



Mansfield Shire

Mansfield Shire Council

Annual Report 2024-25



PUBLISHED OCTOBER 2025

Contents

The Year in Review	6
Our Councillors.....	8
Financial Summary.....	10
Major Capital Works	12
Mansfield Shire Community Citizen Awards.....	17
Organisational Structure	19
Our Staff.....	21
Organisational Culture.....	22
Occupational Health and Safety	24
Our Performance	27
Council Plan	27
Council Plan Performance.....	28
Service Performance Indicators	54
Governance, Management and Other Information.....	58
Management of Audit and Risk	62
Governance and Management Checklist.....	64
Statutory Information	67
Annual Financial Report.....	72
Performance Statement	133

Acknowledgement of Traditional Owners

Mansfield Shire Council acknowledges the Taungurung people as the traditional custodians and we pay our respects to their Elders past and present. Council extends that respect to all members of our community.

Welcome to the Mansfield Shire Council Annual Report 2024-25

Council is committed to transparent reporting and accountability to the community. The Annual Report 2024-25 presents to our community comprehensive information about Council's operations and performance during the financial year.

About our Shire

Mansfield Shire is home to the dramatic landscapes of Victoria's High Country.

Visitors and locals come to our Shire to enjoy the country lifestyle, productive farmland, spectacular natural landscapes, and all things outdoors.

Less than two hours north-east of Melbourne, our municipality covers 3,843 square kilometres. Our Shire is home to the Alpine National Park and the second largest in-land waterway in Australia - Lake Eildon.

The alpine resort areas of Mt Buller and Mt Stirling are wholly surrounded by our municipal district. A significant proportion of the municipality is Crown land.

Five major river systems, the Delatite, Howqua, Jamieson, Big and Goulburn, have their headwaters in the Shire and all flow into Lake Eildon.

Construction and property, agriculture and tourism underpin our Shire's strong economy, which is supported by a diverse range of commercial and service sectors.

Significant employment by industry includes agriculture, health care and social assistance and retail. The 2021 census figures indicate that Mansfield Shire has a population of 10,178 and a total of 3,800 local jobs and 1,325 local businesses. 4,544 residents are employed.

The population has increased further since 2021, with the significant growth increasing demand on Council's services and infrastructure.

Resident Population



Non-resident Population



Median Age

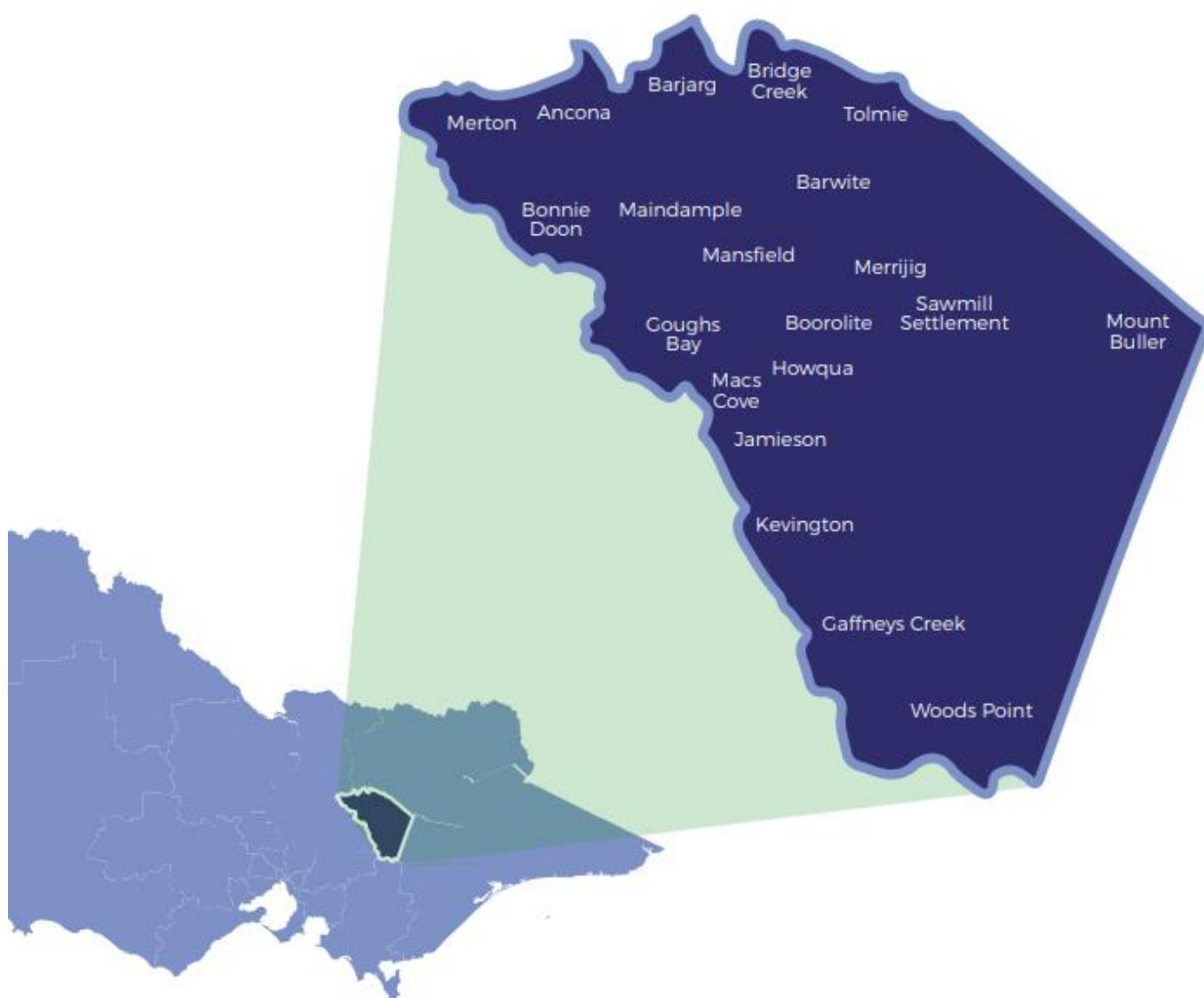


Our Population

Source: 2021 Census

Mansfield is central to many unique towns and villages including:

- | | | |
|---------------|--------------|-----------------------------------|
| + Ancona | + Jamieson | + Merton |
| + Barjarg | + Kevington | + Sawmill Settlement/Alpine Ridge |
| + Bonnie Doon | + Macs Cove | + Tolmie |
| + Goughs Bay | + Maindample | + Woods Point |
| + Howqua | + Merrijig | |



Office and Service Locations

Municipal Office

33 Highett Street, Mansfield
(03) 5775 8555
council@mansfield.vic.gov.au

Depot

Lakins Road, Mansfield
(03) 5775 8555
council@mansfield.vic.gov.au

Mansfield Family and Children's Centre

10 Davies Street, Mansfield
(03) 5775 8555
council@mansfield.vic.gov.au

Youth Centre

7 Erril Street Street, Mansfield
(03) 5775 8555
youth.services@mansfield.vic.gov.au

Mansfield Library

2 Collopy Street, Mansfield
(03) 5775 88621
library@mansfield.vic.gov.au

Resource Recovery Centre

163 Monkey Gully Road, Mansfield
0436 933 120
waste@mansfield.vic.gov.au

Visitor Information Centre

175 High Street, Mansfield
(03) 5775 7000
visitorinfo@mansfield.vic.gov.au

www.mansfield.vic.gov.au

The Year in Review

Message from the Mayor

We are pleased to present the Annual Report 2024-25. What a year it has been for our community.

This report shows Council's commitment to investing in our future, delivering the best bang for your buck for all ratepayers and residents, standing up for our community's needs and completing the projects and programs we undertook as we finalised our Council Plan 2021-2025. At every step of the way, we listened, and we took action to meet the community's needs and expectations.

We began the year fighting together with our community for our local hospital. On behalf of our community, we loudly took a stand on proposed amalgamations and loss of local management to say 'hands off our hospital.' The community uproar seemed to have an impact, with the threat of amalgamation at bay.

Unfortunately, this was the first of many unexpected fights we would have on our hands throughout the year. We have lobbied on many issues, from new restrictive planning controls designed to take away local voices, to the new Emergency Services and Volunteer Fund (ESVF), which places an unfair cost burden on our community to fund state services. It has been a massive year for fighting on behalf of our community. We have spoken up about the poor condition of state roads in our area, especially while we have invested carefully in our road network to ensure longevity and quality.

In terms of our road network, we have found ways of continuing to improve our infrastructure by doing more with less and training staff to deliver in-house services. We have been able to deliver millions of dollars' worth of road and drainage upgrades, including some that have been longstanding legacy issues, such as improving Rowe Street's drainage and upgrading Highton Lane.

Just like all households now, Council also faces inflationary pressures. Despite these pressures, we have been able to continue to deliver on our commitments while still coming in at under the State Government's rate cap. We raised our rates to only 2.25 percent, despite the rate cap for 2024-25 being set at 2.75 percent. We did this because it's important to us that we not only make strategic financial decisions that deliver the best bang for your buck, but that in challenging financial times we can create cost savings for our community directly by not increasing rates any more than is necessary.

I'm pleased with how Council has found cost savings, but also, I'm pleased to report on projects that have had significant community impact for minimal cost. One of these projects was the weather station. This was a request in the 2024-25 Budget which came from community. We listened and we acted, getting a local weather station that provides much more accurate data than our community has had before. Another is the wasp project, where we handed out a mixture to community members that drastically reduced our European wasp population, which had been a problem in our community the year before. This project was also a direct response to feedback from our community.

Council is committed to engaging with our community. We ask, we listen and we act to deliver on our community's expectations. This is what has been at the heart of our achievements for the year, which are detailed in the pages of this annual report. We will continue our commitment to this over the coming year, with a focus on continued value for money.

A handwritten signature in black ink, appearing to read 'Steve Rabie', with a stylized flourish at the end.

Steve Rabie

Mayor

Our Councillors



Cr Steve Rabie

Mayor

First elected October 2020

E: steve.rabie@mansfield.vic.gov.au

M: 0418 632 409



Cr James Tehan

Deputy Mayor

First elected October 2020

E: james.tehan@mansfield.vic.gov.au

M: 0419 739 361



Cr Mandy Treasure

First elected October 2024

E: mandy.treasure@mansfield.vic.gov.au

M: 0448 318 862



Cr Bonnie Clark

First elected October 2024

E: bonnie.clark@mansfield.vic.gov.au

M: 0437 146 534



Cr Tim Berenyi

First elected October 2024

E: tim.berenyi@mansfield.vic.gov.au

M: 0455 607 744

Councillors until 26 October 2024



Cr Steve Rabie

Outgoing Mayor

First elected October 2020



Cr Mark Holcombe

Outgoing Deputy Mayor

First elected October 2020



Cr James Tehan

First elected October 2020



Cr Paul Sladdin

First elected October 2012



Cr Rohan Webb

First elected October 2020

Financial Summary

Operating Results

Council achieved a surplus of \$12.506 million in 2024-25. This is a significant increase, with the surplus of the previous year being \$4.045 million. This result was due to receiving \$6.243 million in annual Financial Assistance Grants from the Commonwealth in June, of which \$2.175 million for the 2025-26 year had not been budgeted. Capital Grants in 2024-25 increased by \$3.937 million, due to the Impact Route funding. There was a sale of Council property at Lakins Road in July 2024 for \$1.575 million, however, the net gain on the disposal of property was \$0.367 million due to assets replaced through the expanded capital works program.

As per the Comprehensive Income Statement in the Financial Report, Council achieved a total comprehensive result of \$28.358 million for the period. The increase from the previous year is due to an increase in net asset revaluation increment which measures the increase, or decrease, in Council infrastructure values. The rate of growth in valuations experienced during 2024-25 has been higher than the year prior at \$15.849 million this year, compared to \$13.129 million the prior year. The adjusted underlying surplus of Council, after removing non-recurrent capital grants, cash capital contributions and non-monetary capital contributions, is a surplus of \$3.927 million, primarily due to Council receiving 50 percent of the annual Financial Assistance Grant for 2025-26 year from the Victorian Local Government Grants Commission before the end of the 2024-25 financial year.

Sustaining an underlying surplus is a critical financial strategy to ensure Council has the capacity to continue renewing the \$307 million of community assets under Council's control.

Liquidity

Cash and financial assets held by Council are \$12.598 million. This is an increase from the prior year of \$11.924 million and takes into account the receipt of 50 percent of the Financial Assistance Grant in June. The working capital ratio, which assesses Council's ability to meet current commitments, is calculated by measuring Council's current assets as a percentage of current liabilities. Council's working capital ratio is 132 percent, which is an indicator of Council's financial sustainability.

Obligations

Council aims to maintain infrastructure assets to expected levels while continuing to deliver the services needed by the community. Council invested \$12.45 million in renewal and upgrade works and a further \$2.783 million in new asset investment during the 2024-25 year, with significant capital grant funding of \$8.743 million used for these works. As at 30 June 2025, Council's debt ratio, which is measured by comparing interest bearing loans and borrowings to rate revenue, was 20 percent. This is a decline on the previous year due to higher rate revenue and continuing principal reductions to loan facilities. Council's asset renewal and upgrade ratio, which is measured by comparing asset renewal and upgrade expenditure to depreciation, increased to 240 percent from 226 percent in the previous year. This is primarily due to record investment into Council's infrastructure, including the grant-funded IMPACT Route, road gravel resheeting, road resealing and drainage works, which have been supported by funding from the Australian Government's Remote Roads Pilot Program and Roads to Recovery grant programs.

Stability and Efficiency

Council raises a wide range of revenue including rates, user fees and charges, grants and contributions. Council's rates concentration, which compares rate revenue to adjusted underlying revenue, was 54 percent for the 2024-25 year. This represents an 8 percent decrease on the year prior due to increased grants received including the Financial Assistance Grants (of which only minimal amounts were received in 2023-24) and the IMPACT Route grant.

Major Capital Works

Our Capital Works Program is responsible for the creation and renewal of public spaces and facilities including parks and gardens, roads, footpaths, bridges, carparks and recreational and leisure facilities.

Council delivered a \$5.4 million capital works program in 2024-25 with 54 out of 56 projects completed in addition to works on the \$12.3 million IMPACT Route.

+ MANSFIELD HERITAGE MUSEUM

Following construction of the Mansfield Heritage Museum building in 2023-24, development has continued with fit-out works completed for the office and administration area.

Community fundraising by the Mansfield Historical Society raised over \$300,000 for fit-out of the Museum and exhibits and enabled Council to secure the necessary additional funding from the Australian Government's Regional Precincts and Partnerships Program. A contract for design was awarded to Studio Johnson, with fit-out works scheduled for 2025-26.

Once completed, the Museum will be a major component of the Mansfield Station Precinct Masterplan, designed to activate the entrance to the Mansfield township.



Design of the **Mansfield Heritage Museum's** internal fit-out commenced in 2025.

+ IMPACT ROUTE

The IMPACT Route (Integrated Mansfield's Productivity, Agricultural Communities and Tourism) project involves major upgrades to provide an all-weather route with no weight or size restrictions.

Significant progress was made in 2024-25, including completion of widening and resealing of Highton Lane, creek crossing upgrades on Chapel Hill Road, strengthening of the Delatite River Bridge and reconstruction and sealing of sections of Rifle Butts Road.

The IMPACT Route is funded with \$9.9 million from the Australian Government's Remote Roads Upgrade Pilot Program and \$2.4 million from Council.



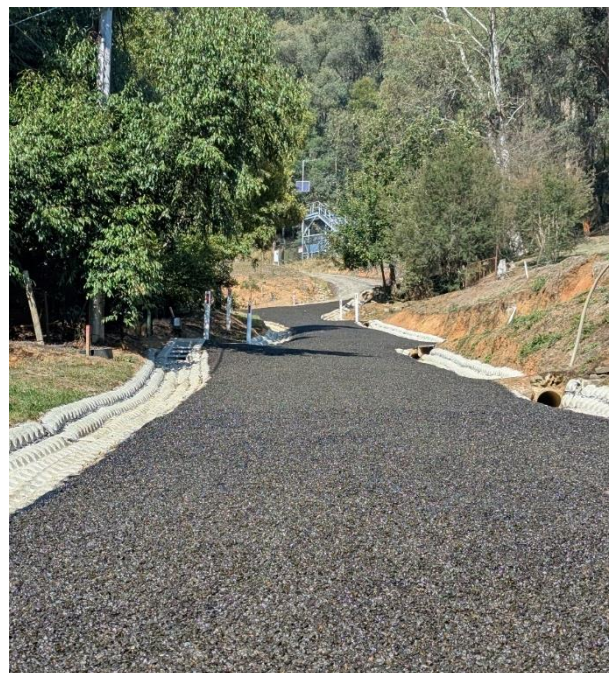
+ ROAD AND DRAINAGE IMPROVEMENTS IN WOODS POINT

Council delivered a range of improvements to Hurley Street, Ellery Street and Butler Street in Woods Point. All 3 roads have had their roadside drainage reshaped to ensure water flows as intended, as well as resurfacing works at intersections.

Hurley Street received additional works including sealing and extensive new drainage with new stormwater pits, crossover pipes, culverts and a new cutting-edge concrete matting system used to stabilise roadside embankments.

By making the road and drainage infrastructure more resilient to heavy rain events, these improvements help ensure access for the Woods Point community.

The upgrades were completed at a cost of \$129,232.



+ GRAVEL RESHEETING PROGRAM

Council's Resheeting Program was completed over the 2024-25 year with 35.6km of unsealed gravel roads upgraded. Works were undertaken by Alpine Civil to upgrade 14.6km of roads, and an additional 21km were completed in-house by Council's Field Services team. The works included placing and compacting over 30,000 tonnes of new gravel, reshaping and grading the road surface and improving drainage despite challenging weather conditions.

The works resulted in significantly improved gravel road surfaces around the Shire, meaning smoother travel for road users and less wear and tear on vehicles. Works were completed on priority sections of the following roads:

- | | |
|-------------------------------|-----------------------------------|
| + Aldous Road, Mansfield | + Kippings Lane, Merton |
| + Ancona Road, Ancona | + Long Lane, Mansfield |
| + Buttercup Road, Merrijig | + Mckees Lane, Maindample |
| + Dry Creek Road, Bonnie Doon | + Melba Road, Barwite |
| + Duncans Road, Jamieson | + Merton-Strathbogie Road, Merton |
| + Duncans Side Road, Jamieson | + Mt Margaret Road, Jamieson |
| + Finks Road, Merton | + Pikes Road, Mansfield |
| + Howqua Track, Howqua Hills | + Powers Road, Merrijig |
| + Johnstons Road, Barjarg | + Tallangalook Road, Bonnie Doon |
| + Kiernans Road, Bonnie Doon | + Wairere Road, Boorolite |

The total spend for the resheeting program was **\$1,156,944**



+ RESEALING AND ASPHALTING PROGRAM

Council's Resealing and Asphaltting Program was completed over the 2024-25 year with 8km of roads resealed. The works were completed on the following priority sections of the following roads:

- | | |
|--|-----------------------------|
| + Campagnolos Road, Mansfield | + Links Road, Mansfield |
| + Catherine Street, Goughs Bay | + Malcom Street, Mansfield |
| + Cambridge Drive, Mansfield | + Mt Buller Service Road |
| + Club Court, Mansfield | + Old Tolmie Road, Tolmie |
| + Glen Creek Road, Bonnie Doon | + Ogilvies Road, Mansfield |
| + Goughs Crescent, Goughs Bay | + Railway Street, Mansfield |
| + Howes Creek Road, Mansfield | + Redgum Drive, Mansfield |
| + Howes Creek – Goughs Bay Road,
Goughs Bay | |

High Street, Mansfield also received significant asphaltting works on its road shoulders and streetside parking spaces. Those sections are maintained by Council, whereas the traffic lanes are maintained by the Department of Transport and Planning

The total spend for the resealing and asphaltting program was **\$2,206,026**

+ ROWE STREET DRAINAGE UPGRADES

Major upgrades to drainage on Rowe Street have addressed longstanding flooding issues.

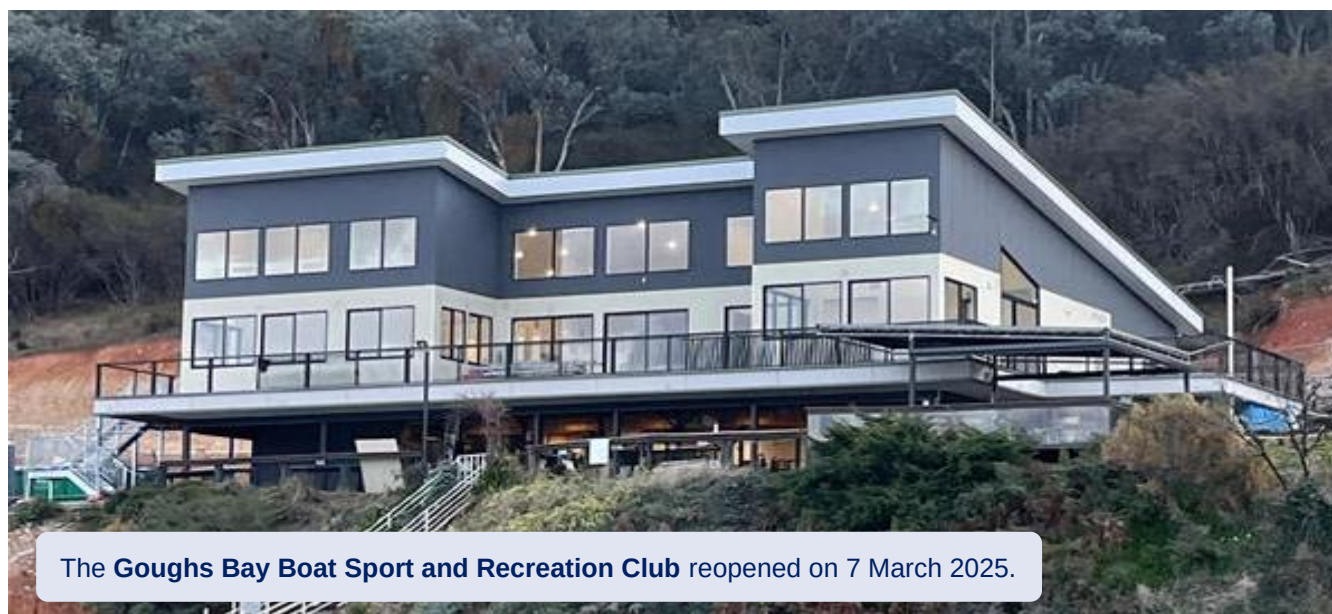
Council installed new high-capacity culverts and a new stormwater pit, cleared and reshaped the existing open channel and constructed new kerb at the intersection with Hunter Street.

The increased drainage capacity means Rowe Street can handle the impact of increasing stormwater following developments on Highton Lane.

The project was funded with \$444,904.10 from Council's budget.

2024-25 Capital Works Projects **continued**

- + Redevelopment of the Goughs Bay Boat Sport and Recreation Club completed and officially opened
- + New weather station installed and commissioned
- + Culvert upgrades on Lennons Lane, Lake Valley Drive, McLeods Lane and Saligari Road
- + Armco barrier replacement on Old Tonga Road
- + Bracks Bridge renewal
- + Construction of drainage channel along easement between Malcolm Street and Highett Street
- + Design of stormwater and kerb and channel on Elvins Street
- + Drainage renewal program including CCTV inspection and jetting along with repair works
- + Drainage works Logan Street
- + Rail Trail gravel renewal
- + Concrete footpath renewal program
- + New sealed and gravel footpaths including Kidston Parade, Mansfield-Whitfield Road and Piries-Goughs Bay Road
- + Stormwater diversion on College Lane
- + Design of gravel footpath on Mansfield-Woods Point Road
- + Kerb and channel renewals
- + LED street lighting upgrades
- + Additional street furniture, bollards and rubbish bins in public spaces, and replacement of benches with new recycled plastic seating
- + Construction of disability parking spaces at several locations
- + Strengthening the fence and gates around Highett Street playground
- + Installation of a digital dosing system at Mansfield Swimming Pool
- + Sealing of James Street, Bonnie Doon, as part of the Township Sealing Program
- + Drainage works at the Mansfield Resource Recovery Centre
- + Installation of a water station at Lords Oval

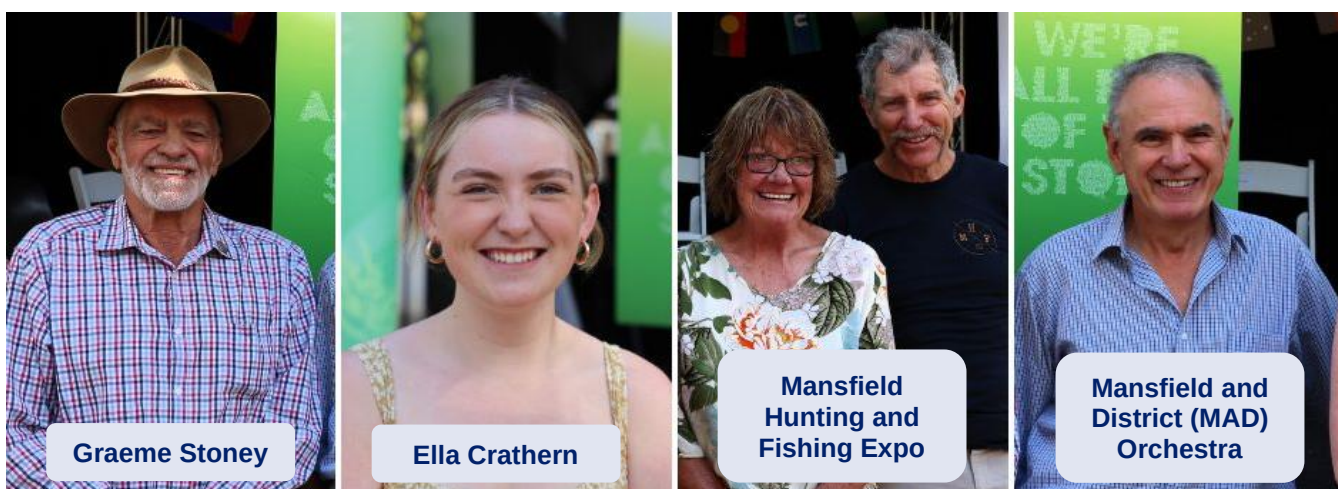


Mansfield Shire Community Citizen Awards

Each year Council presents the Mansfield Shire Community Citizen Awards as part of our Australia Day celebrations.

These awards reward community service at a local level and are administered through a nomination and assessment program. In 2025, the Community Citizen Awardees were:

- + Citizen of the Year **Ian Mallyon**
- + Senior Citizen of the Year **Graeme Stoney**
- + Young Citizen of the Year **Ella Crathern**
- + Community Event of the Year **Mansfield Hunting and Fishing Expo**
- + Community Group or Organisation of the Year **Mansfield and District (MAD) Orchestra**



Citizenship Ceremonies

Each year, Council facilitates the final step in conferring our newest Australian citizens through the hosting of a citizenship ceremony. Australian citizenship enables people to participate fully in our inclusive society, regardless of race, background, gender, religion, language or place of birth.

During 2024-25, Council hosted 4 citizenship ceremonies with the Mayor as the presiding member. We welcomed 19 community members as Australian citizens from 8 different nations including:

- | | | |
|----------------------|---------------|-----------|
| + New Zealand | + India | + Nepal |
| + Russian Federation | + Philippines | + Finland |
| + United Kingdom | + Wales | |

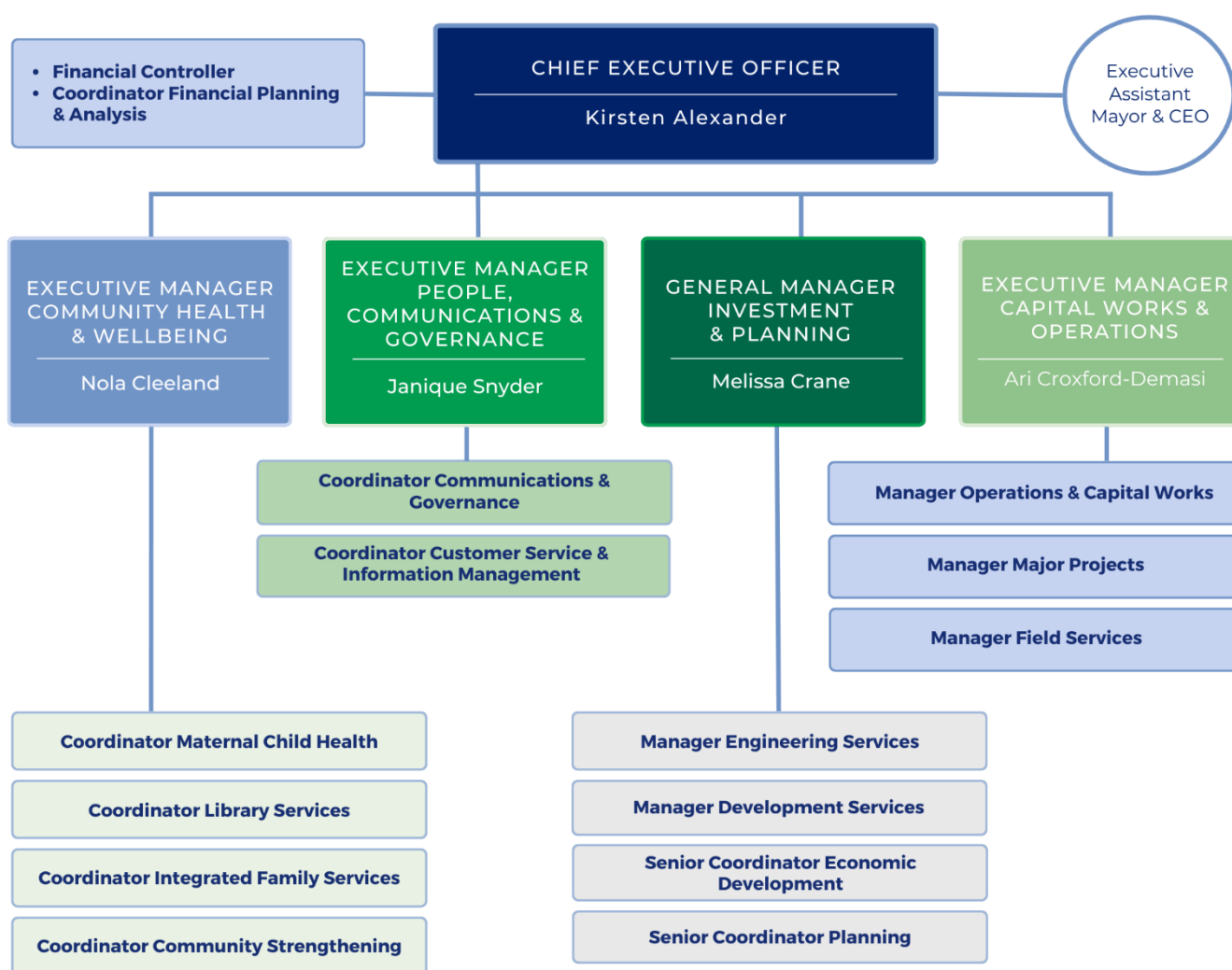


Organisational Structure

Council, made up of elected representatives, is responsible for setting the overall strategic direction for our organisation, identifying service standards and monitoring performance.

Council sets its strategic direction through a four-year Council Plan, which contributes to achieving the community's long-term vision. Council is the governing body that appoints a Chief Executive Officer (CEO). The CEO has responsibility for the day-to-day management of operations in accordance with the strategic directions of our Council Plan.

Kirsten Alexander was appointed as the CEO in September 2022. The CEO, General Manager and three Executive Managers formed the Executive Management Team (EMT) that lead the organisation through the 2024-2025 financial year.



Chief Executive Officer

Kirsten Alexander

Senior Officers reporting directly to the Chief Executive Officer and the functions for which they were responsible during the 2024-25 financial year include:

Melissa Crane General Manager Investment and Planning	+ Community Safety + Development Services + Strategic and Statutory Planning + Engineering Services + Tourism, Youth and Economic Development + Information Technology + Rural Councils Transformation Project
Janique Snyder Executive Manager People, Communications and Governance	+ Communications + People and Culture + Governance and Risk + Customer Services and Information Management + Occupational Health & Safety
Nola Cleeland Executive Manager Community Health and Wellbeing	+ Maternal and Child Health + Integrated Family Services + Community Strengthening + Library Services
Ari Croxford-Demasi Executive Manager Capital Works and Operations	+ Operations and Capital Works + Field Services + Major Projects
Michael McCormack Financial Controller	+ Revenue Services + Accounts + Procurement
James Alcaniz Coordinator Financial Planning and Analysis	+ Management Reporting + Financial Planning & Analysis

Our Staff

Summary of full-time equivalent staff by organisation structure, employment type and gender

NB. Fixed term positions include grant funded positions as well as backfill positions such as maternity leave, long service leave and short term contracted staff.

	Business & Finance	Capital Works & Operations	Cemeteries	Comms, Governance & Risk	Community Strengthening	Cust Ser, Records & Data	Development Services	Economic Development	Engineering Services	Executive Services	Family Services & Partnership	Field Services	Information Technology	Library Services	People & Culture	Planning	Grand Total
Permanent FT - F	3	-	-	1	4	1	6	1	1	6	1	3		1	1	4	33
Permanent FT - M	2	6	-	-	-	-	3		1	1		23	3	-	1	1	41
Permanent FT - X	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Permanent PT - F	3.7	0.7	0.4	0.8		2.4	3	3	-	-	3.7	0.9		0.5	-	0.8	19.9
Permanent PT - M			0.2	0.8		0.6	4.2	0.9	0.6			2.4			0.6		10.3
Permanent PT - X	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Fixed Term FT - F	1	2	-	-	-	-	-	2	-	-	-	-	-	-	1		6
Fixed Term FT - M		4	-	-	-	-	2	1	-	-	-	4	1	-	-	-	12
Fixed Term FT - X	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Fixed Term PT - F	0.8	0.5	-	-	0.6	0.6	-	-	0.5		1.2	-	-	0.9	-	-	5.1
Fixed Term PT - M	-	1.6	-	-	-	0.1	0.6		0.4	-	-	0.6	-	-	-	0.6	3.9
Fixed Term PT - X	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Casual - F	-	-	-	-	-	0.2	0.6	-	-	0.2	0.2	-	-	0.2	-	-	1.4
Casual – M	-	-	-	-	-	-	0.2	-	-	-	-	-	0.2	-	-	-	0.4
Casual – X	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
	10.5	14.8	0.6	2.6	4.6	4.9	19.6	7.9	3.5	7.2	6.1	33.9	4.2	2.6	3.6	6.4	133

Legend: FT-Full time; PT-Part time; F-Female; M-Male; X-persons of self-described gender

Summary of full-time equivalent staff by employment classification and gender

NB. Includes all permanent, fixed term and casual positions as at 30 June 2025

	Band 1	Band 2	Band 3	Band 4	Band 5	Band 6	Band 7	Band 8	All Other	Total Full-time equivalent
Women	1.4	0.3	3.5	16.8	13.8	14.5	6.5	2	6.7	65.4
Men	0.3	1	22	6.2	10.5	11.4	6	3	7.1	67.5
Self-described gender	-	-	-	-	-	-	-	-	-	-
	1.7	1.3	25.5	23	24.3	25.9	12.5	5	13.8	133

Organisational Culture

Council is committed to fostering an organisational culture of continuous improvement and accountability. Council recognises the importance of learning and development opportunities as community needs and the landscape of the local government sector changes.

Gender Equality

In alignment with the *Gender Equality Act 2020*, the Gender Equality Action Plan (GEAP) was launched in April 2022 to support an inclusive and equitable workplace. Survey results for the 2024-25 year (People Matter survey) demonstrated improvements across variables such as gendered work segregation, gendered leave, flexibility and working arrangements, as well as low levels of bullying, harassment and discrimination. Our organisation demonstrates consistent efforts to focus on three key priorities:

- + **Priority 1: Enhanced Data Collection and Reporting**

To improve our capacity to collect and report on the gender and intersectionality composition of our organisation, several initiatives have been implemented. Intersectionality data is now recorded for new employees. Participation in the People Matters Survey and analysis of the results has enabled a more comprehensive understanding of the workforce.

- + **Priority 2: Integration of Gender Equality into Policies and Operations**

Gender equality is integrated into existing and new Council policies, plans, programs, services and operations. All new policies and programs are subject to a Gender Impact Assessment (GIA) before being implemented and key documents have been reviewed to incorporate gender equality statements.

- + **Priority 3: Zero Tolerance for Discrimination and Harassment**

Improvements to internal systems, including the suite of key policies and procedures for People and Culture, have come into effect. Subsequent survey results demonstrate a low level of staff experiences of bullying and discrimination.

Enterprise Bargaining Agreement

In December 2024, staff voted on an Enterprise Agreement with 94% of votes in favour of the negotiated agreement. This percentage of staff voting yes to the agreement indicates an incredibly successful bargaining process with strong collaboration between all involved.

Benefits in the agreement include:

- + Expanded personal/carer's leave to cover general personal wellbeing.
- + Expanded prenatal leave to cover IVF and adoption.
- + Earlier access to parental leave.
- + A change in the remuneration approach which considers the influence of band progression. The quantum was a fixed amount rather than a percentage to ensure that the gap between higher and lower paid bands did not increase.

Employee Engagement and Wellbeing

As part of Council's dedication to enhancing performance and understanding workplace culture, an employee engagement survey was conducted in June 2024. Working collaboratively with the Senior Management and the Employee Consultative Committee, an action plan was developed and delivered during the financial year, aimed at improving staff engagement and wellbeing.

Learning and Development

Learning and development opportunities continue to be provided for all employees, including training for essential skills through to professional development for career progression and leadership programs. In the year 2024-25, staff have had the opportunity to participate in training which focuses on areas such as leadership, financial systems, advanced communication skills and specific program delivery areas. Training has been provided both in-house and by external facilitators. In the past twelve months there has been a particular emphasis on developing the future leaders of our organisation from within.

Occupational Health and Safety

In 2024-25 Mansfield Shire Council actively engaged in the implementation of health and safety activities and initiatives to ensure the organisation remained safe for employees, volunteers, contractors and visitors, including members of the public.

Occupational Health and Safety (OHS) activities and initiatives undertaken were based on:

- + Establishing a systematic approach to OHS
- + Building a strong OHS culture
- + Providing a healthy and safe workplace

Four OHS Committee meetings were held and attended by the Chief Executive Officer, General/Executive Managers and staff representatives. During these meetings the committee continued to establish, implement, maintain and improve Council's occupational health and safety management system.

Internal occupational health and safety positions filled include the OHS Officer, First Aid Officers, Contact Officers, Wardens, Health and Safety Representatives and Mental Health First Aid Officers.

Thirty-three face-to-face OHS inductions were conducted for commencing staff.

Monthly OHS performance reports were reviewed by Council's Executive Management Team and Health and Safety representatives and quarterly OHS performance reports were reviewed by Council's Audit and Risk Committee.

Eleven workplace inspections across all council facilities were undertaken by Health and Safety Representatives, the Assets Officer and the OHS Officer. No hazards remained outstanding on 30 June 2025.

Council officers undertook training in the following 14 health and safety areas:

- | | |
|---|---------------------------------|
| + Wheeled Loader and Backhoe training | + Fire Warden |
| + Traffic Management | + EAP service provider training |
| + Identifying and preserving the scene of a workplace incident / accident | + Mental Health First Aid |
| + First Aid training including CPR | + Contact Officer Training |
| + UV SunSmart | + Conflict Resolution training |
| + Heat illness awareness | + Duress Training |
| + Business Continuity Plan exercise and training | + School Crossing Training |

Six risk assessments were conducted including:

- + Travelling on the Mansfield Wood Point Road due to its poor condition.
- + Rowe Street drain.
- + Resource Recovery Centre provision of mulch to community members.
- + Use of the Mansfield Swimming Pool change rooms by external body.
- + Psychosocial Hazards.
- + Use of Loading Ramps by Gardeners.

Council had 74 workplace incidents reported. There were 27 property damage incidents, 23 incidents were injuries, 13 incidents were near misses and 11 incidents were reported as mental health incidents.

Of the incidents resulting in injury, the majority were sprains and strains from slips or falls. They included a shoulder injury from shovelling gravel, trips by community members in public places and jammed fingers in sliding doors. Other injuries included damage to teeth after a community member walked into a fixed object and an injury to an employee's foot because of a table falling onto it. There were also two reported incidents of minor burns to employees after contacting hot exhausts from gardening equipment.

Near misses included two reports of vehicles failing to stop at school crossings, a gas leak in the vicinity of the library and three incidents of damage to Council vehicle windscreens from rocks and tree branches.

Other damage included the stealing of fuel from Council vehicles and damage to a Vertical Messaging System (VMS) trailer while it was providing traffic direction at road works.

Mental health incidents included reports received from employees being confronted by aggressive and irrational customers and the stressors associated with the demands of their work.

Two new WorkCover claims were submitted and have now been closed along with all the previous open claims. All previous WorkCover claims can be reactivated if future medical intervention is required.

Council did not have any notifiable incidents that were required to be reported to WorkSafe Victoria. Council received no entry reports, no improvement notices and no prohibition notices from WorkSafe Victoria during 2024-25.

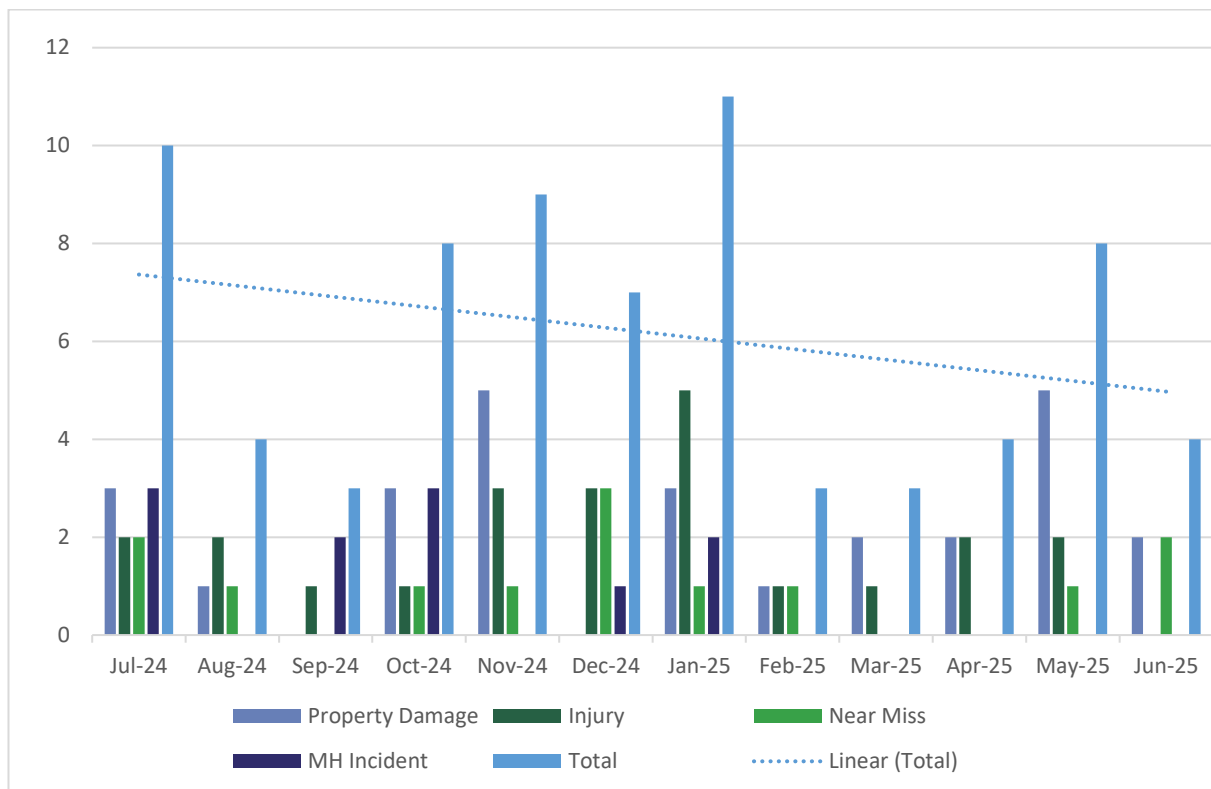


Figure 1: Monthly OHS Incident Overview July 2024 - June 2025

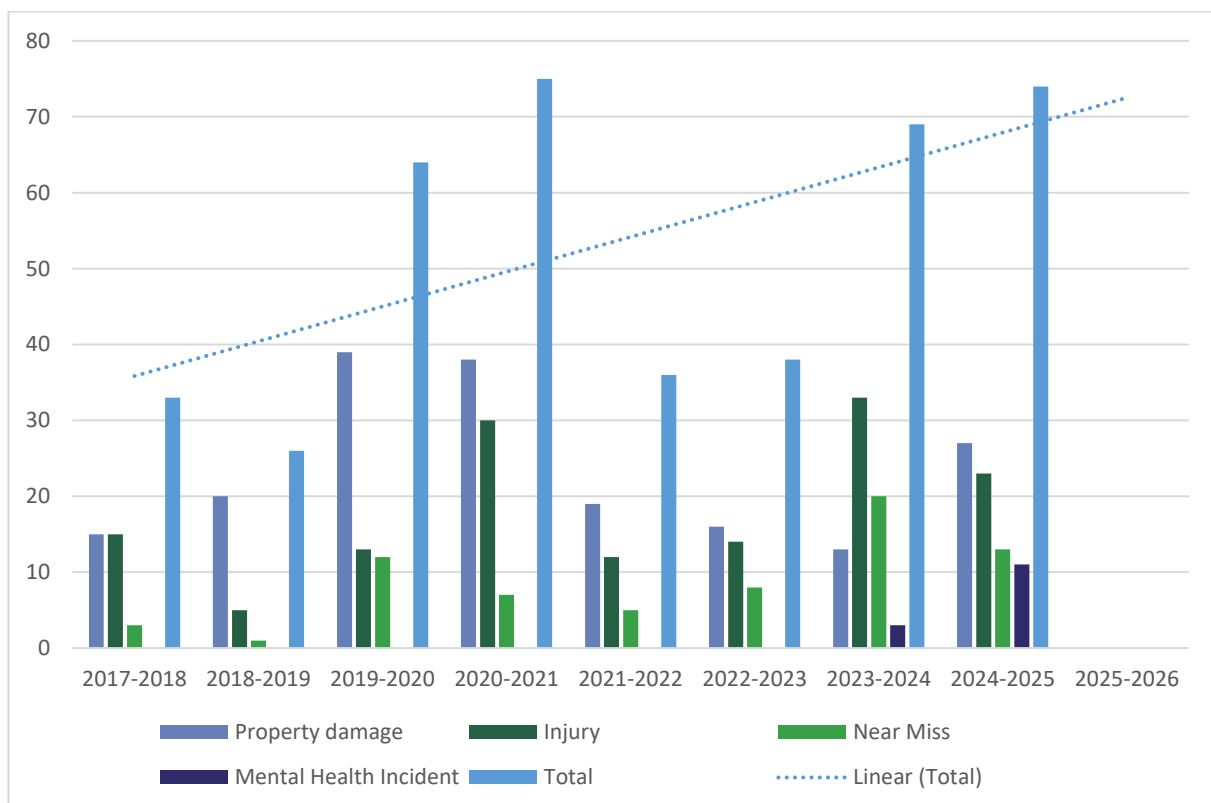


Figure 2: Yearly OHS Incident Overview July 2017 - June 2025

Our Performance

The *Local Government Act 2020* requires councils to prepare the following planning and reporting documents:

- + A **Council Plan** within the six months after each general election or by 30 June, whichever is later
- + A 10 year **Financial Plan**
- + A 10 year **Asset Plan**
- + A 10 year **Community Vision**
- + A **Budget** for each financial year
- + An **Annual Report** in respect of each financial year.

Council has incorporated a **Municipal Health and Wellbeing Plan** in its Council Plan.

Council Plan

The Mansfield Shire Council Plan 2021-2025 is the key strategic document to guide Council's decision-making. It goes hand in hand with the Mansfield Community Vision, and articulates the role Council will play in leading, supporting and advocating for the best possible outcomes for the Mansfield Shire community. The new Council Plan 2025-2029 was being developed through a deliberative engagement process during the end of the 2024-25 financial year.

The strategic objectives included in the Council Plan 2021-2025 are:

1. The health and wellbeing of families and communities is maximised
2. Activities that promote connection and fitness of our people and visitors
3. Future focuses: Intelligent land use and infrastructure
4. Clean and green: Waste and energy sustainability
5. Prosperous: Industries, businesses and workforces of the future
6. Council possesses in-house and outsourced capability to meet community expectations
7. Financial sustainability and value for money
8. A consultative Council that represents and empowers its community



Access a copy of the Council Plan 2021-2025 at mansfield.vic.gov.au

Council Plan Performance

Council's progress in 2024-25 against each strategic objective has been reported to demonstrate how Council is performing in achieving the Council Plan objectives.

Performance has been measured as follows:

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

Theme 1: Connected and Healthy Community

Strategic Objective 1: The health and wellbeing of families and communities is maximised

- ▶ **Strategy 1.1** Embed health and wellbeing enablers and protections to reduce risks to our communities
- ▶ **Strategy 1.2** Connect, develop and support children and young people

Major Initiatives 2024-25 Budget		Actions
1.	Expanded Volunteer Program – increased officer time to provide support for expansion of Council's volunteer program and attract, induct and on-board new volunteers. Initiative includes officer time (0.6FTE total), additional volunteer training and materials, and continued L2P program.	+ A new Volunteer Officer was employed in May 2025. Volunteer opportunities and recruitment processes were developed including a more simplified interviewing process and community engagement implemented. + Induction process including a volunteer handbook was developed. + Volunteer data storage platform has been selected, and the development of a new module is now underway.
2.	Early Years Advocacy - plan and advocate for appropriate and adequate Early Childhood Education and Care licensed places for local families. Early Years initiatives include completion of grant funded Workforce Plan and working with local providers to advocate for the infrastructure needed to expand Early Years capacity in response to Mansfield's extraordinary growth.	+ The Early Years Workforce Plan was submitted in June 2024 and implementation of recommendations is in progress. + MACE were successful in receiving a planning and design grant and worked with Council officers to prepare planning options for expansion of places at the Mansfield Family and Children's Centre. + A Building Blocks Minor Infrastructure Grant for the amenities block at the Mechanics Institute was submitted but unfortunately unsuccessful. + A new privately owned centre is under construction and due to open in late 2025 with an additional 100 approved places.
3.	Community Health and Wellbeing team structure and resourcing to provide increased capacity and support for collaboration with local community groups and networks, including community reference groups. Bringing together community development, social inclusion and community health and wellbeing functions in one team will better support and empower local communities through community-driven initiatives and projects.	+ Recruitment has been completed in 2024-25 and the Community Health and Wellbeing team is now fully staffed. + Engagement with local community groups continued through the Outlying Communities Infrastructure Fund process as well as other initiatives, including the Seniors Festival. + Community-driven initiatives or projects progressed/completed during the financial year included projects at the Ancona Hall, Merton Recreation Reserve, Bonnie Doon Community Centre, Matlock Cemetery, Woods Point Museum, Peppin Hub design, Howqua Inlet walking trail, Jamieson post and rail fence and Macs Cove shade sail and noticeboard. + The community newsletter has been refreshed, and feedback has been very positive.
4.	Work with the newly formed Social Inclusion Action Group to support community-driven local mental health and wellbeing initiatives that address isolation and loneliness in the community through the Department of Health funded program.	+ Initiative funding rounds one and two were completed in 2024-25 with 13 initiatives successful, this was announced at a celebration event in September 2024 for all applicant groups involved. + Financial agreements were sent out to successful recipients in October 2024.

Major Initiatives 2024-25 Budget		Actions
		+ Mid-year milestone reports for the Social Inclusion Action Group (SIAG) have been submitted. + The next round of initiative funding was announced, closing at the end of July 2025 for review of applications in August 2025.
5.	Advocate for improved and equitable health services for Mansfield Shire, working with the Mansfield Health and Wellbeing network and Mansfield District Hospital (MDH). Collaborate with Hume Regional local government network to progress Health Summit initiatives and advocacy for improved local service provision for our growing community, including ongoing funding for the MDH RESTART Program.	+ Council officers have introduced regular meetings with the Mansfield District Hospital Support @Home Coordinator and Mansfield District Hospital executive staff, focusing on support of the aging community and advocacy regarding the delays in the new My Aged Care Program, transportation of patients and addressing identified gaps effectively. + Executive Manager Community Health and Wellbeing is collaborating with the RESTART committee to support their program and expansion. + Council has been advocating to Helen Haines MP for improved local aged care assessment services. + The final tender was announced for local aged care assessment with APM and Aspire being the successful organisations. However, face-to-face assessments in Mansfield Shire were delayed due to the delay of new My Aged Care changes. + Advocacy for specialist service provision, workforce recruitment, retention and funding has been undertaken. + Mansfield District Hospital and the Community Health and Wellbeing team partnered together to deliver a Health, Community and Volunteers expo in May 2025 which was very successful.
6.	Complete the Mansfield Access and Inclusion Plan, incorporating actions identified from engagement with community members in 2023-24 to improve access including infrastructure initiatives such as increased disability carparking spaces. Support the Community Bus program including access to key community events and Seniors Week festivities.	+ Two grant submissions were made to the Strong and Resilient Communities Fund and through DSS Inclusion and Accessibility Fund: Australia Disability Service (ADS), however both were unsuccessful. + Council officers consulted existing and potential community bus users on the opportunities there are to increase numbers using the service as part of the Community Bus program. Promotion of the service is underway. + Engagement over increased disability carparking spaces in Mansfield was completed and several new spaces were installed. + Seniors Festival month was held in October 2024 with a wide range of events on offer and well received. Planning is underway for 2025.
7.	Partner with Mansfield Emergency Services Precinct Committee to advocate for the next stage in developing the Precinct, based on the detailed design plans and stakeholder engagement completed in 2023-24.	+ The Disaster Ready Fund Round Two grant funding submission was unsuccessful – feedback was sought from the funding body in preparation for future grant funding applications. The technical Advisory Group and MESP Committee Chair were notified of the outcome. + Council finalised a lease with the SES and progressed conceptual designs and site plans for upgraded facilities in collaboration with the SES and other project partners.

Major Initiatives 2024-25 Budget		Actions
		+ A third round Disaster Ready Fund application was submitted, however due to the significant financial co-contribution required Council resolved to withdraw this application and instead submit a regional Precincts Partnerships Program application for the entire precinct including SES, AV and the Emergency Resilience Centre.

Other Initiatives 2024-25 Budget		Actions
1.	Continue the Community Connections Officer role to support and provide advocacy for the community during the Australian Government's transition to a Single Assessment Model for home and community care services – to be completed in December 2024.	+ Community Connections Officer role has been reviewed, and an officer was appointed in September 2024. In addition, the provision of Tech Support continued at the library. + The Community Connections Officer is working closely with Community Groups and the Volunteer Program Officer. + The organisations covering assessment services in Mansfield, being Aspire and APM, were recruiting a local assessment officer, and Council advocated for the community regarding the delays in service provision.
2.	Deliver activities and programs for healthy active living through RESPOND partnership between Mansfield District Hospital, Deakin University and Mansfield Shire Council. Investigate opportunity for new Community Garden in collaboration with community partners.	+ The partnership between Mansfield District Hospital RESPOND and Council is continuing however the research project is ending and Deakin University will no longer be a partner. + Projects and programs will be continued and supported by both Mansfield District Hospital and Council, including Soup for Schools, Fresh Fruit and Veggies in Schools and the Fresh Food Drive. + Council is implementing Victorian Local Government Partnership modules connected and supportive communities, building better food systems for healthier communities and building active communities. + A grant submission was submitted for a community garden through the Growing Health Communities grant which was unfortunately unsuccessful. However, other opportunities will be investigated, and the Volunteer Program Officer is working with the garden volunteers in Botanic Park.

Other Initiatives 2024-25 Budget		Actions
3.	Connect and support young people through the completion of the Disaster Recovery Project until December 2024 and delivery of youth focused activities and events supported through the new combined Youth and Events team based at the Erril Street Centre.	+ Disaster Recovery Project was successfully completed and acquitted. + Youth Advisory Group (YAG) re-launched to create opportunities for young people to develop partnerships with leaders of organisations and government departments and share decision-making processes. + Successful grant funding secured from the Victorian State Governments Engage! and FreeZA programs for the next three years from 2025-2028. + Expansion of the youth school holiday program to partner with local community groups and businesses to show young people what is available right in their backyard. The programs included Mt Buller ski days, cooking classes, art workshops, Winton Racing days, horse riding and more. + Mansfield Coding Club was established, supported by volunteers, for young people to develop skills and open future pathways into computer-based work sectors. + New recording and rehearsal space created at the Youth Centre to be used extensively by local musicians.
4.	Support and promote breastfeeding through building Maternal Child Health (MCH) workforce capacity funded by the Department of Health Lactation Service Delivery Funding.	+ Maternal and Child Health team have obtained two hospital grade electric breast pumps to support breastfeeding in the community at no cost to the community. + Two Maternal and Child Health care nurses have completed their lactation studies with the aim to become International Board-Certified Lactation Consultants (IBCLC) enabling them to provide specialist breastfeeding support to the community and improve breastfeeding rates. An International Board-Certified Lactation Consultant has now joined the team.
5.	Deliver the Dads Group Program over the next four years supported by grant funding from the Department of Health.	+ The Mansfield Dads group continues with support from Dads Group Inc funded by a Department of Health grant through the Maternal and Child health program. + The Man with a Pram event was successfully held on 8 September 2024 to support all dads in our community and bring attention to the need for dads to be supported and connected. + The family zoo day was held on 16 March 2025 and had great response and participation numbers. + A further family fun day was held on 15 March 2025 with over 50 attendees. + Online groups are continuing and fortnightly peer led groups are also occurring.

Additional Activities 2024-25		Actions
1.	Fair Access Action Plan – Plan completion and implementation of recommendations.	+ The Fair Access Action Plan has been completed and includes initiatives to improve the participation and experience of women and girls in sport and recreation. + The final Plan was submitted to the Department of Jobs, Skills, Industry and Regions. Recommendations to be implemented in 2024-25 include Lords Reserve Pavillion Project, sharing state and federal grant opportunities with clubs and working with clubs and groups to collect baseline data on women and girls' participation and representation. + 2024-25 Progress survey was completed in June 2025. Council was successful in receiving a 'Change our Game' grant to run Fair Access Equity Workshops with local sporting clubs.
2.	Community Newsletter	+ A survey with community groups was completed to get feedback on the content and quality of the community groups newsletter. This has been incorporated into the updated and revamped newsletter with the addition of a community group profile in each edition.
3.	Mansfield Mental Health in Primary School Network (MHiPS)	+ Integrated Family Services Coordinator implemented the MHiPS Network to support the schools in their implementation of mental health and wellbeing initiatives for school children in the Mansfield area. The network will meet quarterly and provide information, connection and peer support to the teaching staff. + The MHiPS Network met with a representative from the Families where a Parent has Mental Illness group and discussions were held around supporting children where a parent is experiencing mental health challenge. + A cyber safety subgroup engaged a guest speaker/presenter to deliver cyber safety sessions to all Mansfield schools and host parent sessions. + In June 2025 over 1000 community members, including students, educators and parents attended cyber sessions with expert, Susan McLean.

Service area	Description
Aged & Disability Services	Community bus and volunteers, Community Connections and Seniors events.
Family Services & Partnerships	Financial counselling, Maternal and Child Health, Integrated Family Services, Social Inclusion Action Group, Early Years Project and supported playgroups.
Community Health & Wellbeing	Strategic and operational management of programs, activities and services to develop and promote the optimal health and wellbeing of the community.
Family Services & Partnerships	Financial counselling, Maternal and Child Health, Integrated family services and Supported playgroups.

Service area	Description
Emergency Management	Fire prevention and emergency management. Relief and recovery operations with a focus on the Municipal Emergency Resource Programme in the context of community capacity building.
Health	Coordination of food safety support programs, Tobacco Act activities and smoke free dining and gaming venue issues. The service also works to rectify any public health concerns relating to unreasonable noise emissions, housing standards and pest controls.

Strategic Objective 2: Activities that promote connection and fitness of our people and visitors

- ▶ **Strategy 2.1** Support our arts community and facilitate the delivery of festivals and events
- ▶ **Strategy 2.2** Create an environment where community and clubs can recreate, socialise, and contribute to the health and wellbeing of the community
- ▶ **Strategy 2.3** Enhance the social and economic value of tourism to Mansfield

Major Initiatives 2024-25 Budget		Actions
1.	New permanent undercover stage at Botanic Park for performing arts events and Australia Day, to be delivered in partnership with community volunteers.	+ Initial concept design displayed via Engage Platform and community feedback was positive. Willick Design completed the detailed design, which was also uploaded to Engage for community review. + Building permit progressed and currently exploring options to complete as a collaborative community project in 2025-26.
2.	Mansfield Station Precinct Activation – continue to work with Mansfield Historical Society and other project partners including Taungurung to support fundraising initiatives and planning for the Heritage Museum fit out. Progress the Station Precinct Masterplan activation projects (subject to funding) in partnership with all Station Precinct stakeholders, including initiatives identified through EOI process completed in 2023-24.	+ Design work for the Heritage Museum exhibits was progressed with the engagement of Studio Johnson and regular Project Control Group (PCG) meetings held with project partners. Concept design for the Museum exhibits was approved by the PCG, with final design to be completed next financial year. + Council has been successful in receiving a \$14.1 million grant from the Regional Precincts and Partnerships Program to undertake all the activation projects in the Station Precinct, with work on this program commencing in the 2025-26 financial year. + Council has continued to support the Mansfield Historical Society in their fundraising initiatives with the waiving of fees for local law permits and promotion of initiatives through social media channels.
3.	Commitment to ongoing Outlying Communities Infrastructure Fund (\$75K) to support and engage outlying communities to deliver new infrastructure projects for the enjoyment of all community members.	+ The Outlying Communities Infrastructure Fund grants program was advertised and closed on 14 October 2024. A project workshop was held on 30 September 2024 to connect applicants with Council officers for support and to provide guidance on their grant ideas. + The successful applicants for 2024-25 were Ancona Hall committee, Bonnie Doon Community Group, Merton Campdraft Club Inc. These projects were endorsed at the December Council meeting and service agreements were prepared. A fourth applicant, Delatite Valley Association applied with a modified application and two more applicants Howqua Inlet and Macs Cove Community Group and Jamieson Community Group were considered and endorsed at the 18 March Council meeting. + 2023-24 grant projects were almost complete as of 30 June 2025. + Completed projects include: ○ Ancona Hall ○ Matlock Cemetery ○ Motorcycle Club water tank ○ Peppin Hub Community Centre signage ○ Woods Point Museum

Major Initiatives 2024-25 Budget		Actions
		+ Projects still underway include: - o Goughs Bay Playground – community engagement completed on location of playground. - o Howqua walking trail – Stage 1 complete, with planning underway for Stage 2.
4.	Complete the Delatite Valley Plan and progress planning and advocacy for key initiatives such as the High Country Hall of Fame in partnership with community stakeholders.	+ The Delatite Valley Plan draft has been completed and is on exhibition through until 31 August 2025. + A Destination Management Action Plan was progressed in collaboration with industry stakeholders to guide advocacy for key initiatives in the Sustainable Tourism Plan.
5.	Progress priority initiatives from the Sports and Recreation Facilities Strategic plan review completed in 2023-24 to respond to population growth, including development of an action plan to support participation of women and girls in accordance with Council's adopted Fair Access Policy.	+ Sports Facilities Strategy feedback was endorsed by Council on 17 September 2024. + The Sports and Recreation Reference Group and Aquatic Facilities Working Group members were endorsed at the March 2025 Council meeting. The first meetings were held in May 2025. + The Aquatic Facilities Working Group has commenced reviewing the enhancement of the current facility and will work together to review/develop a design for future facility funding opportunities. + The Sports and Recreation Reference Group has been established and meeting since March 2025, with feedback provided to Council on facilities across the Shire.
6.	Following the recent completion of drainage works at the Lords Reserve, continue to deliver an upgraded toilet and other facilities at the Lord's Pavilion based on the detailed design plans and stakeholder engagement completed in 2023-24.	+ The grant agreement for the successful 'Lords Around the Ground' package was executed. + Request for tender (RFT) went out to market and closed in April 2025 for the amenities block refurbishment, with delivery to commence next financial year. + Project Reference Group meeting for the new pavilion was held on 28 April 2025 to finalise the design. + Request for tender (RFT) process commenced for the new pavilion, closing August 2025 and construction contract to be awarded in 2025-26 with construction beginning later in the 2025 year.

Other Initiatives 2024-25 Budget		Actions
1.	Partner with Arts Mansfield and the arts community to support an expanding year-round program of community-driven initiatives including art installations, performances, workshops and events with assistance from Council's Youth and Events team – includes events such as the Pottery Festival, Autumn Festival, MOST, Bald Archies, Three Faces.	+ Council has continued to engage with Arts Mansfield, Mansfield & District Potters and also Mansfield Readers & Writers groups on upcoming events. + Council assisted with the Mansfield Pottery Festival and the Jamieson Autumn Festival, with live music opportunities for young people. + Arts Mansfield ran another successful Bald Archies event in May 2025, and Council has opened the Visitor Information Centre Gallery space to Arts Mansfield, with their first exhibition will take place in October as a Mansfield Open Studio Tour (MOST) teaser.

Other Initiatives 2024-25 Budget		Actions
2.	Establish Tourism Reference Group to progress priority projects from the Sustainable Tourism Plan, in collaboration with Tourism North East (TNE) and industry stakeholders.	+ Council engaged a short term contracted officer to assist in creation of the deliverables and targets for the Destination Management Action Plan. This builds off community and business feedback from Tourism Connect and community engagement through the Sustainable Tourism Plan. + Through this process the formation of Destination Management Action Plan is in final draft stage and will be presented to Council next financial year. Once endorsed the Tourism Connect Program will resume and the reference group will be created.
3.	Continue advocacy and implement priority projects from Lake Eildon Masterplan (Goughs Bay Boat Club, Skyline Road and Tracks and Trails Masterplan).	+ Work was completed on the Goughs Bay Boat Club Redevelopment project, with the official opening held in March 2025. + Following the receipt of successful grant funding, works commenced on the Tracks and Trails Masterplan, with a consultant appointed to work with the Project Control Group (PCG) to develop the strategy in consultation with the community. + Council's economic development team is assisting a Bonnie Doon based business with a waterpark play area proposal to boost the lake offering. + Council supported an application from Murrindindi Shire Council for works to be undertaken on Skyline Road through Regional Precincts and Partnerships Program. + Meetings of the Lake Eildon Activation Drivers (LEAD) working group were re-established and held on a monthly basis between Murrindindi and Mansfield Shires and Goulburn Murray Water to progress advocacy on key initiatives including resolution of land tenure and wastewater issues in support of the priority projects.
4.	Implement actions from community events review, including development of guidelines and use of resources such as Event Manager software to streamline event management, improve record keeping and facilitate communication with vendors.	+ Ongoing use of Event Manager implemented to engage with and assist with event planning and delivery. + Multiple new events from the community have been occurring with support from Council, with a range of in-kind or financial support provided through the year.
Additional Activities 2024-25		Actions
1.	Mansfield Shire events held during 2024-25	+ Council has run or supported over approximately 80 events in 2024-25.

Service area	Description
Arts, Culture & Library	Mansfield Library services and the Mansfield Performing Arts Centre.
Community Development	Community matching fund contributions and community projects including community planning, development and resilience.
Economic Development – Tourism & Events	A range of community events including both community and Council run events. Support for Tourism including Tourism North East operations, facilitation, marketing and engagement with existing and potential tourism businesses.
Sport & Recreation	The Sport and Recreation strategic planning, sports facilities and related actions.

Theme 2: Vibrant Liveability

Strategic Objective 3: Future focussed: Intelligent land use and infrastructure

- ▶ **Strategy 3.1** Protect natural vistas and farmland
- ▶ **Strategy 3.2** Enhance township character
- ▶ **Strategy 3.3** Improve roads, drainage, and footpaths
- ▶ **Strategy 3.4** Plan for and encourage appropriate housing

Major Initiatives 2024-25 Budget		Actions
1.	Deliver priority road upgrade projects including completion of upgrades to Highton Lane, sealing of Rifle Butts Road and upgrade of priority sections of Chapel Hill Road including the Lanky Creek crossing and Delatite River bridge (IMPACT Route Year 2 works). Commence road reconstruction works on Malcolm Street, Mansfield and township sealing works for James Street, Bonnie Doon.	+ James Street sealing works completed in December 2024. + Highton Lane road upgrade and drainage works completed. + Road and drainage upgrade works on Rifle Butts Road well advanced and due for completion next financial year. Section C of Rifle Butts Road was completed, with the final sealing works on the other sections planned for completion in Spring 2025. + Highton Lane roundabout contract awarded at the June 2025 Council meeting. + The Lanky Creek Crossing and Delatite River Bridge works were both completed, in October 2024 and July 2025. + Additional works for the IMPACT project, which were approved for inclusion in the scope and funded with savings are now planned for completion in 2025-26. + Malcolm Street design was completed and geotechnical testing undertaken, with construction to occur in FY 2026-27 to align with grant funding.
2.	Construct new shared footpaths from Howqua Inlet to the Caravan Park, from the General Store along the Piries-Goughs Bay Road, at Jamieson on the Mansfield-Woods Point Road and on Kidston Parade to Beolite Village to ensure residents and visitors to our community aren't walking on the road unsafely.	+ Howqua Inlet path works were completed for stage 1 (Edmanson Ave – Barnettts Road) in February 2025. + Council is assisting the community group with permits and approvals for stage 2 work. + Piries-Goughs Bay path to the Maze and Kidston Parade pathways were both completed in January and February 2025.
3.	Complete a program of Planning Scheme amendments to implement new policy within the Mansfield Planning Scheme to protect the alpine approaches (Design and Development Overlay), properly identify flood affected areas in Mansfield township (following completion of the flood study), change the Environmental Significance Overlay to reduce red tape in referrals to Goulburn Murray Water and implement the Mansfield Planning Strategy.	+ The Alpine Approaches amendment (C56mans) has been split into two parts, with part 1 submitted to the Minister for Planning for approval on 4 June 2025 and further assessment to be done on resolving submissions for part 2. + The Mansfield Flood Study is in draft stage with a second round of community engagement planned to be undertaken post Council Briefing in September. + Amendment C62mans to reduce referrals under the Environmental Significance Overlay (ESO) had feedback from Goulburn Murray Water (GMW) and will be updated and resubmitted to Department of Transport and Planning for consideration in 2025-26.

Major Initiatives 2024-25 Budget		Actions
4.	Complete the flood study for Mansfield township in collaboration with Goulburn Broken CMA (externally funded) and program of drainage and culvert works to address identified flooding issues including upgrade of the Graves Road culvert and drainage system in Rowe St, Mansfield and Hurley St, Woods Point. Commence a flood study for the Upper Tributaries, including the Upper Broken, Delatite and Howqua Rivers in collaboration with the Goulburn Broken CMA (externally funded).	+ Mansfield Floody Study initial assessment and community consultation completed. Flood modelling incorporating community feedback has been completed and under assessment by Council and Goulburn Broken Catchment Management Authority (GBCMA). + The assessment includes to check the impact (if any) on individual properties and on Council infrastructure in various rain events. + Upper Catchment Tributaries Flood Study data review and hydrology report completed in February 2025 and has been reviewed by Goulburn Broken Catchment Management Authority (GBCMA). + Community engagement will be conducted to get community feedback in conjunction with Delatite Valley Plan engagement. + Rowe Street drainage construction works completed, addressing this longstanding legacy issue. + Initial assessment of the causeways was completed for all 7 locations including Graves Road. A grant application was submitted under Safe Local Roads and infrastructure Program for the construction of the bridge and was unsuccessful. Council will seek feedback and resubmit an application in 2025-26.
5.	Continue to advocate for priority road safety improvements at intersections with arterial roads including Mt Buller Road and the Heavy Vehicle Alternative Route, including the identified black spot at the intersection of Dead Horse Lane and Mansfield-Whitfield Road (State Government owned road).	+ Council is and will continue to advocate for road safety improvements at intersections with arterial roads. + Council has secured \$1.9 million in funds under Federal Blackspot Funding to upgrade Dead Horse Lane/Mansfield-Whitfield Road intersection to a roundabout, which is currently in design phase. Construction is expected to be completed by the end of 2026. + Council is advocating for the upgrade of other priority intersections like Midland Highway/Dead Horse Lane, Chenery Street/Malcolm Street, Mt Buller Road/Highton Lane, Mt Buller Road/Greenvale Lane and to construct a turnaround or roundabout location along Mt Buller Road for ski traffic.

Other Initiatives 2024-25 Budget		Actions
1.	Purchase and installation of a new weather station system which will provide much needed weather data linking back to the Bureau of Meteorology and support the community with more relevant weather information for our Shire, and provide improved data for planning and development.	+ A new weather station was installed for Mansfield in June 2025, with weather data now publicly available for the community.
2.	Increased frontline resources to create productivity savings through bringing fire inspections in-house and increased presence within the Local Laws team (0.6 FTE),	+ Recruitment was completed with additional Local Laws resources and both the mechanic and parks & Gardens leading hand on board in the Field Services team.

Other Initiatives 2024-25 Budget		Actions
	increased mechanical resources to undertake additional vehicle and heavy plant servicing in-house at a reduced cost (0.45 FTE) and new ongoing full-time leading hand position in the parks and garden team to increase capability and support recreational facilities and open space improvements across the Shire.	
3.	Complete and adopt strategic plans for Goughs Bay and Delatite Valley and complete the planning scheme amendments to implement the recommendations of the Bonnie Doon Plan and Merton Plan.	+ The Goughs Bay Plan was adopted at the June 2025 Council Meeting. + The draft Delatite Valley Plan was completed ready for public exhibition from July – August. Following completion, the feedback will be presented to the Councillor Briefing while the plan is updated accordingly and then presented to a future Council Meeting for adoption following a further round of community engagement. + Planning Scheme Amendment C61mans to implement the Bonnie Doon and Merton Plans has been drafted and submitted to Department of Transport and Planning for review.
4.	Complete Local Laws review, including consideration of mechanisms for increased protection of significant trees, responding to community concern over the loss of old red gums through subdivision activity. Continue to actively seek retention of trees through careful review of planning applications and designs for new infrastructure.	+ Funding was successfully obtained to engage a project officer to undertake the Local Laws review. The first of two periods of public engagement were completed. + A draft of the proposed Community Local Laws, incorporating the public feedback and additions aimed at protecting significant trees, is in progress and will be presented to Councillors in October 2025. + Careful review of planning applications and new infrastructure designs to actively seek retention of trees continued throughout the financial year, with new subdivision procedures being developed by the Planning team.
5.	Complete a parking study as part of the High Street Masterplan to improve accessibility to the Mansfield township and respond to growth.	+ Council engaged Creative Communities International to undertake a Town Booster event, to seek further input from local business owners about both the High Street Masterplan and the Parking Study, with the event held in May 2025. A consultant has been appointed to undertake the Parking Study.
6.	Work collaboratively and actively with local community members and neighbouring shires to target and reduce European Wasp populations in the municipality.	+ Successfully completed in 2024-25, the project will run again next financial year, targeting outlying towns and providing them with the solution to distribute to their respective community members. Communication to other councils undertaken over the success of the program to encourage more participation.

Service area	Description
Building	Provision of information on building regulations, fencing, termites, relocation of dwellings, swimming pools and spas, requirements in bushfire prone areas and general property issues. This service also assesses applications to vary the standard provisions of the Building Regulations, undertakes inspections to finalise permits issued by Council and receives and records all building permits issued within the Shire. Compliance Management is also categorised within the Building service.
Local Laws	Animal management services including a cat trapping program, dog and cat collection, lost and found notification, Council pound, registration and administration, after hours and emergency services. Local Laws also oversee parking infringements and undertakes Fire Inspections.
Road Network	Ongoing maintenance of Council's road, footpath and drainage network.
Community Assets & Land Management	Property and asset management of Council owned facilities (leasing, licensing, maintenance, sale and acquisition of property) including the management of the Mansfield Pool and Mansfield Sporting Complex. This also includes an auspice arrangement with the Goughs Bay Boat Club for the redevelopment project.
Engineering Services	Capital works planning for civil infrastructure assets, facilities maintenance works, supervision and approval of private development activities, design, tendering and contract management and supervision of Council's capital works program including asset management and renewal programs.
Statutory Services	The statutory planning service applies and enforces the provisions of the Mansfield Planning Scheme through expert advice to Council, applicants and the community. The service also assesses and determines planning and subdivision applications and defends Council decisions at VCAT.
Strategic Planning	This service prepares, implements and undertakes reviews of the Mansfield Planning Scheme (as required by legislation) by developing reports, strategic studies and other matters for presentation to Council, planning panels and other stakeholders. Review of the Planning Scheme will result in the preparation and processing of planning scheme amendments to implement the Mansfield Planning Scheme's policy framework.
Field Services	Infrastructure maintenance, renewal and upgrades.
Parks & Gardens	Maintenance of Council's open space areas such as playgrounds, parks, street trees, roundabouts and public reserves.

Strategic Objective 4: Clean and green: Waste and energy sustainability

- ▶ **Strategy 4.1** Minimise and re-use waste
- ▶ **Strategy 4.2** Adopt and promote energy options that are affordable, self-sustaining & carbon positive

Major Initiatives 2024-25 Budget		Actions
1.	A 'Spring Clean Up' event for green waste in advance of the declared Fire Danger Period with the acceptance of green waste at the Resource Recovery Centre, free of charge.	+ Project is now complete. For the month of November, Council received a total of 275 cubic metres of green waste (275 loads). The event was then extended for an extra 20 days at the end of December due to advice of an increased fire risk over summer. Over the extension period, Council received a further 2,773 cubic metres of green waste (277 loads), showing this initiative was well received by the community to prepare their properties for the fire season. + Due to the success of the program, this project is planned to be conducted again in 2025-26 for two months in total.
2.	Reinstate the provision of a Tip Voucher for green waste disposal to residents.	+ Initiative was widely promoted in the annual rate notice sent to all rate payers in August 2025. + Vouchers were created, and the Customer Service team distributed these with the vouchers being valid until 30 June 2025. + A total of 65 vouchers were presented to Mansfield Resource Recovery Centre, and recorded through the sales system. + A new set of vouchers will be advertised with the rates notice for the 2025-26 FY.
3.	Upgrade and expand the Mansfield Resource Recovery Centre Re-Use Shop to allow more waste to be recovered from landfill and used in a positive way, reducing waste disposal costs for our ratepayers.	+ Preliminary work was undertaken this financial year to review the best options for the planned upgrade and expansion, including visits to new facilities in neighbouring shires. + The Resource Recovery team continues to work hard to identify items in deposited waste that can be diverted to the Re-Use shop instead of going to landfill. Council is regularly featuring Facebook posts to promote the shop and highlight selected items to the community. + Council has also held initial meetings with interested parties to discuss potential opportunities for community collaboration/partnerships for operation of the Re-Use Shop.
4.	Expand the festive season waste management provision of additional bins and service to high traffic areas and continue to work with outlying community groups including the Goughs Bay Area Progress Association to reduce camper waste deposited in public areas and illegal dumping.	+ The 2024-25 Festive Season Waste Management Plan was finalised and implemented. The plan included increased hours and days for the Mansfield Resource Recovery Centre from 20 December 2024 to 2 January 2025, and free acceptance of camping waste from 20 December 2024 to 31 January 2025 to cover the festive season, January summer holidays and Australia Day long weekend. + Posters and flyers were distributed through various methods, including a Carry In Carry Out banner at the entrance of Mansfield and 20 new corflute signs installed at various public space bins to deter overfilling bins and encouraging use of the Resource Recovery Centre.

Major Initiatives 2024-25 Budget		Actions
		+ Extra public space bins were placed in high traffic area of Mansfield, Bonnie Doon, Jamieson and Goughs Bay with extra collections also scheduled to clear bins more frequently over this time. + An end of season report was completed with the recommendations made for next festive season based on the results and feedback from this season.
5.	Continue the implementation of the Waste Strategy with the rollout of the FOGO (green bin) service in urban areas on 1 July 2024. Investigate Container Deposit Scheme (CDS) collection through public bins.	+ FOGO (green bin) collection successfully commenced on 1 July 2024 in urban areas and townships. Ongoing efforts were also made to encourage additional properties to opt-in to the service (where possible) and to educate residents on the correct use of the FOGO/green bin system. + Three composting sessions were held, with free compost bins and worm farms provided to residents in areas where FOGO servicing could not be arranged. + A waste calendar was also distributed to all FOGO-serviced addresses to provide education and help residents understand which bin to put out on which day or week. + Further investigation and advocacy work in relation to the CDS collection scheme will be undertaken in 2025-26.
6.	Create a Wetlands Management Plan for ongoing management of the Mullum Wetlands using in-house resources (0.2FTE).	+ A management plan has been developed and will be implemented by the Field Services team.

Other Initiatives 2024-25 Budget		Actions
1.	Continue to implement the 5-year Street Tree Planting Program for enhancement of townscape character, beautification and preservation of natural assets. Note: currently in year 2.	+ 200 trees were planted in winter 2024 across multiple areas in the Shire. Trees for the winter 2025 planting season were ordered and delivered ready to be planted.
2.	Continue implementing the Mansfield Resource Recovery Centre (MRRC) Masterplan with upgrade works on the road network within the site.	+ A complete scope of works for the driveway to the Mansfield Resource Recovery Centre was completed and included in the budget for delivery in 2025-26. + As part of the masterplan and a requirement for a better stormwater management system, drainage works were completed in March 2025.

Other Initiatives 2024-25 Budget		Actions
3.	Continue to investigate rectification works for closed landfills and landfill monitoring program to monitor results from new bores, including the repatriation of 340 Dead Horse Lane site.	+ A sampling event for all five closed landfill sites took place in November 2024. + 340 Dead Horse Lane landfill gas and groundwater risk assessments are complete, and the conceptual site model was finalised and submitted to the EPA at the end of January 2025. + Rectification and capping work at Monkey Gully Landfill was completed by the end of January 2025, including biofilter rectification, capping and installation of a freeboard marker. + The 2024 annual monitoring report was submitted to the EPA in January 2025. + For the Rifle Butts Road, Maintongoon Road and Maindample sites, a conceptual site model will be developed in 2025-26, building on Dead Horse Lane's example. + Following an RFQ process, Bajwa EnviroCO were engaged on 6 June 2025 to undertake the required AMP audit at Monkey Gully. + Landfill bore installation at Dead Horse Lane, as required per EPA recommendation, will be tendered in July 2025.
4.	Continue to implement the Climate Action Plan, including installation of LED streetlights and solar arrays on Council buildings.	+ LED street light changeover was completed. + Solar panels were installed at Lakins Road Depot and at Youth Centre. + DEECA 100NBI Round 2 application for grant was successful for battery and roof top solar panels at Bonnie Doon. + Successful grant application also made for installation of solar panels on the Mansfield Community Centre.
5.	Increased funding for weed management on Council managed roadsides and public spaces and to commence mapping of roadsides for both weed infestation and conservation values.	+ Roadside weed spraying contract scope increased in the 2024-25 FY, allowing a broader spread of weed spraying through the year through the additional funding. + The mapping project will be progressed in 2025-26 and combined with the whole of shire mapping project.

Service area	Description
Environment	Development of environmental policy and monitoring of compliance with environmental regulations (e.g., EPA). This service coordinates and implements environmental projects and works with other services to improve Council's environmental performance.
Waste Management	Kerbside collection of garbage and recycling from households and some commercial properties in the shire. Waste management services include the Resource Recovery Centre and a community education program.

Strategic Objective 5: Prosperous: Industries, businesses, and workforces of the future

- ▶ **Strategy 5.1** Create conditions that enable local businesses & employers to thrive
- ▶ **Strategy 5.2** Enable land use and base infrastructure that stimulates commercial activity

Major Initiatives 2024-25 Budget		Actions
1.	Progress Lakins Road Industrial Precinct, through the completion of an options assessment for the balance of industrial land at 141 Lakins Road, to maximise value for ratepayers, following settlement of contracted land sale of Lot 1.	+ The sale of Lot 1 was finalised in July 2024, and work has continued to complete the Cultural Heritage Management Plan for the rest of the site to enable a permit to be issued for the remainder of the property. + A highest and best use analysis has been commenced, exploring options for potential future development of the balance lot. Further information and preliminary cost estimates will be presented for consideration by Council in 2025-26.
2.	Implement priority actions from key worker housing workshops, including working with local stakeholders and landowners to facilitate and deliver new opportunities, addressing barriers and identified market needs.	+ Housing forum and workshops continued to attract local community members/businesses and developers with concepts, ideas and plans for housing development. + The workshop held on 18 November 2024 enabled community members, including developers, to discuss Council's ability to assist and progress housing development. Of identified enablers and barriers, funding continues to be the major barrier. + Council continues to work with Homes Victoria and Housing Australia and CHIA around funding opportunities. + Planning commenced for further 'speed dating' workshops for community members to bring ideas in and seek input from Council. Another speed dating housing workshop was scheduled for August 2025. + Town booster program held in May 2025 was well received, and businesses are continuing to engage with Council on place making ideas.
3.	Complete the development of the Infrastructure Plan to respond to residential growth and facilitate development infrastructure planning to be funded through developer contributions.	+ Staffing illness with the consultant delayed the submission of the draft Infrastructure Plan. The draft plan was reviewed by Council officers and is still being updated by the consultant. Once updated, it will be presented to Council at a future Briefing.
4.	Progress Integrated Water Management (IWM) priority projects including Water Sensitive Township project for Goughs Bay to address barriers to growth and development.	+ The IWM Feasibility for Goughs Bay has investigated a range of options. A cost/benefit analysis is being finalised based on shortlisted options identified by the PCG. The options will be discussed with community stakeholders and the feedback will be discussed with the consultant and PCG and incorporated in the report where possible. + Preliminary designs will be prepared by consultant for the adopted option and will be reviewed by the PCG in 2025-26.

Other Initiatives 2024-25 Budget		Actions
1.	Identify opportunities and continue to grow revenue through grant applications.	+ Council submitted more than 20 grant applications in 2024-25 with significant funding success.
2.	Continue to work with Telco partners to advocate for improved connectivity and network capacity.	+ Council is continuing to work with Telco partners and is developing a connectivity plan with Telstra and NBNCo to enable closer communications for funding and infrastructure needs.

Service area	Description
Economic Development - Business & Industry	Economic development programs and projects, business sector support initiatives and product development.
Development Services Management	Strategic and operational management of intelligent land use and infrastructure.

Theme 3: A trusted, effective, and efficient Council

Strategic Objective 6: Council possesses in-house and outsourced capability to meet community expectations

- ▶ **Strategy 6.1** Use and gain knowledge of our community to make good decisions
- ▶ **Strategy 6.2** Building organisational capability through its people

Major Initiatives 2024-25 Budget		Actions
1.	Continue to progress the Collaborative Digital Transformation Project including support for backfill of key organisational resources (1.4FTE total) during the introduction of new core systems.	+ Recruitment of new project manager completed and appointed in September 2024. + Mansfield has gone live with the Planning, Building and Regulatory modules, as well as the Information Management module. + Property and Rates, Finance and Customer Management are on track to go live in December 2025.
2.	Complete review of Council's Workforce Plan.	+ Workforce Plan review completed ready for presentation to the August Councillor Briefing.
3.	Continue to improve efficiency by digitisation of building and septic records (second year of program).	+ Digitisation project extended for building and septic records and good progress made. + New initiative underway. Grant application was submitted with the Department of Treasury and Finance regarding Business Acceleration Fund Proposal 2023-27 to digitise On-site Wastewater Management Systems and Registered Premises files.
4.	Continue the Undergraduate Program to employ and develop students with technical abilities to provide a future employment pipeline in difficult to fill roles.	+ Council employed 3 undergraduates in planning, 4 in engineering, 1 in finance and 1 in environmental health. + There are also several trainees in People & Culture, Local Laws, Youth and Library.

Other Initiatives 2024-25 Budget		Actions
1.	Continue to deliver employee induction program and learning and development opportunities to attract, retain and develop our workforce.	+ Onboarding program was reviewed including managers' kits and the team collated all training and development needs identified via performance and development reviews and distributed the training plan to SMT in December 2024.
2.	Continue to use the Community Engagement Framework and Engage platform to provide timely and accurate information and seek community feedback.	+ The Community Engagement framework and Engage platform has been used to provide timely and accurate information and seek community feedback in a wide range of projects and policy initiatives such as the Social Inclusion Activity Group, Volunteers Policy and the Special Rates and Charges Policy.

Service area	Description
Human Resources	Staff recruitment, resourcing, training, and development, and Workcover.
Communications	Communications leads engagement with the community through a variety of methods and channels. This includes mainstream and local media, publications, advice, consultation, advertising, speeches, website and social media.
Information Technology	Digital communications and computer systems, facilities and infrastructure to enable Council staff to deliver services efficiently.

Strategic Objective 7: Financial sustainability and value for money

- **Strategy 7.1** Increase Council's financial resilience by utilising opportunities to derive own-source or funding income and optimising costs of delivery services

Major Initiatives 2024-25 Budget		Actions
1.	Identify opportunities and continue to grow revenue through careful management of investments.	+ Ongoing management of investments. Investment income is ahead of budget (\$606,298 as at end of June). + Improved cash flow forecasting is being progressed to support optimisation of investment outcome.
2.	New financial system introduced to build capacity gains and improved forecasting through Collaborative Digital project.	+ The CODI digital transformation project will be implementing a new finance, property, rates and customer management system through the use of Civica Altitude in 2025, with Mansfield going live in December 2025.
3.	Introduce new Rates and Property system through Collaborative Digital project.	+ The CODI digital transformation project is implementing a new finance, property, rates and customer management system through the use of Civica Altitude in 2025, with Mansfield Shire Council going live in December 2025.

Other Initiatives 2024-25 Budget		Actions
1.	Improve monthly financial management reporting to provide timely and accurate forecasts.	+ Monthly financial reporting and full year forecasting was used throughout the year to track performance and showed that Council performed well against budget. + A review of the Quarterly Report format was completed with Councillors and implemented for the 2024-25 reporting.
2.	Grow revenue through successful grant applications.	+ Successful grant funding announced between 1 July 2024 and 30 June 2025: • Motorcycle Levy Safety Program - \$135,000 • Grow Together Childrens Week \$700 • Station Precinct Activation Package – Stage one: Precinct Delivery - \$7.7 million • Station Precinct Activation Package – Stage two: Heritage Regional Development Victoria – RPPP stream 2: Precinct Delivery - \$6.4 million • Citizenship Ceremony and Horsepower in the High Country Mansfield Botanic Park – Australia Day - \$10,000 • Woods Point Community Energy Resilience Project – Ausnet - \$78,647 • Engage Program – Department of Families, Fairness and Housing - \$165,000 • Mansfield Female inclusive Rooms project – Department of Health - \$1.2 million • Station Precinct New Dog Park – DEECA New and Upgraded Dog Parks - \$250,000 • Mansfield Community Centre Solar & Heating – Ausnet Community Energy Upgrades Fund – round 1 - \$31,000 • Youth Mountain Bike Workshop – Victoria Government Youth Fest - \$2,000 • Generating Energy Resilience Mansfield – Ausnet - \$50,000

Other Initiatives 2024-25 Budget		Actions
3.	Reduce consultancy fees and contractor costs through use of in-house Council officer expertise.	+ Consultancy fees and contractor costs have been reduced significantly by leveraging the expertise of in-house Council Officers. This has been applied across various projects including: • Preparation of the Annual Report • Strategic planning program • Lakins Road subdivision project management • Sports and Recreation facilities strategy • Sustainable Tourism Plan • Delatite Valley Plan • Capital works projects including road pavement preparation, car park construction, resheeting program with 21km of roads resheeted in-house by January 2025 • Infrastructure concept planning and design for grant submissions including the Motorcycle Levy Safety Program and Building Blocks Mechanics Institute Amenities block submission • Human Resources activities, with all recruitment completed using internal resources • Staff learning and skills development workshops completed through internal Munch and Learn workshops • VCAT hearings x4 were attended by Planning staff without utilising external consultants

Service area	Description
Financial Services	Management of Council's investments and finances, payment of salaries and wages, payment of creditor invoices, budget preparation, quarterly finance reporting to Council and annual statutory reporting to governing bodies. The Victorian Grants Commission funding support from the Commonwealth Government for Council services is reported as part of Financial services.
Revenue Services	This service raises and collects property rates and charges, other sundry debtor invoices and co-ordinates the information on valuation of properties throughout the municipality received from the Valuer General.

Strategic Objective 8: A consultative Council that represents and empowers its community

- ▶ **Strategy 8.1** Increase community trust in Council to make informed decisions with 'no surprises'
- ▶ **Strategy 8.2** Develop capacity and capability to advocate powerfully for the most important interests of the Mansfield community

Major Initiatives 2024-25 Budget		Actions
1.	Advocacy at all levels of government for projects, programs and activities that will best support, develop and optimise the wellbeing, prosperity, and best interests of the Mansfield Community.	+ Council met with Lisa Neville, Chairperson of Great Outdoors Taskforce regarding Future Forests proposal and a letter was submitted to Minister Dimopoulos. + Letter sent to Helen Haines regarding the provision of face-to-face aged care assessment services who lobbied on our behalf to the Federal Minister of Aged Care. + Third Key Worker Housing forum held in September 2024. + Albury Wodonga health Single Site Hospital advocacy – several meetings and workshops attended by CEO and Executive Manager Community Health and Wellbeing to advocate for community as part of the Single Site Hospital and motion passed at the February 2025 Council meeting. + Council undertook significant advocacy in collaboration with other members of the Hume Region Local Government Network to advocate against the proposed Emergency Services Volunteer Fund (ESVF), including motions adopted at the February and June 2025 Council meetings. + Council also advocated, in collaboration with around 30 other Councils for a review of the purple (glass) bin introduction and for expansion of the CDS.
2.	Advocacy to State Government on improvements required to local arterial road network to address community concern over road safety and condition issues.	+ Council continues to support the Department of Transport (DoT) Ovens Murray Integrated Transport Strategy, currently under review, with meetings held with DoT to discuss completion of the Strategy. + The CEO and Mayor attended the Inquiry into local government sustainability to advocate for safer roads for our community. + Letters sent from the Mayor to advocate for Blackspot funding, with the final result being a reduced deduction from Council's awarded grant funding of 5% (\$100,000) vs the 9% originally proposed. + The Mayor has also undertaken advocacy in relation to removal of the temporary traffic lights on the Mansfield-Woods Point Road and the delay in implementation of the speed limit reduction on the Mt Buller Road near the intersection with the above road.
3.	Collaboration with Hume Regional Local Government Network and advocacy to State Government for the formation of planning policy that retains the rural character of our townships.	+ A motion from Hume Regional Local Government Network (HRLGN) regarding loss of the rural character was presented at the MAV State Council meeting in August 2024. HRLGN supported lead Council Murrindindi's submission to DTP to protect the rural character of towns and districts in Victoria. + A motion was also passed by Council at its meeting on 18 March 2025 to advocate against the new Clause 53.24 -

Major Initiatives 2024-25 Budget		Actions
		Future Homes, which was implemented by the State Government without consultation.

Other Initiatives 2024-25 Budget		Actions
1.	Continue to report to Council on Local Government Reporting Framework results.	+ LGPRF reporting has been completed and presented to the Audit and Risk Committee Meetings as required. + The auditing by the Victorian Auditors General's Office was completed and a closing report was presented to the Audit and Risk Committee on 9 October 2024 and after endorsement was presented to Council with the Annual Report on 23 October 2024. + The final report was submitted to Local Government Victoria in October 2024.
2.	Continue monthly CEO Report to Council including progress against Council Plan Actions.	+ Council Plan Actions for 2023-24 were collated and presented to the August 2024 Council Meeting. They were also included in the 2023-24 Annual Report. + Updates on Council Plan Actions 2024-25 were presented at Councillor Briefings, and a mid-year report was presented at the March 2025 Council Meeting. + The final Council Plan Actions for 2024-25 are included above. + The CEO reports have been completed and presented monthly to Council meetings between July 2024 and June 2025.

Service area	Description
Customer Service and Records	This service is our main customer interface with the community at the Municipal Office and Visitor Information Centre. Services include receipting, VicRoads services, records, and information management.
Executive Management	Strategic and operational management.
Council	Councillor remuneration, election procedures and council induction and training programs.
Executive Management	Strategic and operational management, and social media management.
Risk Management	Identification and management of key organisation risks, fraud control, general insurance, the Audit & Risk Advisory Committee, internal audit and occupational health and safety.

Service Performance Indicators

Aquatic Facilities

Indicator Measure	2022	2023	2024	2025	Material Variations and Comments
Health inspections of aquatic facilities	2.00	1.00	1.00	1.00	Council has 1 aquatic facility.
Utilisation of aquatic facilities	0.87	0.91	1.22	1.23	
Cost of aquatic facilities	\$26.22	\$21.40	\$17.65	\$20.89	Increase due to one off expenditure for new pool equipment including inflatables and lane ropes.

Animal Management

Indicator Measure	2022	2023	2024	2025	Material Variations and Comments
Time taken to action animal management requests	1.23	1.17	1.20	1.32	The calculation changed in 2024 resulting in non-comparative percentages for 2022 and 2023.
Animals reclaimed	86.99%	82.42%	73.08%	75.23%	
Animals rehomed	12.20%	17.58%	78.57%	85.19%	
Cost of animal management service per population	\$23.90	\$20.01	\$18.48	\$18.34	
Animal management prosecutions	0.00%	0.00%	0.00%	0.00%	

Food Safety

Indicator Measure	2022	2023	2024	2025	Material Variations and Comments
Time taken to action food complaints	1.83	2.38	1.22	1.67	While small fluctuations in results can lead to significant variations, response times are also influenced by business opening hours. Despite this, the time taken to action food complaints remains consistently low.
Food safety assessments	76.16%	85.52%	77.78%	92.31%	The number of temporary food premises reported in previous years included all registered/notified not just those in which a registration/notification was received in that year. The increase is also a result of using contractors during recruitment.
Food safety samples	N/A	N/A	103%	100%	
Cost of food safety service	\$358.35	\$371.06	\$337.87	\$514.81	
Critical and major non- compliance outcome notifications	94.29%	97.37%	100.00%	100.00%	

Governance

Indicator Measure	2022	2023	2024	2025	Material Variations and Comments
Council decisions made at meetings closed to the public	9.09%	14.29%	32.00%	17.74%	124 resolutions were made at meetings of Council. 22 of these resolutions were at meetings closed to the public with 14 of the 22 awarding a contract/tender which is the main influence on this indicator. The total number and report titles of confidential reports are included in the CEO quarterly report to Council.
Satisfaction with community consultation and engagement	59.00	60.00	59.00	59	
Councillor attendance at council meetings	96.92%	92.50%	89.41%	91.43%	
Cost of elected representation	\$45,418.2	\$52,224.8	\$49,349.4	\$53,434.83	
Satisfaction with Council decisions	57.00	54.00	55.00	57	

Libraries

Indicator Measure	2022	2023	2024	2025	Material Variations and Comments
Recently purchased library collection	45.34%	42.96%	49.58%	69.12%	Library collection items purchased in the last 5 years (physical & digital): 27,238. Number of library collection items (physical & digital): 39,408. Digital platforms include Borrow Box, Libby and Ulibrary. Last year, only 15% of the digital collection was included in the report, which is Mansfield Shire's portion of the High Country Library Network's total. Given that all digital items are available to Mansfield Library patrons, this figure now includes the entire collection. This is consistent with other libraries in the network.
Cost of library service per population	\$33.99	\$37.67	\$43.66	\$44.94	
Loans per head of population	N/A	N/A	5.83	6.21	Physical loans: 46,762 Digital Loans: 20,153
Library membership	N/A	N/A	29.26%	29.39%	
Library visits per head of population	N/A	N/A	4.05	3.96	

Maternal and Child Health (MCH)

Indicator Measure	2022	2023	2024	2025	Material Variations and Comments
Infant enrolments in the MCH service	101.54%	104.05%	101.35%	100%	
Cost of the MCH service	\$78.13	\$76.40	\$73.76	\$94.61	The cost rose by inclusion of utilities and associated service costs not previously charged to service.
Participation in the MCH service	83.01%	85.85%	89.07%	91.13%	
Participation in the MCH service by Aboriginal children	100.00%	100.00%	93.75%	84.62%	
Participation in 4-week Key Age and Stage (KAS) visit	106.15%	106.76%	98.65%	105.26%	

Roads

Indicator Measure	2022	2023	2024	2025	Material Variations and Comments
Sealed local road requests	16.94	53.87	47.60	31.24	There has been a 34% decrease in sealed local road requests, reflecting an improvement in the condition of Council's existing sealed roads. This improvement is a result of Council's focused efforts on resealing roads over the past year.
Sealed local roads maintained to condition standards	82.43%	82.81%	99.01%	91.94%	Council successfully met its target for maintaining sealed local roads to the required condition standards. This reflects Council's ongoing commitment to investing in safe, well-maintained roads for the community.
Cost of sealed local road reconstruction	\$44.86	\$169.76	\$180.21	\$177.51	
Cost of sealed local road resealing	\$5.24	\$8.34	\$9.47	\$10.01	
Satisfaction with sealed local roads	57.00	49.00	51.00	53	

Statutory Planning

Indicator Measure	2022	2023	2024	2025	Material Variations and Comments
Time taken to decide planning applications	61.00	97.00	83.50	79	
Planning applications decided within required time frames	91.03%	65.99%	80.23%	58.96%	Council transitioned to a new online Planning Permit Register System (Greenlight) in 2024-25. Due to the introduction of the new system performance declined during the year however is expected to improve moving forward.
Cost of statutory planning service	\$1,965.28	\$1,664.95	\$2,874.77	\$2,679.53	
Council planning decisions upheld at VCAT	100.00%	0.00%	50.00%	80%	The number of VCAT appeals varies greatly from year to year with low numbers in general.

Waste Management

Indicator Measure	2022	2023	2024	2025	Material Variations and Comments
Kerbside collection bins missed	3.39	2.74	2.67	9.45	An increased number of missed bins has been influenced by the introduction of the green bin in July 2024 and is expected to improve next financial year.
Cost of kerbside garbage bin collection service	\$193.11	\$207.73	\$222.83	\$126.38	Council entered into a collection contract which commenced in July 2024 and saw significant cost reduction achieved through a collaborative procurement process. In addition, the cost decrease aligned with the increased diversion rate of landfill from the kerbside collection waste.
Cost of kerbside recyclables collection service	\$117.18	\$131.11	\$146.11	\$72.22	Council entered into a collection contract which commenced in July 2024 and saw significant cost reduction achieved through a collaborative procurement process.
Kerbside collection waste diverted from landfill	33.92%	32.45%	29.73%	40.09%	The FOGO program is having a positive impact on this indicator.

Governance, Management and Other Information

Council must perform its role having regard to the overarching governance principles as set out in the *Local Government Act 2020* as follows:

- + Council decisions are to be made and actions taken in accordance with relevant law.
- + Priority is to be given to achieving the best outcomes for the municipal community including future generations.
- + The economic, social and environmental sustainability of the municipal district, including mitigation and planning for climate change risks, is to be promoted.
- + The municipal community is to be engaged in the strategic planning and strategic decision-making.
- + Innovation and continuous improvement are to be pursued.
- + Collaboration with other Councils and Governments and statutory bodies is to be sought.
- + The ongoing financial viability of the Council is to be ensured.
- + Regional, state and national plans and policies are to be taken into account in strategic planning and decision-making.
- + The transparency of Council decisions, actions and information is to be ensured.

Council is committed to effective and sustainable forms of democratic and corporate governance as the key to ensuring that Council and its administration meet the community's priorities.

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

Delegated Committees

Station Precinct Museum Complex Community Asset Committee

Established by resolution of Council 20 August 2024

The Station Precinct Museum Complex Community Asset Committee manages and coordinates the use of the Mansfield Station Precinct Museum Complex, encompassing the Railway Carriages, Railway Station Buildings and Platform area, Heritage Museum and Gadhaba Gathering Place. The Committee is chaired by the Mayor.

As of 30 June 2025, the Committee consisted of the following members:

- + Mansfield Shire Council Mayor – Mayor Cr Steve Rabie
- + Mansfield Shire Council representative – Kirsten Alexander
- + Two Mansfield Historical Society representatives
- + One Taungurung representative
- + Two community members – Will Twycross and Michael Whytcross

Council Meetings

Council conducts open public meetings monthly. Members of the community are welcome to attend these meetings in person in the Council Chamber or can observe via Council's YouTube channel.

Council meetings also provide the opportunity for community members to submit a question to the Council, make a submission or speak to an item.

The following table provides a summary of Councillors' attendance at Council meetings for the 2024-25 year.

Councillor	Ordinary	Additional
Cr Steve Rabie	11	3
Cr James Tehan	10	3
Cr Mandy Treasure	7	-
Cr Bonnie Clark	7	-
Cr Tim Berenyi	7	-
Cr Mark Holcombe	3	3
Cr Paul Sladdin	2	1
Cr Rohan Webb	4	3
Total Meetings	11	3

At the 26 November 2024 Council meeting, Cr Steve Rabie and Cr James Tehan were elected Mayor and Deputy Mayor respectively.

Councillor Allowances

The following table provides a summary of Councillors' 2024-25 Allowances including superannuation guarantee. The allowances are adjusted annually in line with the *Victorian Independent Remuneration Tribunal and Improving Parliamentary Standards Act 2019*.

Cr Steve Rabie	
▶ Mayor: 1 July 2024 - 26 October 2024	\$81,302.71
▶ Councillor: 12 November 2024 – 25 November 2024	
▶ Mayor: 26 November 2024 – 30 June 2025	
Cr James Tehan	
▶ Councillor: 1 July 2024 - 26 October 2024	\$36,728.87
▶ Councillor: 12 November 2024 – 25 November 2024	
▶ Deputy Mayor: 26 November 2024 – 30 June 2025	
Cr Mandy Treasure	
▶ Councillor: 12 November 2024 – 30 June 2025	\$18,536.70
Cr Bonnie Clark	
▶ Councillor: 12 November 2024 – 30 June 2025	\$18,536.70
Cr Tim Berenyi	
▶ Councillor: 12 November 2024 – 30 June 2025	\$18,536.70
Cr Mark Holcombe	
▶ Deputy Mayor: 1 July 2024 - 26 October 2024	\$12,402.23
Cr Paul Sladdin	
▶ Councillor: 1 July 2024 - 26 October 2024	\$7,958.08
Cr Rohan Webb	
▶ Councillor: 1 July 2024 - 26 October 2024	\$7,958.08
Total	\$133,947.74

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.

The expenses are broken down into the following specific categories:

- + Travel Expenses
- + Information Technology & Communication
- + Professional Development
- + Expenses to Support the Performance of the Role
- + Functions & Receptions

During the reporting year the financial expenditure associated with the provision of resources and other support of Councillors including their attendance at local government events and civic functions is detailed in the following table.

Councillor	Travel Expenses	IT & Comms	Professional Development	Expenses to Support the Performance of the Role	Functions & Receptions	Total
Cr Steve Rabie	\$161.32	\$540.88	\$1,557.78	\$50	\$110	\$2,419.98
Cr James Tehan	\$322.64	\$436.01	\$1,557.78	\$50	\$0	\$2,366.43
Cr Mandy Treasure	\$0	\$250.65	\$727.78	\$50	\$0	\$1,028.43
Cr Bonnie Clark	\$790	\$250.65	\$2,707.78	\$50	\$0	\$3,798.43
Cr Tim Berenyi	\$0	\$250.65	\$727.78	\$50	\$0	\$1,028.43
Cr Mark Holcombe	\$0	\$185.36	\$0	\$0	\$0	\$185.36
Cr Paul Sladdin	\$0	\$185.36	\$0	\$0	\$0	\$185.36
Cr Rohan Webb	\$0	\$185.36	\$0	\$0	\$0	\$185.36
Total	\$1,273.96	\$2,284.92	\$7,278.90	\$250	\$110	\$11,197.78

Management of Audit and Risk

Audit and Risk Committee

In accordance with section 53 of the *Local Government Act 2020*, Council has an established Mansfield Shire Audit and Risk Committee with the elected Chair being an independent member.

The 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 operates with a staggered rotation of members to ensure continuity of knowledge and experience.

Council's Audit and Risk Committee in 2024-25 comprised of:

Three Independent Members

- + Jane Watson (Chair from 9 December 2024)
- + Peter Johnston (Chair from 1 July 2024 – 9 December 2024)
- + Moh Lee Ng

Two Councillor Representatives

- + 1 July 2024 to 26 October 2024: Mayor Cr Steve Rabie and Cr Mark Holcombe
 - + 26 November 2024 to 30 June 2025: Mayor Cr Steve Rabie and Cr Mandy Treasure
-

The Committee meets a minimum of four times per year. In 2024-25 the Committee met 5 times on 26 August, 16 September, 9 December, 13 March and 26 May. The Internal Auditor, Chief Executive Officer, General Manager Investment and Planning, Executive Manager People Communications & Governance, Financial Controller, Coordinator Communications, Governance and Risk and the Governance & Risk Officer attended all meetings. Other management representatives attended as required to present reports.

The External Auditor, Victorian Auditor-General's Office (VAGO), presented the audit strategy memorandum and independent audit report at the May and October meeting.

The minutes of each Audit and Risk Committee meeting were subsequently reported to and considered by Council.

Internal Audit

Council's internal audit function provides independent and objective assurance that appropriate processes and controls are in place across Council. Council contracts internal audit services under a three-year arrangement with AFS & Associates re-appointed in June 2024 following a public tender process. The current contract term is from 1 July 2024 to 30 June 2027, with an option for a two-year extension to 30 June 2029.

In 2024–25, a new three-year Strategic Internal Audit Program (SIAP) was developed. The SIAP was informed by Council's Strategic Risks, risks identified through a risk survey (completed by Councillors, Audit & Risk Committee members, the Executive Leadership Team, and Management) and reference to the previous Internal Audit.

The SIAP is reviewed annually to adapt the plan to Council's areas of high and emerging risk. The review process considers Council's risk framework, the Council Plan, any changes to operations, systems and the legislative environments, prior audit coverage and outcomes and management input. The Internal Audit Plan is reviewed and approved annually by the Audit and Risk Committee.

The internal auditor attends each Audit and Risk Committee meeting to report on the status of the Internal Audit Plan, provide updates on the implementation of audit recommendations and present findings of completed reviews. All audit issues identified are risk-rated to support prioritisation and action.

During 2024-25, the following internal audits were undertaken by AFS & Associates:

- + Payroll (inc. key internal controls)
- + Past Issues Review
- + Audit and Risk Committee Self-Assessment

External Audit

Council is externally audited by the Victorian Auditor-General. For the 2024-25 financial year the annual external audit of Council's Financial Statements and Performance Statement was conducted by the Victorian Auditor-General's Office.

The external auditors attended the May and November Audit and Risk Committee meetings to present the annual audit plan and Independent Audit Report. The external audit management letter and responses are also provided to the Committee.

Risk Management

Council's Risk Management Policy outlines Council's overall intention and direction in relation to risk management including the management, identification, assessment and reporting of risk.

The Policy identifies the following nine areas where Council objectives may be impacted:

- + Reputation
- + Outcome
- + Asset Management
- + Project Management
- + Financial
- + Governance
- + People
- + Environment
- + Risk Aversion

A central Risk Register is maintained by the Governance and Risk Team who report against the register quarterly to the Audit and Risk Committee who are responsible for the oversight of the risk management process across Council.

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 outlining Council's commitment to engaging with the community on matters of public interest)	Adopted in accordance with section 55 of the Act. Date of adoption: 25/06/2024	✓
2	Community engagement guidelines (guidelines to assist staff to determine when and how to engage with the community)	Current guidelines in operation. Date of commencement: 16/04/2024	✓
3	Financial Plan (plan under section 91 of the Act outlining the financial and non-financial resources required for at least the next 10 financial years)	Adopted in accordance with section 91 of the Act. Date of adoption: 19/10/2021	✓
4	Asset Plan (plan that sets out the asset maintenance and renewal needs for key infrastructure asset classes for at least the next 10 years)	Adopted in accordance with section 92 of the Act. Date of adoption: 21/05/2024	✓
5	Revenue and Rating Plan (plan setting out the rating structure of Council to levy rates and charges)	Adopted in accordance with section 93 of the Act. Date of adoption: 24/06/2025	✓
6	Annual budget (plan setting out the services to be provided and initiatives to be undertaken over the next 12 months and the funding and other resources required)	Budget adopted in accordance with section 94 of the Act. Date of adoption: 24/06/2025	✓
7	Risk policy (policy outlining Council's commitment and approach to minimising the risks to Council's operations)	Current policy in operation Date of commencement: 28/11/2023 Procedure reviewed: 20/08/2024	✓
8	Fraud policy (policy outlining Council's commitment and approach to minimising the risk of fraud)	Current policy in operation Date of commencement: 19/03/2024 Fraud and Corruption Control Plan endorsed: 29/04/2024	✓
9	Municipal emergency management planning (Participation in meetings of the Municipal Emergency Management Planning Committee.)	Municipal Emergency Management Planning Committee (MEMPC) meetings attended by one or more representatives of Council (other than the chairperson of the MEMPC) during the financial year. Dates of MEMPC meetings attended: 17/10/2024, 13/03/2025, 12/06/2025	✓

Governance and Management Items		Assessment	
10	Procurement policy (policy outlining the principles, processes and procedures that will apply to all purchases of goods and services by the Council)	Adopted in accordance with section 108 of the Act. Date of commencement: 19/09/2023 Procedure reviewed: 12/12/2024	✓
11	Business continuity plan (plan setting out the actions that will be taken to ensure that key services continue to operate in the event of a disaster)	Current plan in operation Date of commencement: 10/09/2024	✓
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)	Current plan in operation Date of commencement: 05/04/2022	✓
13	Complaint policy (Policy under section 107 of the Act outlining Council's commitment and approach to managing complaints.)	Policy developed in accordance with section 107 of the Act. Date of commencement: 25/06/2024	✓
14	Workforce plan (Plan outlining Council's commitment and approach to planning the current and future workforce requirements of the organisation.)	Plan developed in accordance with section 46 of the Act. Date of commencement: 01/12/2021	✓
15	Payment of rates and charges hardship policy (Policy outlining Council's commitment and approach to assisting ratepayers experiencing financial hardship or difficulty paying their rates.)	Current policy in operation Date of commencement: 19/03/2024	✓
16	Risk management framework (framework outlining Council's approach to managing risks to the Council's operations)	Current framework in operation Date of commencement: 28/11/2023	✓
17	Audit and Risk Committee (advisory committee of Council under section 53 and 54 of the Act)	Established in accordance with section 53 of the Act. Date of commencement: 15/04/2003	✓
18	Internal audit (independent accounting professionals engaged by the Council to provide analyses and recommendations aimed at improving Council's governance, risk and management controls)	Internal auditor engaged Date of engagement: 25/06/2024	✓
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 Act)	Current framework in operation Date of adoption: 01/07/2024	✓
20	Council Plan report (report reviewing the performance of the Council against the Council Plan, including the results in relation to the strategic indicators, for the first six months of the financial year)	Current report Date of report: 18/03/2025	✓

Governance and Management Items		Assessment	
21	Quarterly budget reports (quarterly reports to Council under section 97 of the Act, comparing actual and budgeted results and an explanation of any material variations)	Quarterly reports presented to Council in accordance with section 97(1) of the Act. Date of report: 23/10/2024, 26/11/2024, 12/02/2025, 20/05/2025	✓
22	Risk reporting (six-monthly reports of strategic risks to Council's operations, their likelihood and consequences of occurring and risk minimisation strategies)	Risk reports prepared and presented Dates of reports: 26/08/2024, 09/12/2024, 13/03/2025, 26/05/2025	✓
23	Performance reporting (six-monthly reports of indicators measuring the results against financial and non-financial performance, including performance indicators referred to in section 98 of the Act)	Performance reports prepared Dates of reports: 18/03/2025	✓
24	Annual report (annual report under sections 98 and 99 of the Act containing a report of operations and audited financial and performance statements)	Annual report presented at a meeting of Council in accordance with section 100 of the Act. Date of presentation: 23/10/2024	✓
25	Councillor Code of Conduct (Code setting out the standards of conduct to be followed by Councillors and other matters.)	Code of conduct reviewed and adopted in accordance with section 139 of the Act. Date reviewed and adopted: 12/11/2024. Councillors are required to observe the Model Code of Conduct which is prescribed in Schedule 1 of the Local Government (Governance and Integrity) Regulations 2020. The model code was effective from 26 October 2024. Councillors were sworn in on 12 November 2024.	✓
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)	Delegations 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: 18/03/2025	✓
27	Meeting procedures (Governance Rules governing the conduct of meetings of Council and delegated committees)	Governance Rules adopted in accordance with section 60 of the Act. Date rules adopted: 16/08/2022	✓

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



Cr Steve Rabie

Mayor

16 September 2025



Kirsten Alexander

Chief Executive Officer

16 September 2025

Statutory Information

Documents Available for Public Inspection

In accordance with section 57 (1) of the *Local Government Act 2020*, Council is required to adopt and maintain a public transparency policy. The following information is publicly available under Council's Public Transparency Policy:

- + Agendas and Minutes of Council Meetings and Delegated Committees;
- + Register of Delegation made by Council,
- + Local Laws,
- + Governance Rules,
- + Council Plan,
- + Council Budget,
- + Strategic Resource Plan,
- + Councillor Code of Conduct,
- + Summary of Election Campaign Donation Returns,
- + Summary of Personal Interest Returns, and
- + Any other registers or records required to be published on Council's website under legislation or determined to be in the public interest.

Contracts

Council awarded 13 tenders in 2024-25 covering the following service categories:

- + Operations & Capital Works
- + Major Projects
- + Field Services
- + Waste Services
- + Digital Transformation Project
- + Environment and Sustainability

Disability Action Plan

The *Disability Act Victoria 2006* outlines general provisions, including planning for individual access to services and provides the framework for a 'Whole of Government and Whole of Community' approach to building community inclusion for people with disabilities.

Council's Access and Inclusion Charter acknowledges Council's commitment to valuing every community member and considering any barriers that may exist to their participation.

Freedom of Information

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

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

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

Requests for documents in the possession of Council should be addressed to the Freedom of Information Officer. Requests can also be lodged online or by email. Access charges may also apply once documents have been processed and a decision on access is made (e.g., photocopying and search retrieval charges).

There were 22 Freedom of Information requests received by Council in 2024-25. Two appeals were received against the Freedom of Information Officer's decisions.

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

Food Act Ministerial Directions

In accordance with section 7E of the *Food Act 1984*, Council did not receive any Ministerial Directions during the 2023-24 financial year.

Road Management Act Ministerial Direction

In accordance with section 22 of the *Road Management Act 2004*, Council did not receive any Ministerial Directions during the 2023-24 financial year.

Infrastructure and Development Plan

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 the annual report.

Mansfield Shire Council is not a collecting or development agency.

Domestic Animal Management Plan

Council's Domestic Animal Management Plan (DAMP) 2021-25 was endorsed by Council on 18 October 2022 in accordance with Section 68a of the *Domestic Animals Act 1994*. The Plan, operating in conjunction with the Amenity, Environment and Community Protection Local Law 2018, provides a clear framework for the keeping of animals within the Shire. Both Council's DAMP and Local Law documents are currently under review.

Council's Local Laws Officers are trained in the following areas:

- + Certificate IV Animal Control and Regulation
- + Dog Behaviour Assessment Workshop
- + Training for auditing domestic animal businesses
- + Firearms safety
- + Offences and Enforcement on Roads
- + Canine Anatomy and Identification
- + Pound Management
- + Mental Health and First Aid.

Council uses a range of resources to reunite lost animals with their owners and has seen high success rates in this area by including the use of social media. Council also has a very successful rehoming program for pets.

Social media has increased the capacity for Council to promote the need for owners to microchip and register animals and animal registrations have risen by 9% during the last registration period.

To encourage owners to socialise and exercise their dogs, two fenced off-leash dog parks are planned to be built in the coming year in Mansfield at Botanic Park and as part of the new development at the Station Precinct.

Protected Disclosure Procedures

The *Protected Disclosure Act 2012* aims to ensure openness and accountability in government by encouraging people to disclose improper conduct within the public sector and provide protection for people who make disclosures.

Council's Public Interest Disclosures Policy was endorsed in April 2020 and updated in June 2024. It ensures Council's compliance against the *Public Interest Disclosures Act 2012*, including its associated regulations and provides a framework for reporting public interest disclosures of corrupt or improper conduct as defined in the Act.

There were no public interest disclosures notified to Council during the 2024-25 year.

Council's Public Interest Disclosures Policy and Procedure can be found on Council's website at mansfield.vic.gov.au/Public-Interest-Disclosure

Glossary

Act	means the <i>Local Government Act 2020</i>
Annual report	means a report of the council's operations of the previous financial year and contains a report of operations, audited financial statements and an audited performance statement.
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 year.
Financial performance indicators	means a prescribed set of indicators and measures that assess the effectiveness of financial management in a council covering operating position, liquidity, obligations, stability and efficiency.
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.
Measure	means how an indicator will be measured and takes the form of a computation, typically including a numerator and denominator.
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 Act.
Regulations	means the Local Government (Planning and Reporting) Regulations 2020.
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 a council is seeking to achieve over the next four years and included in the council plan
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.
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.

Mansfield Shire Council

Annual Financial Report

For the year ended 30 June 2025

Annual Finance Report Contents

Contents	Page
Certification of the Financial Statements	76
Victorian Auditor-General's Office Report	77
Financial Statements:	
Comprehensive Income Statement	79
Balance Sheet	80
Statement of Changes in Equity	81
Statement of Cash Flows	82
Statement of Capital Works	83
Notes to the Financial Statements	
Note 1 Overview	84
Note 2 Analysis of our results	86
2.1 Performance against budget	86
2.2 Analysis of Council results by program	90
Note 3 Funding for the delivery of our services	92
3.1 Rates and charges	92
3.2 Statutory fees and fines	92
3.3 User fees	92
3.4 Funding from other levels of government	93
3.5 Contributions	95
3.6 Net gain/(loss) on disposal of property, infrastructure, plant and equipment	95
3.7 Other income	95
Note 4 The cost of delivering services	96
4.1 Employee costs	96
4.2 Materials and services	97
4.3 Depreciation	98
4.4 Depreciation – Right of use assets	98
4.5 Borrowing costs	98
4.6 Other expenses	98
Note 5 Investing in and financing our operations	99
5.1 Financial assets	99
5.2 Non-financial assets	100
5.3 Payables, trust funds and deposits and contract and other liabilities	101
5.4 Interest-bearing liabilities	102
5.5 Provisions	103
5.6 Financing arrangements	105
5.7 Commitments	106
5.8 Leases	107
Note 6 Assets we manage	109
6.1 Property, infrastructure, plant and equipment	109
6.2 Investments in joint arrangements	116
Note 7 People and relationships	117
7.1 Council and key management remuneration	117
7.2 Related party disclosure	119
Note 8 Managing uncertainties	120
8.1 Contingent assets and liabilities	120

Contents	Page
8.2 Change in accounting standards	121
8.3 Financial instruments	122
8.4 Fair value measurement	124
8.5 Events occurring after balance date	125
Note 9 Other matters	126
9.1 Reserves	126
9.2 Reconciliation of cash flows from operating activities to surplus/(deficit)	129
9.3 Superannuation	129
Note 10 Changes in accounting policies	132

Understanding the Financial Report

Council's Financial Report shows how we performed financially during 2024-25 and the overall position at the end of the financial year (30 June 2025).

We present our Financial Report in accordance with the Australian Accounting Standards. Mansfield Shire Council is a 'not for profit' organisation and as such some of the generally recognised terms used in private sector company reports may not be appropriate to Council's reports.

What is Contained in the Annual Financial Report

The Financial Report is made up of two main sections, namely the statements and the notes. There are five statements and ten notes.

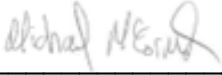
These statements and notes are prepared by Council staff, examined by Council's Audit and Risk Committee and by Council. They are then audited by the Victorian Auditor-General. The five Statements are:

1. Comprehensive Income Statement
2. Balance Sheet
3. Statement of Changes in Equity
4. Statement of Cash Flows
5. Statement of Capital Works

The notes detail Council's accounting policies and the make-up of values contained in the statements.

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.



Michael McCormack
Principal Accounting Officer
Dated: 10 October 2025

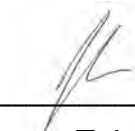
In our opinion, the accompanying financial statements present fairly the financial transactions of Mansfield Shire Council for the year ended 30 June 2025 and the financial position of the Council as at that date.

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

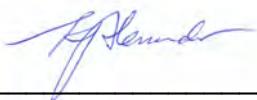
We have been authorised by the Council and by the *Local Government (Planning and Reporting) Regulations 2020* to certify the financial statements in their final form.



Steve Rabie
Mayor
Dated: 10 October 2025



James Tehan
Councillor
Dated: 10 October 2025



Kirsten Alexander
Chief Executive Officer
Dated: 10 October 2025

Victorian Auditor-General's Office Report



Independent Auditor's Report

To the Councillors of Mansfield Shire Council

Opinion	I have audited the financial report of Mansfield Shire Council (the council) which comprises the: • balance sheet as at 30 June 2025 • 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. In my opinion the financial report presents fairly, in all material respects, the financial position of the council as at 30 June 2025 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.
Basis for Opinion	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. My independence is established by the <i>Constitution Act 1975</i>. My staff and I are independent of the council in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 <i>Code of Ethics for Professional Accountants</i> (the Code) that are relevant to my audit of the financial report in Victoria. My staff and I have also fulfilled our other ethical responsibilities in accordance with the Code. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.
Councillors' responsibilities for the financial report	The Councillors 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. 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.

Victorian Auditor-General's Office Report continued

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 2025

Travis Derricott
as delegate for the Auditor-General of Victoria

Comprehensive Income Statement

For the year ended 30 June 2025

	Note	2025 \$ '000	2024 \$ '000
Income / Revenue			
Rates and charges	3.1	18,093	17,840
Statutory fees and fines	3.2	473	398
User fees	3.3	715	846
Grants - operating	3.4	9,667	5,716
Grants - capital	3.4	8,743	4,806
Contributions - monetary	3.5	385	535
Contributions - non monetary	3.5	1,545	3,618
Net gain on disposal of property, infrastructure, plant and equipment	3.6	367	—
Other income	3.7	2,425	1,416
Total income / revenue		42,413	35,175
Expenses			
Employee costs	4.1	13,216	12,073
Materials and services	4.2	10,860	12,348
Depreciation	4.3	5,184	4,750
Depreciation - Right of use assets	4.4	66	67
Allowance for impairment losses		—	(6)
Borrowing costs	4.5	185	209
Net loss on disposal of property, infrastructure, plant and equipment	3.6	—	1,286
Other expenses	4.6	393	403
Total expenses		29,904	31,130
Surplus/(deficit) for the year		12,509	4,045
Other comprehensive income:			
Items that will not be reclassified to surplus or deficit in future periods			
Net asset revaluation gain/(loss)	9.1	15,849	13,129
Total items which will not be reclassified subsequently to the operating result		15,849	13,129
Total other comprehensive income		15,849	13,129
Total comprehensive result		28,358	17,174

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

Balance Sheet

For the year ended 30 June 2025

	Note	2025 \$ '000	2024 \$ '000
Assets			
Current assets			
Cash and cash equivalents	5.1	11,304	2,594
Trade and other receivables	5.1	2,686	4,926
Other financial assets	5.1	1,294	9,330
Inventories	5.2	9	14
Contract assets	5.1(f)	19	170
Other assets	5.2	209	189
Total current assets		15,521	17,223
Non-current assets			
Property, infrastructure, plant and equipment	6.1	304,156	278,047
Right-of-use assets	5.8	3,066	3,132
Total non-current assets		307,222	281,179
Total assets		322,743	298,402
Liabilities			
Current liabilities			
Trade and other payables	5.3	2,310	4,085
Trust funds and deposits	5.3	1,914	1,645
Contract and other liabilities	5.3	4,738	6,877
Provisions	5.5	2,246	2,026
Interest-bearing liabilities	5.4	536	511
Total current liabilities		11,744	15,144
Non-current liabilities			
Provisions	5.5	1,735	1,816
Interest-bearing liabilities	5.4	3,020	3,556
Total non-current liabilities		4,755	5,372
Total liabilities		16,499	20,516
Net assets		306,244	277,886
Equity			
Accumulated surplus		99,295	87,656
Reserves	9.1	206,949	190,230
Total Equity		306,244	277,886

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

Statement of Changes in Equity

For the year ended 30 June 2025

	Note	Total \$ '000	Accumulated Surplus \$ '000	Revaluation Reserves \$ '000	Other Reserves \$ '000
2025					
Balance at beginning of the financial year		277,886	87,656	188,482	1,748
Surplus/(deficit) for the year		12,509	12,509	—	—
Other comprehensive income					
Net asset revaluation gain/(loss)	6.1	15,849	—	15,849	—
Other comprehensive income		15,849	—	15,849	—
Total comprehensive income		28,358	12,509	15,849	—
Transfers to other reserves	9.1(b)	—	(1,202)	—	1,202
Transfers from other reserves	9.1(b)	—	332	—	(332)
Balance at end of the financial year		306,244	99,295	204,331	2,618
2024					
Balance at beginning of the financial year		260,712	84,488	175,353	871
Adjusted opening balance		260,712	84,488	175,353	871
Surplus/(deficit) for the year		4,045	4,045	—	—
Other comprehensive income					
Net asset revaluation gain/(loss)	6.1	13,129	—	13,129	—
Other comprehensive income		13,129	—	13,129	—
Total comprehensive income		17,174	4,045	13,129	—
Transfers to other reserves	9.1(b)	—	(877)	—	877
Transfers from other reserves	9.1(b)	—	—	—	—
Balance at end of the financial year		277,886	87,656	188,482	1,748

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

Statement of Cash Flows

For the year ended 30 June 2025

	Note	2025 Inflows/ (Outflows) \$ '000	2024 Inflows/ (Outflows) \$ '000
Cash flows from operating activities			
Statutory fees and fines		473	398
Other receipts		1,425	1,122
Rates and charges		17,988	16,859
User fees		708	861
Grants - operating		9,205	3,723
Grants - capital		9,353	6,232
Contributions - monetary		529	391
Interest received		606	873
Trust funds and deposits taken		(382)	595
Net GST refund/(payment)		466	1,964
Employee costs		(13,331)	(11,913)
Materials and services		(11,419)	(13,000)
Trust funds and deposits repaid		(20)	(58)
Other payments		(558)	(594)
Net cash provided by/(used in) operating activities	9.2	15,043	7,453
Cash flows from investing activities			
Payments for property, infrastructure, plant and equipment	6.1	(15,336)	(15,315)
Proceeds from sale of property, infrastructure, plant and equipment		1,663	69
Proceeds from sale of investments		8,036	7,040
Net cash provided by/(used in) investing activities		(5,637)	(8,206)
Cash flows from financing activities			
Finance costs		(185)	(209)
Repayment of borrowings		(511)	(484)
Repayment of lease liabilities		–	28
Net cash flow provided by/(used in) financing activities		(696)	(665)
Net Increase (decrease) in cash and cash equivalents		8,710	(1,418)
Cash and cash equivalents at the beginning of the financial year		2,594	4,012
Cash and cash equivalents at the end of the financial year		11,304	2,594

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

Statement of Capital Works

For the year ended 30 June 2025

	Note	2025 \$ '000	2024 \$ '000
Property			
Land		611	201
Total land		611	201
Buildings		991	2,020
Total buildings		991	2,020
Total property		1,602	2,221
Plant and equipment			
Plant, machinery and equipment		464	990
Fixtures, fittings and furniture		11	25
Computers and telecommunications		59	21
Library books		62	63
Total plant and equipment		596	1,099
Infrastructure			
Roads		11,067	7,571
Bridges		289	581
Footpaths and cycleways		718	562
Drainage		654	902
Recreational, leisure and community facilities		229	973
Off street car parks		77	889
Total infrastructure		13,034	11,478
Total capital works expenditure	6.1	15,232	14,798
Represented by:			
New asset expenditure		2,783	3,972
Asset renewal expenditure		3,945	4,534
Asset upgrade expenditure		8,504	6,292
Total capital works expenditure		15,232	14,798

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

Notes to the Financial Statement

For the year ended 30 June 2025

Note 1 – Overview

Introduction

The Mansfield Shire Council was established by an Order of the Governor in Council on 28 October 2002 and is a body corporate.

The Council's main office is located at 33 Highett Street, Mansfield.

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 Australian Accounting Standards (AAS), other authoritative pronouncements of the Australian Accounting Standards Board, the *Local Government Act 2020*, and the *Local Government (Planning and Reporting) Regulations 2020*.

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

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. Accounting policies applied are disclosed in sections where the related balance or financial statement matter is disclosed.

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

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

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

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

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

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

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.

Notes to the Financial Statement

For the year ended 30 June 2025

Note 1 – Overview continued

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.

Notes to the Financial Statement

For the year ended 30 June 2025

Note 2. Analysis of our results

Note 2.1 Performance against budget

The performance against budget notes compare Council's financial plan, expressed through its annual budget, with actual performance. The *Local Government (Planning and Reporting) Regulations 2020* requires explanation of any material variances. Council has adopted a materiality threshold of the lower of 10 percent or \$200,000 where further explanation is warranted. Explanations have not been provided for variations below the materiality threshold unless the variance is considered to be material because of its nature.

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

2.1.1 Income / Revenue and expenditure

	Budget 2025 \$ '000	Actual 2025 \$ '000	Variance \$ '000	Variance %	Ref
Income / Revenue					
Rates and charges	17,886	18,093	207	1.16%	
Statutory fees and fines	469	473	4	0.85%	
User fees	934	715	(219)	(23.45)%	1
Grants - operating	6,753	9,667	2,914	43.15%	2
Grants - capital	10,951	8,743	(2,208)	(20.16)%	3
Contributions - monetary	26	385	359	1,380.77%	4
Contributions - non monetary	—	1,545	1,545	—	5
Net gain on disposal of property, infrastructure, plant and equipment	1,418	367	(1,051)	(74.12)%	6
Other income	2,597	2,425	(172)	(6.62)%	
Total income / revenue	41,034	42,413	1,379	3.36%	
Expenses					
Employee costs	12,398	13,216	(818)	(6.60)%	7
Materials and services	12,743	10,860	1,883	14.78%	8
Depreciation	5,069	5,184	(115)	(2.27)%	
Depreciation - right of use assets	71	66	5	7.04%	
Allowance for impairment losses	—	—	—	—	
Borrowing costs	244	185	59	24.18%	
Net loss on disposal of property, infrastructure, plant and equipment	—	—	—	—	
Other expenses	285	393	(108)	(37.89)%	
Total expenses	30,810	29,904	906	2.94%	
Surplus/(deficit) for the year	10,224	12,509	2,285	22.35%	

Notes to the Financial Statement

For the year ended 30 June 2025

Note 2.1 Performance against budget continued

(i) Explanation of material variations

Variance Explanation

Ref

1. **User Fees** - Decrease in user fees due a correction from FY23/24 for the allocation of the Ovens Murray Regional Partnership project funding of \$90k that was reallocated to Non Recurrent grant funding.
2. **Grants Operating** - The financial assistance grant was budgeted to be received in the year it was due, 50% of the 25/26 grant was received in June 2025.
3. **Grants Capital** - IMPACT route (Highton Lane and Rifle Butts Upgrade) was budgeted to be completed by June 2025 - project has been extended to be completed in the FY25/26 Year.
4. **Contributions - monetary** - Council only budgets for known monetary contributions.
5. **Contributions - Non monetary** - Gifted assets are not budgeted. Assets gifted included Redgum Drive, Kilkenny Road & Highton Park.
6. **Net gain on disposal of property, infrastructure, plant and equipment** - Revenue from Lakins Road land sale of \$1.58m was decreased due to the disposal of property, plant & equipment, roads and footpaths associated with the capital works program asset upgrades and renewals of \$1.334m in total.
7. **Employee Costs** - During the FY24/25 the allocation of spending was redirected between materials and employee costs for grant funded initiatives, delivered in-house.
8. **Materials and services** - During the FY24/25 the allocation of spending was redirected between materials and employee costs for grant funded initiatives, delivered in-house.

Notes to the Financial Statement

For the year ended 30 June 2025

Note 2.1 Performance against budget continued

2.1.2 Capital works

	Budget 2025 \$ '000	Actual 2025 \$ '000	Variance \$ '000	Variance %	Ref
Property					
Land	(862)	611	1,473	(170.88)%	1
Total land	(862)	611	1,473	(170.88)%	
Buildings	1,622	991	(631)	(38.90)%	2
Total buildings	1,622	991	(631)	(38.90)%	
Total property	760	1,602	842	110.79%	
Plant and equipment					
Plant, machinery and equipment	710	464	(246)	(34.65)%	3
Fixtures, fittings and furniture	15	11	(4)	(26.67)%	
Computers and telecommunications	37	59	22	59.46%	
Library books	10	62	52	520.00%	
Total plant and equipment	772	596	(176)	(22.80)%	
Infrastructure					
Roads	14,211	11,067	(3,144)	(22.12)%	4
Bridges	898	289	(609)	(67.82)%	5
Footpaths and cycleways	658	718	60	9.12%	
Drainage	729	654	(75)	(10.29)%	
Recreational, leisure and community facilities	528	229	(299)	(56.63)%	6
Off street car parks	195	77	(118)	(60.51)%	
Total infrastructure	17,219	13,034	(4,185)	(24.30)%	
Total capital works expenditure	18,751	15,232	(3,519)	(18.77)%	
Represented by:					
New asset expenditure	1,939	2,783	844	43.53%	
Asset renewal expenditure	4,745	3,945	(800)	(16.86)%	
Asset upgrade expenditure	12,067	8,504	(3,563)	(29.53)%	
Total capital works expenditure	18,751	15,232	(3,519)	(18.77)%	

Notes to the Financial Statement

For the year ended 30 June 2025

Note 2.1 Performance against budget continued

(i) Explanation of material variations

Variance Explanation

Ref

1. **Land** - The sale of Lakins Rd was included in the budget for \$1.417m, however the sale of land is not included in the capital works results and is included in the disposal of assets.
2. **Buildings** - budgeted expenditure included \$1.5m for the Heritage Museum and the financial contribution to the Lords Pavillion, however only the Heritage Museum was expended.
3. **Plant, Machinery and Equipment** - Purchase of the water truck was delayed till FY25/26.
4. **Roads** - IMPACT Route was budgeted to be fully expended in the FY24/25 for \$11.193m and only \$7.9m was spent due project savings and the approval of additional works due for completion in FY25/26.
5. **Bridges** - The culvert upgrade program had a reduced spend by \$300k and the Bridge renewal program decreased by \$200k against budget due to financial contributions proposed for grant applications and culvert works completed in-house.
6. **Recreational, leisure and community facilities** - The new and upgraded open space projects budgeted were delayed due to the successful application for the Station Precinct.

Notes to the Financial Statement

For the year ended 30 June 2025

Note 2.2 Analysis of Council results by program

2.2.1 Analysis of Council results by program

Council delivers its functions and activities through the following programs.

+ **Business, Finance and Information Technology**

Business, Finance and Information Technology functions include accounting and reporting, payroll, accounts payable and receivable, property rating, procurement, insurance and depreciation and information technology costs.

+ **Community & Economic Development**

Economic development, tourism and events, youth, community development, sport and recreation.

+ **Community Health & Wellbeing**

Community and home care services, maternal and child health, integrated family services, financial counselling, arts and culture and library services.

+ **Community Safety**

Local laws, animal management, environmental health, domestic wastewater, municipal emergency management.

+ **Executive Services**

Executive Services includes the Chief Executive Officer and executive management.

+ **Field Services**

Maintenance and upkeep of Councils parks and open spaces, roads, pathways, buildings and fleet.

+ **Communications, Governance and Risk**

Communications, corporate governance and risk activities including regulatory compliance, strategic risk management, Councillors and elections, and corporate reporting.

+ **Operations & Capital Works**

Engineering services, infrastructure planning and delivery and asset management.

+ **People & Culture**

Human resource management and occupational health and safety, customer service and records management.

+ **Planning and Development**

Statutory planning, strategic planning, environment and waste management.

Notes to the Financial Statement

For the year ended 30 June 2025

Note 2.2 Analysis of Council results by program continued

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

Functions/activities	Income / Revenue \$ '000	Expenses \$ '000	Surplus / (Deficit) \$ '000	Grants included in income / revenue \$ '000	Total assets \$ '000
2025					
Business, Finance & Information Technology	21,274	9,978	11,296	5,051	15,513
Community & Economic Development	485	2,186	(1,701)	416	—
Community Health & Wellbeing	1,573	1,856	(283)	1,537	227
Community Safety	550	1,534	(984)	217	—
Executive Services	—	1,631	(1,631)	—	—
Field Services	1,943	3,719	(1,776)	1,930	150,624
Communications, Governance & Risk	13	1,083	(1,070)	—	—
Operations & Capital Works	11,520	2,857	8,663	8,943	156,379
People & Culture	—	438	(438)	—	—
Planning & Development	5,055	4,622	433	316	—
Total functions and activities	42,413	29,904	12,509	18,410	322,743
2024					
Business, Finance & Information Technology	16,297	8,581	7,716	1,466	17,210
Community & Economic Development	755	2,313	(1,558)	662	263
Community Health & Wellbeing	1,213	1,710	(497)	1,091	—
Community Safety	1,312	1,397	(85)	996	—
Executive Services	—	1,320	(1,320)	—	—
Field Services	67	3,363	(3,296)	38	129,551
Communications, Governance & Risk	3	994	(991)	—	—
Operations & Capital Works	10,141	5,594	4,547	5,860	142,878
People & Culture	—	467	(467)	—	—
Planning & Development	5,387	5,391	(4)	409	—
Unattributed	—	—	—	—	8,500
Total functions and activities	35,175	31,130	4,045	10,522	298,402

Notes to the Financial Statement

For the year ended 30 June 2025

Note 3. Funding for the delivery of our services

	2025 \$ '000	2024 \$ '000
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 land plus all improvements on that land.		
The valuation base used to calculate general rates for 2024/25 was \$7,549 million (2023/24: \$7,270 million).		
General rates	11,325	11,012
Municipal charge	2,813	2,749
Waste management charge	699	738
Service rates and charges	3,135	3,224
Interest on rates and charges	121	117
Total rates and charges	18,093	17,840

The date of the general revaluation of land for rating purposes within the municipal district was 1 January 2024 and the valuation was first applied in the rating year commencing 1 July 2024.

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

3.2 Statutory fees and fines

Infringements and costs	30	30
Land information certificates	23	16
Permits	420	352
Total statutory fees and fines	473	398

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

3.3 User fees

Aged and health services	(1)	2
Leisure centre and recreation	(1)	1
Registration and other permits	128	197
Building services	(83)	110
Waste management services	449	434
Local laws	149	131
Other fees and charges	74	(29)
Total user fees	715	846
User fees by timing of revenue recognition		
User fees recognised at a point in time	715	846
Total user fees	715	846

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.

Notes to the Financial Statement

For the year ended 30 June 2025

Note 3. Funding for the delivery of our services continued

	2025 \$ '000	2024 \$ '000
3.4 Funding from other levels of government		
Grants were received in respect of the following:		
Summary of grants		
Commonwealth funded grants	14,632	4,561
State funded grants	3,778	5,961
Total grants received	18,410	10,522
(a) Operating Grants		
Recurrent - Commonwealth Government		
Financial Assistance Grants	6,243	169
Recurrent - State Government		
School crossing supervisors	39	38
Library	137	137
Maternal and child health	442	212
Adult day care	10	2
Home Support Programs	–	60
Family and children	483	322
Environmental health	–	77
Property and valuations	–	1
Youth Services	102	30
Emergency Management	60	92
Property and valuations	57	–
Social Inclusion	270	62
Total recurrent operating grants	7,843	1,202
Non-recurrent - Commonwealth Government		
Bushfire Recovery	37	44
Other	15	10
Non-recurrent - State Government		
Community health	31	10
Family and children	62	65
Maternal and child health	8	–
Community support	141	73
Waste	18	6
Emergency management	24	768
Environment	41	27
Property and valuations	–	55
Tourism	40	12
Sport and recreation	203	1,129
Strategic planning	96	258
Information Technology	626	1,280
Youth Services	38	85
Bushfire Recovery	304	628
Integrated Water Management	–	(70)
Statutory Planning	–	65
Waste Water Management	21	–

Notes to the Financial Statement

For the year ended 30 June 2025

Note 3. Funding for the delivery of our services continued

	2025 \$ '000	2024 \$ '000
Water-Sensitive Town Plan	48	48
Local Laws	—	21
Other	71	—
Total non-recurrent operating grants	1,824	4,514
Total operating grants	9,667	5,716
(b) Capital Grants		
Recurrent - Commonwealth Government		
Roads to recovery	1,041	1,176
Other	655	814
Total recurrent capital grants	1,696	1,990
Non-recurrent - Commonwealth Government		
Buildings	51	—
Recreation	—	200
Roads, footpaths & bridges	6,590	2,148
Non-recurrent - State Government		
Buildings	—	237
Roads, footpaths and bridges	382	104
Recreation	22	43
Economic development	2	84
Total non-recurrent capital grants	7,047	2,816
Total capital grants	8,743	4,806
(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 <i>AASB 15 Revenue from Contracts with Customers</i> . When both these conditions are satisfied, the Council:		
- identifies each performance obligation relating to revenue under the contract/agreement - determines the transaction price - recognises a contract liability for its obligations under the agreement - recognises revenue as it satisfies its performance obligations, at the time or over time when services are rendered.		
Where the contract is not enforceable and/or does not have sufficiently specific performance obligations, the Council applies <i>AASB 1058 Income for Not-for-Profit Entities</i> .		
Grant revenue with sufficiently specific performance obligations is recognised over time as the performance obligations specified in the underlying agreement are met. Where performance obligations are not sufficiently specific, grants are recognised on the earlier of receipt or when an unconditional right to receipt has been established. Capital projects grants 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.		
General purpose	6,243	169
Specific purpose grants to acquire non-financial assets	8,743	4,806
Other specific purpose grants	—	—
Revenue recognised under AASB 15 Revenue from Contracts with Customers		
Specific purpose grants	3,424	5,546
	18,410	10,521

Unspent grants are determined and disclosed on a cash basis.

Notes to the Financial Statement

For the year ended 30 June 2025

Note 3. Funding for the delivery of our services continued

	2025 \$ '000	2024 \$ '000
3.5 Contributions		
Monetary contributions		
Monetary	385	535
Total monetary contributions	385	535
Non-monetary contributions		
Non-monetary	1,545	3,618
Total non-monetary contributions	1,545	3,618
Total contributions	1,930	4,153

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

Land under roads	23	129
Roads	404	1,112
Land	–	577
Footpaths and cycleways	427	568
Drainage	691	1,232
Bridges	–	–
Recreation & Leisure	–	–
Total non-monetary contributions	1,545	3,618

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

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

Property, infrastructure, plant and equipment		
Proceeds of sale	1,663	69
Written down value of assets disposed	(1,296)	(1,355)
Total net gain/(loss) on disposal of property, infrastructure, plant and equipment	367	(1,286)

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

3.7 Other income

Interest	606	873
Other rent	304	315
Other	1,515	228
Total other income	2,425	1,416

Interest is recognised as it is earned.

\$1.32m relates to reimbursements from the 3 other councils involved in the digital transformation project.

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.

Notes to the Financial Statement

For the year ended 30 June 2025

Note 4. The cost of delivering services

Note 4. The cost of delivering services

	2025 \$ '000	2024 \$ '000
4.1 Employee costs		
(a) Employee costs		
Wages and salaries	10,057	9,334
WorkCover	351	258
Annual leave and long service leave	1,438	1,183
Superannuation	1,361	1,222
Fringe benefits tax	9	11
Other	—	65
Total employee costs	13,216	12,073

(b) Superannuation

Council made contributions to the following funds:

Defined benefit fund

Employer contributions to Local Authorities Superannuation Fund (Vision Super)	9	7
	9	7

Accumulation funds

Employer contributions to Local Authorities Superannuation Fund (Vision Super)	953	441
Employer contributions - other funds	399	774
	1,352	1,215
Employer contributions payable at reporting date	—	49
Total superannuation costs	1,361	1,222

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

Notes to the Financial Statement

For the year ended 30 June 2025

Note 4. The cost of delivering services continued

	2025 \$ '000	2024 \$ '000
4.2 Materials and services		
Utilities	371	369
Information technology software and hardware costs	869	1,366
Insurance	466	429
Consultants	396	548
Store issues	127	161
Repairs, maintenance and security	393	313
Advertising and promotion	66	59
Legal expenses	42	98
Memberships and subscriptions	82	98
Printing, copying, stationery and postage	93	111
Staff training and professional development	212	248
Waste disposal and contract costs	2,614	2,974
Community contributions	232	157
Fuel	162	143
Cleaning expenses	310	291
Levies	41	41
Contract payments	1,737	1,705
Contract Payments - Asset management	185	295
Contract Payments - Building services	146	120
Contract Payments - Pool operations	185	185
Community services	570	473
Development services	170	213
Tourism, events & economic development	240	393
Engineering and works	707	1,220
Administration and governance	335	202
Other materials and services	109	136
Total materials and services	10,860	12,348

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

Notes to the Financial Statement

For the year ended 30 June 2025

Note 4. The cost of delivering services continued

	2025 \$ '000	2024 \$ '000
4.3 Depreciation		
Property		
Buildings - specialised	629	593
Total depreciation - property	629	593
Plant and equipment		
Plant and equipment	478	505
Fixtures fittings and furniture	26	72
Library books	60	50
Total depreciation - plant and equipment	564	627
Infrastructure		
Roads	2,995	2,679
Bridges	440	339
Drainage	303	286
Recreational, leisure and community	253	226
Total depreciation - infrastructure	3,991	3,530
Total depreciation	5,184	4,750

Refer to note 6.1 for a more detailed breakdown of depreciation charges and accounting policy.

4.4 Depreciation - Right of use assets

Property	66	67
Total Depreciation - Right of use assets	66	67

4.5 Borrowing costs

Interest - Borrowings	185	209
Total borrowing costs	185	209

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

4.6 Other expenses

Auditors' remuneration - VAGO - audit of the financial statements, performance statement and grant acquittals	102	70
Auditors' remuneration - Internal Audit	35	67
Councillors' allowances	202	197
Other	54	69
Total other expenses	393	403

Notes to the Financial Statement

For the year ended 30 June 2025

Note 5. Investing in and financing our operations

	2025 \$ '000	2024 \$ '000
5.1 Financial assets		
(a) Cash and cash equivalents		
Current		
Cash on hand	1	1
Cash at bank	9,303	2,593
Term deposits	2,000	–
Total current cash and cash equivalents	11,304	2,594
Total cash and cash equivalents	11,304	2,594
(b) Other financial assets		
Current		
Term deposits	1,294	9,330
Total current other financial assets	1,294	9,330
Total other financial assets	1,294	9,330
Total cash and cash equivalents and other financial assets	12,598	11,924
Cash and cash equivalents include cash on hand, deposits at call, and other highly liquid investments with original maturities of 90 days 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.		
(c) Trade & Other Receivables		
Current		
<i>Statutory receivables</i>		
Rates debtors	1,761	1,656
Net GST receivables	278	446
<i>Non-statutory receivables</i>		
Other debtors	647	2,824
Total current trade and other receivables	2,686	4,926
Total trade and other receivables	2,686	4,926

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

Notes to the Financial Statement

For the year ended 30 June 2025

Note 5. Investing in and financing our operations continued

	Note	2025 \$ '000	2024 \$ '000
(d) Ageing of receivables			
The ageing of the Council's trade & other receivables (excluding statutory receivables) that are not impaired was:			
Current (not yet due)		162	805
Past due by up to 30 days		356	1,994
Past due between 31 and 180 days	a.	129	25
Total trade and other receivables		647	2,824

(e) Contract assets

Current

Accrued income - interest		19	170
Total Current		19	170

Total contract assets		19	170
------------------------------	--	-----------	------------

Contract assets are recognised when Council has transferred goods or services to the customer but where Council is yet to establish an unconditional right to consideration.

5.2 Non-financial assets

(a) Inventories

Current

Inventories held for distribution		9	14
Total current inventories		9	14

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

(b) Other assets

Current

Prepayments		209	189
Total current other assets		209	189

Notes to the Financial Statement

For the year ended 30 June 2025

Note 5. Investing in and financing our operations continued

	2025 \$ '000	2024 \$ '000
5.3 Payables, trust funds and deposits and contract and other liabilities		
(a) Trade and other payables		
Current		
Statutory payables		
Trade payables	2,074	3,973
Accrued expenses	225	101
Employee costs	1	—
Accrued loan interest	10	11
Total current trade and other payables	2,310	4,085
(b) Trust funds and deposits		
Current		
Refundable deposits	21	21
Fire services levy	592	456
Retention amounts	706	669
Other refundable deposits	310	205
Cemetery trusts	285	294
Total current trust funds and deposits	1,914	1,645

Purpose and nature of items

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

Fire 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.

Cemetery Trusts - Council is the trustee for the Mansfield, Bonnie Doon, Jamieson, Merton and Woods Point cemeteries.

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

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.

Notes to the Financial Statement

For the year ended 30 June 2025

Note 5. Investing in and financing our operations continued

	2025 \$ '000	2024 \$ '000
(c) Contract and other liabilities		
Contract liabilities		
Contract liabilities reflect consideration received in advance from customers.. Contract liabilities are derecognised and recorded as revenue when promised goods and services are transferred to the customer. Refer to Note 3.		
Other liabilities		
Grant consideration was received from a governing body. Grant consideration is recognised as income following specific guidance under AASB 1058 as the asset is constructed. Income is recognised to the extent of costs incurred-to-date because the costs of construction most closely reflect the stage of completion. As such, Council has deferred recognition of a portion of the grant consideration received as a liability for outstanding obligations.		
Contract liabilities		
Current		
Grants received in advance:		
Grants received in advance - operating	1,520	2,283
Grants received in advance - capital	3,218	4,587
Total grants received in advance	4,738	6,870
User fees received in advance:		
Other	–	7
Total user fees received in advance	–	7
Total current contract liabilities	4,738	6,877

5.4 Interest-bearing liabilities

Current

Treasury Corporation of Victoria borrowings - secured	297	284
Other borrowings - secured	239	227
Total current interest-bearing liabilities	536	511

Non-current

Treasury Corporation of Victoria borrowings - secured	2,168	2,465
Other borrowings - secured	852	1,091
Total non-current interest-bearing liabilities	3,020	3,556
Total	3,556	4,067

Borrowings are secured by rate income.

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

Not later than one year	536	511
Later than one year and not later than five years	2,186	2,313
Later than five years	834	1,243
	3,556	4,067

Notes to the Financial Statement

For the year ended 30 June 2025

Note 5. Investing in and financing our operations continued

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.

In classifying borrowings as current or non-current Council considers whether at balance date it has the right to defer settlement of the liability for at least twelve months after the reporting period. Council's loan arrangements include covenants based on Council's financial performance and position at the end of the reporting period. These covenants are assessed for compliance after the reporting period based on specified financial ratios.

	Employee provisions \$ '000	Landfill restoration \$ '000	Total \$ '000
2025			
Balance at the beginning of the financial year	1,961	1,881	3,842
Additional provisions	1,411	–	1,411
Amounts used	(1,134)	(180)	(1,314)
Change in the discounted amount arising because of time and the effect of any change in the discount rate	27	15	42
Balance at the end of the financial year	2,265	1,716	3,981
Provisions			
Provisions - current	2,000	246	2,246
Provisions - non-current	265	1,470	1,735
Total Provisions	2,265	1,716	3,981
2024			
Balance at the beginning of the financial year	1,860	2,031	3,891
Additional provisions	1,396	107	1,503
Amounts used	(1,183)	(257)	(1,440)
Change in the discounted amount arising because of time and the effect of any change in the discount rate	(112)	–	(112)
Balance at the end of the financial year	1,961	1,881	3,842
Provisions			
Provisions - current	1,800	226	2,026
Provisions - non-current	161	1,655	1,816
Total Provisions	1,961	1,881	3,842

Notes to the Financial Statement

For the year ended 30 June 2025

Note 5. Investing in and financing our operations continued

	2025 \$ '000	2024 \$ '000
(a) Employee provisions		
Current provisions expected to be wholly settled within 12 months		
Annual leave	936	805
Long service leave	178	167
	<u>1,114</u>	<u>972</u>
Current provisions expected to be wholly settled after 12 months		
Annual leave	73	63
Long service leave	813	765
	<u>886</u>	<u>828</u>
Total current employee provisions	<u>2,000</u>	<u>1,800</u>
Non-Current		
Long service leave	265	161
Total Non-Current Employee Provisions	<u>265</u>	<u>161</u>
Aggregate Carrying Amount of Employee Provisions: Current	2,000	1,800
Non-current	265	161
Total Aggregate Carrying Amount of Employee Provisions	<u>2,265</u>	<u>1,961</u>

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

Annual leave

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

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

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

Long service leave

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

Key assumptions:

- discount rate	4.20%	4.35%
- wage inflation rate	4.25%	4.45%

Notes to the Financial Statement

For the year ended 30 June 2025

Note 5. Investing in and financing our operations continued

	2025 \$ '000	2024 \$ '000
(b) Landfill restoration		
Current		
Current	246	226
Total current	246	226
Non-current		
Non-current	1,470	1,655
Total non-current	1,470	1,655
Total	1,716	1,881

Council is obligated to restore the Monkey Gully Road Landfill site (which is now closed) to a particular standard. Council have also made initial assessments on 4 other closed landfills across the municipality and have implemented a monitoring regime.

The provision for landfill restoration has been calculated based on the present value of the expected cost of works to be undertaken at each landfill site. The expected cost of works has been estimated with external consultant support, based on the current understanding of work required to remediate the site to an acceptable standard. Accordingly, the estimation of the provision required is dependent on the accuracy of the forecast work required and related costs, the forecast timing of the work and the discount rate applied. Council currently has no operating landfills.

Key assumptions:

- discount rate	3.87%	5.04%
- inflation rate	4.25%	4.85%

5.6 Financing arrangements

The Council has the following funding arrangements in place as at 30 June 2025.

Bank overdraft	300	300
Credit card facilities	100	100
Treasury Corporation of Victoria facilities	2,465	2,749
Loan facilities	1,091	1,318
Total Facilities	3,956	4,467
Used facilities	3,556	4,067
Used facilities	3,556	4,067
Unused facilities	400	400

Notes to the Financial Statement

For the year ended 30 June 2025

Note 5. Investing in and financing our operations continued

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
2025					
Operating					
Recycling	705	741	2,451	1,350	5,247
Waste Collection	1,192	1,252	4,144	2,283	8,871
Cleaning contracts for council buildings	328	345	—	—	673
Other	430	328	714	—	1,472
Waste disposal	958	1,006	160	88	2,212
Building regulation services	176	186	—	—	362
Asset management bureau service	314	230	422	—	966
Total	4,103	4,088	7,891	3,721	19,803
Capital					
Buildings	—	—	—	—	—
Roads	2,024	—	—	—	2,024
Drainage	—	—	—	—	—
Total	2,024	—	—	—	2,024
2024					
Operating					
Recycling	678	712	2,355	2,121	5,866
Waste Collection	1,470	1,543	5,109	4,601	12,723
Cleaning contracts for council buildings	330	328	345	—	1,003
Other	1,190	391	1,043	—	2,624
Waste disposal	724	27	88	79	918
Building regulation services	161	176	186	—	523
Asset management bureau service	243	314	653	—	1,210
Total	4,796	3,491	9,779	6,801	24,867
Capital					
Buildings	216	—	—	—	216
Roads	4,640	—	—	—	4,640
Drainage	56	—	—	—	56
Total	4,912	—	—	—	4,912

Notes to the Financial Statement

For the year ended 30 June 2025

Note 5. Investing in and financing our operations continued

5.8 Leases

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

- The contract involves the use of an identified asset;
- 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.

This policy is applied to contracts entered into, or changed, on or after 1 July 2019. Council have not recognised any lease liabilities as at 30 June 2025 as it has no outstanding payments due for leases. Council has entered into a lease arrangement for the Dual Court Stadium, however no lease liability exists as consideration had been made upfront as part of a co-contribution towards the building 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.

Council has elected to apply the temporary option available under AASB 16 Leases which allows not-for-profit entities to not measure right-of-use assets at initial recognition at fair value in respect of leases that have significantly below-market terms. Council does not currently lease any assets under a peppercorn lease arrangement.

Notes to the Financial Statement

For the year ended 30 June 2025

Note 5. Investing in and financing our operations continued

(a) Right-of-Use Assets

	Property \$ '000	Total \$ '000
2025		
Balance at 1 July 2024	3,132	3,132
Additions	—	—
Depreciation charge	(66)	(66)
Right-of-Use Assets	—	—
Balance at 30 June 2025	3,066	3,066
2024		
Balance at 1 July 2023	3,227	3,227
Additions	—	—
Depreciation charge	67	67
Right-of-Use Assets	(162)	(162)
Balance at 30 June 2024	3,132	3,132
	2025	2024
	\$ '000	\$ '000

Lease Liabilities

Short-term and low value leases

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

Variable lease payments (not included in measurement of lease liabilities)

Variable lease payments	—	—
Total	—	—

Variable lease payments are those that depend on an index or a rate, for example payments linked to the consumer price index, a benchmark interest rate or changes in market rental rates.

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

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

Payable:

Total lease commitments	—	—
--------------------------------	----------	----------

Notes to the Financial Statement

For the year ended 30 June 2025

Note 6. Assets we manage

6.1 Property, infrastructure, plant and equipment

	Carrying amount							Carrying amount
	30 June 2024	Additions	Contributions	Revaluation	Disposal	Depreciation	Transfers	30 June 2025
Summary of property, infrastructure, plant and equipment	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000
Property	75,913	–	23	985	(368)	(629)	2,523	78,447
Plant and equipment	3,062	596	–	(37)	(96)	(564)	–	2,961
Infrastructure	196,218	–	1,522	14,901	(830)	(3,991)	4,969	212,789
Work in progress	2,854	14,637	–	–	(40)	–	(7,492)	9,959
Total	278,047	15,233	1,545	15,849	(1,334)	(5,184)	–	304,156

	Opening WIP	Additions	Transfers	Other movements	Closing WIP
Summary of Work in Progress	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000
Property	1,900	1,602	(2,523)	–	979
Infrastructure	954	13,035	(4,969)	(40)	8,980
Total	2,854	14,637	(7,492)	(40)	9,959

Notes to the Financial Statement

For the year ended 30 June 2025

Note 6. Assets we manage continued

	Land specialised \$ '000	Land non specialised \$ '000	Land under roads \$ '000	Total land and land improve- ments \$ '000	Buildings specialised \$ '000	Work in progress \$ '000	Total property \$ '000
Property							
At fair value 1 July 2024	25,351	8,380	18,022	51,753	36,278	1,900	89,931
Accumulated depreciation at 1 July 2024	—	—	—	—	(12,118)	—	(12,118)
	25,351	8,380	18,022	51,753	24,160	1,900	77,813
Movements in fair value							
Additions	—	—	—	—	—	1,602	1,602
Contributions	—	—	23	23	—	—	23
Revaluation	—	—	—	—	1,507	—	1,507
Disposal	—	(250)	—	(250)	(262)	—	(512)
Transfers	—	—	—	—	2,523	(2,523)	—
	—	(250)	23	(227)	3,768	(921)	2,620
Movements in accumulated depreciation							
Depreciation and amortisation	—	—	—	—	(629)	—	(629)
Accumulated depreciation of disposals	—	—	—	—	144	—	144
Accumulated depreciation on revaluation	—	—	—	—	(522)	—	(522)
	—	—	—	—	(1,007)	—	(1,007)
At fair value 30 June 2025	25,351	8,130	18,045	51,526	40,046	979	92,551
Accumulated depreciation at 30 June 2025	—	—	—	—	(13,125)	—	(13,125)
Carrying amount	25,351	8,130	18,045	51,526	26,921	979	79,426

Notes to the Financial Statement

For the year ended 30 June 2025

Note 6. Assets we manage continued

	Plant machinery and equipment \$ '000	Fixtures fittings and furniture \$ '000	Library books \$ '000	Total plant and equipment \$ '000
Plant and Equipment				
At fair value 1 July 2024	6,442	764	655	7,861
Accumulated depreciation at 1 July 2024	(3,708)	(698)	(393)	(4,799)
	2,734	66	262	3,062
Movements in fair value				
Additions	464	70	62	596
Revaluation	–	–	(17)	(17)
Disposal	(290)	–	(107)	(397)
	174	70	(62)	182
Movements in accumulated depreciation				
Depreciation and amortisation	(478)	(26)	(60)	(564)
Accumulated depreciation of disposals	194	–	107	301
Accumulated depreciation on revaluation	–	–	(20)	(20)
	(284)	(26)	27	(283)
At fair value 30 June 2025	6,616	834	593	8,043
Accumulated depreciation at 30 June 2025	(3,992)	(724)	(366)	(5,082)
Carrying amount	2,624	110	227	2,961

Notes to the Financial Statement

For the year ended 30 June 2025

Note 6. Assets we manage continued

	Roads \$ '000	Bridges \$ '000	Footpaths and cycleways \$ '000	Drainage \$ '000	Recreational, leisure and community \$ '000	Off street car parks \$ '000	Total Infrastructure (excl. work in progress) \$ '000	Work in progress \$ '000	Total infrastructure \$ '000
Infrastructure									
At fair value 1 July 2024	167,845	42,658	9,917	29,944	7,484	4,368	262,216	954	263,170
Accumulated depreciation at 1 July 2024	(32,606)	(19,796)	(2,327)	(8,196)	(2,641)	(432)	(65,998)	–	(65,998)
	135,239	22,862	7,590	21,748	4,843	3,936	196,218	954	197,172
Movements in fair value									
Additions	–	–	–	–	–	–	–	13,035	13,035
Contributions	404	–	427	691	–	–	1,522	–	1,522
Revaluation	11,826	1,587	853	3,598	498	311	18,673	–	18,673
Disposal	(1,438)	(32)	(174)	–	(43)	–	(1,687)	(40)	(1,727)
Transfers	3,086	294	701	637	174	77	4,969	(4,969)	–
	13,878	1,849	1,807	4,926	629	388	23,477	8,026	31,503
Movements in accumulated depreciation									
Depreciation and amortisation	(2,665)	(440)	(244)	(303)	(253)	(86)	(3,991)	–	(3,991)
Accumulated depreciation of disposals	763	19	50	–	25	–	857	–	857
Accumulated depreciation on revaluation	(2,401)	(747)	(197)	(202)	(188)	(37)	(3,772)	–	(3,772)
	(4,303)	(1,168)	(391)	(505)	(416)	(123)	(6,906)	–	(6,906)
At fair value 30 June 2025	181,723	44,507	11,724	34,870	8,113	4,756	285,693	8,980	294,673
Accumulated depreciation at 30 June 2025	(36,909)	(20,964)	(2,718)	(8,701)	(3,057)	(555)	(72,904)	–	(72,904)
Carrying amount	144,814	23,543	9,006	26,169	5,056	4,201	212,789	8,980	221,769

Notes to the Financial Statement

For the year ended 30 June 2024

Note 6. Assets we manage continued

Acquisition

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

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

	Depreciation Period years	Threshold Limit \$ '000
Asset recognition thresholds and depreciation periods		
Land		
Land	Not applicable	—
Land under roads	Not applicable	—
Buildings		
Buildings	15-100	5
Plant and Equipment		
Plant, machinery and equipment	5-10	2
Fixtures, fittings and furniture	2-10	2
Computers and telecommunications	2-10	2
Library books	2-12	2
Infrastructure		
<i>Roads & Off Street Car Parks</i>		
Pavements	30-160	5
Seals and asphalt	20-30	5
Roads formation (95% residual) and earthworks	2,000	5
Kerb, channel and minor culverts	75	5
<i>Bridges</i>		
Bridges deck	130	5
Bridges substructure	130	5
Bridges other	130	5
Footpaths and cycleways	15-80	5
Drainage	100	5
Recreation, Leisure & Community	10-100	5

Land under roads

Council recognises land under roads it controls at fair value.

Notes to the Financial Statement

For the year ended 30 June 2025

Note 6. Assets we manage continued

Depreciation

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

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

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

Depreciation periods used are listed below 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 was undertaken by a qualified independent valuer, LG Valuation Services registration no 2013.

Valuation of buildings was undertaken by Assetic Pty Ltd, by Yogi Patwal Principal Consultant of Brightly with the last full valuation undertaken in Jun-23, with indexation been used in the 2024/25 year.

The valuation of land and buildings is at fair value, being market value based on highest and best use permitted by relevant land planning provisions. Where land use is restricted through existing planning provisions the valuation is reduced to reflect this limitation. This adjustment is an unobservable input in the valuation. The adjustment has no impact on the comprehensive income statement.

Specialised land is valued at fair value using site values adjusted for 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.

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

Details of the Council's land and buildings and information about the fair value hierarchy as at 30 June 2025 are as follows:

	Level 1	Level 2	Level 3	Date of valuation	Type of Valuation
Non-specialised land	—	8,130	—	Jun-22	Full
Specialised land	—	—	25,351	Jun-22	Full
Land under roads	—	—	18,045	Jun-21	Full
Specialised buildings	—	—	26,921	Jun-25	Index
Total	—	8,130	70,317		

Notes to the Financial Statement

For the year ended 30 June 2025

Note 6. Assets we manage continued

Valuation of Infrastructure

Full revaluation of Drainage Pits and Pipes and a indexation review for all other infrastructure classifications have been determined in accordance with a valuation undertaken by Assetic Pty Ltd by Yogi Patwal Principal Consultant of Brightly.

The last full valuations occurred –

- Roads Jun-22
- Bridges Jun-24
- Recreational, leisure & community facilities Jun-23
- Off street car parks Jun-23

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

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

Details of the Council's infrastructure and information about the fair value hierarchy as at 30 June 2025 are as follows:

	Level 1	Level 2	Level 3	Date of valuation	Type of Valuation
Roads	–	–	144,814	Jun-25	Index
Bridges	–	–	23,543	Jun-25	Index
Footpaths and cycleways	–	–	9,006	Jun-25	Index
Drainage	–	–	26,169	Jun-25	Full
Recreational, leisure & community facilities	–	–	5,056	Jun-25	Index
Off street car parks	–	–	4,201	Jun-25	Index
Total	–	–	212,789		

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 meter. The extent and impact of restrictions on use varies and results in a reduction to surrounding land values between 25% and 95%. The market value of land varies significantly depending on the location of the land and the current market conditions. Currently land values range between \$1 and \$750 per square meter.

Specialised buildings are valued using a current replacement cost technique. Significant unobservable inputs include the current replacement cost and remaining useful lives of buildings. Current replacement costs is calculated on a square meter basis and ranges from \$13 to \$1.7m per square meter. The remaining useful lives of buildings are determined on the basis of the current condition of buildings and vary from 20 years to 100 years. Replacement cost is sensitive to changes in market conditions, with any increase or decrease in cost flowing through to the valuation. Useful lives of buildings are sensitive to changes in expectations or requirements that could either shorten or extend the useful lives of buildings.

Infrastructure assets are valued based on the current replacement cost. Significant unobservable inputs include the current replacement cost and remaining useful lives of infrastructure. The remaining useful lives of infrastructure assets are determined on the basis of the current condition of the asset and vary from 15 years to 2000 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.

Recreational, leisure and community assets are valued using a current replacement cost technique. Significant unobservable inputs include the current replacement cost and remaining useful lives of the assets. Current replacement costs is calculated on a square meter basis and ranges from \$12 to \$59,000 per square meter. The remaining useful lives of the assets are determined on the basis of the current condition and remaining service potential and vary from 20 years to 100 years. Replacement cost is sensitive to changes in market conditions, with any increase or decrease in cost flowing through to the valuation. Useful lives of the recreational, leisure and community assets are sensitive to changes in expectations or requirements that could either shorten or extend the useful lives.

Notes to the Financial Statement

For the year ended 30 June 2025

Note 6. Assets we manage continued

Off street car park assets are valued using a current replacement cost technique. Significant unobservable inputs include the current replacement cost and remaining useful lives of the assets. Current useful lives and replacement costs are assessed by pavement base, pavement subbase, formation and surface. Current replacement costs is calculated on a square metre basis and ranges from \$6 to \$108 per square metre. The remaining useful lives of the assets are determined on the basis of the current condition and remaining service potential, and vary from 20 years to 160 years (formation components extend to 2,000 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 the off street car park assets are sensitive to changes in expectations or requirements that could either shorten or extend the useful lives.

	2025 \$ '000	2024 \$ '000
Reconciliation of specialised land		
Land under roads	18,045	18,022
Land	25,351	25,351
Total specialised land	43,396	43,373

6.2 Investments in joint arrangements

(a) Investments in joint arrangements

High Country Library Network

High Country Library Network shared services agreement

Mansfield Shire Council entered into a three year joint arrangement for library services with Alpine Shire Council, Wangaratta Rural City Council and Benalla Rural City Council. Mansfield Shire Council's contribution is 15% of the total cost of the service.

The amounts recognised in the financial statements relating to the joint arrangement are shown as follows:

Expenses (materials and services)	54	34
Property, plant and equipment at fair value (library books)	62	63
Total contribution to joint arrangements	116	97

Investments in joint arrangements are classified as either joint operations or joint ventures depending on the contractual rights and obligations each investor has, rather than the legal structure of the joint arrangement.

The High Country Library Network shared services agreement is a joint operation. Council recognises contributions to the High Country Library Network as operating expenses where related to the management and operation of the library network, and capital expenditure where related to the purchase of library books on Council's behalf (refer note 6.1).

There are no contingent assets or contingent liabilities in relation to joint arrangements.

Notes to the Financial Statement

For the year ended 30 June 2025

Note 7. People and relationships

7.1 Council and key management remuneration

(a) Related Parties

Parent entity

Mansfield Shire Council is the parent entity

Subsidiaries

Mansfield Public Cemetery Trust

By virtue of the fact that the Councillors of Mansfield Shire Council form the whole of the Board of Trustees of the Mansfield Public Cemetery Trust, this entity is considered to be a controlled entity under AASB 10: Consolidated Financial Statements. It's operating results, assets and liabilities have not been included in the accounts on the basis that they are not material individually or in aggregate.

Joint arrangements

Interests in joint arrangements are detailed in Note 6.2.

(b) Key Management Personnel

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

Details of persons holding the position of Councillor or other members of key management personnel at any time during the year are:

Councillors	Cr Steve Rabie (Mayor 01/07/2024 -26/10/2024 & from 13/11/2024)
	Cr James Tehan (Councillor 01/07/2024-26/10/2025 & Deputy Mayor from 25/11/2024)
	Cr Mark Holcombe (Deputy Mayor till 26/10/2024)
	Cr Paul Sladdin (till 26/10/2024)
	Cr Rohan Webb (till 26/10/2024)
	Cr Bonnie Clark (from 13/11/2024)
	Cr Mandy Treasure (from 13/11/2024)
	Cr Tim Berenyi (from 13/11/2024)

		2025 No.	2024 No.
Total Number of Councillors		8	5
Chief Executive Officer	K Alexander	1	1
General Manager Infrastructure & Planning	M Crane	1	1
Executive Manager Community Health and Wellbeing (till 16/06/2025)	N Cleeland	1	1
Executive Manager People, Communications and Governance	J Snyder	1	1
Executive Manager Capital Works and Operations	A Croxford-Demasi	1	1
General Manager Business & Economic Development (till 30/04/2024)	J Williams	-	1
Total Number of Key Management Personnel		13	11

Notes to the Financial Statement

For the year ended 30 June 2025

Note 7. People and relationships continued

(c) Remuneration of Key Management Personnel

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

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

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

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

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

	2025 \$ '000	2024 \$ '000
Total remuneration of key management personnel was as follows:		
Short-term employee benefits	1,075	974
Other long-term employee benefits	(8)	41
Post-employment benefits	99	87
Termination	—	9
Total	1,166	1,111

	2025 No.	2024 No.
--	-------------	-------------

The numbers of key management personnel whose total remuneration from Council and any related entities, fall within the following bands:

\$1 - \$9,999	2	1
\$10,000 - \$19,999	4	—
\$20,000 - \$29,999	—	2
\$30,000 - \$39,999	1	2
\$40,000 - \$49,999	—	1
\$60,000 - \$69,999	—	1
\$80,000 - \$89,999	1	—
\$130,000 - \$139,999	1	—
\$160,000 - \$169,999	2	1
\$170,000 - \$179,999	—	1
\$210,000 - \$219,999	1	1
\$270,000 - \$279,999	1	1
	13	11

Notes to the Financial Statement

For the year ended 30 June 2025

Note 7. People and relationships continued

(d) Remuneration of other senior staff

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

There have been no Senior Officers meeting the requirement during the reporting period.

	2025 \$ '000	2024 \$ '000
Total remuneration of other senior staff was as follows:		
Short-term employee benefits	—	—
Other long-term employee benefits	—	—
Post-employment benefits	—	—
Termination benefits	—	—
Total	—	—

7.2 Related party disclosure

Note

(a) Transactions with related parties

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

Expenses - Materials and services	a	37	32
Expenses - Salaries and wages	b	—	—
Total		37	32

a. In FY 23/24 a related party of a member of a Key Management Personnel is employed by Tonkin Engineering which provides civil and structural engineering and associated services across Adelaide, Sydney, Brisbane, Sunshine Coast and other regions of Australia. Council contracted Tonkin Engineering at commercial and market rates, for its Capital Works Program.

In FY 23/24 a related party of a member of a Key Management Personnel is employed by Henry The Third which provides liquid waste removal services for Council.

All other expense and income transactions are incurred on normal business terms and conditions.

(e) Outstanding balances with related parties

There are no material outstanding balances or commitments with any related party and the 2023/24 year was Nil..

Notes to the Financial Statement

For the year ended 30 June 2025

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.

There are no contingent assets of which Council is aware of at balance date.

(b) Contingent liabilities

Contingent liabilities are:

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

Superannuation

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

Landfill

Until 30 June 2007 Council operated a landfill at Monkey Gully Road, Mansfield which did not accept putrescible waste. Council are obligated to restore the landfill site to EPA requirements which includes regular environmental audits. Council have received a financial assurance calculation report from Meinhart Australia Pty Ltd. which has been used to calculate the provision, however during the project contingencies may arise. The amount of this potential contingency cannot be determined.

As of 1 July 2021, Council are now required to report to the EPA on any closed landfills that were not operated under an EPA license in past years. In preparation for the change in legislation, and assessment was undertaken and identified four potential sites upon which remediation works may need to be performed.

At 30 June 2025 the landfill provision includes the cost of the initial assessment, monitoring and rain water drainage of the four identified unlicensed closed landfills. Until completion of the full assessments, a risk based estimate has been determined for subsequent remediation works with estimated future costs carried in the provision.

Insurance claims

At 30 June 2025 Council has no major insurance claims that could have a material impact on future operations.

Legal matters

At 30 June 2025 Council has no major legal matters that could have a material impact on future operations.

Liability Mutual Insurance

Council is (was) 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.

Notes to the Financial Statement

For the year ended 30 June 2025

Note 8. Managing uncertainties continued

MAV Workcare

Council was a participant of the MAV WorkCare Scheme. The MAV WorkCare Scheme provided workers compensation insurance. MAV WorkCare commenced business on 1 November 2017 and the last day the Scheme operated as a self-insurer was 30 June 2021. In accordance with the Workplace Injury Rehabilitation and Compensation Act 2013, there is a six-year liability period following the cessation of the Scheme (to 30 June 2027). At the end of the liability period an adjustment payment may be required (or received). The determination of any adjustment payment is dependent upon revised actuarial assessments of the Scheme's tail claims liabilities as undertaken by Work Safe Victoria.

8.2 Change in accounting standards

Certain new Australian Accounting Standards and interpretations have been published that are not mandatory for the 30 June 2025 reporting period. Council assesses the impact of these new standards. As at 30 June 2025 there were no new accounting standards or interpretations issued by the AASB which are applicable for the year ending 30 June 2025 that are expected to impact Council.

In September 2024 the Australian Accounting Standards Board (AASB) issued two Australian Sustainability Reporting Standards (ASRS). This followed Commonwealth legislation establishing Australia's sustainability reporting framework. Relevant entities will be required to undertake mandatory reporting of climate-related disclosures in future financial years. Public sector application issues remain under consideration and Council will continue to monitor developments and potential implications for future financial years.

Notes to the Financial Statement

For the year ended 30 June 2025

Note 8. Managing uncertainties continued

8.3 Financial instruments

(a) Objectives and policies

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

(b) Market risk

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

Interest rate risk

Interest rate risk refers to the risk that the value of a financial instrument or cash flows associated with the instrument will fluctuate due to changes in market interest rates. Council's interest rate liability risk arises primarily from long term loans and borrowings at fixed rates which exposes Council to fair value interest rate risk. Cash flow interest rate risk is the risk that the future cash flows of a financial instrument will fluctuate because of changes in market interest rates. Council has minimal exposure to cash flow interest rate risk through its cash and deposits that are at floating rates.

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

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

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

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

(c) Credit risk

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

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

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

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

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

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

Notes to the Financial Statement

For the year ended 30 June 2025

Note 8. Managing uncertainties continued

(d) Liquidity risk

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

To help reduce these risks Council:

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

The Council's maximum exposure to liquidity risk is the carrying amounts of financial liabilities as disclosed on the face of the balance sheet and is deemed insignificant based on prior periods' data and current assessment of risk.

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

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

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

(e) Sensitivity disclosure analysis

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

- A parallel shift of + 1 % and - 1 % in market interest rates (AUD) from year-end rates of 3.85%.

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.

Notes to the Financial Statement

For the year ended 30 June 2025

Note 8. Managing uncertainties continued

8.4 Fair value management

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.

Council has considered the amendments to AASB 13 Fair Value Measurement that apply for the 2024-25 financial year as a result of AASB 2022-10 Amendments to Australian Accounting Standards - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities. For assets, where the Council adopts a current replacement cost approach to determine fair value, the Council now considers the inclusion of site preparation costs, disruption costs and costs to restore another entity's assets in the underlying valuation.

The AASB 13 amendments apply prospectively, comparative figures have not been restated.

The AASB 13 amendments have not resulted in any material impacts to Council's financial statements.

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

Level 1 — Quoted (unadjusted) market prices in active markets for identical assets or liabilities

Level 2 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable; and

Level 3 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable.

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

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

Revaluation

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

Fair value valuations are determined in accordance with a valuation hierarchy. Changes to the valuation hierarchy will only occur if an external change in the restrictions or limitations of use of an asset result in changes to the permissible or practical highest and best use of the asset. In addition, Council undertakes a formal revaluation of land, buildings, and infrastructure assets on a regular basis ranging from 3 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 to 5 years
Buildings	3 to 5 years
Roads	3 to 5 years
Bridges	3 to 5 years
Footpaths and cycleways	3 to 5 years
Drainage	3 to 5 years
Recreational, leisure and community facilities	3 to 5 years

Notes to the Financial Statement

For the year ended 30 June 2025

Note 9. Other matters

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

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

No matters have occurred after balance date that require disclosure in the financial report.

Notes to the Financial Statement

For the year ended 30 June 2025

Note 9. Other matters continued

	Balance at beginning of reporting period \$ '000	Increase (decrease) \$ '000	Balance at end of reporting period \$ '000
9.1 Reserves			
(a) Asset revaluation reserves			
2025			
Property			
Land - specialised	23,207	—	23,207
Land - non specialised	3,122	—	3,122
Land under roads	6,457	—	6,457
Buildings	14,761	985	15,746
	<u>47,547</u>	<u>985</u>	<u>48,532</u>
Plant and equipment			
Library books	23	(37)	(14)
	<u>23</u>	<u>(37)</u>	<u>(14)</u>
Infrastructure			
Roads	117,601	9,425	127,026
Bridges	12,833	840	13,673
Footpaths and cycleways	879	656	1,535
Drainage	9,083	3,396	12,479
Recreational, leisure and community facilities	130	310	440
Offstreet car parks	387	274	661
	<u>140,913</u>	<u>14,901</u>	<u>155,814</u>
Total asset revaluation reserves	<u>188,483</u>	<u>15,849</u>	<u>204,332</u>

Notes to the Financial Statement

For the year ended 30 June 2025

Note 9. Other matters continued

	Balance at beginning of reporting period \$ '000	Increase (decrease) \$ '000	Balance at end of reporting period \$ '000
2024			
Property			
Land - specialised	23,207	–	23,207
Land - non specialised	3,122	–	3,122
Land under roads	6,457	–	6,457
Buildings	14,761	–	14,761
	47,547	–	47,547
Plant and equipment			
Library books	23	–	23
	23	–	23
Infrastructure			
Roads	109,097	8,504	117,601
Bridges	8,207	4,626	12,833
Footpaths and cycleways	879	–	879
Drainage	9,083	–	9,083
Recreational, leisure and community facilities	130	–	130
Offstreet car parks	387	–	387
	127,783	13,130	140,913
Total asset revaluation reserves	175,353	13,130	188,483

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

Notes to the Financial Statement

For the year ended 30 June 2025

Note 9. Other matters continued

	Balance at beginning of reporting period \$ '000	Transfer from Accumulated Surplus \$ '000	Transfer to Accumulated Surplus \$ '000	Balance at end of reporting period \$ '000
(b) Other reserves				
2025				
Restricted reserves				
Road construction reserve	401	–	(332)	69
Footpath construction reserve	5	–	–	5
Open space reserve	537	134	–	671
Total restricted reserves	943	134	(332)	745
Discretionary reserves				
Waste Management	805	1,068	–	1,873
Total discretionary reserves	805	1,068	–	1,873
Total Other reserves	1,748	1,202	(332)	2,618
2024				
Restricted reserves				
Road construction reserve	401	–	–	401
Footpath construction reserve	5	–	(1)	4
Open space reserve	498	39	–	537
Total restricted reserves	904	39	(1)	942
Discretionary reserves				
Waste Management	(33)	838	–	805
Total discretionary reserves	(33)	838	–	805
Total Other reserves	871	877	(1)	1,747

Restricted reserves are used to record developer contributions received for a specific purpose which Council has not yet fulfilled.

The discretionary waste management reserve denotes the cumulative surplus/(deficit) from waste service charges collected from ratepayers and actual waste costs incurred by Council over time.

Notes to the Financial Statement

For the year ended 30 June 2025

Note 9. Other matters continued

	2025 \$ '000	2024 \$ '000
9.2 Reconciliation of cash flows from operating activities to surplus/(deficit)		
Surplus/(deficit) for the year	12,509	4,045
Non-cash adjustments:		
Depreciation/amortisation	5,250	4,817
Profit/(loss) on disposal of property, infrastructure, plant and equipment	(367)	1,286
Contributions - Non-monetary assets	(1,545)	(3,618)
Borrowing costs	185	209
Change in assets and liabilities:		
(Increase)/decrease in trade and other receivables	2,240	(3,025)
(Increase)/decrease in inventories	5	(2)
(Increase)/decrease in prepayments	(20)	(56)
(Increase)/decrease in contract assets	151	(32)
Increase/(decrease) in trade and other payables	(1,634)	1,503
Increase/(decrease) in provisions	139	(49)
(Decrease)/increase in other liabilities	269	595
(Decrease)/increase in contract and other liabilities	(2,139)	1,780
Net cash provided by/(used in) operating activities	15,043	7,453

9.3 Superannuation

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

Accumulation

The Fund's accumulation category, Vision MySuper/Vision Super Saver, receives both employer and employee contributions on a progressive basis. Employer contributions are normally based on a fixed percentage of employee earnings (for the year ended 30 June 2025, this was 11.5% as required under Superannuation Guarantee (SG) legislation (2024: 11%)).

Defined Benefit

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

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

Notes to the Financial Statement

For the year ended 30 June 2025

Note 9. Other matters continued

Funding Arrangements

Council makes employer contributions to the Defined Benefit category of the Fund at rates determined by the Trustee on the advice of the Fund Actuary. As at 30 June 2024, an interim actuarial investigation was held as the Fund provides lifetime pensions in the Defined Benefit category. The vested benefit index (VBI) of the Defined Benefit category as at 30 June 2024 (of which Council is a contributing employer) was 105.4%.

The financial assumptions used to calculate the VBI were:

Net investment returns 5.6% pa Salary information 3.5% pa

Price inflation (CPI) 2.7% pa.

As at 30 June 2025, an interim actuarial investigation is underway as the Fund provides lifetime pensions in the Defined Benefit category. It is expected to be completed by 31 October 2025.

Vision Super has advised that the VBI at 30 June 2025 was 110.5%. Council was notified of the 30 June 2025 VBI during August 2025 (2024: August 2024). The financial assumptions used to calculate this VBI were:

Net investment returns 5.7% pa Salary information 3.5% pa Price inflation (CPI) 2.6% pa

The VBI is used as the primary funding indicator. Because the VBI was above 100%, the 30 June 2024 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 2024 interim actuarial investigation conducted by the Fund Actuary, Council makes employer contributions to the Fund's Defined Benefit category at rates determined by the Fund's Trustee. For the year ended 30 June 2025, this rate was 11.5% of members' salaries (11.0% in 2023/24). This rate is expected to increase in line with any increases in the SG contribution rate and was reviewed as part of the 30 June 2023 triennial valuation.

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

(b) Funding calls

If the Defined Benefit category is in an unsatisfactory financial position at an actuarial investigation or the Defined Benefit category's VBI is below its shortfall limit at any time other than the date of the actuarial investigation, the Defined Benefit category has a shortfall for the purposes of SPS 160 and the Fund is required to put a plan in place so that the shortfall is fully funded within three years of the shortfall occurring. The Fund monitors its VBI on a quarterly basis and the Fund has set its shortfall limit at 98% from 26 July 2024 (previously 97%).

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

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

Due to the nature of the contractual obligations between the participating employers and the Fund, and that the Fund includes lifetime pensioners and their reversionary beneficiaries, it is unlikely that the Fund will be wound up. 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 2024 interim actuarial investigation surplus amounts

An actuarial investigation is conducted annually for the Defined Benefit category of which Council is a contributing employer. Generally, a full actuarial investigation is conducted every three years and interim actuarial investigations are conducted for each intervening year. An interim investigation was conducted as at 30 June 2024 while a full investigation was conducted as at 30 June 2023.

Notes to the Financial Statement

For the year ended 30 June 2025

Note 9. Other matters continued

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

	2024 (Interim) \$m	2023 (Triennial) \$m
- A VBI Surplus	108.4	85.7
- A total service liability surplus	141.4	123.6
- A discounted accrued benefits surplus	156.7	141.9

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 2024.

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 2024.

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 2024.

The 2025 interim actuarial investigation

An interim actuarial investigation is being conducted for the Fund's position as at 30 June 2025 as the Fund provides lifetime pensions in the Defined Benefit category.

Vision Super has advised that the VBI at 30 June 2025 was 110.5%. Council was notified of the 30 June 2025 VBI during August 2025 (2024: August 2024). The financial assumptions used to calculate this VBI were:

Net investment returns 5.7% pa Salary information 3.5% pa Price inflation (CPI) 2.6% pa

It is anticipated that this actuarial investigation will be completed by 31 October 2025.

The 2023 triennial investigation

The last triennial actuarial investigation conducted prior to 30 June 2023 was at 30 June 2020. This actuarial investigation was completed by 31 December 2020. The financial assumptions for the purposes of that investigation was:

	2020 (Interim investigation) \$m	2023 (Triennial investigation) \$m
Net investment return	5.6% pa	5.7% pa
Salary inflation	2.5% pa for two years and 2.75% pa thereafter	3.50% pa
Price inflation	2.0% pa	2.8% pa

Superannuation contributions

Contributions by Council (excluding any unfunded liability payments) to the above superannuation plans for the financial year ended 30 June 2025 are detailed below:

Scheme	Type of scheme	Rate	2025 \$ '000	2024 \$ '000
Vision Super	Defined Benefits	11.5% (2024:11.0%)	9	7
Vision Super	Accumulation	11.5% (2024:11.0%)	953	441

In addition to the above contributions, Council has paid unfunded liability payments to Vision Super totalling \$NIL (2024/25 \$NIL). There were no contributions outstanding and no loans issued from or to the above schemes as at 30 June 2025.

The expected contributions to be paid to the Defined Benefit category of Vision Super for the year ending 30 June 2026 is \$7k.

Notes to the Financial Statement

For the year ended 30 June 2025

Note 10. Changes in accounting policies

There have been no changes to accounting policies in the 2024-25 year.

Mansfield Shire Council

Performance Statement

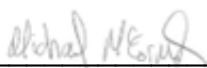
For the year ended 30 June 2025

Annual Performance Report Contents

Contents	Page
Certification of the performance statement	135
Victorian Auditor-General's Office audit report	136
Section 1. Description of the municipality	138
Section 2. Service performance indicators	139
Section 3. Financial performance indicators	142
Section 4. Sustainable capacity indicators	146
Section 5. Notes to the accounts	148
5.1. Basis of preparation	148
5.2. Definitions	149

Certification of the Performance Statement

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



Michael McCormack
Principal Accounting Officer

Dated: 10 October 2025

In our opinion, the accompanying performance statement of the Mansfield Shire Council for the year ended 30 June 2025 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.



Steve Rabie
Mayor

Dated: 10 October 2025



James Tehan
Councillor

Dated: 10 October 2025



Kirsten Alexander
Chief Executive Officer

Dated: 10 October 2025

Victorian Auditor-General's Office Report



Independent Auditor's Report

To the Councillors of Mansfield Shire Council

Opinion	I have audited the accompanying performance statement of Mansfield Shire Council (the council) which comprises the: • description of municipality for the year ended 30 June 2025 • service performance indicators for the year ended 30 June 2025 • financial performance indicators for the year ended 30 June 2025 • sustainable capacity indicators for the year ended 30 June 2025 • notes to the accounts • certification of the performance statement. In my opinion, the performance statement of Mansfield Shire Council in respect of the year ended 30 June 2025 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.
Basis for Opinion	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. 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. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.
Councillors' responsibilities for the performance statement	The Councillors are responsible for the preparation and fair presentation of the performance statement in accordance with the performance reporting requirements of the <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.

Victorian Auditor-General's Office Report continued

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 2025



Travis Derricott
as delegate for the Auditor-General of Victoria

Section 1: Description of the Municipality

For the year ended 30 June 2025

Mansfield Shire

Mansfield Shire is situated 2.5 hours north east of Melbourne, with its landscape dominated by the Great Dividing Range. It's major urban centre is Mansfield and there are numerous outlying communities scattered across the municipality including; Ancona, Barjarg, Bonnie Doon, Goughs Bay, Howqua, Jamieson, Kevington, Macs Cove, Maindample, Merrijig, Merton, Sawmill Settlement, Tolmie and Woods Point. Each of these townships have a strong sense of community and not only celebrate the place in which they live, but they also have their own history, distinct character and sense of identity.

Natural environment features within Mansfield Shire are the Alpine National Park and Australia's second largest inland waterway – Lake Eildon. Mansfield Shire boasts major river systems, lakes, mountains, vast tracts of what is referred to as 'High Country', and broad, productive valleys where agriculture and rural living integrate.

Mansfield Shire has a strong economy, with agriculture being one of its key economic drivers. Cattle and sheep grazing, along with seed production, are major industries within the Shire. Grape and tomato production are also significant as are many agriculture related service industries. Tourism and hospitality are also strong economies within the Shire supporting employment for 11.2% of local workers.

The Shire has a population of 10,782 (ABS 2025) and a land area of 3,842 square kilometres, giving a population density of 2.8 persons per square kilometre.

Section 2: Service Performance Indicators

For the year ended 30 June 2025

	Results					
	2022	2023	2024	2025		
Service / <i>Indicator</i> / Measure [Formula]	Actual	Actual	Actual	Target as per budget	Actual	Comment
Aquatic Facilities						
Utilisation						
<i>Utilisation of aquatic facilities</i>	0.87	0.91	1.23	N/A	1.23	
[Number of visits to aquatic facilities / Municipal population]						
Animal Management						
Health and safety						
<i>Animal management prosecutions</i>	0%	0%	0%	N/A	0%	
[Number of successful animal management prosecutions / Number of animal management prosecutions] x 100						
Food Safety						
Health and safety						
<i>Critical and major non-compliance outcome notifications</i>	94.29%	97.37%	100.00%	N/A	100.00%	
[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						

PERFORMANCE STATEMENT FOR THE YEAR ENDED 30 JUNE 2025

	Results					
	2022	2023	2024	2025		
Service / <i>Indicator</i> / Measure [Formula]	Actual	Actual	Actual	Target as per budget	Actual	Comment
Governance <i>Consultation and engagement</i> <i>Satisfaction with community consultation and engagement</i> [Community satisfaction rating out of 100 with how Council has performed on community consultation and engagement]	59	60	59	61	59	
Libraries <i>Participation</i> <i>Library membership</i> [Number of registered library members / Population] x100	#N/A	#N/A	29.26%	N/A	29.39%	
Maternal and Child Health (MCH) <i>Participation</i> <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	83.01%	85.85%	89.07%	N/A	91.13%	
<i>Participation in the MCH service by Aboriginal children</i> [Number of Aboriginal children who attend the MCH service at least once (in the year) / Number of Aboriginal children enrolled in the MCH service] x100	100.00%	100.00%	93.75%	N/A	84.62%	

PERFORMANCE STATEMENT FOR THE YEAR ENDED 30 JUNE 2025

	Results					
	2022	2023	2024	2025		
Service / Indicator / Measure [Formula]	Actual	Actual	Actual	Target as per budget	Actual	Comment
Roads Condition <i>Sealed local roads maintained to condition standards</i> [Number of kilometres of sealed local roads below the renewal intervention level set by Council / Kilometres of sealed local roads] x100	82.43%	82.81%	99.01%	87.55%	91.94%	Council successfully met its target for maintaining sealed local roads to the required condition standards. This reflects Council's ongoing commitment to investing in safe, well-maintained roads for the community.
Statutory Planning Service standard <i>Planning applications decided within required time frames</i> [(Number of regular planning application decisions made within 60 days) + (Number of VicSmart planning application decisions made within 10 days) / Number of planning application decisions made] x100	91.03%	65.99%	80.23%	91.00%	58.96%	Council transitioned to a new online Planning Permit Register System (Greenlight) in 2024-25. Due to the introduction of the new system performance declined during the year however is expected to improve moving forward.
Waste Management Waste diversion <i>Kerbside collection waste diverted from landfill</i> [Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins] x100	33.92%	32.45%	29.73%	36.00%	40.09%	The FOGO (green waste) program is having a positive impact on this indicator.

Section 3: Financial Performance Indicators

For the year ended 30 June 2025

	Results					Forecasts				
	2022	2023	2024	2025		2026	2027	2028	2029	
Dimension / Indicator / Measure [Formula]	Actual	Actual	Actual	Target as per budget	Actual	Forecasts	Forecasts	Forecasts	Forecasts	Material Variations and Comments
Efficiency										
Expenditure level										
Expenses per property assessment [Total expenses / Number of property assessments]	\$3,165.88	\$3,333.88	\$3,793.57	\$3,723.00	\$3,589.80	\$3,599.76	\$3,385.73	\$3,370.17	\$3,433.33	Council successfully met its target for managing expenses per property assessment. This reflects Council's ongoing commitment to delivering efficient and cost-effective services to the community.
Revenue level										
Average rate per property assessment [Sum of all general rates and municipal charges / Number of property assessments]	\$1,594.13	\$1,637.25	\$1,676.94	N/A	\$1,697.24	\$1,747.94	\$1,791.25	\$1,841.81	\$1,894.62	

PERFORMANCE STATEMENT FOR THE YEAR ENDED 30 JUNE 2025

	Results					Forecasts				
	2022	2023	2024	2025		2026	2027	2028	2029	
Dimension / Indicator / Measure [Formula]	Actual	Actual	Actual	Target as per budget	Actual	Forecasts	Forecasts	Forecasts	Forecasts	Material Variations and Comments
Liquidity Working capital <i>Current assets compared to current liabilities</i> [Current assets / Current liabilities] x100	252.73%	192.20%	113.73%	238.00%	132.16%	91.83%	89.64%	103.17%	124.84%	Reduced commitments with IMPACT Route and Digital Transformation project nearing completion. Receiving 50% of the 2025-26 FY Financial Assistance Grant has increased the current assets.
Unrestricted cash <i>Unrestricted cash compared to current liabilities</i> [Unrestricted cash / Current liabilities] x100	42.23%	-54.92%	-57.05%	N/A	0.30%	-14.78%	-21.55%	-8.39%	11.49%	Increase due to receiving 50% of the 2025-26 Financial Assistance Grant and redeeming term deposits.
Obligations Loans and borrowings <i>Loans and borrowings compared to rates</i> [Interest bearing loans and borrowings / Rate revenue] x100	28.87%	27.18%	22.80%	N/A	19.65%	16.49%	13.08%	9.65%	6.26%	Council continues to maintain an acceptable level of borrowings well within capacity to repay from usual revenue sources inclusive of rates & charges.

PERFORMANCE STATEMENT FOR THE YEAR ENDED 30 JUNE 2025

	Results					Forecasts				
	2022	2023	2024	2025		2026	2027	2028	2029	
Dimension / Indicator / Measure [Formula]	Actual	Actual	Actual	Target as per budget	Actual	Forecasts	Forecasts	Forecasts	Forecasts	Material Variations and Comments
Loans and borrowings repayments compared to rates [Interest and principal repayments on interest bearing loans and borrowings / Rate revenue] x100	0.66%	1.24%	3.88%	N/A	3.85%	4.03%	3.95%	3.84%	3.74%	Council continues to repay its borrowings at principal and interest repayments which are managed within resources.
Indebtedness <i>Non-current liabilities compared to own source revenue</i> [Non-current liabilities / Own source revenue] x100	28.70%	31.19%	26.20%	N/A	21.54%	18.69%	15.30%	10.99%	7.98%	Council's longer term liabilities inclusive of bank borrowings are well within Council's capacity to repay from usual sources of revenue. Council continues to repay principal reductions at rate of \$500k per annum.
Asset renewal and upgrade <i>Asset renewal and upgrade compared to depreciation</i> [Asset renewal and asset upgrade expense / Asset depreciation] x100	162.01%	183.07%	227.92%	131.00%	240.14%	209.74%	104.18%	101.66%	95.39%	Asset and upgrade statistics have been bolstered in recent years due to increased Capital Works programs.

PERFORMANCE STATEMENT FOR THE YEAR ENDED 30 JUNE 2025

	Results					Forecasts				
	2022	2023	2024	2025		2026	2027	2028	2029	
Dimension / Indicator / Measure [Formula]	Actual	Actual	Actual	Target as per budget	Actual	Forecasts	Forecasts	Forecasts	Forecasts	Material Variations and Comments
Operating position Adjusted underlying result <i>Adjusted underlying surplus (or deficit)</i> [Adjusted underlying surplus (deficit)/ Adjusted underlying revenue] x100	1.16%	2.71%	-8.31%	N/A	10.57%	-0.58%	4.53%	7.77%	7.89%	Financial Assistance Grants received in advance had a positive impact on this measure.
Stability Rates concentration <i>Rates compared to adjusted underlying revenue</i> [Rate revenue / Adjusted underlying revenue] x100	59.05%	61.08%	62.07%	57.00%	54.11%	61.08%	62.78%	62.23%	62.35%	Decrease due to increased grants received including the Financial Assistance Grant and IMPACT Route.
Rates effort <i>Rates compared to property values</i> [Rate revenue / Capital improved value of rateable properties in the municipality] x100	0.34%	0.27%	0.25%	N/A	0.24%	0.24%	0.24%	0.25%	0.25%	

Section 4: Sustainable Capacity Indicators

For the year ended 30 June 2025

Results					
	2022	2023	2024	2025	
<i>Indicator / Measure</i> [Formula]	Actual	Actual	Actual	Actual	Comment
Population					
<i>Expenses per head of municipal population</i> [Total expenses / Municipal population]	\$2,600.31	\$2,584.90	\$2,951.83	\$2,773.42	
<i>Infrastructure per head of municipal population</i> [Value of infrastructure / Municipal population]	\$18,531.83	\$19,563.38	\$21,457.80	\$23,430.72	
<i>Population density per length of road</i> [Municipal population / Kilometres of local roads]	11.67	12.27	12.44	12.71	
Own-source revenue					
<i>Own-source revenue per head of municipal population</i> [Own-source revenue / Municipal population]	\$1,773.72	\$1,877.40	\$1,943.86	\$2,047.21	
Recurrent grants					
<i>Recurrent grants per head of municipal population</i> [Recurrent grants / Municipal population]	\$683.26	\$604.67	\$302.67	\$884.81	Main variance is due to Council receiving 100% of the 24-25 and 50% of the 25-26 Financial Assistance Grants during the 24-25 financial year.
Disadvantage					
<i>Relative Socio-Economic Disadvantage</i> [Index of Relative Socio-Economic Disadvantage by decile]	7.00	8.00	8.00	8.00	

PERFORMANCE STATEMENT FOR THE YEAR ENDED 30 JUNE 2025

Results

	2022	2023	2024	2025	
Indicator / Measure [Formula]	Actual	Actual	Actual	Actual	Comment
Workforce turnover <i>Percentage of staff turnover</i> [Number of permanent staff resignations and terminations / Average number of permanent staff for the financial year] x100	27.9%	18.1%	17.6%	17.5%	

Section 5: Notes to the accounts

For the year ended 30 June 2025

Basis of Preparation

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

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

The performance statement presents the actual results for the current year and the previous three years, along with the current year's target, if mandated by the *Local Government (Planning and Reporting) Regulations 2020*. Additionally, for the prescribed financial performance indicators and measures, the performance statement includes the target budget for the current year and the results forecast for the period 2025-26 to 2028-29 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.

Definitions

Key term	Definition
Aboriginal children	means a child who is an Aboriginal person
Aboriginal person	has the same meaning as in the Aboriginal Heritage Act 2006
adjusted underlying revenue	means total income other than: • non-recurrent grants used to fund capital expenditure; and • non-monetary asset contributions; and • contributions to fund capital expenditure from sources other than those referred to above
adjusted underlying surplus (or deficit)	means adjusted underlying revenue less total expenditure
annual report	means an annual report prepared by a council under section 98 of the Act
asset renewal expenditure	means expenditure on an existing asset or on replacing an existing asset that returns the service capability of the asset to its original capability
asset upgrade expenditure	means expenditure that— (a) enhances an existing asset to provide a higher level of service; or (b) extends the life of the asset beyond its original life
critical non-compliance outcome notification	means a notification received by council under section 19N(3) or (4) of the <i>Food Act 1984</i> , 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 <i>Food Act 1984</i>
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

Key term	Definition
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



Mansfield Shire



mansfield.vic.gov.au



council@mansfield.vic.gov.au



03 5775 8555



TTY 133 677



33 Highett Street, Mansfield VIC 3722



Private Bag 1000, Mansfield VIC 3724