

Annual Report

2023-24



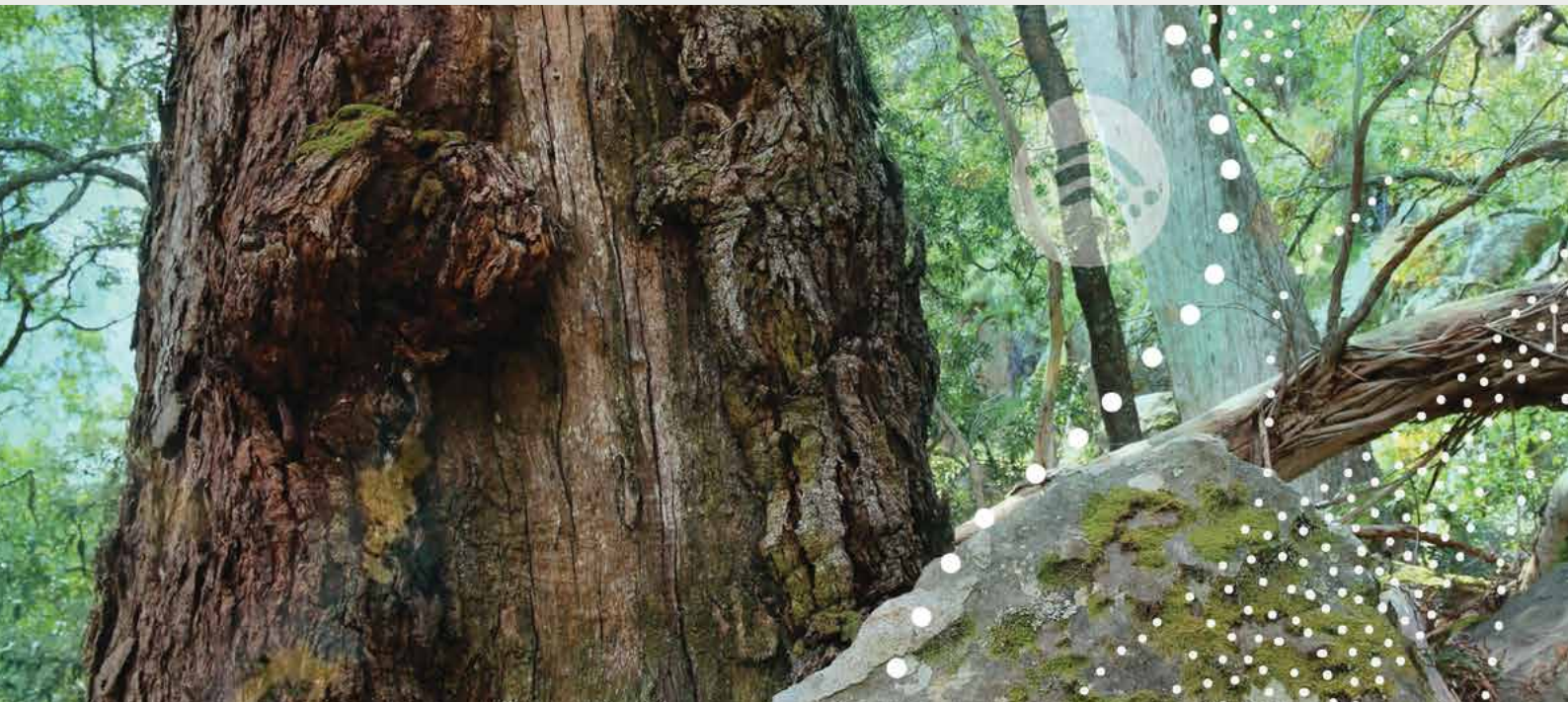
**Macedon
Ranges**
Shire Council



Acknowledgement of Country

Macedon Ranges Shire Council acknowledges the **Dja Dja Wurrung**, **Taungurung** and **Wurundjeri Woi-wurrung** Peoples as the Traditional Owners and Custodians of this land and waterways. Council recognises their living cultures and ongoing connection to Country and pays respect to their Elders past, present and emerging.

Council also acknowledges local Aboriginal and/or Torres Strait Islander residents of Macedon Ranges for their ongoing contribution to the diverse culture of our community.



Artwork by Taungurung artist Maddie Moser. *Artwork used with permission.*

Cultural Diversity and Inclusion Statement

Council values and respects our cultural, religious and linguistic diversity. Aligned to key references from the *Charter for Human Rights and Responsibilities Act 2006*, Principal 19, Cultural Rights, Council affirms that:

- All persons with a particular cultural, religious, racial or linguistic background must not be denied the right, in community with other persons of that background, to enjoy his or her culture, to declare and practise his or her religion and to use his or her language.
- Aboriginal persons hold distinct cultural rights and must not be denied the right, with other members of their community —
 - a) to enjoy their identity and culture; and
 - b) to maintain and use their language; and
 - c) to maintain their kinship ties; and
 - d) to maintain their distinctive spiritual, material and economic relationship with the land and waters and other resources with which they have a connection under traditional laws and customs.

Inclusive communities

Inclusive community participation is key to sustaining a strong and vibrant community, and ensuring that people of all faiths, cultures, languages, genders and abilities are welcome and connected. Council commits to achieving this through leadership and the development of inclusive policies and plans that recognise, respect and value cultural, linguistic, ethnic,

religious, gender and ability diversity. A community where diversity is not only accepted but welcomed and celebrated.

Commitment to Reconciliation

Council's commitment to reconciliation is reflected in our Reconciliation Action Plan and our vision for reconciliation:

Our vision for reconciliation is one of equality and unity between Aboriginal and Torres Strait Islander Peoples and all Macedon Ranges communities, which recognises past injustices, our shared history and shared future, and strengthens Aboriginal and Torres Strait Islander Peoples' right to self-determination.

Refugees and asylum seekers in our community

As a signatory to the Refugee Welcome Zone Declaration, Council will develop plans and programs in partnership with refugee communities and service providers to promote capacity building, and foster sustained engagement and connections between council and the newly arrived communities.

Welcoming

Council is committed to taking practical actions to support everyone who lives in the municipality to be able to participate fully in life and to feel welcome, included, accepted, visible and heard.

Council's full Diversity and Inclusion Statement can be found at mrc.vic.gov.au/CDI-statement



Image Hobbs Road Reserve, Gisborne
Photo credit: Chris Matthews

Report structure

This report is divided into five broad sections:

1. An overview of the report, our shire and Council's performance (page 7)
2. An overview of our community and our organisation (page 54)
3. Our performance against the four themes of the Council Plan 2021-2031 (page 104)
4. Corporate governance and statutory reporting (page 159)
5. Financial and performance statements (page 188).

How to obtain a copy of the Annual Report

Additional copies of this Annual Report can be obtained by:

- visiting Council's website at mrsc.vic.gov.au/annual-report (which also includes archives of previous Annual Reports)
- calling our customer service centres on **(03) 5422 0333**
 - **TTY users**—phone 133 677 then ask for (03) 5422 0333
 - **Speak and Listen** (speech-to-speech relay) users—phone 1300 555 727 then ask for (03) 5422 0333
 - **Internet relay users**—connect to the [National Relay Service](#) and then ask for (03) 5422 0333
 - **Translating and Interpreting Service**—call TIS National on 131 450 or visit [TIS National website](#)
- sending an email to mrsc@mrsc.vic.gov.au
- writing to Macedon Ranges Shire Council: PO Box 151, Kyneton VIC 3444

***Please note:** a limited number of hard copies of the Annual Report are printed each year, therefore a hard copy may not always be available on request.

Macedon Ranges Shire Council is committed to continually improving the way we operate, including the development of this Annual Report. If you want to provide feedback or would like more information on matters contained in this report, please contact Council via the above details.

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Report Overview

About our Annual Report

Macedon Ranges Shire Council is pleased to present the 2023-24 Annual Report (covering the financial year between 1 July 2023 and 30 June 2024).

To provide a clear and strategic direction for Council's spending and initiatives, and to support transparency with the Macedon Ranges community, Council produces an annual Budget and Council Plan actions document as a bookend for the start of every financial year. These documents align closely with our four key Council Plan 2021-2031 themes, developed in collaboration with the community.

At the other bookend of this financial year spectrum is this Annual Report document – a reflection and overview of Council's operations and performance in the preceding financial year, including how we delivered against the outlined Budget initiatives and Council Plan actions.

This Annual Report has been developed to reflect several mandatory reporting aspects – including the Victorian Government's Local Government Performance Reporting Framework (LGPRF), found at vic.gov.au/know-your-council – as well as other non-mandatory, localised information that helps to tell the story of the work of our Councillors, Executive and broader Council workforce in collaboration with the community.

It includes details on achievements and challenges across key operational areas of the organisation; provides audited financial statements for full transparency and accountability; and includes statutory reporting and legislative information, fulfilling Council's statutory responsibilities under the *Local Government Act 2020* and other legislative requirements.

To complement the more-rigid reporting aspects detailed in this document, we also provide interesting statistics and case studies on key Council initiatives delivered throughout 2023-24, showcasing some of the colour and meaningful work across the more than 100 services that Council provides on behalf of the community.

Cover image

Hodge's Bridge, on Boundary Road in Edgecombe, is a single-lane bridge that provides access over the Campaspe River. It borders both Mount Alexander Shire Council and Macedon Ranges Shire Council.

Originally built circa 1880s, it is heritage-listed under both councils' planning schemes for its impressive bluestone abutments and piers. In 2023-24, in collaboration with Mount Alexander Shire Council, we implemented load limit and speed advisory measures to support the bridge's short-term safety, long-term viability and preserve its historic charm.

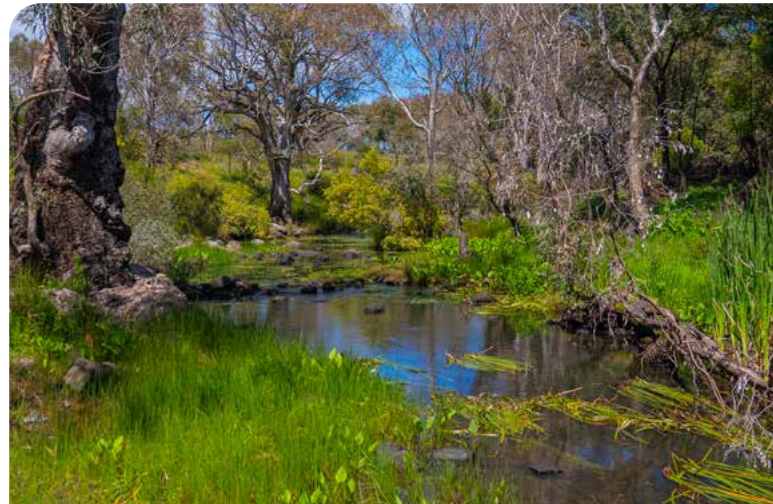


Image (cover) Near Hodges Bridge, Edgecombe (boundary of Macedon Ranges and Mount Alexander shires)

Image (right) Hodge's Bridge
Photo credits: Chris Matthews



About the Macedon Ranges

By the numbers



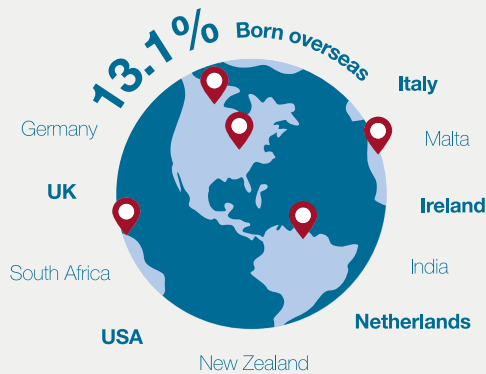
52,920

Estimated resident population size in 2023
(forecasted to grow to 64,565 by 2036)



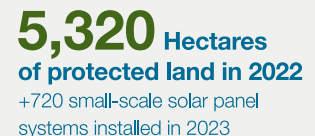
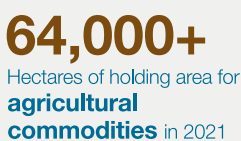
43.5

Median age of residents in 2022



69.8%

Of the 15,710 people who work in the Macedon Ranges Shire, also lived in the area in 2021
The highest percentage by occupation was professionals (23.8%)



Statistics collated from the Australian Bureau of Statistics Census data and .idcommunity



Image Gisborne skyline
Photo credit: Rodney Dekker

Our liveable shire

The Macedon Ranges Shire Council is located in central Victoria, about an hour's drive – or a similarly timed train trip on the Bendigo Line – north-west of Melbourne.

Our shire is a semi-rural municipality known for its beautiful natural landscapes, which is recognised by Victorian Government legislation as a distinctive area and landscape. Unique natural features include Hanging Rock and Mount Macedon.

The Macedon Ranges population is spread across nine towns and a number of other smaller municipalities. The largest towns are Gisborne, Kyneton, Romsey and Woodend.

Our towns are home to close-knit communities and numerous community groups, with a range of farmers or crafts markets a monthly feature on the calendar for residents and visitors alike.

Traditional Owners

Our shire is a landscape rich in human history and unique in the context of being home to three different Traditional Owner groups. The region is under First Nations custodianship of the Dja Dja Wurrung, Taungurung and Wurundjeri Woi-wurrung peoples, who have lived in the area for more than 25,000 years.

The Wurundjeri Woi-wurrung peoples lived on the lands in and around the Yarra River and Maribyrnong watershed, which extended northwards to include the Macedon Ranges and the current towns of Gisborne, Heskett, Lancefield, Macedon, Riddells Creek and Romsey.

The Dja Dja Wurrung peoples covered a very large area of central Victoria, including land around the present towns of Kyneton, Woodend and Malmsbury and the west side of the Campaspe River around Carlsruhe and Kyneton.

The Taungurung peoples lived on lands that include the townships of Kyneton and Carlsruhe on the east side of the Campaspe River, and range through to Rushworth and Euroa in the north, extending east to Mt Buller.

The names of our local townships and landmarks connect us to the First Nations story and traditional ownership; Barringo, Darraweit Guim, Jim Jim, Konagaderra Creek, Monegeetta, Willimigongon Creek and Wurundjeri Creek.



Image Honey Bird
Photo credit: Chris Matthews

Biodiversity

Within the relatively small area of the Macedon Ranges lives a wide range of native plants and animals that inhabit the different altitudes, aspects and soils.

Relative to other areas of Victoria, the Macedon Ranges retains large areas of native vegetation in good condition, with much of it on private land. The health of this environment helps to support a range of ecosystem 'services' that provide clean water, clean air and productive farmland.

The biodiversity of the shire directly underpins much of the local economy including tourism and agriculture and is one of the main features that attracts people to live here.

Our services

We deliver close to 100 important services to the community, improving the lives of those who live, work, visit and play in the shire.

This includes:

- Maternal and Child Health services (and centres) and year-round immunisations, delivered by qualified nurses
- targeted support and initiatives to engage our older and young populations across the shire
- providing three-year-old and four-year-old kindergarten services across eight kindergartens
- support for local businesses and promoting our region to visitors, including operating Hanging Rock and Visitor Information Centres at Woodend and Kyneton, and hosting a range of events
- implementing a range of waste management initiatives to reduce landfill and operating resource recovery facilities (transfer stations) at Romsey, Kyneton and Woodend
- delivering a regular capital works program, including proactive road upgrades and maintenance, in addition to delivering a range of major and minor design and construct projects
- facilitating planning applications and developing a range of strategic planning documents
- promoting sustainable environmental initiatives, including supporting local Landcare Groups and conducting roadside weed management.

In addition to the above services and facilities, and our four primary customer service centres across the shire (in Kyneton, Gisborne, Romsey and Woodend), we also manage and maintain a number of other facilities including:

- Buffalo Stadium (Woodend)
- Gisborne Aquatic Centre
- Gisborne Community Centre
- Gisborne Fitness Centre
- Kyneton Mechanics Institute
- Kyneton Town Hall
- Kyneton Toyota Sports and Aquatics Centre
- Lancefield Outdoor Pool
- Macedon Community Centre
- Macedon Ranges Sports Precinct (New Gisborne)
- Riddells Creek Leisure Centre
- Romsey Recreation Centre
- The Stadium (Gisborne)
- Woodend Outdoor Pool



Image Macedon Ranges Sports Precinct, New Gisborne
Photo credit: Bodey Dittloff

Our Purpose

Our vision

With our unique regional identity, Macedon Ranges Shire embodies a caring, resilient approach to community through our robust local economy, protection of the natural environment and a collaborative commitment to inclusivity for all.

This vision is central to our Council Plan and the creation of our four Council Plan themes, elaborated on further in the next Our Planning and Accountability Framework section.

Read our Community Vision on our website: mrcs.vic.gov.au/vision

Our values

Council is committed to the core values of Respect, Honesty, Accountability, Working Together and Innovation. Our employees share and promote these values through their behaviours at work.

Respect

- We listen with an open mind.
- We are helpful, show empathy and encourage others.
- We acknowledge and show appreciation for constructive contributions.
- We embrace diversity in our organisation and community.
- We value our people and support their health and wellbeing.

Honesty

- We are truthful.
- We are courageous and respectful in communicating and receiving feedback.
- We build trust with each other and the community through honest and consistent behaviour.



Accountability

- We do what we say and take responsibility for our actions.
- We act ethically and maintain high standards.
- We are open, transparent and consistent in our actions and decisions.

Working Together

- We communicate and share information.
- We each contribute in a positive way.
- We value difference, share ideas, listen to and learn from each other.
- We seek out and engage those with the skills, experience and knowledge necessary to achieve the best outcomes.

Innovation

- We are open to new ideas and empower our people to use their initiative.
- We adapt to the changing needs of our organisation, our community and our environment.
- We seek feedback, reflect and review in order to improve.
- We invest in the learning and development of our people so they can reach their full potential.

Our Planning and Accountability Framework

Council Plan

The Council Plan is the primary vision and goal-setting document for Council. It plays a key role in setting the strategic direction of Council for the four-year Council term.

It guides our organisation's work to deliver on the priorities of the Council and the community, and to manage and deliver services for the Macedon Ranges community.

It is our strategic direction for the future of the Macedon Ranges. It outlines our key priorities and supports the achievement of the Community Vision through planned objectives and strategies.

Our **four key Council Plan themes** are:

Connecting communities

A connected community is where people have access to the services they need and are empowered to contribute, creating a sense of belonging. Our community is diverse and has a range of needs. We need to ensure we are addressing all of them. We also need to bridge any gaps between Council actions and community expectations.

Healthy environment, healthy people

The community prioritises the protection of the natural environment and recreational facilities. There is also strong community support for initiatives to minimise our shire's impact on the earth and its resources. Resilient communities and robust economies rely entirely on a healthy environment.

Business and tourism

Business and tourism is about prioritising and promoting the people, resources, services and our regional identity, to ensure economic growth. Economic development is crucial for the continued growth of the economy of the Macedon Ranges.

Deliver strong and reliable government

While this was not part of the Community Vision Assembly's discussions, it is a requirement of Council's responsibility under the *Act*.

Each theme supports a number of strategic priorities, that inform subsequent actions to deliver on and report against each financial year. Progress on these actions is provided as part of our Quarterly Reports, reported and published on our website, in addition to final outcomes being summarised in this Annual Report.

In 2024-25, we will undertake a process of deliberative engagement with a representative community assembly, which will review several key Council documents – including our Council Plan – and ensure that the content remains relevant, and our direction remains aligned for the benefit of our community.

The Council Plan can be viewed on our website: mrsc.vic.gov.au/council-plan

Annual Budget

Ahead of each new financial year, we seek to prepare a budget that balances the funding of essential services and initiatives, the needs of our community and our financial sustainability.

The Budget includes information about operating income and expenditure, capital expenditure and funding sources, budget influences, service performance indicators and detailed financial statements.

The budget process is informed through an extensive internal review and budget bid process from teams across Council, which are then considered by the Executive Leadership Team and Councillors, in addition to an opportunity for public budget suggestions through a period of community consultation.

In the 2022-23 financial year, community consultation was undertaken in two parts to help inform the eventual Budget 2023-24; an initial call for community budget ideas in September 2022, followed by further consultation on the proposed draft Budget and Council Plan documents in April-May 2023.

In 2023-24, this process was streamlined to welcome submissions from the community for the Budget 2024-25 and Council Plan 2021-2031 (Year Four) in October-November 2023.

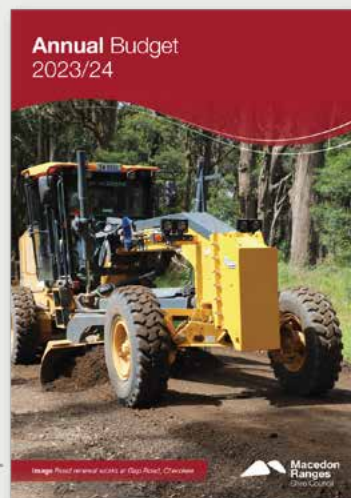
In a change to previous years, this was the only formal public consultation period for these two key documents, enabling the earlier adoption of these documents at the May 2024 Council Meeting and ensuring Council staff could be fully prepared for action from 1 July 2024.

The Budget can be viewed on our website: mrc.vic.gov.au/budget

Annual Report

As outlined at the start of this Annual Report (page 7), the Annual Report document essentially reviews key commitments outlined in both the Council Plan and the Budget and asks: how did we perform?

It also seeks to include other legislatively required measurements, audited financial statements and case studies that help to tell the story of our breadth of work in the financial year just passed.



Integrated strategic planning and reporting framework

The Part 4 of the *Local Government Act 2020 (LGA)* requires councils to prepare the following:

- A Community Vision (for at least the next 10 financial years);
- A Council Plan (for at least the next four financial years);
- A Financial Plan (for at least the next 10 financial years);
- An Asset Plan (for at least the next 10 financial years);
- A Revenue and Rating Plan (for at least the next four financial years);

- An Annual Budget (for the next four financial years);
- A Quarterly Budget Report;
- An Annual Report (for each financial year);
- Financial Policies; and
- A Workforce Plan (including projected staffing requirements for at least 4 years).

The diagram below 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.

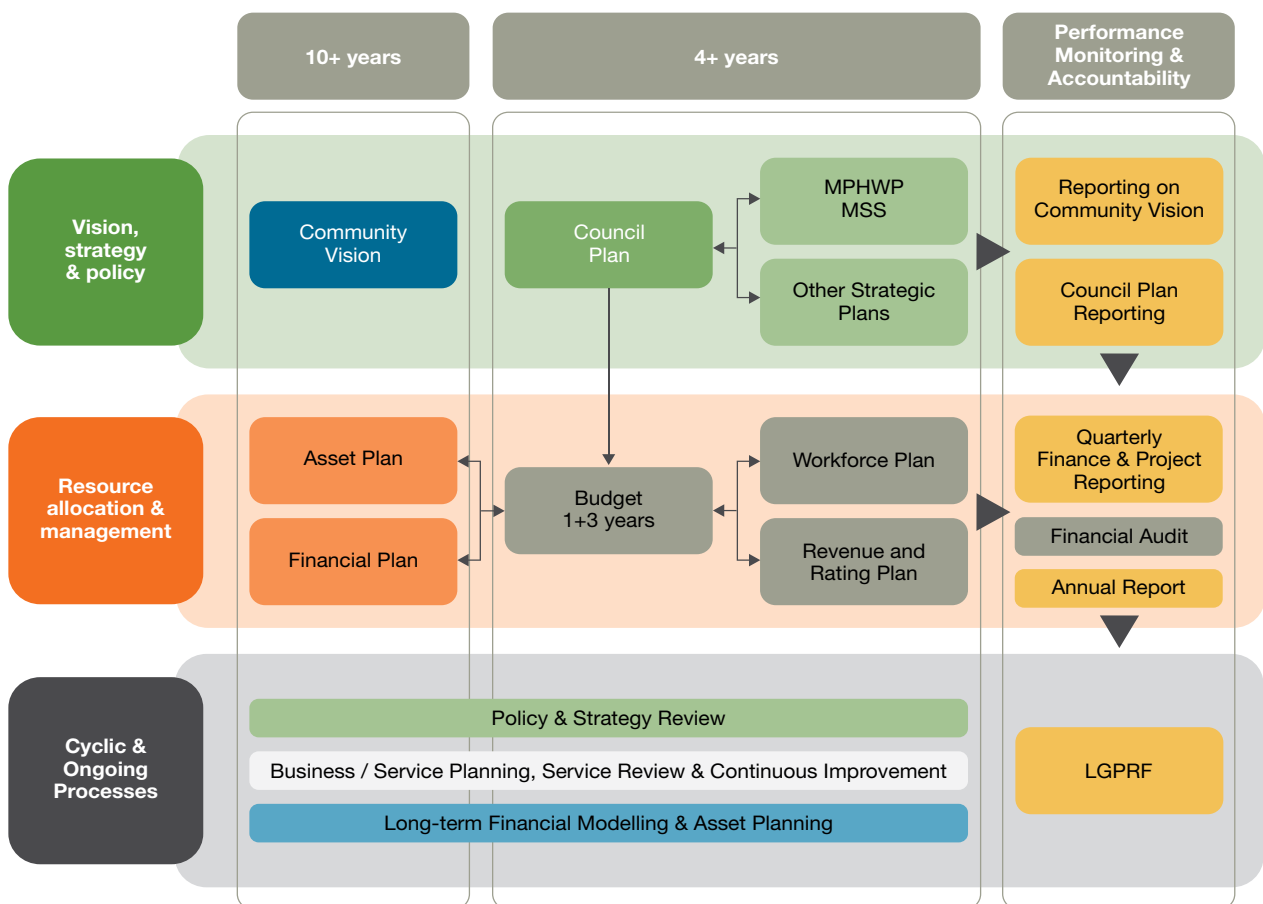




Image Fountain in Romsey
Photo credit: Chris Matthews

CEO's Message

The 2023-24 financial year has been an incredibly productive one for Council, with a combination of long term strategic planning and significant delivery enabling us to progress many of our Council Plan priorities, and realise some valuable community-focused Budget-funded initiatives, all detailed throughout our Annual Report.

In the context of what has continued to be a challenging economic backdrop, not just for local governments like us here in Victoria, but for all of our residents and countries across the world, I'm proud of the efforts of our team to continue delivering a high standard of services, a range of valuable initiatives and quality infrastructure for our community, all in a financially sustainable manner.

These efforts are aided by the work of our teams to consider and prepare proposed budgets in advance; to strategically identify and seek external grant funding opportunities where appropriate; and to limit the borrowings we make, underscored by the adoption of a new Borrowing Policy in March 2024. I'd like to take this opportunity to thank all of our external funding partners - including the Victorian and Australian governments - for the financial support provided to enable us to deliver some great outcomes for the community.

Among our key achievements was enacting the new Community Local Law 2023 from September 2023, setting out a range of localised regulations in the Macedon Ranges - from permits to rubbish, to pets - for the

next decade (while individual clauses can continue to be considered and updated where appropriate during this time). This important law was shaped by extensive community feedback and led to clauses on a range of matters being added or updated, to better suit the needs our community and our environment.

A key planning document shaped by extensive community consultation and finalised was the Romsey Structure Plan, which will guide growth and development of the town until 2050. Similarly, the Draft Gisborne Futures Structure Plan sought and received a significant amount of community and stakeholder feedback in late 2023, being on track for final endorsement and implementation into the 2024-25 financial year. These two documents highlight our efforts to carefully consider and put in place clear guidelines for the future sustainable growth of our shire's townships, to keep up with population growth and new housing targets while still maintaining the values that make our shire so special.

In relation to our extensive capital works program specifically, we delivered \$45.9 million worth of works including roads and other transport infrastructure, recreational and community facilities, and parks or other open space. This was led by Council's biggest ever single capital works investment in the multi-stage Macedon Ranges Sports Precinct in New Gisborne, which provides a range of state-of-the-art indoor and outdoor recreational facilities across a 15-hectare site on both sides of Barringo Road.

CEO's Message cont.

Many of the important initiatives progressed by our staff and Councillors in 2023-24 do have a common theme - not only have they been informed by the expert advice of our staff and external stakeholders, but they are ultimately shaped by you, our community. In total, we launched at least 35 different community consultations throughout 2023-24 and received more than 1,100 submissions, with these consultations bolstered in early 2024 by the implementation of our new Your Say online engagement hub and internal planning supported by the implementation of consistent Community Engagement Guidelines.

In our ongoing efforts to improve the way we do things as an organisation and support our staff to be the best they can be, we implemented a number of new or improved staff-focused initiatives in 2023-24. These included launching a new internal learning hub 'Thrive' for learning modules; introducing a new Professional Development Plan process; and engaging with a new employee benefits partner. We also launched a new online platform to onboard new volunteers and another platform to make it easy for the public to find grants available to them, from both Council and other parties.

To support our continual efforts to prioritise safety in all aspects of our work and how we engage with the community, we implemented a comprehensive risk management system to effectively manage incidents, safety processes and risks. Council is committed to managing risks across all its activities to ensure we achieve our objectives whilst encouraging a high level of accountability to support our risk awareness and safety culture.

Finally, I would like to take this opportunity to formally thank all of our current Councillors – alongside a former Councillor who resigned in late 2023 – for their dedication to the role and contributions, not only in this financial year and into late 2024, but throughout the entire four-year term.

Bernie O'Sullivan

Chief Executive Officer





Image Kyneton Botanical Gardens
Photo credit: Chris Matthews

2023-24 at a Glance

Fast facts



Roadworks

More than **250,000m²** of upgrades/maintenance to sealed roads

More than **3,600** of sealed road potholes and defects patched

About **68.4km** of resheeting to unsealed roads



Waste

More than **15,500** tonnes diverted from landfill saving an estimated \$1.47 million

More than **1.7 million** bin collections made



Early Years and Youth

343 children enrolled in three-year-old kinder (in 2024)

514 children enrolled in four-year-old kinder (in 2024)

More than **2,600** attendees at events/initiatives held for young people



Customer Service

More than **28,000** customer requests

More than **57,000** calls answered by customer service



Assets

More than **\$25.5 million** worth of assets added to Council's asset register



Maternal and Child Health

4,560 key age and stage developmental assessments



Environment

Close to **9,000** new native plants planted



Libraries

Close to **325,000** library items borrowed

More than **12,000** registered library members



Recreation

More than **610,000** visits at Council-managed aquatics and fitness sites

More than **9,400** visitor enquiries across Kyneton and Woodend visitor information centres (and three pop-up booths)

Council Plan theme: Connecting communities

Achievements	Challenges	Looking ahead to 2024-25
<ul style="list-style-type: none"> Completed Stage One of the Macedon Ranges Sports Precinct in New Gisborne, providing state-of-the-art indoor and outdoor recreational facilities for the shire. Adopted the Romsey Structure Plan and wrote to the Minister for Planning to implement the associated protected settlement boundary, to provide guidance for the long-term development of Romsey. Adopted movement network plans to guide strategic transport improvements for Kyneton and Riddells Creek, as well as adopting the overarching Mobility and Road Safety Strategy. Adopted an updated Neighbourhood House Policy, to provide clear guidelines and support positive working relationships with neighbourhood houses across the shire. 	<ul style="list-style-type: none"> Planning and approvals complexities throughout 2023-24 were experienced in delivering the staged Woodend to Riddells Creek Shared Trails Project, resulting in some delays to earlier proposed construction timelines. Construction has progressed on some stages, with detailed planning work in progress for remaining stages. The deteriorating condition of roads across our shire – particularly key arterial state-managed roads between towns – continues to be a source of frustration of our residents. We are continuing advocacy efforts for additional funding and resources to address our Council-managed roads, while also advocating to the Victorian Government to prioritise repairs to those key state-managed roads. Sustainable development of our towns remains a key focus, however certain planning matters have been taken out of our hands, such as the Amess Road Precinct Structure Plan previously opposed by Council and submitted to the Victorian Government's Development Facilitation Program. We continue to strategically plan for growth and advocate on behalf of our community and provide informed submissions where appropriate. 	<ul style="list-style-type: none"> Complete planning and design work for Stage Two of the Macedon Ranges Sports Precinct and start construction, while continuing to advocate for remaining funding required for a third stage. Implement the Gisborne Futures Structure Plan following its adoption, and continue to finalise the draft Gisborne Futures Urban Design Framework Plan and Neighbourhood Character Study. Progress the Kyneton Town Centre Urban Design Framework to Council for decision. Progress the preparation of a new Open Space Strategy towards adoption. Upon endorsement, implement the new Reconciliation Action Plan.

Council Plan theme: Healthy environment, healthy people

Achievements	Challenges	Looking ahead to 2024-25
<ul style="list-style-type: none"> Adopted and enacted the new Community Local Law 2023, setting out a range of localised regulations in the Macedon Ranges – from permits to rubbish, to pets – for the next decade. Adopted a new Climate Emergency Plan, with a total of 56 actions across six themes to mitigate and adapt to the current climate emergency. Introduced new initiatives at our resource recovery facilities to divert more material from landfill, including polystyrene and textile recycling. Introduced a new online volunteer portal system and launched the new Australian Government-funded Aged Care Volunteer Visitor Scheme: a free service available for aged care residential or Home Care Package recipients, who are matched to a volunteer with similar interests for regular visits. 	<ul style="list-style-type: none"> Following Victorian Government direction around councils no longer being able to recover the cost of delivering certain services through the waste charges in annual rates notices, we were forced to change our historic offer of free green waste drop-off at our resource recovery facilities and implement modest charges from 2024-25, to help us recover associated costs. We continue to communicate the reasons around this change, the benefits to rates notices and alternatives to support our community, while vouchers were provided in the Winter 2024 edition of the ShireLife publication, distributed to all households. Parts of our shire continue to remain susceptible to increasing severe weather events – such as heavy rain and flooding – while certain towns are continuing to recover from previous events. We continue to implement learnings and initiatives to support Council operations in preparing for and responding to these events, while equally providing tailored resources and support to those communities continuing to recover. Interaction between vehicles and wildlife on our roads – and the subsequent wildlife road toll – continues to be a focus for our Council, as our population grows and more vehicles are on the roads as a result. We continue to take steps to address this, including incorporating wildlife into our Mobility and Road Safety Strategy and working closely with Wildlife Victoria on data collaboration, to map out key hotspots and consider practical preventative/educational measures. 	<ul style="list-style-type: none"> Review and update the Pest Animal and Weed Strategy 2014-2024. Continue to advocate to the Victorian Government for Barrm Birm to become a State Park due to its significant flora and fauna. Deliver the Year 2 actions in Council's Zero Net Emissions Plan for Operations. Complete the Woodend Racecourse Reserve Master Plan and Macedon Ranges Community Equestrian Facilities Master Plan. Facilitate the delivery of the new Lancefield Children's Centre (kindergarten and Maternal and Child Health service), which started construction in early 2024.

Council Plan theme: Business and tourism

Achievements	Challenges	Looking ahead to 2024-25
<ul style="list-style-type: none"> • Successfully finalised the sale of East Paddock at Hanging Rock back to the Victorian Government, coinciding with the Victorian Government's release of a final Hanging Rock Precinct Master Plan, with sale proceeds to be strategically provided back to the community and support potentially impacted Hanging Rock user groups. • Successfully delivered the annual Autumn Festival for 2024, including the Live and Local in Community Halls series. • Continued to support local businesses with informed advice and targeted events to boost capability, including the return of popular tendering and procurement information sessions to assist businesses to tender for Council work. 	<ul style="list-style-type: none"> • Council officers have identified an emerging trend at Hanging Rock, whereby it was becoming increasingly difficult to clear the park of patrons by the publicised 5pm closing time (with the last entry time into the park being 4pm). This trend presented several challenges from an occupational health and safety/risk perspective, with Council considering a change to opening hours in 2024-25 to address this. • The Victorian Government is continuing to look at the regional Visitor Economy Partnership (VEP) model. Currently our Council financially supports and enjoy a close working relationship with Daylesford Macedon Tourism (DMT). We continue to advocate for a sustainable model and an ongoing partnership of some form with DMT, given the current model's achievements and brand. • We continue to face a challenge – both in resourcing and in perceptions – around differentiating the annual Autumn Festival and the coinciding autumn leaves management measures along Honour Avenue in Macedon. In 2023-24, we achieved some success in strategically changing certain measures/reducing our tourism-focused presence and more closely collaborating with other key stakeholders, to support the influx of visitors to Honour Avenue during autumn. These measures will continue to be looked at and improved where practical into 2024-25. 	<ul style="list-style-type: none"> • Deliver the 2025 Autumn Festival. • Deliver the 2024 Macedon Ranges Business Excellence Awards program. • Continue to advocate for improved telecommunications infrastructure, with a focus on blackspots. • Seek external funding to improve signage/wayfinding within our town business centres.

Council Plan theme: Delivering strong and reliable government

Achievements	Challenges	Looking ahead to 2024-25
<ul style="list-style-type: none"> Adopted new or updated policies to guide strategic decision-making including the Lease and Licence Policy, Sponsorship Policy and Borrowing Policy. Produced and implemented new Community Engagement Guidelines, which act as an internal plan for teams engaging in community consultations to allow them to consider and elaborate on key elements of a consultation across its various stages. Launched new online community engagement platform Your Say, unlocking cutting-edge digital engagement to enhance accessibility elements. 	<ul style="list-style-type: none"> We continue to face budgetary pressures in the context of services we deliver, community expectation and our available annual budget, with annual rate capping an ongoing challenge. We continue to contribute to relevant external reviews of the local government model where possible, to relay our shire's challenges and advocate for change in relevant areas. Reaching target audiences and addressing misinformation remains an ongoing challenge in an ever-evolving and increasingly digital communications landscape. We continue to review and improve the way we communicate with our residents and key stakeholders including drawing from industry experiences and best practice methods, and in consideration of available budget. Attracting and retaining employees continues to be a challenge for our Council and the local government sector more broadly, in an increasingly competitive employment market. We continue to review and implement improvements to initiatives and resources available to staff, to better support staff in their day-to-day work, but also prioritise their professional development and mental wellbeing. 	<ul style="list-style-type: none"> Work with the Victorian Electoral Commission to deliver a successful election in October 2024, including attracting candidates, providing facilities, and information as required. Facilitate a deliberative engagement process, to engage a representative community group to review key guiding Council documents – such as the Council Plan and Asset Plan – and update them where appropriate. Implement actions from the review of the Customer Request System, with the aim of improving our customer service experience and response times for ratepayers. Implement actions arising from the 2024 Employee Engagement Pulse survey and integrate responses to feedback into organisational actions and plans.



Image Romsey Ecotherapy Park
Photo credit: Steve Pam Smartshots

Awards and Recognition

Submitting nominations for – and receiving external recognition of – our initiatives is essential to help put the Macedon Ranges on the map and support the hard work of our community and staff, who take the time to enter thorough, considered submissions outside of their normal business-as-usual work.

In 2023-24, we were pleased to have a number of our initiatives recognised across varying industry awards. These included:

Initiative: Woodend township

Awards: 2023 TAC Victorian Top Tourism Town Awards

Award/recognition: Bronze, Top Small Tourism Town category

The natural beauty of the Macedon Ranges, combined with the close-knit communities that call it home, help support the region's reputation as a key tourist destination only a short drive or train ride from Melbourne.

The annual Victorian Top Tourism Town Awards – one of the major annual events hosted by the Victorian Tourism Industry Council – only help to further solidify our picturesque towns in the minds of visitors, with initial submissions invited to then be shortlisted for a public voting process.

Our Council no stranger to these awards – Mount Macedon won gold in the Victorian Top Tiny Tourism Town category for 2022, followed by bronze at the national awards. At the 2023 TAC Victorian Top Tourism Town Awards in July 2023, it was Woodend's turn, taking out bronze in the Top Small Tourism Town category.

This category celebrates townships with a population from 1,500 to 5,000 that demonstrate a strong commitment to tourism, offer an excellent visitor experience, and show strong collaboration with tourism operators, local businesses and the community

Representatives from our Economic Development and Visitor Economy Department were pleased to be in attendance on the night and accept the award, with Sorrento winning gold and Heathcote taking silver in the same category.

Initiative: Kettlewells storm waste facility

Awards: 2023 Keep Australia Beautiful Victoria Tidy Towns & Cities Sustainability Awards

Award/recognition: Gold, EPA Waste Prevention and Reduction category

With two awards already to its name leading into the 2023-24 financial year, Council's flagship storm waste facility near Romsey



Image 2023 TAC Victorian Top Tourism Town Awards

(located on Kettlewells Road) was already a multi-award winner and added a third to the trophy cabinet at the 2023 Keep Australia Beautiful Victoria Tidy Towns & Cities Sustainability Awards.

The facility, which was developed out of the need to respond quickly to the severe destruction caused by storms in June 2021 and focused on eliminating green waste by creating repurposed products for impacted councils and communities, took out the EPA Waste Prevention and Reduction category at an awards night held in October 2023.

Since its implementation, the facility has processed over 65,000 tonnes of tree and storm debris, while returning recycled or repurposed products back to impacted communities, with a total market value of more than \$35 million.

Products have included fencing supplies, retaining wall sleepers, stakes for Council tree planting programs, free firewood for nearly 2,000 Macedon Ranges residents, 90 truckloads of root balls to enhance fish breeding habitat within rivers and water systems, hundreds of cubic metres of sawdust for local pig farmers, and more than over 180,000 cubic meters of mulch.



Image 2023 Keep Australia Beautiful Victoria Tidy Towns & Cities Sustainability Awards

Initiative: Romsey Ecotherapy Park

Awards: Parks and Leisure Australia's 2023 National Awards of Excellence

Award/recognition: Nominee, Park of the Year

From one multi-award-winning initiative to another – the Romsey Ecotherapy Park was first thrust into the awards spotlight in June 2023, having taken out the Park of The Year title at Parks and Leisure Australia's 2023 VIC/TAS Regional Awards of Excellence.

Officially opened in October 2022, Romsey Ecotherapy Park is the culmination of a 14-year community-led initiative by Romsey Ecotherapy Park Inc. which, in collaboration with the Victorian Government and Council, set out to create a regionally significant place to enhance health and wellbeing for all ages and abilities.

The VIC/TAS accolade led to an automatic nomination for Park of the Year in the nationwide awards equivalent: Parks and Leisure Australia's 2023 National Awards of Excellence, held in October 2023.

Romsey Ecotherapy Park was ultimately unsuccessful in its national nod. The Park received its multi-award-winning status later in 2023-24, claiming a Landscape Architecture Award (Parks and Open Space category) and a Regional Achievement Award at the Australian Institute of Landscape Architecture's 2024 VIC Landscape Architecture Awards.



Image Romsey Ecotherapy Park
Photo credit: Steve Pam Smartshots

Initiative: Healthy Landscapes | Closing the Loop

Awards: 2024 LGPro Awards for Excellence

Award/recognition: High Commendation | Finalist, Sustainability Initiative category

It is not often that you have two award nominations shortlisted as finalists in an awards ceremony, period, let alone in the very same category, but this was the case for our Council at the 2024 LGPro Awards for Excellence in May 2024.

Leading the way in the Sustainability Initiative category were the multi-stakeholder Healthy Landscapes program, as well as a suite of Council's resource recovery initiatives highlighting our ongoing efforts to close the loop and divert waste away from landfill.

Since its launch in 2018, the Healthy Landscapes program has delivered webinars to more than 2,000 participants, field days to more than 500 participants and has enabled positive environmental change to about 4,000 hectares across the shire.

In relation to closing the loop, initiatives have included being one of the first Victorian councils to implement a shire-wide four-bin system, partnering with the Australian Food and Grocery Council on a soft plastic recycling trial in Romsey, and the introduction of polystyrene and textile recycling.

While neither award submission was ultimately successful in taking out the top award, the Healthy Landscapes nomination received a High Commendation among five nominees.



Image Council attendees, 2024 LGPro Awards for Excellence

Initiative: 2022-23 Annual Report

Awards: 2024 LGPro Awards for Excellence

Award/recognition: Bronze, General Award

In the production of the previous 2022-23 Annual Report, Council made several subtle – but important – changes, following due diligence on the previous process and seeking reflect best-practice reporting.

Previous reports had sought the assistance of a contracted graphic designer to produce the report and while the end product was always

delivered appropriately, this process resulted in some challenges including inefficiencies through various version changes and additional costs to Council.

Utilising Council's capable graphic designer, the 2022-23 Annual Report was produced in-house in a collaborative and thorough manner, resulting in not only a significant cost saving for ratepayers but a succinct report that championed visual storytelling, consistent branding and accessibility.

To obtain external critique and feedback, Council subsequently entered the 2022-23 Annual Report in the 2024 Australasian Reporting Awards – annual awards administered by an independent not-for-profit organisation run by volunteer professionals, who benchmark reports against 'ARA criteria... based on world best practice and their peers'.

Addressing all of the ARA criteria successfully, Council was pleased to have received a Bronze award and importantly, detailed one-on-one feedback which included highlighting other gold-standard local government Annual Reports to draw from – valuable feedback that we have sought to incorporate in the production of this 2023-24 Annual Report.





Image Macedon Ranges Sports Precinct, New Gisborne
Photo credit: Chris Matthews

Financial Summary

Our financial position continues to remain sound. A summary of our performance is outlined below. Detailed information relating to our financial performance is included within the financial statements and performance statement sections of this report.

Economic factors

In 2023-24, there were several external factors which affected the overall performance of Council. A site was operational until February 2024 processing storm timber. The processing costs and the reimbursement of these costs increased revenue (\$6.9 million) and expenditure (\$6.7 million). New storm events during the year added \$1.44 million of additional expenditure.

Operating position

We achieved a surplus of \$23.14 million in 2023-24, which is \$3.87 million lower than the previous year. The variance, as noted in the Comprehensive Income Statement, is primarily due to the accounting treatment of several

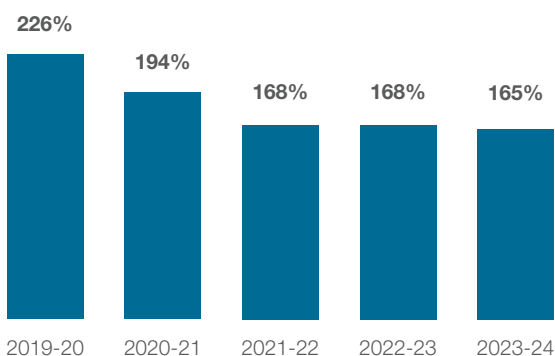
operating and capital grants, including the early receipt of the full 2023-24 Federal Assistance Grant in 2022-23.

Our adjusted underlying deficit, after removing non-recurrent capital grants, cash capital contributions and non-monetary capital contributions, is a deficit of \$8.196 million, or -8.22 percent when comparing to adjusted underlying revenue. This compares unfavourably to the expected target of > 0 percent. This was due to the majority of the recurrent Commonwealth Grants for 2023/24 being paid early in June 2023. Sustaining an adjusted underlying surplus is a critical financial strategy that provides capacity to renew the \$1.38 billion of community assets under our control.

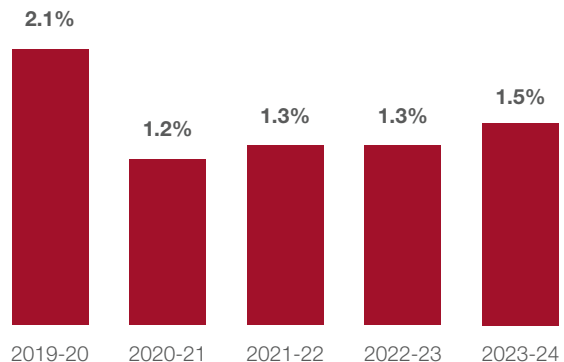
Liquidity

Cash and cash equivalents have decreased by \$30.6 million from the prior year, mainly due to the recognition of our cash investments as other financial assets, which increased by \$17.99 million. The decrease in overall cash, including other financial assets is largely due to the cash outflows for the completion of the Macedon Ranges Sports Precinct project.

Working capital ratio



Interest and principal/rates



We drew down \$12.30 million of new borrowings toward the end of 2023-24, for capital works projects to be funded as part of the 2023-24 Budget.

Other financial assets are term deposits with a maturity date greater than 90 days. The working capital ratio which assesses our ability to meet current commitments is calculated by measuring our current assets as a percentage of current liabilities.

Our result of 168 per cent is an indicator of satisfactory financial position and within the expected target band of 120 to 200 per cent.

Obligations

We aim to be able to maintain our infrastructure assets at expected levels, while at the same time continuing to deliver the services needed by the community.

Renewing Council infrastructure remains a priority. Acknowledging that we face funding pressures when it comes to closing the infrastructure renewal gap, we invested \$21.9 million in renewal works in 2023-24. This was funded from operations of \$13.2 million, cash reserves of \$2.4 million and borrowings of \$12.3 million.

At the end of 2023-24, our debt ratio – which is measured by comparing interest bearing loans and borrowings to rate revenue – was 1.3 per cent, which was within the low risk band of 0-20 per cent. Our asset renewal and upgrade ratio – which is measured by comparing asset renewal expenditure to depreciation – was 114 per cent, which was in excess of the expected target band of 90-110 per cent.

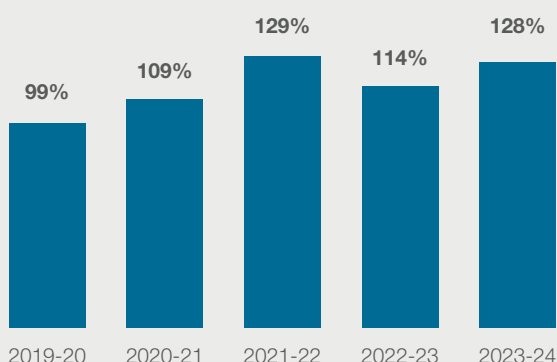
Stability and efficiency

We raise a wide range of revenues including rates, user fees, fines, grants and contributions. Despite this, our rates concentration – which compares rate revenue to adjusted underlying revenue – was 52% for 2023-24, which is toward the lower end of the expected target band of 40-80 per cent.

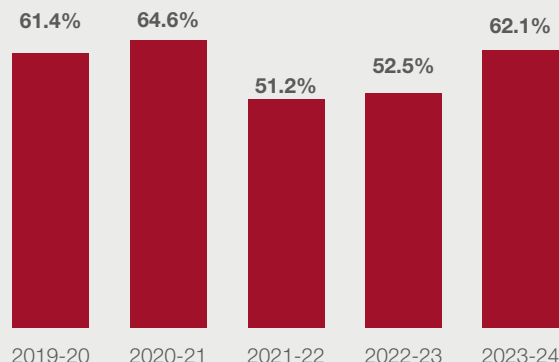
We have experienced an increase in user fees at our aquatic and leisure centres, and our arts and culture venues, as a result of patronage returning to pre-COVID levels.

We were able to keep our rate increase to 1.75%, resulting in an average residential rate per residential assessment of \$2,360.

Asset renewal ratio



Rates concentration



Item and related financial statement	2023-24	2022-23 Restated
Total income (Income statement)	\$131,068m	\$134,551m
Total expenditure (Income statement)	\$107,924m	\$107,533m
Surplus (Income statement)	\$23,144m	\$27,018m
Assets (Balance sheet)	\$1,498,136b	\$1,468,555b
Liabilities (Balance sheet)	\$52,621m	\$50,592m
Capital expenditure (Statement of capital works)	\$45,912m	\$30,970m
Loans and borrowing ratio (Performance Statement)	28.12%	9.45%
Working capital ratio (Performance Statement)	164.96%	167.81%
Asset renewal & upgrade ratio (Performance Statement)	131.23%	123.43%
Adjusted underlying result (Performance Statement)	-8.22%	2.82%



Image Adamson Street, Malmesbury
Photo credit: Chris Matthews

Major Capital Works

In 2023-24, Council delivered close to \$46 million of capital works, with a number of projects carried forward for completion in 2024-25 as part of a new program of works scheduled.

A snapshot of some of these projects are detailed below.

Works completed in 2023-24



Project	Description	Budget	Progress
Macedon Ranges Sports Precinct – Stage One	Council's biggest ever capital works investment, this community-driven, multi-staged project features new indoor and outdoor recreational facilities across a 15-hectare site either side of Barringo Road in New Gisborne, playing host to a range of local user groups and sports including AFL, basketball, netball, badminton, volleyball and futsal, with facilities also available for hire for corporate or social functions. The first stage included a three-court indoor sports hub, a natural turf oval with an adjoining sports pavilion and other facilities such as a playground, BBQ facilities and a fitness loop.	<p>Total budget: \$29.945 million</p> <ul style="list-style-type: none"> • Council funding: \$14.7 million • Victorian Government's Local Sports Grant – Major Program: \$11.6 million • Victorian Government's Growing Suburbs Fund: \$3.2 million • Melbourne Water's Liveable Communities Liveable Waterways program: \$343,263 • AFL Victoria: \$100,000* 	Practical completion of Stage One was reached in June 2024. completion of Stage One was reached in June 2024.

Images Macedon Ranges Sports Precinct, New Gisborne. *Photo credit: Swagger Photography*
* Contingent on completion of Stage 2



Project	Description	Budget	Progress
Barkly Square resurfacing	Barkly Square’s drainage issues had previously made it prone to waterlogging, resulting in events – such as soccer matches – often needing to be cancelled or relocated. This project included removing the existing turf wicket table, installing new irrigation and drainage systems, and overhauling the existing playing surface by stripping, regrading, cultivating, and resurfacing it.	<p>Total budget: \$1.256 million</p> <ul style="list-style-type: none"> • Council funding: \$756,000 • Victorian Government's World Game Facilities Fund: \$500,000 	Works completed in September 2023 and the new facility officially opened in November 2023.
Woodend Golf Club renovated clubrooms	With the golf club previously operating in an old building in a state of disrepair, this project renewed the building including new fit-for-purpose toilets, new carpet and lighting, refurbishment of the kitchen area, additional storage space, and external works including decking, paved concrete around the club rooms and repair of damaged brickwork.	<p>Total budget: \$682,000 (Council funding)</p>	Works were completed in August 2023 and the new facility officially opened in November 2023.
Kyneton and Romsey Resale Shops	Resale shops allow residents to donate their unwanted household furniture, tools, toys and lots more for resale at bargain prices. This means that good quality materials are kept out of landfill and in the hands of those who need them. This project delivered a refurbishment of the resale shop at Kyneton and the development of a new resale shop in Romsey.	<p>Total budget: \$165,073</p> <ul style="list-style-type: none"> • Council funding: \$15,007 • Sustainability Victoria’s Circular Economy Councils Fund: \$150,066 	Works completed in May 2024, with an official opening planned for 2024-25.

Images (left to right) Romsey Resale Shop, Barkly Square (Kyneton)
Photo credit: Chris Matthews and Bodey Dittloff



Project	Description	Budget	Progress
<p>Road upgrades</p>	<p>Each financial year, Council strategically identifies sections of key Council-managed roads requiring upgrades, in addition to delivering recurring maintenance programs. In 2023-24, a number of key road upgrades were delivered, bolstered by external grant funding. Upgraded roads included:</p> <ul style="list-style-type: none"> • Hamilton Street and Fitzgerald streets, Riddells Creek • Sheedy Road, Gisborne • Brooke Street, Woodend • Darraweit-Bolinda Road intersection works, Darraweit Guim • Hamilton Road, New Gisborne • Kettlewells Road, Romsey • Sutherlands Road, Clarkefield • Murphy Street, Romsey • Three Chain Road, Newham 	<p>Total budget: \$10.3 million budgeted across the 2023-24 road program.</p> <p>External grant funding sources included:</p> <ul style="list-style-type: none"> • Australian Government's Local Roads and Community Infrastructure Program – various phases (Hamilton Street/ Fitzgerald Street, Sheedy Road, Darraweit-Bolinda Road intersection) • Australian Government's Infrastructure Investment Program (Sutherlands Road and Murphy Street) • Australian Government's Roads to Recovery program (Hamilton Road, Three Chain Road) • VicTrack and Great Western Water (Hamilton Street and Fitzgerald streets) • Victorian Government and Kettlewells Gravel Pit Reserve (Kettlewells Road) 	<p>The majority of budgeted road projects were completed throughout 2023-24. Works to Chanters Lane in Trentham East were among those works carried forward, pending necessary permits.</p>

Images (left to right) Sutherlands Road (Clarkefield), Three Chain Road (Newham)
 Photo credit: Chandana De Silva and Jeetendra Kathayat



Project	Description	Budget	Progress
<p>Footpath and pedestrian upgrades</p>	<p>Outside of vehicle-focused infrastructure such as roads and bridges, Council seeks to identify and deliver upgrades that benefit pedestrians, such as new or upgraded footpaths. Footpath upgrades generally reflect priorities outlined in Council’s Shire-wide Footpath Plan. In 2023-24, footpath upgrades included:</p> <ul style="list-style-type: none"> • High Street, Lancefield • Howey Street, Gisborne • Hamilton Street, Gisborne • Station Road, Gisborne • Bolinda-Darraweit Road, Darraweit Guim <p>A second stage of picket fence and footbridge replacement works in Riddells Creek was also completed, with works to replace the pedestrian footbridge and surrounding timber fences outside the bakery in at 82 Main Street.</p> <p>Additionally, we completed a program of pram crossing upgrades in Gisborne and New Gisborne, with close to 30 locations benefitting from better accessibility.</p>	<p>Total budget: \$404,341</p> <ul style="list-style-type: none"> • \$304,341 across the footpath program • \$100,000 for pram crossing improvements 	<p>All planned footpath/ pedestrian improvement works were delivered throughout the course of 2023-24.</p>

Images (left to right) Bolinda-Darraweit Road footpath (Darraweit Guim), Hamilton Street footpath (Gisborne). *Photo credit: Jeetendra Kathayat and Ramesh Bhattarai*



Project	Description	Budget	Progress
<p>Bridge upgrades</p>	<p>Similar to roads, each financial year Council strategically identifies sections of key Council-managed bridges requiring upgrades. In 2023-24, upgraded bridges included:</p> <ul style="list-style-type: none"> • Ross Street bridge, Malmsbury • Mission Hill Road culvert, Baynton • Martins Road culvert, Baynton 	<p>Total budget: \$1.4 million budgeted across the 2023-24 bridge program.</p> <p>External grant funding sources included:</p> <ul style="list-style-type: none"> • Australian Government’s Local Roads and Community Infrastructure Program – Phase 4 (Mission Hill Road and Martins Road) 	<p>The Ross Street bridge upgrade was completed in December 2023, while the Mission Hill Road and Martins Road culvert upgrades we completed in March and June 2024 respectively.</p>
<p>Manna Gum Family and Children’s Centre playground upgrade</p>	<p>A new outdoor play space was delivered at Gisborne’s Manna Gum Family and Children’s Centre. The new playground extends the existing play spaces and features nature-based play elements, a sculpture of ‘Bunjil the Creator’ (a wedge-tailed eagle), a stage for performances, and a yarning circle, alongside traditional play equipment.</p>	<p>Total budget: \$360,600 (funded through the Victorian Government’s Early Learning Centre Facility Upgrade Grant - Major Works)</p>	<p>Works were completed in April 2024 and the new facility officially opened in May 2024.</p>

Images (left to right) Manna Gum playground (Gisborne), Mission Hill Road culvert (Baynton)
Photo credit: Elon McCormick and Chris Matthews

Works in progress at the end of 2023-24

Project	Description	Budget	Progress
<p>Woodend to Riddells Creek Shared Trail Project</p>	<p>This 24-kilometre trail will support walking, running, low-volume cycling, and commuting between Woodend and Riddells Creek.</p> <p>The trail will provide connections between Woodend and Macedon (8.5km), between Macedon and New Gisborne (5.8km), and between New Gisborne and Riddells Creek (9km).</p> <p>Due to the length of the trail, the project has been broken up into different stages, each of which requires detailed planning work with different key stakeholders to obtain relevant approvals.</p>	<p>Total budget: \$12.24 million</p> <ul style="list-style-type: none"> • Council funding: \$3.49 million • Victorian Government's Building Works package (administered by Regional Development Victoria): \$8.75 million 	<p>In 2023-24, Council prioritised collaborating with all relevant parties to progress the necessary approvals needed for construction of the trail's various stages, with a revised alignment map highlighting a preferred route for the section near Riddells Creek.</p> <p>In early 2024, work was underway on sections of the trail near Woodend including vegetation trimming and removal, earthworks, placement of base material and updated signage. Planning work remains in progress for other stages of the project.</p>



Image Section of the trail near Woodend
Photo credit: Barry Green

Project	Description	Budget	Progress
<p>Lancefield Kindergarten and MCH facility</p>	<p>To accommodate the increase in demand for early years and Maternal and Child Health services in the Lancefield/Romsey area, this project – delivered in partnership with the Victorian School Building Authority – will deliver a purpose-built three-room kindergarten and MCH facility in Lancefield.</p> <p>The facility will be largely built offsite through modular construction and later transported to its home on High Street.</p>	<p>Total budget: \$3.15 million</p> <ul style="list-style-type: none"> • Council funding: \$150,000 (furniture and improved environmental/ sustainable design elements) • Victorian Government's Building Blocks Capacity Grant: \$3 million 	<p>A planning permit was approved and early works on the project began in January 2024. During these initial site preparation works, a cultural artefact was discovered and works were immediately paused.</p> <p>Consultation followed with the relevant Traditional Owner Corporation and a heritage consultant was engaged to prepare a Cultural Heritage Management Plan (CHMP) for the site, to allow works to progress.</p> <p>Works were hoped to recommence by the end of 2024 and be completed by the end of the 2024-25 financial year.</p>

Image below Artist's impression of the new Lancefield kindergarten and MCH facility.



Project	Description	Budget	Progress
<p>Kyneton Showgrounds Master Plan implementation</p>	<p>New netball and little athletics facilities at the Kyneton Showgrounds were funded for development, following Council's adoption of the Kyneton Showgrounds Master Plan in March 2023.</p> <p>In line with master plan recommendations, proposed upgrades include:</p> <ul style="list-style-type: none"> two new netball courts with court lighting and supporting infrastructure, female-friendly change rooms with home and away team amenities, umpires room, first aid room, administration and storage space as well as an undercover player and spectator area to be developed at the site of the existing netball court relocation of the little athletics facilities from the top oval to the bottom oval, including the development of permanent athletics facilities such as long jump pits, throwing cages and a larger storage facility. 	<p>Total budget: \$2.8 million</p> <ul style="list-style-type: none"> Council funding: \$1.3 million Victorian Government: \$1.5 million pledged (to be formalised through a grant submission) 	<p>Council sought to progress the required planning approvals for this project in 2023-24, issuing a notice to approve a relevant planning permit in September 2023, which included the necessary removal of 10 boundary trees of varied health in consideration of an independent arborist report.</p> <p>Following an objection by a member of the public, the matter was due to be heard at the Victorian Civil and Administrative Tribunal (VCAT). However during the VCAT hearing in April 2024, it was determined that due to an amendment to the Macedon Ranges Planning Scheme (Amendment C145) in February 2024, a permit was no longer required.</p> <p>Initial works began towards the end of 2023-24, including new Little Athletics facilities – such as a customised storage shed, discus cage and circle, shot put circles and two long jump/triple jump run-ups and pits – built in an alternative location.</p> <p>Construction of the new pavilion will begin first and continue throughout 2025, followed by construction of the new courts. Netballers will continue to be supported with temporary arrangements throughout the 2025 season, with project completion targeted prior to the 2026 netball season.</p>

Works scheduled for 2024-25

Project	Description	Budget	Progress
Macedon Ranges Sports Precinct – Stage Two	Stage Two of the Macedon Ranges Sports Precinct is also fully funded and will include the extension of the sports hub with an additional three multi-sport courts, additional amenities, an additional AFL/cricket oval, two outdoor sports courts, additional car parking and landscaping.	<p>Total budget: \$17 million</p> <ul style="list-style-type: none"> • Council funding: ~\$2 million • Australian Government's Priority Community Infrastructure Program (PCIP): \$15 million 	A contract for detailed design and documentation is in place, with a plan to complete the design and documentation of all facilities within this stage – and start construction – in 2024-25.
Riddells Creek Recreation Reserve lighting upgrade	This project will provide LED lighting upgrades that will bring the ground in line with appropriate standards.	<p>Total budget: ~\$474,000</p> <ul style="list-style-type: none"> • Council funding: \$224,000 • Victorian Government's 2023-24 Country Football and Netball Program (via Sport & Recreation Victoria): \$200,000 • Riddells Creek Recreation Reserve Consultative Committee: \$50,000 	This project It was carried forward from the Budget 2023-24. A funding announcement was made in February 2024, with Council progressing detailed planning work into 2024-25 and construction works budgeted to be completed within the 2024-25 financial year.
Gilligan Reserve LED lighting upgrade (South Gisborne Tennis Club)	This project will provide LED lighting upgrades to the tennis courts, to bring them in line with appropriate standards. This project was funded in response to a community submission to the Draft Budget 2024-25.	<p>Total budget: \$474,00</p>	This project was carried forward from the Budget 2023-24 and is subject to successful grant funding. Timelines are yet to be confirmed.

Project	Description	Budget	Progress
New Gisborne Tennis Club lighting	This project will provide LED lighting upgrades to the tennis courts, to bring them in line with appropriate standards.	Total budget: \$291,000 <ul style="list-style-type: none"> • Council funding: \$121,000 • Grant funding: \$170,000 	This project was carried forward from the Budget 2023-24, with a grant funding announcement made in July 2024. Timelines are yet to be confirmed.
Romsey netball and tennis courts renewal	<p>The Romsey Football Netball Club received a \$15,000 grant for court resurfacing, but sought Council support to cover a \$13,500 shortfall, to help accommodate the growing demand for netball in Romsey.</p> <p>Separately, but within the context of the Romsey Sports Precinct Master Plan, the Romsey Tennis Club urgently needed support for the resurfacing of its deteriorating courts due to safety concerns.</p> <p>These projects were funded in response to community submissions to the Draft Budget 2024-25.</p>	Netball courts: \$28,000 <ul style="list-style-type: none"> • Council funding: \$13,000 • Grant funding: \$15,000 Tennis courts: \$208,000 <ul style="list-style-type: none"> • Council funding: \$158,000 • User group contribution funding: \$50,000 	Timelines are yet to be confirmed.
Woodend tennis courts renewal	This project will repair courts 4-6 at the Woodend Tennis Club, with the courts having suffered significant water damage and deemed unfit for use.	Total budget: \$200,000 (Council funding)	Timelines are yet to be confirmed.

Project	Description	Budget	Progress
<p>Gilbert Gordon Oval netball courts</p>	<p>This project will see two new netball courts developed at the reserve. The new courts will replace the existing deteriorating netball court and will be constructed adjacent to the social room building, making them more visible and accessible from existing reserve facilities.</p> <p>The new courts will be constructed to meet current competition standards and will reuse the existing court lighting infrastructure that was installed in 2016. As part of Council's funding contribution, this project includes removal of the old cricket practice nets at Gilbert Gordon Oval, and the former netball court (once the new courts are complete).</p>	<p>Total budget: \$1.32 million</p> <ul style="list-style-type: none"> • Council funding: \$310,000 • Victorian Government's Local Sports Infrastructure Fund - Female Friendly Facilities: \$985,710 • Woodend Heskett Football Netball Club: \$25,500 	<p>This project was carried forward from the Budget 2023-24. Designs were completed in 2023-24, with a Cultural Heritage Management Plan also progressing. Timelines are yet to be confirmed.</p>

Project	Description	Budget	Progress
Road upgrades	<p>Council’s annual Capital Works Program for 2024-25 includes the following road projects set for upgrades:</p> <ul style="list-style-type: none"> • Mt Gisborne Road, Gisborne • Burke and Wills Track, Baynton • Lauriston Road, Kyneton • Kyneton – Metcalfe Road, Kyneton • Kyneton-Springhill Road, Spring Hill • Old Lancefield Road, Woodend • Chanters Lane, Trentham East (carried forward from 2023-24) 	<p>Total budget: \$12.5 million in planned road works, including external grant funding from:</p> <ul style="list-style-type: none"> • Australian Government’s Infrastructure Investment Program (Fersfield Road, Old Lancefield Road) • Australian Government’s Local Roads and Community Infrastructure Program Phase 4 (Mt Gisborne Road) 	<p>Timelines for each project will be confirmed as planning and design works on each progress.</p>
Bridge upgrades	<p>Council’s annual Capital Works Program for 2024-25 includes the following bridge projects set for upgrades:</p> <ul style="list-style-type: none"> • Clarke Street footbridge renewal works, Macedon • Main Road east pedestrian bridge deck refurbishment, Romsey • Kyneton Viewing Platform renewal works • Kyneton Windmill Bridge works • Gisborne Botanic Gardens footbridge renewal works (Jacksons Creek) 	<p>Total budget: \$1.1 million in planned bridge works (includes ~\$257,000 outlined in the Budget 2024-25, in addition to \$875,444 of funds via successful insurance claims for the Kyneton Viewing Platform, Kyneton Windmill Bridge and Gisborne Botanic Gardens footbridge)</p>	<p>Timelines for each project will be confirmed as planning and design works on each progress.</p>

Project	Description	Budget	Progress
<p>Pedestrian/road safety improvements</p>	<p>Council was successful in securing grant funding for a range of pedestrian/road safety improvements across the shire, such as raised wombat crossings or other road safety improvements. These include upgrades at the following locations:</p> <ul style="list-style-type: none"> • Kyneton: Jennings Street, New Street, Epping Street school crossing, Mollison Street/Beauchamp Street, Pipers Creek Road/Batters Lane • Riddells Creek: Station Street/Sutherland St x2, Station Street closer to Hamilton Street • Gisborne: Hamilton Street/Aitken Street roundabout, Fisher Street/Aitken Street, Fisher Street school crossing • Woodend: High Street service lane 	<ul style="list-style-type: none"> • Total budget: ~\$2.1 million in planned pedestrian/road safety works, with external grant funding from: • Victorian Government's Safe System Pedestrian Infrastructure Program (Jennings Street, New Street, Station Street/Sutherland St x2, Hamilton Street/Aitken Street roundabout, Fisher Street/Aitken Street, High Street service lane) • Australian and Victorian governments' jointly funded 2023-2025 Road Safety Program (School Safety Improvement – Epping Street, Fisher Street) • Australian Government's 2024-2025 Black Spot Program (Pipers Creek Road/Batters Lane, Mollison Street/Beauchamp Street) • Victorian Government's Local Government Grant Program (via the Transport Accident Commission – Station Street) 	<p>Timelines for each project will be confirmed as planning and design works on each progress.</p>



Image Hanging Rock
Photo credit: David Hannah

Hanging Rock Snapshot

As one of our shire’s most important natural landmarks, Hanging Rock remains a prominent, culturally significant place for our shire’s three Traditional Owner groups – the Wurundjeri Woi-wurrung, the Dja Dja Wurrung and the Taungurung peoples.

Located on South Rock Road, just a short drive from the main Woodend and Mount Macedon townships and on the outskirts of nearby Newham and Heskett, the 90-plus hectare site is managed by Council and comprises several active and passive recreational spaces including the primary rock formation (publicly accessible via trails), a racetrack (inclusive of a cricket oval) and East Paddock more recently used as an events space.

The 2023-24 financial year was a significant one in the context of Hanging Rock’s future. The majority of the precinct had been owned by the Victorian Government, with the exception of East Paddock which had been purchased by Council in 1990 from private landowners in order to protect and enhance the landscape values of the Hanging Rock Precinct.

Following a 2018 Victorian Government election commitment to purchase East Paddock, and considerations by Council including community consultation, Council made its own commitment in June 2022 to sell East Paddock to the Victorian Government subject to a number of conditions, to enable the entire precinct to be under single ownership.

This commitment was formally realised in August 2023, with Council announcing the successful sale of East Paddock for just under \$3 million alongside the Victorian Government’s announcement of a final Hanging Rock Precinct Master Plan.

As part of the sale, Council was retained as the Committee of Management for at least the next three years, ensuring continuity of operations in the short term and to ensure any future transition can be appropriately managed. The sale also enables Council to now consider the best strategic use of the proceeds for community benefit over the longer term, including supporting certain user groups impacted by potential Master Plan proposals.



Image Announcement of the Hanging Rock Precinct Master Plan/East Paddock sale in August 2023
Photo credit: Courtesy of the office of Mary-Anne Thomas

Fast facts

- An estimated 119,893 patrons visited Hanging Rock Reserve, representing an increase of almost 12 per cent on the previous year, delivering a 17 per cent increase in gate revenue. More than 15,000 additional patrons attended events hosted at the reserve.
- Our improved and value-added Ranger-guided tour and night walk program continued to rise in popularity, with more than 1000 visitors participating throughout the year.
- Picnic shelter bookings increased more than 30 per cent on the previous year.
- Our focus on increasing utilisation of the East Paddock for events continued. A new event – the Athletics Victoria XCR Cross Country Series – joined the Macedon Ranges Music Festival, Run the Rock and numerous weddings in the East Paddock.
- Our revegetation program continued with 6,316 trees, shrubs, grasses and sedges planted throughout the Core Conservation Zones and Connectively Zones.
- Three new canopy rope bridges were installed as part of the June 2021 Storm Recovery Program, enabling arboreal animal habitat connection from Smokers Creek to the Hanging
- We delivered “Meet the Hanging Rock Park Ranger” incursions at the Kyneton Kindergarten and Goodstart Early Learning Centre in Woodend, focusing on the natural environment and native animals.
- We introduced the use of an electric mountain bike for Park Rangers to move efficiently throughout the reserve, reducing our environmental footprint.
- We worked cooperatively with Athletics Victoria to become its newest venue on the Athletics Victoria XCR Cross Country Series, with in excess of 1000 participants and spectators attending.
- Strong attendance was recorded at each of the events hosted at Hanging Rock, with more than 15,000 people attending in total. This represents an increase of more than 60 per cent on the previous year. Events hosted were:
 - New Year’s Day and Australia Day horse races
 - Picnic at Hanging Rock Classic Car Show
 - Campout at Hanging Rock
 - Craft Markets Australia
 - Macedon Ranges Music Festival
 - Run the Rock
 - Hanging Rock Koala count and iNaturalist events as part of citizen science
 - National Tree Day planting
 - Athletics Victoria XCR Cross Country Series
 - Cobaw District Cross Country

Highlights

- We continued the rollout of improved visitor engagement, and further enhanced our Hanging Rock team’s focus on visitor engagement and interaction.
- After a few years’ hiatus, we reintroduced new and improved Campout at Hanging Rock event, featuring Ranger-guided sunset walks to the summit and an open-air cinema, with more than 250 patrons participating.

Hanging Rock was the location for the large-scale Apple Inc. film and photoshoot, promoting the health monitoring features of the new Apple Watch.

- Hanging Rock was also the location for a Visit Victoria photo shoot for the “Every Bit Different” marketing campaign.
- We undertook a wildlife camera monitoring program, with three Brush-tailed Phascogales captured on camera, all at different locations.
- We undertook the annual nestbox monitoring program, recording populations of Krefft’s Gliders throughout the reserve.
- We completed an ecological cool burn along Smokers Creek.
- We implemented the Kangaroo Ushering Methodology Manual for special events at Hanging Rock, to protect both the visitors and the kangaroos.
- We completed woody weed control programs across the reserve and Stage 2 of erosion control on the summit and Smokers Creek.
- We mapped rabbit warrens and completed fumigation program throughout the core conservation zones.
- We welcomed a new local resident to the casual Hanging Rock Park Ranger team and hosted a local student for their work placement.

Improvements

- Considerable operational and productivity improvements were achieved, focusing on park operations and staffing, internal processes and procedures, risk and OHS.
- An increased focus on visitor interaction and engagement resulted in a cultural shift and an encouraging level of positive feedback.
- Using logs and mulch from the 2021 June storm recovery, we enhanced Tree Protection Areas and Connectivity Zones across the precinct.

Challenges

- Increased patronage during peak visitation periods presented various operational challenges.
- Extreme Fire Dangers Days on the Labour Day long weekend, historically a high visitation long weekend, resulted in a considerable loss of gate revenue.

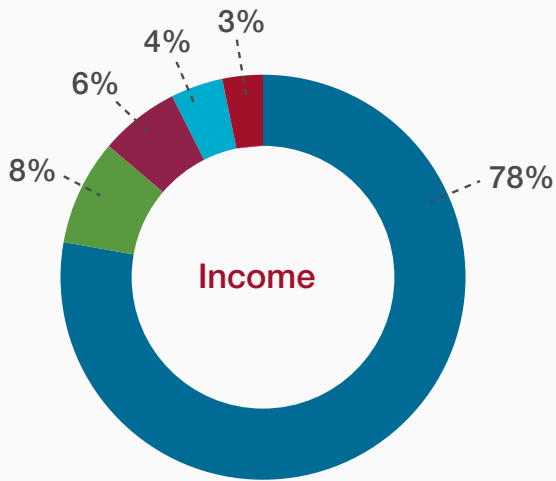
Future priorities

- Ongoing improvements to enhance the visitor experience.
- Managing increased levels of visitation during peak periods.
- Continue to work with the Victorian Government, local community and Traditional Owner groups to support implementation of the Hanging Rock Strategic Plan and the Hanging Rock Environmental Management Plan.

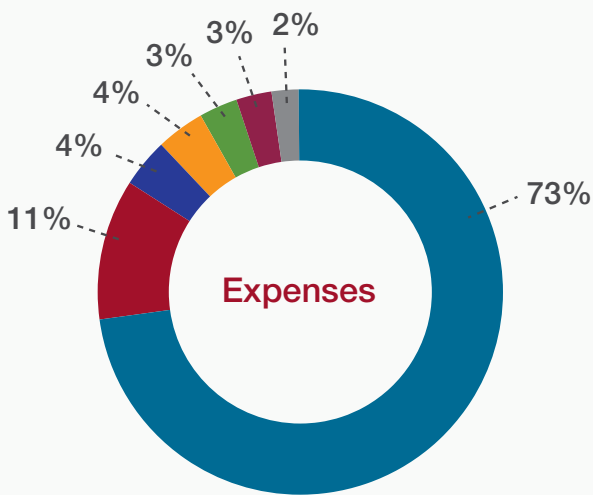


Image A watchful Kookaburra
Photo credit: Chris Putnam

Income and expenses



- Entry fees
- Major events
- Leases and maintenance contributions
- Minor events contributions
- Other income



- Salaries
- Plant
- Environment works
- Maintenance and minor improvements
- Utilities
- Vehicle costs
- Other



Image View from Hanging Rock

Communications and Advocacy

Work to proactively promote Council's services, initiatives and achievements in a timely, concise and engaging way – as well as reactively respond to media enquiries, social media messages and other communication-focused requests – is led through our dedicated Communications and Advocacy Department.

The Department comprises a small-but-diverse team of six, with the team undergoing a strategic name change in May 2024 to reflect a title change to the Manager Communications and Advocacy, in turn reflecting a greater focus on ongoing advocacy efforts.

The team oversees a range of communications channels and outputs including:

- updating Council's external-facing website and internal-facing Intranet
- posting and moderating Council's primary corporate social media pages (while also providing support to other tailored social pages directly managed by relevant teams)
- overseeing and distributing a range of tailored eNewsletters directly to the inboxes of subscribers (in collaboration with relevant teams)
- publishing and distributing formal media releases or other online news items
- publishing and distributing several editions of the ShireLife newsletter, sent directly to ratepayers' mailboxes
- liaising with media publications on proactive content submissions, media enquiries and advertising opportunities

- crafting creative and on-brand graphic outputs such as flyers, print advertisements and strategies or reports (including this Annual Report)
- capturing diverse photo and video content to boost visual storytelling.

Our stakeholders

Regular stakeholder engagement is essential to Council supporting our community in an informative, collaborative and transparent way – whether it be partnering with a stakeholder to deliver a service or interacting with our residents and ratepayers across the shire.

Among Council's key stakeholders are:

Australian and Victorian governments

We regularly seek out relevant funding partnerships with Australian and Victorian government departments to deliver new projects or services, but we also interact with numerous departments on overlapping priorities or other matters of Council interest. We endeavour to maintain strong relationships with our local members of parliament, who we advocate our priorities to and who then advocate on our behalf.

Businesses

We seek to engage with local businesses across the shire – including strategic business groups – to provide advice and support where practical, to support our local economy. We

provide an online business directory, host business-specific events and issue a range of business-related permits.

Community groups

From neighbourhood houses to sporting clubs, we maintain relationships with various volunteer-driven community groups across the shire to support them and in turn our broader community, including through formal building or land use agreements. Community groups are often at the heart of valuable initiatives and services delivered outside of Council – feedback from these groups is regularly sought given their standing within the community.

Contractors

Council engages contractors – both local and outside of the shire – to assist in delivering a range of services, whether in direct collaboration with or with oversight from our Council staff. Our Procurement Policy focuses on encouraging open and fair competition and ensures all procurement activities provide a value-for-money outcome.

Council staff

We would not be able to deliver on the broad range of the services that our community expects every day without our dedicated, hard-working staff. Their expert advice across a variety of fields – from nursing to heritage matters – ensures informed guidance both for our internal stakeholders in other staff and Councillors, but also for all those external who interact with Council.

Councillors

Our Councillor representatives – elected by our community – play a crucial role in engaging with the community, considering key matters and making decisions in the best interests of Council and the community. Not dissimilar to Council staff, our Councillors bring with them

a range of experience and it is important for them to be well informed on relevant internal and external matters.

Other local councils and peak industry bodies

Council actively interacts with other councils across the state – particularly those geographically close to us or with other similar attributes/interests – on a range of matters, including through numerous strategic representative groups such as Loddon Mallee and Loddon Campaspe. We also engage with – and contribute to discussions through – peak industry bodies such as the Municipal Association of Victoria, Victorian Local Governance Association and Local Government Professionals (LGPro).

Residents and ratepayers

The work we do as Council centres around supporting the residents who choose to live – and often also work and play – in the Macedon Ranges. Residents are generally a key user of many of our services, and regular resident interaction helps to ensure that we are effectively addressing individual or collective needs. Residents are often also ratepayers, though all ratepayers – including those who do not live in the shire – are of equal importance in earning a voice to Council through their financial contributions.

Traditional Owner groups

The Macedon Ranges is particularly unique as one of only a small number of local government areas across the state located on the Country of three Traditional Owner groups: the Wurundjeri Woi-wurrung, Dja Dja Wurrung and Taungurung Peoples. A strong ongoing relationship with these stakeholders is important to align with Council's commitment to supporting reconciliation between all First Nations Peoples and our broader community.

Visitors

Blessed with an abundance of natural beauty, several charming and well-serviced townships, and the geographical advantage of being just a short drive or train trip from Melbourne, the Macedon Ranges plays host to a surge of visitors all year round and Council plays a large part in supporting this localised tourism – whether through the hosting or supporting of local events, or by offering many of the same services that we offer to our residents, at the same high standard. We also maintain relationships and financially support local tourism body Daylesford Macedon Tourism.

Media relations and advertising

Our Communications and Advocacy team regularly interacts with a range of local, state-wide and national media outlets, both on proactive media and advertising opportunities prompted by us, but also in responding to reactive media enquiries organically prompted by outlets.

The local outlets that we regularly interact with include, but are not limited to, three weekly print publications (Midland Express, Sunbury and Macedon Ranges Star Weekly, North Central Review); 10 town-based community newsletters; and FM radio station ABC Central Victoria.

Throughout the 2023-24 financial year, we worked closely with teams across Council to publish close to 90 media releases or news items promoting initiatives, achievements or functional news. We also provided more than 200 tailored editorial submissions to our community newsletters.

We also received and collated responses to more than 105 media enquiries in the same period, reflecting strong interest on a number of key matters Council has been leading, or has occurred within our shire more broadly.

In relation to advertising, alongside providing tailored and strategic Council updates through fortnightly half-page adverts in a weekly print publication, we also facilitated the booking and design of more than 130 standalone advertisements on behalf of various teams.



Media coverage

A number of matters detailed in this Annual Report were the subject of positive, critical or generally informative media coverage throughout 2023-24. Some of the more extensive media coverage included:

Coverage	Council's Stance	Impacts/change as a result of coverage
The Draft Romsey Structure Plan going out for community consultation (July – September 2023) and its subsequent final adoption (May – June 2024).	Council endorsed the release of the Draft Romsey Structure Plan for community consultation at its July 2023 Council Meeting, following earlier extensive consultation between 2018 and 2022 through the Romsey Issues and Opportunities Paper and Romsey Emerging Options Paper. The Draft Plan provided direction for Romsey's planning and development in areas such as housing, employment, transport, community infrastructure and the natural environment, while also determining the town's settlement boundary up until 2050.	Media coverage assisted raising awareness of the Draft Plan and arguably boosting the amount of feedback received over the consultation period, with 94 written submissions and 213 survey responses. This feedback assisted Council to refine the Draft Plan and its subsequent adoption as final at the May 2024 Council Meeting.
Application for electronic gaming machines at the Romsey Hotel, to the Victorian Gambling and Casino Control Commission (VGCCC) (October 2023 – June 2024)	Upon being notified of the application, Council swiftly put in motion work to inform a detailed, informed submission to the application hearing. This included facilitating a Social and Economic Impact Assessment and community survey of Romsey residents, to better understand the level of community support for the application. Council ultimately endorsed to not support the application in its submission.	Regular media coverage over the period of this application only boosted awareness of the application and Council's work in response, arguably boosting the responses received through the community survey among other impacts. While Council was a submitter to this process and not the final decision-maker, coverage also included Council's response to the final decision of the VGCCC to refuse the application and raised broader awareness of Council's policies in relation to gambling harm.

Coverage	Council's Stance	Impacts/change as a result of coverage
The Draft Gisborne Futures Structure Plan going out for community consultation (August – November 2023).	Council endorsed the release of the Draft Gisborne Futures Structure Plan for community consultation at its August 2023 Council Meeting. The culmination of significant planning work and community feedback since 2018, the Draft Structure Plan responded to the community feedback received to the 2020 draft and proposed shaping Gisborne and New Gisborne as vibrant and attractive 'twin villages', including a new town centre for New Gisborne to reduce the dependency on the existing Gisborne town centre.	Media coverage assisted raising awareness of the Draft Plan and arguably boosting the amount of feedback received over the consultation period, with more than 220 written submissions and 647 survey responses. This feedback assisted Council to refine the Draft Plan, with the final plan set for consideration at a Council Meeting in 2024-25.
Kyneton Showgrounds netball development (March – April 2024)	Council has been progressing detailed planning and design work in relation to proposed netball upgrades at the Kyneton Showgrounds, following the Victorian Government committing \$1.5 million towards upgrades in November 2022 and Council's adoption of the Kyneton Showgrounds Master Plan in March 2023. Council faced delays due to an objection lodged against a decision to grant a planning permit and remove 10 boundary trees of varied health as part of the project, however this objection was dismissed by the Victorian Civil and Administrative Tribunal in April 2024 due to a permit no longer being required.	Council had already been working closely with key stakeholders on this project, including the Kyneton Football Netball Club. While the planning process was not impacted, media coverage on the club's concerns over current facilities resulted in temporary facilities being expedited by Council. Detailed planning and design work is ongoing into 2024-25 to progress construction on this project.

Coverage	Council's Stance	Impacts/change as a result of coverage
Amess Road Precinct Structure Plan (April – June 2024)	The Amess Road Precinct Structure Plan (Riddells Creek) was rejected by Council at its April 2023 Planning Delegated Committee Meeting. The Plan was instead put forward by the developer for consideration to the Victorian Government's Department of Transport and Planning, through the Development Facilitation Program (DFP). Council maintained its stance, in support of the overwhelming historical sentiment from the Riddells Creek community, that the current proposal was not appropriate for the town. Like the broader community, Council had the option to become a submitter in the public consultation process and was working to finalise a formal submission into 2024-25.	Media coverage on this matter helped to clarify Council's role as a submitter in this latest process, and also helped to highlight Council's collaboration with much of the Riddells Creek community in efforts to oppose the proposal.



Image Geese Crossing main street, Riddells Creek
Photo credit: Rodney Dekker

Website

We shape our Council website (mrsc.vic.gov.au) as a regularly updated, informative and engaging online source of truth for the ongoing services that we provide and the initiatives we deliver.

Our website is where people can find the latest information about our services and projects, submit applications, report issues, make payments and provide real-time feedback.

In 2023-24, there were a number of strategic updates made to improve the user experience and make it easier for people to find key information. This included reshaping the projects and works section, including ensuring that the committed major capital works for 2023-24 each had dedicated project pages that could be updated as each project progressed.

Top five website pages viewed in 2023-24*



*Excluding the homepage and search pages.

Separately, Council also maintains the Macedon Ranges Naturally Cool website (visitmacedonranges.com) - the official tourism website for visitors to the shire, with the Visitor Economy team promoting local events, feature articles and more.

Social media

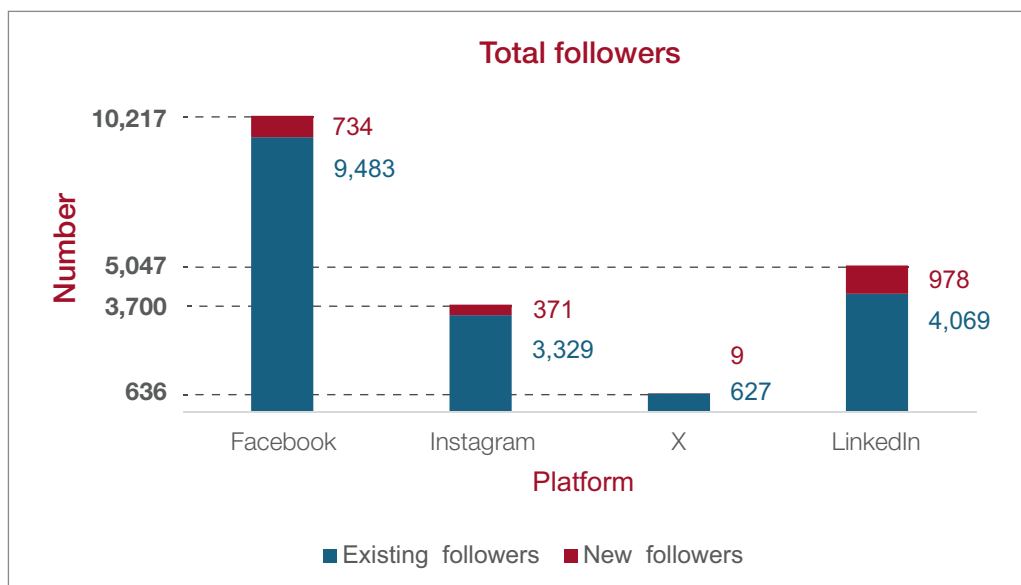
Our Communications and Advocacy Department directly manages social media pages that reflect Council's primary brand comprising Facebook, Instagram, X (formerly Twitter) and LinkedIn. In collaboration with teams across Council, content is strategically identified and scheduled generally a week or more in advance where practical, while reactive content responding to unplanned events – such as emergency weather alerts – is also shared where required.

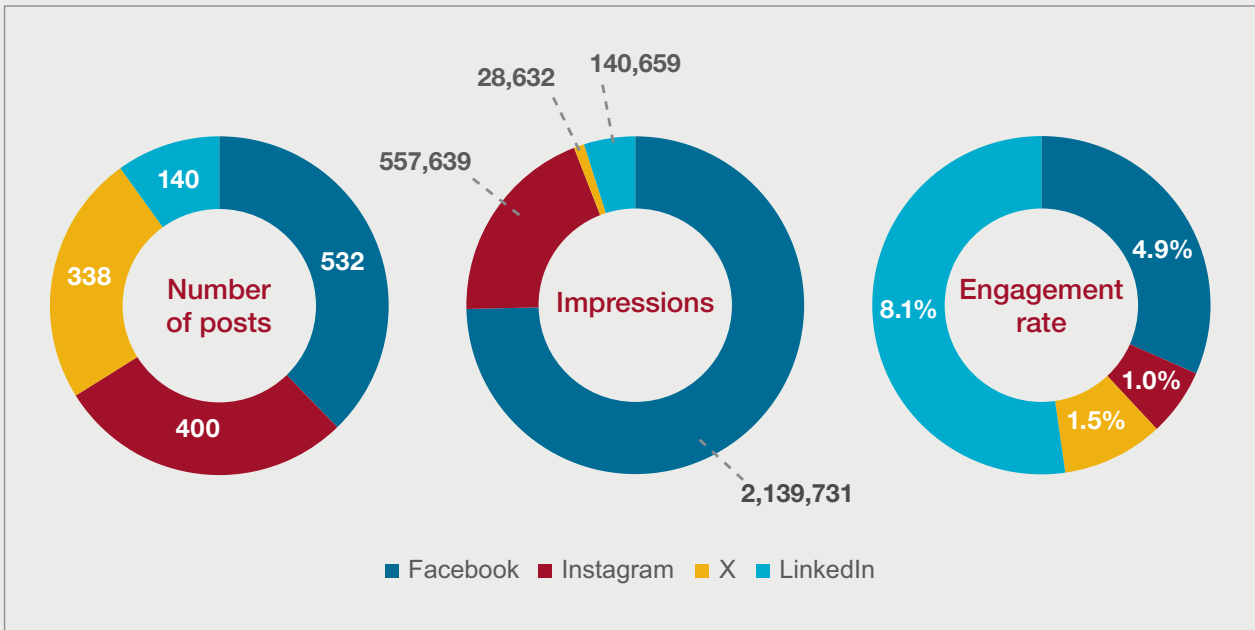
These social media channels are also used to support our efforts in responsive two-way communication, with more than 150 direct messages received across Facebook and Instagram.

Alongside the four primary pages, certain teams within Council also directly manage relevant sub-pages with specific audiences or interests including our aquatic and fitness centres in Kyneton and Gisborne; arts and culture events; youth services; Naturally Cool visitor content and a page supporting our older population.

A snapshot of key statistics across all Council-managed pages is shown below, showing Council's primary channels enjoying a steady increase in followers and generally strong engagement relevant to views across Facebook, Instagram and LinkedIn. The future use and engagement of X as a platform will continue to be considered in 2024-25.

2023-24 Social media statistics – primary pages



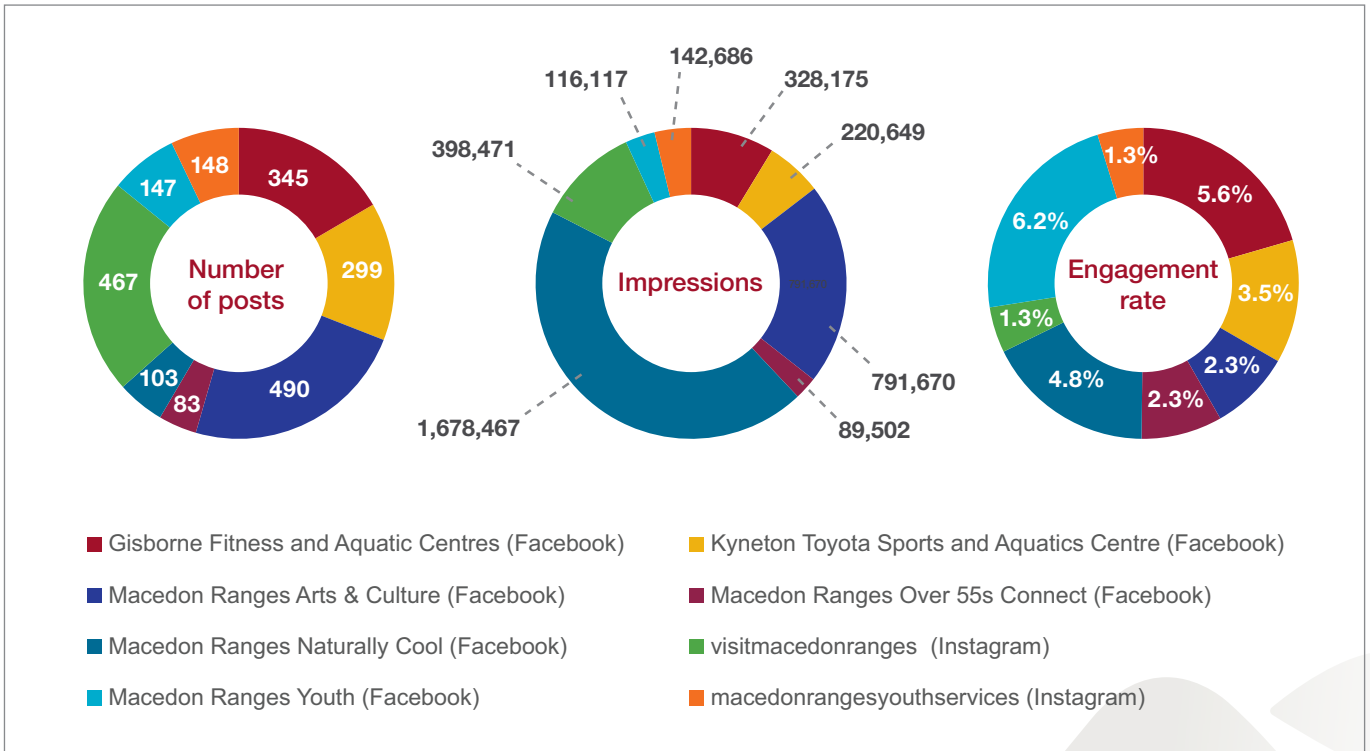
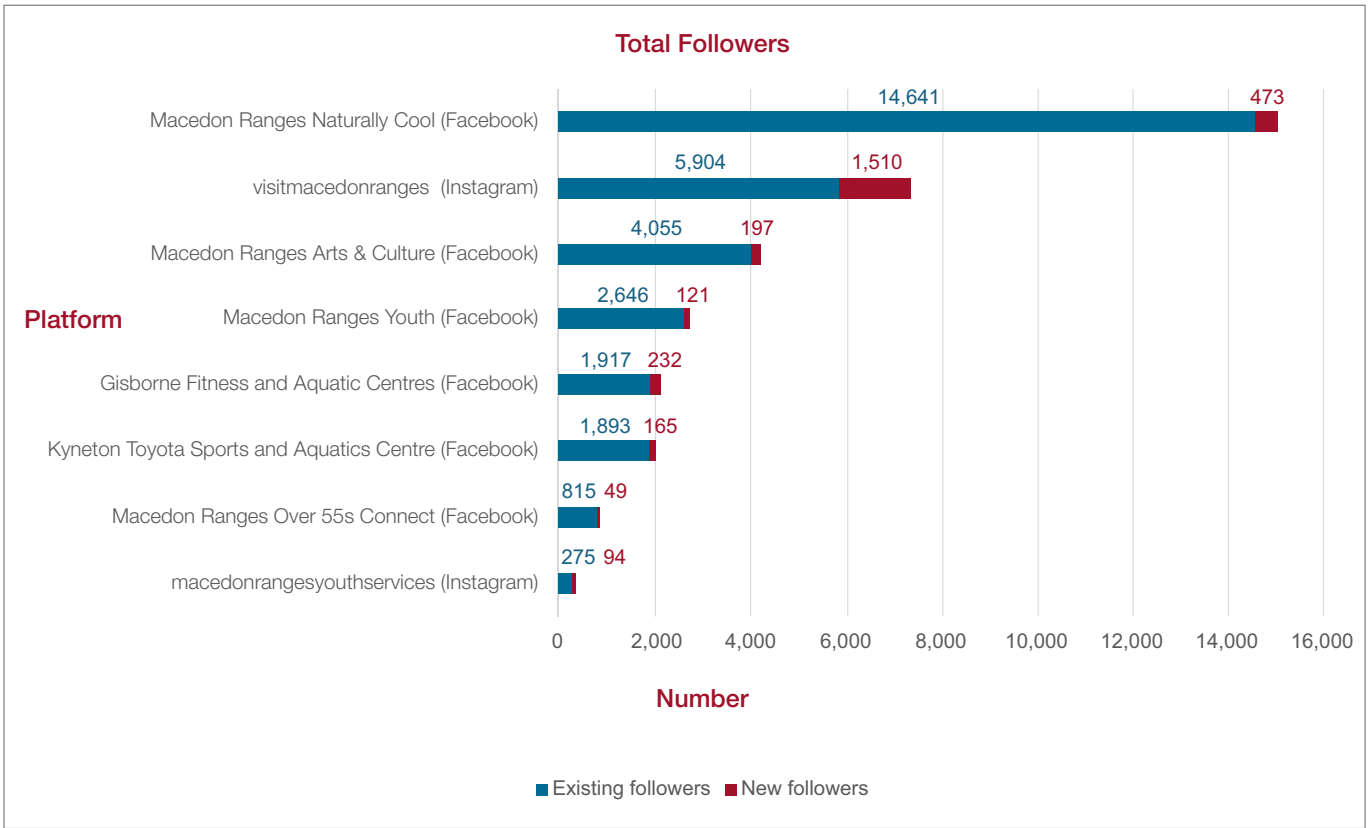


Impressions – The number of times content was displayed to users.

Engagements – The total number of reactions, comments, shares, post link clicks, saves, other post clicks, and other engagements.

Engagement rate (per Impression) – The number of times users engaged with content as a percentage of impressions. This indicates how engaged people are with a brand.

2023-24 Social media statistics – other pages

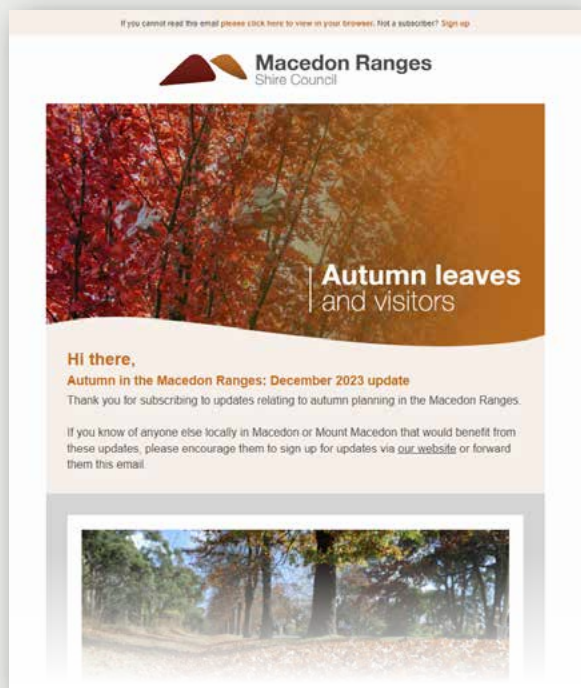


eNews

Council produces and distributes a number of targeted eNewsletters tailoring content relevant to subscribers, complementing other forms of communication. The recent Community Satisfaction Survey highlighted news via email as the preferred form of communication for those surveyed.

Among the eNews statistics for 2023-24:

- 106 public-facing campaigns sent (with a similar number of internal staff-facing campaigns also produced and sent through the same platform)
- an open rate of 43.2 per cent collectively for our newsletters (in the world of email marketing, a good open rate is considered to be between 17 and 28 per cent, with a 2022 report on open rates by industry rating government open rates at 19.4 per cent)
- 21,376 subscribers in total (includes about 700 internally as part of a staff eNews list).



Community consultations

Where Council's own staff expertise, due diligence and targeted stakeholder consultation are key steps in producing draft documents or proposals, community consultation is often an essential public litmus test to ensure what we are proposing is easily understood and works for our community.

The way we consult with our community is guided by our Community Engagement Policy, which in turn leans on the industry-leading International Association for Public Participation (IAP2) and its five-staged Public Participation Spectrum.

Where a consultation is deemed to be on the base 'Inform' level of the spectrum, there are generally few – if any – negotiables for Council and we are wanting to make a relevant audience aware of a change before it happens, for full transparency. The further along the Spectrum, the more collaborative the consultation becomes and the larger the commitment on Council to deliver what public feedback reflects.

The majority of Council's public consultations are deemed to be on the second 'Consult' level of the spectrum – that is, we want to gauge support or concerns on a particular matter and will often draw from key feedback themes received to make tweaks on negotiable elements where appropriate.

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The majority of Council's public consultations are deemed to be on the second 'Consult' level of the spectrum – that is, we want to gauge support or concerns on a particular matter and will often draw from key feedback themes received to make tweaks on negotiable elements where appropriate.

On the other end of the Spectrum are the 'Collaborate' and 'Empower' levels – an example of this more collaborative consultation is set to be undertaken in 2024-25, through independently facilitated deliberative engagement on key Council policies with a representative community assembly.

In 2023-24, Council launched a new online engagement hub – Your Say – to enable a clearer, more engaging way of informing and obtaining valuable feedback from the community. Implementing this new platform supported a strategic priority in the Council Plan 2021-2031 to 'Enhance customer experience through the transformation of our services, to ensure they are easy to access and provide user-friendly experiences'.

We also produced a complementary internal planning document – the Community Engagement Guidelines – to better guide Council staff in undertaking effective, relevant, and transparent mapping for their community consultation; another specific Council Plan action completed.

Project	Dates	Description	Contributions/ Outcomes
Proposed closure of Raglan Street, Lancefield	1 -28 August 2023	Working in collaboration with Council and the Department of Transport and Planning, St Mary's Primary School in Lancefield sought to progress a proposal that would see Raglan Street permanently closed to traffic at Chauncey Street, building on a current arrangement that saw gates closing the road temporarily during school hours.	86 submissions received. Council endorsed the closure of Raglan Street – at the intersection of Chauncey Street – in Lancefield at its October 2023 Council Meeting.
Draft Romsey Structure Plan	14 August – 22 September 2023	Building on extensive consultation between 2018 and 2022 through the Romsey Issues and Opportunities Paper and Romsey Emerging Options Paper, the draft Romsey Structure Plan provided direction for Romsey's planning and development in areas such as housing, employment, transport, community infrastructure and the natural environment, while also determining the town's settlement boundary up until 2050.	94 written submissions and 213 survey responses received. Council endorsed the final Romsey Structure Plan – with revisions informed by feedback received – at its May 2024 Council Meeting.
Budget 2024-25 and Council Plan	24 October – 20 November 2023	Individuals or groups were encouraged to put forward their case for Council funding in the 2024-25 financial year as part of an earlier, streamlined Budget and Council Plan consultation process.	114 submissions received Council endorsed the final Budget 2024-25 and Council Plan 2021-2031 (Year Four Actions 2024-25) – with revisions informed by feedback received – at its May 2024 Council Meeting.

Project	Dates	Description	Contributions/ Outcomes
Barkly Square Multi-purpose Facility Options	4 – 31 March 2024	Feedback was invited on the preferred site of a new multipurpose facility at Barkly Square in Kyneton. Council previously endorsed the development of a multipurpose facility for the Kyneton and District Soccer Club and Kyneton Obedience Dog Club, to replace the existing ageing infrastructure (Obedience Dog Club rooms, old soccer change rooms, social room area and public toilet block).	72 submissions received Final reporting and recommendations remained ongoing on this matter, which is to be presented at a future Council Meeting for consideration.
Play Strategy Survey	19 April – 15 May 2024	Council sought public feedback on current and potential future play facilities to help prepare a Play Strategy, to develop a program of future play space improvements and upgrades across the shire	429 submissions received Work to collate feedback and inform a future Play Strategy remained ongoing, with further work on this strategy expected in 2024-25.

Content creation

Council’s in-house content creation is bolstered by having a dedicated graphic designer within the Communications and Advocacy Department, with the ability to assist teams to produce high-quality graphics and documents (including this Annual Report).

Across 2023-24, more than 130 projects requested graphic design support as part of their broader communications campaigns, with more than 350 individual graphic outputs produced – varying from a simple social tile, through to a multi-page publication.

Additionally in 2023-24, the Communications and Advocacy Department added a dedicated Communications Content Specialist role to the team (realigning an existing role and using available budget), whose expertise in videography and photography has helped to bolster Council’s visual storytelling ability in all forms of digital communications.

We filmed and produced more than 25 external-facing videos including a monthly series with the Mayor wrapping up Council Meeting outcomes; works-focused explainers featuring key capital works projects and programs; and event-related videos including 16 Days of Activism, International Women's Day and IDAHOBIT.

We also undertook a range of photoshoots at Council-managed events, venues or projects, promptly turning around new imagery to showcase our shire and lessen our reliance on stock imagery.

Advocacy

Our Council has a proud history of fostering strong partnerships with state and federal governments to realise the community's vision and deliver a wide range of essential services and new infrastructure projects.

Our targeted advocacy efforts continued in 2023-24 – whether to secure external grant funding that delivers new infrastructure, or to ensure our localised voice is considered in relation to key issues that impact our shire.

Key to the grant funding advocacy efforts is our detailed and regularly updated document – the Priority Projects Prospectus – outlining brief business cases and expected costings for external funding partnerships.

In addition, a dedicated Grants Administrator role within Council works to identify and flag potential external grant opportunities with relevant teams internally, while also following up on successful grant applications to ensure due diligence and their successful completion.

Our advocacy activities and outcomes included:

- successfully negotiating with the Victorian Government for Council to be retained as the Committee of Management at Hanging Rock for at least the next three years, as part of the sale of East Paddock confirmed in August 2023
- successfully confirming \$15 million of Stage Two funding from the Australian Government for the Macedon Ranges Sports Precinct, announced in November 2023
- successfully advocating for a \$200,000 Victorian Government grant to support the Riddells Creek Recreation Reserve lighting upgrade, announced by State Member for Macedon Mary Anne-Thomas and Minister for Community Sport Ros Spence in February 2024
- hosting Victorian Minister for Children Lizzie Blandthorn – along with State Member for Macedon Mary Anne-Thomas – at Gisborne's Manna Gum Family and Children's Centre in early April 2024, to share Council's work in the Maternal and Child Health area and discuss pressures faced by the sector more broadly.



Image Community mosaics, Riddells Creek
Photo credit: Rodney Dekker

Community Satisfaction Survey

Council's annual Community Satisfaction Survey measures residents' perceptions about our performance across a number of different areas – from our overall performance and direction, to more granular topics such as customer service, waste management and roads.

These results also form part of a broader state-wide report detailing findings across 62 participating local government areas, providing comparisons for our Council against other similarly categorised (Large Rural) councils and state-wide averages.

The 2024 survey represents the twelfth year that JWS Research has conducted the survey for our Council and the second year that we have conducted quarterly surveys, reducing seasonality in results, with 400 surveys being conducted in total across those survey periods (1 June 2023 – 18 March 2024).

We recognise these findings as one of many forms of community feedback we receive, with results indicating the perceptions of the community during a specific period.

Our overall performance index score rose one point to 50, holding steady for a second year,

and ratings remained relatively stable across individual service areas.

The community again scored waste management as the area where Council performed best in 2024, with an index score of 73 and this area continues to rate substantially higher than the Large Rural group of councils and state-wide averages.

Council also scored significantly higher than the Large Rural group in the areas of environmental sustainability, business, community development and tourism, and parking facilities. Other areas rated highly were customer service, arts centres and libraries, and appearance of public areas.

Customer service is a particularly satisfying result, up three points and moving back towards its peak score achieved in 2020. We have done a lot of work in this area, with our Customer Service Charter and Complaint and Unreasonable Behaviour Policy in place. A particular point of note is that satisfaction levels rose 17 points for those who communicated with Council in person.

In our response to Council declaring a climate emergency in 2021 and with the subsequent weather events Council has responded to and has supported community recovery in, we also acknowledge the strong growth in scores in emergency and disaster recovery, as well as environmental sustainability, up 4 points and 2 points respectively.

Council's unsealed and sealed local roads were the most challenged service areas, recording scores of 30 and 31 respectively.

Our Council is not alone in addressing the impacts of climate change and extreme weather events on our road network. We continue to prioritise the implementation of our road management plan in our budget planning and continue advocating to all levels of government for funding to improve and maintain our 1,750km network.

The results are accessible in full on Council's website at mrsc.vic.gov.au/CSS



Image Main Street, Kyneton
Photo credit: Chris Matthews

Our Volunteers

For a largely rural shire featuring many close-knit communities, volunteering is the lifeblood that keeps community groups, sporting clubs and other not-for-profit organisations alive and thriving.

According to the most recent Census data from 2021, just over 7,900 people over the age of 15 signalled that they undertook some form of volunteer work – this equated to 19.2 per cent of the eligible population, which is higher than the regional Victoria average of 17.3 per cent.

From op-shop volunteers sorting donations to give unwanted-but-usable goods a second chance, to parkrun volunteers braving all types of weather conditions to consistently provide a 5km fitness and social outlet, those who regularly give up their time for free rarely seek recognition but so often deserve a spotlight.

As a Council, we formally celebrate National Volunteer Week in May and International Volunteer Day in December as part of our annual recognition days calendar, which aligns with key Council values and actions.

In 2023-24, we marked International Volunteer Day by featuring a story on one of our Aged Care Volunteer Visitors Scheme volunteers and residents, while also using the opportunity as a way to encourage more community-minded residents with some spare time to help service our expanding program of diverse, fulfilling volunteer initiatives.

We also marked National Volunteer Week by hosting a morning tea for Council volunteers as a way of recognising their efforts within our

community. Honouring the theme of ‘Something for Everyone’, we featured stories on a broad cross-section of people who work with wildlife, our local CFA and SES brigades, our community organisations and our sporting clubs.

Volunteering with Council

Council relies on volunteers to help deliver services across many areas including our visitor information centres, our environment (assisting with surveys, auditing and monitoring), and at the Kyneton Museum.

Volunteers are also needed to help manage resale shops at resource recovery facilities in Kyneton and Romsey – the Kyneton Resale Shop benefitting from an upgrade and the Romsey Resale Shop being newly built in 2023-24, thanks to grant funding from Sustainability Victoria.

In 2023-24, Council's volunteer program also expanded to include the Australian Government-supported Aged Care Volunteer Visitors Scheme: a free service available for aged care residential or Home Care Package recipients, who are matched to a volunteer with similar interests for regular visits.

Council's volunteer workforce grew in the 2023-24 financial year, with close to 100 volunteers registered through a new online volunteer platform implemented in late 2023.

More information about Council's volunteering opportunities can be found on our website (mrc.vic.gov.au/volunteer).

Images (clockwise from top) 1-2. Volunteer Morning Tea,
3. Jim, a volunteer at Woodend Visitor Information Centre.
Photo credit: Chris Matthews



Our Community Grants

In 2023-24, Council again provided funding across a number of different grant streams to support local community groups and organisations, to support turning their ideas into reality – be that an infrastructure improvement, a grassroots initiative or an economic-boosting event.

Grants provided are summarised in the tables below.



Community Funding Scheme (CFS)

The Community Funding Scheme supports a range of exciting projects that involve cultural and community development activities, enhancing the effectiveness of local community groups, supporting local environmental priorities, and enhancing community places and infrastructure.

A total of \$192,400 was available for allocation in 2023-24, with three funding categories that eligible groups could apply for being:

Community, Cultural and Environmental Projects Grants

Up to \$10,000 per grant, for applications which contribute to the enhancement or development of local community strength, health, wellbeing, culture and environment

Organisational Support Grants

Up to \$5,000 per grant, for applications that directly support the operations of local not-for-profit organisations and community groups, and enhance how committees and groups coordinate their local work and activities.

Small Community Infrastructure Grants

Up to \$12,000 per grant, for applications that improve the community outcomes we get from community places like public buildings, open space, reserves or streetscapes. Includes improved access, increasing useability, tailoring places to community needs and updating features.

Community, Cultural and Environmental Projects Grants

Organisation	Project title	Amount
U3A Kyneton	Aviation and Dance	\$3,476
Romsey Neighbourhood House	Romsey Community Garden	\$4,000
Friends of Gisborne Botanic Gardens (FOGBG)	Wattle Day 2023	\$4,028.99
Regional Victorians of Colour	Macedon Shire Gather, Connect and Belong Project	\$9,930
Macedon Community House Inc. trading as Macedon & Mount Macedon Community House	MMMCH Volunteer Community Gardening Program-Start Up Project	\$9,950
Macedon Ranges Regenerative Farmers (Action Group under Macedon Ranges Sustainability Group auspice)	Macedon Ranges Regenerative Farmers Workshop Series	\$10,000
Total		\$41,384.99

Organisational Support Grants

Organisation	Project title	Amount
Macedon Ranges Suicide Prevention Action Group	Updated MRSPAG signage and brochures	\$3,000
Woodend Men's Shed	Equipment essentials for supporting the Macedon Ranges communities	\$3,345
Woodend Hanging Rock Petanque Inc	Building club capacity and supporting volunteers through training	\$3,865.90
Riddells Creek Neighbourhood House Inc (auspice)	Swampy Business Community Feasibility Study	\$5,000
Macedon Ranges Truth and Reconciliation Group	Group establishment and capacity development	\$5,000
Kerrie Hall Inc	Improve facilities	\$5,000
Total		\$25,210.90

Small Community Infrastructure Grants

Organisation	Project title	Amount
Lancefield Mechanics Institute Committee of Management Incorporated (LMI CoM)	Main kitchen – relocate wall-mounted electric hot water boiler	\$1,500
Romsey Men's Shed	Concrete pathways and ramps for wheelchair/mobility scooters/older, infirm men	\$4,900
Woodend Neighbourhood House	Increase physical access to the neighbourhood house	\$11,500
Woodend Playgroup	Woodend Playgroup – Beautifying and sustaining our backyard	\$11,744
Macedon Community House Inc. trading as Macedon & Mount Macedon Community House	MMMCH Kitchen Renovation Project – Stage 1	\$11,990
Kyneton District Tennis Club	Replacement of the deck at the KDTC clubhouse	\$12,000
Lancefield Park Recreation Reserve Committee of Management.	LGP kitchen refurbishment	\$12,000
Gisborne Soccer Club	New goals cage to provide additional, organised and safe storage	\$12,000
Woodend Golf Club Inc	Woodend Golf Club Community Paths Project Stage 2	\$12,000
Macedon Football Netball Club	Refurbishment of social rooms at Tony Clarke Reserve	\$12,000
Romsey Primary School	Romsey Primary School sport courts turf upgrade	\$12,000
Friends of Bald Hill Reserve (FoBHR)	Design Taungurung information board; fabricate, install all signage; produce brochure	\$12,000
Total		\$125,634.00
TOTAL CFS FUNDING FOR 2023-24		\$192,229.89



Small Project Grants

Small Project Grants support community programs and initiatives that benefit residents of the Macedon Ranges and help achieve Council Plan goals.

There was a pool of \$30,000 for 2023-24, with groups able to apply for a grant of up to \$3,000. A community group can only receive one Small Project Grant per financial year.

Small Project Grants

Organisation	Project title	Amount
Kerrie Hall	Improve facilities	\$1,923
Macedon & Mount Macedon Community House	Governance training	\$3,000
Kyneton & Districts Toy Library	Toy library relocation	\$3,000
Kyneton Agricultural Society	Volunteer hub	\$1,750
Kyneton Backyard Growers	Logo & promotional materials	\$2,000
Malmsbury Mail	Malmsbury Mail website	\$3,000
Riddells Creek Tennis Club	Pickleball launch	\$1,000
Gisborne Golf Club	Nesting box installation	\$2,059
Discovery Science & Technology Centre Bendigo	Curious kids in the library	\$2,309
Kyneton Basketball Association	League standard basketballs for junior girls and all-abilities teams	\$3,000
Woodend RSL Sub-branch	First Australians Flag Project	\$2,000
Riddells Creek Cool Changes	Riddells Creek Enviro Expo	\$1,500
Macedon Ranges Bowling Club	Safety handrails	\$2,458.50
Total		\$28,999.50



Events & Festivals Grants

The Events and Festivals Grant Program provides funding to local events and festivals across the shire that provide significant social and economic benefits, both for businesses and the community more broadly.

The 2023-24 program had a budget of \$59,000 to allocate across three different tiers to enable all events and festivals to apply depending on size, focus and complexity, with one-year or triennial funding potentials that range from \$2,000 for community events, or up to \$37,000 over three years for signature events. Project Grant per financial year.

Events & Festivals Grants

Organisation Name	Event Title	Project title	Amount
Macedon Ranges Vignerons Association	Budburst Macedon Ranges Wine Festival	Various locations throughout shire	Y1\$12,500 Y2\$12,000 Y3\$10,000
Life in the Peloton Pty Ltd	Dirty Docker	Lancefield	\$10,000 single-year funding
Kyneton Community & Learning Centre Incorporated	Kyneton Twilight Festival and Market	Kyneton	Triennial funding Y1\$3,000 Y2\$3,000 Y3\$3,000
Kyneton Daffodil and Arts Festival Incorporated	Kyneton Daffodil and Arts Festival	Kyneton	\$5,500
Kyneton Agricultural Society	Kyneton Agricultural Show	Kyneton	\$5,500
Romsey Region Business Association	Christmas In Romsey 2023	Romsey	\$5,500
Romsey Region Business Association	Christmas In Romsey 2023	Romsey	\$5,500

Events & Festivals Grants cont.

Organisation Name	Event Title	Project title	Amount
Central Victorian Regional Insect Collection	2023 National Entomology Insect Expo	Woodend	\$5,500
Gisborne & District Lions	Lions Gisborne Festival	Gisborne	\$5,500
Macedon Ranges Sustainability Group	Edgy Veg Trail	Various locations around the shire	\$3,000 single-year funding
Kerrie Hall Incorporated	Kerrie Community Hall Trivia night	Kerrie	\$1,000
Macedon Ranges Community Halls Incorporated	September Market - Spring Celebration	Malmsbury	\$1,000
Macedon Ranges Community Enterprises Ltd	Gisborne Community Carols by Candlelight 2023	Gisborne	\$1,000
Total			\$59,000



Environment Support Group Grants

Formally launched for the first time in 2023-24, the Environment Group Support Grant Program aims to support groups with capacity building, weed control and biolink enhancement to benefit the community and natural environment of the Macedon Ranges.

With an available budget of \$50,000 from Council and a further \$20,000 from Macedon Ranges Community Enterprises Limited and Bendigo Bank, there were three categories of funding that eligible groups could apply for, being:

Landcare, Friends Groups and Network Support Funding

Up to \$800 per project, total of \$20,000 available.

Strategic Weed Partnership Program

Up to \$1,500 per project, total of \$10,000 available.

Biolink Boost Grant (supported by Macedon Ranges Community Enterprises Limited and Bendigo Bank)

Up to \$5,00 per project, total of \$20,000 available.

Landcare Friends Groups and Network Support Funding

Organisation	Amount
Pipers Creek & District Landcare Group Inc.	\$800
Woodend Landcare	\$800
Macedon & Mount Macedon Landcare	\$800
Riddells Creek Landcare	\$800
Ashbourne Landcare	\$800
Newham and District Landcare Group	\$800
Friends of Bald Hill Reserve	\$800
Campaspe River & Land Management Group	\$800

Landcare Friends Groups and Network Support Funding cont.

Organisation	Amount
Campaspe Valley Landcare Group	\$800
Macedon Ranges Seed Savers	\$576
Tylden Landcare	\$800
Upper Maribyrnong Catchment Group	\$800
Friends of Daly Nature Reserve	\$717.50
Friends of Black Hill	\$800
Deep Creek Landcare Group	\$800
Total	\$11,693.50

Strategic Weed Partnership Program

Organisation	Amount
Woodend Landcare	\$1,500
Newham and District Landcare Group	\$1,500
Campaspe River & Land Management Group	\$1,500
Tylden Landcare	\$1,500
Macedon & Mount Macedon Landcare	\$1,500
Total	\$7,500

Landcare Friends Groups and Network Support Funding cont.

Organisation	Project title	Amount
Woodend Landcare	Five Mile Creek Black Gum Biolink Enhancement Project	\$4,956
Ashbourne Landcare	Project Koala Hope	\$5,000
Newham and District Landcare Group	Enhancing biodiversity within the Cobaw Biolink	\$5,000
Tylden Landcare Group	Rebuilding connected habitat for lizards, woodland birds and Koalas between Kyneton and Lauriston	\$5,000
Campaspe Valley Landcare Group	Blackwells-Snipes Creek to Campaspe River junction	\$5,000
Upper Maribyrnong Catchment Group	Deep Creek Biolink Project at Darraweit Guim Primary School	\$3,650
Friends of Daly Nature Reserve	Bunjil's Stepping Stones	\$1,750
Campaspe River and Land Management Group	Connecting the Kyneton community to the Campaspe River	\$5,000
Macedon and Mount Macedon Landcare Group	Tony Clarke waterways	\$5,000
Total		\$40,356

TOTAL ENVIRO FUNDING FOR 2023-24

\$59,549.50



Australia Day Grants

The Australia Day Grants program supports community groups to hold free events/acknowledgment ceremonies to mark 26 January in a way that is respectful of all community members. These events can be hosted on any day one week before or after 26 January (between 19 January to 2 February).

With a budget of \$5,000 available, groups can apply for up to \$1,000 per group/event. Each group may only receive funding once per year.

Australia Day Grants

Organisation	Event	Amount
Baynton Hall	Australia Day BBQ and Film Evening	\$500
Kerrie Hall	Kerrie Hall Comes Together	\$737
Lions Club of Kyneton	Australia Day Community Breakfast	\$1,000
Macedon Ranges Truth and Reconciliation Group	Survival Day Dawn Service	\$1,000
The Great Association	Australia Day Celebration Gisborne	\$1,000
Tylden Hall	Tylden Hall Australia Day Party	\$763
Total		\$5,000

Our Events and Festivals

Our Council facilitated or participated in a number of community events and festivals in 2023-2024.



July 2023: NAIDOC Week



August 2023: Youth Awards



October 2023: Seniors Festival



November 2023: 16 Days of Activism walk



January 2024: Community Awards



February 2024: Reducing the Wildlife Road Toll Forum



March 2024: International Women's Day



March 2024: Cultural Diversity Week



April 2024: Autumn Festival (including Live and Local)



May 2024: IDAHOBIT



National Volunteer Week



National Reconciliation Week



June 2024: Village Connect celebration event

Image Village Connect event
Photo Credit: Chris Matthews

Citizenship ceremonies

In adhering to legal requirements enforced by the Australian Government's Department of Home Affairs, Council plays a key role in hosting citizenship ceremonies a number of times throughout the year, to officially complete the Australian citizenship process for those who live in the Macedon Ranges.

Across four in-person ceremonies throughout 2023-24, we officially welcomed a total of 117 people (including 15 children) from 26 countries as new Australian citizens.

Countries our new citizens originated from included Argentina, Belgium, Bermuda, Brazil, Canada, Czech Republic, Germany, Greece, Ireland, Mauritius, Netherlands, New Zealand, Northern Ireland, Norway, Pakistan, Philippines, Poland, Samoa, South Africa, Spain, Taiwan, Thailand, United Kingdom, United States, Venezuela and Vietnam.



Image Citizenship ceremony at Kyneton Town Hall
Photo Credit: Chris Matthews

Our Organisation

How councils operate

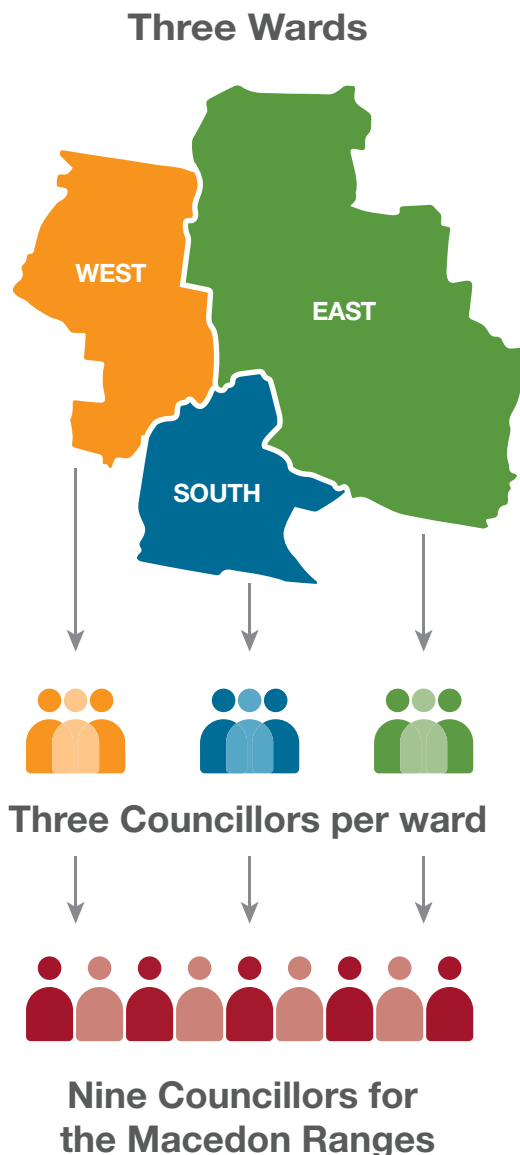
In Victoria, there are 79 local government areas (LGAs) also known as Councils, of which Macedon Ranges Shire Council is one. Councils provide distinct, localised representation for a municipal district, and work closely with both state and federal governments.

Legislatively bound by the *Local Government Act 2020* and overseen by the State Minister for Local Government, the role of each Council is to provide good governance for the benefit and wellbeing of the municipal community which includes residents, ratepayers, traditional landowners and people and bodies who conduct activities in the municipal district.

About Councillors

Our Council in the Macedon Ranges comprises three geographic-centred wards, with each ward hosting three Councillors for a total of nine Councillors, who are elected by residents and/or ratepayers of the district every four years to represent that district.

- **West Ward** includes the townships of Carlsruhe, Kyneton, Malmsbury, Tylden and Woodend.
- **South Ward** includes the townships of Bullengarook, Gisborne, Macedon, Mount Macedon and New Gisborne.
- **East Ward** includes the townships of Baynton, Darraweit Guim, Kerrie, Lancefield, Newham, Riddells Creek and Romsey.



The primary role of Councillors is to focus on policy development and strategic delivery of services in the public interest. The role includes:

- acting as a representative government by taking into account the diverse needs of the local community in decision-making
- providing leadership by establishing strategic objectives and monitoring their achievement
- maintaining the viability of Council by ensuring that resources are managed in a responsible, sustainable and accountable manner
- advocating the interests of the local community to other communities and government
- acting as a responsible partner in government by taking into account the needs of other communities
- fostering community cohesion and encouraging active participation in civic life.

Our Councillors attend regular Council meetings and briefings; represent Council on committees and at community events; and listen to the praises or concerns of ratepayers and residents.

No individual Councillor can make a decision on their own – key matters are tabled at public Council meetings and voted on. If there are the same number of votes for and against a matter, the Mayor can cast a deciding vote.

Our Councillors are bound by a Code of Conduct and receive an annual allowance, which is determined by the Victorian Independent Remuneration Tribunal (Councils are categorised differently for allowances, with the Macedon Ranges Shire Council deemed a Category 2 council).

About Council staff

Council staff support the operational aspects of local government, providing advice and expertise across a range of areas to help provide services to the public; guiding senior leaders and Councillors on policy direction; and generally supporting informed decision-making.

Led by the CEO and a four-strong Executive Leadership Team (ELT), our staff at Macedon Ranges Shire Council work across four Directorates (in addition to the CEO's office) and close to 40 specialised teams – from Statutory Planning, to Maternal and Child Health.



Image Councillors at Gisborne Administration Centre
Photo credit: Chris Matthews

Our Councillors

East Ward



Cr Annette Death

Elected: October 2020

Mayor: November 2022
– current

e: adeath@mrsc.vic.gov.a

p: 0427 956 117



Cr Geoff Neil

Elected: October 2020

e: gneil@mrsc.vic.gov.au

p: 0419 244 776



Cr Bill West

Elected: October 2020

e: bwest@mrsc.vic.gov.au

p: 0400 025 455

South Ward



Cr Dominic Bonanno

Elected: October 2020

e: dbonanno@mrsc.vic.gov.au

p: 0419 829 867



Cr Rob Guthrie

Elected: October 2020

Deputy Mayor: November
2021 – November 2022

e: rguthrie@mrsc.vic.gov.au

p: 0419 309 953



Cr Christine Walker

Elected: November 2023*

e: cwalker@mrsc.vic.gov.au

p: 0438 589 251

West Ward



Cr Jennifer Anderson

Elected: October 2020

Mayor: November 2020 –
November 2022

Deputy Mayor: November
2022 – November 2023

e: janderson@mrsc.vic.gov.au

p: 0408 273 670



Cr Janet Pearce

Elected: October 2020

Deputy Mayor: November
2023 – current

e: jpearce@mrsc.vic.gov.au

p: 0437 282 096



Cr Mark Ridgeway

Elected: October 2020

Deputy Mayor: November
2020 – November 2021

e: mridgeway@mrsc.vic.gov.au

p: 0437 938 766

*Cr Walker was elected following a countback process led by the Victorian Electoral Commission, held as a result of the resignation of Cr Anne Moore from Council in October 2023 (Cr Moore was elected to the current term of Council in October 2020).



Romsey
HUB

Library

Council
Customer Service

Visitor
Information 

- Romsey Neighbourhood House
- Romsey Play Group
- Toy Library

 Macedon
Ranges
Shire Council

96 - 100 Main Road

Romsey
HUB

Library - Council Service

Mon. 10:00 - 12:00	Tue. 10:00 - 12:00
Wed. 10:00 - 12:00	Thu. 10:00 - 12:00
Fri. 10:00 - 12:00	Sat. 10:00 - 12:00
Sun. 10:00 - 12:00	Closed

LIBRARY
CLOSE & COLLECT

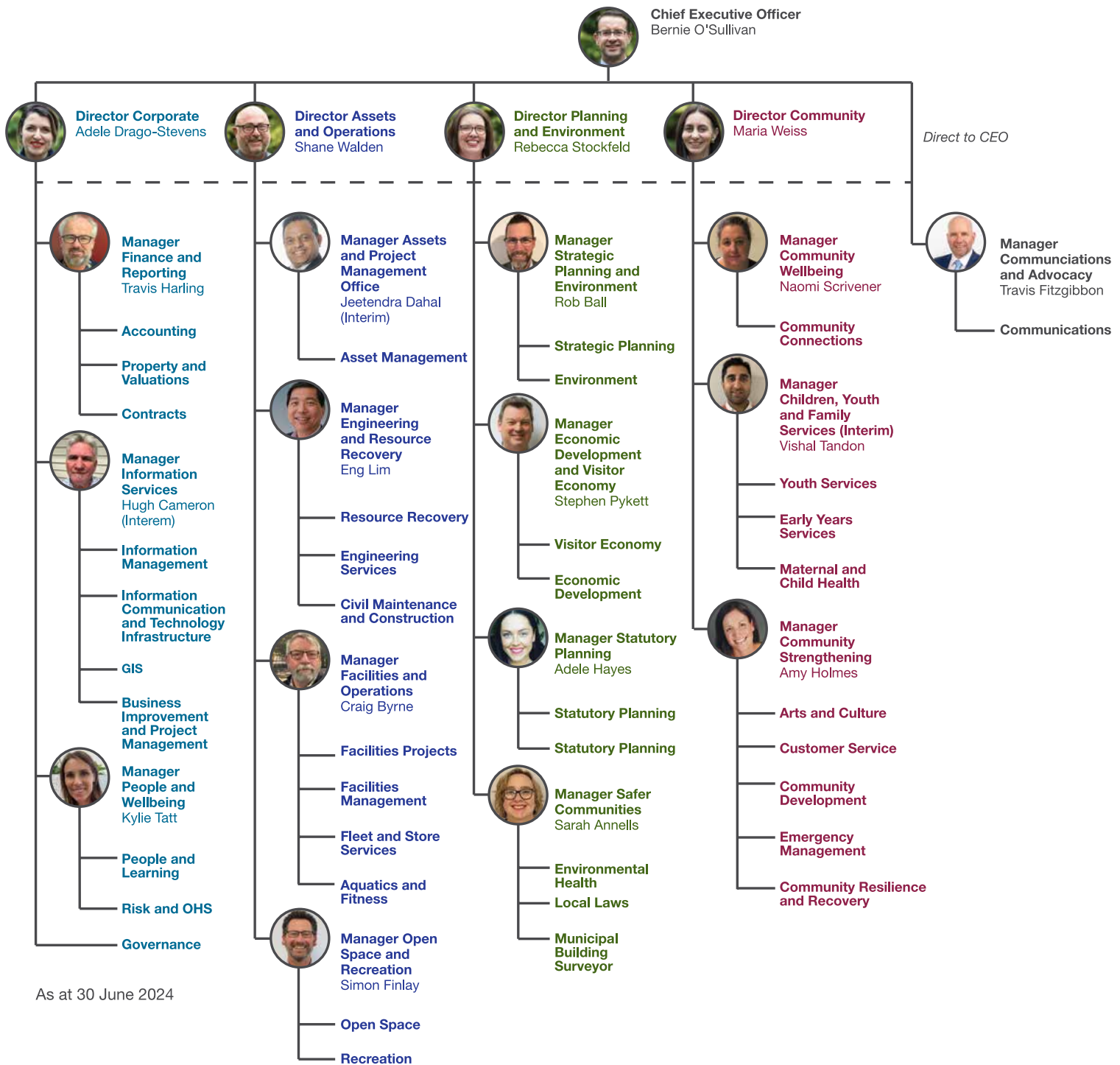
LIBRARY
CLOSE & COLLECT

Return to Office
is open

Fit This Together

Image Romsey Hub

Our Organisation Structure



As at 30 June 2024

Our Executive

Council's Executive Leadership Team (ELT) comprises the Chief Executive Officer and four Directors, with each Director responsible for leading the key outputs and direction of their respective Directorate.

Our ELT members work closely with Councillors and attend Council meetings; they represent Council at external events or in advocacy; and they also often take the lead as key spokespeople for the organisation, particularly around operational matters.

In 2023-24, our ELT benefitted from ongoing stability and collaboration, marking a second full year of working together as a group of five. They led key internal matters such as Directorate service reviews, as well as navigating external matters such as responding to severe weather events or proposed sector changes.



Bernie O'Sullivan

Chief Executive Officer

Commenced with Council: May 2021

Bio: Bernie is a senior executive with extensive and diverse local, state and national leadership experience in the government and not-for-profit sectors, leading large staff teams, strategy, organisational change and working productively with Councillors and Boards.

Bernie commenced as Chief Executive Officer of Macedon Ranges Shire Council in May 2021. Immediately prior to this, he was Director Strategy and Growth at the City of Greater Bendigo between 2016-2021. His work at Greater Bendigo included negotiating and delivering the inaugural launch of Qantas passenger flights between Bendigo and Sydney.

Prior to this, Bernie held the position of Acting Chief Executive Officer at the Institute of Public Administration Australia (IPAA VIC). He also had extensive experience at senior levels in Victorian Government departments, working as Deputy Secretary Regions in both the Department of Environment, Land, Water and Planning, and the Department of Environment and Primary Industries.

Prior to working for the Department, he held senior executive roles interstate with the Royal Agricultural Society of New South Wales, and other not for profit representative bodies in Sydney and Canberra.

Bernie has deep experience working with communities and a strong understanding of the opportunities and issues impacting regional Victoria, especially in the Loddon Mallee region. Qualifications include: Master of Public Affairs / Bachelor of Agricultural Science / GAICD.

Key responsibilities: Bernie's responsibilities as CEO are wide-ranging but broadly surround leading the day-to-day operations of Council, which can include signing off on major contracts or operational decisions; representing Council at relevant sector meetings; and hosting key Council-managed events.



Adele Drago-Stevens

Director Corporate

Commenced with Council: April 2022

Bio: Adele is an experienced strategic leader with extensive public sector and higher education strategy, business transformation, operations and performance experience.

Her former role was Director, Digital Transformation and Operations Consulting for PricewaterhouseCoopers consulting firm (PwC), specialising in the Government and Public Sector, and prior to that she was Director Strategic Planning for Swinburne University of Technology.

Adele is a local resident, familiar with, and passionate about regional issues and wanting to contribute to the Macedon Ranges community.

Key responsibilities: Responsibilities within Adele's Corporate Directorate include people and wellbeing, finance and reporting, governance, information technology services, along with being the secretariat for Council's Audit and Risk Committee.



Rebecca Stockfeld

Director Planning and Environment

Commenced with Council: March 2022

Bio: Rebecca brings a wealth of experience from local and Victorian Government senior leadership roles across town planning, strategic planning, infrastructure, assets and sustainable development.

Rebecca is adept at navigating the complex challenges of executive leadership in Local Government. She is a local resident and relishes this opportunity to lead strategic and statutory planning and environment portfolios to guide the future of her local community.

Key responsibilities: Responsibilities within Rebecca's Planning and Environment Directorate include statutory planning (e.g. planning applications), long-term strategic planning, building surveying, local laws, the shire's natural environment, environmental health, economic development and visitor economy.



Maria Weiss

Director Community

Commenced with Council: March 2022.

Bio: Maria has over 20 years community services experience across a range of senior leadership positions at Moonee Valley City Council, having been Group Manager Community Services, leading a range of community care services including seniors, carers, family and children's services.

A member of the Goldfields Libraries Board and Municipal Association of Victoria Emergency Management Board Advisory committee, she is skilled in delivering high quality, responsive services to the community, with achievements including two LGPro Awards for Excellence.

Key responsibilities: Responsibilities within Maria's Community Directorate include working with a range of community groups, youth services, Maternal and Child Health, early years (e.g. kindergartens), support for targeted cohorts such as First Nations, people with disability, seniors, carers and those identifying as LGBTIQ+, emergency management and recovery, customer service and the provision of library services (through Goldfields Library Corporation).



Shane Walden

Director Assets and Operations

Commenced with Council: November 2019

Bio: Shane is a MBA-qualified strategic leader who has senior management experience in peri-urban and interface local government environments. He also has senior management experience in the commercial sector in engineering and facilities management organisations, including state and regional management roles.

Prior to joining Macedon Ranges Shire Council, Shane was a senior manager at Wyndham City Council, where he oversaw service and asset planning, asset design, construction, asset operations, asset renewal and replacement across all the major infrastructure streams. Other roles Shane has held include senior management positions delivering outsourced services for the Australian Defence Force, Mornington Peninsula Shire, Austin Hospital and Telstra. As a result, he has led financial reporting, risk management, compliance, asset management, customer service, project management and strategic business planning.

Key responsibilities: Responsibilities within Shane's Assets and Operations Directorate include ensuring the community's assets meet the advertised level of service and presentation, through outputs such as the provision of capital works projects, facility management, waste management, road and drain management, and the care and presentation of parks and gardens.

Operational Changes

Internal service reviews were conducted across our four Directorates throughout 2023-24, with the aim of better understanding challenges, identifying gaps and proposing opportunities within the organisation structure to support Council's short and long-term service delivery.

As a result of these reviews, in addition to considering service changes for 2024-25, changes were made following consultation with – and feedback from – Council staff:

Assets and Operations

A realignment saw the creation of a new Engineering and Asset Services Department, incorporating the Asset Management team and the Engineering Services team. The Resource Recovery and Civil Maintenance and Construction teams then formed a standalone Department.

Council's Project Management Office now sits with the Facilities and Aquatics Department (previously Facilities and Operations). The Fleet and Store Services unit, which was within the Facilities and Aquatics department, moved to the Parks, Recreation and Depot Operations department (previously Open Space and Recreation).

Corporate

A proposed realignment, to be fully enacted in 2024-25, would see the creation of new departments in Corporate, including Digital Technology Services – which will lead the Information Technology and GIS functions – and Governance and Performance, which will oversee the Governance and Information Management units.

Minor realignments were proposed to reporting lines to ensure greater synergy between

teams to deliver highly valued services. The Coordinator Performance and Assurance is a new position that will report to the Manager Governance and Performance, to guide Council through corporate reporting requirements.

Community

A realignment saw the creation of the Community Services Department, to lead Council's Community Connection, Early Years and Maternal and Child Health teams, removing the Children, Youth and Family Services Department as a result.

With the completion of funding agreements for the Village Connect initiative and Regional Assessment Service, remaining services from the Community Wellbeing Department were allocated to other areas.

Various new positions were created or realigned to help support and lead creative and connected communities, community and social planning, community development and supporting our youth within the shire through various initiatives.

Council combined fire management and community recovery resources to streamline support to the community in emergency events, through the creation of a new Emergency Management and Recovery team.

Planning and Environment

There were minor realignments to the Building Services and Statutory Planning teams within the Planning and Environment Directorate, providing both teams with additional resources that align with the increase in services provided to the community.

Our People and Culture

Workforce statistics

A summary of the number of full time equivalent (FTE) Council staff by organisational structure, employment type and gender is set out below.



Table A summary of the number of full time equivalent (FTE) council staff by organisational structure, employment type and gender.

Employee type/ gender	CEO (FTE)	Community (FTE)	Corporate (FTE)	Planning and Environment (FTE)	Assets and Operations (FTE)	Total (FTE)
Permanent FT – W	5.0	25.0	19.0	26.0	16.0	91.0
Permanent FT – M	3.0	3.0	13.0	24.0	89.0	132.0
Permanent FT – X	0	0.0	0.0	0.0	0.0	0.0
Fixed Term FT – W	0	0.0	2.0	0.0	5.0	7.0
Fixed Term FT - M	0	0.0	0.0	1.0	9.0	10.0
Fixed Term FT - X	0	0.0	0.0	0.0	1.0	1.0
Permanent PT – W	0.8	62.6	13.7	14.8	11.5	103.5
Permanent PT – M	0.8	2.4	1.3	5.8	4.7	15.0
Permanent PT – X	0	0.0	0.0	0.0	0.0	0.0
Fixed Term PT - W	0	7.2	1.4	1.7	0.0	10.3
Fixed Term PT - M	0	0.0	0.5	0.4	0.0	0.9
Fixed Term PT - X	0	0.0	0.0	0.0	0.0	0.0
Total	9.6	100.2	50.9	73.7	136.2	370.6

Legend: FT-Full time PT-Part time W-Women M-Men X- persons of self-described gender.

*As of 30 June 2024, Council had 326 casual employees.

Number of full time equivalent (FTE) Council staff by organisational structure, employment type and gender

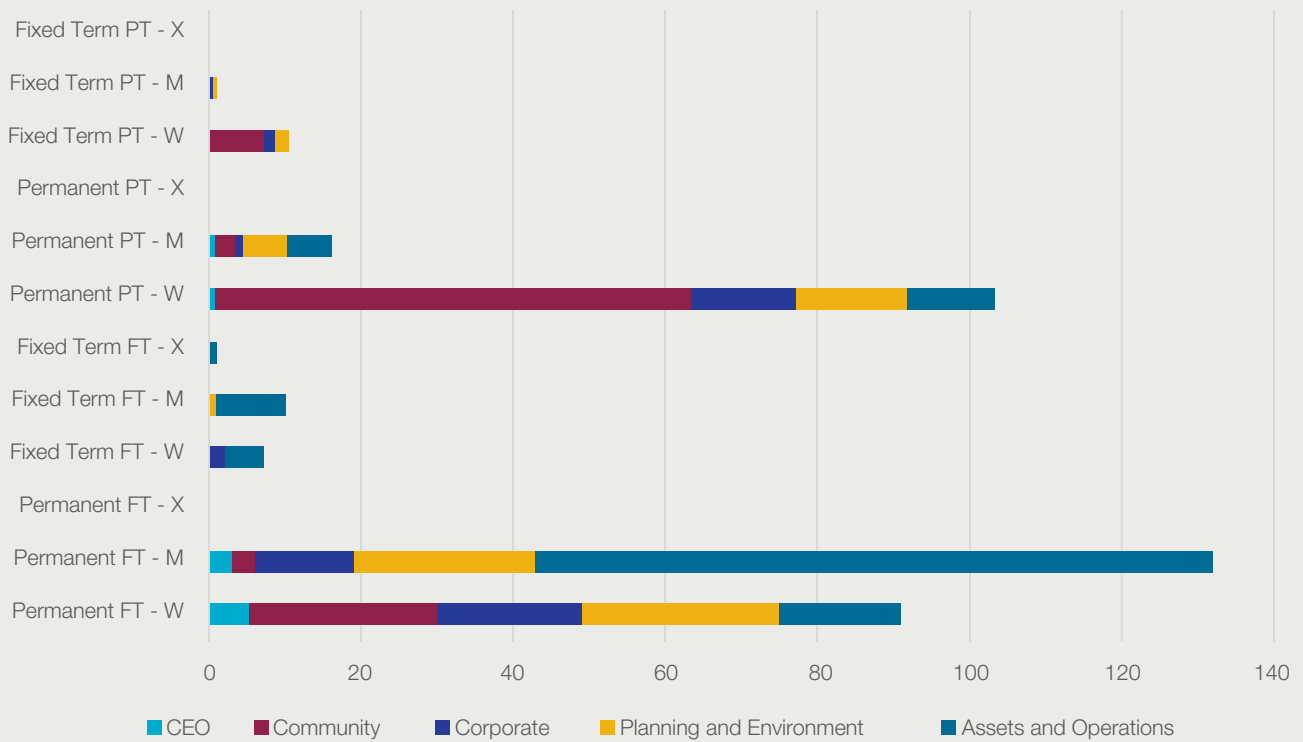
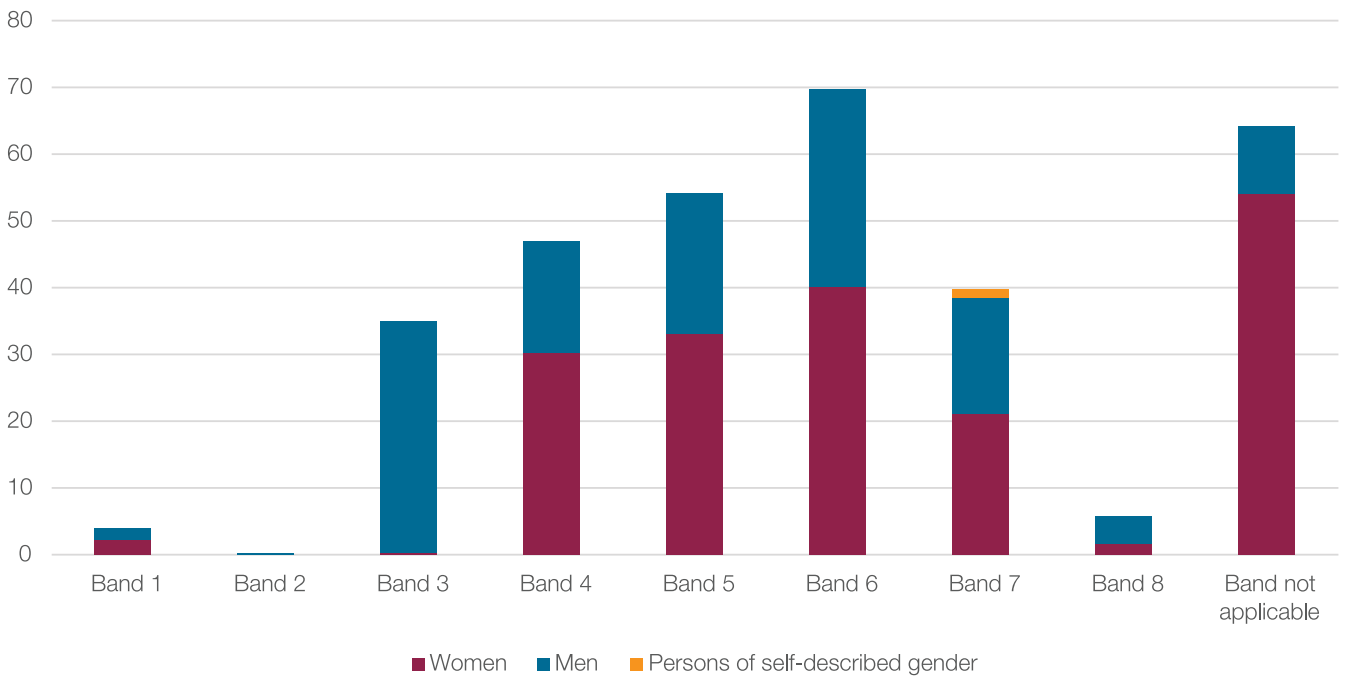


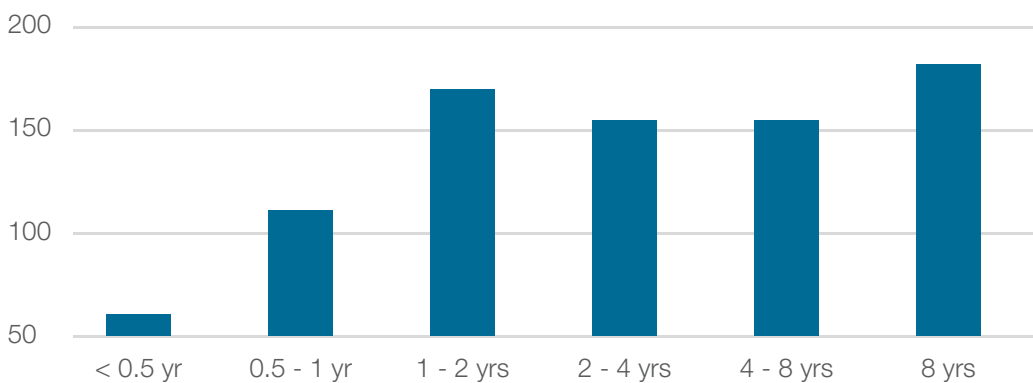
Table A A summary of the number of full time equivalent (FTE) council staff by employment classification and gender is set out below.

Employee classification	Women (FTE)	Men (FTE)	Persons of self-described gender (FTE)	Total (FTE)
Band 1	2.6	1.6	0.0	4.2
Band 2	0.0	0.1	0.0	0.1
Band 3	0.2	40.3	0.0	40.5
Band 4	35.1	19.4	0.0	54.5
Band 5	38.4	24.3	0.0	62.7
Band 6	46.6	34.4	0.0	81.0
Band 7	24.3	20.8	1.0	46.1
Band 8	2.0	4.6	0.0	6.6
Band not applicable	62.5	12.2	0.0	74.7
Total	211.7	157.9	1.0	370.6

Number of full time equivalent (FTE) Council staff by employment classification and gender



Employees by length of service (as of 30 June 2024)



Staff turnover

In 2023–24, staff turnover was 14.78 per cent, which includes all permanent staff and temporary staff with contracts of six months or more. This is a decrease from 21.30 per cent in 2022-23. Staff turnover is currently at a healthy level, and is lower than the industry benchmark range of 15-20 per cent.



Image Lancefield Granite Hills rock formations

Investing in our people – Learning and Development

As a Council, we invest in our employees' learning and development to foster professional growth, enhance job performance and satisfaction and support the overall effectiveness of the workforce.

This investment is typically aimed at providing opportunities for employees to acquire new skills, expand their professional capabilities, and stay up to date with industry advancements and legislative requirements.

We offer various initiatives and resources to support employee learning and development, including:

- access to a wide range of internal and external training programs through our targeted EVOLVE development streams
- the opportunity to participate in annual goal-setting via professional development plans (PDPs)
- a framework to support effective 1:1 development and coaching-based conversations between leaders and their

direct reports

- a Capability and Leadership Capability Framework, and related assessment and self-reflection tools.

By investing in employees' learning and development, we demonstrate a commitment to our employees' professional growth and support a skilled and capable workforce.

This approach enhances employee engagement, job satisfaction and retention, while also driving organisational effectiveness and ensuring the delivery of high-quality services to the community.

Risk and Occupational Health & Safety

Our Risk and Occupational Health and Safety (OHS) team implemented a new risk and OHS management system, Lucidity, which supports risk and hazard identification and management to prevent serious injuries and risk from occurring. The process supports continual improvement across Council with many improvement opportunities realised..

We are systematically reviewing, updating and creating new safe work procedures to support and guide staff to identify and manage safety risks. These are supported by facilitated training sessions.

We are also continuing to promote safety awareness through multiple mechanisms including monthly safety bulletins, facilitation of monthly Health Safety and Wellbeing Committee meetings, safety and productivity campaigns, development of new safety posters and other promotional materials, ongoing development of inherent requirement of the job dictionaries, and other site and facility safety audits.



Image Open Space team, Malmsbury blitz

We have seen an improvement in safety culture, with a higher than usual proactive engagement by staff seeking advice and support. To that effect, we have also seen an increase in incident and hazard reporting, which demonstrates an improvement in safety culture.

We continue to work with all areas to audit and educate staff on safe work practices which supports Council's values and our commitment to a safe workplace.

As a new initiative for 2023-24, we invited staff nominations for our inaugural Safety Awards, recognising and celebrating the important work that staff have completed throughout the year to improve their work areas and ensure the safety of themselves and others. Two individual awards and a team-based award were presented at our end-of-year staff celebration event in December 2023.



Image Charlie, School Crossing Supervisor

Recognising our people

At our end-of-year staff celebration event in December 2023, we recognised and acknowledged the long-term, continuous service of 29 staff from across the organisation, who had marked 10 or more years of service to Council (in five-year increments).

Years of service milestones	Number of employees
10 years	15
15 years	7
20 years	2
25 years	4
30 years	1



Image Campaspe River Walk
Photo credit: Rodney Dekker

Our Performance

This section of the Annual Report focuses on progress reports surrounding key targets/ budget-funded initiatives set by Council for 2023-24, relevant to our four Council Plan themes, including:

- Council Plan actions (summarised from Quarterly Reporting)
- Council Plan strategic indicators
- major/other budget initiatives (as outlined in the Budget 2023-24)
- forecast/actual 2023-24 budgets relating to Council Plan themes, and Council teams
- service performance indicators, as required under the Regulations.

Connecting communities

At a glance

Council Plan actions (42)		Strategic indicators (5)		Major budget initiatives (4)		Budget (\$)	
Completed	34	Achieved	2	Completed	2	Actual	16,529,609
In progress	8	Partially achieved	3	On track	1	Budget	15,435,012
Not achieved	0	Not achieved	0	Minor issues/ rescheduled	1	Variance	-1,094,597



Image Malsbury Botanical Gardens
Photo credit: Chris Matthews

Council Plan action summary: 2023-24

Strategic priority	Progress update	Status
Improve connectivity and movement, and provide transport choices to the community, including walking trails and bike paths	<p>Five out of six actions within this strategic priority have been completed (continuing to deliver accessible footpaths; partnering with Hepburn Shire Council on advocacy for a new rail trail between Daylesford and Hanging Rock; finalising the Kyneton Movement Network Plan; and advocating for improvements to bus and rail services).</p> <p>The remaining action is the construction of the Woodend to Riddells Creek Shared Trail project, with construction ongoing.</p>	<p>5 actions complete</p> <p></p> <p>1 action in progress</p> <p></p>
Integrate land-use planning, and revitalise and protect the identity and character of the shire	<p>Three out of six actions within this strategic priority have been completed (adopting the final Romsey Structure Plan; implementing the Riddells Creek Structure Plan by finalising the Riddells Creek Movement Network Plan; and finalising a review of Council's Developer Contributions Plan).</p> <p>The remaining three actions – with all three targeting completion in early 2024-25 – include the Kyneton Urban Design Framework, the Gisborne Futures Structure Plan and the revised Heritage Strategy.</p>	<p>3 actions complete</p> <p></p> <p>3 actions in progress</p> <p></p>
Provide well-designed, fit-for-purpose, multi-use open spaces and infrastructure for the community to connect, engage and participate in a financially sustainable way	<p>Four out of six actions within this strategic priority have been completed (completing Stage One of the Macedon Ranges Sports Precinct and commencing designs on Stage Two; delivering the annual capital works program within budget; and commencing work to scope and plan for the new Romsey Skatepark).</p> <p>The remaining two actions include preparation of a new Open Space Strategy and a new master plan for Lancefield Park, both of which are underway.</p>	<p>4 actions complete</p> <p></p> <p>2 actions in progress (watch icon)</p> <p></p>
Target community needs through development programs and grants	All three actions within this strategic priority have been completed (promoting community centres and neighbourhood houses; collaborating with Loddon Mallee partners to promote volunteers; and promoting the programs of the Goldfields Library Corporation).	<p>3 actions complete</p> <p></p>

Council Plan action summary: 2023-24 cont.

Strategic priority	Progress update	Status
Continue to deliver improved outcomes for and recognition of our First Nations People	<p>Three out of five actions within this strategic priority have been completed (participating in National Reconciliation Week; recognising indigenous culture at kindergartens; and developing a new Reconciliation Action Plan).</p> <p>The remaining two actions include implementing final actions from the current Reconciliation Action Plan and the forming of a Cultural Advisory Group.</p>	<p>3 actions complete</p> <p>✓</p> <p>2 actions in progress</p> <p>⌚</p>
Promote a more inclusive community by supporting community groups and vulnerable groups	All six actions within this strategic priority have been completed (supporting targeted initiatives for young people; continuing to implement our Gender Equality Action Plan; continuing to promote key recognition days; improving accessibility at the Gisborne Aquatic Centre; facilitating external funding opportunities for neighbourhood houses; and implementing the Village Connect program).	<p>6 actions complete</p> <p>✓</p>
Explore opportunities for affordable and social housing in the shire	All four actions within this strategic priority have been completed – we continue to engage with Homes Victoria and various housing providers to explore options to expand the amount of social and affordable housing within the shire. Wintringham, in partnership with Council, is leading the development of additional housing stock in Lancefield.	<p>4 actions complete</p> <p>✓</p>



Image IDAHOBIT
Photo credit: Chris Matthews

Strategic indicators

Strategic indicator	Measure	Result	Result
Delivery of the annual footpath construction program	Delivery of a minimum 80% of the projects included in the Budget 2023-24	50% complete	Out of the two projects to construct new footpaths outlined in Council's Budget 2023-24, Station Road in New Gisborne was delivered (completed June 2024) while Howey Street in Gisborne (between Goode Street and Prince Street) was cancelled. As cited in the February 2024 Council Meeting, a property directly relevant to the Howey Street footpath had a planning permit refused, impacting on its development contribution to the project. Just over \$90,000 was returned to the consolidated capital works program budget, with design of the project complete and ready should the project progress in future.
Delivery of the annual capital works program	Improve capital works delivery completion rate to 80% by 30 June 2024, with a stretch target of 85%. This will reduce carry-forward of projects and improve capital works delivery completion in the future.	84.58% complete	<p>This result exceeds the base 80% target and falls just short of the 85% stretch target. A small number of projects saw the original scope was completed within 2023-24, however additional scope was added late. Taking this into consideration, the 82.58% completion percentage increases to 84.58%.</p> <p>A total of 38 projects out of 201 were approved to be carried forward at the April 2024 Council Meeting, with an additional 15 projects approved at the June 2024 Council Meeting for a total number of 53 projects to be carried forward. However, 18 projects were not planned for completion within 2023-24.</p>
The Gender Equality Action Plan (GEAP) being used across the organisation	Implementation of the Gender Equality Action Plan 2022/25: Year 2 actions implemented and Year 3 actions progressing.	80% complete	<p>A number of Year 2 actions have been completed. There are several actions identified within the GEAP as ongoing actions and initiatives including:</p> <ul style="list-style-type: none"> • promotion of our Flexibility at Work policy • targeted appropriate workplace behaviours and culture training • supporting an employment program, providing employment opportunities for people living with disabilities with our shire • implementation of an incident reporting system • reviewing all job advertisements by a 'Gender Coder' program ensuring any barriers in terminology are removed.

Strategic indicators cont.

Strategic indicator	Measure	Result	Result
<p>Collaborate with Loddon Mallee partners and across Council to coordinate, support, engage and recognise volunteers</p>	<p>Development and provision of induction, training opportunities and recognition activities during International Volunteer Day.</p>	<p>100 % complete</p>	<p>We adopted the Volunteer Policy, which promotes diverse and flexible volunteering opportunities within Council. We were also successful in a grant application to the Australian Government to deliver the Aged Care Volunteer Visiting Scheme project from 2023-2026, with first year activities including a morning tea to retain local volunteers, and an education session at GemLife promoting local volunteer opportunities.</p> <p>We recognised annual days of celebration, including the annual Seniors Festival, which featured a celebration box event recognising older volunteers. We also launched a centralised volunteer information resource on the Council website that promotes internal and external opportunities within the shire.</p> <p>Finally, we partnered with Bendigo Volunteer Resources Centre to build the capacity of Council and local organisations to support volunteers.</p>
<p>Increased engagement and participation at events which celebrate LGBTIQ+ people, including but not limited to raising Rainbow Flag event for International Day Against Homophobia, Biphobia, Intersexism and Transphobia (IDAHOBIT), youth focused initiatives and events held in partnership with key stakeholders.</p>	<p>Active partnerships with key organisations and community stakeholder resulting in a minimum of 6 activities and events throughout the year, including but not limited to the LGBTIQ+ Dance Party, Flag raising and ongoing engagement of the IDAHOBIT working group</p>	<p>100% complete</p>	<p>In the reporting period, Council actively facilitated at least eight activities in support of LGBTIQ+ communities for young people, including:</p> <ul style="list-style-type: none"> • Pride Projection Project Night (August 2023) • Wear It Purple Day (August 2023) • Coming Out Day (October 2023) • Financial contribution made to Pride Camp (October 2023) • Transportation to Pride Formal in Hepburn Shire Council (March 2024) • Ranges Rainbow Trivia Night (May 2024) • IDAHOBIT Tie-Dye Workshop (May 2024) • IDAHOBIT Flag Raising Ceremony (May 2024)

Major budget initiatives

Initiative	Progress
<p>Finalise the construction of the Macedon Ranges Sports Precinct project (Stage 1)</p>	<p>Construction of this project was completed in June 2024. See Major Capital Works section (page 35) for more details.</p>
<p>Commence the design and documentation, including schematic design, stakeholder/community consultation, detailed design and tender document preparation for construction of Stage 2 of the Macedon Ranges Regional Sports Precinct project in the future.</p>	<p>A contract for detailed design and documentation was in place, with a plan to complete the design and documentation of all facilities within this stage – and start construction – in 2024-25. See Major Capital Works section (page 35) for more details.</p>
<p>Complete the construction of the Macedon Ranges Shared Trails Project.</p>	<p>Necessary approvals continue to progress for construction of the trail’s various stages. In early 2024, work was underway on sections of the trail near Woodend including vegetation trimming and removal, earthworks, placement of base material and updated signage. See Major Capital Works section (page 35) for more details.</p>
<p>In partnership with Hepburn Shire Council continue to advocate the Victorian State Government for support to undertake preconstruction planning for the Daylesford to Hanging Rock Shared Trail project.</p>	<p>Advocacy to fund this project continues, in collaboration with Hepburn Shire Council. A new video outlining the project’s vision was produced internally in December 2023, to assist with these ongoing advocacy efforts.</p>



Image Macedon Ranges Sports Precinct
Photo credit: Chris Matthews

Budget-funded services

Service	Description	Net cost Actual Budget Variance (\$)
Director Assets and Operations	This Executive position oversaw the Assets and Operations Directorate, which broadly includes functions such as engineering and design, capital works delivery, resource recovery services, facilities and asset maintenance, and aquatics and fitness services.	421,482 <u>434,508</u> 13,026
Engineering, Roads and Asset Maintenance	<p>These functions combined to help facilitate the design, delivery and ongoing maintenance of our Council-managed infrastructure and assets.</p> <p>Much of the work of these teams has been captured elsewhere in this Annual Report, including in Major Capital Works (page 35).</p>	5,290,830 <u>6,160,050</u> 869,220
Facilities and Operations	<p>Our Facilities Management team worked to proactively inspect, maintain and repair our Council-managed buildings and structures, while also responding to reactive maintenance requests from the community. In 2023-24, we performed close to 430 facility inspections, completed more than 19,000 facility cleans and responded to more than 1,500 maintenance requests.</p> <p>Our Facility Projects team has designed and delivered a range of minor and major projects for the community (outside of roads and transport infrastructure), while our Fleet and Store Services team has overseen the management of Council's vehicle fleet and supplies.</p> <p>Our Aquatics and Fitness team manage our indoor and outdoor aquatics and leisure facilities across the shire (see Our Services, page 11). In 2023-24, these services supported more than 2,800 Learn to Swim participants (weekly lessons); more than 2,100 members (as at 30 June 2024 – accessing sites through memberships or third-party membership provider agreements); and 37 regular sporting and speciality user groups, and sporting associations, using our indoor facilities.</p>	4,039,933 <u>2,501,218</u> -1,538,715

Budget-funded services cont.

Service	Description	Net cost Actual Budget Variance (\$)
Statutory Planning	<p>Our Statutory Planning team has assisted ratepayers and residents through the statutory planning process, including advice and assessment of planning applications. They also ensured planning compliance with the Macedon Ranges Planning Scheme through investigation of alleged contraventions, auditing of permit conditions, education and awareness.</p> <p>In 2023-24, we received 524 planning applications (based on our system's new applications/amendments) and made determinations on 464 planning applications (these included decisions on new applications, amendments to existing permits, applications that were withdraw or that had lapsed, and where it was determined that no planning permit was required). The estimated cost of works for permits issued was \$148 million, with 126 dwelling approved and 119 subdivision approvals (lots).</p>	<p>606,986 <u>187,633</u> -419,353</p>
Open Space	<p>Our Open Space team oversees the ongoing maintenance of our Council-managed parks and reserves including Council's three Botanic Gardens, in addition to other open space such as town centres. Outputs include scheduled mowing and horticulture programs, annual street tree planting program, elm leaf beetle management and the electric line clearance program.</p> <p>A new initiative trialled in April 2024 was a strategic maintenance blitz within the heart of Malmsbury, with a range of improvement works completed to test the cost-effectiveness of crews stepping away from their normal maintenance roles, to improve Council assets throughout the shire.</p> <p>This team has been renamed 'Parks' heading into 2024-25 – part of the broader Department change to Parks, Recreation and Depot Operations.</p>	<p>5,439,997 <u>5,750,207</u> 310,210</p>

Budget-funded services cont.

Service	Description	Net cost Actual Budget Variance (\$)
<p>Assets and Project Management Office</p>	<p>Our Assets and Project Management Office oversaw the documentation of current and new assets, in addition to managing major projects including the Macedon Ranges Sports Precinct and Woodend to Riddells Creek Shared Trail project.</p> <p>In 2023-24, we had \$25.5 million worth of assets added to our asset register including more than 500 stormwater pits, 9.9kms of road, 17kms of kerb, 15kms of footpaths, 14.5kms of stormwater pipes, 21 pieces of play equipment, four detention basins, 11 other Open Space assets (barbecues, shelters and electrical cabinets) and a ½ basketball court.</p> <p>As noted in the Operational changes section (page 96), the functions of this unit have been realigned heading into 2024-25, with the assets function now aligning with the engineering function (Engineering and Assets Services), and management of major projects aligned with the Facilities Projects team.</p>	<p>730,381 <u>776,664</u> 46,283</p>



Image Macedon Ranges Sports Precinct
Photo credit: Bodey Dittloff

Case study

Macedon Ranges Sports Precinct

A demonstration of what can be achieved in collaboration between the community, Council, government and other key stakeholders, the first stage of the Macedon Ranges Sports Precinct on Barringo Road in New Gisborne officially opened to the public in June 2024.

This marked the completion a two-year construction period, during which the project faced significant challenges – the most significant being the initial contractor going into voluntary administration a year into the build.

With the potential to cause a major disruption to construction timelines, our staff worked closely with administrators and potential contractors on a swift resolution while still completing necessary due diligence. The result was an agreement with a new contractor in just over two months, resulting in minimal disruption and ensuring the project remained on track to open in 2023-24 as planned.

More broadly, the opening also marked a decades-long advocacy journey largely led by dedicated community members, who recognised the need for additional recreational facilities and sought to tirelessly push the case for investment to Council, key industry bodies and other levels of government.

The Macedon Ranges Sports Precinct is our Council's biggest ever capital works investment, with the first stage only the beginning and planning well underway on the precincts' second stage.

It aligns closely with the Council Plan theme of Connecting communities, in providing state-of-the-art facilities to support indoor and outdoor formal sport and passive recreation, with facilities also available for hire for corporate or social functions.

Along with the practical elements required of a modern sporting facility, the complex also features innovative design and environmental elements such as solar panels, water-saving irrigation systems and double-glazed floor-to-ceiling windows making the most of natural light and surrounding views.



Case study

Howey Street footpath coffee concrete trial

In 2023, a team from RMIT University published some emerging research surrounding used coffee grounds, treating this waste product in a specialised way and replacing it with a portion of the sand traditionally used to make concrete. When tested in this way in the lab, the technique was found to make concrete 30 per cent stronger.

Australia generates 75 million kilograms of ground coffee waste every year – most of it goes to landfills, but it could replace up to 655 million kilograms of sand in concrete because it is a denser material. Globally, 10 billion kilograms of spent coffee is generated annually, which could replace up to 90 billion kilograms of sand in concrete.

With our Council's track record in exploring and implementing sustainable initiatives, reflected through the interests and support of our engaged community, it seemed a perfect match – and alignment with both our Connecting communities and Healthy environment, healthy people Council Plan themes – that our teams collaborate with RMIT to assist in implementing this coffee-infused concrete into a practical field trial.

The order was made for a batch of 'coffee-crete' – in addition to a different, but equally sustainable woodchip-infused concrete – to be poured and set as part of planned footpath renewal works along Howey Street in Gisborne.

Following almost a year of planning and preparation, RMIT and Council staff were on site in April 2024 to witness the first momentous pour of these products and help to visually capture the process, in what was a world-first coffee concrete footpath trial.

RMIT researchers planned to evaluate the performance of the concrete in these trial footpaths in Gisborne. The aim of this research is to validate its performance and support the potential transition of this innovative material into mainstream commercial applications, enabling broader use in infrastructure projects.



Healthy environment, **healthy people**





At a glance

Council Plan actions (46)		Strategic indicators (3)		Major budget initiatives (4)		Budget (\$)	
Completed	41	Achieved	2	Completed	2	Actual	21,771,563
In progress	5	Partially achieved	1	On track	1	Budget	23,259,860
Not achieved	0	Not achieved	0	Minor issues/ rescheduled	1	Variance	1,488,297










Image Trail Running at Mount Macedon
Photo credit: Chloe Smith Photography

Council Plan action summary: 2023-24

Strategic priority	Progress update	Status
Protect the natural environment and enhance biodiversity	All six actions within this strategic priority have been completed (continuing to deliver on the Biodiversity Strategy 2018; continuing to deliver the Healthy Landscapes project; implementing priority actions outlined in the Roadside Conservation Management Plan 2021; continuing to protect and enhance biodiversity on Council and private land; continuing annual monitoring programs; and continuing advocacy around Barrm Birrm to become a state park).	6 actions complete 
Lessen the severity of climate change, through actions that enable Council and the community to reduce greenhouse gas emissions	<p>Five out of seven actions within this strategic priority have been completed (delivering on Council's Zero Net Emissions Plan (see strategic indicators for more information, page 119); continuing to undertake environmental updates to Council buildings; continuing to support the implementation of climate change action plans in the community; investigating solar power generation to offset emissions; and participating in a carbon offset pilot project).</p> <p>The remaining two actions – though largely completed – include incorporating Ecologically Sustainable Development (ESD) principles into all new Council building projects, and developing a policy on Council support for electric vehicle infrastructure/seeking funding opportunities for infrastructure gaps.</p>	5 actions complete  2 actions in progress 
Improve the quality of recycling, minimise the generation of waste and establish alternatives to landfill disposal	All three actions within this strategic priority have been completed (continuing to promote the use of reusable nappies through the Maternal and Child Health Service; continuing to implement actions in the Waste and Resource Recovery Management Strategy 2021–2026; and continuing to decrease tonnes of waste to landfill per capita [see strategic indicators for more information – noting that state targets are 72%]).	3 actions complete 

Council Plan action summary: 2023-24 cont.

Strategic priority	Progress update	Status
Provide opportunities to experience open space and bushland reserves	<p>Three out of five actions within this strategic priority have been completed (adopting environmental and infrastructure plans for Stanley Park in Mount Macedon; continuing to implement master plan actions for our botanic gardens; and continuing to provide open space and bushland reserve experiences).</p> <p>The remaining two actions include completing repairs of the Black Hill Reserve trail network (almost complete at the end of 2023-24) and completing the Woodend Racecourse Reserve Master Plan (remains in development).</p>	<p>3 actions complete</p> <p></p> <p>2 actions in progress</p> <p></p>
Improve the management of water, including flooding risk, water quality of creeks and waterways, and the efficient use of water	One action within this strategic priority has been completed, being the ongoing implementation of actions from the Woodend and Romsey Five Mile Creek master plans, while the other action still in progress was the prioritisation of waterway restoration works (significant progress made, but some works ongoing).	<p>1 action complete</p> <p></p> <p>1 action in progress</p> <p></p>
Maintain systems and capacity to manage and respond to emergency events	All three actions within this strategic priority have been completed (leveraging partnerships to respond to – and recover from – emergency events; contributing to Municipal Emergency Management planning; and identifying potential relief centres/community support locations in each town).	<p>3 actions complete</p> <p></p>
Encourage active and healthy lifestyles for people of all ages and abilities	All five actions within this strategic priority have been completed (optimising accessibility and usage of open space and facilities; working in partnership with community groups to provide improved health outcomes; and continuing to deliver on actions from key plans including the Municipal Public Health and Wellbeing Plan 2021-2025, the Disability Action Plan 2021–2025, the Youth Strategy 2018-2028 and the Positive Ageing Plan 2020-2025).	<p>5 actions complete</p> <p></p>
Engage families to promote the importance of early childhood education and health	All six actions within this strategic priority have been completed (supporting education reforms; providing quality kindergarten programs; improving social connection for children and families facing barriers; continuing to deliver actions from the Early Years Plan; strengthening municipal planning of early years services; exploring the feasibility of Council becoming a ‘Child Friendly Community’; and continuing to deliver Maternal and Child Health and early childhood services).	<p>6 actions complete</p> <p></p>

Council Plan action summary: 2023-24



Strategic priority	Progress update	Status
Support our community to ensure better access and connection for facilities and services	The one action within this strategic priority has been completed, being the continual monitoring of the impacts of aged care reforms and working with service providers.	1 action complete 
Assist to improve mental wellbeing within the community	All three actions within this strategic priority have been completed (continuing to increase community awareness and resilience in relation to mental health; implementing mental health first aid sessions; and advocating for a youth mental health service in the Macedon Ranges).	3 actions complete 



Image Jacksons Creek Reserve, Gisborne
Photo credit: Rodney Dekker

Strategic indicators

Strategic indicator	Measure	Result	Result
A reduction in Council's corporate net-zero emissions	Council emissions in 2023-24 will reduce from the previous year	100% complete	In 2023-24, emissions from Council operations were 2237 tonnes CO ₂ -e, down from 2427 tonnes CO ₂ -e in 2022-23. Emissions from contracted waste services increased to 63,639 tonnes CO ₂ -e compared to 61,444 in 2022-23.
A decrease in tonnes of waste, with an increase in kerbside collection waste diverted from landfill per capita	An increase in the percentage of waste diverted from landfill.	97% complete	<p>Based on Australian Bureau of Statistics population data and our landfill diversion statistics, we fell just short of our landfill diversion target of 74%, with an estimated landfill diversion rate of 71.65% between July 2023 and June 2024.</p> <p>Per capita landfill waste generation over this period was 114.21 kgs per person – a slight increase of 2.98 kgs, when compared to 2022-23 (111.23 kgs per person).</p>
Deliver Year 1 Actions of the Zero Net Emission Plan for Council Operations	Year 1 actions of the plan delivered	100% complete	<p>Priority actions completed in 2023-24 include:</p> <ul style="list-style-type: none"> • design works for high priority action 7 (Aquatic Centre electrification transition) • newly endorsed Waste Education Action Plan enacting actions 13, 14 and 15 • Vehicle Policy enacts action 10 and EV Infrastructure Policy (in development) enacts action 11 • introduction of 'climate considerations' into Project Lifecycle Management system and InfoCouncil reporting enacting action 19, 21 and 22 • a new staff training module designed and rolled out, in relation to environmental awareness • initial discussions held internally regarding action 23 (reform a staff environment group).

Major budget initiatives

Initiative	Progress
<p>Undertake further work to complete a second draft of the Gisborne futures project, further consultation and consider a future Planning Scheme Amendment.</p>	<p>An updated draft Gisborne Futures Structure Plan was released for community consultation between October and November 2023. A total of 129 written submissions were received in response as well as 370 survey responses.</p> <p>Feedback from the community consultation process has been reviewed and changes to the draft Gisborne Futures Structure Plan made where appropriate. It is expected the final draft Structure Plan will be presented to the 24 July 2024 Council Meeting for adoption.</p>
<p>Continue to advocate to the Victorian Government for Barrm Birrm to become a State Park due to its significant flora and fauna.</p>	<p>The Barrm Birrm Environmental Management Plan and Cultural Heritage Plan were completed and submitted to the Victorian Government.</p> <p>We continue to support Riddells Creek Landcare with ongoing management of Barrm Birrm including managing illegal access, rubbish dumping and weed control.</p>
<p>Finalise the preparation of a new Public Open Space Strategy to guide the provision of improvements to the open space network, which are required to service the existing and future needs of the shire's community.</p>	<p>Work on developing the draft Open Space Strategy is underway utilising existing resources. It is expected that the Draft Open Space Strategy will be released for consultation in early 2025, due to Council Elections in late 2024.</p>
<p>Finalise the review and implement Local Law Number 10, in line with the new framework, as defined in the <i>Local Government Act 2020</i>. Local Law Number 10 provides the procedures for the administration of all of Council's Local Laws.</p>	<p>The new Community Local Law 2023 was adopted at the August 2023 Council Meeting and took effect from 25 September 2023.</p> <p>The new Local Law sets out a range of localised regulations in the Macedon Ranges – from permits to rubbish, to pets – for the next decade. Shaped by extensive community feedback, clauses to a range of matters have been added or updated to better suit the needs our community and our environment including changes to burning off restrictions and improved regulations around unsightly and dangerous land, and new clauses for items such as gambling advertisements and the use of fireworks on private land.</p> <p>A detailed report was produced to summarise key themes of community feedback received, and how the Community Local Law responded to this feedback where appropriate.</p>

Budget-funded services

Service	Description	Net cost Actual Budget Variance (\$)
Director Planning and Environment	This Executive position oversaw the Planning and Environment Directorate, which provides guidance across matters including longer-term strategic planning, statutory planning, economic development and visitor economy, environment (including climate change) and local laws.	534,377 <u>438,091</u> -96,286
Director Community	This Executive position oversaw the Community Directorate, which has a wide-ranging remit including supporting targeted cohorts such as younger and older people, delivering kindergarten and Maternal and Child Health services, working closely with community groups, facilitating emergency management and recovery, and providing positive customer service.	423,471 <u>379,555</u> -43,916
Environment	<p>Our Environment team supports positive outcomes for our natural environment – including addressing climate change – with outputs including management of 45 bushland, conservation and waterway reserves covering 615 hectares; educational events and sustainable living initiatives; weed management and net-zero initiatives; and practical land management practices through the award-winning Healthy Landscapes program.</p> <p>In 2023-24, we treated noxious weeds across 199 rural roadsides/open space (recreation) sites, equating to 1.4 hectares; assessed about 340 trees in Macedon and Gisborne as part of an annual Tree Management Program; monitored close to 80 biodiversity sites for selected species with the help of 20 volunteers; delivered the popular Holistic Grazing Management Course to 18 properties and the Small Property Management course to a further 20 properties through the Healthy Landscapes program; and welcomed just over 500 participants across 36 biodiversity-focused community engagement events.</p> <p>Key guiding documents were also endorsed in 2023-24, including the Climate Emergency Plan 2023-30 (CEP) and the Macedon Ranges Shire Thematic Environmental History Report.</p> <p>More detailed information on our Environment team’s work can be found in the Annual Environment Report, due to be tabled for adoption in early 2024-25.</p>	1,664,659 <u>1,752,516</u> 87,857

Budget-funded services cont.

Service	Description	Net cost Actual Budget Variance (\$)
Community Wellbeing	<p>Our Community Wellbeing team provided support and advocacy for our shire's older population, through initiatives such as popular Village Connect events, the Aged Care Volunteer Visitor Scheme and the Regional Assessment Service. It also oversaw the implementation of actions from the Municipal Public Health and Wellbeing Plan and Disability Action Plan.</p> <p>In 2023-24, the Village Connect program provided social inclusion and connection activities to 251 older people; a 'Showcasing Inclusion' photo competition was held in December 2023, with an exhibition of all entries displayed across Council offices from April 2024 until June 2024; and events were held in October 2023 to mark both Seniors Festival and National Carers Week.</p>	<p>530,270 <u>498,291</u> -31,979</p>
Library Services	<p>Our Council's library services across the shire are provided through the Goldfields Library Corporation, with libraries in Gisborne, Kyneton, Woodend and Romsey.</p> <p>In 2023-24, our libraries recorded more than 205,000 visits (equating to close to four visits per resident population), with a range of additional services or activities provided outside of traditional book or item loans such as free Wi-Fi; Storytimes, Toddler Times and Rhyme Times; and public internet computers.</p> <p>Our libraries ran 1,100 programs throughout 2023-24, with almost 26,000 people attending.</p>	<p>1,477,079 <u>1,479,900</u> 2,821</p>
Resource Recovery	<p>Our Resource Recovery team oversaw the management of our shire's three resource recovery facilities (Romsey, Woodend and Kyneton); managed waste management outputs including kerbside bin collections, town-based bin collections and street sweeping; and led the creation of targeted waste education information and sessions to the public.</p> <p>In 2023-24, we processed 10,999 tonnes of green waste, 1,558 tonnes of glass and 2,971 tonnes of recycling material; sent 6,143 tonnes of waste to landfill; provided or delivered more than 54,000 cubic metres of mulch; delivered 56 waste education sessions with over 1361 attendees; and facilitated more than 570 roadside clean-up jobs (based on the number of customer requests in our system). We also introduced new initiatives at our resource recovery facilities to divert more material from landfill, including polystyrene and textile recycling.</p>	<p>11,947,079 <u>11,254,210</u> -692,869</p>

Budget-funded services cont.

Service	Description	Net cost Actual Budget Variance (\$)
<p>Community Strengthening</p>	<p>Our Community Strengthening Department oversaw several key functions of Council including managing our dedicated customer service team; supporting the preparation, response to and recovery from emergency events in our shire; and working with community groups, hosting an events program including managing the Kyneton Town Hall and managing the Kyneton Museum (these latter three outputs outlined in more detail separately below under ‘Arts and Events’, page 127).</p> <p>In 2023-24, outputs in the emergency space included facilitating presentations for community members on understanding insurance; facilitating a presentation by clinical psychologist David Younger on the long-term effects of trauma after disasters; and facilitating a presentation by psychologist, teacher and child disaster consultant Michelle Roberts on caring for children’s wellbeing before, during, and after an emergency.</p> <p>In regards to customer service, we recorded a slight increase in total customer requests from the previous financial year (~28,000 in 2023-24, compared to ~27,000 in 2022-23), which may be attributed to improvements to our online reporting. This aligns with an overall decrease of incoming calls to all queue lines (~61,600 in 2023-24, compared to ~71,700 in 2022-23) and incoming calls to the customer service queue (~51,200 in 2023-24, compared to ~57,100 in 2022-23), which may be attributed to improvements our website and our engagement with community.</p>	<p>993,372</p> <p><u>2,708,946</u></p> <p>1,715,574</p>

Budget-funded services cont.

Service	Description	Net cost Actual Budget Variance (\$)
<p>Children, Youth and Family Services</p>	<p>Our teams within this budget line oversaw the delivery of essential Maternal and Child Health (MCH) and kindergarten services across the shire, as well as providing support and hosting events for young people up to 25 years of age.</p> <p>In 2023-24, our MCH team recorded 443 birth notices, 212 new enrolments (ages 0-6yrs), 169 first-time parents, 995 counselling supports and 729 referrals for child health and wellbeing, 740 number counselling supports and 170 referrals for mother/family health and wellbeing, and 368 eyesight tests for 3.5-year-old children (with 31 referrals to the optometrist for review).</p> <p>The MCH service also:</p> <ul style="list-style-type: none"> supported our most vulnerable families with the Supported Playgroup and Enhanced MCH service provided ongoing education and advice regarding the introduction of solids, and the prevention of childhood obesity provided appropriate and timely referrals to all early intervention support and specialist services supported the operation of a Breastfeeding Support Service one day per week, to provide support and education for successful breastfeeding. <p>The MCH service and our Council-managed kindergartens actively promote the Victorian Government’s healthy eating guidelines, instilling good nutritional habits in infants and children across the shire. All staff at Council’s eight kindergartens participated in the Smile for Miles training program at Sunbury and Cobaw Community Health, focusing on dental health and healthy eating, supporting them to implement the program at all council kindergartens.</p>	<p>601,638 <u>371,482</u> -230,156</p>

Budget-funded services cont.

Service	Description	Net cost Actual Budget Variance (\$)
<p>Children, Youth and Family Services cont.</p>	<p>Among the initiatives our Youth Services team supported were:</p> <ul style="list-style-type: none"> • a Battle of the Bands event giving local youth bands a platform and chance to compete to win a recording session/music vouchers, with 150 attendees • a tailored Youth Summit providing an opportunity for young people in the shire to come together to have their voices heard and give valuable feedback on key issues outlined in the Council's Youth Strategy, with 90 attendees • annual Youth Awards, inviting public nominations in support of the outstanding achievements of young people • Youth Spaces at Kyneton and Woodend, with 20 sessions at each attracting close to 500 attendees. <p>Finally, all teams contributed towards a successful relocation of the Kyneton and Districts Toy Library, ensuring local families will be able to continue lending quality toys. The toy library's new home (at 127 High Street in Kyneton) followed a decision to hand back the leased site of the former Lady Brooks Kindergarten on Hutton Street to the Victorian Government.</p>	
<p>Recreation</p>	<p>Our Recreation team continued to maintain collaborative and productive relationships with more than 80 sporting clubs across the shire, assisting with seasonal allocation, leases, use agreements and sponsoring the delivery of recreational upgrades.</p> <p>In addition to recreational projects highlighted in the Major Capital Works section of this Annual Report (page 35), other highlights in 2023-24 included:</p> <ul style="list-style-type: none"> • revitalising three sporting facilities across the shire severely impacted by the October 2022 flood event, supporting the Malmsbury Cricket Club, Woodend Bowling Club and Darraweit Guim Tennis Club • adopting the Macedon Ranges Shire Skate and BMX Strategy and endorsing designs for the new Romsey Skatepark, following periods of community consultation • adopting the Fair Access Policy and a master plan for Ross Watt Reserve, following periods of community consultation. 	<p>369,331 <u>598,145</u> 228,814</p>

Budget-funded services cont.

Service	Description	Net cost Actual Budget Variance (\$)
<p>Strategic Planning</p>	<p>Our Strategic Planning team recorded another productive year across 2023-24, working to develop and progress policies, strategies and plans that support sustainable growth and development across the shire, as well as providing heritage advice and progressing strategic planning scheme amendments.</p> <p>Key guiding documents for the future growth of Romsey and Gisborne – the Romsey Structure Plan and the Gisborne Futures Structure Plan – were progressed, with the Romsey Structure Plan adopted in May 2024 and the Gisborne Futures Structure Plan set to be considered in early 2024-25.</p> <p>Three important planning scheme amendments were facilitated by Council and endorsed by the Minister for Planning, being:</p> <ul style="list-style-type: none"> • Amendment C145, aiming to protect the Eppalock Special Water Supply Catchment from inappropriate development • Amendment C153, rezoning 101-105 Willowbank Road in Gisborne from General Residential Zone 1 to Commercial 1 Zone, to facilitate the development of a Local Activity Centre • Amendment C157, rezoning 12 parcels of land along Mollison Street in Malmsbury, as well as part of road reserves for Ross Street and Johnson Street and an unmade road reserve from Commercial 2 Zone (CZ2) to the Neighbourhood Residential Zone (NRZ14). <p>A revised Heritage Strategy, which began an initial round of consultation with the community and with relevant Council officers from May to July 2023, continued to progress through a second round of consultation on the draft strategy itself throughout June 2024. The drafted strategy was due to be considered for adoption in early 2024-25.</p>	<p>1,285,170</p> <p><u>1,539,751</u></p> <p>254,581</p>

Budget-funded services cont.

Service	Description	Net cost Actual Budget Variance (\$)
<p>Arts and Events</p>	<p>This budget line comprised the outputs of our Community Development and Arts and Culture teams, including the operation of the Kyneton Museum and associated exhibitions. These teams broadly worked closely with various community groups across the shire to support community-driven initiatives and events that align with Council's strategic objectives, while also curating and facilitating a diverse events program comprising local talent, touring shows and school holiday programs.</p> <p>We facilitated the annual Community Funding Scheme and Small Project Grants (see Our community grants, page 74), while some of the key community events hosted were:</p> <ul style="list-style-type: none"> • NAIDOC Week in July 2023 • 16 Days of Activism walk in Woodend, in December 2023 • International Women's Day in March 2024 • Cultural Diversity Week in March 2024 • National Reconciliation Week in May 2024. <p>More than 3,000 attendants were recorded at the Kyneton Museum across 2023-24, with two exhibitions hosted – Stitch in Time and Nurses, medicine and caring in the Macedon Ranges – in addition to the Unmasked nursing and midwifery exhibition being hosted at the Kyneton Town Hall (just over 400 attendees), and objects from the Good Sports exhibition being on display at Romsey Hub, Kyneton Visitor Information Centre, Woodend Library and Gisborne Library. In 2024-25, the museum has been realigned to sit with the Economic Development and Visitor Economy Department.</p>	<p>530,804 <u>649,830</u> 119,026</p>
<p>Safer Communities</p>	<p>Our multi-faceted Safer Communities Department comprises several key outputs, being the implementation and enforcement of our local laws including pet registrations; delivering immunisation services; conducting regulatory inspections on businesses; providing building surveying services and swimming pool inspections; and managing a team of school crossing supervisors across more than 20 locations.</p>	<p>1,414,312 <u>1,652,441</u> 238,129</p>

Budget-funded services cont.

Service	Description	Net cost Actual Budget Variance (\$)
<p>Safer Communities cont.</p>	<p>In 2023-24, our Local Laws team responded to more than 4,400 customer requests; issued more than 1,900 infringements; had a database of more than 10,600 registered dogs and more than 3,300 registered cats; and returned, rehomed or transferred close to 340 dogs and cats.</p> <p>Our Environmental Health team conducted more than 800 inspections of businesses for compliance with food, public health and tobacco regulations, with officers participating in our Council's first full season of mosquito trapping as part of the Victorian Arbovirus Disease Control Program;, a state-wide program run by the Department of Health.</p> <p>Our Immunisation Team provided free vaccinations to the community as part of the National Immunisation Program Schedule. Our focus is immunising children aged six weeks to four years and adolescents aged 12 to 16. In 2023, we introduced an online appointment booking system for community immunisation sessions. Our teams vaccinated more than 950 school students as part of the School Immunisation Program, 452 children aged six weeks to four years and 151 funded flu vaccines.</p> <p>Through our Building Surveyor team, our Council currently has 1,850 existing swimming pools and spas on our register, with new legislation introduced in 2019 that required all pools and spas in Victoria to be registered with the local municipality. A further requirement is for the pool owner to have the pool safety barriers inspected and certified every four years, to ensure continued safety.</p> <p>When a building permit is issued within our shire, a copy of the building permit and all other relevant documentation has to be sent to our Council as a record (referred to as a Section 30, relevant to the <i>Building Act 1993</i>) In 2023-24, we received just over 1,080 Section 30s, indicating the amount of construction activity in the shire.</p>	

Case study

Branch Out – Youth mental health pilot program in primary schools

In response to a growing need for mental health support to extend to the younger years in the Macedon Ranges, we funded the pilot of a new primary school mental health program, Branch Out.

Researched and co-designed with local primary schools, and facilitated by our Youth Services team, Branch Out aims to help strengthen the capacity of the community to support children and youth mental health and wellbeing, aligning with the Healthy people, healthy environment Council Plan theme.

Childhood is an important time for development, providing the foundation for future learning, behaviour and health. This evidence-based, preventative whole school model engaged teachers, parents and students in years 5 & 6 with tailored events and resources.

Over a series of events and e-learning, mental health clinicians from Tuning in to Kids – supported by the Department of Education and University of Melbourne – taught parents and teachers how to manage and respond effectively to emotions while building resilience.

Students explored emotions (how to identify, name and understand them) by way of music, theatre and workshops, with local theatre group, Sprout (supported by VicHealth), with the goal being a shared mental health literacy that addresses mental health challenges specific to the Macedon Ranges youth.

Teachers and nominated Branch Out ambassadors (parents) were trained in Youth Mental Health First Aid, while resources on building mental health literacy and referral pathways for support were distributed throughout the school communities.

This pilot worked with Woodend Primary School and Kyneton Primary School throughout mid to late 2023, culminating in a graduation event as part of Mental Health Week in October 2023 in which students performed their own song, newly created and inspired by one of their chosen mental health themes.

The results of the pilot program were continuing to be assessed through the latter stages of 2023-24, with the ultimate aim of expanding the concept to all primary schools in the Macedon Ranges.



Case study

For The Love of Paws – Domestic Animal Management Plan campaign

Council's Domestic Animal Management Plan (DAMP) 2021-2025 was endorsed in February 2022, providing a framework for the delivery, planning, development and evaluation of animal management strategies, programs and services to increase responsible pet ownership in the shire.

Feedback received during the consultation on this draft plan indicated a lack of information available through Council, leading to a lack of knowledge, or in some cases a misunderstanding, about animal services provided. As a result, a direct objective was inserted in the plan to: 'Improve Council's public education and communications about responsible animal ownership and animal services'.

Cue our latest 'paw-some' responsible pet ownership education campaign rolled out in 2024: 'For The Love Of Paws'. In collaboration with local artist Chris 'Roy' Taylor, the campaign features curated animal characters with locally inspired names – including Piper the kelpie and Goldie the ginger cat – delivering essential information in an engaging way.

Examples of practical outputs from this campaign to date were the installation of footpath decals at key locations, reminding owners to keep their furry friends on a leash at all times and more broadly of Council's status as a dog on-leash shire.

This campaign aligns closely with the *Healthy people, healthy environment* Council Plan theme, with further outputs targeted at different rules or guidance around responsible pet ownership planned into 2024-25. More information is available on our website at mrsc.vic.gov.au/pets



Business and **tourism**





At a glance

Council Plan actions (16)		Strategic indicators (3)		Major budget initiatives (3)		Budget (\$)	
Completed	15	Achieved	2	Completed	3	Actual	1,828,207
In progress	1	Partially achieved	1	On track	0	Budget	1,709,352
Not achieved	0	Not achieved	0	Minor issues/ rescheduled	0	Variance	-118,855



Image Kyneton Streetscape
Photo credit: Rodney Dekker

Council Plan action summary: 2023-24

Strategic priority	Progress update	Status
Encourage economic vitality (including tourism, agribusiness and local employment options)	All six actions within this strategic priority have been completed (continuing to implement Council's Economic Development Strategy 2021-2031, Events Strategy 2021-2025 and Arts and Culture Strategy 2018-2028).	6 actions complete 
Support local industry sectors that align with our vision and strategies	<p>All three actions within this strategic priority have been completed (supporting local business and tourism associations; implementing annual business awards; and continuing to promote buying local).</p> <p>Considerable effort and support were provided to an exciting new project being driven by Tourism Macedon Ranges (TMR) and local business and tourism associations. The Thriving Villages project aims to help businesses and residents of small townships to reinvigorate and revitalise their town/village, with a focus on main street activation and improvement.</p> <p>Council support has included financial contributions and in-kind (such as letters of support to funding agencies), as well as guidance on process and access to pathways and people who can assist in seeing the Town Action Plans delivered.</p>	3 actions complete 
Support small business and the local economy	One action within this strategic priority has been completed, being supporting local procurement, while the other action still in progress was the ongoing delivery of obligations under the Small Business Friendly Charter (largely completed).	1 action complete  1 action in progress 

Council Plan action summary: 2023-24 cont.

Strategic priority	Progress update	Status
<p>Engage with emerging technology solutions and initiatives to increase the liveability of the shire</p>	<p>All three actions within this strategic priority have been completed (ongoing advocacy for improved telecommunications infrastructure; participation in government reviews and initiatives; and advocacy for the investigation/provision of Wi-Fi in towns).</p> <p>To inform advocacy and decision-making around emerging technology options, development of a Macedon Ranges Digital Plan was initiated. To add data to the plan, a Public Wi-Fi audit was undertaken to ascertain what services exist where, what technologies are being deployed and their effectiveness and what gaps still exist.</p> <p>To enhance liveability, positively impact safety and improve business and consumer access to and capacity of local telecommunication services, a number of local improvement projects have been supported. Some of that improvement has been delivered via the installation of new infrastructure, replacement or upgrade of aging infrastructure and changes to systems and bandwidth usage such as the closure of the 3G service and gradual expansion of 5G technology. These changes have occurred in numerous locations including Tylden, Bullengarook, South Gisborne, Gisborne, Riddells Creek, Woodend and Kyneton.</p>	<p>3 actions complete</p> 

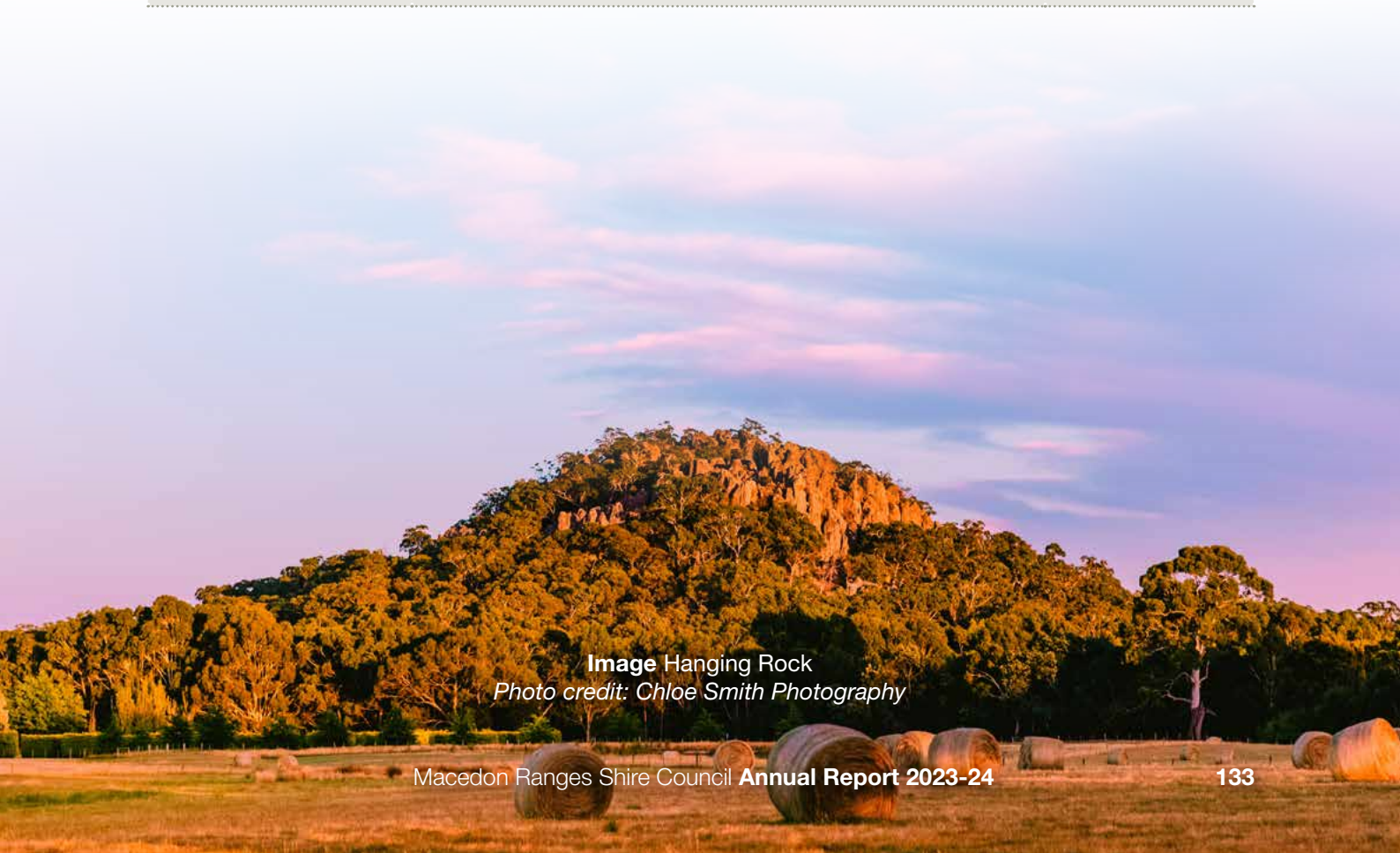


Image Hanging Rock
Photo credit: Chloe Smith Photography

Strategic indicators

Strategic indicator	Measure	Result	Result
Council continuing to meet with business networks	Hold at least four meetings during the year	100% complete	We continued to meet with/engage regularly with a range of business groups. We hosted two shire-wide network meetings in 2023. In 2024, at the request of the business groups, no additional meetings were scheduled with the preferred focus being supporting the Thriving Villages project, led by Tourism Macedon Ranges (TMR) and the business and tourism associations. TMR and other business groups met quarterly, with Council officers attending.
A commitment to being a small business friendly Council	Implement goals of the Small Business Friendly Charter within 12 months	90% complete	We largely fulfilled our commitment to being a Small Business Friendly Council. The commitment included supporting and building the capacity of local business associations and industry groups, prompt payment to local businesses for services provided, creating awareness of and minimising the impact of major Council works on small businesses, and improving permit application processes for small businesses.
Delivery of the Autumn Festival	Increase in business and community events registered as part of the festival.	100% complete	We maintain Australia's biggest Pie and Tart Trail (industry opt-in) as part of this popular and growing annual event. This year's festival also saw more than 50 business/community-driven events and workshops featured under the Festival umbrella.

Major budget initiatives

Initiative	Progress
<p>Funding for the Autumn Festival as a key action of Council’s adopted Events Strategy 2021– 2025. An annual commitment of \$70,000 for the Macedon Ranges Autumn Festival.</p>	<p>The 2024 Autumn Festival was successfully undertaken from 5-28 April.</p>
<p>Support business development through providing networking and seminar support for local businesses across the Macedon Ranges.</p>	<p>A full program of online and in-person business development workshops and webinars was delivered with strong interest shown by micro, home-based and small businesses. Workshop topics included marketing for events, Search Engine Optimisation (SEO), business review and development, and a range of social-media specific modules.</p>
<p>Continue to operate Hanging Rock operations ensuring the site is maintained as a key attraction and is managed in accordance with the Environmental Management Strategy.</p>	<p>Detailed information on Hanging Rock operations and achievements in 2023-24 can be found in the Hanging Rock snapshot section of this Annual Report (page 49).</p>



Image Piper Street, Kyneton
Photo credit: Rodney Dekker

Budget-funded services

Service	Description	Net cost Actual Budget Variance (\$)
Economic Development and Visitor Economy	<p>Our Economic Development and Visitor Economy teams broadly worked to support local business activities and networking, while promoting relevant local attractions and initiatives to boost tourism in the region. The Visitor Economy team managed the operations of visitor information centres in Kyneton and Woodend, while also managing operations through a dedicated team of park rangers at the popular Hanging Rock Reserve (see Hanging Rock snapshot, page 49).</p> <p>In 2023-24, we held two tendering and procurement information sessions for 80 local business attendees to support them in tendering for Council work. We engaged with more than 200 individual businesses as part of the business visitation program, while we also provided relevant business information to a targeted business audience of about 2000 through a monthly eNewsletter.</p> <p>For visitors to the shire, we provided tailored information to an audience of more than 12,000 subscribers through the monthly Visit Macedon Ranges eNewsletter, with more than 400,000 visits to the Visit Macedon Ranges website and more than 22,500 followers across Naturally Cool Facebook and Instagram pages.</p> <p>We also provided close to \$60,000 to support local events through the annual Events and Festivals grants (see Our community grants, page 74).</p>	<p>1,828,207</p> <p><u>1,709,352</u></p> <p>-118,855</p>



Image Aitken Street, Gisborne
Photo credit: Rodney Dekker

Case study

Autumn Festival 2024 + Live and Local

In response to a growing need for mental health support to extend to the younger years Now well and truly embedded on the calendar as one of our shire's annual hallmark events, the Macedon Ranges Autumn Festival hosted more than 50 events from 5 – 28 April in 2024.

Each year the festival actively highlights a diverse range of events, markets, workshops, exhibitions, tours, and live music, along with leafy local picnic locations, enticing seasonal food, pies and tarts, edgy veg meals and tippie trails.

Key highlights this year included:

- Australia's largest Pie & Tart Trail, featuring 43 participating venues across the region
- 10 Tippie Trails with two new additions: the Woodend Wander and Kyneton Quaff
- 18 plant-based dishes showcased on the Edgy Veg Trail
- the Food & Drink Passport – the key to an entry into the major prize draw valued at more than \$3,000
- the inaugural Treasure Trail: a scavenger hunt spanning eight locations, each providing clues for the prize draw.

Another new addition this year was the Live and Local in Community Halls series, with support from the Australian Government through the Festivals Australia program. The series saw 23 bands or singer/songwriters performing every Friday, Saturday and Sunday during the month of April 2024 across our shire's community halls, with local wineries and food trucks showcasing regional produce.

In 2024, the Woodend Visitor Information Centre was used as the Festival Information Hub and experienced a 160 per cent increase in visitation during April.

Separate to the festival and drawing from lessons of last year, we also enacted a number of strategic changes to temporary measures along the popular tree-lined Honour Avenue in Macedon, to again support the influx in visitors while minimising the impact on residents.



Deliver strong and **reliable government**

At a glance

Council Plan actions (11)		Strategic indicators (4)		Major budget initiatives (2)		Budget (\$)	
Completed	10	Achieved	3	Completed	1	Actual	10,307,419
In progress	1	Partially achieved	1	On track	1	Budget	3,909,451
Not achieved	0	Not achieved	0	Minor issues/ rescheduled	0	Variance	-6,397,968



Image High Street Clock Tower, Woodend

Council Plan action summary: 2023-24

Strategic priority	Progress update	Status
Ensure sustainable financial management and the strategic allocation of resources, to deliver planned infrastructure and services	The one action within this strategic priority has been completed, being the continual review and updating of long-term financial and infrastructure planning.	1 action complete 
Enhance strategy, policy and plan development, and identify alignment to allow for prioritisation of services that are efficient, well planned, accessible and meet community needs	All three actions within this strategic priority have been completed (conducting an annual employee 'Pulse' survey; continuing to provide appropriate training and development of staff; and reviewing Council's current software providers).	3 actions complete 
Lead advocacy engagement and enhance relationships with all tiers of government and key stakeholders	All two actions within this strategic priority have been completed (continuing to actively participate in community and government networks, and continuing to actively meet with local members of parliament and key decision-makers).	2 actions complete 
Enhance customer experience through the transformation of our services, to ensure they are easy to access, and provide seamless transactional and interational experiences	<p>Three actions within this strategic priority have been completed (implementing the Community Engagement Policy; improving our digital platforms; and implementing the actions of the Information Services Digital Strategy).</p> <p>The remaining action still in progress – but largely completed – was the implementation of Council's new Customer Service Charter.</p>	<p>3 actions complete </p> <p>1 action in progress </p>
Support transparent and evidence-based decision making through sharing Council data and clear reporting on our measures of success to the community	The one action within this strategic priority has been completed, being the compliance with legislative external reporting and disclosure obligations	1 action complete 

Strategic indicators

Strategic indicator	Measure	Result	Result
Council continuing to meet the requirements of the <i>Local Government Act 2020</i>	Monitor and report on the Council Plan actions each quarter.	100% complete	Actions outlined in the Council Plan 2021-2031 (Year Three 2023-24) were monitored and reported on quarterly, with results noted publicly through Council Meetings in November 2023 (July-September 2023 results), February 2024 (October-December 2023 results) and May 2024 (January-March 2024 results).
A review of Council policies and frameworks	Implement a new Risk Management Framework	100% complete	Council implemented a revised and improved Risk Management Framework in 2023. We continue to embed the Framework and have committed to an annual review, to ensure our practices model best practice.
Our staff completing relevant training to ensure continuous improvement	100% of Council staff complete required online training	86% complete	<p>In May 2024, we moved to a new Learning Management System to strengthen our ability to provide and report on quality training options for our staff.</p> <p>Concurrently, the Learning and Development team completed a review of our Compliance training suite for all staff, and established tailored training plans for areas of the business that have historically struggled to meet the target 100% compliance rate.</p> <p>As of the end of Q4, we reported an 86% completion rate of compliance training modules (up from 75% in 2022-23), and a significant increase in classroom bookings for opt-in training opportunities.</p>
The implementation of the Community Engagement Policy, which will strengthen community engagement practice and consultation with the community	<p>Finalise the development and implement the Community Engagement Guidelines</p> <p>Increase in community satisfaction with community consultation and engagement</p>	100% complete	<p>The new Community Engagement Guidelines were finalised and started to be implemented in early 2024, with training rolled out to key staff across the organisation. The Guidelines act as an internal plan for teams engaging in community consultations, to allow them to consider and elaborate on key elements of a consultation across its various stages (including closing the loop).</p> <p>Pleasingly, community satisfaction increased by four points to 49 in our latest Community Satisfaction Survey, likely reflecting our transition to the new Your Say online engagement platform to facilitate more engaging, accessible community consultation.</p>

Major budget initiatives

Initiative	Progress
Adopt the Council Plan (Year Four) for adoption by 30 June 2024.	The Council Plan 2021-2031 (Year Four 2024-2025) was adopted by Council at the May 2024 Council Meeting (22 May 2024).
Commence preparation for Councillor elections scheduled for 2024.	We have worked closely with the Victorian Electoral Commission and other relevant parties – such as the Municipal Association of Victoria – to comply with legislative requirements and generally support the Council Elections process, including facilitation of the voter roll, promotion of candidate information sessions and guidance for staff internally. This support remains ongoing into 2024-25 ahead of elections scheduled for October 2024.



Image Cobb And Co Road, Carlsruhe
Photo credit: Rodney Dekker

Budget-funded services

Service	Description	Net cost Actual Budget Variance (\$)
CEO Office	Our Chief Executive Officer led the organisation throughout 2023-24 in all operational outputs and overseeing the delivery of strategic outcomes outlined in the Council Plan.	737,414 <u>693,763</u> -43,651
Communications and Engagement	<p>Our Communications and Advocacy team (renamed from Communications and Engagement in early 2024) supported teams across Council in proactively promoting a range of news, initiatives, events and more through a variety of communications channels, in addition to responding to media or communications-related queries both externally and internally. This team also supported ongoing advocacy efforts for matters important to Council and the community, including through the identification and management of various external grants.</p> <p>See Communications and Advocacy, page 54 for more details of communications and advocacy outputs in 2023-24.</p>	902,185 <u>969,047</u> 66,862
Director Corporate	This Executive position oversaw the Corporate Directorate, which provides guidance to Council around good governance, finance and reporting, information technology services, business improvement and employee relations.	870,164 <u>547,003</u> -323,161
Corporate Governance	Our Governance team delivered informed advice across the organisation – including to Councillors – surrounding Council regulations, legislative requirements and more. They helped to facilitate formal Council meetings and events to required standards, and supported other outputs including Freedom of Information requests and guidance around privacy/data collection.	1,218,005 <u>1,177,269</u> -40,736
Information Services	Our Information Services team supported the organisation's digital systems and equipment, providing a consistent help desk service to all staff to drive a range of technology improvements and fixes. This team also facilitated key outputs including business improvement, records management and our detailed Geographic Information System for mapping purposes.	4,359,855 <u>4,421,856</u> 62,001

Budget-funded services cont.

Service	Description	Net cost Actual Budget Variance (\$)
People and Wellbeing	Our People and Wellbeing team provided advice and leadership to all employees in relation to recruitment, retention, induction and performance management, occupational health and safety, return to work and injury management, insurance and public liability, risk management and volunteer management. They drove internal learning and development opportunities for staff, supported the crucial payroll function to ensure staff were reimbursed accurately and with consistency, and supported Council with best-practice risk management, occupational health and safety advice and processes.	2,724,498 <u>2,685,172</u> -39,326
Finance and Reporting	Our Finance and Reporting team facilitated all checks and balances in relation to Council's finances including paying supplier invoices, adhering to and promoting proper use of our Procurement Policy, facilitating regular reporting as legislatively required, issuing rates notices and managing property valuations, supporting leasing arrangements with tenants, and overseeing tender processes.	-504,702 <u>-6,584,658</u> -6,079,956

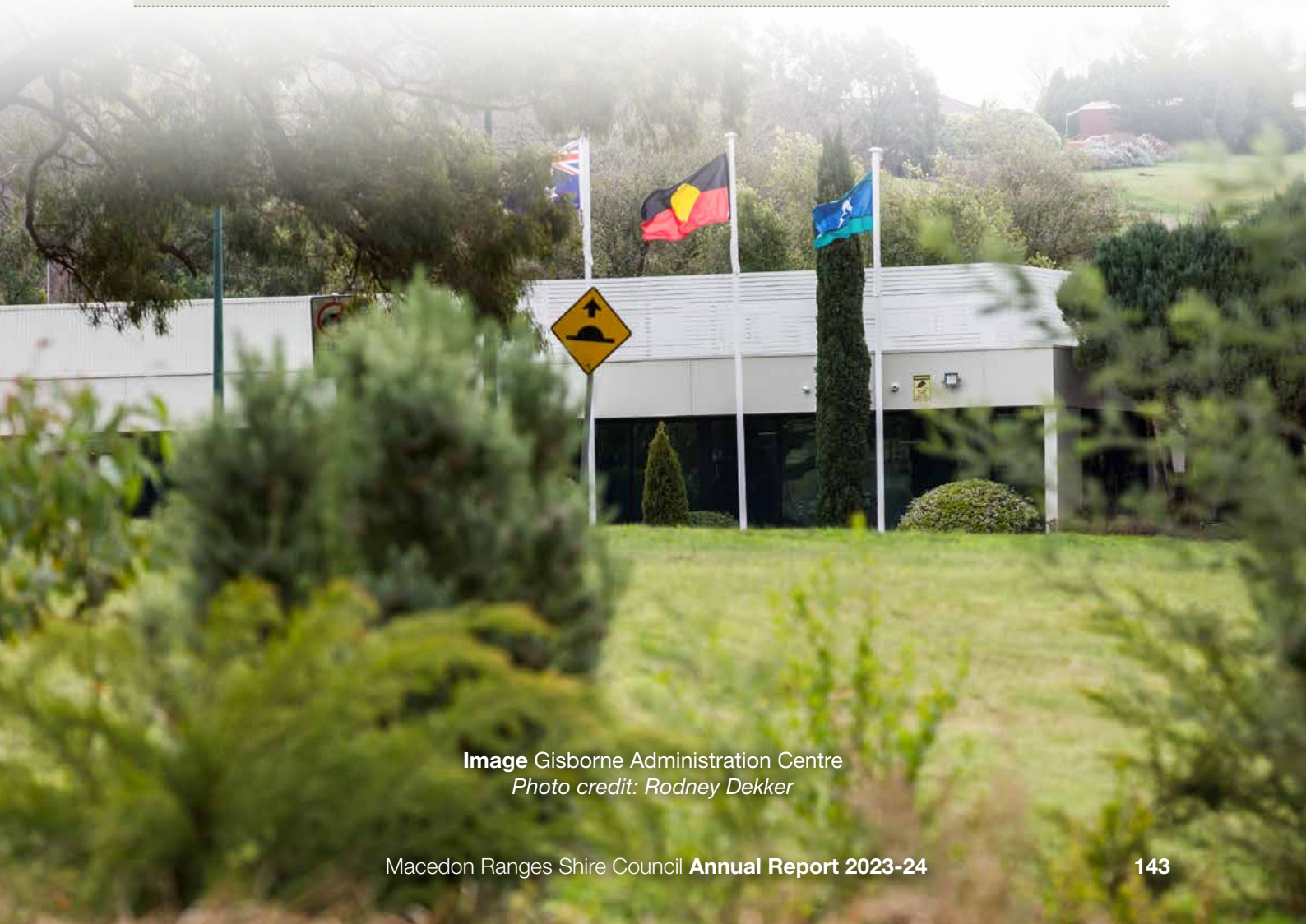


Image Gisborne Administration Centre
Photo credit: Rodney Dekker

Case study

Communicating road works and other projects

Our Council Plan theme to Deliver strong and reliable government encompasses actions around transparency and clear communications with our community. This includes looking at how we might improve and respond in certain areas, considering Community Satisfaction Survey results as one example of community sentiment.

To boost clarity and visibility on Council's capital works projects and programs, including ongoing road upgrades and maintenance, a number of strategic communications-focused actions were implemented in close collaboration with the Civil Maintenance and Construction team. These included the following:

- A website restructure, to better feature and update upcoming capital works projects.
- A tailored Communications Plan to help outline expectations on the timeliness of proactive promotions for works (promoting before, during and after) and an impact/length-based matrix for tiered communications.
- Between August 2023 and June 2024, a minimum of one works-related social post a week resulting in at least 52 posts. Key metrics across these posts on Facebook – as one example of the channels used – included 235,000+ impressions, 1400+ reactions, 870+ comments and 150+ shares.
- This content included engaging video content across topics such as road and bridge upgrades, pothole repairs, footpath inspections and a dust suppression trial. These videos amassed a total of more than 15,000 views.
- The most engaging works-related post featured a tailored map outlining management responsibilities for Council-managed roads and state-managed roads – this post had close to 3,000 engagements, 55 comments and 38 shares.

Not only were communications boosted on capital works projects, but the works themselves were completed with diligence and efficiency. A positive overall budget result – documented across monthly capital works monitoring at Council Meetings for transparency – saw a surplus of more than \$565,000 from the 2023-24 Capital Works Program, with several projects being delivered under budget a contributing factor.

These additional funds were endorsed to carry over into 2024-25 and support both the 2024-25 Capital Works Program, as well as the Plant Replacement Reserve (supporting Council's net-zero goal of including more electric and hybrid vehicles in the fleet).

Alongside recurring programs focused on roads, bridges and footpaths, our infrastructure works broadened to include upgrades to guardrails across the shire and the delivery of more than 20 new pram crossings in Gisborne and New Gisborne.

Case study

Reducing the wildlife road toll

The Council Plan theme to Deliver strong and reliable government includes efforts in advocacy, to work with relevant key stakeholders and decision-makers towards positive outcomes on issues that matter to Council and our broader community.

One such matter is the ongoing interaction between our population and wildlife in the Macedon Ranges, specifically on our roads. According to Wildlife Victoria data, the Macedon Ranges represents nearly 5 per cent of the total statewide rescue case volume and is 200 per cent higher than the second highest wildlife rescue region.

Inspired by our participation in the Wildlife Victoria-led Wildlife Road Toll Reduction Project, we hosted a Reducing the Wildlife Road Toll forum at Newham in February 2024, inviting other local councils, residents and others to discuss strategies to reduce the rising wildlife road toll in our region.

The event featured guest speakers including Wildlife Victoria CEO Lisa Palma, Linda Healy from the Macedon Ranges Wildlife Network, Dr Kylie Soanes from the University of Melbourne and our own Manager Engineering and Resource Recovery, Eng Lim.

In line with this topic and advocacy efforts, a motion was endorsed at the March 2024 Council Meeting to submit a motion at the Australian Local Government Association's National General Assembly in July 2024, calling on the Australian Government to include wildlife trauma and fatalities metrics in Federal road safety funding models.



Service performance indicators

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

Aquatic Facilities	2021 Result	2022 Result	2023 Result	2024 Result	Comment (where applicable)
<p>Service standard Health inspections of aquatic facilities</p> <p>[Number of authorised officer inspections of Council aquatic facilities / Number of Council aquatic facilities]</p>	0	1	1	0.75	One seasonal pool was not inspected this year due to shorter opening hours compared to other facilities. It will be included in next year's program.
<p>Service cost Cost of aquatic facilities</p> <p>[Direct cost of aquatic facilities less income received / Number of visits to aquatic facilities]</p>	2.53	4.52	7.33	9.22	Attendance increase is a combination of increased visits as a result of program attendance improvements and adoption of a new electronic people-counting system, to replace assumption-based multipliers previously used. Data integrity testing has been undertaken which confirms captured data aligns with actual attendances.
<p>Utilisation Utilisation of aquatic facilities</p> <p>[Number of visits to aquatic facilities / Population]</p>	\$7.09	\$4	\$1.57	\$1.20	Reduction in cost per visit is a direct result of increased attendance - utilisation of Aquatic Facilities without an associated operational cost increase to provide the service.

Service performance indicators cont.

Animal Management	2021 Result	2022 Result	2023 Result	2024 Result	Comment (where applicable)
<p>Timelines Time taken to action animal management requests</p> <p>[Number of days between receipt and first response action for all animal management requests / Number of animal management requests]</p>	1.10	1.06	1.14	1.09	
<p>Service standard Animals reclaimed</p> <p>[Number of animals reclaimed / Number of animals collected] x100</p>	50.49%	54.47%	38.79%	50.36%	Amendments to the LGPRF measure has resulted in a more accurate measure of reclaimed animals as a percentage of incoming.
<p>Animals rehomed</p> <p>[Number of animals rehomed / Number of animals collected] x100</p>	27.32%	27.23%	38.24%	56.94%	Amendments to the LGPRF measure has resulted in a more accurate measure of rehomed animals of incoming animals that were not reclaimed.
<p>Service cost Cost of animal management service per population</p> <p>[Direct cost of the animal management service / Population]</p>	\$18.22	\$18.15	\$22.55	\$24.65	
<p>Health and safety Animal management prosecutions</p> <p>[Number of successful animal management prosecutions / Number of animal management prosecutions] x 100</p>	0%	0%	0%	100%	Prosecution numbers have increased on previous years, and three cases were finalised with all successful.

Service performance indicators cont.

Food Safety	2021 Result	2022 Result	2023 Result	2024 Result	Comment (where applicable)
<p>Timeliness Time taken to action food complaints</p> <p>[Number of days between receipt and first response action for all food complaints / Number of food complaints]</p>	2.96	2.33	2.17	2.19	
<p>Health and safety Critical and major non-compliance outcome notifications</p> <p>[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</p>	95.12%	100%	96.77%	100%	
<p>Service standard Food safety assessments</p> <p>[Number of registered class 1 food premises and class 2 food premises that receive an annual food safety assessment in accordance with the <i>Food Act 1984</i> / Number of registered class 1 food premises and class 2 food premises that require an annual food safety assessment in accordance with the <i>Food Act 1984</i>] x100</p>	77.54%	94.20%	99.38%	98.41%	

Service performance indicators cont.

Food Safety	2021 Result	2022 Result	2023 Result	2024 Result	Comment (where applicable)
Food safety samples [Number of food samples obtained / Required number of food samples] x100	New	New	New	113.25%	We conducted more than the gazetted number of food samples as part of our routine food sampling program.
Service cost Cost of food safety service [Direct cost of the food safety service / Number of food premises registered or notified in accordance with the <i>Food Act 1984</i>]	\$290.16	\$391.30	\$374.53	\$383.61	

Governance	2021 Result	2022 Result	2023 Result	2024 Result	Comment (where applicable)
Transparency Council decisions made at meetings closed to the public [Number of Council resolutions made at meetings of Council, or at meetings of a delegated committee consisting only of Councillors, closed to the public / Number of Council resolutions made at meetings of Council, or at meetings of a delegated committee consisting only of Councillors] x100	2.24%	2.82%	4.51%	1.68%	Fewer confidential items have been presented to Council in this financial year, reducing the requirement for decisions to be made in closed meetings. This improves the transparency of Council's decision making process.

Service performance indicators cont.

Governance	2021 Result	2022 Result	2023 Result	2024 Result	Comment (where applicable)
<p>Consultation and engagement Satisfaction with community consultation and engagement</p> <p>[Community satisfaction rating out of 100 with how Council has performed on community consultation and engagement]</p>	49.00	48.00	45.00	49.00	
<p>Attendance Councillor attendance at Council meetings</p> <p>[The sum of the number of Councillors who attended each Council meeting / (Number of Council meetings) x (Number of Councillors elected at the last Council general election)] x100</p>	98.69%	95.24%	88.10%	91.45%	
<p>Service cost Cost of elected representation</p> <p>[Direct cost of the governance service / Number of Councillors elected at the last Council general election]</p>	\$56,568.56	\$51,061.44	\$53,933.29	\$52,811.78	
<p>Satisfaction Satisfaction with Council decisions</p> <p>[Community satisfaction rating out of 100 with how Council has performed in making decisions in the interest of the community]</p>	47	48	45	44	

Service performance indicators cont.

Libraries	2021 Result	2022 Result	2023 Result	2024 Result	Comment (where applicable)
<p>Resource currency Recently purchased library collection</p> <p>[Number of library collection items purchased in the last five years / Number of library collection items] x100</p>	72.10%	73.78%	72.10%	74%	
<p>Service cost Cost of library service per population</p> <p>[Direct cost of the library service / Population]</p>	\$28.02	\$27.48	\$26.41	\$27.91	
<p>Utilisation Loans per head of population</p> <p>[Number of library collection item loans / Population]</p>	New	New	New	6.42	
<p>Participation Library membership</p> <p>[Number of registered library members / Population] x100</p>	New	New	New	24.23%	A new measure in 2024, 24.23% of Council's population have a library membership.
<p>Library visits per head of population</p> <p>[Number of library visits / Population]</p>	New	New	New	3.88	

Service performance indicators cont.

Maternal and Child Health (MCH)	2021 Result	2022 Result	2023 Result	2024 Result	Comment (where applicable)
<p>Service standard Infants enrolled in the MCH service</p> <p>[Number of infants enrolled in the MCH service (from birth notifications received) / Number of birth notifications received] x100</p>	100.63%	100%	100.20%	100%	
<p>Service cost Cost of the MCH service</p> <p>[Cost of the MCH service / Hours worked by MCH nurses]</p>	\$87.83	\$89.41	\$91.22	\$98.97	Cost adjustments reflect improved reporting accuracy and realignment with guidelines, correcting past exclusions of annual leave and ensuring calculations are based on 52 weeks.
<p>Participation Participation in the MCH service</p> <p>[Number of children who attend the MCH service at least once (in the year) / Number of children enrolled in the MCH service] x100</p>	80.85%	78.36%	80.72%	81.42%	
<p>Participation Participation in the MCH service by Aboriginal children</p> <p>[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</p>	78.67%	87.80%	80%	85.11%	

Service performance indicators cont.

Maternal and Child Health (MCH)	2021 Result	2022 Result	2023 Result	2024 Result	Comment (where applicable)
<p>Satisfaction Participation in four-week key age and stage visit</p> <p>[Number of four-week key age and stage visits / Number of birth notifications received] x100</p>	96.85%	102.24%	102.43%	101.81%	

Roads	2021 Result	2022 Result	2023 Result	2024 Result	Comment (where applicable)
<p>Satisfaction of use Sealed local road requests</p> <p>[Number of sealed local road requests / Kilometres of sealed local roads] x100</p>	57.85	69.62	144.87	87.45	There have been no significant rain events causing major issues with the road network. Our maintenance program and small area stabilisation program have been effective over the last 12 months, which has resulted in a decrease in road defects.
<p>Condition Sealed local roads maintained to condition standards</p> <p>[Number of kilometres of sealed local roads beyond the renewal intervention level set by Council / Kilometres of sealed local roads] x100</p>	96.22%	93.40%	92.56%	90.42%	We are aware that more money is required to renew sealed local roads as defined in the state of the assets report. As costs have increased in construction and resealing this has impacted on the number of kilometres that are renewed each year.
<p>Service cost Cost of sealed local road reconstruction</p> <p>[Direct cost of sealed local road reconstruction / Square metres of sealed local roads reconstructed]</p>	\$87.95	\$103.45	\$78.33	\$141.38	We have undertaken a higher percentage of road within townships this financial year, which results in higher average costs, due to the requirement of additional infrastructure such as kerb and channel and underground drainage.

Roads	2021 Result	2022 Result	2023 Result	2024 Result	Comment (where applicable)
<p>Cost of sealed local road resealing</p> <p>[Direct cost of sealed local road resealing / Square metres of sealed local roads resealed]</p>	\$7.81	\$7.34	\$8.23	\$11.26	Our reseal program had a very high percentage of double-coat seals this year. Furthermore, our long-term contract expired this financial year and a new contract has been put in place, through a competitive public tender process, which has resulted in higher costs.
<p>Satisfaction</p> <p>Satisfaction with sealed local roads</p> <p>[Community satisfaction rating out of 100 with how Council has performed on the condition of sealed local roads]</p>	49	43	35	31	This can be seen due to the renewal gap as defined in the state of the assets report. Further to this, we have a number of Victorian Government roads within the Macedon Ranges that are in poor condition and minimal action on these roads has been seen, which also increases community dissatisfaction.

Service performance indicators cont.

Statutory Planning	2021 Result	2022 Result	2023 Result	2024 Result	Comment (where applicable)
<p>Timeliness Time taken to decide planning applications</p> <p>[The median number of days between receipt of a planning application and a decision on the application]</p>	98	121	130	138	
<p>Service standard Planning applications decided within required timeframes</p> <p>[(Number of regular planning application decisions made within 60 days) + (Number of VicSmart planning applications made within 10 days) / Number of planning application decisions made] x100</p>	62.82%	49.77%	50.93%	43.53%	The decrease in applications decided within statutory timeframes is due to consistent staff shortages, a high turnover of staff and a large backlog of planning applications, which will continue to impact statutory timeframes into the future. The staff shortages persisted longer than anticipated resulting in Council not obtaining the target set for this measure.
<p>Service cost Cost of statutory planning service</p> <p>[Direct cost of the statutory planning service / Number of planning applications received]</p>	\$3,073 .47	\$2,888 .70	\$3,861 .31	\$4,938 .29	Cost of service delivery has increased due to a reliance on contractors to cover staff shortages and turnover which is being managed, and a reduction in overall planning permit applications.

Statutory Planning	2021 Result	2022 Result	2023 Result	2024 Result	Comment (where applicable)
<p>Decision making Council planning decisions upheld at VCAT</p> <p>[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]</p>	50%	53.33%	39.29%	35.71%	

Waste Management	2021 Result	2022 Result	2023 Result	2024 Result	Comment (where applicable)
<p>Service standard Kerbside collection bins missed</p> <p>[Number of kerbside garbage and recycling collection bins missed / Number of scheduled kerbside garbage and recycling collection bin lifts] x10,000</p>	8.69	6.31	3.80	2.57	We have been working collaboratively with the contractor in all areas of waste collection including missed bins. This is reflected in a further reduction in missed bins for this reporting period.
<p>Service cost Cost of kerbside garbage bin collection service</p> <p>[Direct cost of the kerbside garbage bin collection service / Number of kerbside garbage collection bins]</p>	\$93.28	\$106.41	\$106.88	\$106.30	

Service performance indicators cont.

Waste Management	2021 Result	2022 Result	2023 Result	2024 Result	Comment (where applicable)
<p>Service cost Cost of kerbside recyclables collection service</p> <p>[Direct cost of the kerbside recyclables bin collection service / Number of kerbside recyclables collection bins]</p>	\$68.56	\$49.91	\$76.35	\$73.75	
<p>Waste diversion Kerbside collection waste diverted from landfill</p> <p>[Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins] x100</p>	64.67%	71.08%	70.52%	71.65%	There has been a slight improvement of 1.1% in the diversion of waste from landfill, which is a great outcome and should be celebrated. With the introduction of Container Deposit Scheme (CDS) in November 2023, we have seen a reduction in glass collected from bins per month of 20 tonne which impacts the diversion calculation, which is weight of recyclables and green organics collected from kerbside bins.



Image View from Hanging Rock
Photo credit: David Hannah

Our Governance

Governance reporting

Our Council operates under the *Local Government Act 2020* (the *Act*) to provide leadership for the good governance of the municipal district and the local community.

Council has a number of roles including:

- considering 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 listening posts and the ability to make submissions to Council's Planning Delegated Committee and Submitters Delegated Committee.

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

This next section of the report helps to outline some of those key democratic governance measures – the 'how we govern' measures – and key corporate governance measures – the mechanisms and processes in place – in addition to statutory information required in accordance with legislative and other requirements applying to Council.

Democratic governance

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 Delegated Committee member they also need 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's Governance Rules outline the process for disclosing a conflict of interest and actions to address the disclosed conflict of interest, such as removing oneself from the decision-making process, including discussions. All Council and Delegated Committee meetings include a standard agenda item where conflicts of interest are declared.

A register is maintained to record all disclosed conflict of interests. In 2023-24, conflicts of interest were declared on 15 occasions at Council and Delegated Committee meetings.

Council policies, strategies and plans adopted in 2023-2024

Policy, Strategy or Plan	Date adopted
Community Local Law 2023	23 August 2023 (to take effect from 25 September 2023)
Risk Management Policy	23 August 2023
Ross Watt Reserve Master Plan	27 September 2023
Sponsorship Policy	27 September 2023
Macedon Ranges Shire Skate and BMX Strategy	22 November 2023
Macedon Ranges Shire Thematic Environmental History Report	13 December 2023
Stanley Park Environmental Management Plan	13 December 2023
Climate Emergency Plan 2023-30	13 December 2023
Mobility and Road Safety Strategy 2023-32	13 December 2023
Borrowing Policy	27 March 2024
Neighbourhood House Policy	27 March 2024
Special Charge Scheme for Infrastructure Works Policy 2024	24 April 2024
Romsey Structure Plan	22 May 2024
Complaint and Unreasonable Behaviour Policy	22 May 2024
Council Plan 2021-2031 (Year Four Actions 2024-25)	22 May 2024
Stanley Park Infrastructure Master Plan	26 June 2024
Lease and Licence Policy	26 June 2024
Financial Reserve Policy	26 June 2024
Fair Access Policy	26 June 2024
Kyneton Movement Network Plan (2024-2033)	26 June 2024

Meetings of Council

Council conducts open public meetings on the fourth Wednesday of each month, though if required, Council may hold a meeting at a different time. Members of the community are welcome to attend the meetings and observe from the gallery.

All Council meetings are livestreamed, and the recordings are available online after the meeting. Community members may submit a question or a petition for consideration at a Council Meeting.

In 2023-24, there were 13 Council Meetings held.

Table Summary of Councillor attendance at Council meetings for the 2023-24 financial year.

Councillors	Council meeting
Cr Annette Death (Mayor)	13
Cr Jennifer Anderson	13
Cr Mark Ridgeway	13
Cr Dominic Bonanno	12
Cr Rob Guthrie	13
Cr Geoff Neil	13
Cr Anne Moore*	1
Cr Janet Pearce (Deputy Mayor)	10
Cr Bill West	11
Cr Christine Walker**	8

*Cr Moore resigned from Council effective October 2023.

**Cr Walker commenced on 15 November 2023.

Delegated Committees

The *Act* allows councils to establish one or more delegated committees consisting of:

- Councillors
- Council staff
- other persons
- any combination of the above.

The Planning Delegated Committee was established by Council on 23 June 2021 as a delegated committee under section 63 of the *Local Government Act 2020* to hear from applicants/land owners and objectors/submitters on statutory and strategic planning matters including planning applications and to determine planning matters. The committee comprises all nine Councillors.

Council has established two delegated committees – Planning Delegated Committee and Submitters Delegated Committee – both consisting of all Councillors and chaired by the Mayor.

Planning Delegated Committee meetings are held online on the second Tuesday of each month and members of the community can view the livestreamed meeting or access the recordings online post meeting. Submitters Delegated Committee meetings are held when required following a resolution of Council.

Council has established a submitters delegated committee to hear from:

- persons who have made a submission to Council in accordance with Section 223 of the *Local Government Act 1989*
- people in support of written submissions lodged in accordance with those matters specified in Council's Community Engagement Policy as matters that will be subject to a Submitters Delegated Committee hearing.

Submitters Delegated Committee meetings give people the opportunity to speak further on submissions they may make to Council on matters as outlined above.

In 2023-24, Council received 62 in-person submissions through these Committees.

Table Delegated committees established by Council that are in operation and the purpose for which each committee was established.

Delegated committee ¹	Councillors	Officers	Other	Council meeting
Planning Delegated Committee	All Councillors (9)	Nil	Nil	To hear from applicants / landowners and objectors / submitters on statutory and strategic planning matters.
Submitters Delegated Committee	All Councillors (9)	Nil	Nil	To hear from persons who have made submissions to Council in accordance with section 223 of the <i>Local Government Act 1989</i> or pursuant of Council's Community Engagement Policy.

¹ Has delegated functions, duties or powers

Code of Conduct

The *Act* requires councils to develop and approve a Councillor Code of Conduct within 12 months after each general election. On 27 January 2021, Council adopted a revised Councillor 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:

- requirements related to misuse of position, improper direction, breach of confidentiality and conflict of interest as required under the *Act*
- roles and relationships
- dispute resolution procedures.

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 and the Deputy Mayor are also entitled to receive a higher allowance.

The Victorian Independent Remuneration Tribunal determined the value of allowances paid to Councillors and Mayors. Allowances were adjusted in December in accordance with the Tribunal's determination. Councils are divided into four categories. Macedon Ranges Shire Council is a category two council.

Table: Details of current allowances fixed for the Mayor, Deputy Mayor and Councillors during the year.

Councillors	Allowance \$
Cr Annette Death (Mayor)	95,755
Cr Jennifer Anderson (Deputy Mayor) ¹	39,166
Cr Mark Ridgeway	32,461
Cr Dominic Bonanno	32,461
Cr Rob Guthrie	32,461
Cr Geoff Neil	32,461
Cr Anne Moore ²	8,175
Cr Janet Pearce (Deputy Mayor) ³	45,273
Cr Bill West	32,461
Cr Christine Walker ⁴	20,358

¹ Cr Jennifer Anderson was the Deputy Mayor from 1/07/2023 to 21/11/2023.

² Cr Anne Moore was Councillor from 01/07/2023 to 04/10/2023.

³ Cr Janet Pearce was Deputy Mayor from 22/11/2023 to 30/06/2024.

⁴ Cr Christine Walker was Councillor from 15/11/2023 to 30/06/2024.

Councillor Expenses

In accordance with Section 40 of the *Local Government Act 2020*, 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's Delegated Committees consist of all Councillors, therefore there were no reimbursements paid to Delegated Committee members who are not Councillors. Councillors do not receive separate reimbursements for their roles as Delegated Committee members.

Table Details of the expenses, including reimbursement of expenses for each Councillor paid by the Council, for the 2022-23 year are set out in the following table:

Councillors	TR \$	CM \$	CC \$	IC \$	CT \$	Total \$
Cr Annette Death	732	0	0	322	0	1,054
Cr Jennifer Anderson	0	4,841	0	491	230	5,561
Cr Mark Ridgeway	0	5,068	0	255	0	5,323
Cr Dominic Bonanno	0	1,950	0	292	0	2,242
Cr Rob Guthrie	0	3,303	0	442	0	3,745
Cr Geoff Neil	0	6,409	0	145	0	6,554
Cr Anne Moore	0	0	0	29	0	29
Cr Janet Pearce	36	4,915	0	491	427	5,868
Cr Bill West	0	0	0	402	0	402
Cr Christine Walker	0	759	0	90	623	1,472

Legend: TR = Travel; CM = Car mileage; CC = Child care; IC = Information and communication expenses; CT = Conferences and training expenses.



Image Gisborne Marshlands Reserve
Photo credit: Chris Matthews

Corporate governance

Audit and Risk Committee

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

The Audit and Risk Committee consists of four independent members, Vinitha Pinto (Chairperson), Jonathon Kyvelidis, Magdalena Williams and David Gunn and two Councillors appointed by Council, being Councillor Ridgeway and Councillor Neil.

Independent members are appointed for a four-year term, with a maximum of three terms. The chair is elected from amongst the independent members. We also farewelled Peter Matthews, who concluded with the Committee at the end of 2023.

The Audit and Risk Committee meets five times a year. The Internal Auditor, Chief Executive Officer, Director Corporate, Manager Finance and Reporting and Coordinator Risk and OHS attend all Audit and Risk Committee meetings. Other management representatives attend as required to present reports. External auditors attend these meetings throughout the year to present the audit plan and independent audit report.

The Audit and Risk Committee Chairperson reports to Council twice a year on matters the Committee have considered at their meetings during the previous six months.

Internal Audit

Council's internal audit function provides independent and objective assurance that the appropriate processes and controls are in place across Council. The service is provided by HLB Mann Judd, who has extensive local

government experience. A risk based three-year Strategic Internal Audit Plan (SIAP) is revised annually to ensure the audit resources remain focused on the appropriate areas.

The review process considers Council's risk framework, the Council Plan, the impact of any change on operations, systems or the business environment; prior audit coverage and outcomes and management input. The SIAP 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 SIAP to provide an update on the implementation of audit recommendations and to present findings of completed reviews.

The responsible director and manager for each area reviewed are required to attend the Audit and Risk Committee meeting to respond to questions in relation to the review. All audit issues identified are risk rated.

Recommendations are assigned to the responsible manager and tracked in Council's performance management system. Managers provide quarterly status updates that are reviewed by the Internal Auditor and reported to the Executive Management Team and the Audit and Risk Committee. Quality assurance is measured through client satisfaction surveys for each review, the annual Audit and Risk Committee self-assessment, completion of the internal audit plan and benchmarking against other internal audit functions.

The SIAP for 2023-24 was completed with the following reviews conducted:

- cyber awareness
- statutory planning enforcement
- customer service enquiries and complaint
- the initiation, prioritisation and delivery of the capital works program.

External Audit

Council is externally audited by the Victorian Auditor-General's Office. In 2023-24, the annual external audit of Council's Financial Statements and Performance Statement was conducted by the Victorian Auditor-General's Office. The external auditors attend the Audit and Risk Committee meetings to present the annual audit plan, independent audit report and external audit management letter, and responses are also provided to the Audit and Risk Committee.

Risk Management

Council recognises that risk management is integral in good governance and we continue to support our staff to manage risk as an intrinsic part of everyday activities.

Council conducted an annual profiling of our strategic risks in early 2024 and continues to provide training and workshops to support the identification and management of risks consistently and in accordance with our Risk Management Framework.

Council is realising the benefits of our new risk management system, which was embedded in early 2024, which facilitates the management of risks, drives improvement through actions and provides greater reporting and visibility.

Council continues to participate with our insurer in risk management initiatives and risk management training for high-risk work areas and learn from case studies.



Image Tennis court, Ross Watt Reserve
Photo credit: Chris Matthews

Governance and 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. Community engagement policy (policy under section 55 of the <i>Act</i> outlining Council's commitment to engaging with the community on matters of public interest)	Policy reviewed and adopted in accordance with section 55 of the <i>Act</i> Community Engagement Policy Date of adoption: 22 June 2022	<input checked="" type="checkbox"/>
2. Community engagement guidelines (guidelines to assist staff to determine when and how to engage with the community)	Community engagement guidelines were endorsed in March 2024.	<input checked="" type="checkbox"/>
3. Financial Plan (plan under section 91 of the <i>Act</i> outlining the financial and non-financial resources required for at least the next 10 financial years)	Adopted in accordance with section 91 of the <i>Act</i> Financial Plan 2021-2031 Date of adoption: 27 October 2021	<input checked="" type="checkbox"/>
4. Asset Plan (plan under section 92 of the <i>Act</i> 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 <i>Act</i> Asset Plan 2021-2031 Date of adoption: 22 June 2022	<input checked="" type="checkbox"/>
5. Revenue and Rating Plan (plan under section 93 of the <i>Act</i> setting out the rating structure of Council to levy rates and charges)	Adopted in accordance with section 93 of the <i>Act</i> Revenue and Rating Plan 2021-2025 Date of adoption: 29 June 2021	<input checked="" type="checkbox"/>
6. Annual budget (plan under section 94 of the <i>Act</i> 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 <i>Act</i> Annual Budget 2024-25 Date of adoption: 22 May 2024	<input checked="" type="checkbox"/>
7. Risk policy (policy outlining Council's commitment and approach to minimising the risks to Council's operations)	Policy has been adopted Risk Management Policy Date of adoption: 23 August 2023	<input checked="" type="checkbox"/>

Governance and management items	Assessment
8. Fraud policy (policy outlining Council's commitment and approach to minimising the risk of fraud)	Policy has been adopted Fraud and Corruption Control Policy Date of commencement of current policy: 22 June 2022
9. Municipal emergency management plan (plan under section 60ADB of the <i>Emergency Management Act 2013</i> for emergency mitigation, response and recovery)	Prepared and maintained in accordance with section 60ADB of the <i>Emergency Management Act 2013</i> Municipal Emergency Management Plan Date of adopted: 21 October 2020 Municipal Emergency Management Plan currently in review for assurance with Regional Emergency Management Planning Committee. Due to be endorsed in 2024-25.
10. Procurement policy (policy under section 108 of the <i>Act</i> outlining the principles, processes and procedures that will apply to the purchase of goods and services by Council)	Adopted in accordance with section 108 of the <i>Act</i> Procurement Policy Date of adoption: 24 November 2021
11. Business continuity plan (plan setting out the actions that will be undertaken to ensure that key services continue to operate in the event of a disaster)	Business continuity plan adopted Date of adoption: 18 August 2023
12. Disaster recovery plan (plan setting out the actions that will be undertaken to recover and restore business capability in the event of a disaster)	Council has a disaster recovery plan in development, this is expected to be finalised in 2024-25
13. Complaint policy (Policy under section 107 of the <i>Act</i> outlining Council's commitment and approach to managing complaints)	Developed in accordance with section 107 of the <i>Act</i> Date of adoption: 22 May 2024

Governance and management items	Assessment	
14. Workforce plan (Plan outlining Council's commitment and approach to planning the current and future workforce requirements of the organisation)	Established in accordance with section 46 of the <i>Act</i> Date of commencement of current plan: 08 February 2022	<input checked="" type="checkbox"/>
15. Payment of rates and hardship policy (Policy outlining Council's commitment and approach to assisting ratepayers experiencing financial hardship or difficulty paying their rates)	Policy Date of commencement of current policy: 25 September 2019	<input checked="" type="checkbox"/>
16. Risk management framework (framework outlining Council's approach to managing risks to the Council's operations)	Risk management framework in place. Date of commencement: 23 August 2023	<input checked="" type="checkbox"/>
17. Audit and Risk Committee (Advisory committee of Council under section 53 and section 54 of the <i>Act</i> whose role is to monitor the compliance of Council policies and procedures, monitor Council's financial reporting , monitor and provide oversight on internal and external audit functions)	Established in accordance with section 53 of the <i>Act</i> .	<input checked="" type="checkbox"/>
18. Internal audit (independent accounting professionals engaged by Council to provide analyses and recommendations aimed at improving Council's governance, risk and management controls)	Internal auditor engaged Date of engagement of current provider: 27 July 2019	<input checked="" type="checkbox"/>
19. Performance reporting framework (a set of indicators measuring financial and non-financial performance, including the performance indicators referred to in section 98 of the <i>Act</i>)	Performance reporting framework in place Date of adoption of current framework: 25 November 2020	<input checked="" type="checkbox"/>

Governance and management items	Assessment	
20. Council Plan report (report reviewing the performance of Council against the Council Plan, including the results in relation to the strategic indicators, for the first six months of the financial year)	Council Plan report presented to Council Date of report: 28 February 2024	<input checked="" type="checkbox"/>
21. Financial reporting (quarterly statements to Council under section 97(1) of the <i>Act</i> , comparing actual and budgeted results and an explanation of any material variations)	Financial reporting presented to the Council in accordance with section 97 of the <i>Act</i> Date reports presented: 23 August 2023, 22 November 2023, 28 February 2024, 22 May 2024.	<input checked="" type="checkbox"/>
22. Risk reporting (6-monthly reports of strategic risks to Council's operations, their likelihood and consequences of occurring and risk minimisation strategies)	Risk reporting presented to Council Date reports presented: 13 December 2023 and 26 June 2024	<input checked="" type="checkbox"/>
23. Performance reporting (6-monthly reports of indicators measuring financial and non-financial performance, including the performance indicators referred to in section 98 of the <i>Act</i>)	Performance reporting presented to Council Date reports presented: 23 August 2023 and 28 February 2024	<input checked="" type="checkbox"/>
24. Annual report (annual report under sections 98, 99 and 100 of the <i>Act</i> , containing a report of operations and audited financial and performance statements)	Presented at a meeting of Council in accordance with section 100 of the <i>Act</i> Date statements presented: 25 October 2023	<input checked="" type="checkbox"/>
25. Councillor Code of Conduct (Code under section 139 of the <i>Act</i> setting out the standards of conduct to be followed by Councillors and other matters)	Reviewed and adopted in accordance with section 139 of the <i>Act</i> Date reviewed: 27 January 2021	<input checked="" type="checkbox"/>

Governance and management items

Assessment

26. Delegations (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 sections 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:

s11(1)(a) Council to members of delegated committee – Planning Delegated Committee endorsed 22/02/2023

Submitters Delegated Committee endorsed 22/02/2023

s11(1)(b) Council to Chief Executive Officer endorsed 13/12/2023

s47(1) CEO Sub-delegation to Council Staff 19/08/2022, 07/02/2024

CEO to Community Asset Committee Stanley Park 22/06/2022

s47(2) CEO to Council Staff 04/05/2020
CEO to Council Staff (the Act) 1/06/2020

Governance Rules adopted in accordance with section 60 of the Act
Date Governance Rules adopted: 14 December 2022

27. Meeting procedures (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: 14 December 2022

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



Bernie O'Sullivan

Chief Executive Officer

Dated: 23 October 2024



Cr Annette Death

Mayor

Dated: 23 October 2024

Statutory information

Documents available for public inspection

Council's Public Transparency Policy provides guidance to the community regarding access to Council information and how the information can be accessed. Council is required by law to make available information about certain Councillor and Council administrative activities, roles and responsibilities. This policy outlines what Council information is available for the community to access in accordance with the principles of transparency and good governance in the *Act*.

Council is committed to ensuring that, where appropriate, members of the public have access to information held by Council and that both decision-making and operational processes of Council are transparent. The Part II Statement, published on our website, provides members of the public with information about Council and informs the type of information and the type of documents that are held by Council. It also details the process of obtaining access to information and documents.

Carers recognition

The *Carers Recognition Act 2012* formally recognises and values the role of carers and the importance of care relationships in the Victorian community.

Council actively promotes the role of carers and provides supports to carers through our programs and services, including:

- rolling out carer-friendly training as an 'opt-in' for all Council employees (this e-course is available for staff to complete on demand)

- the delivery of a carer event and morning tea held in October 2023 during National Carers Week
- facilitating 10 Pathways for Carers walks held in Kyneton, with 69 in attendance in total
- providing First Aid Training to carers to assist with the sustainability Pathways for Carers walks.

Complaints

In accordance with our Complaint and Unreasonable Behaviour Policy, Council regularly analyses complaint and customer satisfaction survey data to understand trends and potential issues. We use this information to identify solutions to improve our systems and services.

During 2023-24 a total of 229 complaints were received regarding an action, decision made or service provided by Council, with 88.6 per cent of these complaints fully resolved within 28 days.

The most common subject matter of complaints received included local laws (18 per cent), roads (13 per cent), planning (10 per cent), animals (9 per cent) and waste (7 per cent).

An external audit of Council's complaints management practices was undertaken during 2023-24, with a number of recommendations provided to improve processes in line with best practice. It's anticipated that systemic changes undertaken as part of the implementation of audit recommendations over the coming year may result in incomparable complaints data in 2024-25.

Contracts and procurement

Council contracts greater than a value of \$220,000 (inclusive of GST), conduct strategic reviews out 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.

Council awarded 153 contracts in 2023-24, covering the following service categories:

- cleaning toilets and BBQs, street sweeping and waste processing
- road sealing and line-marking works
- consultancy and other work
- capital and infrastructure works
- supply plant and equipment
- emergency management services
- project management services
- information technology agreements
- aquatic services
- sportsground and open space maintenance
- mulching services.

Table: Contracts entered into by Council within Council's Procurement Policy threshold for Public Tender.

Contract #	Contract title	Contractor	Contract value
C2024-41	Public Toilets and BBQ Cleaning	Blue Sky Services (VIC) Pty Ltd	\$317,942.64
C2024-44	Change Room Upgrade Buffalo Stadium Woodend	Site Clean Management Services	\$203,588.00
C2024-45	Provision of Sealing Works	Primal Surfacing Pty Ltd	Schedule of Rates
C2024-46	Bridge Safety Works Ross Street, Malmsbury	Prendergast Earthmoving	\$271,748.50
C2024-49	Provision of Linemarking	Head, Transport For Victoria	\$850,000.00
C2024-50	Collection and Processing of Soft Plastics	Victorian Regional Recyclers	Schedule of Rates
C2024-51	Kyneton Mechanics Institute North Roof, Footing & Subfloor Restoration Works	Site Clean Management Services Pty. Ltd.	\$280,513.75

Contract #	Contract title	Contractor	Contract value
C2024-53	Construction of a Roundabout	The Trustee For K & D Newnham Unit Trust	\$2,199,008.57
C2024-55	Design Services Regional Sports Precinct - Stage 2	City Collective Pty Ltd	\$603,176.20
C2024-57	Open Space, Streetscape and Recreation Assets: Data Validation, Data Capture and Condition	Asset Lab Pty Ltd	\$63,866.70
C2024-61	Gisborne Fields Stage 5 Landscaping	AMG Civil	\$188,713.92
C2024-65	Microsoft Enterprise Agreement	Data#3 Limited	\$1,820,000.00
C2024-71	Kyneton Viewing Platform, Campaspe Place	Naturform Pty. Ltd.	\$109,906.50
VP390399	Road reconstruction – Murphy Street, Romsey	Man Civil & Constructions Pty. Ltd.	\$420,634.69
VP364014	Road construction Kettlewells Road	Newearth Constructions	\$1,244,744.06
VP367018	Project Management Services Sports Precinct	Regional Management Group Pty Ltd	\$325,248.00
VP388682	Martins Road Culvert	Newearth Constructions	\$275,278.00
VP388856	Chanters Lane Ashbourne Road Construction	Newearth Constructions	\$1,255,465.31
VP389903	Bolinda Darraweit Intersection	Newearth Constructions	\$246,714.13
VP390447	Sutherlands Road Rehabilitation	Prendergast Earthmovig	\$689,669.61
VP396106	Kyneton Bluestone Renewal Works	Man Civil & Constructions Pty. Ltd.	\$323,992.19
VP400129	Three Chain Road Newham	Newearth Constructions	\$618,632.96
C2023-30/01	Civil Construction Works	Apex Earthworks Pty Ltd	Schedule of Rates
C2023-30/02	Civil Construction Works	Man Civil & Construcitons Pty. Ltd.	Schedule of Rates
C2023-30/03	Civil Construction Works	Berne Fleming Civil	Schedule of Rates

Contract #	Contract title	Contractor	Contract value
C2023-30/04	Civil Construction Works	Metro Asphalt	Schedule of Rates
C2023-30/05	Civil Construction Works	Grampians Excavations Pty Ltd	Schedule of Rates
C2023-30/06	Civil Construction Works	SME Earthmoving Pty Ltd	Schedule of Rates
C2023-30/07	Civil Construction Works	Aceloch Earthmoving	Schedule of Rates
C2023-30/08	Civil Construction Works	Prendergast Earthmoving	Schedule of Rates
C2023-30/09	Civil Construction Works	AMH Civil Pty Ltd	Schedule of Rates
C2023-30/10	Civil Construction Works	Adams Earthmovers	Schedule of Rates
C2023-30/11	Civil Construction Works	B R D Excavations Pty Ltd	Schedule of Rates
C2023-30/12	Civil Construction Works	Bild Infrastructure Pty Ltd	Schedule of Rates
C2023-30/13	Civil Construction Works	Forefront Engineering Pty Ltd	Schedule of Rates
C2023-30/14	Civil Construction Works	Kaizen Civil	Schedule of Rates
C2023-30/15	Civil Construction Works	national plant group	Schedule of Rates
C2023-30/16	Civil Construction Works	Newearth Constructions	Schedule of Rates
C2023-30/17	Civil Construction Works	Viscaria Pty Ltd	Schedule of Rates
C2023-36/01	Sportsground and Open Space Maintenance	Oasis Pacific P/L, trading as Oasis Turf	Schedule of Rates
C2023-36/02	Sportsground and Open Space Maintenance	Evans Turf Services	Schedule of Rates
C2023-36/03	Sportsground and Open Space Maintenance	Green Turf Pty Ltd	Schedule of Rates
C2023-36/04	Sportsground and Open Space Maintenance	Lawn and Turf Maintenance Pty Ltd	Schedule of Rates

Contract #	Contract title	Contractor	Contract value
C2023-36/05	Sportsground and Open Space Maintenance	Century Rain	Schedule of Rates
C2023-36/06	Sportsground and Open Space Maintenance	Aztec Industries Pty Ltd, trading as Blow It Mulch	Schedule of Rates
C2023-36/07	Sportsground and Open Space Maintenance	Greenway Turf Solutions	Schedule of Rates
C2023-36/08	Sportsground and Open Space Maintenance	Endeavour Turf Professionals	Schedule of Rates
C2023-36/09	Sportsground and Open Space Maintenance	Ecodynamics Mulch	Schedule of Rates
C2023-36/10	Sportsground and Open Space Maintenance	State Wide Turf Services	Schedule of Rates
C2023-36/11	Sportsground and Open Space Maintenance	Coolabah Turf	Schedule of Rates
C2023-36/12	Sportsground and Open Space Maintenance	Elite Electronic Repairs	Schedule of Rates
C2023-36/13	Sportsground and Open Space Maintenance	Elite Turf Services Pty Ltd	Schedule of Rates
C2023-36/14	Sportsground and Open Space Maintenance	Global Turf Projects Pty Ltd	Schedule of Rates
C2023-36/15	Sportsground and Open Space Maintenance	Independent Turf Services Vic	Schedule of Rates
C2023-36/16	Sportsground and Open Space Maintenance	K & B Adams Pty Ltd	Schedule of Rates
C2023-36/17	Sportsground and Open Space Maintenance	Living Turf	Schedule of Rates
C2023-36/18	Sportsground and Open Space Maintenance	StrathAyr	Schedule of Rates
C2023-36/19	Sportsground and Open Space Maintenance	Turf One Pty Ltd	Schedule of Rates
C2023-36/20	Sportsground and Open Space Maintenance	True Turf Pty Ltd	Schedule of Rates
C2023-36/21	Sportsground and Open Space Maintenance	UDL M Pty Ltd	Schedule of Rates

Contract #	Contract title	Contractor	Contract value
C2023-37/01	Aquatics Services	Mechanical Plumbing Services	Schedule of Rates
C2023-37/02	Aquatics Services	Bendigo Aquatic Services Pty Ltd	Schedule of Rates
C2023-37/03	Aquatics Services	Aquatic Mechanics Pty Ltd	Schedule of Rates
C2023-37/04	Aquatics Services	Flowgistics Plumbing and Pool Services	Schedule of Rates
C2023-37/05	Aquatics Services	UPR Plumbing Services	Schedule of Rates
C2023-37/06	Aquatics Services	Roejen Services Pty Ltd	Schedule of Rates
C2023-38/01	Street Sweeping Waste Processing	Repurpose It	Schedule of Rates
C2023-38/02	Street Sweeping Waste Processing	Total Drain Cleaning Services Pty Ltd	Schedule of Rates
C2024-48/01	Consultancy Services	Melbourne Quantity Surveyors Pty Ltd	Schedule of Rates
C2024-48/02	Consultancy Services	Michael Edward Smith	Schedule of Rates
C2024-48/03	Consultancy Services	Architect Brew Koch	Schedule of Rates
C2024-48/04	Consultancy Services	Milward Engineering Management Pty Ltd	Schedule of Rates
C2024-48/05	Consultancy Services	LBS (Vic) Pty Ltd	Schedule of Rates
C2024-48/06	Consultancy Services	Cre Consulting Engineers Pty Ltd	Schedule of Rates
C2024-48/07	Consultancy Services	Lekt Pty Ltd	Schedule of Rates
C2024-48/08	Consultancy Services	SMEC Australia	Schedule of Rates
C2024-48/09	Consultancy Services	Practical Ecology Pty Ltd	Schedule of Rates

Contract #	Contract title	Contractor	Contract value
C2024-48/10	Consultancy Services	Kestrel Project Delivery	Schedule of Rates
C2024-48/11	Consultancy Services	AME Consultants Pty Ltd	Schedule of Rates
C2024-48/12	Consultancy Services	DB Architects Pty Ltd	Schedule of Rates
C2024-48/13	Consultancy Services	Greenway Hirst Page Pty Ltd	Schedule of Rates
C2024-48/14	Consultancy Services	MBB Consulting	Schedule of Rates
C2024-48/15	Consultancy Services	ACLA Consultants	Schedule of Rates
C2024-48/16	Consultancy Services	GML Heritage Victoria Pty Ltd	Schedule of Rates
C2024-48/17	Consultancy Services	Brazel & Haley Architecture Pty Ltd	Schedule of Rates
C2024-48/18	Consultancy Services	Beveridge Williams & Co Pty Ltd	Schedule of Rates
C2024-48/19	Consultancy Services	iDwala Pty Ltd	Schedule of Rates
C2024-48/20	Consultancy Services	O'Brien Traffic	Schedule of Rates
C2024-48/21	Consultancy Services	FMG Engineering	Schedule of Rates
C2024-48/22	Consultancy Services	Bridgeford Group Pty Ltd	Schedule of Rates
C2024-48/23	Consultancy Services	C.T. Management Group Pty. Ltd.	Schedule of Rates
C2024-48/24	Consultancy Services	Freeform Architects Pty Ltd	Schedule of Rates
C2024-48/25	Consultancy Services	Angelucci Architects Pty Ltd	Schedule of Rates
C2024-48/26	Consultancy Services	Extent Heritage Pty Ltd	Schedule of Rates

Contract #	Contract title	Contractor	Contract value
C2024-48/27	Consultancy Services	Plancost Australia Pty Ltd	Schedule of Rates
C2024-48/28	Consultancy Services	Architecture Matters Pty Ltd	Schedule of Rates
C2024-48/29	Consultancy Services	Content Studio Pty Ltd	Schedule of Rates
C2024-48/30	Consultancy Services	Vasey Consulting Pty Ltd	Schedule of Rates
C2024-48/31	Consultancy Services	Turner & Townsend Pty Ltd	Schedule of Rates
C2024-48/32	Consultancy Services	City Collective	Schedule of Rates
C2024-48/33	Consultancy Services	Prensa Group Pty Ltd	Schedule of Rates
C2024-48/34	Consultancy Services	Intrax Consulting Engineers	Schedule of Rates
C2024-48/35	Consultancy Services	Acacia Environmental Management Pty Ltd	Schedule of Rates
C2024-48/36	Consultancy Services	Ironbark Environmental Arboriculture Pty Ltd	Schedule of Rates
C2024-48/37	Consultancy Services	@leisure Planners	Schedule of Rates
C2024-52/1	Heritage Architects	CCG Architects Pty Ltd	Schedule of Rates
C2024-52/2	Heritage Architects	Conservation Studio Australia Pty Ltd	Schedule of Rates
C2024-52/3	Heritage Architects	Realm Building Design	Schedule of Rates
C2024-52/4	Heritage Architects	Purcell Asia Pacific Limited	Schedule of Rates
C2024-52/5	Heritage Architects	Trethowan Architecture	Schedule of Rates
C2024-52/6	Heritage Architects	Lovell Chen Pty Ltd	Schedule of Rates

Contract #	Contract title	Contractor	Contract value
C2024-52/7	Heritage Architects	The Trustee for Sid Lanthe Trust	Schedule of Rates
C2024-52/8	Heritage Architects	K20 Architecture	Schedule of Rates
C2024-59/1	Provision of Mulching Services	Whitfield Excavations Pty Ltd	Schedule of Rates
C2024-59/2	Provision of Mulching Services	The Trustee For Tmc Enviro Trust	Schedule of Rates
C2024-59/3	Provision of Mulching Services	Gaia Envirotech Pty Ltd	Schedule of Rates
C2024-59/4	Provision of Mulching Services	Green Care Mulching	Schedule of Rates
C2024-59/5	Provision of Mulching Services	Van Schaik's Bio Gro Pty Ltd	Schedule of Rates
C2024-59/6	Provision of Mulching Services	The Trustee For Kennedy Family Trust	Schedule of Rates
C2024-58/1	Emergency Management Response and Recovery	Damage Control Project Management Pty Ltd	Schedule of Rates
C2024-58/2	Emergency Management Response and Recovery	Disaster Management Australia Pty Ltd	Schedule of Rates
C2024-58/3	Emergency Management Response and Recovery	Saba Civil Management And Consultancy Pty Ltd	Schedule of Rates
C2024-58/4	Emergency Management Response and Recovery	Kernow Environmental Services Pty. Ltd.	Schedule of Rates
C2024-58/5	Emergency Management Response and Recovery	Let Me Be Frank Pty Ltd	Schedule of Rates
C2024-58/6	Emergency Management Response and Recovery	Nominis Communications Pty Ltd	Schedule of Rates
C2024-58/7	Emergency Management Response and Recovery	Strategic Disaster Solutions	Schedule of Rates
C2024-58/8	Emergency Management Response and Recovery	Silent Elk Pty Ltd	Schedule of Rates
C2024-58/9	Emergency Management Response and Recovery	Articulous Pty Ltd	Schedule of Rates

Contract #	Contract title	Contractor	Contract value
C2024-58/10	Emergency Management Response and Recovery	Talis Consultants	Schedule of Rates
C2024-58/11	Emergency Management Response and Recovery	Team Edge Consulting Pty Ltd	Schedule of Rates
C2024-58/12	Emergency Management Response and Recovery	Third Element Consulting	Schedule of Rates
C2024-58/13	Emergency Management Response and Recovery	C.T. Management Group Pty. Ltd.	Schedule of Rates
C2024-58/14	Emergency Management Response and Recovery	Built Environment Collective Pty Ltd	Schedule of Rates
C2024-62/01	Plant and Equipment Hire	The Trustee For Phipps Family Trust	Schedule of Rates
C2024-62/02	Plant and Equipment Hire	The Trustee For Pgiusti Family Trust	Schedule of Rates
C2024-62/03	Plant and Equipment Hire	National Plant Group Pty Ltd	Schedule of Rates
C2024-62/04	Plant and Equipment Hire	Central Excavations & Contracting Pty Ltd	Schedule of Rates
C2024-62/05	Plant and Equipment Hire	Coates Hire Operations Pty Limited	Schedule of Rates
C2024-62/06	Plant and Equipment Hire	Stefani Family Trust	Schedule of Rates
C2024-62/07	Plant and Equipment Hire	Conplant Pty Ltd	Schedule of Rates
C2024-62/08	Plant and Equipment Hire	Asset Management Environmental Group Pty Ltd	Schedule of Rates
C2024-62/09	Plant and Equipment Hire	The Trustee For B&R Dyer Family Trust	Schedule of Rates
C2024-62/10	Plant and Equipment Hire	S.T Thrum & S.W Thrum	Schedule of Rates
C2024-62/11	Plant and Equipment Hire	Mustey's Earthmoving Pty. Ltd.	Schedule of Rates
C2024-62/12	Plant and Equipment Hire	Newnham Earthmoving Pty. Ltd.	Schedule of Rates

Contract #	Contract title	Contractor	Contract value
C2024-62/13	Plant and Equipment Hire	Prendergast Earthmoving	Schedule of Rates
C2024-62/14	Plant and Equipment Hire	Pipe Doctor Australia Pty Ltd	Schedule of Rates
C2024-62/15	Plant and Equipment Hire	Porter Plant	Schedule of Rates
C2024-62/16	Plant and Equipment Hire	Total Drain Cleaning Services Pty Ltd	Schedule of Rates
C2024-62/17	Plant and Equipment Hire	Adams Civil	Schedule of Rates
C2024-62/18	Plant and Equipment Hire	Berne Fleming Civil Pty. Ltd.	Schedule of Rates
C2024-62/19	Plant and Equipment Hire	Kupper Group Pty Ltd	Schedule of Rates
C2024-62/20	Plant and Equipment Hire	Aceloch Pty Ltd	Schedule of Rates
C2024-62/21	Plant and Equipment Hire	Dakota Contracting Pty Ltd	Schedule of Rates

Council entered into two contracts valued above Council's Procurement Policy threshold for Public Tender, but for which Council did not invite a tender or seek an expression of interest and which did not meet the conditions for the Council to purchase goods or services without inviting a public tender. These are:

Description	Business	Expenditure
DCPM were engaged to project manage the Disaster Recovery Funding Arrangements following the flood and storm events. The breach occurred as a result of their engagement. An exemption was approved by the CEO.	Disaster Management Australia Pty Ltd (DCPM)	\$360,000
Exemption approved by the CEO to enter into a three-year contract for the provision of Animal Pound and Shelter Services including collection of animals from Councils temporary holding facilities. The Lost Dogs Home had the previous contract to supply these services and is the only supplier able to provide the service required by Macedon Ranges Shire Council.	Lost Dogs Home	\$990,000

Disability Action Plan 2021-2025 – Year 3 highlights

In accordance with section 38(1) of the *Disability Act 2006 (Vic)* Council has an endorsed Disability Action Plan which sets out what Council will do to reduce barriers and increase inclusion and participation for people with disability.

Actions delivered in the implementation of our Disability Action Plan include:

Enabling people with disabilities to engage with Council:

- Community engagement platform Social Pinpoint (Your Say) has been launched by Council, unlocking cutting-edge digital engagement to enhance accessibility elements.
- Council has identified improvements for our customer service which are currently being implemented, such as accessibility improvements to Council's website and online services.
- Insights from the Woodend Youth Space accessibility and inclusion review have been applied to other programs, such as the Kyneton Youth Space – Dungeons and Dragons Program.

Prioritising accessibility across the shire:

- In partnership with EnAccess, four locations in Gisborne and one location in Woodend have been mapped for accessibility. These accessibility maps are available to be utilised by the public on the EnAccess Maps website.
- Council delivered a Sports Focus Inclusive workshop with attendees from Woodend Golf Club, New Gisborne Tennis Club, Hanging Rock Petanque Club and Macedon Bowling Club.

- Key Word Sign was embedded at Council's kindergartens.
- The adopted Kyneton Movement Network Plan includes a commitment for Council to undertake an accessible parking audit in 2027.

Supporting the employment of people with disabilities:

Council implemented a pilot Supported Employment program for two young local people living with disability. Both were employed on a casual basis for six months.

Council profiled a number of people with disabilities in the local workforce on Council's website.

The value of employing people with disabilities and the availability of local service providers who can support the process, were promoted via Council's Business eNews.

Domestic Animal Management Plan

In accordance with the *Domestic Animals Act 1994* Section 68a(1), Council is required to prepare a Domestic Animal Management Plan at four-yearly intervals and evaluate its implementation in the annual report.

Council's current Domestic Animal Management Plan 2021–25 is being implemented. A key action successfully launched in 2023-24 was a refreshed communications and education program promoting responsible pet ownership.

Titled 'For The Love of Paws', the campaign features a range of cute characters created by local artist Chris 'Roy' Taylor, used in a strategic way to deliver tailored and engaging messaging through a range of visually appealing mediums.

An example of this includes signs and decals being placed at key designated dog off-leash areas and high-use footpaths, reiterating responsibilities in our dog on-leash shire. This campaign remains ongoing into the 2024-25 financial year.

Food Act Ministerial Directions

In accordance with section 7E of the *Food Act 1984*, Council is required to publish a summary of any Ministerial Directions received during the financial year in its annual report. No such Ministerial Directions were received by Council during the financial year.

Freedom of Information

In accordance with Section 7(4AA)(a) and 7(4AA)(b) of the *Freedom of Information Act 1982* (Vic), Council is required to publish certain statements in its Annual Report or separately, such as on its website, concerning its functions and information available.

The following is a 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 using the form available on Council's website. Requests can also be lodged by post, online or email.

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

Council reports its financial year Freedom of Information request and response statistics to the Office of the Victorian Information Commissioner (OVIC). Due to the timing of the drafting of this Annual Report and our submission of these statistics to OVIC, these statistics are not yet readily available for publication in this Annual Report, however will become publicly available via OVIC.

Further information regarding Freedom of Information can be found at ovic.vic.gov.au/freedom-of-information and on the Macedon Ranges Shire Council website.

Road Management Act Ministerial

In accordance with section 22 of the *Road Management Act 2004*, Council must publish a copy or summary of any Ministerial Direction in its annual report. No such Ministerial Directions were received by Council during the 2023-24 financial year.

Infrastructure and Development Contributions

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

In 2023-24, the following information about development contributions is disclosed:

Infrastructure Contribution Plans (ICP)
No ICP levies were received in 2023-24.
No ICP land, works, services or facilities accepted in-kind in 2023-24.
No ICP contributions have been received and expended to date.
No land, works, services or facilities were delivered in 2023-24 from ICP contributions collected.

Development Contribution Plans (DCP)	Levies received in 2023-24 financial year (\$)
Gisborne Development Plan (2013)	259,044
Romsey Development Plan (2012)	99,178
Total	717,785

DCP land, works, services or facilities accepted in-kind in 2023-24

Council did not accept any in-kind DCP land, works, services or facilities in 2023-24.

Total DCP contributions received and expended to date (for DCPs approved after 1 June 2016)

Council does not have any DCPs approved after 1 June 2016.

Land, works, services or facilities delivered in 2023-24 from DCP levies collected.

No land, works, services, or facilities were delivered in 2023-24 using DCP levies collected. However, Council did transfer \$1.3 million from the Gisborne Development Plan to fund previously delivered projects where the balance was insufficient at the time. These projects included the Active Sports Field Land and the Additional Netball Complex with Lighting, both in New Gisborne.

Public interest disclosures

In accordance with section 70 of the *Public Interest Disclosure Act 2012* Council must include in its annual report information about how to access the procedures established by Council under Part 9 of that *Act*. It is also required to provide certain information about the number and types of protected disclosures complaints investigated during the financial year.

The *Public Interest Disclosure Act 2012* aims to ensure openness and accountability in government by encouraging people to disclose improper conduct within the public sector and provide protection for people who make disclosures. Procedures on how to make a disclosure are publicly available on Council's website: mrsc.vic.gov.au/pid

In 2023-24, two disclosures were notified to Council officers appointed to receive disclosures. No matters were referred to the Independent Broad-based Anti-corruption Commission (IBAC).

Glossary of Terms

Term	Definition
Act	means the <i>Local Government Act 2020</i>
Annual Report	means a report of Council's operations of the previous financial year and contains a report of operations, audited financial statements and an audited performance statement
Appropriateness	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
Budget	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
Council Plan	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
Financial performance indicators	means a prescribed set of indicators and measures that assess the effectiveness of financial management at Council covering operating position, liquidity, obligations, stability and efficiency
Financial Plan	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
Financial statements	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
Financial year	means the period of 12 months ending on 30 June each year
Governance and management checklist	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
Indicator	means what will be measured to assess performance
Initiatives	means actions that are one-off in nature and/or lead to improvements in service
Major initiative	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

Term	Definition
Measure	means how an indicator will be measured and takes the form of a computation, typically including a numerator and denominator
Minister	means the Minister for Local Government
Performance statement	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
Integrated strategic planning and reporting framework	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 <i>Act</i>
Regulations	means the Local Government (Planning and Reporting) Regulations 2020
Relevance	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
Report of operations	means a report containing a description of the operations of Council during the financial year and included in the Annual Report
Services	means assistance, support, advice and other actions undertaken by a council for the benefit of the local community
Service outcome indicators	means the prescribed service performance indicators to be included in the performance statement which measure whether the stated service objective has been achieved
Service performance indicators	means a prescribed set of indicators measuring the effectiveness and efficiency of council services covering appropriateness, quality, cost and service outcomes
Strategic objectives	means the outcomes Council is seeking to achieve over the next four years and included in the Council Plan
Strategies	means high level actions directed at achieving the strategic objectives in the Council Plan
Sustainable capacity indicators	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

Financial and Performance **Statements**

Image Malmsbury Common

Appendix A

Macedon Ranges Shire Council Financial Statements

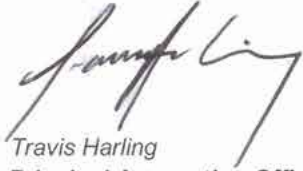
For the Year Ended 30 June 2024

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Certification of the Financial Statements

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



Travis Harling
Principal Accounting Officer

9 October 2024
Gisborne

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

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

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



Mark Ridgeway
Councillor

9 October 2024
Gisborne



Geoff Neil
Councillor

9 October 2024
Gisborne



Bernie O'Sullivan
Chief Executive Officer

9 October 2024
Gisborne

Independent Auditor's Report

To the Councillors of Macedon Ranges Shire Council

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

Auditor's responsibilities for the audit of the financial report

As required by the *Audit Act 1994*, 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.

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:

- identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the council's internal control
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Councillors
- conclude on the appropriateness of the Councillors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the council's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the council to cease to continue as a going concern.
- evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

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
15 October 2024



Travis Derricott
as delegate for the Auditor-General of Victoria

Comprehensive Income Statement for the year ended 30 June 2024

	Note	2024 \$'000	2023 Restated \$'000
Income			
Rates and charges	3.1	61,941	58,267
Statutory fees and fines	3.2	3,400	3,233
User fees	3.3	6,837	7,142
Grants - operating	3.4(a)	13,487	24,477
Grants - capital	3.4(b)	15,507	7,521
Contributions - monetary	3.5	2,344	3,460
Contributions - non monetary	3.5	17,274	14,345
Net (loss) / gain on disposal of property, infrastructure, plant & equipment	3.6	(3,272)	832
Decrease / (increase) in provision for landfill liability	5.5(b)	51	(379)
Fair value adjustments for investment property	6.3	52	303
Share of net profits of associates	6.2	29	15
Other income	3.7	13,418	15,335
Total income		131,068	134,551
Expenses			
Employee costs	4.1(a)	43,263	41,861
Materials and services	4.2	43,591	45,674
Depreciation	4.3	17,075	15,592
Amortisation - intangible assets		186	167
Depreciation - right of use assets		289	368
Allowance for impairment losses		5	2
Borrowing costs		251	132
Finance cost - leases		21	24
Fair value adjustments for assets held for sale		171	-
Loss on revaluation of other Infrastructure	6.1	-	625
Other expenses	4.4	3,072	3,088
Total expenses		107,924	107,533
Surplus for the year		23,144	27,018
Other comprehensive income			
<i>Items that will not be reclassified to surplus or deficit in future periods</i>			
Net asset revaluation gain	6.1	4,407	67,452
Total comprehensive result		27,551	94,470

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

Balance Sheet as at 30 June 2024

	Note	30 June 2024	30 June 2023	01 Jul 2022
		\$'000	Restated \$'000	Restated \$'000
Assets				
Current assets				
Cash and cash equivalents	5.1(a)	8,981	39,577	44,384
Other financial assets	5.1(b)	27,998	10,000	1,000
Trade and other receivables	5.1(c)	9,459	16,091	12,730
Accrued income		1,777	1,551	1,847
Prepayments		924	594	698
Non-current assets classified as held for sale		70	-	-
Total current assets		49,209	67,813	60,659
Non-current assets				
Other financial assets	5.1(b)	21	21	21
Intangible assets	5.2	253	416	546
Right-of-use assets	5.8	2,006	345	583
Property, infrastructure, plant and equipment	6.1	1,442,185	1,395,580	1,301,458
Investments in associates	6.2	1,477	1,447	1,432
Investment property	6.3	2,985	2,933	2,630
Total non-current assets		1,448,927	1,400,742	1,306,670
Total assets		1,498,136	1,468,555	1,367,329
Liabilities				
Current liabilities				
Trade and other payables	5.3(a)	7,176	9,413	8,108
Trust funds and deposits	5.3(b)	6,222	6,952	5,955
Contract and other liabilities	5.3(c)	7,916	16,668	14,908
Interest-bearing liabilities	5.4	1,385	391	208
Provisions	5.5	6,732	6,730	6,554
Lease liabilities	5.8	399	256	414
Total current liabilities		29,830	40,410	36,147
Non-current liabilities				
Interest-bearing liabilities	5.4	16,032	5,117	4,113
Provisions	5.5	5,131	4,934	3,308
Lease liabilities	5.8	1,628	131	268
Total non-current liabilities		22,791	10,182	7,689
Total liabilities		52,621	50,592	43,836
Net assets		1,445,515	1,417,963	1,323,493
Equity				
Accumulated surplus		747,117	722,049	699,932
Reserves	9.1	698,398	695,914	623,561
Total equity		1,445,515	1,417,963	1,323,493

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

Statement of Changes in Equity for the year ended 30 June 2024

	Note	Total	Accumulated Surplus	Revaluation Reserve	Other Reserves
		\$'000	\$'000	\$'000	\$'000
2024					
Balance at beginning of the financial year		1,417,963	722,049	675,194	20,720
Surplus for the year		23,144	23,144	-	-
Net asset revaluation gain	6.1	4,407	-	4,407	-
Transfers to other reserves	9.1	-	(5,307)	-	5,307
Transfers from other reserves	9.1	-	7,231	-	(7,231)
Balance at end of the financial year		1,445,514	747,117	679,601	18,796

	Note	Total	Accumulated Surplus	Revaluation Reserve	Other Reserves
		\$'000	\$'000	\$'000	\$'000
2023					
Balance at beginning of the financial year		1,318,336	694,775	607,742	15,819
Prior year adjustment	9.4	5,157	5,157	-	-
Balance at beginning of the financial year - restated		1,323,493	699,932	607,742	15,819
Restated surplus for the year		27,018	27,018	-	-
Net asset revaluation gain	6.1	67,452	-	67,452	-
Transfers to other reserves	9.1	-	(7,334)	-	7,334
Transfers from other reserves	9.1	-	2,433	-	(2,433)
Balance at end of the financial year		1,417,963	722,049	675,194	20,720

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

Statement of Cash Flows for the year ended 30 June 2024

	Note	2024 Inflows/ (Outflows) \$'000	2023 Inflows/ (Outflows) \$'000
Cash flows from operating activities			
Rates and charges		61,117	57,365
Statutory fees and fines		3,401	3,233
User fees		6,947	7,372
Grants - operating		12,035	26,237
Grants - capital		15,198	6,816
Contributions - monetary		2,344	4,165
Interest received		1,637	1,439
Trust funds and deposits taken		2,404	2,549
Other receipts		12,194	13,048
Net GST refund		8,601	6,612
Employee costs		(43,227)	(40,922)
Materials and services		(54,125)	(52,266)
Trust funds and deposits repaid		(3,286)	(1,629)
Other payments		(3,403)	(3,786)
Net cash provided by operating activities	9.2	<u>21,837</u>	<u>30,233</u>
Cash flows from investing activities			
Payments for investments		(50,400)	(61,000)
Proceeds from sale of investments		31,998	52,000
Payments for property, infrastructure, plant and equipment		(45,767)	(30,805)
Proceeds from sale of property, infrastructure, plant and equipment		385	3,223
Net cash used in investing activities		<u>(63,784)</u>	<u>(36,582)</u>
Cash flows from financing activities			
Finance costs		(226)	(132)
Proceeds from borrowings		12,300	2,200
Repayment of borrowings		(391)	(208)
Interest paid - lease liability		(21)	(24)
Repayment of lease liabilities		(311)	(294)
Net cash provided by/(used in) financing activities		<u>11,351</u>	<u>1,542</u>
Net increase in cash and cash equivalents		(30,596)	(4,807)
Cash and cash equivalents at the beginning of the financial year		39,577	44,384
Cash and cash equivalents at the end of the financial year	5.1(a)	<u>8,981</u>	<u>39,577</u>
Financing arrangements	5.6		

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

Statement of Capital Works for the year ended 30 June 2024

	2024	2023
	\$'000	\$'000
Property		
Buildings and building improvements	3,594	3,179
Land and land improvements	1,060	-
Total property	<u>4,654</u>	<u>3,179</u>
Plant and equipment		
Plant, machinery and equipment	1,378	1,307
Computers and telecommunications	228	290
Total plant and equipment	<u>1,606</u>	<u>1,597</u>
Infrastructure		
Roads	13,087	9,274
Bridges	1,524	615
Footpaths and cycleways	2,015	2,286
Drainage	499	752
Recreational, leisure and community facilities	21,089	11,167
Parks, open space and streetscapes	609	1,348
Other infrastructure	829	752
Total infrastructure	<u>39,652</u>	<u>26,194</u>
Total capital works expenditure	<u>45,912</u>	<u>30,970</u>
Represented by:		
New asset expenditure	23,504	11,727
Asset renewal expenditure	21,920	17,832
Asset upgrade expenditure	488	1,411
Total capital works expenditure	<u>45,912</u>	<u>30,970</u>

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

Notes to the Financial Statements for the year ended 30 June 2024

Note 1 Overview

Introduction

Macedon Ranges Shire Council (Council) was constituted in January 1995 following the amalgamation of the former Shires of Gisborne, Romsey, Newham and Woodend, and Kyneton. The Council's main office is located at 129 Mollison Street Kyneton, Victoria.

Statement of compliance

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

Accounting policy information

1.1 Basis of accounting

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

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

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

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

The financial statements have been prepared on a going concern basis. The financial statements are in Australian dollars. The amounts presented in the financial statements have been rounded to the nearest 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 3.4(c))
- 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)
- other areas requiring judgements

Note 1 Overview (cont.)

1.1 Basis of accounting (cont.)

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

Goods and Services Tax (GST)

Income and expenses are recognised net of the amount 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 natural disaster events

During 2023/24, Council undertook recovery works for State Government and the significant nature of the works impacted Council's operations. Council has noted the following significant impacts on its financial operations:

- Revenue increase – other income, amounts paid to Council for the reimbursement of site and processing costs of recycled storm timber \$6,932,000
- Expense increase - material and services expenses incurred by Council for storm processing costs \$6,742,000
- Expense increase - material and services expenses incurred by Council for storm recovery \$883,000

Note 2 Analysis of our results

2.1 Performance against budget

The performance against budget notes compare Council's financial plan, expressed through its annual budget, with actual performance. The *Local Government (Planning and Reporting) Regulations 2020* requires explanation of any material variances. Council has adopted a budget variation materiality threshold of 10% and \$100,000. Explanations have not been provided for variations below the materiality threshold unless the variance is considered to be material because of its size or nature.

The budget figures detailed below are those adopted by Council on 27 September 2023 and were based on assumptions that were relevant at the time of adoption of a Revised Budget. Council sets guidelines and parameters for income and expense targets in this budget in order to meet Council's planning and financial performance targets for both the short and long-term. The budget did not reflect any changes to equity resulting from asset revaluations, as their impacts were not considered predictable.

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

Note 2 Performance against budget (cont.)

2.1 Income and expenditure

	Budget 2024 \$'000	Actual 2024 \$'000	Variance \$'000	%	Ref
Income					
Rates and charges	62,286	61,941	(345)	-1%	
Statutory fees and fines	3,710	3,400	(310)	-8%	
User fees	7,678	6,837	(841)	-11%	1
Grants - operating	17,782	13,487	(4,295)	-24%	2
Grants - capital	7,118	15,507	8,389	118%	3
Contributions - monetary	2,605	2,344	(261)	-10%	4
Contributions - non monetary	7,920	17,274	9,354	118%	5
Fair value adjustments for investment property	-	52	52	-100%	
Increase / (decrease) in provision for landfill liability	-	51	51	100%	
Share of net profits of associates	300	29	(271)	-90%	
Net (loss) / gain on disposal of property, infrastructure, plant & equipment	-	(3,272)	(3,272)	-100%	6
Other income	2,756	13,418	10,662	387%	7
Total income	112,155	131,068	18,913	17%	
Expenses					
Employee costs	42,778	43,263	(485)	-1%	
Materials and services	31,587	43,591	(12,004)	-38%	8
Depreciation	16,639	17,075	(436)	-3%	
Amortisation - intangible assets	52	186	(134)	-258%	
Depreciation - right of use assets	372	289	83	22%	9
Allowance for impairment losses	9	5	4	44%	
Borrowing costs	558	251	307	55%	10
Finance cost - leases	39	21	18	46%	
Fair value adjustments for assets held for sale	-	171	(171)	100%	
Other expenses	3,075	3,072	3	0%	
Total expenses	95,109	107,924	(12,815)	-13%	
Surplus for the year	17,046	23,144	6,098	36%	

(i) Explanation of material variations

Ref	Item	Explanation
1	User Fees	Less disposal of general waste by shire residents at the Resource Recovery Centres (\$0.607m).
2	Grants - Operating	2023/24 Financial Assistance Grant was paid in 22/23 (\$8.9m) however additional Emergency Recovery grants were received (\$3.5m).
3	Grants - Capital	Unbudgeted grant revenue recognised per the completion of Macedon Sports Precinct (\$8.454m) and Macedon Shared Trials projects (\$0.93m).
4	Contributions - monetary	Developer contributions lower than expected due to delays in developments (\$0.576m).
5	Contributions - non-monetary	High level of development in Macedon Ranges has contributed to unbudgeted increase in developer contributed assets (\$17.274m).
6	Net (loss) / gain on disposal of property, infrastructure, plant & equipment	Sale of plant and vehicles, write-off of capital expenditure which was not able to be capitalised due to various reasons which include projects not proceeding and assets not owned by Council (\$3.272m).
7	Other income	Additional income from reimbursement of timber processing costs from storm events (\$6.93m), insurance claim (\$0.14m) and bond claims (\$0.51m).
8	Materials and services	Payment for the processing of storm timber (\$6.44m), offset in other income.
9	Depreciation - right of use assets	New lease for the Woodend Depot site (\$0.084m).
10	Borrowing costs	Loans were deferred from December 2023 to May 2024 (\$0.31m interest deferred).

Note 2 Performance against budget (cont.)

2.2 Capital works

	Budget 2024 \$'000	Actual 2024 \$'000	Variance \$'000	%	Ref
Property					
Buildings and building improvements	3,224	3,594	(370)	-11%	1
Land and land improvements	310	1,060	(750)	-242%	2
Total property	3,534	4,654	(1,120)	-32%	
Plant, machinery and equipment					
Plant, machinery and equipment	2,622	1,378	1,244	47%	3
Computers and telecommunications	300	228	72	24%	
Total plant and equipment	2,922	1,606	1,316	45%	
Infrastructure					
Roads	10,264	13,087	(2,823)	-28%	4
Bridges	1,440	1,524	(84)	-6%	
Footpaths and cycleways	1,247	2,015	(768)	-62%	5
Drainage	507	499	8	2%	
Recreational, leisure and community facilities	6,415	21,089	(14,674)	-229%	6
Parks, open space and streetscapes	371	609	(238)	-64%	7
Other infrastructure	1,600	829	772	48%	8
Total infrastructure	21,844	39,652	(17,808)	-82%	
Total capital works expenditure	28,300	45,912	(17,612)	-62%	
Represented by:					
New asset expenditure	7,254	23,504	(16,250)	-224%	
Asset renewal expenditure	19,735	21,920	(2,185)	-11%	
Asset upgrade expenditure	1,311	488	823	63%	
Total capital works expenditure	28,300	45,912	(17,612)	-62%	

(i) Explanation of material variations

Ref	Item	Explanation
1	Buildings and building improvements	Several unbudgeted projects carried forward from 2022/23 completed in 2023/24, Woodend Golf Club, Buffalo Stadium and Hanging Rock Café.
2	Land and land improvements	Project to purchase some additional land in South Gisborne was carried forward from 2022/23.
3	Plant, machinery and equipment	Several plant orders are in progress and will be completed in 2024/25.
4	Roads	Several projects from 2022/23 were completed in 2023/24 including Sheedy Road Gisborne and Hamilton Road New Gisborne.
5	Footpaths and cycleways	Construction of the Macedon Shared Trail continues, this was a project carried forward from 2022/23.
6	Recreational, leisure and community facilities	The Macedon Ranges Sports Precinct Stage 1 was completed in 2023/24, this project was carried forward from 2022/23.
7	Parks, open space and streetscapes	Gisborne Fields project completed in 2023/24, was carried forward from 2022/23.
8	Other infrastructure	The Glass Processing Facility and the Kyneton Biofilter projects have both been delayed due to reassessment of project requirements.

Note 2 Performance against budget (cont.)

2.3 Analysis of Council results by program

Council delivers its functions and activities through the following directorate areas. Each directorate is led by a director who reports through to the Chief Executive Officer (CEO), with the exception of the Chief Executive group which reports directly through to the CEO.

Council directorates

Assets & Operations

The responsibilities of the Assets and Operations directorate include the maintenance of Council roads, footpaths, bridges, drains, parks, buildings, kerbside bin collection, transfer stations, aquatics, recreation and engineering.

Chief Executive

The Chief Executive Office manages communications and engagement and the CEO's administrative support.

Community

The Community Directorate is responsible for arts and culture, customer service, community development, emergency management, child, youth and family services, and healthy aging programs.

Corporate

Corporate is responsible for financial services, information technology, property management, rates, governance and human resources.

Planning & Environment

The responsibilities of the Planning and Environment directorate include strategic planning, environment and conservation services, statutory planning, building services, local laws, environmental health, economic development, tourism and Hanging Rock.

Summary of income, expenses, assets and capital expenses by program

	Income \$'000	Expenses \$'000	Surplus/ (Deficit) \$'000	Grants included in income \$'000	Total assets \$'000
2024					
Assets & Operations	60,789	62,912	(2,123)	17,402	800,760
Chief Executive	-	1,648	(1,648)	-	-
Community	11,114	16,228	(5,114)	10,570	2,638
Corporate	53,346	13,704	39,642	477	694,738
Planning & Environment	5,819	13,432	(7,613)	545	-
	131,068	107,924	23,144	28,994	1,498,136
2023 restated					
Assets & Operations	56,744	64,950	(8,206)	11,829	769,431
Chief Executive	-	1,613	(1,613)	-	-
Community	9,206	17,320	(8,114)	7,977	2,638
Corporate	62,100	11,197	50,903	11,798	696,486
Planning & Environment	6,501	12,453	(5,952)	394	-
	134,551	107,533	27,018	31,998	1,468,555

Note 3 Funding for the delivery of our services

3.1 Rates and charges

Council uses capital improved value as the basis of valuation of all properties within the municipal district. The capital improved value of a property is its estimated market value at the date of valuation. The valuation base used to calculate general rates for 2023/24 was \$21,738 million (2022/23 \$19,302 million). The 2023/24 general rate in the capital improved value dollar was \$0.0017984 (2022/23, \$0.0019018).

	2024	2023
	\$'000	\$'000
General rates	38,771	36,481
Agricultural land rates	2,731	2,482
Commercial/industrial rates	2,395	2,127
Municipal charge	4,620	5,099
Waste management charge	11,854	10,576
Supplementary rates and rate adjustments	1,032	946
Other rates	60	58
Interest on rates	478	498
Total rates and charges	61,941	58,267

The date of the general revaluation of land for rating purposes within the municipal district was 1 January 2023, and the valuation was first applied in the rating year commencing 1 July 2023. Annual rates and charges are recognised as 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

	2024	2023
	\$'000	\$'000
Animal control fees	884	777
Infringements	388	200
Permits	1,150	1,230
Roads and infrastructure fees	434	494
Town planning fees	242	266
Other statutory fees	302	266
Total statutory fees and fines	3,400	3,233

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

3.3 User fees

	2024	2023
	\$'000	\$'000
Aged and health services	-	230
Child care/children's programs	15	487
Cultural activities	248	318
Hanging Rock Reserve fees	577	625
Leisure centre and recreation	4,105	3,676
Saleyards & Truck wash	345	288
Waste management services	1,273	1,254
Other fees and charges	274	264
Total user fees	6,837	7,142
User fees recognised at a point in time	6,837	7,142

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 (cont.)

3.4 Funding from other levels of government

	2024	2023
	\$'000	\$'000
Grants were received in respect of the following:		
Summary of grants		
Commonwealth funded grants	5,636	16,061
State funded grants	23,358	15,937
Total grants received	28,994	31,998
(a) Operating Grants		
<i>Recurrent - Commonwealth Government</i>		
Aged and disability services	759	1,694
Financial Assistance Grants	415	11,732
<i>Recurrent - State Government</i>		
Aged and disability services	105	-
Family and children	6,620	4,560
Maternal and child health	702	639
School crossing supervisors	160	140
Youth and culture	159	105
Other	106	157
Total recurrent operating grants	9,026	19,027
<i>Non-recurrent - Commonwealth Government</i>		
Emergency management	7	-
Youth and culture	32	-
<i>Non-recurrent - State Government</i>		
Emergency management	3,651	5,002
Family and children	180	46
Maternal and child health	251	-
Recreational, leisure and community facilities	42	100
Planning and Environment	-	196
Other	298	106
Total non-recurrent operating grants	4,461	5,450
Total operating grants	13,487	24,477
(b) Capital Grants		
<i>Recurrent - Commonwealth Government</i>		
Roads to Recovery	1,441	1,441
Total recurrent capital grants	1,441	1,441
<i>Non-recurrent - Commonwealth Government</i>		
Buildings	-	84
Footpaths and cycleways	75	-
Recreational, leisure and community facilities	533	8
Roads and bridges	2,374	1,102
<i>Non-recurrent - State Government</i>		
Buildings	30	17
Family and children	42	179
Footpaths and cycleways	116	-
Recreational, leisure and community facilities	9,814	4,658
Roads and bridges	753	-
Other	329	32
Total non-recurrent capital grants	14,066	6,080
Total capital grants	15,507	7,521

Note 3 Funding for the delivery of our services (cont.)

3.4 Funding from other levels of government (cont.)

(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 point in 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 of 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 preformation obligations are not sufficiently specific, grants are recognised on the earlier of the receipt or when an unconditional right to receipt has been established. Grants relating to capital projects are generally recognised progressively as the capital project is completed. The following table provides a summary of the accounting framework under which grants are recognised.

	2024	2023
	\$'000	\$'000
<i>Income recognised under AASB 1058 Income of Not-for-Profit Entities</i>		
- General purpose	415	11,732
- Specific purpose grants to acquire non-financial assets	14,755	7,521
- Other specific purpose grants	11,301	4,272
<i>Revenue recognised under AASB 15 Revenue from Contracts with Customers</i>		
- Specific purpose grants	2,523	8,473
	<u>28,994</u>	<u>31,998</u>
(d) Unspent grants received on condition that they be spent in a specific manner		
<i>Operational</i>		
Balance at start of year	2,091	36
Received during the financial year and remained unspent at balance date	1,099	2,091
Received in prior years and spent during the financial year	(1,737)	(36)
Balance at year end	<u>1,453</u>	<u>2,091</u>
<i>Capital</i>		
Balance at start of year	14,485	14,701
Received during the financial year and remained unspent at balance date	747	1,431
Received in prior years and spent during the financial year	(8,810)	(1,647)
Balance at year end	<u>6,422</u>	<u>14,485</u>

The high balance at 30 June 2023 related to two projects for which Council has received grants and where the grants remained unspent at 30 June 2023. The two projects were Macedon Ranges Regional Sports Precinct and Macedon Ranges Shared Trail.

Unspent grants are determined and disclosed on a cash basis.

Note 3 Funding for the delivery of our services (cont.)

3.5 Contributions

	2024	Restated 2023
	\$'000	\$'000
Monetary	2,344	3,460
Non-monetary	17,274	14,345
Total contributions	19,618	17,805
<i>Contributions of non monetary assets were received in relation to the following asset classes:</i>		
Buildings	142	-
Land	6,170	-
Land under roads	3,912	4,693
Infrastructure	7,050	9,652
Total non-monetary	17,274	14,345

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

Non monetary contributions has been understated in prior years due to subdivisions not being recognised in a timely manner. This has resulted in a restating of Contributions - non monetary income, assets and retained earnings for the 2023 and 2022 financial years. This resulted in the Non - Monetary Contributions and assets in the 2021/22 year being increased by \$5.157 million and the 2022/23 year increasing by \$9.652 million. Please refer to Note 9.4 Correction of a prior period error for more details.

3.6 Net gain/(loss) on disposal of property, infrastructure, plant and equipment

	2024	2023
	\$'000	\$'000
Proceeds of sale	385	3,223
Written down value of assets disposed	(3,657)	(2,391)
Total net (loss) / gain on disposal of property, infrastructure, plant and equipment	(3,272)	832

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

	2024	2023
	\$'000	\$'000
Commission	125	92
Interest on investments	1,951	1,509
Insurance recoveries	1,849	437
Investment property rental	585	502
Merchandise and material sales	1,112	745
Emergency cost recovery	6,932	11,544
Other	864	506
Total other income	13,418	15,335

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.

Emergency cost recovery income relates to amounts paid to Council for the sale of recycled storm timber.

Note 4 The cost of delivering services

4.1 Employee costs

	2024 \$'000	2023 \$'000
(a) Employee costs		
Wages and salaries	32,619	33,239
Casual staff	5,356	4,158
Superannuation	4,194	3,749
WorkCover	759	346
Fringe benefits tax	335	369
Total employee costs	43,263	41,861
(b) Superannuation		
Council made contributions to the following funds:		
Defined benefit fund		
Employer contributions to Local Authorities Superannuation Fund (Vision Super)	100	85
Employer contributions payable at reporting date	57	-
	157	85
Accumulation funds		
Employer contributions to Local Authorities Superannuation Fund (Vision Super)	1,775	1,497
Employer contributions - other funds	2,623	1,948
	4,398	3,445
Employer contributions payable at reporting date:	22	383

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

4.2 Materials and services

	2024 \$'000	2023 \$'000
Administration	2,393	2,277
Building maintenance	1,306	1,237
Consultants	2,603	2,129
Contract payments - Emergencies	7,654	13,746
Contract payments - Parks Maintenance	1,877	1,999
Contract payments - Resource Recovery	10,699	9,787
Contract payments - Other	8,632	6,802
General maintenance	704	682
Information technology	1,781	1,242
Insurance	969	888
Materials and supplies	2,551	2,717
Utilities	2,422	2,168
Total materials and services	43,591	45,674

Expenses are recognised as they are incurred and reported in the financial year to which they relate. Emergencies relates to storm recovery works and the costs involved in processing storm timber.

4.3 Depreciation

	2024 \$'000	2023 \$'000
Property	2,038	1,988
Plant and equipment	1,425	1,395
Infrastructure	13,612	12,209
Total depreciation	17,075	15,592

Refer to note 5.2(b) and 6.1 for a more detailed breakdown of depreciation and amortisation charges and accounting policy.

Note 4 The cost of delivering services (cont.)

4.4 Other expenses

	2024	2023
	\$'000	\$'000
Auditors' remuneration - VAGO - audit of the financial statements, performance statement and grant acquittals	94	59
Auditors' remuneration - Internal audit	72	67
Contributions and donations	2,076	2,036
Councillors' allowances	373	359
Operating lease rentals	282	284
Other expenses	175	283
Total other expenses	3,072	3,088

Note 5 Investing in and financing our operations

5.1 Financial assets

	2024	2023
	\$'000	\$'000
(a) Cash and cash equivalents		
<i>Current</i>		
Cash on hand	31	24
Cash at bank	8,938	3,361
Money market call accounts	12	8,192
Term deposits	-	28,000
Total cash and cash equivalents	8,981	39,577
(b) Other financial assets		
<i>Current</i>		
Term deposits	27,998	10,000
Total current other financial assets	27,998	10,000
<i>Non current</i>		
Shares in Lancefield Community Bank - at fair value	12	12
Shares in Gisborne Community Bank - at fair value	9	9
Total non-current other financial assets	21	21
Total other financial assets	28,019	10,021
Total cash and cash equivalents and other financial assets	37,000	49,598

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.

	2024	2023
	\$'000	\$'000
(c) Trade and other receivables		
<i>Current</i>		
<i>Statutory receivables</i>		
Rates debtors	7,009	6,033
Net GST receivable	696	1,365
<i>Non statutory receivables</i>		
Other debtors	1,778	8,723
Allowance for expected credit loss - other debtors	(24)	(30)
Total current trade and other receivables	9,459	16,091

Short term receivables are carried at invoice amount. An allowance for expected credit losses is recognised based on past experience and other objective evidence of expected losses.

	2024	2023
	\$'000	\$'000
(d) Ageing of receivables		
The ageing of the Council's trade and other receivables that are not impaired was:		
Current (not yet due)	1,601	8,486
Past due by up to 30 days	52	117
Past due between 31 and 180 days	80	37
Past due by more than 180 days	45	83
Total trade and other receivables	1,778	8,723

Note 5 Our financial position (cont.)

5.2 Non-financial assets

	2024	2023
	\$'000	\$'000
Intangible assets - software		
<i>Non current</i>		
Opening carrying amount	3,230	3,193
Additions	23	37
Closing carrying amount	3,253	3,230
Opening accumulated amortisation	(2,814)	(2,647)
Amortisation expense	(186)	(167)
Closing accumulated amortisation	(3,000)	(2,814)
Net intangible assets	253	416

Intangible assets with finite lives are amortised as an expense on a systematic basis over the asset's useful life. Amortisation is generally calculated on a straight line basis, at a rate that allocates the asset value over its estimated useful life. Estimates of the remaining useful lives and amortisation method are reviewed at least annually, and adjustments made where appropriate.

5.3 Payables, trust funds and deposits and contract and other liabilities

	2024	2023
	\$'000	\$'000
(a) Trade and other payables		
<i>Current</i>		
<i>Non-statutory payables</i>		
Trade payables	2,183	5,806
Accrued expenses	4,588	2,949
Other payables	405	658
Total current trade and other payables	7,176	9,413
(b) Trust funds and deposits		
<i>Current</i>		
Fire services levy	1,053	901
Trust funds and deposits	5,169	6,051
Total current trust funds and deposits	6,222	6,952

Trust funds and deposits

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

Purpose and nature of items

Fire Service 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.

Trust Funds and Deposits - 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.

Note 5 Our financial position (cont.)

5.3 Payables, trust funds and deposits and contract and other liabilities (cont.)

	2024 \$'000	2023 \$'000
(c) Contract and Other Liabilities		
Contract liabilities		
Current		
Grants received in advance - operating	1,453	2,091
Other	41	92
Total contract liabilities	<u>1,494</u>	<u>2,183</u>
Other liabilities		
Current		
Deferred capital grants	6,422	14,485
Total other liabilities	<u>6,422</u>	<u>14,485</u>
Total contract and other liabilities	<u>7,916</u>	<u>16,668</u>

Contract Liabilities

Contract liabilities reflect consideration received in advance from customers in respect of Macedon Ranges Shire Council. Contract liabilities are derecognised and recorded as revenue when the performance obligations of the grant agreements are met.

Other Liabilities

Grant consideration was received from Government Departments to support the construction of capital projects. Grant consideration is recognised as income following specific guidance under AASB 1058 as the asset is constructed. Income is recognised to the extent of costs incurred-to-date because the costs of construction most closely reflect the stage of completion of the assets. As such, Council has deferred recognition of a portion of the grant consideration received as a liability for outstanding obligations.

5.4 Interest-bearing liabilities

	2024 \$'000	2023 \$'000
Current		
Treasury Corporation of Victoria borrowings - secured	1,162	175
Other borrowings - secured	223	216
Total current interest-bearing liabilities	<u>1,385</u>	<u>391</u>
Non-current		
Treasury Corporation of Victoria borrowings - secured	14,324	2,025
Other borrowings - secured	1,708	3,092
Total non-current interest-bearing loans	<u>16,032</u>	<u>5,117</u>
Total interest-bearing liabilities	<u>17,417</u>	<u>5,508</u>

The borrowings are secured by a charge over the rates of Council.

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

Not later than one year	1,385	391
Later than one year and not later than five years	16,032	3,887
Later than five years	-	1,230
	<u>17,417</u>	<u>5,508</u>

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 based on contractual repayment terms at every balance date.

Note 5 Our financial position (cont.)

5.5 Provisions

	2024	2023	
	\$'000	\$'000	
Current			
Employee	6,240	6,217	
Landfill	492	513	
Total Current	6,732	6,730	
Non current			
Employee	2,066	1,839	
Landfill	3,065	3,095	
Total Non-current	5,131	4,934	
Total Provisions	11,863	11,664	
	Employee	Landfill	Total
	\$ '000	restoration	\$ '000
		\$ '000	
2024			
Balance at beginning of the financial year	8,056	3,608	11,664
Additional provisions	4,173	(138)	4,035
Amounts used	(3,877)	(319)	(4,196)
Change in the discounted amount arising because of time and the effect of any change in the discount rate	(46)	406	360
Balance at the end of the financial year	8,306	3,557	11,863
2023			
Balance at beginning of the financial year	7,438	3,229	10,667
Additional provisions	3,763	303	4,066
Amounts used	(3,187)	-	(3,187)
Change in the discounted amount arising because of time and the effect of any change in the discount rate	42	76	118
Balance at the end of the financial year	8,056	3,608	11,664
(a) Employee provisions			
Current provisions expected to be wholly settled within 12 months			
Annual leave		2,850	2,769
Long service leave		2,147	2,112
		4,997	4,881
Current provisions expected to be wholly settled after 12 months			
Annual leave		-	93
Long service leave		1,243	1,243
		1,243	1,336
Total current employee provisions		6,240	6,217
Non-current			
Long service leave		2,066	1,839
Total non-current employee provisions		2,066	1,839
Aggregate carrying amount of employee provisions:			
Current		6,240	6,217
Non-current		2,066	1,839
Total aggregate carrying amount of employee provisions		8,306	8,056

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

Note 5 Our financial position (cont.)

5.5 Provisions (cont.)

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.

	2024	2023
Key assumptions:		
- discount rate	4.35%	4.06%
- index rate	4.45%	4.35%
	2024	2023
	\$'000	\$'000
(b) Landfill restoration		
Current	492	513
Non-current	3,065	3,095
Total landfill restoration	3,557	3,608

Council is obligated to restore three landfill sites in Bullengarook, Kyneton and Lancefield to a particular standard. All three landfill sites are closed and are not receiving any further infill. The provision for landfill restoration has been calculated based on the present value of the expected cost of works to be undertaken. The expected cost of works has been estimated based on the current understanding of work required to reinstate the site to a suitable standard. 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 reviews the landfill restoration provision on an annual basis including the key assumptions listed below.

	2024	2023
Key assumptions:		
- discount rate	4.35%	4.06%
- index rate	2.5% - 3.5%	2.5% - 3.5%

5.6 Financing arrangements

	2024	2023
	\$'000	\$'000
The Council has the following funding arrangements in place as at 30 June 2024:		
Credit card facilities	100	100
Treasury Corporation of Victoria facilities	14,324	2,200
Other facilities	3,092	4,450
Total facilities	17,516	6,750
Used facilities	(17,436)	(5,541)
Unused facilities	80	1,209

Note 5 Our financial position (cont.)

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
2024					
Operating					
Animal pound services	325	333	341	-	999
Cleaning contracts	1,418	1,219	160	-	2,797
Housing management	3	3	3	41	50
Landfill services	546	225	-	-	771
Software	561	628	22	-	1,211
Waste Collection	8,508	2,292	626	-	11,426
Total	11,361	4,700	1,152	41	17,254
Capital					
Buildings	245	-	-	-	245
Footpaths	7,897	318	-	-	8,215
Open space & streetscapes	189	-	-	-	189
Recreational, leisure and community	314	180	-	-	494
Roads	3,124	2,375	4,642	-	10,141
Total	11,769	2,873	4,642	-	19,284
2023					
Operating					
Animal pound services	200	-	-	-	200
Cleaning contracts	903	795	547	-	2,245
Consultancies	7	-	-	-	7
Housing management	36	2	8	39	85
Landfill services	391	175	-	-	566
Security Services	85	-	-	-	85
Waste Collection	8,423	8,508	2,732	220	19,883
Total	10,045	9,480	3,287	259	23,071
Capital					
Bridges	142	-	-	-	142
Buildings	929	-	-	-	929
Footpaths	8,299	-	-	-	8,299
Open space & streetscapes	20	-	-	-	20
Recreational, leisure and community	20,449	-	-	-	20,449
Roads	2,899	140	333	-	3,372
Total	32,738	140	333	-	33,211

Note 5 Our financial position (cont.)

5.7 Commitments (cont.)

	2024	2023
	\$'000	\$'000
(b) Operating lease receivables		
Council has entered into commercial property leases on its investment property. 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	97	93
Later than one year and not later than five years	245	309
Later than five years	24	50
Total operating lease receivables	366	452

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;
- The customer has the right to obtain substantially all of the economic benefits from use of the asset throughout the period of use; and
- The customer has the right to direct the use of the asset.

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 (cont.)

5.8 Leases (cont.)

Right-of-use Assets	Property \$'000	Equipment \$'000	Total \$'000
Balance at 1 July 2023	281	64	345
Additions	1,950	-	1,950
Amortisation charge	(253)	(36)	(289)
Balance at 30 June 2024	1,978	28	2,006
Lease Liabilities	2024	2023	
	\$'000	\$'000	
<i>Maturity analysis - contractual undiscounted cash flows</i>			
Less than one year		399	224
One to five years		1,628	260
Total undiscounted lease liabilities as at 30 June:		2,027	484
<i>Lease liabilities included in the Balance Sheet at 30 June:</i>			
Current		399	256
Non-current		1,628	131
Total lease liabilities		2,027	387

Short-term and low value leases

Council does not have any short-term or low value leases to disclose.

Note 6 Assets we manage

6.1 Property, infrastructure, plant and equipment

Summary of property, infrastructure, plant and equipment

Note	Carrying amount restated 30 June 2023	Additions	Contributions	Revaluation	Depreciation	Disposal/ Write offs	Transfer to assets held for sale	Transfers to assets	Carrying amount 30 June 2024
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Property	727,181	-	9,903	-	(2,038)	(43)	(201)	3,498	738,300
Plant and equipment	10,181	-	-	-	(1,425)	(394)	-	1,606	9,968
Infrastructure	623,388	-	7,371	4,407	(13,612)	(520)	(40)	13,781	634,775
Work in progress	34,832	45,912	-	-	-	(2,702)	-	(18,900)	59,142
Total property, infrastructure, plant and equipment	1,395,582	45,912	17,274	4,407	(17,075)	(3,659)	(241)	(15)	1,442,185

Summary of Work In Progress (WIP)

	Opening WIP	Additions	Transfers to assets	Disposal/ Write offs	Closing WIP
	\$'000	\$'000	\$'000	\$'000	\$'000
Property	5,372	4,654	(3,498)	(751)	5,777
Plant and equipment	-	1,606	(1,606)	-	-
Infrastructure	29,460	39,652	(13,796)	(1,951)	53,365
Total Work In Progress	34,832	45,912	(18,900)	(2,702)	59,142

Note 6 Assets we manage (cont.)

6.1 Property, infrastructure, plant and equipment (cont.)

(a) Property

	Land - specialised	Land - non specialised	Land - non specialised improvements	Land improvement	Total land and land improvements	Buildings - specialised	Buildings - non specialised	Total buildings	Work In Progress	Total property
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
At fair value 1 July 2023	487,191	135,006	754	754	622,951	50,397	50,109	100,506	5,372	728,829
Prior year error correction	5,362	349	-	-	5,711	-	-	-	-	5,711
At fair value 1 July 2023 - Restated	492,553	135,355	754	754	628,662	50,397	50,109	100,506	5,372	734,540
Accumulated depreciation at 1 July 2023	-	-	-	-	-	(995)	(992)	(1,987)	-	(1,987)
	492,553	135,355	754	754	628,662	49,402	49,117	98,519	5,372	732,553
Movements in fair value										
Additions	-	-	-	-	-	-	-	-	4,654	4,654
Contributions	9,281	480	-	-	9,761	142	-	142	-	9,903
Disposal / Write offs	-	-	-	-	-	(43)	-	(43)	(751)	(794)
Transfer to held for sale	(201)	-	-	-	(201)	-	-	-	-	(201)
Transfers	-	-	-	-	-	2,257	1,241	3,498	(3,498)	-
	9,080	480	-	-	9,560	2,356	1,241	3,597	405	13,562
Movements in accumulated depreciation										
Depreciation and amortisation	-	-	-	-	-	(1,027)	(1,011)	(2,038)	-	(2,038)
	-	-	-	-	-	(1,027)	(1,011)	(2,038)	-	(2,038)
At fair value 30 June 2024	501,633	135,835	754	754	638,222	52,753	51,350	104,103	5,777	748,102
Accumulated depreciation at 30 June 2024	-	-	-	-	-	(2,022)	(2,003)	(4,025)	-	(4,025)
Carrying amount	501,633	135,835	754	754	638,222	50,731	49,347	100,078	5,777	744,077

Note 6 Assets we manage (cont.)

6.1 Property, infrastructure, plant and equipment (cont.)

(b) Plant and Equipment

	Plant machinery and equipment	Fixtures fittings and furniture	Computers and telecomms	Cultural assets	Work In Progress	Total plant and equipment
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
At cost 1 July 2023	13,525	1,446	2,933	2,638	-	20,542
Accumulated depreciation at 1 July 2023	(6,543)	(1,117)	(2,701)	-	-	(10,361)
	6,982	329	232	2,638	-	10,181
Movements in fair value						
Additions	-	-	-	-	1,606	1,606
Disposal / Write offs	(969)	-	-	-	-	(969)
Transfers	1,378	-	228	-	(1,606)	-
	409	-	228	-	-	637
Movements in accumulated depreciation						
Depreciation and amortisation	(1,202)	(83)	(140)	-	-	(1,425)
Accumulated depreciation of disposals	575	-	-	-	-	575
	(627)	(83)	(140)	-	-	(850)
At cost value 30 June 2024	13,934	1,446	3,161	2,638	-	21,179
Accumulated depreciation at 30 June 2024	(7,170)	(1,200)	(2,841)	-	-	(11,211)
Carrying amount	6,764	246	320	2,638	-	9,968

Note 6 Assets we manage (cont.)

6.1 Property, infrastructure, plant and equipment (cont.)

(c) Infrastructure

	Roads \$'000	Bridges \$'000	Footpaths and cycleways \$'000	Drainage \$'000	Recreational, leisure and community \$'000	Parks open spaces and streetscapes \$'000	Other infrastructure \$'000	Work In Progress \$'000	Total infrastructure \$'000
At fair value 1 July 2023	609,059	58,840	47,963	91,713	47,745	4,426	7,992	29,460	897,198
Prior year error correction	4,706	-	1,730	2,624	-	39	-	-	9,099
At fair value 1 July 2023 - Restated	613,765	58,840	49,693	94,337	47,745	4,465	7,992	29,460	906,297
Accumulated depreciation at 1 July 2023	(173,618)	(21,728)	(14,110)	(22,170)	(17,791)	(1,779)	(2,253)	-	(253,449)
	440,147	37,112	35,583	72,167	29,954	2,686	5,739	29,460	652,848
Movements in fair value									
Additions	-	-	-	-	-	-	-	39,652	39,652
Contributions	3,635	6	1,486	1,700	93	451	-	-	7,371
Revaluation increments/ decrements	-	-	(702)	-	(1,785)	141	-	-	(2,346)
Disposal / Write offs	(235)	(255)	(86)	(110)	(275)	(114)	-	(1,951)	(3,026)
Transfer to held for sale	(93)	-	-	-	-	-	-	-	(93)
Transfers	8,301	1,215	896	542	2,144	176	507	(13,796)	(15)
	11,608	966	1,594	2,132	177	654	507	23,905	41,543
Movements in accumulated depreciation									
Depreciation and amortisation	(8,496)	(491)	(1,170)	(948)	(1,758)	(334)	(415)	-	(13,612)
Accumulated depreciation of disposals	106	160	54	23	145	67	-	-	555
Revaluation increments/ decrements	-	-	4,392	-	2,232	129	-	-	6,753
Transfer to held for sale	53	-	-	-	(29)	29	-	-	53
	(8,337)	(331)	3,276	(925)	590	(109)	(415)	-	(6,251)
At fair value 30 June 2024	625,373	59,806	51,287	96,469	47,922	5,119	8,499	53,365	947,840
Accumulated depreciation at 30 June 2024	(181,955)	(22,059)	(10,834)	(23,095)	(17,201)	(1,888)	(2,668)	-	(259,700)
Carrying amount	443,418	37,747	40,453	73,374	30,721	3,231	5,831	53,365	688,140

Note 6 Assets we manage (cont.)

6.1 Property, infrastructure, plant and equipment (cont.)

(d) Property, infrastructure, plant and equipment accounting policies

Acquisition

The purchase method of accounting is used for all acquisitions of assets, being the fair value of assets provided as consideration at the date of acquisition plus any incidental costs attributable to the acquisition. Fair value is the price that would be received to sell an asset (or paid to transfer a liability) in an orderly transaction between market participants at the measurement date. Refer also to Note 8.4 for further disclosure regarding fair value measurement.

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

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

Asset recognition thresholds and depreciation periods

	Depreciation Period	Threshold Limit \$'000
Land and land improvements		
land	-	10
land improvements	-	10
Buildings		
heritage buildings	50 years	10
buildings	50 years	10
building improvements	50 years	10
leasehold improvements	50 years	10
Plant and equipment		
plant, machinery and equipment	3 - 26 years	2.5
fixtures, fittings and furniture	5 - 20 years	2.5
computers and telecommunications	3 - 5 years	2.5
Infrastructure		
road pavement - spray seal	18 years	10
road pavement - asphalt	35 years	10
road pavement - sealed pavement	60 - 90 years	10
road pavement - sealed sub-pavement	-	10
road pavements - unsealed roads	20 - 25 years	10
road formation and earthworks	-	10
	50 - 150 years	10
road kerb, channel		
	70 - 200 years	10
bridges and major culverts		
	30 - 100 years	10
footbridges		
footpaths and cycleways	15 - 60 years	10
drainage	100 years	10
recreational, leisure and community facilities	10 - 50 years	10
parks, open space and streetscapes	10 - 15 years	10
other infrastructure	10 - 50 years	10
Intangible assets		
intangible assets	3 - 5 years	10

Land under roads

Council recognises land under roads it controls at fair value.

Note 6 Assets we manage (cont.)

6.1 Property, infrastructure, plant and equipment (cont.)

(d) Property, infrastructure, plant and equipment accounting policies (cont.)

Depreciation and amortisation

Buildings, 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.

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 and buildings were undertaken by qualified valuer, Hayley Drummond AAPI (Member # 62596), Municipal Valuer. The valuation of land and buildings is at fair value, being market value based on highest and best use permitted by relevant land planning provisions. Where land use is restricted through existing planning provisions the valuation is reduced to reflect this limitation. This adjustment is an unobservable input in the valuation. The adjustment has no impact on the comprehensive income statement. See note 8.4 for description of fair value measurement.

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.

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

Details of the Council's land and buildings and information about the fair value hierarchy as at 30 June 2024 are as follows:

	Level 1	Level 2	Level 3	Date of	Type of
	\$'000	\$'000	\$'000	Valuation	Valuation
Land - non-specialised	-	135,835	-	Jun-23	Full
Land - specialised	-	-	501,633	Jun-23	Full
Land Improvements	-	-	754	Jun-23	Full
Buildings - non-specialised	-	49,347	-	Jun-22	Full
Buildings - specialised	-	-	50,731	Jun-22	Full
Total	-	185,182	553,118		

Note 6 Assets we manage (cont.)

6.1 Property, infrastructure, plant and equipment (cont.)

(d) Property, infrastructure, plant and equipment accounting policies (cont.)

Valuation of infrastructure

Valuation of infrastructure assets has been determined utilising our internal resources and expertise, overseen by Eng Lim, Manager Engineering & Asset Services, Bachelor of Engineering (Civil). The date and type of the current valuation is detailed in the following table. The valuation is at fair value (see Note 8.4 for fair value measurement) based on replacement cost less accumulated depreciation as at the date of valuation. Details of Council's infrastructure and information about the fair value hierarchy as at 30 June 2023 are as follows:

	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000	Date of Valuation	Type of Valuation
Roads	-	-	443,418	Jun-22	Full
Bridges	-	-	37,747	Jun-23	Index
Footpaths and cycleways	-	-	40,453	Jun-23	Full *
Drainage	-	-	73,374	Jun-23	Index
Recreational, leisure and community facilities	-	-	30,721	Jun-23	Index *
Parks, open space and streetscapes	-	-	3,231	Jun-23	Index *
Other infrastructure	-	-	5,831	Jun-23	Full
Total	-	-	634,775		

Description of significant unobservable inputs into level 3 valuations

Specialised land and land under roads is valued using a market based direct comparison technique. Significant unobservable inputs include the extent and impact of restriction of use and the market cost of land per square metre. The extent and impact of restrictions on use varies and results in a reduction to surrounding land values of up to 85%. The market value of land varies significantly depending on the location of the land and the current market conditions. Currently land values range between \$1.33 (Land under Roads Rural-Low) and \$1,000 (central Kyneton prime business land) 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 is calculated on a square metre basis and ranges from \$550 to \$3,500 per square metre. The remaining useful lives of buildings are determined on the basis of the current condition of buildings at 50 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 1 year to 200 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.

* Full condition assessment undertaken in 2023/24.

Reconciliation of specialised land

	2024 \$'000	2023 \$'000
Land under roads	444,183	435,082
Other	57,450	52,863
Total specialised land	501,633	487,945

Note 6 Assets we manage (cont.)

6.2 Investments in associates

Council has one investment in an associate which is the North Central Goldfields Regional Library Corporation. The equity holders in the North Central Goldfields Regional Library Corporation and their relevant holdings are:

	2024	2023
Macedon Ranges Shire Council	23.66%	23.54%
Greater Bendigo City Council	60.95%	60.97%
Loddon Shire Council	4.70%	4.76%
Mount Alexander Shire Council	10.69%	10.73%
	2024	2023
	\$'000	\$'000
Fair value of Council's investment in North Central Regional Goldfields Library Corporation	1,477	1,447
Council's share of accumulated surplus(deficit) at start of year	602	592
Reported surplus(deficit) for year	22	6
Transfers (to) from reserves	-	-
Adjustment arising from change to equity share	(6)	4
Council's share of accumulated surplus(deficit) at end of year	618	602
Council's share of reserves		
Council's share of reserves at start of year	265	264
Adjustment arising from change to equity share	16	1
Transfers (to) from reserves	-	-
Council's share of reserves at end of year	281	265
Movement in carrying value of specific investment		
Carrying value of investment at start of year	1,447	1,432
Share of surplus(deficit) for year	22	6
Adjustment arising from change to equity share	8	9
Carrying value of investment at end of year	1,477	1,447
Council's share of expenditure commitments		
Operating commitments	56	57
Council's share of expenditure commitments	56	57

(Council's share of equity as per the un-audited 30 June 2024 financial statements of the Library Service)

Associates are all entities over which Council has significant influence but not control or joint control. Investments in associates are accounted for using the equity method of accounting, after initially being recognised at cost.

6.3 Investment property

	2024	2023
	\$'000	\$'000
Balance at 1 July	2,933	2,630
Fair value adjustments	52	303
Balance at 30 June	2,985	2,933

Investment property is held to generate long-term rental yields. Investment property is measured initially at cost, including transaction costs. Costs incurred subsequent to initial acquisition are capitalised when it is probable that future economic benefit in excess of the originally assessed performance of the asset will flow to the Council. Subsequent to initial recognition at cost, investment property is carried at fair value, determined annually by independent valuers. Changes to fair value are recorded in the comprehensive income statement in the period that they arise.

Valuation of investment property

Valuation of investment property has been determined by a qualified Valuer, Hayley Drummond AAPI (Member # 62596), Municipal Valuer, who has recent experience in the location and category of the property being valued. The valuation is at fair value, based on the current market value for the property at 30 June 2024.

Note 7 People and relationships

7.1 Council and key management remuneration

(a) Related Parties

Parent entity

Macedon Ranges Shire Council is the parent entity.

Subsidiaries and Associates

Macedon Ranges Shire Council does not have any subsidiaries. Interests in associates are detailed in Note 6.2.

(b) Key Management Personnel

Key management personnel are those people with the authority and responsibility for planning, directing and controlling the activities of Council. The Councillors, Chief Executive Officer, Directors and Manager Communications and Advocacy are deemed Key Management Personnel.

Councillors

Councillor Annette Death (*Mayor*)

Councillor Jennifer Anderson (*Deputy Mayor 01/07/2023 - 21/11/2023*)

Councillor Janet Pearce (*Deputy Mayor 22/11/2023 - 30/06/2024*)

Councillor Rob Guthrie

Councillor Dominic Bonanno

Councillor Geoff Neil

Councillor Mark Ridgeway

Councillor Bill West

Councillor Anne Moore (*01/07/2023 - 04/10/2023*)

Councillor Christine Walker (*15/11/2023 - 30/06/2024*)

Chief Executive Officer and other Key Management Personnel

Chief Executive Officer - Bernie O'Sullivan

Director Assets & Operations - Shane Walden

Director Community - Maria Weiss

Director Corporate - Adele Drago-Stevens

Director Planning & Environment - Rebecca Stockfeld

Manager Communications & Engagement - Lauren Wall (*01/07/2023 - 07/03/2024*)

Acting Manager Communications & Engagement - Bodey Dittlof (*08/03/2024 - 26/05/2024*)

Manager Communications & Advocacy - Travis Fitzgibbon (*27/05/2024 - 30/06/2024*)

	2024	2023
	No.	No.
Total Number of Councillors	10	9
Total Number of Chief Executive Officer and other Key Management Personnel	8	6
Total Number of Key Management Personnel	18	15

Note 7 People and relationships (cont.)

7.1 Council and key management remuneration (cont.)

(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 where employment has ceased.

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

	2024	2023
	\$'000	\$'000
Total remuneration of key management personnel was as follows:		
Short-term benefits	1,723	1,678
Long-term benefits	18	26
Post-Termination benefits	132	123
Total	<u>1,873</u>	<u>1,827</u>

	2024	2023
	No.	No.
The numbers of key management personnel whose total remuneration from Council fall within the following bands:		
\$0 - \$9,999	1	-
\$10,000 - \$19,999	1	-
\$20,000 - \$29,999	2	1
\$30,000 - \$39,999	6	6
\$40,000 - \$49,999	1	-
\$70,000 - \$79,999	-	2
\$100,000 - \$109,999	2	-
\$160,000 - \$169,999	-	1
\$230,000 - \$239,999	-	2
\$240,000 - \$249,999	1	1
\$250,000 - \$259,999	2	1
\$260,000 - \$269,999	1	-
\$320,000 - \$329,999	1	1
Total	<u>18</u>	<u>15</u>

(d) Remuneration of other senior staff

Other senior staff are officers of Council, other than Key Management Personnel, whose total remuneration exceeds \$170,000 (2022/23 \$160,000) and who report directly to a member of the Key Management Personnel.

	2024	2023
	\$'000	\$'000
Total remuneration of other senior staff was as follows:		
Short-term employee benefits	834	1,720
Other long-term employee benefits	6	36
Post-Termination benefits	82	161
Total	<u>922</u>	<u>1,917</u>

Note 7 People and relationships (cont.)

7.1 Council and key management remuneration (cont.)

(d) Remuneration of other senior staff (cont.)	2024	2023
The number of other senior staff are shown below in their relevant	No.	No.
\$160,000 - \$169,999	-	5
\$170,000 - \$179,999	1	3
\$180,000 - \$189,999	4	2
\$200,000 - \$209,999	0	1
	<u>5</u>	<u>11</u>
	2024	2023
	\$'000	\$'000
Total remuneration for the reporting year for other senior staff included above, amounted	<u>922</u>	<u>1,917</u>

7.2 Related party disclosure

(a) Transactions with related parties

During the year Council provided buildings rent free to North Central Goldfields Regional Library Corporation for Gisborne Library, Kyneton Library, Romsey Hub and Woodend Community Centre and Library. This also occurred in 2022/23.

(b) Outstanding balances with related parties

There were no balances outstanding at the end of the reporting period in relation to transactions with related parties (2022/23, \$0).

(c) Loans to/from related parties

There were no loans in existence at balance date that have been made, guaranteed or secured by the Council to a related party (2022/23, \$0).

(d) Commitments to/from related parties

There were no commitments in existence at balance date that have been made, guaranteed or secured by the Council to a related party (2022/23, \$0).

Note 8 Managing uncertainties

8.1 Contingent assets and liabilities

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

(a) Contingent assets

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

Macedon Ranges Shire Council was impacted by three significant weather events in October 2022, December 2023, January 2024 and February 2024. These events lead to clean up and community recovery support activities costing Council in excess of \$2.8m. Council has lodged claims with the Victorian State Government for assessment in line with the Disaster Recovery Funding Arrangements 2018. At 30 June 2024 ten claims across the three events totalling \$789,335.54 are awaiting or undergoing formal assessment. The amount repayable to Council will not be known until later in the 2024/25 financial year.

(b) Contingent liabilities

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 in section 9.3. As a result of the volatility in financial markets the likelihood of making such contributions in future periods exists.

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.

8.2 Change in accounting standards

Certain new Australian Accounting Standards and interpretations have been published that are not mandatory for the 30 June 2024 reporting period. Council assesses the impact of these new standards.

In December 2022 the Australian Accounting Standards Board (AASB) issued AASB 2022-10 Amendments to Australian Accounting Standards - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities to modify AASB 13 Fair Value Measurement. AASB 2022-10 amends AASB 13 Fair Value Measurement for fair value measurements of non-financial assets of not-for-profit public sector entities not held primarily for their ability to generate net cash inflows. The AASB 13 modifications:

- are applicable only to not-for-profit public sector entities;
- are limited to fair value measurements of non-financial assets not held primarily for their ability to generate net cash inflows;
- are to be applied prospectively for annual periods beginning on or after 1 January 2024;
- would not necessarily change practice for some not-for-profit public sector entities; and
- do not indicate that entities changing practice in how they measure relevant assets made an error in applying the existing requirements of AASB 13.

Council will assess any impact of the modifications to AASB 13 ahead of the 2024/25 reporting period.

In December 2022 the Australian Accounting Standards Board (AASB) issued AASB 2022-6 Amendments to Australian Accounting Standards - Non-current Liabilities with Covenants. AASB 2022-6 amends AASB 101 Presentation of Financial Statements to improve the information an entity provides in its financial statements about long-term liabilities with covenants where the entity's right to defer settlement of those liabilities for at least twelve months after the reporting period is subject to the entity complying with conditions specified in the loan arrangement. The amendments in AASB 2022-6 are effective for annual periods beginning on or after 1 January 2024. Council will assess any impact of the modifications to AASB 101 ahead of the 2024/25 reporting period.

Note 8 Managing uncertainties (cont.)

8.3 Financial instruments

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 material accounting policy information 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.

a) 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.

b) 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. Our interest rate liability risk arises primarily from long term loans and borrowings at fixed rates which exposes us 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 some exposure to cash flow interest rate risk through its cash and term 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

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

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

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

Council may also be subject to credit risk for transactions which are not included in the balance sheet, such as when council provide a guarantee for another party. 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 allowance for impairment of those assets, as disclosed in the balance sheet and notes to the financial statements. Council does not hold any collateral.

Note 8 Managing uncertainties (cont.)

8.3 Financial instruments (cont.)

(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 below value or may be unable to settle or recover a financial asset. To help reduce these risks Council:

- has an investment policy which targets a minimum and average level of cash and cash equivalents to be maintained;
- has a liquidity portfolio structure that requires surplus funds to be invested within various bands of liquid instruments; and
- monitors budget to actual performance on a regular basis.

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 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 + 0.25% and -0.5% in market interest rates (AUD) from year-end rates of 4.35%.

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

8.4 Fair value measurement

Fair value hierarchy

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

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

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

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

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.

Note 8 Managing uncertainties (cont.)

8.4 Fair value measurement (cont.)

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. 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.

Asset class	Revaluation frequency
Land	3 years
Buildings	3 years
Roads	3 years
Bridges	5 years
Footpaths and cycleways	3 years
Drainage	3 years
Recreational, leisure and community facilities	3 years
Parks, open space and streetscapes	3 years
Other infrastructure	5 years

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 decreases are recognised as an expense except where prior increases are included in the asset revaluation reserve for that class of asset in which case the decrement is taken to the reserve to the extent of the remaining increases. Within the same class of assets, revaluation increases and decreases within the year are offset.

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

Council is not aware of any events occurring after balance date.

Note 9 Other matters

9.1 Reserves

(a) Asset revaluation reserves

	Balance at beginning of reporting period \$'000	Increase / (decrease) \$'000	Balance at end of reporting period \$'000
2024			
Property			
Land	171,505	-	171,505
Land under roads	117,785	-	117,785
Buildings	21,384	-	21,384
	<u>310,674</u>	<u>-</u>	<u>310,674</u>
Infrastructure			
Roads	273,103	-	273,103
Kerb and channel	4,736	-	4,736
Bridges	17,635	-	17,635
Drainage	38,632	-	38,632
Footpaths	6,674	3,690	10,364
Parks, Open Space & Streetscapes	475	270	745
Recreational, leisure and community facilities	20,625	447	21,072
	<u>361,880</u>	<u>4,407</u>	<u>366,287</u>
Other assets			
Cultural assets	2,491	-	2,491
Equity in North Central Goldfields Library	149	-	149
	<u>2,640</u>	<u>-</u>	<u>2,640</u>
Total asset revaluation reserves	<u>675,194</u>	<u>4,407</u>	<u>679,601</u>
2023			
Property			
Land	145,258	26,247	171,505
Land under roads	94,061	23,724	117,785
Buildings	21,384	-	21,384
	<u>260,703</u>	<u>49,971</u>	<u>310,674</u>
Infrastructure			
Roads	273,103	-	273,103
Kerb and channel	4,736	-	4,736
Bridges	13,990	3,645	17,635
Drainage	32,991	5,641	38,632
Footpaths	2,470	4,204	6,674
Parks, Open Space & Streetscapes	197	278	475
Recreational, leisure and community facilities	16,912	3,713	20,625
	<u>344,399</u>	<u>17,481</u>	<u>361,880</u>
Other Assets			
Cultural assets	2,491	-	2,491
Equity in North Central Goldfields Library	149	-	149
	<u>2,640</u>	<u>-</u>	<u>2,640</u>
Total asset revaluation reserves	<u>607,742</u>	<u>67,452</u>	<u>675,194</u>

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

Note 9 Other matters (cont.)

9.1 Reserves (cont.)

(b) Other reserves

	Balance at beginning of reporting period \$'000	Transfer from accumulated surplus \$'000	Transfer to accumulated surplus \$'000	Balance at end of reporting period \$'000
2024				
Asset conversion	744	-	-	744
Car parking*	136	-	-	136
Commercial development	3,182	-	(1,157)	2,025
Community facilities*	591	-	-	591
Debt repayment	1,291	400	-	1,691
Drainage*	970	4	(412)	562
Footpaths*	148	-	-	148
Gisborne development plan*	2,250	259	(1,300)	1,209
Gravel pit operations	2,425	733	(564)	2,594
Hanging Rock	154	-	(154)	-
Open space proceeds	2,925	73	-	2,998
Plant replacement	745	1,224	(454)	1,515
Public open space*	4,433	2,096	(3,115)	3,414
Road contributions*	531	412	-	943
Romsey development plan*	66	99	-	165
Senior citizens accommodation maintenance*	129	7	(75)	61
Total other reserves	20,720	5,307	(7,231)	18,796
2023				
Asset conversion	744	-	-	744
Car parking*	136	-	-	136
Commercial development	3,182	-	-	3,182
Community facilities*	591	-	-	591
Debt repayment	891	400	-	1,291
Drainage*	734	236	-	970
Footpaths*	142	6	-	148
Gisborne development plan*	1,545	705	-	2,250
Gravel pit operations	1,528	897	-	2,425
Hanging Rock	212	-	(58)	154
Open Space Proceeds	-	2,925	-	2,925
Plant replacement	1,142	346	(743)	745
Public open space*	4,189	1,791	(1,547)	4,433
Road contributions*	531	-	-	531
Romsey development plan*	53	13	-	66
Senior citizens accommodation maintenance*	199	15	(85)	129
Total other reserves	15,819	7,334	(2,433)	20,720

* Non-discretionary reserves subject to statutory requirements and/or other agreements - \$7.229m (\$9.254m 2022/23)

Note 9 Other matters (cont.)

9.1 Reserves (cont.)

(b) Other reserves (cont.)

Asset conversion - net proceeds from the sale of land for capitals works projects.

Car parking - developer contributions for car parking projects.

Commercial development – net proceeds from the sale of industrial/commercial land for the purchase and development of land to be used for industrial/commercial purposes.

Community facilities - developer contributions for community infrastructure facilities.

Debt repayment - budget allocation to accumulate the required amount of funds to repay the borrowed money when it is due to be repaid.

Drainage - developer contributions for drainage works.

Footpaths - developer contributions for footpath works.

Gisborne development plan - developer contributions for capital works projects in Gisborne.

Gravel pit operations - surplus from gravel pit operations for capital works projects.

Hanging rock - surplus from Hanging Rock operations for capital works projects and operational projects.

Open space proceeds - proceeds of sale of land. Allocation of funds to be decided by Council.

Plant replacement – surplus from plant operations for capital replacements.

Public open space - developer contributions for open space projects.

Roads contributions - developer contributions for roads works.

Romsey development plan - developer contributions for capital works projects in Romsey.

Senior citizens accommodation maintenance – resident contributions for maintenance of units.

9.2 Reconciliation of cash flows from operating activities to surplus/(deficit)

	2024 \$'000	Restated 2023 \$'000
Surplus for the year	23,144	27,018
Non-cash adjustments:		
Depreciation/amortisation	17,550	16,127
Loss / (Gain) on disposal of property, infrastructure, plant and equipment	3,272	(832)
Revaluation decrement on other infrastructure	-	625
Fair value adjustments for investment property	(52)	(303)
Fair value adjustments for assets held for sale	171	-
Contributions - non-monetary assets	(17,274)	(14,345)
Share of net profits/losses of associates	(29)	(15)
Borrowing costs	273	156
Change in assets and liabilities:		
(Increase)/decrease in trade and other receivables	6,632	(3,361)
(Increase)/decrease in prepayments	(330)	104
Increase/(decrease) in trade payables	(2,237)	1,305
Increase/(decrease) in unearned income	(8,752)	1,760
Increase/(decrease) in trust funds and deposits	(730)	997
Increase/(decrease) in provisions	199	997
Net cash provided by/(used in) operating activities	21,837	30,233

Note 9 Other matters (cont.)

9.3 Superannuation

Macedon Ranges Shire 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 Comprehensive Operating Statement when they are made or due.

Accumulation

The Fund's accumulation categories, Vision MySuper/Vision Super Saver, receives both employer and employee contributions on a progressive basis. Employer contributions are normally based on a fixed percentage of employee earnings (for the year ended 30 June 2024, this was 11.0% as required under Superannuation Guarantee (SG) legislation (2023: 10.5%)).

Defined Benefit

Macedon Ranges Shire 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 Macedon Ranges Shire 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

Macedon Ranges Shire makes employer contributions to the Defined Benefit category of the Fund at rates determined by the Trustee on the advice of the Fund Actuary. A triennial actuarial investigation for the Defined Benefit category as at 30 June 2023 was conducted and completed by 31 December 2023. The vested benefit index (VBI) of the Defined Benefit category as at 30 June 2023 was 104.1%. Macedon Ranges Shire was notified of the 30 June 2023 VBI during August 2023. The financial assumptions used to calculate the 30 June 2023 VBI were:

Net investment returns	5.7% pa
Salary information	3.5% pa
Price inflation (CPI)	2.8% pa.

The VBI is used as the primary funding indicator. Because the VBI was above 100%, the 30 June 2023 actuarial investigation determined the Defined Benefit category was in a satisfactory financial position and that no change was necessary to the Defined Benefit category's funding arrangements from prior years.

Employer contributions

(a) Regular contributions

On the basis of the results of the 2023 triennial actuarial investigation conducted by the Fund Actuary, Macedon Ranges Shire makes employer contributions to the Fund's Defined Benefit category at rates determined by the Fund's Trustee. For the year ended 30 June 2024, this rate was 11.0% of members' salaries (10.5% in 2022/23). This rate is expected to increase in line with any increases in the SG contribution rate and was reviewed as part of the 30 June 2023 triennial valuation.

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

Note 9 Other matters (cont.)

9.3 Superannuation (cont.)

(b) Funding calls

If the Defined Benefit category is in an unsatisfactory financial position at an actuarial investigation or the Defined Benefit category's VBI is below its shortfall limit at any time other than the date of the actuarial investigation, the Defined Benefit category has a shortfall for the purposes of SPS 160 and the Fund is required to put a plan in place so that the shortfall is fully funded within three years of the shortfall occurring. The Fund monitors its VBI on a quarterly basis and the Fund has set its shortfall limit at 98% from 26 July 2024 (previously 97%).

In the event that the Fund Actuary determines that there is a shortfall based on the above requirement, the Fund's participating employers (including Macedon Ranges Shire) 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.

The 2023 triennial actuarial investigation surplus amounts

An actuarial investigation is conducted annually for the Defined Benefit category of which Macedon Ranges Shire is a contributing employer. Generally, a full actuarial investigation is conducted every three years and interim actuarial investigations are conducted for each intervening year. A full investigation was conducted as at 30 June 2023.

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

	2023	2022
	(Interim)	(Interim)
	\$m	\$m
- A VBI Surplus	84.7	44.6
- A total service liability surplus	123.6	105.8
- A discounted accrued benefits surplus	141.9	111.9

The VBI surplus means that the market value of the fund's assets supporting the defined benefit obligations exceed the vested benefits that the defined benefit members would have been entitled to if they had all exited on 30 June 2023.

The total service liability surplus means that the current value of the assets in the Fund's Defined Benefit category plus expected future contributions exceeds the value of expected future benefits and expenses as at 30 June 2023.

The discounted accrued benefit surplus means that the current value of the assets in the Fund's Defined Benefit category exceeds the value of benefits payable in the future but accrued in respect of service to 30 June 2023.

Note 9 Other matters (cont.)

9.3 Superannuation (cont.)

The 2024 interim actuarial investigation

An interim actuarial investigation is being conducted for the Fund's position as at 30 June 2024 as the Fund provides lifetime pensions in the Defined Benefit category. It is anticipated that this actuarial investigation will be completed by October 2024.

The VBI of the Defined Benefit category was 105.4% as at 30 June 2024. The financial assumptions used to calculate the 30 June 2024 VBI were:

Net investment returns 5.6% pa
 Salary information 3.5% pa
 Price inflation (CPI) 2.7% pa

Macedon Ranges Shire was notified of the 30 June 2024 VBI during August 2024.

Because the VBI was above 100%, the Defined Benefit category was in a satisfactory financial position at 30 June 2024 and it is expected that the actuarial investigation will recommend that no change will be necessary to the Defined Benefit category's funding arrangements from prior years.

The 2020 interim actuarial investigation

The last triennial actuarial investigation conducted prior to 30 June 2023 was at 30 June 2020. This actuarial investigation was completed by 31 December 2020. The financial assumptions for the purposes of that investigation was:

	<u>2020</u>	<u>2023</u>
	Triennial investigation	Triennial investigation
Net investment return	5.6% pa	5.7% pa
Salary inflation	2.5% pa for the first two years and 2.75% pa thereafter	3.5% pa
Price inflation	2.0% pa	2.8% pa

Superannuation contributions

Contributions by Macedon Ranges Shire (excluding any unfunded liability payments) to the above superannuation plans for the financial year ended 30 June 2024 are detailed below:

Scheme	Rate	2024	2023
		\$'000	\$'000
Vision Super - Defined benefits	11.0% (2023: 10.5%)	100	85
Vision Super - Accumulation	11.0% (2023: 10.5%)	1,775	1,497

There were \$57,959 contributions outstanding to the above schemes as at 30 June 2024 (2023 \$382,614).

The expected contributions to be paid to the Defined Benefit category of Vision Super for the year ending 30 June 2024 is \$100,000.

Note 9 Other matters (cont.)

9.4 Correction of a prior period error

Council has identified a prior period error. The error is explained below and adjustments have been made for the error and each of the affected financial statements for the 2023 financial year have been restated, as shown in the tables below.

9.4.1 Recognition of Contributions - Non Monetary Assets

During the 2023-24 financial year, Council did not recognise non-monetary assets in line with when the assets gained compliance and handed to Council. The delay in doing this resulted in non-monetary assets being recognised in the incorrect financial year. This error had the effect of understating, contributions non-monetary income for the years ended 30 June 2023 by \$9,652,000 and 30 June 2022 by \$5,157,000. The error also had the effect of understating property, infrastructure, plant and equipment and accumulated surplus as at 30 June 2023 by \$9,652,000 and 30 June 2022 by \$5,157,000.

Impact of correction of an error on the comprehensive income statement

	For the period ended 30 June 2023 (restated) \$'000	Correction of non- monetary asset recognition \$'000	For the period ended 30 June 2023 as previously presented \$'000
Income			
Contributions - non monetary	14,345	9,652	4,693
Total income	134,930	9,652	125,278
Surplus for the year	27,018	9,652	17,366
Total comprehensive result	94,470	9,652	84,818

Impact of correction of an error on the balance sheet

	As at 30 June 2023 (restated) \$'000	Correction of non- monetary asset recognition \$'000	As at 30 June 2023 (as previously reported) \$'000
Non-current assets			
Property, infrastructure, plant and equipment	1,395,580	14,809	1,380,771
Total non-current assets	1,400,742	14,809	1,385,933
Total assets	1,468,555	14,809	1,453,746
Net assets	1,417,963	14,809	1,403,154
Equity			
Accumulated surplus	722,049	14,809	707,240
Total equity	1,417,963	14,809	1,403,154

Note 9 Other matters (cont.)

9.4.1 Recognition of Contributions - Non Monetary Assets (cont.)

	For the period ended 30 June 2022 (restated) \$'000	Correction of non-monetary asset recognition \$'000	For the period ended 30 June 2022 as previously presented \$'000
Income			
Contributions - non monetary	20,302	5,157	15,145
Total income	134,462	5,157	129,305
Surplus for the year	26,826	5,157	21,669
Total comprehensive result	143,889	5,157	138,732
Impact of correction of an error on the balance sheet			
	As at 30 June 2022 (restated) \$'000	Correction of non-monetary asset recognition \$'000	As at 30 June 2022 (as previously reported) \$'000
Non-current assets			
Property, infrastructure, plant and equipment	1,301,458	5,157	1,296,301
Total non-current assets	1,306,670	5,157	1,301,513
Total assets	1,367,329	5,157	1,362,172
Net assets	1,323,493	5,157	1,318,336
Equity			
Accumulated surplus	699,932	5,157	694,775
Total equity	1,323,493	5,157	1,318,336

The above correction does not impact the Statement of cash flow or the Statement of capital works.

Note 10 Change in Accounting Policy

There have been no changes to accounting policies in the 203/24 year.

Appendix B

Macedon Ranges Shire Council Performance Statement

For the Year Ended 30 June 2024

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Certification of Performance Statement

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



Travis Harling
Principal Accounting Officer

9 October 2024
Gisborne

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

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



Mark Ridgeway
Councillor

9 October 2024
Gisborne



Geoff Neil
Councillor

9 October 2024
Gisborne



Bernie O'Sullivan
Chief Executive Officer

9 October 2024
Gisborne

Independent Auditor’s Report

To the Councillors of Macedon Ranges Shire Council

<p>Opinion</p>	<p>I have audited the accompanying performance statement of Macedon Ranges Shire Council (the council) which comprises the:</p> <ul style="list-style-type: none"> • description of municipality for the year ended 30 June 2024 • service performance indicators for the year ended 30 June 2024 • financial performance indicators for the year ended 30 June 2024 • sustainable capacity indicators for the year ended 30 June 2024 • notes to the accounts • certification of the performance statement. <p>In my opinion, the performance statement of Macedon Ranges Shire Council in respect of the year ended 30 June 2024 presents fairly, in all material respects, in accordance with the performance reporting requirements of Part 4 of the <i>Local Government Act 2020</i> and Local Government (Planning and Reporting) Regulations 2020.</p>
<p>Basis for Opinion</p>	<p>I have conducted my audit in accordance with the <i>Audit Act 1994</i> which incorporates the Australian Standards on Assurance Engagements. I further describe my responsibilities under that Act and those standards in the <i>Auditor’s Responsibilities for the Audit of the performance statement</i> section of my report.</p> <p>My independence is established by the <i>Constitution Act 1975</i>. My staff and I are independent of the council in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board’s APES 110 <i>Code of Ethics for Professional Accountants</i> (the Code) that are relevant to my audit of the performance statement 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>
<p>Councillors' responsibilities for the performance statement</p>	<p>The Councillors are responsible for the preparation and fair presentation of the performance statement in accordance with the performance reporting requirements of the <i>Local Government Act 2020</i> and Local Government (Planning and Reporting) Regulations 2020 and for such internal control as the Councillors determines is necessary to enable the preparation and fair presentation of a performance statement that is free from material misstatement, whether due to fraud or error.</p>

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
15 October 2024



Travis Derricott
as delegate for the Auditor-General of Victoria

Section 1. Description of Municipality

The Macedon Ranges Shire Council (the council) is situated north-west of Melbourne. The traditional owners are the DjaDja Wurrung, Taungurung and Wurundjeri Woi Wurrung peoples.

The shire enjoys good rainfall and a more temperate climate than areas to the north and south. The unique landscape of the shire, together with the proximity to Melbourne have attracted residents and visitors since the early 1800s.

The Macedon Ranges population is spread across nine towns and a number of smaller settlements. The largest towns are Gisborne, Kyneton, Romsey and Woodend. About 39% of people in Macedon Ranges live outside a town boundary in a rural setting.

The economy of the Macedon Ranges region is diverse with the major industries (based on number of jobs in the shire) as follows;

- Industry comprising Manufacturing and Construction (19.4% of jobs)
- Public Services comprising Health Care & Social Assistance (11.6% of jobs)
- Public Services comprising Training & Education (10.1% of jobs)*

The council covers an area of 1,747 km² and has a population of 52,920 which is expected to grow to 65,771 by 2036. *

Key Events of 2023-24:

During June 2021, a severe storm caused widespread destruction across the shire. Thousands of residents and hundreds of houses, fences, outbuildings and sheds were impacted. Extensive tree falls occurred, resulting in closures of roads and public spaces. Council assisted with the clean-up from the storm. The clean-up came at a considerable cost to Council and was an unbudgeted item in the 2021/22 budget. Many millions of dollars have been contributed to the clean-up and Council is working with Bushfire Recovery Victoria to have the funds reimbursed. These additional costs are included in the operating expenditure and reimbursements approved are included in the operating revenue of council for the year 2021/22, 2022/23 and 2023/24. All reimbursements have now been finalised and paid to Council, and the claims and activity relating to this storm are now considered finalised.

During October 2022 there was significant storm which also resulted in severe flooding which impacted parts of the Macedon Ranges Shire Council with costs in excess of \$2.1m incurred by Council in clean up costs and community support activities. The Council is in the process of lodging claims with the Victorian state government for assessment in line with the Disaster Recovery Funding Arrangements 2018. Council also expects further spending as part of the clean up and recovery process, it is forecast that total expenditure may be in excess of \$4.0m. The Council will be notified progressively as to whether the expenditure included for future claims is eligible for reimbursement with amounts received recognised as income. At 30 June 2024 total expenditure was \$2.03M, \$0.17M of claims has been received with outstanding claims of \$1.86M expected to be received in 2024/25.

The State Government continues to engage Council's services at its Gravel Pit site to process storm debris (timber). There is significant expenditure and reimbursement (revenue) attributable to this process which are all unbudgeted. This has also contributed to fluctuating indicators across the 2021/22, 2022/23 and 2023/24 financial years. The indicators impacted from this activity include expenses per property assessment and own-source revenue per head of municipal population. The engagement with the State Government concluded in February 2024.

* Data provided by <https://forecast.id.com.au/>

Section 2 - Service Performance Indicators For the year ended 30 June 2024

Service/indicator /measure [formula]		Results					Comment
		2021	2022	2023	2024		
		Actual	Actual	Actual	Target as per budget	Actual	
Aquatic Facilities Utilisation <i>Utilisation of aquatic facilities</i> [Number of visits to aquatic facilities / Municipal population]	2.53	4.52	7.33	N/A	9.22	Attendance increase is a combination of increased visits as a result of program attendance improvements and adoption of a new electronic people counting system to replace assumption based multipliers previously used. Data integrity testing has been undertaken which confirms captured data aligns with actual attendances.	
Animal Management Health and safety <i>Animal management prosecutions</i> [Number of successful animal management prosecutions / Number of animal management prosecutions] x 100	N/A	N/A	N/A	N/A	100%	Prosecution numbers have increased compared to previous years, with three cases successfully finalised. From 2021 to 2023, Council did not have any animal prosecutions brought before the magistrate's court.	
Food Safety Health and safety <i>Critical and major non-compliance outcome notifications</i> [Number of critical non-compliance outcome notifications and major non-compliance notifications about a food premises followed up / Number of critical non-compliance outcome notifications and major non-compliance notifications about a food premises] x100	95.12%	100.00%	96.77%	N/A	100.00%		
Governance Satisfaction <i>Satisfaction with community consultation and engagement</i> [Community satisfaction rating out of 100 with the consultation and engagement efforts of Council]	49.00	48.00	45.00	52.00%	49%		
Libraries Participation <i>Library membership</i> [percentage of the population that are registered library members] x100	N/A	N/A	N/A	N/A	24.23%	A new measure in 2024, 24.23% of Council's population have a library membership.	

		Results					Comment
		2021	2022	2023	2024		
Service/indicator /measure [formula]	Actual	Actual	Actual	Actual	Target as per budget	Actual	
Maternal and Child Health (MCH) Participation <i>Participation in the MCH service</i> [Number of children who attend the MCH service at least once (in the year) / Number of children enrolled in the MCH service] x100	80.85%	78.36%	80.72%	N/A	81.42%		
Participation in the MCH service by Aboriginal children [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	78.67%	87.80%	80.00%	N/A	85.11%		
Roads Condition <i>Sealed local roads below the intervention level</i> [Percentage of sealed local roads that are below the renewal intervention level set by Council and not requiring renewal]	96.22%	93.40%	92.56%	94.00%	90.42%		Council is aware that more money is required to renew sealed local roads as defined in the state of the assets report. As costs have increased in construction and reselling this has impacted on the number of km's that are renewed each year.
Statutory Planning Service standard <i>[Planning applications decided within the relevant required time]</i> [Percentage of planning application decisions made within the relevant required time]	62.82%	49.77%	50.93%	60.00%	43.53%		The decrease in applications decided within statutory timeframes is due to consistent staff shortages, a high turnover of staff and a large backlog of planning applications which will continue to impact statutory timeframes into the future. The staff shortages persisted longer than anticipated resulting in Council not obtaining the target set for this measure.
Waste Collection Waste diversion <i>Kerbside collection waste diverted from landfill</i> [Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins] x100	64.67%	71.08%	70.52%	74.00%	71.65%		There has been a slight improvement of 1.1% in the diversion of waste from landfill which is a great outcome and should be celebrated. With the introduction of Container Deposit Scheme (CDS) in November 2023 we have seen a reduction in glass collected from bins per month of 20 tonne which impacts the diversion calculation which is weight of recyclables and green organics collected from kerbside bins.

Section 3 - Financial Performance Indicators

Dimension/indicator /measure	Results						Forecasts				Material Variations and Comments
	2021	2022	2023	2024		2025	2026	2027	Forecasts		
	Actual	Actual	Actual	Target as per Budget	Actual	Forecasts	Forecasts	Forecasts			
Efficiency Expenditure level Expenses per property assessment [Total expenses / Number of property assessments]	\$3,602.98	\$4,575.59	\$4,412.67	\$3,880.00	\$4,441.32	\$4,021.62	\$4,179.33	\$4,299.13		The higher measure was primarily due to ongoing unbudgeted operating costs at Council's Gravel Pit site for processing storm debris. As this additional expenditure was not expected to continue into 2023/24, it was excluded from the budget, resulting in a target measure lower than previous years' actuals and more in line with the levels reported in 2020/21, prior to the June 2021 storm that impacted the shire. With the processing now concluded, future forecasts indicate a decrease in the measure from the elevated levels observed over the past 2-3 years.	
Revenue level Average rate per property assessment [Sum of all general rates and municipal charges / Number of property assessments]	\$1,881.04	\$1,890.51	\$1,929.79	N/A	\$2,041.52	\$2,043.89	\$2,119.45	\$2,200.29			
Liquidity Working capital Current assets compared to current liabilities [Current assets / Current liabilities] x100	194.07%	167.81%	167.81%	85.00%	164.96%	120.23%	112.29%	110.44%		The higher actual average each year is affected by the cash Council holds to fund carry-forward Capital Works projects and by accounting for grants received in advance for projects not yet started. The budget percentage does not take into account these carry-forward projects and advance grant payments.	
Unrestricted cash Unrestricted cash compared to current liabilities [Unrestricted cash / Current liabilities] x100	19.01%	6.15%	4.21%	N/A	7.08%	26.28%	7.35%	9.20%		The increase in this measure during 2024/25 is due to the redemption of non-financial assets (investments), which are recognised as cash and cash equivalents in 2024/25. The measure decreases in the forecast years, reflecting that the Council will hold lower levels of unrestricted cash in the future.	

Dimension/indicator /measure	Results					Forecasts			Material Variations and Comments
	2021	2022	2023	2024		2025	2026	2027	
	Actual	Actual	Actual	Target as per Budget	Actual	Forecasts	Forecasts	Forecasts	
Obligations Loans and borrowings compared to rates	7.56%	6.26%	9.45%	N/A	28.12%	29.09%	21.95%	22.52%	The increase in this percentage is attributed to the budgeted loan drawdown of \$12.3 million in 2024, followed by an additional \$2.5 million in 2025. In the subsequent years, the percentage declines due to principal repayments reducing the loan balance, with no new loans budgeted for drawdown.
[Interest bearing loans and borrowings / Rate revenue] x100									
Loans and borrowings repayments compared to rates	1.24%	1.17%	0.58%	N/A	1.00%	3.65%	7.46%	3.85%	This percentage has traditionally been very low due to Council's minimal borrowing levels. However, it is expected to increase in the forecast years as Council begins repaying the two budgeted loans drawn down in 2024 and 2025.
[Interest and principal repayments on interest bearing loans and borrowings / Rate revenue] x100									
Indebtedness Non-current liabilities compared to own source revenue	13.34%	9.91%	11.96%	N/A	27.64%	25.54%	22.10%	21.89%	The rise in this percentage is directly tied to the budgeted loans drawn down in 2024 and 2025. While own-source revenue remains steady during the forecast years, the increase is specifically connected to the loan commitments in those future years.
[Non-current liabilities / Own source revenue] x100									
Asset renewal and upgrade depreciation Asset renewal and upgrade compared to depreciation	87.06%	136.30%	123.43%	125.00%	131.23%	112.35%	115.21%	117.17%	This percentage indicates that Council is constantly renewing and upgrading its assets at a rate higher than the annual depreciation charge.
[Asset renewal and asset upgrade expense / Asset depreciation] x100									
Operating position Adjusted underlying result	-2.74%	-0.26%	2.82%	N/A	-8.22%	-0.89%	-1.84%	-1.51%	The decrease in the 2024 outcome is due to the Federal Assistance Grant being received in advance and paid to the Council in 2023, leading to lower revenue levels and a reduced underlying result.
Adjusted underlying surplus (or deficit)									
[Adjusted underlying surplus (deficit) / Adjusted underlying revenue] x100									
Stability Rates concentrated Rates compared to adjusted underlying revenue	64.62%	51.18%	52.47%	64.00%	62.11%	63.72%	64.02%	64.24%	
[Rate revenue / Adjusted underlying revenue] x100									
Rates effort Rates compared to property values	0.32%	0.32%	0.26%	N/A	0.25%	0.26%	0.25%	0.25%	
[Rate revenue / Capital improved value of rateable properties in the municipality] x100									

Section 4 - Sustainable Capacity Indicators For the year ended 30 June 2024

Indicator / measure [formula]	Results				Comment
	2021	2022	2023	2024	
	Actual	Actual	Actual	Actual	
Population					
Expenses per head of municipal population [Total expenses / Municipal population]	\$1,659.02	\$2,126.90	\$2,069.98	\$2,039.38	The decrease in 2024 is primarily due to the Council's Gravel Pit site operating as a storm debris processing facility. This site was closed for processing in February 2024, which led to expenditure being recognised for only 8 months of the 2024 year.
Infrastructure per head of municipal population [Value of infrastructure / Municipal population]	\$13,194.78	\$13,738.07	\$14,551.02	\$15,192.04	The increase in this measure is primarily due to the substantial capital works program delivered in 2024. This growth is largely driven by the asset class of recreational, leisure, and community facilities, including the construction costs of the Macedon Ranges Regional Sports Precinct in New Gisborne.
Population density per length of road [Municipal population / Kilometres of local roads]	28.75	29.05	30.67	30.95	
Own-source revenue					
Own-source revenue per head of municipal population [Own-source revenue / Municipal population]	\$1,258.42	\$1,499.66	\$1,632.91	\$1,558.13	The decrease in 2024 is primarily due to the Council's Gravel Pit site operating as a storm debris processing facility. This site was closed for processing in February 2024, which led to revenue being recognised for only 8 months of the 2024 year.
Recurrent grants					
Recurrent grants per head of municipal population [Recurrent grants / Municipal population]	\$271.74	\$370.64	\$392.62	\$197.79	The decrease in 2024 was due to the early payment of the Financial Assistance Grants in 2023. 100% of the 2024 Federal Assistance Grant was received in 2023.
Disadvantage					
Relative Socio-Economic Disadvantage [Index of Relative Socio-Economic Disadvantage by decile]	9.00	9.00	10.00	10.00	
Percentage of staff turnover [Number of permanent staff resignations and terminations / Average number of permanent staff for the financial year] x100	11.8%	17.7%	19.7%	13.1%	The percentage for 2024 is now lower than the industry average of 18%. The higher percentages in prior years was due to high staff turnover in the earlier years followed by the decision by Council to withdraw from providing Aged Care Respite Services.

Section 5. Notes to the accounts

5.1 Basis of preparation

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

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

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

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

Section 5. Notes to the accounts (cont.)

5.2 Definitions

Aboriginal children	means a child who is an Aboriginal person
Aboriginal person	has the same meaning as in the Aboriginal Heritage Act 2006
adjusted underlying revenue	means total income other than: (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
adjusted underlying surplus (or deficit)	means adjusted underlying revenue less total expenditure
annual report	means an annual report prepared by a council under section 98 of the Act
asset renewal expenditure	means expenditure on an existing asset or on replacing an existing asset that returns the service capability of the asset to its original capability
asset upgrade expenditure	means expenditure that - (a) enhances an existing asset to provide a higher level of service; or (b) extends the life of the asset beyond its original life
critical non-compliance outcome notification	means a notification received by council under section 19N(3) or (4) of the Food Act 1984 , or advice given to council by an authorized officer under that Act, of a deficiency that poses an immediate serious threat to public health
current assets	has the same meaning as in the Australian Accounting Standards
current liabilities	has the same meaning as in the Australian Accounting Standards
food premises	has the same meaning as in the Food Act 1984
intervention level	means the level set for the condition of a road beyond which a council will not allow the road to deteriorate and will need to intervene
local road	means a sealed or unsealed road for which the council is the responsible road authority under the <i>Road Management Act 2004</i>
major non-compliance outcome notification	means a notification received by a council under section 19N(3) or (4) of the <i>Food Act 1984</i> , or advice given to council by an authorized officer under that Act, of a deficiency that does not pose an immediate serious threat to public health but may do so if no remedial action is taken
MCH	means the Maternal and Child Health Service provided by a council to support the health and development of children within the municipality from birth until school age
non-current liabilities	means all liabilities other than current liabilities
own-source revenue	means adjusted underlying revenue other than revenue that is not under the control of council (including government grants)
population	means the resident population estimated by council
rate revenue	means revenue from general rates, municipal charges, service rates and service charges
relative socio-economic disadvantage	in relation to a municipal district, means the relative socio-economic disadvantage, expressed as a decile for the relevant financial year, of the area in which the municipal district is located according to the Index of Relative Socio-Economic Disadvantage of SEIFA
restricted cash	means cash, cash equivalents and financial assets, within the meaning of the Australian Accounting Standards, not available for use other than for a purpose for which it is restricted, and includes cash to be used to fund capital works expenditure from the previous financial year
SEIFA	means the Socio-Economic Indexes for Areas published from time to time by the Australian Bureau of Statistics on its Internet site
unrestricted cash	means all cash and cash equivalents other than restricted cash

Section 5. Notes to the accounts (cont.)

5.3 Other Matters

Overview of 2023-24

During the financial year council experienced no other matters that would impact the calculation and reporting of the measures in this Performance Statement.

Kyneton Administration Centre

129 Mollison Street, Kyneton
Hours: Monday to Friday, 8.30am to 5pm.

Gisborne Administration Centre

40 Robertson Street, Gisborne
Hours: Monday to Friday, 8.30am to 5pm

Romsey Hub

96–100 Main St, Romsey
Hours: Monday to Friday, 9.30am to 5pm

Woodend Community Centre

Corner Forest and High streets, Woodend
Hours: Tuesday and Thursday, 12pm to 5pm

Woodend Operations Centre

81 Old Lancefield Road, Woodend
Hours: Public access by appointment only

Contact Us

(03) 5422 0333 | mrsc@mrsc.vic.gov.au | mrsc.vic.gov.au

Find us on:    

If you need an interpreter, please call TIS National on 131 450 and ask them to call Macedon Ranges Shire Council on 5422 0333.

Additional accessible contact information, can be found on **page 5** of this document.



**Macedon
Ranges**
Shire Council