy and sustainable workforce.	Rev	0	0
		Exp	748	864
		Net	(748)	(864)
Information management (records)	To ensure creation, capture and maintenance, retrieval and protection of records and information in compliance with legislative responsibilities.	Rev	0	0
		Exp	177	174
		Net	(177)	(174)
Information communication technology	To facilitate the effective delivery of Council services and enhance community interaction with Council.	Rev	0	0
		Exp	1,376	1,164
		Net	(1,376)	(1,164)
Organisational strategy and performance	To ensure Council's energy is focused and that Council and staff are working towards the same goals through overseeing development of key organisation-wide strategic directions, plans and monitoring performance.	Rev	0	76
		Exp	4,584	4,272
		Net	(4,584)	(4,196)
Plant and fleet management	To plan for and effectively manage Council's plant and fleet to support the ongoing delivery of Council's services.	Rev	0	0
		Exp	451	14
		Net	(451)	(14)
Property management	To plan for and effectively manage and maximise the use of land managed by Council to support the ongoing delivery of council's services.	Rev	553	847
		Exp	3,094	2,932
		Net	(2,541)	(2,085)


## Service Performance Indicators

Results of the prescribed indicators and measures including explanation of material variations.

Service / Indicator / Measure	Result 2020	Result 2021	Result 2022	Results 2023	Material variations and comments
<b>Governance</b>					
<b>Transparency</b> <b>Council decisions made at meetings closed to the public</b> [Number of council resolutions made at ordinary or special meetings of council, or at meetings of a special committee consisting only of councillors, closed to the public / Number of council resolutions made at ordinary or special meetings of council or at meetings of a special committee consisting only of councillors] x 100	24.58%	22.12%	27.42%	7.29%	There was a significant decrease in confidential decisions due to changes in the way reports are drafted allowing more decisions made in meetings open to the public without the inappropriate release of confidential information.
<b>Consultation and engagement</b> <b>Satisfaction with community consultation and engagement</b> [Community satisfaction rating out of 100 with how council has performed on community consultation and engagement]	52	51	42	49	Council committed to listening and engaging with the community to improve satisfaction. This commitment remains in 2023/24 with the development of an action plan.
<b>Attendance</b> <b>Councillor attendance at council meetings</b> [The sum of the number of councillors who attended each ordinary and special council meeting / (Number of ordinary and special council meetings) x (Number of councillors elected at the last council general election)] x 100	94.44%	94.87%	93.46%	86.51%	Councillor attendance remained high. This has been aided by the introduction of virtual Council meetings.
<b>Service cost</b> <b>Cost of elected representation</b> [Direct cost of the governance service / Number of councillors elected at the last council general election]	\$50,635.44	\$47,294.33	\$56,006.22	\$61,364.00	The Mayoral allowance and Councillor allowances increased in line with Victorian Independent Remuneration Tribunal.



Service / Indicator / Measure	Result 2020	Result 2021	Result 2022	Results 2023	Material variations and comments
<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 interest of the community]	48	52	43	47	Council made a number of significant decisions throughout the year. Council recognises that there are diverse views across the community in relation to many of these decisions. Understanding the drivers behind community satisfaction remains a focus for Council decisions.



# Governance, Management And Other Information

Governance

Management

Governance and Management Checklist

Statutory Information



# Governance

Campaspe Shire Council is constituted under the Act to provide leadership for the good governance of the municipal district and the local community. Council has a number of roles including:

- Taking into account the diverse needs of the local community in decision making
- Providing leadership by establishing strategic objectives and monitoring achievements
- Ensuring that resources are managed in a responsible and accountable manner
- Advocating the interests of the local community to other communities and governments
- Fostering community cohesion and encouraging active participation in civic life.

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

Council's formal decision-making processes are conducted through Council meetings and Special Committees of Council. Council delegates the majority of its decision-making to Council staff. These delegations are exercised in accordance with adopted Council policies.

## Meetings of council

Council conducts open public meetings monthly on the third Wednesday of each month. Members of the community are welcome to attend these meetings and observe from the gallery. Council meetings also provide the opportunity for community members to submit a question to the Council or speak to an item on the agenda. In addition, meetings are streamed live via Council's website and a recording of each meeting is available to view via the website 48 hours after each meeting.

For the 2022/23 year, Council held 14 Council meetings, of which four meetings were unscheduled Council meetings. The following table provides a summary of councillor attendance for the 2022/23 year.

	Total	Scheduled	Unscheduled
Cr Rob Amos	14	10	4
Cr Colleen Gates	12	9	3
Cr Paul Jarman	11	8	3
Cr Daniel Mackrell	14	10	4
Cr Tony Marwood	11	7	4
Cr Leanne Pentreath	12	8	4
Cr Chrissy Weller	10	6	4
Cr Adrian Weston	12	8	4
Cr John Zobec	11	7	4

The statutory meeting, including election of the Mayor was held on 4 November 2022.

## Delegated committees

The Local Government Act 2020 allows councils to establish one or more delegated committees consisting of:

- Councillors
- Council staff
- Other persons
- Any combination of the above.

No delegated committees were established in 2022/23.

## Code of Conduct

The Act requires councils to develop and approve a Councillor Code of Conduct within 12 months after each general election. On 17 February 2021, Council adopted a revised Code of Conduct which is designed to:

- Assist Councillors to maintain the highest standards of conduct and behaviour as well as provide a means to deal with problems they may encounter
- Attract the highest level of confidence from Council's stakeholders
- Assist the Mayor and Councillors to discharge the responsibilities of their public office appropriately.
- In addition to setting out the Councillor Conduct Principles, the Code also outlines:
- Other conduct definitions under the Act, such as those relating to misuse of position, improper direction, breach of confidentiality and conflict of interest
- Roles and relationships
- Dispute resolution procedures.

## Conflict of interest

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

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

Council has a comprehensive procedure in place to accommodate the disclosure of a conflict of interest. Declaration of a conflict of interest is a standard agenda item for all Council and committee meetings.

While the procedures vary depending on the particular role and circumstances, in general they involve disclosing the relevant interests in a specific way and then stepping aside from the relevant decision-making process or from the exercise of the public duty. A register is maintained to record all disclosed conflict of interests. During 2022/23, five conflicts of interest were declared at Council meetings.

## Councillor allowances

In accordance with Section 39 of the Act, councillors are entitled to receive an allowance while performing their duty as a Councillor. The Mayor is also entitled to receive a higher allowance.

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

The following table contains details of current allowances fixed for the Mayor and Councillors during the year:

	Allowance
Cr Rob Amos*	\$75,823.39
Cr Colleen Gates**	\$49,355.41
Cr Paul Jarman	\$30,738.51
Cr Daniel Mackrell	\$30,738.51
Cr Tony Marwood	\$30,738.51
Cr Leanne Pentreath	\$30,738.51
Cr Chrissy Weller*	\$53,625.48
Cr Adrian Weston	\$30,738.51
Cr John Zobec	\$30,738.51
<b>Total</b>	<b>\$363,235.34</b>

\* Includes Mayor allowance

\*\* Includes Deputy Mayor allowance



## Councillor expenses

In accordance with Section 40 of the Act, Council is required to reimburse a councillor for expenses incurred whilst performing their duties as a councillor. Council is also required to adopt and maintain a policy in relation to the reimbursement of expenses for councillors. The policy provides guidance for the payment of reimbursements of expenses and the provision of resources, facilities and other support to the Mayor and councillors to enable them to discharge their duties. Council also publishes in its Annual Report the detail of the expenses, including reimbursement of expenses for each councillor and member of Council Committee paid by Council.

The details of the expenses including reimbursement of expenses for each councillor and member of a Council Committee paid by Council for the 2022/23 year are set out in the following table.

Councillor	Travel	Car Mileage (kms)	Information & Communication	Conferences & Training	Total
Cr Rob Amos	\$649.42	43.67	\$373.71	\$4,556.12	<b>\$5,622.92</b>
Cr Colleen Gates		192.43	\$335.90	\$1,959.05	<b>\$2,487.38</b>
Cr Paul Jarman			\$368.04		<b>\$368.04</b>
Cr Daniel Mackrell		756.08	\$345.10	\$247.84	<b>\$1,349.02</b>
Cr Tony Marwood	\$330.87		\$373.71	\$2,165.71	<b>\$2,870.29</b>
Cr Leanne Pentreath			\$373.71		<b>\$373.71</b>
Cr Chrissy Weller	\$202.18		\$1,266.00	\$2,225.87	<b>\$3,694.05</b>
Cr Adrian Weston		3,230.60	\$377.12		<b>\$3,607.72</b>
Cr John Zobec		2,618.34	\$350.35		<b>\$2,968.69</b>
<b>Total</b>	<b>\$1,182.47</b>	<b>6,841.12</b>	<b>\$4,163.64</b>	<b>\$11,154.59</b>	<b>\$23,341.82</b>

Note: No expenses were paid by Council, including reimbursements, to members of Council Special Committees during the year.



Stanhope Mens Shed



# Management

Council has implemented a number of statutory and best practice models to strengthen its management framework. Having strong governance and management frameworks leads to better decision-making by Council. The Act requires Council to undertake an assessment against the prescribed governance and management checklist and include this in its report of operations. Council's Governance and Management Checklist results are set out in the section below. The following items have been highlighted as important components of the management framework.

## Audit and Risk Committee

The Audit and Risk Committee's objectives include:

- monitoring and reviewing Council's financial reporting and performance, and making recommendations for improvements
- helping Council make informed decisions about accounting policies, practices and disclosures
- considering the effectiveness of Council's internal control systems and making recommendations regarding identified deficiencies
- reviewing Council's risk management framework effectiveness, risk profile and treatment plans in place to manage significant risks
- reviewing the scope, performance and reports of the internal and external auditors
- reviewing systems and processes in place to monitor compliance with legislation.

The Audit and Risk Committee's responsibilities are fully detailed in the Audit and Risk Committee Charter adopted by Council on 21 March 2023 and available on Council's website.

The Audit and Risk Committee consists of three independent members and two councillors. Independent members are appointed for a four-year term, with a maximum of two terms. The chair is elected from amongst the independent members. The three independent members are paid for attendance, totalling \$3,698.72 per person.

The Audit Committee meets five times a year. The Chief Executive Officer, Director Corporate, Executive Assistant Corporate and Internal Auditor attend all Audit and Risk Committee meetings. Other management representatives attend as required to present reports. The external auditors attend in May and September each year to present the audit plan and independent audit report.

A report on the activities undertaken by the Audit and Risk Committee is presented to Council in September and February each year.

## Internal audit

Council's internal audit function provides independent and objective assurance that the appropriate processes and controls are in place across Council. A risk based three-year Internal Audit Plan (IAP) is revised annually to ensure the audit resources remain focused on the appropriate areas. The review process considers Council's risk framework, the impact of any change on operations, systems or the business environment, prior audit coverage and outcomes and management input. The IAP is reviewed and approved by the Audit and Risk Committee annually.

The Internal Auditor attends each Audit and Risk Committee meeting to report on the status of the IAP to present findings of completed reviews. All audit issues identified are risk rated. Recommendations are assigned to the responsible Manager and tracked. Management provides an update on the implementation of all internal audit recommendations at each meeting and completed actions are reviewed by the Internal Auditor and reported to the Audit and Risk Committee.

The IAP for 2022/23 was completed with the following reviews conducted:

- Building Maintenance (including Essential Safety Measures)
- Fleet Management
- Past Issues Review
- Purchasing Card Use and Management
- Request and Complaint Management

The following audits were started in 2022/23 and are awaiting finalisation and reporting to the Audit and Risk Committee:

- Procurement and Contract Management
- Human Resources – Recruitment, Workforce Planning, Organisational Culture and On-boarding
- Past Issues Review
- Payment of Reimbursements to Staff and Councillors

## External audit

Council is externally audited by the Victorian Auditor General's Office. For 2022/23, the annual external audit of Council's Financial Statements and Performance Statement was conducted by the Victorian Auditor General's Office representative.

The external auditors attended the September 2022 and February 2023 Audit and Risk Committee meetings to present the audit review financial and performance statements, and audit strategy. The external audit management letter and management responses were also provided to the Audit and Risk Committee.

## Risk management

In February 2021, Council updated its Risk Management Policy, Framework and Strategy in line with current best practice in the management of business enterprise risks and current AS ISO 31000 standard and guidelines.

The Risk Management Policy, Framework and Strategy address items such as:

- Risk appetite
- Best practice
- Responsibilities of and to internal and external stakeholders
- Risk management knowledge and training, and
- Business continuity.

# Governance & Management Checklist

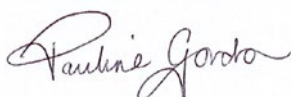
The following are the results, in the prescribed form, of Council's assessment against the prescribed governance and management checklist.

Governance and Management Items		Assessment
1	<b>Community Engagement Policy</b> (policy under section 55 of the Act outlining Council's commitment to engaging with the community on matters of public interest)	Adopted in accordance with section 55 of the Act Date of adoption: 17 February 2021 ✓
2	<b>Community Engagement Guidelines</b> (guidelines to assist staff to determine when and how to engage with the community)	Guidelines in place Date of operation: 15 May 2018 ✓
3	<b>Financial Plan</b> (plan under section 91 of the Act outlining the financial and non-financial resources required for at least the next 10 financial years)	Adopted in accordance with section 91 of the Act Date of adoption: 20 October 2021 ✓
4	<b>Asset Plan</b> (plan under section 92 of the Act setting out the asset maintenance and renewal needs for key infrastructure asset classes for at least the next 10 years)	Adopted in accordance with section 92 of the Act Date of adoption: 15 June 2022 ✓
5	<b>Revenue and Rating Plan</b> (plan under section 93 of the Act setting out the rating structure of Council to levy rates and charges)	Adopted in accordance with section 93 of the Act Date of adoption: 16 June 2021 ✓
6	<b>Annual Budget</b> (plan under section 94 of the Act setting out the services to be provided and initiatives to be undertaken during the budget year and the funding and other resources required)	Adopted in accordance with section 94 of the Act Date of adoption: 20 June 2023 ✓
7	<b>Risk Policy</b> (policy outlining Council's commitment and approach to minimising risks to Council's operations)	Policy Date of operation of current policy: 22 February 2021 ✓
8	<b>Fraud Policy</b> (policy outlining Council's commitment and approach to minimising the risk of fraud)	Policy Date of operation of current policy: 15 September 2021 ✓
9	<b>Municipal Emergency Management Plan</b> (plan under section 60ADB of the Emergency Management Act 2013 for emergency mitigation, response and recovery)	Prepared and maintained in accordance with section 60ADB of the Emergency Management Act 2013 Date of adoption: 20 November 2018 ✓
10	<b>Procurement Policy</b> (policy under section 108 of the Act outlining the principles, processes and procedures that will apply to the purchase of goods and services by the Council)	Adopted in accordance with section 108 of the Act Date of adoption: 21 July 2022 ✓
11	<b>Business Continuity Plan</b> (plan setting out the actions that will be undertaken to ensure that key services continue to operate in the event of a disaster)	Plan Date of operation of current plan: 5 July 2022 ✓
12	<b>Disaster Recovery Plan</b> (plan setting out the actions that will be undertaken to recover and restore business capability in the event of a disaster)	Plan Date of operation of current plan: 18 January 2021 ✓
13	<b>Risk Management Framework</b> (framework outlining Council's approach to managing risks to Council's operations)	Framework Date of operation of current framework: 2 February 2021 ✓



14	<b>Audit and Risk Committee</b> (see sections 53 and 54 of the Act)	Committee established in accordance with section 53 of the Act Date of establishment: 21 July 2020 Committee Charter adopted in accordance with section 54 of the Act Date of adoption: 21 March 2023	✓
15	<b>Internal Audit</b> (independent accounting professionals engaged by the Council to provide analyses and recommendations aimed at improving Council's governance, risk and management controls)	Engaged Date of engagement of current provider: 1 September 2018	✓
16	<b>Performance Reporting Framework</b> (a set of indicators measuring financial and non-financial performance, including the performance indicators referred to in section 98 of the Local Government Act 2020)	Framework Date of operation of current framework: 1 July 2014	✓
17	<b>Council Plan Report</b> (report reviewing the performance of Council against the Council plan, including results in relation to the strategic indicators, for the first six months of the financial year)	Report Date of reporting: 21 February 2023	✓
18	<b>Financial Reporting</b> (quarterly statements to the Council under section 97(1) of the Local Government Act 2020, comparing actual and budgeted results and an explanation of any material variations)	Reports presented to Council in accordance with section 97(1) of the Local Government Act 2020 Dates statements presented: 2 February 2023, 20 June 2023	X
19	<b>Risk Reporting</b> (6-monthly reports of strategic risks to Council's operations, their likelihood and consequences of occurring and risk minimisation strategies)	Reports Date of reports: 2 February 2023, 12 May 2023	✓
20	<b>Performance Reporting</b> (6-monthly reports of indicators measuring financial and non-financial performance, including the performance indicators referred to in section 98 of the Local Government Act 2020)	Reports Decision made not to do six monthly reporting due to the onerous nature of gathering data and some data only available annually.	X
21	<b>Annual Report</b> (annual report under sections 98, 99 and 100 of the Local Government Act 2020 containing a report of operations and audited financial and performance statements)	Presented at a meeting of Council in accordance with section 100 of the Act Date of consideration: 26 October 2022	✓
22	<b>Councillor Code of Conduct</b> (code under section 139 of the Act setting out the standards of conduct to be followed by Councillors and other matters)	Reviewed and adopted in accordance with section 139 of the Act Date reviewed: 17 February 2021	✓
23	<b>Delegations</b> (documents setting out the powers, duties and functions of Council and the Chief Executive Officer that have been delegated to members of staff, in accordance with section 11 and 47 of the Act)	Reviewed in accordance with section 11(7) of the Act and a register kept in accordance with sections 11(8) and 47(7) of the Act Date of review: 21 September 2022	✓
24	<b>Meeting Procedures</b> (Governance Rules under section 60 of the Act governing the conduct of meetings of Council and delegated committees)	Governance Rules adopted in accordance with section 60 of the Act Date Governance Rules adopted: 18 April 2023	✓

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



**Pauline Gordon** Chief Executive Officer  
Date: 22 September 2023



**Cr Rob Amos** Mayor  
Date: 22 September 2023

# Statutory Information

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

## Documents available for public inspection

In accordance with section 12 of the Local Government (General) Regulations 2015, the following are prescribed documents that are available for public inspection or copies of the documents can be obtained for the purposes of section 222 of the Act at 2 Heygarth Street, Echuca.

- a document containing details of overseas or interstate travel (other than interstate travel by land for less than three days) undertaken in an official capacity by councillor or any member of Council staff in the previous 12 months
- minutes of ordinary and special meetings held in the previous 12 months which are kept under section 93 of the Act, other than those agendas and minutes relating to a part of a meeting which was closed to members of the public under section 89 of the Act and are confidential information within the meaning of section 77(2) of the Act
- the minutes of meetings of special committees established under section 86 of the Act and held in the previous 12 months, other than those minutes relating to a part of a meeting which was closed to members of the public under section 89 of the Act and are confidential information within the meaning of section 77(2) of the Act
- a register of delegations kept under sections 87(1) and 98(4) of the Act, including the date on which the last review took place under sections 86(6) and 98(6), respectively, of the Act
- a document containing details of all leases involving land which were entered into by the council as lessor, including the lessee and the terms and the value of the lease
- a register maintained under section 224(1A) of the Act of authorised officers appointed under that section
- a list of donations and grants made by the council in the previous 12 months, including the names of persons who, or bodies which, have received a donation or grant and the amount of each donation or grant.

## Contracts

Council conducts a strategic review of its service needs for contracts greater than a value of \$200,000 (ex GST) to determine:

- whether the service is still required
- the strategic approach for delivering and providing the service
- how the service aligns to Council's strategic objectives
- analysis of the supplier market
- the best procurement methodology and delivery to provide optimal value for money.

Council issued 51 tenders in 2022/23, covering the following service categories:

- event services
- marketing services
- community services
- consultancy and other work
- capital and infrastructure works
- operational services
- technology.

Council entered into two contracts above the public tender threshold of \$200,000 as set out in the Procurement Policy without first carrying out a public tender:

**Rochester Childcare Centre Renewal Works** - This work was required as a result of the damage caused by the October 2022 floods. A significant amount of work was required to enable the centre to reopen in time for the new school year in 2023. At the direction of Council's insurance provider, quotes were sought from a number of contractors by select invitation and the successful quotation was selected on the basis of capability, availability, price and track record.

**Crusher Hire at Mt Scobie Quarry** - This hire cost has accumulated to an amount exceeding Council's public tender threshold. The equipment was required as an urgent response to the October 2022 flood recovery effort and continues to be required, with further work being carried out to restore vital council infrastructure. Council will however review the need for this equipment in the long term and will carry out the correct procurement process if it is required.

## Disability Action Plan

In accordance with section 38 of the Disability Act 2006, Council has prepared a Disability Action Plan it must report on the implementation of the Disability Action Plan in its annual report.

Through Council's plan, entitled Access and Inclusion Strategy, the following actions were implemented:

- Secured additional funding for the Engage! Program to enable it to continue, as well as increase the level of activities and funding provided to youth.
- Funded a free concert at the Paramount Theatre to support the health, wellbeing and social connection of older residents.
- Partnered with the Campaspe Murray Mental Health Network to celebrate IDAHOBIT Day (International Day Against Homophobia, Biphobia, Intersexism and Transphobia).

## Domestic Animal Management Plan

In accordance with the Domestic Animals Act 1994 Section 68a, Council is required to prepare a Domestic Animal Management Plan at four yearly intervals and evaluate its implementation in the annual report.

Council adopted the 2021/25 Domestic Animal Management Plan on 16 February 2022. The primary objective of the plan is to guide Council and the community towards the goal of responsible animal ownership and management. Actions completed during the year included:

- Training of two Local Laws Trainees has started to obtain their Certificate 4 Statutory Compliance (Government) and Certificate 4 Animal Control and Regulation.
- Community Rangers contacted animal owners with outstanding animal registration fees to follow up the current status of their pet.
- Regular random patrols of townships were conducted to check on animals at large, particularly in areas where complaints were received.
- Ongoing social media posts focused on responsible pet ownership through the Campaspe Shire and Campaspe Animal Shelter Facebook pages.
- The Barking Dogs booklet continued to be actively used for managing barking dog complaints. Once information received from complainant, data was used to investigate and resolve complaints.

## Food Act Ministerial Directions

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

No Ministerial Directions were received by Council during the financial year.

## Freedom of Information

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

Access to documents may be obtained through written request to the Freedom of Information Officer, as detailed in section 17 of the Freedom of Information Act 1982 and in summary as follows:

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

Requests for documents in the possession of Council should be addressed to the Freedom of Information Officer. Requests can also be lodged online or by email.

Access charges may also apply once documents have been processed and a decision on access is made (eg. photocopying and search and retrieval charges).

Freedom of information (FOI) applications received:

2018/19	2019/20	2020/21	2021/22	2022/23
11	24	19	25	25

Further information regarding FOI can be found at [www.foi.vic.gov.au](http://www.foi.vic.gov.au) and on Council's website.



## Protected Disclosure Procedures

In accordance with section 69 of the Protected Disclosure Act 2012 a council must include in their annual report information about how to access the procedures established by the council under Part 9 of that Act. It is also required to provide certain information about the number and types of protected disclosures and complaints:

- notified to IBAC
- referred to council by IBAC
- investigated by council
- dismissed by council

during the financial year.

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

During 2022/23 there were no disclosures notified to Council officers appointed to receive disclosures, or to IBAC.

## Infrastructure and Development Contributions

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

In 2022/23 Council had no infrastructure and development contributions.

## Road Management Act Ministerial Directions

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

No such Ministerial Directions were received by Council during the financial year.



Rushworth Easter Festival



# Financial Reports





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## Campaspe Shire Council 2022/2023 Financial Report

### Certification of the Financial Statements

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



**Ailsa Box**  
**Principal Accounting Officer**  
**Dated:** 26 September 2023  
Echuca

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

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

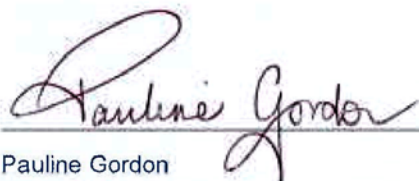
We have been authorised by the Council and by the *Local Government (Planning and Reporting) Regulations 2020* to certify the consolidated financial statements in their final form.



**Rob Amos**  
**Mayor**  
**Dated:** 26 September 2023  
Echuca



**Paul Jarman**  
**Councillor**  
**Dated:** 26 September 2023  
Echuca



**Pauline Gordon**  
**Chief Executive Officer**  
**Dated:** 26 September 2023  
Echuca



Victorian Auditor-General's Office

# Independent Auditor's Report

## To the Councillors of Campaspe Shire Council

<b>Opinion</b>	<p>I have audited the consolidated financial report of Campaspe Shire Council (the council) and its controlled entities (together the consolidated entity), which comprises the:</p> <ul style="list-style-type: none"> <li>• consolidated balance sheet as at 30 June 2023</li> <li>• consolidated comprehensive income statement for the year then ended</li> <li>• consolidated statement of changes in equity for the year then ended</li> <li>• consolidated statement of cash flows for the year then ended</li> <li>• consolidated statement of capital works for the year then ended</li> <li>• notes to the financial statements, including significant accounting policies</li> <li>• certification of the financial statements.</li> </ul> <p>In my opinion the financial report presents fairly, in all material respects, the financial position of the consolidated entity as at 30 June 2023 and the consolidated entity's financial performance and cash flows for the year then ended in accordance with the financial reporting requirements of Part 4 of the <i>Local Government Act 2020</i>, the <i>Local Government (Planning and Reporting) Regulations 2020</i> and applicable Australian Accounting Standards.</p>
<b>Basis for Opinion</b>	<p>I have conducted my audit in accordance with the <i>Audit Act 1994</i> which incorporates the Australian Auditing Standards. I further describe my responsibilities under that Act and those standards in the <i>Auditor's Responsibilities for the Audit of the Financial Report</i> section of my report.</p> <p>My independence is established by the <i>Constitution Act 1975</i>. My staff and I are independent of the council and the consolidated entity in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 <i>Code of Ethics for Professional Accountants</i> (the Code) that are relevant to my audit of the financial report in Victoria. My staff and I have also fulfilled our other ethical responsibilities in accordance with the Code.</p> <p>I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.</p>
<b>Councillors' responsibilities for the financial report</b>	<p>The Councillors of the council are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards, the <i>Local Government Act 2020</i> and the <i>Local Government (Planning and Reporting) Regulations 2020</i>, and for such internal control as the Councillors determine is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.</p> <p>In preparing the financial report, the Councillors are responsible for assessing the council's and the consolidation entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless it is inappropriate to do so.</p>



## Campaspe Shire Council 2022/2023 Financial Report

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<b>Auditor's responsibilities for the audit of the financial report</b>	<p>As required by the <i>Audit Act 1994</i>, my responsibility is to express an opinion on the financial report based on the audit. My objectives for the audit are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.</p> <p>As part of an audit in accordance with the Australian Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:</p> <ul style="list-style-type: none"><li>• identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.</li><li>• obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the council's and consolidated entity's internal control</li><li>• evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Councillors</li><li>• conclude on the appropriateness of the Councillors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the council's and consolidated entity's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the council and consolidated entity to cease to continue as a going concern.</li><li>• evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation</li><li>• obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the council and consolidated entity to express an opinion on the financial report. I remain responsible for the direction, supervision and performance of the audit of the council and the consolidated entity. I remain solely responsible for my audit opinion.</li></ul>
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<b>Auditor's responsibilities for the audit of the financial report (continued)</b>	I communicate with the Councillors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.
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MELBOURNE  
4 October 2023

Travis Derricott  
*as delegate for the Auditor-General of Victoria*

## Consolidated Comprehensive Income Statement

for the year ended 30 June 2023

	Notes	2023 \$ '000	2022 \$ '000
<b>Income / Revenue</b>			
Rates and charges	3.1	46,303	45,779
Statutory fees and fines	3.2	1,786	1,861
User fees	3.3	15,660	14,610
Grants - operating	3.4	31,706	19,096
Grants - capital	3.4	6,366	8,206
Contributions - monetary	3.5	210	511
Contributions - non monetary	3.5	1,908	961
Other income	3.7	4,226	1,102
<b>Total income / revenue</b>		<b>108,165</b>	<b>92,126</b>
<b>Expenses</b>			
Employee costs	4.1	30,215	29,361
Materials and services	4.2	37,512	26,095
Depreciation	4.3	22,182	20,626
Amortisation - Right of use assets	4.4	216	471
Bad and doubtful debts - allowance for impairment losses	4.5	125	188
Borrowing costs	4.6	167	88
Finance Costs - Leases	4.7	9	18
Net loss on disposal of property, infrastructure, plant and equipment	3.6	8,562	5,104
Other expenses	4.8	5,116	4,176
Impairment	6.1	1,057	—
<b>Total expenses</b>		<b>105,161</b>	<b>86,127</b>
<b>Surplus/(deficit) for the year</b>		<b>3,004</b>	<b>5,999</b>
<b>Other comprehensive income:</b>			
<b>Items that will not be reclassified to surplus or deficit in future periods</b>			
Net asset revaluation increment/(decrement)	9.1	29,410	57,747
<b>Total items which will not be reclassified subsequently to the operating result</b>		<b>29,410</b>	<b>57,747</b>
<b>Total other comprehensive income</b>		<b>29,410</b>	<b>57,747</b>
<b>Total comprehensive result</b>		<b>32,414</b>	<b>63,746</b>

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

# Campaspe Shire Council

## 2022/2023 Financial Report

### Consolidated Balance Sheet

as at 30 June 2023

	Notes	2023 \$ '000	2022 \$ '000
<b>Assets</b>			
<b>Current assets</b>			
Cash and cash equivalents	5.1	6,628	10,490
Trade and other receivables	5.1	4,821	4,068
Other financial assets	5.1	88,000	59,020
Inventories	5.2	727	728
Other assets	5.2	3,068	2,416
<b>Total current assets</b>		<b>103,244</b>	<b>76,722</b>
<b>Non-current assets</b>			
Trade and other receivables	5.1	16	16
Other financial assets	5.1	14,000	28,000
Property, infrastructure, plant and equipment	6.1	790,397	773,946
Intangible assets	5.2	4,261	3,919
Right-of-use assets	5.8	225	309
<b>Total non-current assets</b>		<b>808,899</b>	<b>806,190</b>
<b>Total assets</b>		<b>912,143</b>	<b>882,912</b>
<b>Liabilities</b>			
<b>Current liabilities</b>			
Trade and other payables	5.3	6,230	8,036
Trust funds and deposits	5.3	1,543	2,227
Unearned income/revenue	5.3	6,897	6,135
Provisions	5.5	6,206	5,923
Interest-bearing liabilities	5.4	1,602	1,430
Lease liabilities	5.8(b)	112	205
<b>Total current liabilities</b>		<b>22,590</b>	<b>23,956</b>
<b>Non-current liabilities</b>			
Trust funds and deposits	5.3	18	18
Provisions	5.5	1,095	1,818
Interest-bearing liabilities	5.4	3,991	5,090
Lease liabilities	5.8(b)	121	116
<b>Total non-current liabilities</b>		<b>5,225</b>	<b>7,042</b>
<b>Total liabilities</b>		<b>27,815</b>	<b>30,998</b>
<b>Net assets</b>		<b>884,328</b>	<b>851,914</b>
<b>Equity</b>			
Accumulated surplus		297,655	324,561
Reserves	9.1	586,673	527,353
<b>Total Equity</b>		<b>884,328</b>	<b>851,914</b>

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



## Consolidated Statement of Changes in Equity

for the year ended 30 June 2023

	Note	Total \$ '000	Accumulated Surplus \$ '000	Revaluation Reserves \$ '000	Other Reserves \$ '000
<b>2023</b>					
<b>Balance at beginning of the financial year</b>		851,914	324,561	497,947	29,406
<b>Adjusted opening balance</b>		851,914	324,561	497,947	29,406
<b>Surplus/(deficit) for the year</b>		3,004	3,004	–	–
<b>Other comprehensive income</b>					
Net asset revaluation increment/(decrement)	9.1	29,410	–	29,410	–
<b>Other comprehensive income</b>		29,410	–	29,410	–
<b>Total comprehensive income</b>		32,414	3,004	29,410	–
Transfers to other reserves	9.1	–	(37,656)	–	37,656
Transfers from other reserves	9.1	–	7,746	–	(7,746)
<b>Balance at end of the financial year</b>		884,328	297,655	527,357	59,316
<b>2022</b>					
<b>Balance at beginning of the financial year</b>		787,658	322,217	440,200	25,241
Correction of prior period errors – retrospective	11.1	309	309	–	–
Correction of prior period errors – not retrospective	6.3(b)	201	201	–	–
<b>Adjusted opening balance</b>		788,168	322,727	440,200	25,241
<b>Surplus/(deficit) for the year</b>		5,999	5,999	–	–
<b>Other comprehensive income</b>					
Net asset revaluation increment/(decrement)	9.1	57,747	–	57,747	–
<b>Other comprehensive income</b>		57,747	–	57,747	–
<b>Total comprehensive income</b>		63,746	5,999	57,747	–
Transfers to other reserves	9.1	–	(9,821)	–	9,821
Transfers from other reserves	9.1	–	5,656	–	(5,656)
<b>Balance at end of the financial year</b>		851,914	324,561	497,947	29,406

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

# Campaspe Shire Council

## 2022/2023 Financial Report

### Consolidated Statement of Cash Flows

for the year ended 30 June 2023

	Notes	2023 Inflows/ (Outflows) \$ '000	2022 Inflows/ (Outflows) \$ '000
<b>Cash flows from operating activities</b>			
Rates and charges		45,788	46,199
Statutory fees and fines		1,765	1,934
User fees		17,771	15,385
Grants - operating		31,706	19,096
Grants - capital		6,552	9,686
Contributions - monetary		210	511
Interest received		2,243	548
Trust funds and deposits taken		12,234	10,606
Other receipts		(719)	438
Net GST refund/payment		—	1,589
Employee costs		(30,202)	(29,113)
Materials and services		(42,116)	(25,087)
Short-term, low value and variable lease payments		—	(145)
Trust funds and deposits repaid		(12,918)	(11,094)
Other payments		(3,654)	(4,393)
Payments for landfill rehabilitation		—	(19)
<b>Net cash provided by/(used in) operating activities</b>	9.2	<b>28,660</b>	<b>36,141</b>
<b>Cash flows from investing activities</b>			
Payments for property, infrastructure, plant and equipment	6.1	(16,453)	(25,529)
Proceeds from sale of property, infrastructure, plant and equipment		234	3,221
Payments for investments		(75,500)	(48,530)
Proceeds from sale of investments		60,520	28,041
<b>Net cash provided by/(used in) investing activities</b>		<b>(31,199)</b>	<b>(42,797)</b>
<b>Cash flows from financing activities</b>			
Finance costs		(167)	(87)
Proceeds from borrowings		600	4,262
Repayment of borrowings		(1,527)	(1,073)
Interest paid - lease liability		(9)	(18)
Repayment of lease liabilities		(220)	(477)
<b>Net cash flow provided by/(used in) financing activities</b>		<b>(1,323)</b>	<b>2,607</b>
<b>Net Increase (decrease) in cash and cash equivalents</b>		<b>(3,862)</b>	<b>(4,049)</b>
Cash and cash equivalents at the beginning of the financial year	5.1	10,490	14,539
<b>Cash and cash equivalents at the end of the financial year</b>		<b>6,628</b>	<b>10,490</b>

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

## Consolidated Statement of Capital Works

for the year ended 30 June 2023

	2023 \$ '000	2022 \$ '000
<b>Property</b>		
Buildings	3,493	1,329
Heritage buildings	–	238
<b>Total buildings</b>	<b>3,493</b>	<b>1,567</b>
<b>Total property</b>	<b>3,493</b>	<b>1,567</b>
<b>Plant and equipment</b>		
Heritage plant and equipment	–	690
Plant, machinery and equipment	1,784	2,353
Computers and telecommunications	71	54
<b>Total plant and equipment</b>	<b>1,855</b>	<b>3,097</b>
<b>Infrastructure</b>		
Roads	5,598	9,861
Bridges	823	627
Footpaths and cycleways	325	1,269
Drainage	–	2,415
Recreational, leisure and community facilities	2,647	6,151
Waste management	72	55
Parks, open space and streetscapes	100	–
Off street car parks	259	–
Other infrastructure	2,273	455
<b>Total infrastructure</b>	<b>12,097</b>	<b>20,833</b>
<b>Total capital works expenditure</b>	<b>17,445</b>	<b>25,497</b>
<b>Represented by:</b>		
New asset expenditure	701	1,602
Asset renewal expenditure	14,072	17,382
Asset upgrade expenditure	2,672	6,513
<b>Total capital works expenditure</b>	<b>17,445</b>	<b>25,497</b>

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



## Note 1. Overview

### Introduction

Campaspe Shire Council was established by an Order of the Governor in Council on 18 November 1994 and is a body corporate.

The Council's main office is located at Heygarth Street, Echuca.

### Statement of compliance

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

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

### Significant accounting policies

#### 1.1 Basis of accounting

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

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

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

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

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

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

- the fair value of land, buildings, infrastructure, plant and equipment (refer to Note 6.1.)
- the determination of depreciation for buildings, infrastructure, plant and equipment (refer to Note 6.1.)
- the determination of employee provisions (refer to Note 5.5.)
- the determination of landfill provisions (refer to Note 5.5.)
- the determination of whether performance obligations are sufficiently specific so as to determine whether an arrangement is within the scope of *AASB 15 Revenue from Contracts with Customers* or *AASB 1058 Income of Not-for-Profit Entities* (refer to Note 3)
- the determination, in accordance with *AASB 16 Leases*, of the lease term, the estimation of the discount rate when not implicit in the lease and whether an arrangement is in substance short-term or low value (refer to Note 5.8)

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

## Note 1. Overview

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### Goods and Services Tax (GST)

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

### 1.2 Impact of Covid-19

There have been no observable financial impacts on Council operations as the result of Covid 19 during 2022-23.

### 1.3 Impact of Flood

During October 2022 Campaspe Shire suffered major floods that impacted a large are of the community as well as Council operations. Council has noted the following significant impacts to its financial operations.

- Revenue Reduction - all services were closed in the Echuca and Rochester area while there was a state of emergency declaration in place. The closure of impacted services has reduced the revenue that was forecast to be raised.
- Additional revenue - funds have been received from State and Federal Government to assist with the recovery effort and to repair impacted infrastructure.
- Cost increases - costs have increased due to responding to the flood event. These costs relate to the initial response, recovery process and repairs to infrastructure. A large portion of this will be reimbursed from funding provided by other levels of Government. There will be components that will not be eligible for funding that will remain an additional cost to council, such as insurance excesses.
- Infrastructure impacts - There was widespread impact on infrastructure assets, a swimming pool and a building were extensively damaged and their future is currently being discussed with the Community. Road infrastructure that was damaged has had emergency repairs carried out to return the assets to a usable standard.
- Rates and debt collection - Council resolved to provide rate relief to residents that were affected by the October 2022 flood event. The relief provided depended on the level of impact to the individual or business. Council has also waived interest on unpaid rates until 30 June 2023.
- Income from Flood Recovery Funding received from both the Victorian and State Governments \$11.483M under the DFRA, Council Support Fund, Flood Recovery Officers Fund and the Landfill Levy.
- Expenditure incurred on flood related activities to date \$7.7M (Materials & Services, \$6.6M contractor costs, \$1.1m others). Not all costs incurred in relation to the flood will be able to be claimed against Government funds.

# Campaspe Shire Council

## 2022/2023 Financial Report

Notes to the Financial Report  
For the Year Ended 30 June 2023

## Note 2. Analysis of our results

### Note 2.1 Performance against budget

The performance against budget notes compare Council's financial plan, expressed through its annual budget, with actual performance. The *Local Government (Planning and Reporting) Regulations 2020* requires explanation of any material variances. Council has adopted a materiality threshold of the lower of 10 per cent or \$500,000 where further explanation is warranted. Explanations have not been provided for variations below the materiality threshold unless the variance is considered to be material because of its nature.

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

	Budget 2023 \$ '000	Actual 2023 \$ '000	Variance \$ '000	Variance %	Ref
<b>2.1.1 Income / Revenue and expenditure</b>					
<b>Income / Revenue</b>					
Rates and charges	40,961	46,303	5,342	13.04%	1
Garbage charges	6,245	—	(6,245)	(100.00)%	2
Statutory fees and fines	1,465	1,786	321	21.91%	3
User fees	15,108	15,660	552	3.65%	4
Grants - operating	14,742	31,706	16,964	115.07%	5
Grants - capital	2,623	6,366	3,743	142.70%	6
Contributions - monetary	—	210	210	—	7
Contributions - non monetary	—	1,908	1,908	—	8
Net gain on disposal of property, infrastructure, plant and equipment	650	—	(650)	(100.00)%	9
Other income	1,078	4,226	3,148	292.02%	10
<b>Total income / revenue</b>	<b>82,872</b>	<b>108,165</b>	<b>25,293</b>	<b>30.52%</b>	
<b>Expenses</b>					
Employee costs	31,035	30,215	820	2.64%	11
Materials and services	26,308	37,512	(11,204)	(42.59)%	12
Depreciation	20,959	22,182	(1,223)	(5.84)%	13
Amortisation - right of use assets	71	216	(145)	(204.23)%	14
Bad and doubtful debts - allowance for impairment losses	—	125	(125)	—	
Borrowing costs	146	167	(21)	(14.38)%	
Finance costs - leases	—	9	(9)	—	
Net loss on disposal of property, infrastructure, plant and equipment	—	8,562	(8,562)	—	15
Other expenses	5,182	5,116	66	1.27%	16
Impairment	—	1,057	(1,057)	—	17
<b>Total expenses</b>	<b>83,701</b>	<b>105,161</b>	<b>(21,460)</b>	<b>(25.64)%</b>	
<b>Surplus/(deficit) for the year</b>	<b>(829)</b>	<b>3,004</b>	<b>3,833</b>	<b>(462.36)%</b>	



## Note 2.1 Performance against budget

### (i) Explanation of material variations

Variance Ref	Explanation
--------------	-------------

- |     |   |
|-----|---|
| 1.  | Rates and charges - The variance between the budget and the actual result is due to Council offering rate relief to flood affected residents following the October 2022 flood event. Credits of \$1.065m approx. were given for rates and the municipal charge to June 2023. This line also includes garbage charges of \$6.38m, which are budgeted separately.   |
| 2.  | Waste charges - The variance is due to waste charges being budgeted separately, these are combined in the financial statements. The actual waste charges were \$6.38m, the variance to budget is due to additional services being requested as housing developments come online. The number of services was greater than budgeted due to the unpredictability of when occupancy will be granted to a residences.  |
| 3.  | Statutory fees and fines - The variance is due to animal registrations being incorrectly classified in the budget as user fees. Budgeted statutory fees and fines should have been \$1.925m and the variance would be \$139k. This variance is due to reduced parking fees being collected because of the October 2022 flood event.   |
| 4.  | User fees - The variance is due to increased sales of rock from the Quarry for repairs to roads as the result of flood damage and refunds of approximately \$52k were provided for traders as part of the initial flood relief package.   |
| 5.  | Grants operating - The variance is due to General Purpose Grants (\$4.93m) being fully prepaid in 2022/23 for 2023/24 and additional funds received for flood recovery and repairs to infrastructure resulting from flood damage (\$12.05m).  |
| 6.  | Grants capital - Grants received in prior years are recognised as revenue in the current year based on the percentage of works completed.   |
| 7.  | Contributions monetary - Monetary contributions from developers for public open space and carparking, as per planning conditions, are not budgeted due to the uncertainty around these items.   |
| 8.  | Contributions non monetary - On completion of subdivisions by developers, the infrastructure assets are transferred to Council control and recognised in our asset register. These assets comprise roads, footpaths, kerb and channel, drainage and parks and open spaces. It is difficult to predict when these transfers will occur and therefor are not considered when setting the budget.  |
| 9.  | Gain on sale of assets - The budget only considers the sale of industrial land. All sales, disposals and write offs are combined and the net effect is accounted for in expenses.   |
| 10. | Other income - Interest rates and the funds available for investment is budgeted conservatively. The amount of funds available to invest and the interest rates being paid by financial institutions has been greater than budgeted, resulting in greater than budget interest income.  |
| 11. | Employee costs - Recruiting qualified staff to fill vacancies is an issue across the local government sector. This has resulted in savings in employee costs while recruiting to these roles. Where needed consultants or contractors have been engaged to have been used to cover these positions. These costs are recognised in materials and services, contributing to the unfavourable variance in that area. A summary of the combined consulting and wages costs is provided in detail later in the report. |

## Note 2.1 Performance against budget

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12. Materials and services - The main factor contributing to the variance is expenditure related to the October flood event (\$7.71m). These costs are being offset by the additional grant funds that have been received, see note 5.  
\$0.66m relates to increased costs at the quarry to enable an increase in production to meet demand, this is offset by increased revenue received.  
\$0.30m relates to increased advertising for recruitment purposes, offset by savings in employee costs.  
\$2.50m incurred on road and other capital projects that did not meet the capitalisation requirements.
13. Depreciation - The variance is due to new assets coming online and starting to be depreciated, the timing of this was uncertain when the budget was set and the full effect was not budgeted for. The impact of revaluation of infrastructure assets at the end of the 2021/22 year was greater than expected. Increasing the value of assets, increases the depreciation charge. These also contributed to the variance to budget.
14. Amortisation of right of use assets - The variance is due to new equipment being leased. It is more beneficial to lease than buy these items. These costs were not known when the budget was set.
15. Net Loss on disposal of property - the main items included in the result for the year is transfer of the Kyabram Fauna Park Reserve to Zoos Victoria \$2.7m, impairments of flood affected assets and the decommissioning of roads \$2.8m, buildings \$1.1m, bridges \$857k, stormwater drains \$469K, paths \$257k, kerbs \$117k. and the sale of industrial land \$250k.
16. Other expenses - Equipment hire for the quarry exceeded budget by \$600k. This equipment was initially budgeted to be leased. Contributions and Community grants payments exceed budget due to the payout to Campaspe Port Enterprise in accordance with the Business Plan.
17. Impairment - Assets damaged as the result of the October 2022 flood have had their value reduced in line with the value of the damage to the asset. These assets include the Rochester Swimming Pool \$661k, the Nanneella Recreation Reserve Tennis Pavillion \$93k, the Strathallan Hall \$52k, and the previous Rochester Kindergarten building \$251k. Council is working with each of the Community Groups to best determine the future use of these assets.

## Note 2.1 Performance against budget

	Budget 2023 \$ '000	Actual 2023 \$ '000	Variance \$ '000	Variance %	Ref
<b>2.1.2 Capital works</b>					
<b>Property</b>					
Land improvements	4,923	–	(4,923)	(100.00)%	1
<b>Total land</b>	<b>4,923</b>	<b>–</b>	<b>(4,923)</b>	<b>(100.00)%</b>	
Buildings	6,750	3,493	(3,257)	(48.25)%	2
<b>Total buildings</b>	<b>6,750</b>	<b>3,493</b>	<b>(3,257)</b>	<b>(48.25)%</b>	
<b>Total property</b>	<b>11,673</b>	<b>3,493</b>	<b>(8,180)</b>	<b>(70.08)%</b>	
<b>Plant and equipment</b>					
Plant, machinery and equipment	3,887	1,784	(2,103)	(54.10)%	3
Computers and telecommunications	–	71	71	–	
<b>Total plant and equipment</b>	<b>3,887</b>	<b>1,855</b>	<b>(2,032)</b>	<b>(52.28)%</b>	
<b>Infrastructure</b>					
Roads	9,833	5,598	(4,235)	(43.07)%	4
Bridges	2,763	823	(1,940)	(70.21)%	5
Footpaths and cycleways	3,862	325	(3,537)	(91.58)%	6
Drainage	2,274	–	(2,274)	(100.00)%	7
Recreational, leisure and community facilities	1,780	2,647	867	48.71%	8
Waste management	373	72	(301)	(80.70)%	9
Parks, open space and streetscapes	107	100	(7)	(6.54)%	
Aerodromes	4,700	–	(4,700)	(100.00)%	10
Off street car parks	–	259	259	–	
Other infrastructure	107	2,273	2,166	2,024.30%	11
<b>Total infrastructure</b>	<b>25,799</b>	<b>12,097</b>	<b>(13,702)</b>	<b>(53.11)%</b>	
<b>Total capital works expenditure</b>	<b>41,359</b>	<b>17,445</b>	<b>(23,914)</b>	<b>(57.82)%</b>	
<b>Represented by:</b>					
New asset expenditure	10,265	701	(9,564)	(93.17)%	
Asset renewal expenditure	20,296	14,072	(6,224)	(30.67)%	
Asset upgrade expenditure	10,798	2,672	(8,126)	(75.25)%	
<b>Total capital works expenditure</b>	<b>41,359</b>	<b>17,445</b>	<b>(23,914)</b>	<b>(57.82)%</b>	



## Note 2.1 Performance against budget

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### (i) Explanation of material variations

Variance	Explanation
----------	-------------

Ref
-----

- |     |   |
|-----|---|
| 1.  | Land improvements - The variance is due to the budgeted project to redevelop the Echuca Aquatic Reserve being dependent on securing grant funding. Funding applications for this project have not been successful to date.  |
| 2.  | Buildings - Projects that were planned to be delivered over multiple years were fully budgeted in 2022-23 and some works have been delayed due to the October flood event. The upgrade of the Rushworth Service centre is due to be completed mid 2023-24 and works at the Echuca Holiday Park were delayed by flood. The Kyabram Wilf Cox Pavilion project has not been successful in securing grant funding as yet. |
| 3.  | Plant, machinery and equipment - Supply chain issues are continuing to impact the delivery of new plant and equipment. Items are ordered but were not delivered by year end.  |
| 4.  | Roads - Projects planned for the 2023-24 year have been impacted by the flood, with planned works being put on hold and repairing flood damage taking priority.   |
| 5.  | Bridges - Projects on bridges have been delayed due to flood with works unable to be carried out because of high water.   |
| 6.  | Footpaths and cycleways - Delays to works on Kyabram Breen Avenue walking track have contributed to the variance, it is planned to have this project completed in 2023-24. Works on many other projects have been delayed due to the flood and resources being redirected to emergency repairs from planned works.  |
| 7.  | Drainage - Planned works have been impacted by the October flood event with resources being redirected to emergency works.  |
| 8.  | Recreational, leisure and community facilities - Projects budgeted in prior years have been completed in 2022-23.   |
| 9.  | Waste management - Projects have been delayed due to resources being redirected to manage flood emergency works.  |
| 10. | Aerodromes - The variance is due to the upgrade project at the airport being dependent on receiving a grant, the application was successful and works will commence in 2024.  |
| 11. | Other infrastructure - Carried forward capital works from prior years have been completed in the 2022-23 year.  |

## Note 2.2 Analysis of Council results by program

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### 2.2.1 Analysis of Council results by program

Council delivers its functions and activities through the following pillars as defined in the Council Plan 2021-2025. These pillars guide the delivery of services.

#### **Flourishing local economy**

Campaspe's economic drivers are numerous: agriculture, food production, manufacturing, health care and tourism. Many factors within Council's control contribute directly to these and others, such as roads and land allocation, and many areas we indirectly support are also important, such as freight links and education. Our aim over this term is to re-establish a sound basis for investment in Campaspe and, to do this, we will build a program of advocacy that helps attract funding for local infrastructure, boosts vocational education, employs our people, especially younger people, and supports all major sectors of our economy.

#### **Well planned places**

Council has significant responsibilities to make Campaspe a great place, and these are focused on ensuring we have the land we need for the future, and that we're well connected, within and outside the Shire. This means that Council, over this term, will invigorate and progress development of significant sites, such as the Bridge to Bridge locality, and identify future such sites. In addition, we will pay attention to ensuring we've got enough land available for living, working and industry. And, we'll focus on the underlying infrastructure like drains and stormwater, and the aboveground open spaces that our communities rely upon. All whilst protecting our natural environment for future generations and planning with the changing climate in mind. Roads are a vital part of our Shire, and 50% of our budget will continue to be spent on them. But, increasingly, we rely on digital communications also, so our advocacy efforts will be redoubled here.

#### **Resilient protected and healthy natural environment**

Council has several responsibilities to ensure a resilient natural environment now, and for future generations especially in light of changing climate. Chief amongst these is to lead — and deliver — an environmentally and economically sustainable waste service. Our aim is to ultimately become a circular economy, so it's important that we work with our communities to use less that ultimately becomes landfill. In addition, we will look carefully at our own practices, especially in water and energy use, and find ways to create less negative impact. We will continue to play an integral role in managing native vegetation and pest plants on roadsides and supporting the goal of 'no net loss to biodiversity as a result of the removal, destruction or lopping of native vegetation'. We will support farmers and landowners care for their land, to enable agricultural productivity into the future. Finally, we will act as steward for the land we manage, and as partners and advocates with other land managers so that we and future generations can have the best use and enjoyment of our Campaspe environment.

#### **Growing quality of life**

Strong economies, resilient natural environments, and great places don't automatically lead to a higher quality of life. But we will ensure that communities have a voice in how Council spends its limited budgets in each community's interests, in a fair way. We will review services and make prudent decisions about improving those the community wants the most and divest ourselves of some that others can perform just as well or better than we can. Finally, we will work with our numerous Communities of Priority to ensure that Campaspe is a place that welcomes, and provides opportunities, for all.

#### **Organisational support**

Council has several internal, enabling services which provide responsible management to the broader organisation and the community. These services ensure that the organisation has the necessary tools to perform and enhance effectiveness and efficiency.

## Note 2.2 Analysis of Council results by program

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

Functions/activities	Income / Revenue \$ '000	Expenses \$ '000	Surplus / (Deficit) \$ '000	Grants included in income / revenue \$ '000	Total assets \$ '000
<b>2023</b>					
Flourishing local economy	15,144	11,154	3,990	–	57,199
Well planned places	54,792	58,512	(3,720)	17,316	671,159
Resilient protected and healthy natural environment	12,351	8,343	4,008	262	14,548
Growing quality of life	14,529	12,758	1,771	2,239	65,315
Organisational support	11,331	14,397	(3,066)	18,254	82,386
<b>Total functions and activities</b>	<b>108,147</b>	<b>105,164</b>	<b>2,983</b>	<b>38,072</b>	<b>912,143</b>
<b>2022</b>					
Flourishing local economy	14,240	9,335	4,905	–	57,963
Well planned places	40,594	44,378	(3,784)	8,279	680,762
Resilient protected and healthy natural environment	12,415	7,910	4,505	257	15,535
Growing quality of life	14,803	12,193	2,610	1,637	63,097
Organisational support	10,074	12,311	(2,237)	17,130	65,044
<b>Total functions and activities</b>	<b>92,126</b>	<b>86,127</b>	<b>5,999</b>	<b>27,302</b>	<b>882,912</b>



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

	2023 \$ '000	2022 \$ '000
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### 3.1 Rates and charges

Council uses capital improved values as the basis of valuation of all properties within the municipal district. The capital improved value of a property is its equivalent to market price at the prescribed date of valuation.

The valuation base used to calculate general rates for 2022/23 was \$11,128,495 million (2021/22 was \$8,979,379 million).

Residential	21,183	20,855
Commercial	3,515	3,642
Industrial	1,752	1,892
Farm	9,475	8,982
Municipal charge	3,679	4,108
Waste management charge	4,656	4,313
Recycling and garden organics charges	1,727	1,641
Supplementary rates and rate adjustments	316	346
<b>Total rates and charges</b>	<b>46,303</b>	<b>45,779</b>

The date of the general revaluation of land for rating purposes, relevant to the reporting period, within the municipal district was 1 January 2022 by the Victorian Valuer General, and the valuation was first applied in the rating year commencing 1 July 2022.

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

### 3.2 Statutory fees and fines

Infringements and costs	394	443
Town planning fees	756	759
Land information certificates	91	116
Animal registrations	545	543
<b>Total statutory fees and fines</b>	<b>1,786</b>	<b>1,861</b>

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

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

	2023 \$ '000	2022 \$ '000
<b>3.3 User fees</b>		
Community Health	—	71
Caravan park fees	2,987	3,000
Child care/children's programs	2,542	3,764
Leisure centre and recreation	1,150	877
Livestock selling centre	561	559
Tourism	854	824
Other fees and charges	1,728	782
Parking	996	871
Quarry sales	3,924	3,154
Sale of materials	918	708
<b>Total user fees</b>	<b>15,660</b>	<b>14,610</b>
<b>User fees by timing of revenue recognition</b>		
User fees recognised at a point in time	15,660	14,610
<b>Total user fees</b>	<b>15,660</b>	<b>14,610</b>

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

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

	2023 \$ '000	2022 \$ '000
<b>3.4 Funding from other levels of government</b>		
Grants were received in respect of the following:		
<b>Summary of grants</b>		
Commonwealth funded grants	23,254	24,445
State funded grants	14,818	2,857
<b>Total grants received</b>	<b>38,072</b>	<b>27,302</b>
<b>(a) Operating Grants</b>		
<b>Recurrent - Commonwealth Government</b>		
Community Care	–	95
Environmental Health	4	2
Family and Children	2	–
Financial Assistance Grants - General purpose	11,958	10,812
Financial Assistance Grants - Local roads	6,206	5,704
<b>Recurrent - State Government</b>		
Community Programs	2	224
Environmental Health	140	85
Family and Children	929	895
Libraries	313	308
School crossing supervisors	126	99
<b>Total recurrent operating grants</b>	<b>19,680</b>	<b>18,224</b>
<b>Non-recurrent - Commonwealth Government</b>		
Community Programs	16	50
Family and Children	78	84
<b>Non-recurrent - State Government</b>		
Community care	–	3
Community Programs	203	525
Disaster Relief	11,483	–
Economic Development	37	–
Emergency services	–	73
Environmental Health	158	25
Family and children	42	–
Libraries	33	42
Waste Management	(24)	70
<b>Total non-recurrent operating grants</b>	<b>12,026</b>	<b>872</b>
<b>Total operating grants</b>	<b>31,706</b>	<b>19,096</b>



# Campaspe Shire Council

## 2022/2023 Financial Report

Notes to the Financial Report  
For the Year Ended 30 June 2023

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

	2023 \$ '000	2022 \$ '000
<b>(b) Capital Grants</b>		
<b>Recurrent - Commonwealth Government</b>		
Roads to recovery	2,653	2,637
<b>Total recurrent capital grants</b>	<b>2,653</b>	<b>2,637</b>
<b>Non-recurrent - Commonwealth Government</b>		
Economic Development	—	185
Local Road and Community Infrastructure	2,337	4,805
Recreation	—	6
Roads	—	65
<b>Non-recurrent - State Government</b>		
Buildings	571	—
Economic Development	485	306
Recreation	43	256
Roads	76	(66)
Waste Management	201	12
<b>Total non-recurrent capital grants</b>	<b>3,713</b>	<b>5,569</b>
<b>Total capital grants</b>	<b>6,366</b>	<b>8,206</b>

### (c) Recognition of grant income

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

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

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

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

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

General purpose	31,706	19,095
Specific purpose grants to acquire non-financial assets	6,366	8,206
	<b>38,072</b>	<b>27,301</b>

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

	2023 \$ '000	2022 \$ '000
<b>(d) Unspent grants received on condition that they be spent in a specific manner:</b>		
<b>Operating</b>		
Balance at start of year	43	1,582
Received during the financial year and remained unspent at balance date	2,196	–
Received in prior years and spent during the financial year	(38)	(1,539)
<b>Balance at year end</b>	<b>2,201</b>	<b>43</b>
<b>Capital</b>		
Balance at start of year	5,548	3,896
Received during the financial year and remained unspent at balance date	3,384	4,533
Received in prior years and spent during the financial year	(3,029)	(2,881)
<b>Balance at year end</b>	<b>5,903</b>	<b>5,548</b>

Unspent grants are determined and disclosed on a cash basis.

### 3.5 Contributions

#### Monetary contributions

Monetary	210	511
<b>Total monetary contributions</b>	<b>210</b>	<b>511</b>

#### Non-monetary contributions

Non-monetary	1,908	961
<b>Total non-monetary contributions</b>	<b>1,908</b>	<b>961</b>

#### Total contributions

<b>2,118</b>	<b>1,472</b>
--------------	--------------

*Contributions of non monetary assets were received in relation to the following asset classes.*

Land	169	194
Buildings	–	62
Infrastructure	1,739	705
<b>Total non-monetary contributions</b>	<b>1,908</b>	<b>961</b>

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

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

	2023 \$ '000	2022 \$ '000
<b>3.6 Net gain/(loss) on disposal of property, infrastructure, plant and equipment</b>		
<b>Property, infrastructure, plant and equipment</b>		
Proceeds of sale	234	3,221
Written down value of assets disposed	(8,796)	(7,471)
Written down value of assets held for sale	—	(854)
<b>Total net gain/(loss) on disposal of property, infrastructure, plant and equipment</b>	<b>(8,562)</b>	<b>(5,104)</b>
<b>Total net gain/(loss) on disposal of property, infrastructure, plant and equipment</b>	<b>(8,562)</b>	<b>(5,104)</b>

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

### 3.7 Other income

Interest	2,243	668
Investment property rental	868	419
Other	26	—
Reimbursements	1,089	15
<b>Total other income</b>	<b>4,226</b>	<b>1,102</b>

Interest is recognised as it is earned.

Other income is measured at the fair value of the consideration received or receivable and is recognised when Council gains control over the right to receive the income.



## Note 4. The cost of delivering services

	2023 \$ '000	2022 \$ '000
<b>4.1 Employee costs</b>		
<b>(a) Employee costs</b>		
Wages and salaries	19,853	19,765
Annual leave and long service leave	2,880	2,584
Casual staff	2,488	2,481
Superannuation	2,880	2,634
WorkCover	347	225
Fringe benefits tax	155	137
Sick leave	945	1,122
Redundancy	667	413
<b>Total employee costs</b>	<b>30,215</b>	<b>29,361</b>
<b>(b) Superannuation</b>		
Council made contributions to the following funds:		
<b>Defined benefit fund</b>		
Employer contributions to Local Authorities Superannuation Fund (Vision Super)	150	131
	<b>150</b>	<b>131</b>
<b>Accumulation funds</b>		
Employer contributions to Local Authorities Superannuation Fund (Vision Super)	1,677	1,670
Employer contributions - other funds	1,053	833
	<b>2,730</b>	<b>2,503</b>
Employer contributions payable at reporting date	156	97

Refer to Note 9.3. for further information relating to Council's superannuation obligations.

# Campaspe Shire Council

## 2022/2023 Financial Report

Notes to the Financial Report  
For the Year Ended 30 June 2023

### Note 4. The cost of delivering services

	2023 \$ '000	2022 \$ '000
<b>4.2 Materials and services</b>		
Consultants	1,730	1,498
Contract payments	19,247	9,363
Contract payments - waste management	2,546	2,414
Information technology	1,886	1,529
Insurance	1,038	926
Legal services	301	214
Materials	3,110	3,793
Repair and maintenance	3,200	2,576
Other	319	—
Service level contributions	768	875
Utility costs	2,064	1,860
Vehicle costs - other	168	185
Vehicle fuel costs	1,135	862
<b>Total materials and services</b>	<b>37,512</b>	<b>26,095</b>

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

### 4.3 Depreciation

#### Property

Land improvements	17	14
Buildings - specialised	2,664	2,682
<b>Total depreciation - property</b>	<b>2,681</b>	<b>2,696</b>

#### Plant and equipment

Heritage plant and equipment	37	37
Plant machinery and equipment	1,790	1,628
Fixtures fittings and furniture	8	8
Computers and telecomms	909	905
<b>Total depreciation - plant and equipment</b>	<b>2,744</b>	<b>2,578</b>

#### Infrastructure

Roads	12,907	11,686
Bridges	339	337
Footways and cycleways	651	625
Drainage	1,275	1,165
Recreational, leisure and community	755	765
Parks open spaces and streetscapes	334	294
Other infrastructure	496	480
<b>Total depreciation - infrastructure</b>	<b>16,757</b>	<b>15,352</b>
<b>Total depreciation</b>	<b>22,182</b>	<b>20,626</b>

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

## Note 4. The cost of delivering services

	2023 \$ '000	2022 \$ '000
<b>4.4 Amortisation - Right of use assets</b>		
Fleet and plant & equipment	194	350
Office equipment	22	78
Other assets	–	43
<b>Total Amortisation - Right of use assets</b>	<b>216</b>	<b>471</b>

Refer to note 5.8 for a more detailed breakdown of depreciation and amortisation charges and accounting policy.

## 4.5 Bad and doubtful debts - allowance for impairment losses

Parking fine debtors	66	103
Animal debtors	59	78
Other debtors	–	7
<b>Total bad and doubtful debts - allowance for impairment losses</b>	<b>125</b>	<b>188</b>
<b>Movement in allowance for impairment losses in respect of debtors</b>		
Balance at the beginning of the year	(898)	(727)
New provisions recognised during the year	(125)	(188)
Amounts already provided for and written off as uncollectible	–	16
Amounts provided for but recovered during the year	–	1
<b>Balance at end of year</b>	<b>(1,023)</b>	<b>(898)</b>

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

## 4.6 Borrowing costs

Interest - Borrowings	167	88
<b>Total borrowing costs</b>	<b>167</b>	<b>88</b>

Borrowing costs are recognised as an expense in the period in which they are incurred, except where they are capitalised as part of a qualifying asset constructed by Council.

## 4.7 Finance Costs - Leases

Interest - Lease Liabilities	9	18
<b>Total finance costs</b>	<b>9</b>	<b>18</b>



# Campaspe Shire Council

## 2022/2023 Financial Report

Notes to the Financial Report  
For the Year Ended 30 June 2023

### Note 4. The cost of delivering services

	2023 \$ '000	2022 \$ '000
<b>4.8 Other expenses</b>		
Advertising	423	225
Auditors' remuneration - VAGO - audit of the financial statements, performance statement and grant acquittals	79	56
Auditors' remuneration - Internal Audit	86	52
Bank fees	179	181
Commission	1,294	1,135
Contributions and Community Grants	478	450
Councillor - other expenses	18	3
Councillors' allowances	363	339
Councillor election costs	—	6
Equipment hire	672	247
Fire service levy	97	95
Food purchases	107	103
Licence fees	24	16
Marketing	106	208
Membership to associations	281	226
Operating lease rentals	269	219
Postage and stationery	255	275
Property rent	63	86
Protective clothing	97	88
Quarry Royalties	32	14
Veterinary costs	193	152
<b>Total other expenses</b>	<b>5,116</b>	<b>4,176</b>

## Note 5. Our financial position

	2023 \$ '000	2022 \$ '000
<b>5.1 Financial assets</b>		
<b>(a) Cash and cash equivalents</b>		
<b>Current</b>		
Cash on hand	7	9
Cash at bank	6,621	10,481
<b>Total current cash and cash equivalents</b>	<b>6,628</b>	<b>10,490</b>
<b>(b) Other financial assets</b>		
<b>Current</b>		
Term deposits - current	88,000	59,020
<b>Total current other financial assets</b>	<b>88,000</b>	<b>59,020</b>
<b>Non-current</b>		
Term deposits - non-current	14,000	28,000
<b>Total non-current other financial assets</b>	<b>14,000</b>	<b>28,000</b>
<b>Total current financial assets</b>	<b>94,628</b>	<b>69,510</b>
<b>Total non-current financial assets</b>	<b>14,000</b>	<b>28,000</b>

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

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

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

The 2024 Grants Commission funding of \$14.5m, DFRA \$9.1m and the Victorian Support Funds of \$3.9m funding received prior to June, increased the total funds invested as at the end of June 2023.

# Campaspe Shire Council

## 2022/2023 Financial Report

Notes to the Financial Report  
For the Year Ended 30 June 2023

### Note 5. Our financial position

	2023 \$ '000	2022 \$ '000
<b>(c) Trade &amp; Other Receivables</b>		
<b>Current</b>		
<i>Statutory receivables</i>		
Rates debtors	2,680	2,165
Parking infringement debtors	1,415	1,335
Net GST receivable	(124)	–
<i>Non-statutory receivables</i>		
Other debtors	1,873	1,466
<i>Provisions for doubtful debts</i>		
Provision for doubtful debts - parking infringements	(1,023)	(898)
<b>Total current trade and other receivables</b>	<b>4,821</b>	<b>4,068</b>
<b>Non-Current</b>		
<i>Statutory receivables</i>		
Special rate scheme	16	16
<b>Total non-current trade and other receivables</b>	<b>16</b>	<b>16</b>
<b>Total trade and other receivables</b>	<b>4,837</b>	<b>4,084</b>

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

### (d) Ageing of receivables

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

Current (not yet due)	1,163	680
Past due by up to 30 days	158	22
Past due between 31 and 180 days	509	738
Past due between 181 and 365 days	16	15
Past due by more than 1 year	27	11
<b>Total trade and other receivables</b>	<b>1,873</b>	<b>1,466</b>

### (e) Ageing of individually impaired receivables

At balance date, debtors representing financial assets with a nominal value of \$1,301,497 (2022: \$1,263,900) were impaired. The amount of the provision raised against these debtors was \$1,023,199 (2022: \$897,528). They individually have been impaired as a result of their doubtful collection. Many of the long outstanding past due amounts have been lodged for debt collectors or are on payment arrangements. The ageing of receivables that have been individually determined as impaired at reporting date was:

Current (not yet due)	11	23
Past due by up to 30 days	37	24
Past due between 31 and 180 days	37	86
Past due between 181 and 365 days	64	75
Past due by more than 1 year	874	690
<b>Total trade and other receivables</b>	<b>1,023</b>	<b>898</b>



## Note 5. Our financial position

	2023 \$ '000	2022 \$ '000
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### 5.2 Non-financial assets

#### (a) Inventories

##### Current

Other	727	728
<b>Total current inventories</b>	<b>727</b>	<b>728</b>

Inventories held for distribution are measured at cost, adjusted when applicable for any loss of service potential. All other inventories, including land held for sale, are measured at the lower of cost and net realisable value. Where inventories are acquired for no cost or nominal consideration, they are measured at current replacement cost at the date of acquisition.

#### (b) Other assets

##### Current

Prepayments	207	380
Accrued income	2,861	2,036
<b>Total current other assets</b>	<b>3,068</b>	<b>2,416</b>

#### (c) Intangible assets

Water Rights	4,261	3,919
<b>Total intangible assets</b>	<b>4,261</b>	<b>3,919</b>

	Water rights \$ '000	Total \$ '000
<b>Gross Carrying Amount</b>		
Balance at 1 July 2022	3,919	3,919
Revaluation	342	342
<b>Balance at 30 June 2023</b>	<b>4,261</b>	<b>4,261</b>

Valuation of water rights is based upon market value by reference to the water rate charged by the relevant authority and trading prices as at 30 June 2023.

Water rights are considered to have an indefinite life and are not subject to amortisation but are tested annually for impairment.

## Note 5. Our financial position

	2023	2022
	\$ '000	\$ '000

### 5.3 Payables, trust funds and deposits and unearned income/revenue

#### (a) Trade and other payables

##### Current

##### Non-statutory payables

Trade payables	4,939	6,816
Accrued expenses	1,291	1,220
<b>Total current trade and other payables</b>	<b>6,230</b>	<b>8,036</b>

#### (b) Trust funds and deposits

##### Current

Refundable deposits	651	525
Refundable contract retention deposits	428	274
Fire services levy	2	1,085
Caravan Park deposits	462	343
<b>Total current trust funds and deposits</b>	<b>1,543</b>	<b>2,227</b>

##### Non-current

Other refundable deposits	18	18
<b>Total non-current trust funds and deposits</b>	<b>18</b>	<b>18</b>

#### (c) Unearned income/revenue

##### Current

##### Grants received in advance:

Grants received in advance	5,734	5,548
<b>Total grants received in advance</b>	<b>5,734</b>	<b>5,548</b>

##### User fees received in advance:

Prepaid Rates	1,163	587
<b>Total user fees received in advance</b>	<b>1,163</b>	<b>587</b>

##### Total current unearned income/revenue

	<b>6,897</b>	<b>6,135</b>
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Unearned income/revenue represents contract liabilities and reflect consideration received in advance from customers in respect of grants and pre-paid rates. Unearned income/revenue are derecognised and recorded as revenue when promised goods and services are transferred to the customer. Refer to Note 3.

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

##### Purpose and nature of items

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

Fire Services Levy - Council is the collection agent for fire services levy on behalf of the state government. Council remits amounts received on a quarterly basis. Amounts disclosed here will be remitted to the state government in line with that process.

## Note 5. Our financial position

Retention Amounts - Council has a contractual right to retain certain amounts until a contractor has met certain requirements or a related warrant or defect period has elapsed. Subject to the satisfactory completion of the contractual obligations, or the elapsing of time, these amounts will be paid to the relevant contractor in line with Council's contractual obligations.

Caravan park deposits - deposits are taken for forward accommodation bookings at the caravan park. These deposits are refundable if the accommodation booking is cancelled or converted to income when accommodation is used.

	2023 \$ '000	2022 \$ '000
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### 5.4 Interest-bearing liabilities

#### Current

Treasury Corporation of Victoria borrowings - secured	669	788
Borrowings - secured	933	642
<b>Total current interest-bearing liabilities</b>	<b>1,602</b>	<b>1,430</b>

#### Non-current

Treasury Corporation of Victoria borrowings - secured	1,011	3,410
Borrowings - secured	2,980	1,680
<b>Total non-current interest-bearing liabilities</b>	<b>3,991</b>	<b>5,090</b>

<b>Total</b>	<b>5,593</b>	<b>6,520</b>
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Borrowings are secured by rates.

#### a) The maturity profile for Council's borrowings is:

Not later than one year	1,602	1,430
Later than one year and not later than five years	3,991	5,003
Later than five years	—	87
	<b>5,593</b>	<b>6,520</b>

Borrowings are initially measured at fair value, being the cost of the interest bearing liabilities, net of transaction costs. The measurement basis subsequent to initial recognition depends on whether the Council has categorised its interest-bearing liabilities as either financial liabilities designated at fair value through the profit and loss, or financial liabilities at amortised cost. Any difference between the initial recognised amount and the redemption value is recognised in net result over the period of the borrowing using the effective interest method.

The classification depends on the nature and purpose of the interest bearing liabilities. The Council determines the classification of its interest bearing liabilities at initial recognition.



# Campaspe Shire Council

## 2022/2023 Financial Report

Notes to the Financial Report  
For the Year Ended 30 June 2023

### Note 5. Our financial position

	Employee provisions \$ '000	Landfill restoration \$ '000	Total \$ '000
<b>5.5 Provisions</b>			
<b>2023</b>			
Balance at the beginning of the financial year	6,424	1,317	7,741
Additional provisions	2,175	–	2,175
Amounts used	(1,830)	(525)	(2,355)
Change in the discounted amount arising because of time and the effect of any change in the discount rate	(332)	72	(260)
<b>Balance at the end of the financial year</b>	<b>6,437</b>	<b>864</b>	<b>7,301</b>
<b>Provisions</b>			
Provisions - current	6,123	83	6,206
Provisions - non-current	314	781	1,095
<b>Total Provisions</b>	<b>6,437</b>	<b>864</b>	<b>7,301</b>
<b>2022</b>			
Balance at the beginning of the financial year	6,837	1,335	8,172
Additional provisions	1,475	417	1,892
Amounts used	(1,597)	(111)	(1,708)
Change in the discounted amount arising because of time and the effect of any change in the discount rate	(291)	(324)	(615)
<b>Balance at the end of the financial year</b>	<b>6,424</b>	<b>1,317</b>	<b>7,741</b>
<b>Provisions</b>			
Provisions - current	5,819	104	5,923
Provisions - non-current	605	1,213	1,818
<b>Total Provisions</b>	<b>6,424</b>	<b>1,317</b>	<b>7,741</b>
			<b>2023</b>
			<b>\$ '000</b>
			<b>2022</b>
			<b>\$ '000</b>

#### (a) Employee provisions

##### Current provisions expected to be wholly settled within 12 months

Annual leave	1,488	1,388
Long service leave	438	414
	<b>1,926</b>	<b>1,802</b>

##### Current provisions expected to be wholly settled after 12 months

Annual leave	330	291
Long service leave	3,867	3,726
	<b>4,197</b>	<b>4,017</b>
<b>Total current employee provisions</b>	<b>6,123</b>	<b>5,819</b>

##### Non-Current

Long service leave	314	605
<b>Total Non-Current Employee Provisions</b>	<b>314</b>	<b>605</b>

## Note 5. Our financial position

	2023 \$ '000	2022 \$ '000
Aggregate Carrying Amount of Employee Provisions:		
Current	6,123	5,819
Non-current	314	605
<b>Total Aggregate Carrying Amount of Employee Provisions</b>	<b>6,437</b>	<b>6,424</b>

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

### Annual leave

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

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

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

### Long service leave

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

The discount rate and the wage inflation rates used are published by the Victorian State Government Department of Treasury and Finance monthly. The rates used are the May 2023, issued 1 June 2023 for the 2008 Long Service Leave Model.

### Key assumptions:

- discount rate	3.63%	3.38%
- inflation rate	4.35%	3.85%

## (b) Landfill restoration

### Current

Current	83	104
<b>Total current</b>	<b>83</b>	<b>104</b>

### Non-current

Non-current	781	1,213
<b>Total non-current</b>	<b>781</b>	<b>1,213</b>

The provision for landfill restoration maintenance has been calculated based on the present value of the expected cost of works to be undertaken. The expected cost of works has been estimated based on current understanding of work required to maintain and monitor the site to comply with EPA requirements. Accordingly, the estimation of the provision required is dependent on the accuracy of the forecast timing of the work, work required and related costs.

Council has no operating landfills, the landfill restoration provision relates to capped landfills previously operated by Council.

The discount rate is the Commonwealth Government 5 year bond rate published on 1 June 2023 and the inflation rate is March quarter all groups published by the Australian Bureau of Statistics and the Reserve Bank of Australia on 27 April 2023

### Key assumptions:

- discount rate	3.24%	3.09%
- inflation rate	7.00%	5.10%

# Campaspe Shire Council 2022/2023 Financial Report

Notes to the Financial Report  
For the Year Ended 30 June 2023

## Note 5. Our financial position

	2023 \$ '000	2022 \$ '000
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### 5.6 Financing arrangements

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

Bank overdraft	1,200	1,200
Credit card facilities	200	200
Asset finance leasing	—	36
Loans	5,593	6,520
<b>Total Facilities</b>	<b>6,993</b>	<b>7,956</b>
Used facilities	5,634	6,612
<b>Used facilities</b>	<b>5,634</b>	<b>6,612</b>
<b>Unused facilities</b>	<b>1,359</b>	<b>1,344</b>



## Note 5. Our financial position

### 5.7 Commitments

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

#### (a) Commitments for expenditure

	Not later than 1 year \$ '000	Later than 1 year and not later than 2 years \$ '000	Later than 2 years and not later than 5 years \$ '000	Later than 5 years \$ '000	Total \$ '000
<b>2023</b>					
<b>Operating</b>					
Garbage collection	3,029	3,120	9,932	10,853	26,934
Landfill	1,488	1,533	4,881	1,726	9,628
Recycling and transfer stations	2,526	2,284	7,270	7,897	19,977
Consultancies	266	5	–	–	271
Cleaning/maintenance contracts	725	717	–	–	1,442
Corporate software	111	31	–	–	142
Caravan parks	367	–	–	–	367
Gym Equipment Lease	51	51	34	–	136
<b>Total</b>	<b>8,563</b>	<b>7,741</b>	<b>22,117</b>	<b>20,476</b>	<b>58,897</b>
<b>Capital</b>					
Tourism	574	–	–	–	574
Road	1,571	–	–	–	1,571
Plant and Fleet	1,531	–	–	–	1,531
Infrastructure	1,625	–	–	–	1,625
Recreation	319	–	–	–	319
Drainage	20	–	–	–	20
<b>Total</b>	<b>5,640</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>5,640</b>
<b>2022</b>					
<b>Operating</b>					
Garbage collection	2,529	2,605	8,293	12,265	25,692
Landfill	1,402	1,444	4,598	3,299	10,743
Recycling and transfer stations	2,436	2,510	6,831	14,985	26,762
Consultancies	320	–	–	–	320
Cleaning/maintenance contracts	249	220	227	–	696
Corporate software	880	112	–	–	992
Caravan parks	315	–	–	–	315
<b>Total</b>	<b>8,131</b>	<b>6,891</b>	<b>19,949</b>	<b>30,549</b>	<b>65,520</b>
<b>Capital</b>					
Tourism	329	–	–	–	329
Road	1,656	–	–	–	1,656
Plant and Fleet	280	–	–	–	280
Infrastructure	2,104	–	–	–	2,104
Recreation	4,132	–	–	–	4,132
<b>Total</b>	<b>8,501</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>8,501</b>

## Note 5. Our financial position

	2023 \$ '000	2022 \$ '000
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### (b) Operating lease receivables

#### *Operating lease receivables*

The Council has entered into commercial property leases on its investment property, consisting of surplus freehold office complexes. These properties held under operating leases have remaining non-cancellable lease terms of between 1 and 10 years. All leases include a CPI based revision of the rental charge annually.

Future undiscounted minimum rentals receivable under non-cancellable operating leases are as follows:

Not later than one year	197	388
Later than one year and not later than five years	313	510
	<u>510</u>	<u>898</u>

## 5.8 Leases

At inception of a contract, Council assesses whether a contract is, or contains, a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. To identify whether a contract conveys the right to control the use of an identified asset, it is necessary to assess whether:

- The contract involves the use of an identified asset;
- Council has the right to obtain substantially all of the economic benefits from use of the asset throughout the period of use; and
- Council has the right to direct the use of the asset.

This policy is applied to contracts entered into, or changed, on or after 1 July 2019.

As a lessee, Council recognises a right-of-use asset and a lease liability at the lease commencement date. The right-of-use asset is initially measured at cost which comprises the initial amount of the lease liability adjusted for:

- any lease payments made at or before the commencement date less any lease incentives received; plus
- any initial direct costs incurred; and
- an estimate of costs to dismantle and remove the underlying asset or to restore the underlying asset or the site on which it is located.

The right-of-use asset is subsequently depreciated using the straight-line method from the commencement date to the earlier of the end of the useful life of the right-of-use asset or the end of the lease term. The estimated useful lives of right-of-use assets are determined on the same basis as those of property, plant and equipment. In addition, the right-of-use asset is periodically reduced by impairment losses, if any, and adjusted for certain measurements of the lease liability.

The lease liability is initially measured at the present value of the lease payments that are not paid at the commencement date, discounted using the interest rate implicit in the lease or, if that rate cannot be readily determined, an appropriate incremental borrowing rate. Generally, Council uses an appropriate incremental borrowing rate as the discount rate. Lease payments included in the measurement of the lease liability comprise the following:

- Fixed payments;
- Variable lease payments that depend on an index or a rate, initially measured using the index or rate as at the commencement date;
- Amounts expected to be payable under a residual value guarantee; and
- The exercise price under a purchase option that Council is reasonably certain to exercise, lease payments in an optional renewal period if Council is reasonably certain to exercise an extension option, and penalties for early termination of a lease unless Council is reasonably certain not to terminate early.

When the lease liability is remeasured in this way, a corresponding adjustment is made to the carrying amount of the right-of-use asset, or is recorded in profit or loss if the carrying amount of the right-of-use asset has been reduced to zero. Under AASB 16 Leases, Council as a not-for-profit entity has elected not to measure right-of-use assets at initial recognition at fair value in respect of leases that have significantly below-market terms.

## Note 5. Our financial position

### (a) Right-of-Use Assets

	Office Equipment \$ '000	Fleet, Plant & Equipment \$ '000	Other \$ '000	Total \$ '000
<b>2023</b>				
Balance at 1 July	30	244	35	309
Additions	–	3	131	134
Amortisation charge	(22)	(178)	(19)	(219)
<b>Balance at 30 June</b>	<b>8</b>	<b>70</b>	<b>147</b>	<b>225</b>
<b>2022</b>				
Balance at 1 July	108	392	71	571
Additions	–	202	7	209
Amortisation charge	(78)	(350)	(43)	(471)
<b>Balance at 30 June</b>	<b>30</b>	<b>244</b>	<b>35</b>	<b>309</b>
			<b>2023</b>	<b>2022</b>
			<b>\$ '000</b>	<b>\$ '000</b>

### (b) Lease Liabilities

Maturity analysis - contractual undiscounted cash flows

Less than one year	118	213
One to five years	105	97
More than five years	30	33
<b>Total undiscounted lease liabilities as at 30 June:</b>	<b>253</b>	<b>343</b>

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

Current	112	205
Non-current	121	116
<b>Total lease liabilities</b>	<b>233</b>	<b>321</b>

#### **Short-term and low value leases**

Council has elected not to recognise right-of-use assets and lease liabilities for short-term leases of machinery that have a lease term of 12 months or less and leases of low-value assets (individual assets worth less than existing capitalisation thresholds for a like asset up to a maximum of AUD\$10,000), including IT equipment. Council recognises the lease payments associated with these leases as an expense on a straight-line basis over the lease term.

#### **Expenses relating to:**

Leases of low value assets	179	132
<b>Total</b>	<b>179</b>	<b>132</b>

#### **Non-cancellable lease commitments - Short-term and low-value leases**

Commitments for minimum lease payments for short-term and low-value leases are payable as follows:

Payable:		
Within one year	144	100
Later than one year but not later than five years	153	53
<b>Total lease commitments</b>	<b>297</b>	<b>153</b>



**Note 6. Assets we manage**

**6.1 Property, infrastructure, plant and equipment**

Summary of property, infrastructure, plant and equipment	Carrying amount 30 June 2022 \$ '000	Additions \$ '000	Contribution \$ '000	Revaluation \$ '000	Depreciation \$ '000	Disposal \$ '000	Write-off \$ '000	Transfers \$ '000	Impairment of assets \$ '000	Carrying amount 30 June 2023 \$ '000
Property	244,403	676	169	10,039	(2,681)	(4,702)	–	1,505	(1,057)	248,352
Plant and equipment	14,341	–	–	–	(2,744)	(42)	–	1,745	–	13,300
Infrastructure	499,367	151	1,739	19,029	(16,756)	(4,046)	–	16,487	–	515,971
Work in progress	15,833	16,618	–	–	–	62	–	(19,737)	–	12,776
<b>Total</b>	<b>773,944</b>	<b>17,445</b>	<b>1,908</b>	<b>29,068</b>	<b>(22,181)</b>	<b>(8,728)</b>	<b>–</b>	<b>–</b>	<b>(1,057)</b>	<b>790,399</b>

Summary of Work in Progress	Opening WIP \$ '000	Additions \$ '000	Write-off \$ '000	Transfers \$ '000	Closing WIP \$ '000
Property	1,536	4,181	–	(1,505)	4,212
Plant and equipment	8	1,855	–	(1,745)	118
Infrastructure	14,291	10,582	62	(16,488)	8,447
<b>Total</b>	<b>15,835</b>	<b>16,618</b>	<b>62</b>	<b>(19,738)</b>	<b>12,777</b>

## Note 6. Assets we manage

	Land specialised \$ '000	Land non specialised \$ '000	Land improve- ments \$ '000	Land under roads \$ '000	Total land and land improve- ments \$ '000	Buildings specialised \$ '000	Total buildings \$ '000	Work in progress \$ '000	Total property \$ '000
<b>Property</b>									
At fair value 1 July 2022	103,433	31,845	614	5,200	141,092	178,101	178,101	1,536	320,729
Accumulated depreciation at 1 July 2022	–	–	(61)	–	(61)	(74,727)	(74,727)	–	(74,788)
	<b>103,433</b>	<b>31,845</b>	<b>553</b>	<b>5,200</b>	<b>141,031</b>	<b>103,374</b>	<b>103,374</b>	<b>1,536</b>	<b>245,941</b>
<b>Movements in fair value</b>									
Additions	–	–	–	–	–	676	676	4,181	4,857
Contributions	159	–	–	10	169	–	–	–	169
Revaluation	6,802	94	–	3,106	10,002	4,228	4,228	–	14,230
Disposal	(3,169)	(511)	–	–	(3,680)	(2,945)	(2,945)	–	(6,625)
Transfers	–	–	901	–	901	604	604	(1,505)	–
	<b>3,792</b>	<b>(417)</b>	<b>901</b>	<b>3,116</b>	<b>7,392</b>	<b>2,563</b>	<b>2,563</b>	<b>2,676</b>	<b>12,631</b>
<b>Movements in accumulated depreciation</b>									
Depreciation and amortisation	–	–	(17)	–	(17)	(2,664)	(2,664)	–	(2,681)
Accumulated depreciation of disposals	–	–	–	–	–	1,923	1,923	–	1,923
Accumulated depreciation on revaluation	–	–	–	–	–	(4,191)	(4,191)	–	(4,191)
Impairment losses recognised in operating result	–	–	–	–	–	(1,057)	(1,057)	–	(1,057)
	–	–	(17)	–	(17)	(5,989)	(5,989)	–	(6,006)
At fair value 30 June 2023	107,225	31,427	1,515	8,317	148,484	180,663	180,663	4,213	333,360
Accumulated depreciation at 30 June 2023	(1)	–	(78)	–	(79)	(80,716)	(80,716)	–	(80,795)
<b>Carrying amount</b>	<b>107,224</b>	<b>31,427</b>	<b>1,437</b>	<b>8,317</b>	<b>148,405</b>	<b>99,947</b>	<b>99,947</b>	<b>4,213</b>	<b>252,565</b>

**Note 6. Assets we manage**

	Heritage plant and equipment \$ '000	Plant machinery and equipment \$ '000	Fixtures fittings and furniture \$ '000	Computers and telecomms \$ '000	Artworks \$ '000	Total \$ '000	Work in progress \$ '000	Total plant and equipment \$ '000
<b>Plant and Equipment</b>								
At fair value 1 July 2022	3,029	16,001	326	9,288	1,138	29,782	8	29,790
Accumulated depreciation at 1 July 2022	(322)	(8,617)	(214)	(6,289)	—	(15,442)	—	(15,442)
	<b>2,707</b>	<b>7,384</b>	<b>112</b>	<b>2,999</b>	<b>1,138</b>	<b>14,340</b>	<b>8</b>	<b>14,348</b>
<b>Movements in fair value</b>								
Additions	—	—	—	—	—	—	1,855	1,855
Disposal	—	(611)	—	—	—	(611)	—	(611)
Transfers	—	1,745	—	—	—	1,745	(1,745)	—
	<b>—</b>	<b>1,134</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>1,134</b>	<b>110</b>	<b>1,244</b>
<b>Movements in accumulated depreciation</b>								
Depreciation and amortisation	(37)	(1,790)	(8)	(909)	—	(2,744)	—	(2,744)
Accumulated depreciation of disposals	—	569	—	—	—	569	—	569
	<b>(37)</b>	<b>(1,221)</b>	<b>(8)</b>	<b>(909)</b>	<b>—</b>	<b>(2,175)</b>	<b>—</b>	<b>(2,175)</b>
At fair value 30 June 2023	3,029	17,134	326	9,288	1,138	30,915	117	31,032
Accumulated depreciation at 30 June 2023	(359)	(9,838)	(222)	(7,198)	—	(17,617)	—	(17,617)
<b>Carrying amount</b>	<b>2,670</b>	<b>7,296</b>	<b>104</b>	<b>2,090</b>	<b>1,138</b>	<b>13,298</b>	<b>117</b>	<b>13,415</b>



## Note 6. Assets we manage

	Roads \$ '000	Bridges \$ '000	Footpaths and cycleways \$ '000	Drainage \$ '000	Recrea- tional, leisure and community \$ '000	Parks open spaces and streets- capes \$ '000	Other infra- structure \$ '000	Total \$ '000	Work in progress \$ '000	Total infra- structure \$ '000
<b>Infrastructure</b>										
At fair value 1 July 2022	530,080	34,066	31,287	94,662	20,292	6,922	18,862	736,171	14,291	750,462
Accumulated depreciation at 1 July 2022	(154,253)	(17,098)	(13,648)	(33,655)	(8,659)	(3,307)	(6,185)	(236,805)	–	(236,805)
	<b>375,827</b>	<b>16,968</b>	<b>17,639</b>	<b>61,007</b>	<b>11,633</b>	<b>3,615</b>	<b>12,677</b>	<b>499,366</b>	<b>14,291</b>	<b>513,657</b>
<b>Movements in fair value</b>										
Additions	–	–	–	–	86	–	65	151	10,582	10,733
Contributions	1,215	–	159	364	–	–	–	1,738	–	1,738
Revaluation	36,059	–	–	–	–	–	–	36,059	–	36,059
Disposal	(4,501)	(1,892)	(514)	(687)	(333)	(232)	(47)	(8,206)	62	(8,144)
Transfers	8,267	1,809	2,820	1,836	247	711	797	16,487	(16,488)	(1)
	<b>41,040</b>	<b>(83)</b>	<b>2,465</b>	<b>1,513</b>	<b>–</b>	<b>479</b>	<b>815</b>	<b>46,229</b>	<b>(5,844)</b>	<b>40,385</b>
<b>Movements in accumulated depreciation</b>										
Depreciation and amortisation	(12,907)	(339)	(651)	(1,275)	(755)	(334)	(496)	(16,757)	–	(16,757)
Accumulated depreciation of disposals	2,189	1,020	357	206	206	164	18	4,160	–	4,160
Accumulated depreciation on revaluation	(14,834)	–	–	–	(2,196)	–	–	(17,030)	–	(17,030)
	<b>(25,552)</b>	<b>681</b>	<b>(294)</b>	<b>(1,069)</b>	<b>(2,745)</b>	<b>(170)</b>	<b>(478)</b>	<b>(29,627)</b>	<b>–</b>	<b>(29,627)</b>
At fair value 30 June 2023	571,120	33,984	33,752	96,175	20,293	7,401	19,677	782,402	8,446	790,848
Accumulated depreciation at 30 June 2023	(179,805)	(16,417)	(13,942)	(34,724)	(11,403)	(3,477)	(6,663)	(266,431)	–	(266,431)
<b>Carrying amount</b>	<b>391,315</b>	<b>17,567</b>	<b>19,810</b>	<b>61,451</b>	<b>8,890</b>	<b>3,924</b>	<b>13,014</b>	<b>515,971</b>	<b>8,446</b>	<b>524,417</b>

## Note 6. Assets we manage

### *Acquisition*

The purchase method of accounting is used for all acquisitions of assets, being the fair value of assets provided as consideration at the date of acquisition plus any incidental costs attributable to the acquisition. Fair value is the price that would be received to sell an asset (or paid to transfer a liability) in an orderly transaction between market participants at the measurement date.

Where assets are constructed by Council, cost includes all materials used in construction, direct labour, borrowing costs incurred during construction, and an appropriate share of directly attributable variable and fixed overheads.

In accordance with Council's policy, the threshold limits have applied when recognising assets within an applicable asset class and unless otherwise stated are consistent with the prior year.

### **Asset recognition thresholds and depreciation periods**

	<b>Depreciation Period years</b>	<b>Threshold Limit \$ '000</b>
<b>Buildings</b>		
heritage buildings	75 years	10
buildings	75 years	10
building improvements	20 - 50 years	10
<b>Plant and Equipment</b>		
heritage plant and equipment (paddlesteamers)	100 years	5
plant, machinery and equipment	3 - 20 years	10
fixtures, fittings and furniture	3 - 15 years	5
computers and telecommunications	4 years	5
<b>Infrastructure</b>		
road seals	15 - 20 years	10
road pavement	80 years	10
road formation and earthworks	999 years	10
road kerb, channel and minor culverts	50 - 80 years	10
gravel roads and gravel shoulders	15 years	10
bridges substructure	100 years	10
bridges deck	100 years	10
footpaths and cycleways	40 - 50 years	10
drainage	20 - 80 years	10

### *Land under roads*

Council recognises land under roads it controls at fair value.

### *Depreciation and amortisation*

Buildings, land improvements, plant and equipment, infrastructure, and other assets having limited useful lives are systematically depreciated over their useful lives to the Council in a manner which reflects consumption of the service potential embodied in those assets. Estimates of remaining useful lives and residual values are made on a regular basis with major asset classes reassessed annually. Depreciation rates and methods are reviewed annually.

Where assets have separate identifiable components that are subject to regular replacement, these components are assigned distinct useful lives and residual values and a separate depreciation rate is determined for each component.

Road earthworks are not depreciated on the basis that they are assessed as not having a limited useful life.

Straight line depreciation is charged based on the residual useful life as determined each year.

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

## Note 6. Assets we manage

### *Repairs and maintenance*

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

### *Valuation of land and buildings*

Valuation of land was undertaken by a qualified independent valuer, Simon Eishold, a qualified independent valuer from Eishold Property in April 2023. The valuation of land is at fair value, being market value based on highest and best use permitted by relevant land planning provisions. Where land use is restricted through existing planning provisions the valuation is reduced to reflect this limitation. This adjustment is an unobservable input in the valuation. The adjustment has no impact on the comprehensive income statement.

Specialised land is valued at fair value using site values adjusted for englobo (undeveloped and/or unserviced) characteristics, access rights and private interests of other parties and entitlements of infrastructure assets and services. This adjustment is an unobservable input in the valuation. The adjustment has no impact on the comprehensive income statement.

Valuation of specialised buildings was undertaken by Tony Blefari, a qualified independent valuer from Knowledge Asset Management Services in June 2022. The valuation of buildings is at fair value, being depreciated replacement cost, based on building net costs, estimated useful lives and asset condition assessments. These are unobservable inputs into the valuation.

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

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

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

	Level 1	Level 2	Level 3	Date of valuation	Type of Valuation
Specialised land	–	–	107,224	Apr-23	Full
Non specialised land	–	31,427	–	Apr-23	Full
Specialised buildings	–	–	99,968	Jun-22	Full
Land improvements	–	–	1,436	Jun-20	Index
Land under roads	–	–	8,317	Jan-23	Full
<b>Total</b>	<b>–</b>	<b>31,427</b>	<b>216,945</b>		

### *Valuation of Infrastructure*

A fair value assessment of infrastructure assets has been carried out by Council staff using indices derived from ABS indexes. An index-based revaluation was conducted in the current year on Council's road assets using ABS civil construction/road and bridge construction indices. A full revaluation of these assets will be conducted in 2023/24.

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

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

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

## Note 6. Assets we manage

	Level 1	Level 2	Level 3	Date of valuation	Type of Valuation
Roads	—	—	391,315	Jun-23	Index
Bridges	—	—	17,567	Jun-20	Full
Footpaths and cycleways	—	—	19,810	Jun-20	Full
Drainage	—	—	61,451	Jun-20	Full
Recreational, leisure & community facilities	—	—	8,890	Jun-20	Index
Parks, open space & streetscapes	—	—	3,924	Jun-20	Index
Other Infrastructure	—	—	13,014	Jun-20	Full
<b>Total</b>	<b>—</b>	<b>—</b>	<b>515,971</b>		

### Description of significant unobservable inputs into level 3 valuations

**Specialised land and land under roads** are valued using a market based direct comparison technique. Significant unobservable inputs include the extent and impact of restriction of use and the market cost of land per square metre. The extent and impact of restrictions on use varies and results in a reduction to surrounding land values between 5% and 95%. The market value of land varies significantly depending on the location of the land and the current market conditions. Currently land values range between \$0.15 and \$1,982 per square metre.

**Specialised buildings** are valued using a depreciated replacement cost technique. Significant unobservable inputs include the current replacement cost and remaining useful lives of buildings. Current replacement costs are calculated on a square metre basis and ranges from \$83 to \$7,847 per square metre. The remaining useful lives of buildings are determined on the basis of the current condition of buildings and vary from 25 years to 75 years. Replacement cost is sensitive to changes in market conditions, with any increase or decrease in cost flowing through to the valuation. Useful lives of buildings are sensitive to changes in expectations or requirements that could either shorten or extend the useful lives of buildings.

**Infrastructure assets** are valued based on the depreciated replacement cost. Significant unobservable inputs include the current replacement cost and remaining useful lives of infrastructure. The remaining useful lives of infrastructure assets are determined on the basis of the current condition of the asset and vary from 0 to 100 years. Replacement cost is sensitive to changes in market conditions, with any increase or decrease in cost flowing through to the valuation. Useful lives of infrastructure are sensitive to changes in use, expectations or requirements that could either shorten or extend the useful lives of infrastructure assets.

### Reconciliation of specialised land

	2023 \$ '000	2022 \$ '000
Specialised land	107,224	103,433
Land under roads	8,317	5,200
Land improvements	1,436	552
<b>Total specialised land</b>	<b>116,977</b>	<b>109,185</b>



## Note 6. Assets we manage

### 6.2 Investments in associates, joint arrangements and subsidiaries

#### (a) Subsidiaries

##### Campaspe Port Enterprise Pty Ltd

##### Background

Campaspe Port Enterprise Pty Ltd (CPE) was created on 1 October 2021 to assume responsibility for the management of tourism and paddlesteamer assets associated with the Port of Echuca Precinct. CPE is a separate entity, wholly owned by the Campaspe Shire Council. CPE has responsibility for managing the operations of the paddlesteamer and tourism business within the precinct. The board of directors were appointed in December 2021 but all of the company's operational transactions were still managed by Council. CPE began operating as a separate entity on 1 July 2022.

CPE did have set-up transactions that were incurred in 2022. These transactions were not consolidated into Council transactions in 2022 and have been treated as a correction of error through the Equity Statement.

##### Summarised financial information

##### Summarised Statement of Comprehensive Income

Total income	1,805	216
Total expenses	(1,192)	(15)
<b>Surplus/(Deficit) for the Year</b>	<b>613</b>	<b>201</b>

##### Summarised Balance Sheet

Current assets	1,073	217
Non-current assets	–	–
<b>Total assets</b>	<b>1,073</b>	<b>217</b>
Current liabilities	259	16
Non-current liabilities	–	–
<b>Total Liabilities</b>	<b>259</b>	<b>16</b>
<b>Net Assets</b>	<b>814</b>	<b>201</b>

##### Significant Restrictions

Campaspe Port Enterprise operates the Port of Echuca precinct under a service level agreement, Council makes cash contributions to facilitate the management of the precinct and relevant assets.

The consolidated financial statements of Council incorporate all entities controlled by Council as at 30 June 2023, and their income and expenses for that part of the reporting period in which control existed.

Subsidiaries are all entities over which Council has control. Council controls an entity when it is exposed to, or has rights to, variable returns from its involvement with the entity and has the ability to affect those returns through its power to direct the activities of the entity. Subsidiaries are fully consolidated from the date on which control is transferred to the Council. They are deconsolidated from the date that control ceases.

Where dissimilar accounting policies are adopted by entities and their effect is considered material, adjustments are made to ensure consistent policies are adopted in these financial statements.

Entities consolidated into Council include

- Campaspe Port Enterprise Pty Ltd

## Note 7. People and relationships

### 7.1 Council and key management remuneration

#### (a) Related Parties

*Parent entity*

Campaspe Shire Council is the parent entity.

*Subsidiaries and Associates*

Interests in subsidiaries are detailed in note 6.2.

#### (b) Key Management Personnel

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

Details of KMP at any time during the year are:

<b>Councillors</b>	Councillor Christine Weller ( Mayor, 17 November 2020 - 16 November 2022) Councillor Adrian Weston Councillor Leanne Pentreath Councillor John Zobec Councillor Daniel Mackrell Councillor Robert Amos ( Mayor, 17 November 2022 - Present) Councillor Colleen Gates Councillor Paul Jarman Councillor Tony Marwood
<b>KMP</b>	Chief Executive Officer x 3 Director - Corporate x 2 Director - Development Director - Community Director - Infrastructure Director - Emergency Management

	<b>2023 No.</b>	<b>2022 No.</b>
<b>Total Number of Councillors</b>	9	9
<b>Total of Chief Executive Officer and other Key Management Personnel</b>	9	11
<b>Total Number of Key Management Personnel</b>	18	20

## Note 7. People and relationships

### (c) Remuneration of Key Management Personnel

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

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

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

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

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

	2023 \$ '000	2022 \$ '000
Total remuneration of key management personnel was as follows:		
Short-term employee benefits	1,744	2,232
Other long-term employee benefits	118	40
Post-employment benefits	32	166
Termination benefits	192	323
<b>Total</b>	<b>2,086</b>	<b>2,761</b>

	2023 No.	2022 No.
The numbers of key management personnel whose total remuneration from Council and any related entities, fall within the following bands:		
\$20,000 - \$29,999	1	8
\$30,000 - \$39,999	6	1
\$40,000 - \$49,999	1	—
\$50,000 - \$59,999	1	—
\$70,000 - \$79,999	2	—
\$80,000 - \$89,999	—	1
\$100,000 - \$109,999	—	1
\$160,000 - \$169,999	1	1
\$170,000 - \$179,999	—	1
\$190,000 - \$199,999	1	2
\$200,000 - \$209,999	—	1
\$230,000 - \$239,999	3	1
\$240,000 - \$249,999	1	1
\$250,000 - \$259,999	—	1
\$310,000 - \$319,999	1	—
\$630,000 - \$639,999	—	1
	<b>18</b>	<b>20</b>

# Campaspe Shire Council

## 2022/2023 Financial Report

Notes to the Financial Report  
For the Year Ended 30 June 2023

### Note 7. People and relationships

#### (d) Remuneration of other senior staff

Other senior staff are officers of Council, other than Key Management Personnel, whose total remuneration exceeds \$160,000 and who report directly to a member of the KMP. \*

Total remuneration of other senior staff was as follows:

	2023 \$ '000	2022 \$ '000
Short-term employee benefits	1,923	292
Other long-term employee benefits	174	30
Post-employment benefits	37	15
Termination benefits	—	—
<b>Total</b>	<b>2,134</b>	<b>337</b>

The number of other senior staff are shown below in their relevant income bands:

	2023 No.	2022 No.
Income Range:		
\$160,000 - \$169,999	2	1
\$170,000 - \$179,999	2	1
\$180,000 - \$189,999	1	—
\$190,000 - \$199,999	1	—
\$200,000 - \$209,999	3	—
\$210,000 - \$219,999	1	—
\$220,000 - \$229,000	1	—
	<b>11</b>	<b>2</b>

	2023 \$ '000	2022 \$ '000
Total Remuneration for the reporting year for Senior Officers included above amounted to:	2,134	337

\* Due to a definitional change the comparative figures in this note may not align with the previous year's annual report, which included disclosure of senior officers as defined in the Local Government Act 1989.

\* Four positions that were accounted for as KMP in 2022 have been reviewed in 2023 and are now accounted for as Senior Officers.



## Note 7. People and relationships

	2023 \$ '000	2022 \$ '000
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### 7.2 Related party disclosure

#### (a) Transactions with related parties

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

Council has two employees who are close family members of key management personnel, the total remuneration paid to these employees is	218	548
Total rental income received from related parties.	159	87
Councils' financial payments to Campaspe Port Enterprise	1,480	204

All contracts and transactions were at arms length and under normal business terms and conditions.

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

There are no balances outstanding at the end of the reporting period in relation to transactions with related parties 2022/2023 Nil (2021/2022 Nil).

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

No loans have been made, guaranteed or secured by council to a responsible person 2022/2023 Nil (2021/2022 Nil).

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

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

Council has long term commercial rental agreements with related parties for properties owned by council.	475	638
Councils Financial Support for Campaspe Port Enterprise	2,000	—

## Note 8. Managing uncertainties

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

### 8.1 Contingent assets and liabilities

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

#### (a) Contingent assets

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

#### (b) Contingent liabilities

Contingent liabilities are:

- possible obligations that arise from past events, whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Council; or
- present obligations that arise from past events but are not recognised because:
- it is not probable that an outflow of resources embodying economic benefits will be required to settle the obligation; or
- the amount of the obligation cannot be measured with sufficient reliability.

#### Superannuation

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

#### Insurance claims

Council has no major insurance claims that could have a material impact on future operations.

#### Legal matters

Council has no major legal matters that could have a material impact on future operations.

#### Building cladding

Council has no potential contingents existing in relation to rectification works or other matters associated with building cladding that may have the potential to adversely impact on Council.

#### Liability Mutual Insurance

Council is a participant of the MAV Liability Mutual Insurance (LMI) Scheme. The LMI scheme provides public liability and professional indemnity insurance cover. The LMI scheme states that each participant will remain liable to make further contributions to the scheme in respect of any insurance year in which it was a participant to the extent of its participant's share of any shortfall in the provision set aside in respect of that insurance year, and such liability will continue whether or not the participant remains a participant in future insurance years.

#### (c) Guarantees for loans to other entities

The amount disclosed for financial guarantee in this note is the nominal amount of the underlying loan that is guaranteed by the Council, not the fair value of the financial guarantee.

Financial guarantee contracts are not recognised as a liability in the balance sheet unless the lender has exercised their right to call on the guarantee or Council has other reasons to believe that it is probable that the right will be exercised.

#### *Bank Guarantees held in favour of other Entities:*

(a) Council currently has three Bank Guarantees in favour of the Department or Environment, Land, Water and Planning for the rehabilitation bond at the Nanneella Quarry.	365	365
(b) Council currently has three Bank Guarantees in favour of the Department or Environment, Land, Water and Planning for the rehabilitation bond at the Mt Scobie Quarry.	151	151

## Note 8. Managing uncertainties

	2023 \$ '000	2022 \$ '000
(c) Council currently has two Bank Guarantees in favour of the Department or Environment, Land, Water and Planning for the rehabilitation bond at Weeks and Browns Pits.	14	14
(d) Council held a Bank Guarantees in favour of the Environmental Protection Agency (EPA) for the rehabilitation bond for Council landfills. The EPA has now cancelled this bank guarantee.	–	800
<b>Total</b>	<b>530</b>	<b>1,330</b>

### 8.2 Change in accounting standards

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

### 8.3 Financial instruments

#### (a) Objectives and policies

The Council's principal financial instruments comprise cash assets, term deposits, receivables (excluding statutory receivables), payables (excluding statutory payables) and bank and TCV borrowings. Details of the significant accounting policies and methods adopted, including the criteria for recognition, the basis of measurement and the basis on which income and expenses are recognised, in respect of each class of financial asset, financial liability and equity instrument is disclosed in the notes of the financial statements. Risk management is carried out by senior management under policies approved by the Council. These policies include identification and analysis of the risk exposure to Council and appropriate procedures, controls and risk minimisation.

#### (b) Market risk

Market risk is the risk that the fair value or future cash flows of Council financial instruments will fluctuate because of changes in market prices. The Council's exposure to market risk is primarily through interest rate risk with only insignificant exposure to other price risks and no exposure to foreign currency risk.

##### *Interest rate risk*

Interest rate risk refers to the risk that the value of a financial instrument or cash flows associated with the instrument will fluctuate due to changes in market interest rates. Council's interest rate liability risk arises primarily from long term loans and borrowings at fixed rates which exposes Council to fair value interest rate risk / Council does not hold any interest bearing financial instruments that are measured at fair value, and therefore has no exposure to fair value interest rate risk. Cash flow interest rate risk is the risk that the future cash flows of a financial instrument will fluctuate because of changes in market interest rates. Council has minimal exposure to cash flow interest rate risk through its cash and deposits that are at floating rates.

Investment of surplus funds is made with approved financial institutions under the *Local Government Act 2020*. Council manages interest rate risk by adopting an investment policy that ensures:

- diversification of investment product;
- monitoring of return on investment; and
- benchmarking of returns and comparison with budget.

There has been no significant change in the Council's exposure, or its objectives, policies and processes for managing interest rate risk or the methods used to measure this risk from the previous reporting period.

Interest rate movements have not been sufficiently significant during the year to have an impact on the Council's year end result.

#### (c) Credit risk

## Note 8. Managing uncertainties

Credit risk is the risk that a contracting entity will not complete its obligations under a financial instrument and cause Council to make a financial loss. Council has exposure to credit risk on some financial assets included in the balance sheet. Particularly significant areas of credit risk exist in relation to outstanding fees and fines as well as loans and receivables from sporting clubs and associations. To help manage this risk:

- Council has a policy for establishing credit limits for the entities Council deals with;
- Council may require collateral where appropriate; and
- Council only invests surplus funds with financial institutions which have a recognised credit rating specified in Council's investment policy.

Receivables consist of a large number of customers, spread across the ratepayer, business and government sectors. Credit risk associated with the Council's financial assets is minimal because the main debtor is secured by a charge over the rateable property.

There are no material financial assets which are individually determined to be impaired.

Council may also be subject to credit risk for transactions which are not included in the balance sheet, such as when Council provides a guarantee for another party. Details of our contingent liabilities are disclosed in Note 8.1(b).

The maximum exposure to credit risk at the reporting date to recognised financial assets is the carrying amount, net of any provisions for impairment of those assets, as disclosed in the balance sheet and notes to the financial statements. Council does not hold any collateral.

### (d) Liquidity risk

Liquidity risk includes the risk that, as a result of Council's operational liquidity requirements it will not have sufficient funds to settle a transaction when required or will be forced to sell a financial asset at below value or may be unable to settle or recover a financial asset.

To help reduce these risks Council:

- have a liquidity policy which targets a minimum and average level of cash and cash equivalents to be maintained;
- have readily accessible standby facilities and other funding arrangements in place;
- have a liquidity portfolio structure that requires surplus funds to be invested within various bands of liquid instruments;
- monitor budget to actual performance on a regular basis; and
- set limits on borrowings relating to the percentage of loans to rate revenue and percentage of loan principal repayments to rate revenue.

The Council's maximum exposure to liquidity risk is the carrying amounts of financial liabilities as disclosed on the face of the balance sheet and the amounts related to financial guarantees disclosed in Note 8.1(c)., and is deemed insignificant based on prior periods' data and current assessment of risk.

There has been no significant change in Council's exposure, or its objectives, policies and processes for managing liquidity risk or the methods used to measure this risk from the previous reporting period.

With the exception of borrowings, all financial liabilities are expected to be settled within normal terms of trade. Details of the maturity profile for borrowings are disclosed at Note 5.4.

Unless otherwise stated, the carrying amounts of financial instruments reflect their fair value.

### (e) Sensitivity disclosure analysis

Taking into account past performance, future expectations, economic forecasts, and management's knowledge and experience of the financial markets, Council believes the following movements are 'reasonably possible' over the next 12 months:

- A parallel shift of +1.5% and -1.5% in market interest rates (AUD) from year-end rates of 1.93%.

These movements will not have a material impact on the valuation of Council's financial assets and liabilities, nor will they have a material impact on the results of Council's operations.



## Note 8. Managing uncertainties

### 8.4 Fair value measurement

#### *Fair Value Hierarchy*

Council's financial assets and liabilities are not valued in accordance with the fair value hierarchy, Council's financial assets and liabilities are measured at amortised cost.

Council measures certain assets and liabilities at fair value where required or permitted by Australian Accounting Standards. AASB 13 Fair value measurement, aims to improve consistency and reduce complexity by providing a definition of fair value and a single source of fair value measurement and disclosure requirements for use across Australian Accounting Standards.

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

- Level 1 — Quoted (unadjusted) market prices in active markets for identical assets or liabilities
- Level 2 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable; and
- Level 3 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable.

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

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

#### *Revaluation*

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

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

<b>Asset Class</b>	<b>Revaluation frequency</b>
Land	3 years
Buildings	3 years
Roads	4 years
Bridges	3 years
Footpaths and cycleways	5 years
Drainage	5 years
Recreational, leisure and community facilities	5 years
Parks, open space and streetscapes	3 years
Other infrastructure	Not applicable

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

## Note 8. Managing uncertainties

### *Impairment of assets*

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

### 8.5 Events occurring after balance date

Assets with a written down value of \$2,670,213 will be transferred to Campaspe Port Enterprise Pty Ltd as at the 1 July 2023. The assets to be transferred are three paddlesteamers and two barges.

Other than the above matter, no other events occurred after balance date that require disclosure in the financial report.

## Note 9. Other matters

	Balance at beginning of reporting period \$ '000	Increment (decrement) \$ '000	Balance at end of reporting period \$ '000
<b>9.1 Reserves</b>			
<b>(a) Asset revaluation reserves</b>			
<b>2023</b>			
<b>Property</b>			
Land - specialised	—	6,802	6,802
Land - non specialised	—	94	94
Land and land improvements	71,941	—	71,941
Land under roads	—	3,106	3,106
Buildings	83,523	37	83,560
	<b>155,464</b>	<b>10,039</b>	<b>165,503</b>
<b>Plant and equipment</b>			
Plant machinery and equipment	1,659	—	1,659
Artworks	124	—	124
Water rights	3,648	342	3,990
	<b>5,431</b>	<b>342</b>	<b>5,773</b>
<b>Infrastructure</b>			
Roads	286,940	21,225	308,165
Bridges	11,305	—	11,305
Footpaths and cycleways	4,623	—	4,623
Drainage	26,453	—	26,453
Other infrastructure	7,731	(2,196)	5,535
	<b>337,052</b>	<b>19,029</b>	<b>356,081</b>
<b>Total asset revaluation reserves</b>	<b>497,947</b>	<b>29,410</b>	<b>527,357</b>

## Note 9. Other matters

	Balance at beginning of reporting period \$ '000	Increment (decrement) \$ '000	Balance at end of reporting period \$ '000
<b>2022</b>			
<b>Property</b>			
Land and land improvements	50,586	21,355	71,941
Buildings	83,523	–	83,523
	<b>134,109</b>	<b>21,355</b>	<b>155,464</b>
<b>Plant and equipment</b>			
Plant machinery and equipment	1,659	–	1,659
Artworks	124	–	124
Water rights	3,450	198	3,648
	<b>5,233</b>	<b>198</b>	<b>5,431</b>
<b>Infrastructure</b>			
Roads	254,966	31,974	286,940
Bridges	11,305	–	11,305
Footpaths and cycleways	4,623	–	4,623
Drainage	22,233	4,220	26,453
Other infrastructure	7,731	–	7,731
	<b>300,858</b>	<b>36,194</b>	<b>337,052</b>
<b>Total asset revaluation reserves</b>	<b>440,200</b>	<b>57,747</b>	<b>497,947</b>

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

# Campaspe Shire Council 2022/2023 Financial Report

Notes to the Financial Report  
For the Year Ended 30 June 2023

## Note 9. Other matters

	Balance at beginning of reporting period \$ '000	Transfer from Accumulated Surplus \$ '000	Transfer to Accumulated Surplus \$ '000	Balance at end of reporting period \$ '000
<b>(b) Other reserves</b>				
<b>2023</b>				
<b>Restricted reserves</b>				
Recreational land	1,471	65	–	1,536
Car parking	198	–	–	198
<b>Total</b>	<b>1,669</b>	<b>65</b>	<b>–</b>	<b>1,734</b>
<b>Unrestricted reserves</b>				
Strategic asset development reserve	2,517	29,083	(1,600)	30,000
Asset renewal	15,467	2,657	–	18,124
Asset renewal - plant replacement	998	2,661	(3,471)	188
Commercial investment - Holiday Park	55	1,850	(1,600)	305
Community plan implementation	80	–	(44)	36
Capital Works Contingency	1,000	439	(439)	1,000
Disability Discrimination Act reserve	531	100	(100)	531
Industrial land	2,949	–	–	2,949
Rochester water rights reserve	173	–	(35)	138
Waste reserve	3,966	801	(457)	4,310
<b>Total</b>	<b>27,736</b>	<b>37,591</b>	<b>(7,746)</b>	<b>57,581</b>
<b>Total Other reserves</b>	<b>29,405</b>	<b>37,656</b>	<b>(7,746)</b>	<b>59,315</b>
<b>2022</b>				
<b>Restricted reserves</b>				
Recreational land	1,397	74	–	1,471
Car parking	188	10	–	198
<b>Total</b>	<b>1,585</b>	<b>84</b>	<b>–</b>	<b>1,669</b>
<b>Unrestricted reserves</b>				
Strategic asset development reserve	2,517	–	–	2,517
Asset renewal	10,436	5,847	(813)	15,470
Asset renewal - plant replacement	1,970	1,614	(2,586)	998
Commercial investment - Holiday Park	954	250	(1,149)	55
Community plan implementation	80	–	–	80
Capital Works Contingency	1,000	977	(977)	1,000
Disability Discrimination Act reserve	561	100	(130)	531
Industrial land	2,000	949	–	2,949
Rochester water rights reserve	173	–	–	173
Waste reserve	3,966	–	–	3,966
<b>Total</b>	<b>23,657</b>	<b>9,737</b>	<b>(5,655)</b>	<b>27,739</b>
<b>Total Other reserves</b>	<b>25,242</b>	<b>9,821</b>	<b>(5,655)</b>	<b>29,408</b>

**Restricted Reserves** - Must be cash backed at all times and relate to funds received that must be used by Council for a specific purpose.



## Note 9. Other matters

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**Recreational Land** - The purpose of this reserve is to provide improved recreational facilities for the Campaspe Shire Council, both of an active and passive nature. This reserve is funded solely from subdivision developer contributions in lieu of the 5% public open space requirement. Outflows are limited to capital works on parks and playgrounds, recreation reserves and other outdoor sporting activities including swimming pool development. The call on the reserve has to be directly connected to the residential catchments for which the contribution has been made.

**Car parking** - The purpose of this reserve is to capture funds that are received by Council either from developer contributions for lieu of parking or from the sale of car parking land, and also to establish funding for future development of car parking spaces in accordance with the Echuca CBD and Heritage Parking Strategies. This reserve is funded principally from developer contributions and used to provide parking development.

**Unrestricted Reserves** - Must be cashed back at year end but can be used throughout the year to fund Council's working capital requirements.

### **Strategic Asset Development Reserve**

The purpose of this reserve is to isolate funds to develop strategic assets, of a capital nature, that will deliver long term benefits to the community.

### **Asset Renewal**

The purpose of this reserve is to isolate funds identified for asset renewal that have not been expended in the budget year and any savings from completed capital projects. These funds are to be used to support the delivery of the adopted 10 year capital works program.

### **Asset Renewal - plant replacement**

The purpose of this reserve is to provide for the replacement of fleet, major and minor plant and is funded by a 100% budgeted depreciation allocation of these assets.

### **Capital Works Contingency**

The purpose of this reserve is to hold funds to cover unforeseeable additional costs associated with capital works projects.

### **Commercial Investment - Echuca Holiday Park**

The purpose of this reserve is to allocate funds for investment in the Echuca Holiday Park to maintain and grow revenue and is funded from operations or the resale of assets on the site.

### **Community Plan Implementation**

The purpose of this reserve is to allocate funds for implementation of community plans in line with Council strategy and is funded from operations.

### **Disability Discrimination Act reserve**

The purpose of this reserve is to allocate funds to upgrade community facilities in line with the Disability Discrimination Act when it is deemed necessary and is funded from operations.

### **Industrial land**

The purpose of this reserve is to develop industrial land that can facilitate the growth, expansion and attraction of business across the Shire. This reserve is funded solely from sales of industrial land and must be used for the establishment of industrial estates.

### **Rochester water rights reserve**

The purpose of this reserve is to manage the funds from the sale of water rights in Rochester to ensure these funds are spent back in the community.

### **Waste reserve**

The purpose of this reserve is to provide funding in line with the approved waste strategy as adopted by Council. It is funded from the surplus or deficit of the waste service.

## Note 9. Other matters

	2023 \$ '000	2022 \$ '000
<b>9.2 Reconciliation of cash flows from operating activities to surplus/(deficit)</b>		
Surplus/(deficit) for the year	3,004	5,999
Depreciation/amortisation	22,398	21,097
Profit/(loss) on disposal of property, infrastructure, plant and equipment	8,562	5,104
Contributions - Non-monetary assets	(1,908)	(961)
Amounts disclosed in financing activities	176	106
Bad debts	–	188
Other	–	8
<b>Change in assets and liabilities:</b>		
(Increase)/decrease in trade and other receivables	(753)	854
(Increase)/decrease in inventories	1	(52)
(Increase)/decrease in prepayments	173	(130)
Increase/(decrease) in accrued income	(825)	(1,725)
Increase/(decrease) in trade and other payables	(1,806)	4,320
Increase/(decrease) in provisions	(440)	(430)
Increase/(decrease) in trust funds and deposits	(684)	(489)
Increase/(decrease) in Unearned income /revenue	762	2,252
<b>Net cash provided by/(used in) operating activities</b>	<b>28,660</b>	<b>36,141</b>

## 9.3 Superannuation

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

### Accumulation

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

### Defined Benefit

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

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

### Funding Arrangements

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

Net investment returns 5.7% pa  
Salary information 3.5% pa

## Note 9. Other matters

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Price inflation (CPI) 2.8% pa.

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

Net investment returns 5.5% pa

Salary information 2.5% pa to 30 June 2023, and 3.5% pa thereafter

Price inflation (CPI) 3.00% pa.

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

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

### Employer contributions

#### *(a) Regular contributions*

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

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

#### *(b) Funding calls*

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

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

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

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

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

# Campaspe Shire Council

## 2022/2023 Financial Report

Notes to the Financial Report  
For the Year Ended 30 June 2023

### Note 9. Other matters

#### The 2022 interim actuarial investigation surplus amounts

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

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

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

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

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

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

#### The 2023 triennial actuarial investigation

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

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

#### Superannuation contributions

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

Scheme	Type of scheme	Rate	2023 \$ '000	2022 \$ '000
Vision Super	Defined Benefits	10.5% (2022:10.0%)	150	131
Vision Super	Accumulation	10.5% (2022:10.0%)	1,677	1,670
Other funds	Accumulation	10.5% (2022:10.0%)	985	833

In addition to the above contributions, Council has paid unfunded liability payments to Vision Super totalling \$NIL for 2022/23 year (2021/22 \$NIL).



## Note 9. Other matters

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

The expected contributions to be paid to the Defined Benefit category of Vision Super for the year ending 30 June 2023 is \$154,000.

## Note 10. Changes in accounting policies

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

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

## Note 11. Errors and changes in accounting estimates

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### 11.1 Correction of error (found assets)

#### Found Assets

Following a review of the building asset register Council found that assets to the value of \$309 thousand were not reflected in the register. In 2023 the asset adjustment has been brought to account as an adjustment to Councils accumulated surplus in the 2021/22 year.

	Original Balance 30 June, 2022 \$ '000	Impact Increase / (decrease) \$ '000	Restated Balance 30 June, 2022 \$ '000
<b>Found assets</b>			
Total written down value	773,637	309	773,946
<b>Total found assets</b>	<u>773,637</u>	<u>309</u>	<u>773,946</u>





Council Works Grew





# Performance Statement

# Description of Municipality

The Shire of Campaspe is located in north central Victoria, approximately 180 kilometres north of Melbourne. It includes the communities of Echuca, Kyabram, Rochester, Lockington, Gunbower, Rushworth, Stanhope and Tongala as well as many smaller areas outside of these main townships. The shire is located in the heart of one of the richest and most diverse agriculture and food processing areas in Victoria. Its climate, history, cultural heritage, natural assets and location in relation to major urban centres provide the shire with extensive opportunities. The shire encompasses a total land area of over 4,500 square kilometres.

The Shire of Campaspe scores 967 on the SEIFA (Socio-Economic Indexes for Areas) index, indicating that it is more disadvantaged than the Victorian average of 1010 and the national average of 1001.9. The level of disadvantage varies across the Shire of Campaspe from well below the national average to above the Victorian average.



# Overview of 2022/2023

## Impact of Flood

During October 2022 Campaspe Shire suffered major floods that impacted a large area of the community as well as Council operations. Council has noted the following significant impacts to its financial operations.

- Revenue Reduction - all services were closed in the Echuca and Rochester area while there was a state of emergency declaration in place. The closure of impacted services has reduced the revenue that was forecast to be raised.
- Additional revenue - funds have been received from State and Federal Government to assist with the recovery effort and to repair impacted infrastructure.
- Cost increases - costs have increased due to responding to the flood event. These costs relate to the initial response, recovery process and repairs to infrastructure. A large portion of this will be reimbursed from funding provided by other levels of Government. There will be components that will not be eligible for funding that will remain an additional cost to council, such as insurance excesses.
- Infrastructure impacts - There was widespread impact on infrastructure assets, a swimming pool and a building were damaged and their future is currently being discussed with the Community. Road infrastructure that was damaged has had emergency repairs carried out to return the asset to a usable standard.
- Rates and debt collection - Council resolved to provide rate relief to residents that were affected by the October 2022 flood event. The relief provided depended on the level of impact to the individual or business. Council has also waived interest on unpaid rates until 30 June 2023.

## Covid 19

There have been no observable financial impacts on council operations as the result of Covid 19.

The comments against individual indicators will explain the impact of the flood on the indicator results.

## Sustainable Capacity Indicators

For the year ended 30 June 2023.

Indicator / Measure	Results 2020	Results 2021	Results 2022	Results 2023	Material variations and comments
<b>Population</b> <b>Expenses per head of municipal population *</b> [Total expenses / Municipal population]	\$2,434.75	\$2,361.99	\$2,280.81	\$2,736.75	The result for 2022-23 has been impacted by additional expenditure of \$7.71 m related to the October 2022 flood event.
<b>Infrastructure per head of municipal population</b> [Value of infrastructure / Municipal population]	\$16,123.72	\$15,806.42	\$16,752.45	\$16,655.70	The result is in line with prior years except 2021-22 which was impacted by a valuation adjustment to a number of asset classes.
<b>Population density per length of road</b> [Municipal population / Kilometres of local roads]	9.39	9.40	9.42	9.61	The long-term trend of the population density per length of road remains generally steady.
<b>Own-source revenue</b> <b>Own-source revenue per head of municipal population</b> [Own-source revenue / Municipal population]	\$1,677.88	\$1,611.76	\$1,677.69	\$1,755.32	The overall trend in own-source revenue per head of municipal population has been an increase over the preceding four years in line with Council's financial principle of cost recovery for services where possible.
<b>Recurrent grants</b> <b>Recurrent grants per head of municipal population</b> [Recurrent grants / Municipal population]	\$485.50	\$442.07	\$552.43	\$579.40	The increase in this indicator for the year is due to the pre-payment of 100% of 2023-24 Financial Assistance Grants being paid in 2022-23 and additional grants being received for flood response and recovery.
<b>Disadvantage</b> <b>Relative Socio-Economic Disadvantage</b> [Index of Relative Socio-Economic Disadvantage by decile]	3.00	3.00	3.00	3.00	
<b>Workforce turnover</b> <b>Percentage of staff turnover</b> [Number of permanent staff resignations and terminations / Average number of permanent staff for the financial year] x100	19.01%	15.2%	17.3%	13.6%	Staff turnover is trending similar to prior years. Attracting and retaining staff is a sector wide issue. The result in 19/20 is due to exiting aged care services and subsequently a number of staff being made redundant.

\* Population data used in the indicators is ABS March 2022 estimates.

## Definitions

"adjusted underling revenue" means total income other than:

- a. non-recurrent grants used to fund capital expenditure; and
- b. non-monetary asset contributions; and
- c. contributions to fund capital expenditure from sources other than those referred to above

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

"local road" means a sealed or unsealed road for which Council is the responsible road authority under the Road Management Act 2004

"population" means the resident population estimated by Council

"own source revenue" means adjusted underlying revenue other than revenue that is not under the control of Council (including government grants)

"relative socio-economic disadvantage", in relation to a municipality, means the relative socio-economic disadvantage, expressed as a decile for the relevant financial year, of the area in which the municipality is located according to the Index of Relative Socio-Economic Disadvantage (Catalogue Number 2033.0.55.001) of SEIFA

"SEIFA" means the Socio-Economic Indexes for Areas published from time to time by the Australian Bureau of Statistics on its website

"unrestricted cash" means all cash and cash equivalents other than restricted cash.

## Service Performance Statement

For the year ended 30 June 2023.

Service / indicator / measure	Results 2020	Results 2021	Results 2022	Results 2023	Material variations and comments
<b>Aquatic Facilities</b>					
<b>Utilisation *</b> <b>Utilisation of aquatic facilities</b> [Number of visits to aquatic facilities / Municipal population]	3.04	1.87	3.31	3.85	In September 2022, Council made the decision to waive the public entry fees for all outdoor pools. This saw a significant increase in visitation at all outdoor pools.
<b>Animal Management</b>					
<b>Health and safety</b> <b>Animal management prosecutions</b> [Number of successful animal management prosecutions/Total number of animal management prosecutions] x100	0.00	0.00	0.00	0.00	No animal prosecutions were issued in 2022/23.
<b>Food Safety</b>					
<b>Health and safety</b> <b>Critical and major non-compliance outcome notifications</b> [Number of critical non-compliance outcome notifications and major non-compliance notifications about a food premises followed up / Number of critical non-compliance outcome notifications and major non-compliance notifications about a food premises] x100	100.00%	100.00%	85.00%	100.00%	Staff have worked hard to ensure that all non-compliances identified were followed up despite significant staff shortages throughout the year.
<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 interest of the community]	48.00	52.00	43.00	47.00	Council made several significant decisions throughout the year. Council recognises that there are diverse views across the community in relation to many of these decisions. Understanding the drivers behind community satisfaction remains a focus for Council decisions.

\* Population data used in the indicators is ABS March 2022 estimates.



Service / indicator / measure	Results 2020	Results 2021	Results 2022	Results 2023	Material variations and comments
<b>Libraries</b>					
<b>Participation *</b> <b>Active library borrowers in municipality</b> [Number of active library borrowers in the last three years / The sum of the population for the last three years] x100	15.31%	13.69%	12.33%	11.53%	The life of a membership to Campaspe Libraries is three years. A slight decline in active memberships this reporting period represents a higher than usual number of lapsed memberships at the conclusion of three years. Victorian Public Libraries has been actively encouraging community members to return to libraries following the COVID-19 pandemic through the "Return Yourself to the Library" campaign.
<b>Maternal and Child Health (MCH)</b>					
<b>Participation</b> <b>Participation in the MCH service</b> [Number of children who attend the MCH service at least once (in the year) / Number of children enrolled in the MCH service] x100	72.81%	72.20%	69.11%	69.36%	This result is slightly lower than the previous four reporting periods and below the expected range. Significant service disruptions resulted from the October 2022 flood event. In addition, the continued impacts of staffing constraints also contribute to the result. These constraints result in cancellation of appointments and an inability to backfill staff leave or proactively engage families who are due for or have missed appointments.
<b>Participation</b> <b>Participation in the MCH service by Aboriginal children</b> [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	73.91%	82.74%	78.23%	80.90%	Consistent high-level participation in the MCH service by Aboriginal children has resulted from embedding practice change with service coordination and documentation processes.
<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]	49.00	47.00	41.00	39.00	Negative sentiment towards Council resulting from some council decisions has impacted on the results of the Community Satisfaction Survey. Possibly exacerbated by the October flood event and wet weather.

\* Population data used in the indicators is ABS March 2022 estimates.

Service / indicator / measure	Results 2020	Results 2021	Results 2022	Results 2023	Material variations and comments
<b>Statutory Planning</b>					
<b>Decision making</b> <b>Council planning decisions upheld at VCAT</b> [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	83.33%	80.00%	62.50%	50.00%	Council has had only four decisions appealed at VCAT, as opposed to six last year. The percentage does not accurately reflect the true situation, as the number of VCAT cases was low. Staff seek to address concerns through the processing of applications, including consultation meetings so concerns are addressed. This eliminates the need for VCAT appeals.
<b>Waste Collection</b>					
<b>Waste diversion</b> <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] x100	48.02%	48.46%	48.76%	49.85%	The slight drop in landfill diversion may be attributed to the October flood event where some material that could have been recycled became contaminated with flood water and was disposed as general waste. The number of kerbside bins increased by 12,813, 20% of which were waste, 20% recycling and 60% Food Organics and Garden Waste

## Definitions

"Aboriginal child" means a child who is an Aboriginal person

"Aboriginal person" has the same meaning as in the Aboriginal Heritage Act 2006

"active library member" means a member of a library who has borrowed a book from the library

"annual report" means an annual report prepared by a council under sections 98 of the Act

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

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

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

"food premises" has the same meaning as in the Food Act 1984

"local road" means a sealed or unsealed road for which Council is the responsible road authority under the Road Management Act 2004

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

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

"population" means the resident population estimated by Council

## Financial Performance Indicators

For the year ended 30 June 2023.

Dimension / Indicator / Measure	Result 2020	Result 2021	Result 2022	Result 2023
<b>Efficiency</b>				
<b>Expenditure level</b>	\$4,408.60	\$4,202.70	\$4,034.29	\$4,916.02
<b>Expenses per property assessment</b>				
[Total expenses / Number of property assessments]				
<b>Revenue level</b>	\$1,784.07	\$1,830.88	\$1,865.47	\$1,860.38
<b>Average rate per property assessment</b>				
[General rates and municipal charges / Number of property assessments]				
<b>Liquidity</b>				
<b>Working capital</b>	376.00%	383.24%	319.42%	454.75%
<b>Current assets compared to current liabilities</b>				
[Current assets / Current liabilities] x100				
<b>Unrestricted cash</b>	270.55%	232.48%	213.31%	314.48%
<b>Unrestricted cash compared to current liabilities</b>				
[Unrestricted cash / Current liabilities] x100				
<b>Obligations</b>				
<b>Loans and borrowings</b>	10.01%	7.45%	14.24%	12.08%
<b>Loans and borrowings compared to rates</b>				
[Interest bearing loans and borrowings / Rate revenue] x100				
<b>Loans and borrowings repayments compared to rates</b>	2.69%	2.63%	2.54%	3.66%
[Interest and principal repayments on interest bearing loans and borrowings / Rate revenue] x100				
<b>Indebtedness</b>	9.98%	7.03%	11.12%	7.72%
<b>Non-current liabilities compared to own source revenue</b>				
[Non-current liabilities / Own source revenue] x100				
<b>Asset Renewal and Upgrade</b>				
<b>Asset renewal and upgrade compared to depreciation</b>	108.59%	95.37%	116.15%	71.76%
[Asset renewal and asset upgrade expense / Asset depreciation] x 100				
<b>Operating Position</b>				
<b>Adjusted underlying result</b>	(10.49%)	(11.38%)	(0.75%)	(3.27%)
<b>Adjusted underlying surplus (or deficit)</b>				
[Adjusted underlying surplus (deficit)/ Adjusted underlying revenue] x100				



Forecast 2024	Forecast 2025	Forecast 2026	Forecast 2027	Material variations and comments
\$4,320	\$4,304	\$4,396	\$4,481	The increase in expense per property assessment is the result of the additional expenditure related to flood response and recovery. The trend is expected to remain steady over the forecast years.
\$2,002	\$2,070	\$2,124	\$2,168	The overall trend for the average rate per property assessment is consistent with the increase in property values. The slight decrease in 2022-23 is the result of rate relief being offered to flood effected residence.
324.68%	280.40%	274.53%	272.40%	The trend in working capital will remain strong, it has increased in the current year due to pre-payment of grants and flood related funding being received in advance. The forecast will see this indicator reduce.
213.81%	177.98%	177.97%	175.72%	The increase in unrestricted cash in 2022-23 is the result of grants being prepaid. The indicator will reduce in the forecast years as these funds are used for operational purposes.
8.12%	4.62%	2.15%	0.00%	There are no new borrowings planned and this indicator will reduce over the forecast years as existing loans are paid down.
3.53%	3.51%	2.43%	2.13%	The increase in this indicator is due to the new borrowings taken up in 2021-22 being paid down. The trend over the forecast years is a decline as existing loans are paid down.
6.78%	4.90%	2.99%	2.79%	The trend over the preceding and forecast years is a decline as borrowings are paid down, the increase in 2021-22 is due to a new loan being taken up.
109.24%	105.00%	105.00%	105.00%	The decrease in this indicator is due to the October Flood event preventing planned capital works being carried out. These will be completed in the 2023-24 year.
(8.93%)	(9.21%)	(9.21%)	(9.32%)	The result is worse than the prior year due to an increase in the loss on disposal of property, plant and equipment and an impairment expense related to flood damaged assets. Council has budgeted to run deficit operational budgets over the forecast years.

Dimension / Indicator / Measure	Result 2020	Result 2021	Result 2022	Result 2023
<b>Stability</b>				
<b>Rates concentration</b>	53.02%	56.17%	53.54%	45.33%
<b>Rates compared to adjusted underlying revenue</b> [Rate revenue / Adjusted underlying revenue] x100				
<b>Rates effort</b>	0.57%	0.54%	0.50%	0.42%
<b>Rates compared to property values</b> [Rate revenue / Capital improved value of rateable properties in the municipality] x100				

Forecast 2024	Forecast 2025	Forecast 2026	Forecast 2027	Material variations and comments
58.11%	60.07%	60.28%	60.38%	The 2022-23 result is impacted by the rate relief offered to flood impacted residents, this is a one off impact and is forecast to remain steady for the following four years.
0.44%	0.43%	0.43%	0.42%	The trend in this indicator is to remain steady over the forward years.

## Definitions

"adjusted underlying revenue" means total income other than-

- non-recurrent grants used to fund capital expenditure; and
- non-monetary asset contributions; and
- contributions to fund capital expenditure from sources other than those referred to in paragraphs (a) and (b)

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

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

"current assets" has the same meaning as in the AAS

"current liabilities" has the same meaning as in the AAS

"non-current assets" means all assets other than current assets

"non-current liabilities" means all liabilities other than current liabilities

"non-recurrent grant" means a grant obtained on the condition that it be expended in a specified manner and is not expected to be received again during the period covered by a council's budget

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

"population" means the resident population estimated by Council

"rate revenue" means revenue from general rates, municipal charges, service rates and service charges

"recurrent grant" means a grant other than a non-recurrent grant

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

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

"unrestricted cash" means all cash and cash equivalents other than restricted cash.

# Other Information

For the year ended 30 June 2023

## **Basis of preparation**

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

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

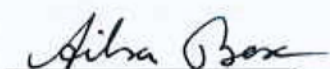
The performance statement presents the actual results for the current year and, for the prescribed financial performance indicators and measures, the results forecast by Council's budget. The Local Government (Planning and Reporting) Regulations 2020 requires explanation of any material variations in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

The forecast figures included in the performance statement are those adopted by Council in its budget on 21 June 2023, which forms part of the Council Plan. The budget includes estimates based on key assumptions about the future that were relevant at the time of adoption and aimed at achieving sustainability over the long term. Detailed information on the actual financial results is contained in the General Purpose Financial Statements. The budget can be obtained from Council's website.



# Certification of the performance statement

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



Ailsa Box

**Principal Accounting Officer**

**Dated:** 26 September 2023

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

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

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

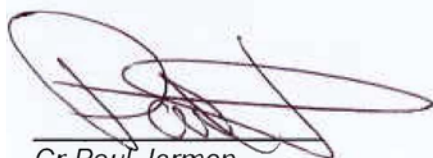
We have been authorised by the council and by the *Local Government (Planning and Reporting) Regulations 2020* to certify this performance statement in its final form.



Cr Rob Amos

**Councillor**

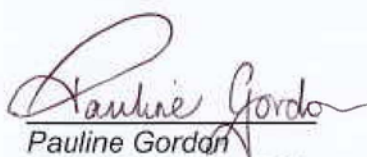
**Dated:** 26 September 2023



Cr Paul Jarman

**Councillor**

**Dated:** 26 September 2023



Pauline Gordon

**Chief Executive Officer**

**Dated:** 26 September 2023

# Independent Auditor's Report

## To the Councillors of Campaspe Shire Council

### Opinion

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

- description of municipality for the year ended 30 June 2023
- overview of 2022/2023
- sustainable capacity indicators for the year ended 30 June 2023
- service performance indicators for the year ended 30 June 2023
- financial performance indicators for the year ended 30 June 2023
- other information and
- certification of the performance statement.

In my opinion, the performance statement of Campaspe Shire Council in respect of the year ended 30 June 2023 presents fairly, in all material respects, in accordance with the performance reporting requirements of Part 4 of the *Local Government Act 2020* and *Local Government (Planning and Reporting) Regulations 2020*.

### Basis for Opinion

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

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

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

### Councillors' responsibilities for the performance statement

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

**Auditor's responsibilities for the audit of the performance statement**

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

As part of an audit in accordance with the Australian Standards on Assurance Engagements, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

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

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



MELBOURNE  
4 October 2023

Travis Derricott  
*as delegate for the Auditor-General of Victoria*

# Glossary

<b>Act</b>	means the <i>Local Government Act 2020</i>
<b>Annual report</b>	means a report of the council's operations of the previous financial year and contains a report of operations, audited financial statements and an audited performance statement
<b>Appropriateness</b>	means indicators or measures that provide users with sufficient information to assess the extent to which an entity has achieved a pre-determined target, goal or outcome
<b>Budget</b>	means a plan setting out the services and initiatives to be funded for the financial year and how they will contribute to achieving the strategic objectives specified in the council plan
<b>Council plan</b>	means a plan setting out the medium-term strategic objectives, strategies, strategic indicators and resources reflecting vision and aspirations of the community for the next four years
<b>Financial performance indicators</b>	means a prescribed set of indicators and measures that assess the effectiveness of financial management in a council covering operating position, liquidity, obligations, stability and efficiency
<b>Financial plan</b>	means a plan of the financial and non-financial resources for at least the next ten years required to achieve the strategic objectives in the council plan. It is also referred to as a long term financial plan
<b>Financial statements</b>	means the financial statements and notes prepared in accordance with the Local Government Model Financial Report, Australian Accounting Standards and other applicable standards as they apply to the general purpose financial reports and a statement of capital works and included in the annual report
<b>Financial year</b>	means the period of 12 months ending on 30 June each year
<b>Governance and management checklist</b>	means a prescribed checklist of policies, plans and documents that councils must report the status of in the report of operations, covering engagement, planning, monitoring, reporting and decision making
<b>Indicator</b>	means what will be measured to assess performance
<b>Initiatives</b>	means actions that are one-off in nature and/or lead to improvements in service
<b>Major initiative</b>	means significant initiatives that will directly contribute to the achievement of the council plan during the current year and have a major focus in the budget



<b>Measure</b>	means how an indicator will be measured and takes the form of a computation, typically including a numerator and denominator
<b>Minister</b>	means the Minister for Local Government
<b>Performance statement</b>	means a statement including the results of the prescribed service outcome indicators, financial performance indicators and sustainable capacity indicators for the financial year and included in the annual report
<b>Integrated strategic planning and reporting framework</b>	means the key statutory planning and reporting documents that are required to be prepared by councils to ensure accountability to local communities in the performance of functions and exercise of powers under the Act
<b>Regulations</b>	means the Local Government (Planning and Reporting) Regulations 2020
<b>Relevance</b>	means indicators or measures that have a logical and consistent relationship to an entity's objectives and are linked to the outcomes to be achieved
<b>Report of operations</b>	means a report containing a description of the operations of the council during the financial year and included in the annual report
<b>Services</b>	means assistance, support, advice and other actions undertaken by a council for the benefit of the local community
<b>Service outcome indicators</b>	means the prescribed service performance indicators to be included in the performance statement which measure whether the stated service objective has been achieved
<b>Service performance indicators</b>	means a prescribed set of indicators measuring the effectiveness and efficiency of council services covering appropriateness, quality, cost and service outcomes
<b>Strategic objectives</b>	means the outcomes a council is seeking to achieve over the next four years and included in the council plan
<b>Strategies</b>	means high level actions directed at achieving the strategic objectives in the council plan
<b>Sustainable capacity indicators</b>	means a prescribed set of indicators measuring whether councils have the capacity to meet the agreed service and infrastructure needs of the local community and absorb foreseeable changes and unexpected shocks into the future covering financial performance, capacity and governance and management



## Where to get a copy

Hard copies of this report are available from our Echuca office, contact details are displayed on the back inside cover of this report. Electronic copies of this report are also available from our website. To request a copy, email or call our Customer Service Centre using:

Email: [shire@campaspe.vic.gov.au](mailto:shire@campaspe.vic.gov.au)

Website: [www.campaspe.vic.gov.au](http://www.campaspe.vic.gov.au)

Telephone: 03 5481 2200

## Feedback

The content of this Annual Report is reviewed each year and is guided by best practice in reporting and local government requirements.

Your feedback is invited via email:

[shire@campaspe.vic.gov.au](mailto:shire@campaspe.vic.gov.au)



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Social:  @CampaspeShireCouncil

 #campaspeshire

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