Mansfield Shire

Mansfield Shire Council

Annual Report 2025-26



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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 2025-26

Council is committed to transparent reporting and accountability to the community. The Annual Report 2025-26 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.







Median Age

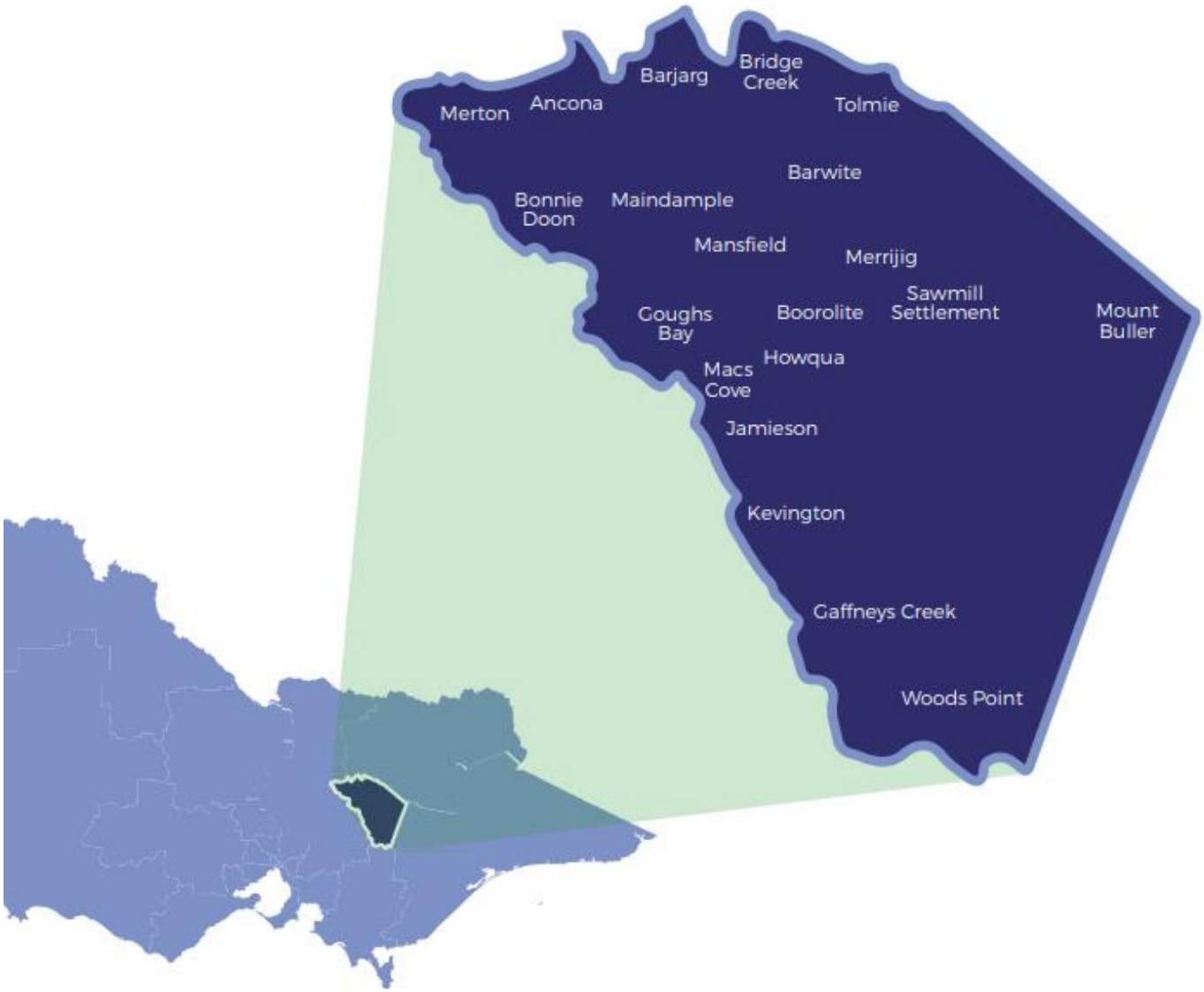


Our Population

Source: 2021 Census

Mansfield is central to many unique towns and villages including:

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



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

Mansfield Library
2 Collopy Street, Mansfield
(03) 5775 8621
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 for 2025–26, a year that tested Mansfield Shire and demonstrated once again just what can be achieved when the best little shire stands together.

From bushfires close to home to significant changes proposed by the State Government, our community faced its share of challenges. Through it all, Council remained focused on what matters: delivering for our community, managing ratepayers' money responsibly and making sure Mansfield Shire has a strong voice.

That approach is producing results.

In 2025-2026, Council delivered a $16.5 million capital works program, with a significant proportion supported by successful grant funding rather than relying solely on ratepayer funds. At the same time, we continued to manage increasing costs carefully and kept our rate increase below the State Government's rate cap.

It is an approach I have often described as getting the best bang for the ratepayers' buck - making every dollar work as hard as possible for our community.

Importantly, our community is recognising that progress.

Council's overall performance score in the Community Satisfaction Survey rose six points to 68 - our highest result in a decade. Significant improvements were recorded across libraries, public areas, tourism, emergency management, waste, and recreation.

Particularly pleasing was the eight-point improvement in advocacy and representation, which also reached 68.

Good advocacy is not always visible. Much of it happens through meetings, conversations, submissions and persistent work behind the scenes. It starts with listening to our community, understanding what matters to people and then taking Mansfield Shire's case to those who can help us deliver.

The completion of the IMPACT Route is an excellent example of that advocacy at work.

This major project delivered more than $12.5 million of improvements across Highton Lane, Rifle Butts Road, and Chapel Hill Road, creating a 26-kilometre all-weather agricultural and tourism corridor linking Mansfield with the Mansfield–Woods Point Road and Mt Buller Road.

The works included road upgrades, a new roundabout at Highton Lane, Rifle Butts Road and Monkey Gully Road, improvements to the Chapel Hill Road and Hearns Road intersection, a new low-level crossing at Lanky Creek and improvements to the Delatite River Bridge.

With more than $9.8 million secured from the Australian Government and more than $2.7 million contributed by Council, the IMPACT Route provides safer and more reliable access for our farmers and agricultural businesses, our communities, and visitors to the region. It is a game changer for Mansfield Shire and a great example of what persistent advocacy and partnership can deliver.

That progress is complemented by grant-funded works at the Mansfield Heritage Museum and Mansfield Station Precinct, along with the Lords Around the Ground project at Lords Reserve.

But advocacy is also about standing up for our community when decisions made elsewhere affect the future of our Shire.

Council's petition seeking parliamentary scrutiny of proposed planning reforms attracted 2,414 signatures - exceeding the 2,000 required to trigger debate in the Legislative Council. While the legislation was ultimately not referred to an inquiry, the extraordinary response demonstrated how strongly our community values having a meaningful say in decisions affecting the places in which we live.

When fires again threatened communities across Victoria, including the Longwood fire close to home, the importance of emergency preparedness was brought sharply into focus. Council has continued its advocacy for the long-planned Mansfield Emergency Services Precinct and a fit-for-purpose facility for the emergency services personnel and volunteers who protect our community.

We have also continued to advocate Council's position on the Emergency Services and Volunteers Fund and for planning arrangements that preserve an appropriate voice for councils and their communities.

Council will continue putting Mansfield Shire's case to representatives and candidates from across the political spectrum. Our message is straightforward: a growing regional community deserves the infrastructure, services and investment needed to support that growth.

Closer to home, the Social Inclusion Action Group continued to make a real difference, supporting 64 individual initiatives through community groups across the Shire. These included the second Mansfield Health, Community and Volunteers Expo, a National Volunteer Week dinner and practical accessibility improvements in Mansfield's main street and at the Resource Recovery Centre Resale Shop.

I was also very pleased this year that our Chief Executive Officer, Kirsten Alexander, agreed to continue leading the organisation for a further four years. Kirsten's extensive local government experience, capable leadership and strong working relationship with Council have contributed significantly to the momentum we have built.

None of the achievements recorded in this Annual Report happen through Council alone.

I thank my fellow Councillors for their commitment and contribution, our CEO and Council staff for the work they undertake every day, and particularly our volunteers, community organisations, businesses, farmers and residents who contribute so much to the character and strength of Mansfield Shire.

Over recent years we have worked hard to strengthen Council's financial position, tackle a backlog of infrastructure, improve services, listen more closely to our community and become a stronger advocate for the Shire.

There is always more to do.

But with community confidence at its highest level in a decade, major projects being delivered and a clear direction for the years ahead, I believe we can look to the future with confidence.

We will continue to listen, continue to advocate and continue to make every dollar count - while protecting the character and community spirit that makes Mansfield Shire the best little shire.

Cr 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

Financial Summary

Operating Results

Council achieved an operating surplus of $9.976 million in the 2025-26 financial year. The result included a $1.907 million net loss on the disposal of roads and other property associated with the Capital Works program specifically the Highton Lane upgrade undertaken as part of the IMPACT Route.

As per the Comprehensive Income Statement in the Financial Report, Council achieved a total comprehensive result of $27.071 million for the period. The result includes the operating surplus together with net asset revaluation increment which measures the increase, or decrease, in Council infrastructure values. The rate of growth in valuations experienced during 2025-26 was $17.095 million due to the full revaluation of transport assets, compared to $15.849 million in the prior year. The adjusted underlying result of Council, after removing non-recurrent capital grants, cash capital contributions and non-monetary capital contributions, is a deficit of 1.61 percent. This underlying result includes the loss on disposal of assets associated with the IMPACT Route Road upgrade program, which is a non-operational transaction that does not reflect Council's day to day operations. Without this, Council would have recorded an adjusted underlying surplus of 5.79 percent.

Sustaining an underlying surplus is a critical financial strategy to ensure Council has the capacity to continue renewing the $334 million of community assets under Council's control.

Liquidity

Cash and financial assets held by Council are $16.671 million. This is an increase from the prior year of $12.598 million and takes into account grant funding received in advance for the 2026-27 year, including capital grants for projects yet to be completed.

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 113.34 percent.

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 59.36 percent for the 2025-26 year.

Obligations

Council aims to maintain infrastructure assets to expected levels while continuing to deliver the services needed by the community. Council invested $11.905 million in renewal and upgrade works and a further $4.551 million in new asset investment during the 2025-26 year, with significant capital grant funding of $9.988 million used to support Council's capital program. Total capital works expenditure increased from $15.232 million in 2024-25 to $16.456 million in 2025-26.

As at 30 June 2026, Councils debt ratio, which is measured by comparing interest bearing loans and borrowings to rate revenue, was 16.42 percent.

Council's asset renewal and upgrade ratio, which is measured by comparing asset renewal and upgrade expenditure to depreciation, was approximately 206 percent compared to 240 percent from the previous year.

Council continued significant investment in infrastructure during 2025-26, with $10.120 million invested in infrastructure works, including roads, bridges, footpaths and cycleways, and recreational, leisure and community facilities. A further $5.196 million was invested in property, including $5.093 million in buildings that included the Mansfield Heritage Museum building and Lords Reserve Pavillion.

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 $16.5 million capital works program in 2025-26 with 58 out of 61 (95%) projects completed.

+ IMPACT ROUTE

The IMPACT Route (Integrated Mansfield's Productivity, Agricultural Communities and Tourism) project was completed delivering major infrastructure upgrades and an all-weather transport route with no weight or size restrictions.

Works included significant upgrades to Highton Lane, Rifle Butts Road and Chapel Hill Road, as well as the construction of a compact roundabout at the intersection of Highton Lane, Rifle Butts Road and Monkey Gully Road.

The roundabout significantly improved pedestrian and vehicle safety, while upgrades to the Chapel Hill Road and Hearns Road intersection have further enhanced network efficiency.

Additional infrastructure improvements included upgrades to a major culvert on Rifle Butts Road, construction of a new low-level crossing at Lanky Creek and enhancements to the Delatite River Bridge on Chapel Hill Road.

The project was delivered at a total cost of more than $12.5 million, with over $9.8 million funded through the Australian Government and more than $2.7 million contributed by Council.

The IMPACT Route now provides a more reliable and resilient transport network, strengthening freight access, supporting economic growth and improving access for residents and visitors across the region.



The **Rifle Butts Road** upgrade project was a key component of the IMPACT Route



The **Highton Lane, Rifle Butts Road and Monkey Gully Road** intersection was upgraded to a **roundabout** as part of the IMPACT Route project.

+ LORDS AROUND THE GROUND PROJECT

Council commenced delivery of the Lords Around the Ground Package with completion of the first stage of works, refurbishment of the Lords Reserve amenities block, and construction of the Lord's Reserve Pavillion commencing.

Works completed as part of the amenities block upgrade included construction of a new concrete slab to accommodate expanded toilet facilities, installation of a new Colorbond roof with improved guttering, upgrades to plumbing and electrical systems, waterproofing of wet areas and the addition of durable epoxy flooring.

The amenities block upgrade forms part of the landmark $2.12 million Lords Around the Ground Package, made possible through a significant partnership between Council and the Australian Government. Council successfully secured $1.41 million from Round 1 of the Australian Government's Growing Regions Program with Council contributing $710,000.

The broader upgrade package will also deliver a new spectator pavilion and repairs to the existing clubrooms. Once completed, the project will provide improved sporting and community infrastructure at Lords Reserve, supporting participation, enhancing visitor experiences and ensuring the precinct meets the needs of the community for years to come.



Construction of **Lord's Reserve Pavilion** commenced in March.



+ MANSFIELD SPORTING COMPLEX ROOF RESTORATION

A significant upgrade to the Mansfield Sporting Complex delivered substantial improvements to the facility's long-term resilience, functionality and presentation. The project, delivered by Cronin Construction, involved the replacement of the stadium roof and the north, east and south wall cladding to address damaged and leaking sheeting that were causing water ingress and deterioration of the stadium flooring.

Additional improvements included the replacement of insulation sheeting, refurbishment and repainting of the ventilated ridge capping and replacement of gutters and downpipes.

As part of the visual renewal, the existing mural and signage were removed. A new mural for the site is proposed for future installation with community engagement completed over local athletes to be recognised on a new “Wall of Fame” on the eastern wall.

The project was delivered at a total cost of $200,000 jointly funded through Council ($112,699) and the Australian Government’s Play Our Way Grant funding ($87,301).

The upgrade has given the Mansfield Sporting Complex a more resilient and weatherproof facility protecting the asset for the future and ensuring it remains a high-quality sporting and community hub for years to come.



+ BIN UPGRADE PROJECT

Council upgraded public waste and recycling bins across Mansfield, continuing a multi-year project to improve convenience, reduce contamination and increase collection efficiency.

The new stainless-steel bins doubled capacity from 120L to 240L and feature locally sourced photography celebrating the natural beauty and heritage of the Shire. The project also supported efforts to reduce illegal dumping and improve public waste management.

Existing bins removed as part of the upgrade were refurbished and repurposed for use in other locations across the Shire and for use in the rollout of new Container Deposit Scheme bins.

The upgrades completed in 2025-26 were at a cost of $65,260.



+ CURIA STREET PUBLIC SHOWER AND TOILET

Council partnered with Mansfield Uniting Church and St Vincent de Paul to deliver a new public shower and toilet facility at 5 Curia Street, Mansfield giving vulnerable residents safe, dignified access to essential amenities.

The facility was designed to offer inclusive access with a customised double shower and toilet pod, including a DDA-accessible facility and a unisex facility so that everyone in the community can use it.

The project was jointly funded by the Mansfield Uniting Church Op Shop ($50,000) and Council ($60,000 sourced through Capital Works Program savings).

Pictured L-R: Justin Hotton (Executive Manager Capital Works & Operations), Jill O'Halloran (Community Connections & Recovery Officer), Pam Alexander (Mansfield Uniting Church), Mayor Cr Steve Rabie, Ari Croxford-Demasi (Manager Major Projects), Cr Mandy Treasure and Janique Snyder (Executive Manager Community Health & Wellbeing)



The official opening was attended by the **Mayor** and **Cr Treasure**.

+ GRAVEL RESHEETING PROGRAM

Council's annual Resheeting Program was completed over the 2025-26 year with 22.5km of unsealed gravel roads upgraded. Works were undertaken in house by Field Services which included placing and compacting 20,477 tonnes of new gravel, reshaping and grading the road surface and improving drainage systems.

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:

- Banksia Street, Mansfield (Court Bowl)
- Kidston Parade, Mansfield
- Aldous Road, Mansfield
- Cambatong Road, Tomie
- Desmonds Road, Boorolite
- Dry Creek Road, Bonnie Doon
- Long Lane, Mansfield
- Merton-Strathbogie Road, Merton
- Sonnberg Drive, Bonnie Doon
- Spring Creek Road, Tolmie
- Woolshed Road, Woodfield
- Royaltown Road, Maindample

The total spend for the resheeting program was **$641,222**

+ SEALING PROGRAM

Council's Sealing Unsealed Roads Program delivered improvements across a number of priority road sections throughout the Shire. The completed works included:

- Glen Creek Road, Bonnie Doon
- Church Street, Mansfield
- New Street, Mansfield

The length of sealing undertaken on Glen Creek Road was extended beyond the works originally budgeted in collaboration with local residents with a total financial contribution of $31,558 received for the project.

The total spend for the sealing program was **$302,547**

+ RESEALING AND ASPHALTING PROGRAM

Council completed its annual Resealing and Asphalting Program, with approximately 5km of roads resealed across the Shire. These works help preserve the road network, improve safety and ride quality, and extend the life of existing road surfaces.

- Curia Street, Mansfield (Apollo Street – Ultimo Street)
- Highett Street, Mansfield (High Street – Stoneleigh Road)
- High St Service Road, Mansfield (Ultimo Street – Splitter)
- Alpine Ridge Drive, Merrijig (Mt Buller Road – Lightwood Court)
- Early Street, Mansfield (McDonald St – Kitchen St)
- Barack Court, Bonnie Doon
- Section of Howes Creek Road, Mansfield

Prior to resealing each road was inspected and sections identified requiring pavement reconstruction or repairs. Repairs were completed before the new seal was applied, ensuring underlying pavement defects were addressed and maximising the life and performance of the new road surface.

Surfacing asphalt works were completed at the following locations:

- Tip Access Road – Asphalt was selected due to higher traffic demands of heavy vehicles and turning movements.
- Early Street – Asphalt resurfacing was completed to improve pavement performance.
- Collopy Street Car Park – Sections were asphalted to improve surface quality and durability.

The total spend for the resealing and asphalting program was **$815,624**

2025-26 Capital Works Projects **continued**

+ Culvert upgrade on McKees Lane completed.
+ Drainage renewal program including CCTV inspection, jetting, repair works and a stormwater drainage study for the Malcolm Street–Highett Street to Kidston Parade West catchment commenced.
+ Construction and renewal of footpaths at Bonnie Doon Community Centre, Bellview Court, Piries-Goughs Bay Rd and Maintongoon Road, together with path safety upgrades on Mansfield-Woods Point Road.
+ Kerb and channel renewals on High Street, Stewart Street, Curia Street, Highett Street, Alpine Ridge Drive and Early Street, together with car park renewals at Highett Street and Chenery Street.
+ Irrigation upgrades at Lords Reserve Oval and Mansfield Recreation Reserve and topsoiling works at the Mansfield Botanic Park oval completed.
+ Cricket pitch installation at Bonnie Doon Recreation Reserve.
+ Installation of solar panels and battery at Mansfield Community Centre.
+ Installation of a shade sail and community noticeboard at Macs Cove and new playground equipment at Picnic Point in Goughs Bay through the Outlying Communities Infrastructure Fund.
+ Upgrades to public rubbish bins across the Shire and installation of bollard lighting at Botanic Park.
+ Construction of new Botanic Park Stage.
+ Road safety improvements through the Safer Local Roads and Streets Program on Howqua River Road and Monkey Gully Road and intersection upgrade at Ogilvies Road and Rifle Butts Road.
+ Switchboard upgrade and three-phase power connection at Bonnie Doon Community Centre.
+ Installation of a generator inlet at the Mansfield Youth Centre.
+ Heating, ventilation and air conditioning improvements at the Mansfield Library.

The **Botanic Park Stage** project was completed in 2025-26.



2025-26 Capital Works Projects **continued**

+ Roof renewal works at Jamieson Hall Work Centre and the Jamieson Museum slate roof.
+ Design of the Peppin Point Community Hub.
+ Development of the Tracks and Trails Strategy.
+ Renewal of the public toilets on Maintongoon Road, Bonnie Doon.
+ Installation of a new water connection to complete the land subdivision and acquisition of the Bowls Club at 35–37 Ailsa Street.
+ Refurbishment of the Fertiliser Shed at the Station Precinct in collaboration with Mansfield Historical Society volunteers.
+ Construction of the Withers Lane car park at the Station Precinct.
+ Refurbishment of the Goods Shed at the Station Precinct commenced
+ Design, engagement and procurement works for the following project elements of the Station Precinct redevelopment:
    - Dog Park
    - Pump Track
    - Museum exhibits
    - All abilities playground
    - Landscaping and paths

Mansfield Shire Community Citizen Awards

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

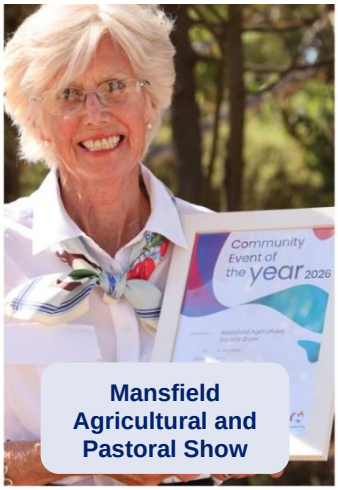
These awards reward community service at a local level and are administered through a nomination and assessment program. In 2026, the Community Citizen Awardees were:

+ Citizen of the Year **David Mims**
+ Senior Citizen of the Year **Pamela Dalgleish**
+ Young Citizen of the Year **Jessica Andrews**
+ Community Event of the Year **Mansfield Agricultural and Pastoral Show**
+ Community Group or Organisation of the Year **Mansfield and District (MAD) Potters**





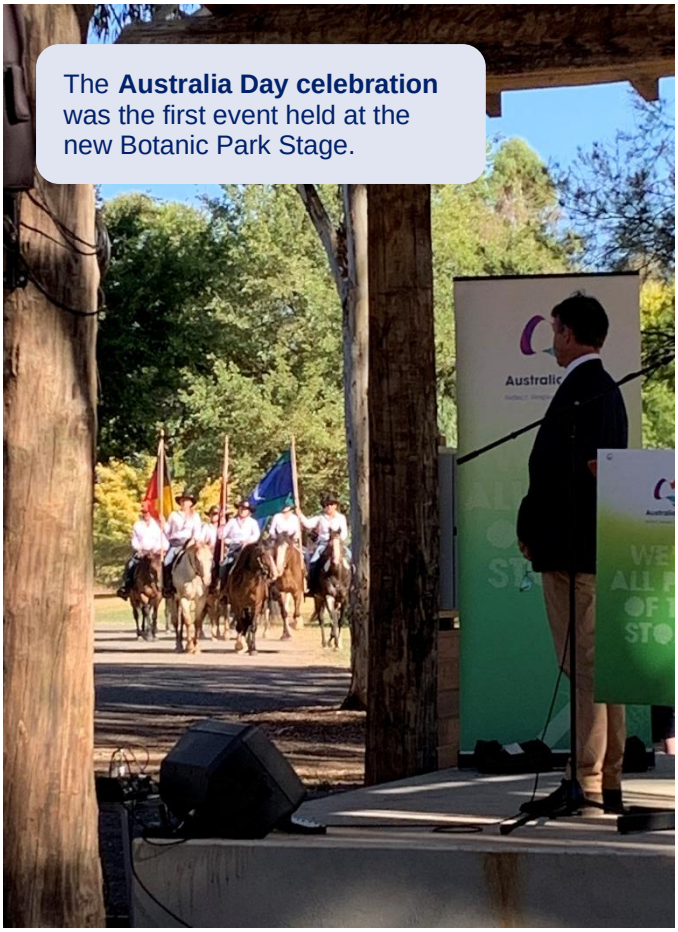








Australia Day Ambassador **Marly Kelleher** spoke about what Australia Day means to her.



The **Australia Day celebration** was the first event held at the new Botanic Park Stage.



Mayor Cr Steve Rabie delivering an address at the **Australia Day Celebration.**

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 2025-26, Council hosted three citizenship ceremonies with the Mayor as the presiding member. We welcomed 26 community members as Australian citizens from nine different nations including:

+ United Kingdom
+ Pakistan
+ Netherlands
+ Germany
+ Canada
+ New Zealand
+ South Africa
+ Philippines
+ Lao Peoples Democratic Republic



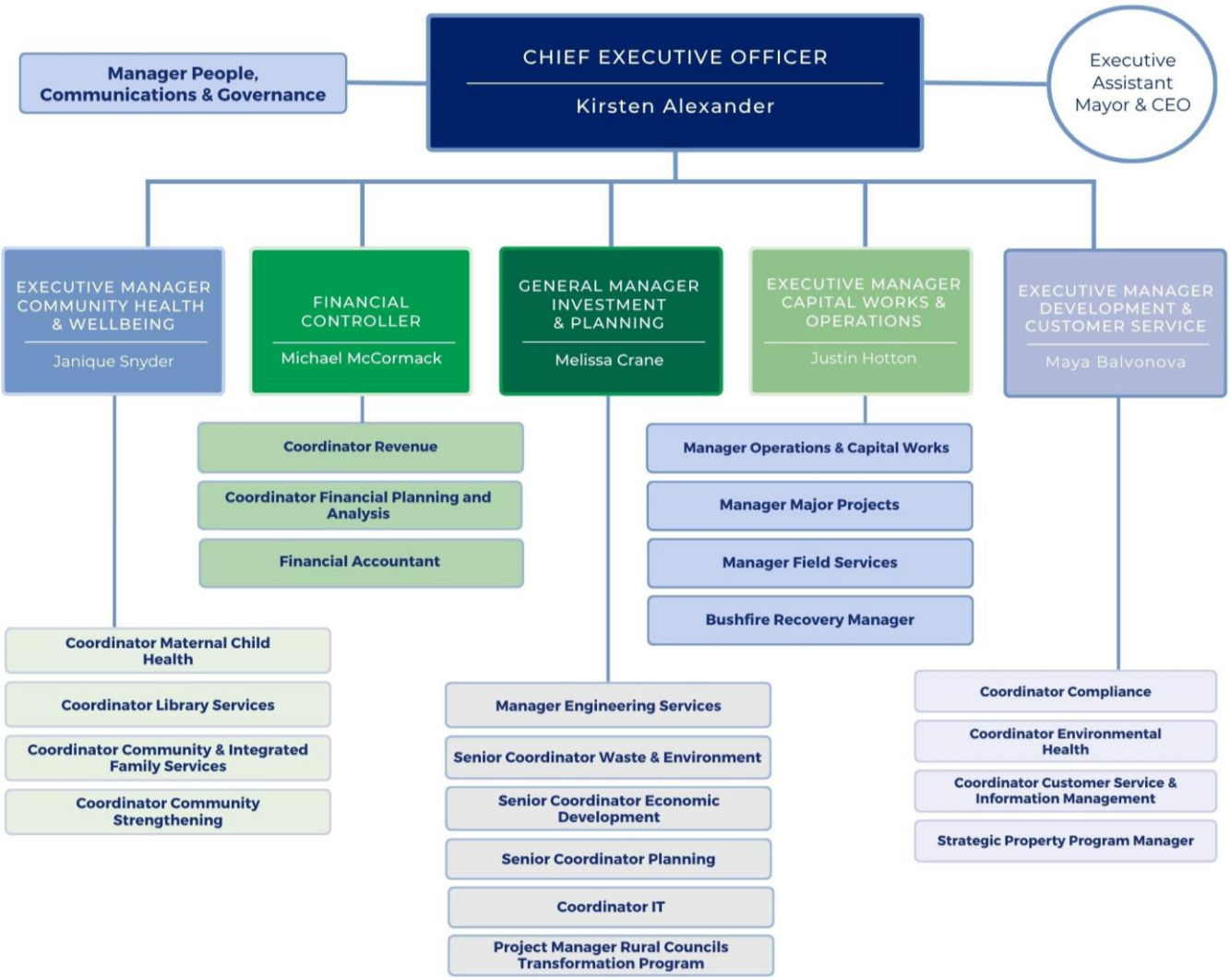
Image: Citizenship Ceremony held in the Council Chamber on 21 April, 2026 when 16 people were conferred (Council's biggest one yet!).

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 and in 2026 her contract was reviewed and extended for a further four-year term. The CEO, General Manager, three Executive Managers and Financial Controller formed the Executive Management Team (EMT) that led the organisation through the 2025-26 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 2025-26 financial year include:

Melissa Crane General Manager Investment and Planning	+ Strategic and Statutory Planning + Engineering Services + Tourism, Youth and Economic Development + Information Technology + Rural Councils Transformation Project
Janique Snyder Executive Manager Community Health and Wellbeing	+ Maternal and Child Health + Integrated Family Services + Community Strengthening + Library Services
Maya Balvonova Executive Manager Development and Customer Service	+ Customer Services and Information Management + Community Safety + Property + Cemeteries
Justin Hotton Executive Manager Capital Works and Operations	+ Operations and Capital Works + Field Services + Major Projects + Emergency Management
Michael McCormack Financial Controller	+ Revenue Services + Accounts + Procurement + Management Reporting + Financial Planning & Analysis
Tanya Tabone Manager People, Communications and Governance	+ Communications + People and Culture + Governance and Risk + Occupational Health & Safety

Our Staff

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

NB. Includes all permanent, fixed term and casual positions along with grant funded and backfill positions such as maternity leave, leave without pay and long service leave as of 30 June 2026.

	Executive Services FTE	People, Communications & Governance FTE	Development & Customer Service FTE	Community Health & Wellbeing FTE	Financial Services FTE	Investment & Planning FTE	Capital Works & Operations FTE	Total FTE
Permanent FT - F	4	3.6	5	3	6.4	6.5	2.5	**31**
Permanent FT - M	1	2	2	0	1	7	28	**41**
Permanent FT - X	0	0	0	0	0	0	0	**0**
Permanent PT - F	1.8	0.6	3.6	6.2	2.6	4.8	1.4	**21.0**
Permanent PT - M	0	0	2.7	0	0	3.2	3.0	**8.9**
Permanent PT - X	0	0	0	0	0	0	0	**0**
Fixed Term FT - F	1	2	3	2	1	3	3	**15**
Fixed Term FT - M	1	0	0	1	1	2.4	8.6	**14**
Fixed Term FT - X	0	0	0	0	0	0	0	**0**
Fixed Term PT - F	0	1.2	0	2.1	0.8	0	1	**5.1**
Fixed Term PT - M	0	0	0.7	0	0	1.6	2.4	**4.7**
Fixed Term PT - X	0	0	0	0	0	0	0	**0**
Casual - F	0.2	0	0.8	0.8	0	0	0	**1.8**
Casual – M	0	0	0.2	0	0	0.2	0.2	**0.6**
Casual – X	0	0	0	0	0	0	0	**0**
Total	**9**	**9.4**	**17.9**	**15.1**	**12.8**	**29**	**50**	**143.0**

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

The increase in FTE numbers in 2025-26 is attributable to delivering the Station Precinct (5.4 FTE) and bushfire recovery (8.8 FTE), with the associated costs capitalised or grant funded.

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

Employment Classification	Women FTE	Men FTE	Self-described gender FTE	Total FTE
Band 1	1.5	0.0	0.00	1.5
Band 2	0.4	1.0	0.00	1.4
Band 3	2.9	21.9	0.00	24.8
Band 4	14.0	6.2	0.00	20.2
Band 5	19.9	12.2	0.00	32.0
Band 6	13.8	8.2	0.00	22.0
Band 7	12.2	10.0	0.00	22.2
Band 8	2.0	3.0	0.00	5.0
All other	7.2	6.8	0.00	14.0
Total	**73.9**	**69.3**	**0.00**	**143.0**

NB. Includes all permanent, fixed term and casual positions along with grant funded and backfill positions such as maternity leave, leave without pay and long service leave as of 30 June 2026.

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 Act), Council's 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. As part of our obligations under the Act, Council has developed the 2026 – 2030 GEAP and will continue this work with a commitment to equitable recruitment practices, equal opportunity promotion and career progression strategies, equitable remuneration practices and flexible work arrangements.

Employee Engagement and Wellbeing

Council has a commitment to staff engagement and continues to prioritise the important functions of the Employee Consultative Committee (the Committee). The Committee includes representatives from all areas of Council and meets monthly to discuss policy direction, wellbeing issues, OH&S matters and other staff concerns or ideas. The Committee encourages open communication and operates within established terms of reference.

A new position has been created for Operational Wellbeing within the People and Culture team. The position is dedicated to enhancing employee 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 2025-26, 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 Council from within.

Occupational Health and Safety

In 2025-26 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.

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.

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 2026.

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

- Traffic Management
- Implementer Skill Set for Urban Streets and Low Volume Rural Roads
- First Aid training including CPR
- UV SunSmart
- Fire Warden
- Urban Streets and Low Volume Rural Roads

Council had 54 workplace incidents reported. There were 16 property damage incidents, 10 incidents were injuries, 20 incidents were near misses and 8 incidents were reported as psychosocial incidents.

No WorkCover claims were submitted for this financial year.

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 2025-26.

Our Performance

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

+ A **Council Plan**
+ A 10 year **Financial Plan**
+ A 10 year **Asset Plan**
+ A 10 year **Community Vision**
+ A **Budget** for each financial year
+ A **Revenue and Rating Plan** for at least 4 financial years
+ 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 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.

Council adopted its Council Plan 2025-29 at its Ordinary Meeting of Council on 21 October 2025.

The themes and strategic objectives included in the Council Plan 2025-29 are:

Theme 1 – A Healthy and Connected Community

+ Strengthen community connection, inclusion and participation
+ Enable active lifestyles through inclusive, accessible and utilised public spaces
+ Promote health and wellbeing across all life stages

Theme 2 – Vibrant Liveability

+ Look after the land, the environment and our country character
+ Plan and deliver sustainable, future-ready infrastructure and land use
+ Enhance recreation, sport and community facilities
+ Strengthen and diversify the local economy and visitor appeal

Theme 3 – An Effective and Efficient Council

+ Deepen community engagement and foster civic responsibility
+ Ensure responsible and innovative resource management
+ Maintain strong governance, transparency and accountability

Access a copy of the Council Plan 2025-29 at **mansfield.vic.gov.au**

Council Plan Performance

Council's progress in 2025-26 against each strategic objective has been reported to demonstrate how Council is performing in achieving the Council Plan.

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 are provided those services
+ Results against the prescribed service performance indicators and measures (LGPRF)

Theme 1: A Healthy and Connected Community

Strategic Objective 1.1

Strengthen community connection, inclusion and participation

- Promote local volunteering initiatives and opportunities to encourage active community participation.
- Support and promote community arts and cultural initiatives.
- Partner with outlying communities and groups to support more initiatives and events that connect the community.
- Improve community health and wellbeing outcomes including through partnerships with health services.
- Walk with representatives of First Peoples to further develop partnerships that inform history, culture and planning.
- Connect, develop and support children and young people

Budget Initiatives 2025-26	Actions
Support for the expansion of Council's volunteer program and to attract, induct and onboard new volunteers. Includes additional volunteer training and software to support volunteer engagement and the continuation of the L2P program.	+ Volunteer program increased by 10 participants since its establishment. Total numbers of volunteers are currently 27. + Memorandum of Understanding developed with MASS and Yooralla to contribute volunteers for the Resource Recovery Centre. + New volunteer onboarding. + National volunteers week celebration event held May 2026 at the Mansfield Golf Club attended by community volunteers from a wide range of groups across the Shire.
Advocate for improved and equitable health and community services for Mansfield Shire, working with the Mansfield Health and Wellbeing Network and Mansfield District Hospital (MDH). Collaborate with the Hume Regional Local Government Network to progress priority initiatives and advocacy for improved local service provision for our growing community.	+ Attendance at network meetings with MDH, the Welfare Group and the Vulnerable Persons Register Group + Liaison with the Hume Regional Local Government Network to advocate for improved local service provision particularly in relation to repair of state managed roads and the infrastructure and community services needed to support a growing population.

Budget Initiatives 2025-26	Actions
Delivery of youth-focused activities and events supported through the new combined Youth and Events team based at the Erril Street Centre.	+ Youth and events team successfully delivered the events and youth programs from the Erril Street Centre. + Youth Program included both weekly and holiday programming, providing a valued service to the youth of Mansfield Shire. + The Chumpy Project launched to bring together twelve local young people aged 15 to 17 for a three-night, two-day experience built around three key pillars: character, courage and composure.
Implementation of the Social Inclusion Action Group's Work Plan 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.	+ Social Inclusion Action Group (SIAG) successfully expanded its community impact during this financial year. By combining standard annual funding with previous years' approved carry forward funds, the program funded 64 individual initiatives through local community groups. This allocation ensured comprehensive geographic coverage across all areas of the Shire. + Other initiatives implemented included: o Mansfield Health, Community, and Volunteers Expo: Successfully delivered the second iteration of this flagship community event. o Volunteer Recognition: Hosted a high-attendance networking event to celebrate and support local volunteers. o Accessibility: Launched a targeted project to improve physical access to businesses on Mansfield's main street; Also improved infrastructure at the Resource Recovery Centre Resale shop to support members from MASS and Yooralla to be able to work at the site. o Capacity Building: Delivered practical community workshops, including a specialized Working Dogs training event. o Health Promotion: Developed and distributed a dedicated brochure promoting positive ageing within the municipality and promoting information about local services. o Transport: completed a transport pilot workshop focused on utilising existing resources to support those who have no transport options to meet healthcare needs and improve community engagement. + The team's proactive engagement significantly raised awareness of SIAG funding opportunities and their role in improving local health and wellbeing.
Community Connections Officer role, now ongoing, to provide advocacy and support for seniors with advice and guidance on services, engagement with outlying communities, in addition to the popular Tech-help at the library program.	+ Role continued, in collaboration with SIAG, to deliver a health literacy program aimed at Ageing Well in Mansfield for seniors. + Community Connections Officer also supported the Longwood Bushfire relief and recovery efforts. + Tech-help library program run successfully through the year.

Budget Initiatives 2025-26	Actions
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.	+ Arts Collaboration Forum established with the first meeting held on 21 April 2026.
Deliver the Dads Group Program over the next two years of this four-year program, supported by grant funding from the Department of Health.	+ Dads Group family days held as follows: o Man With a Pram - 6 September o Christmas Fun Day - 7 December o Family Day at the Maze: 15 March o "Let's Go Wild" Event: 14 June + Peer-led community catch-ups held fortnightly. + Online Dads Group Program content delivered. + Dads Group program being delivered in new parent group and antenatal program.
Advocate and plan for appropriate and adequate Early Childhood Education and Care licensed places for local families. Early Years initiatives include the completion of the Workforce Plan recommendations and working with local providers to advocate for the infrastructure and workforce needed to support the Department of Education Early Years Reforms rollout.	+ Local Context 2024-2032 prepared and submitted to the Department of Education for the Kindergarten Infrastructure and Services Plan.
Improve access and inclusion identified in community consultation initiatives, such as increased disability carparking spaces and a Changing Places facility. Support the Community Bus program including access to key community events and Seniors Week festivities.	+ Design and community engagement completed for additional disabled car parking spaces in Jamieson. + Changing places facility included in Station Precinct design + Accessibility improvements included in LAPS design at Mansfield Swimming Pool. + Curia Street accessible toilet and shower pod delivered. + Community Bus program continued and additional bus services for events have been offered. + Seniors Festival successfully ran throughout October.
Support and promote breastfeeding through building Maternal Child Health (MCH) workforce capacity funded by the Department of Health Lactation Service Delivery Funding and supporting parents with lactation support through breast pump loan program.	+ Third MCH nurse completed IBCLC qualification. + Three breast pumps available for loan and expressing kits provided at no cost to families. + Additional appointments available with MCH to families for breastfeeding support.

Strategic Objective 1.2

Enable active lifestyles through inclusive, accessible and utilised public spaces

- Develop public spaces and parks through collaborative projects that encourage community ownership.
- Advocate for funding to deliver planned priority projects (including, for example, the Bonnie Doon Recreation Reserve Masterplan and Botanic Park Masterplan).
- Partner with clubs and community groups to advocate for sports and community facilities and grow opportunities for all users.

Budget Initiatives 2025-26	Actions
Commitment to ongoing Outlying Communities Infrastructure Fund ($50K) to support and engage outlying communities to deliver new infrastructure projects for the enjoyment of all community members.	+ OCIF funding awarded by Council on 17 December 2025 to: o Peppin Hub Inc o Delatite Valley Association o Bonnie Doon Community Group o Barjarg Community Group + Funding agreements were executed and grant payments transferred in accordance with the Council resolution.
In collaboration with the Sports and Recreation Reference Group, progress priority initiatives from the Sports Facility Strategy Update 2024 to respond to population growth and deliver Council's Fair Access Policy action plan to support participation of women and girls in sport. This includes development of new female friendly changerooms at the Mansfield Sporting Complex and formation of a women and girls in sport network through a VicHealth Local Government Partnership project.	+ 'Respect in Sport 101' workshop held for local sporting clubs with a focus on fair access and equity. + Women and girls in sport network establishment postponed until 2026-27 FY subject to funding availability from VicHealth. + Construction commenced for new female friendly changerooms at the Mansfield Sporting Complex. + Delivered the Mansfield Girls Can funding initiative, providing financial support to Mansfield Football Netball Club, Bonnie Doon Football Club and Mansfield Basketball Club to reduce barriers to participation for women and girls in sport, including costs for transport, equipment, uniforms and memberships.
Deliver an upgraded toilet and other facilities at Lords Reserve, in addition to the new Pavilion for user groups based on the detailed design plans and successful grant application.	+ Completed the refurbishment and upgrade of the Lords Reserve clubrooms and toilet facilities. + Progressed delivery of the new pavilion and associated infrastructure with contract awarded to Lang Construction.

Strategic Objective 1.3

Promote health and wellbeing across all life stages

- Advocate for funding to deliver the infrastructure for the Mansfield Emergency Services Precinct.
- Promote healthy eating and active lifestyles across all age groups.
- Link public spaces by extending and upgrading path networks in line with the Footpath and Shared Path Strategy

Budget Initiatives 2025-26	Actions
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 2024-25.	+ Grant application for funding to establish stage one of the MESP submitted to the State Government's Regional Precincts and Partnerships Program - Stream 2 Precinct Delivery in December 2025. + Project included in Council's Advocacy Plan distributed to State and Federal Ministers and MPs. + MESP Stakeholder PCG established and includes representatives from Council (CEO, Communications Coordinator and Grants Officer) and representatives from Mansfield & District Bank (Bendigo Bank) and Mansfield Emergency Precinct Committee. + Monthly PCG meetings held to support ongoing communications, advocacy and further avenues for supporting the project.
Deliver activities and programs for healthy eating and active living through RESPOND collaboration between Mansfield District Hospital and Mansfield Shire Council. Investigate opportunity for new Community Garden in collaboration with community partners.	+ Coordinated delivery of the Fresh Fruit in Schools program, providing fresh fruit and vegetables fortnightly to all primary schools and kindergartens across the Shire by Foodworks and IGA. + Engaged Friends of Botanic Park in planning and development of Community Garden opportunities.
Complete new shared path from Howqua Inlet to the Caravan Park in collaboration with community volunteers, continue the shared path along the Piries-Goughs Bay Road to Mountain Bay Drive and at Jamieson on the Mansfield-Woods Point Road to Gooley's Bridge in collaboration with community to ensure residents and visitors to our community aren't walking on the road unsafely.	+ Stage 2 of the footpath from Howqua Inlet to the Caravan Park completed in collaboration with community volunteers. + Piries-Goughs Bay to Mountain Drive shared path Stage 2 from the High Country Estate to Mountain Bay completed. + Mansfield-Woods Point Road to Gooleys Bridge Stage 1 walking trail completed from 3575 Mansfield-Woods Point Road, Jamieson to the start of the guard rail.

Theme 2: Vibrant Liveability

Strategic Objective 2.1

Look after the land, the environment and our country character

- Protect natural vistas and farmland.
- Continue to deliver waste education and camper waste activities in collaboration with community groups.
- Build, upgrade and maintain recreational tracks and trails in line with the Tracks and Trails Strategy.
- Partner with community groups and water authorities to improve waterway health (including Ford Creek, Mullum Wetlands and other waterways).
- Protect significant trees, expand tree planting and improve public spaces with opportunities for shade and better climate resilience.
- Manage bushfire risk through partnerships with community groups and emergency services.

Budget Initiatives 2025-26	Actions
Continue to progress rectification works for closed landfills and landfill monitoring program to monitor results from new bores, including the repatriation of 340 Dead Horse Lane site.	+ Continued quarterly monitoring of all five closed landfill sites. + Obtained EPA confirmation that Monkey Gully no longer requires an annual report of monitoring results analysis. + Undertook an inspection and site meeting with EPA to assess the 340 Dead Horse Lane site. + Received and reviewed results from the new landfill gas bore for 340 Dead Horse Lane. + Developed Aftercare Management Plans for other unlicensed closed landfill sites.
Continue to implement the Climate Action Plan, including installation of solar arrays on Council buildings.	+ Completed a detailed analysis of Council facilities using the Trellis system to identify savings and opportunities to reduce electricity consumption and improve emergency resilience. + Developed a strategic capital works program targeting solar PV, inverters and battery installations. + Installed solar arrays at Mansfield Community Centre, Bonnie Doon Recreation Reserve and the Station Precinct museum building. + Purchased one electric vehicle for Council's fleet.
Continue to implement the 5-year Street Tree Planting Program for enhancement of townscape character, beautification and preservation of natural assets.	+ Community consultation undertaken to allow residents to have their say in the planting program. 5-year Street Tree Planting Program updated in response to community consultation feedback. + 190 trees planted.
Continue to work collaboratively and actively with local community members and neighbouring shires to target and reduce European Wasp populations in the municipality.	+ 2025-26 Wasp Program successfully ran with 80L of sugar/yeast formula collected by community members and 200 Queens captured.

Budget Initiatives 2025-26	Actions
Continued 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.	+ Secured Hume Regional Local Government Network (HRLGN) support for Council's advocacy position on Planning Reform. + Progressed Council's Planning Reform advocacy position through the Municipal Association of Victoria. + Coordinated a community petition to the Victorian Legislative Council regarding the new Planning Reform Bill which received 2,414 signatures and was tabled in Parliament.
Expand and review 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.	+ Implemented the festive period waste management program, providing an additional 35 bins across the Shire including to high-traffic areas such as Bonnie Doon, Goughs Bay and Jamieson. + Collaborated with the Goughs Bay Area Progress Association (GBAPA) and Department of Energy, Environment and Climate Action/Forest Fire Management Victoria staff to support festive season waste management. + Provided free disposal of camper waste at the Resource Recovery Centre, with 1,827 bags of camper waste received between 19 December 2025 and 1 January 2026. + Increased waste collection frequency in public areas during the festive period to minimise illegal dumping and maintain amenity.
Continue the implementation of the Waste Strategy with promotion for an increased take up of the FOGO (green bin) service in urban areas and outlying townships. Investigate Container Deposit Scheme (CDS) collection through public bins.	+ Continued promotion and uptake of the FOGO service, with an average of 1–2 additional FOGO services commencing each week. + Responded to community feedback regarding FOGO bin sizes, with Council endorsing the introduction of a 120L FOGO bin. + Designed and manufactured Container Deposit Scheme (CDS) bins for rollout across the Shire featuring local photography to support community engagement and waste diversion. + Repurposed existing Council bin surrounds for the CDS bin project. + Established a Memorandum of Understanding with Green Community Containers to support collection from CDS bins. + Secured $4,000 in Vic Return funding to support delivery of CDS infrastructure.
Continue the successful "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 and the provision of a Tip Voucher for green waste disposal, available for collection through the Customer Service Centre.	+ Spring Clean-up event ran from 1 September to 30 November 2025 with 600m3 of green waste received. + The Green waste voucher again ran successfully, with an uptake of 25%.

Budget Initiatives 2025-26	Actions
Increased funding for weed management on Council managed roadsides and public spaces and mapping of roadsides for both weed infestation and conservation values.	+ Advocated to the Minister for Local Government for increased funding for roadside weed and pest management following the 2026 Victorian bushfire season. + Established partnerships and collaborative arrangements across multiple agencies to coordinate weed removal and management. + Allocated savings to additional Paterson's Curse spraying in collaboration with Up2Us Landcare Group. + Delivered the Paxton's Reserve revegetation initiative in collaboration with the Goulburn Broken CMA, Department of Energy, Environment and Climate Action, Department of Transport and Planning and Up2Us Landcare Group.
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).	+ Commenced the Upper Tributaries Flood Study in collaboration with the Goulburn Broken CMA. + Received draft flood modelling and mapping for the Upper Broken, Delatite and Howqua Rivers. + Commenced engagement with affected landowners and issued follow-up letters outlining the proposed Floor Level Surveys.

Strategic Objective 2.2

Plan and deliver sustainable, future-ready infrastructure and land use

- Protect township character through the strategic planning program delivery and advocacy at a regional level to state government.
- Advocate and partner with other levels of government and responsible authorities to address infrastructure gaps in water, wastewater, transport, telecommunications and digital services.
- Coordinate land use with infrastructure investment and ensure new developments continue to contribute to infrastructure improvements to meet the demands of growth.
- Continue to work with the community and Goulburn Murray Climate Alliance on renewable energy projects including conversion of Council-owned/managed facilities.
- Improve the road network, drainage and parking in line with the Asset Plan and 10-year Capital Works Plan and engage the community in prioritisation.
- Optimise sorting and diversion of recoverable materials at the Mansfield Resource Recovery Centre and enhance the operation of the Resale Shop.
- Respond to infrastructure pressures from population growth including advocating for roundabouts at key intersections.
- Progress the Goughs Bay Water Sensitive Town Plan.
- Advocate for funding to deliver the Resource Recovery Centre redevelopment masterplan as a priority project.
- Progress the Lakins Road Industrial Precinct.

Budget Initiatives 2025-26	Actions
Continue a program of Planning Scheme amendments over the next 2 years to implement new policy within the Mansfield Planning Scheme to complete and improve the protection of the township 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 with Amendment C60mans.	+ Planning Scheme Amendment C56 Alpine Approaches completed through C56mans Alpine Approaches Part 1. + C56mans Alpine Approaches Part 2 amendment reviewed by external consultants funded by the Regional Planning Hub. + Flood Study of Mansfield township completed by external consultants as a grant funded project, and community engagement commenced. + Update of the Environmental Significance Overlays (ESO) underway alongside review of the existing MOU with Goulburn Murray Water (GMW). + Implementation of the Mansfield Planning Strategy through Planning Scheme Amendment C60mans has been authorised for exhibition by the Department of Transport & Planning.
Continue to work with Telco partners to advocate for improved connectivity and network capacity.	+ Connectivity and network capacity review undertaken, focusing on known gaps in the network. + Assessment of high-risk sites undertaken to help direct advocacy for upgrades. + Approval received for new STAND sites, Gaffneys Creek Hall and Goughs Bay Boat Club, for improved emergency communications.

Budget Initiatives 2025-26	Actions
Advocacy to State Government on improvements required to the local arterial road network to address community concern over road safety and condition issues.	+ Submitted letters to the Minister regarding the Dead Horse Lane and Mansfield–Whitfield Road roundabout. + Supported parliamentary advocacy, with the Dead Horse Lane and Mansfield–Whitfield Road roundabout raised by Bev McArthur MP in Parliament. + Submitted letters to the Department of Transport and Planning and relevant Ministers regarding road safety improvements across the arterial road network. + Worked with the Department of Transport & Planning and Ovens Murray Regional Partnership to develop the Integrated Transport Strategy, highlighting priority projects.
Progress Integrated Water Management (IWM) priority projects including Water Sensitive Township project for Goughs Bay to address barriers to growth and development.	+ Draft Goughs Bay Water Sensitive Town Feasibility completed and grant application submitted for a pilot project from that feasibility. + Community engagement on the project will be undertaken in 2026/27.
Complete and implement the recommendations of a parking study as part of the High Street Masterplan to improve accessibility to the Mansfield township and respond to growth.	+ Parking Study drafted ready for consideration by Councillors. Community engagement will be undertaken in 2026/27.
Continue to progress Lakins Road Industrial Precinct, through the completion of an option and feasibility assessment for the balance of industrial land at 141 Lakins Road, to maximise value for residents and ratepayers, following settlement of contracted land sale of Lot 1.	+ Completed the feasibility assessment and concept design for the subdivisions. + Submitted funding applications to support delivery of the industrial precinct including the Trunk Infrastructure Fund. + Advanced key approvals and servicing investigations.
Complete the development of the Infrastructure Plan to respond to residential growth and facilitate development infrastructure planning to be funded through developer contributions.	+ Draft Mansfield Infrastructure Plan received and reviewed with Councillors.
Deliver priority road upgrade projects including completion of upgrades to Highton Lane and Rifle Butts Road, upgrade of the Rifle Butts/Ogilvies Road intersection and construction of a new roundabout at the Monkey Gully Road intersection (IMPACT Route works). Sealing of 1km of Walsh's Road, Goughs Bay over the next 2 years in consultation with DEECA and township sealing works for Church Street and New Street, Mansfield.	+ Completed all priority road upgrade projects identified including: o Upgrades to Highton Lane, Rifle Butts Road and the Rifle Butts Road/Ogilvies Road intersection. o Construction of the new roundabout at the Monkey Gully Road intersection. o Upgrade and sealing of Chapel Hill Road and Hearns Road intersection + Completed pavement construction works for Walsh's Road, Goughs Bay ready for sealing in 2026/27. Project co-funded by the Department of Energy, Environment and Climate Action. + Completed township sealing works for Church Street and New Street, Mansfield.

Budget Initiatives 2025-26	Actions
Continue implementing the Mansfield Resource Recovery Centre (MRRC) Masterplan with upgrade works on the road network including upgrade of the access road to the MRCC.	+ Tip access road reseal project completed. + Shed cladding project awarded to local contractor to install walls and roller doors to enclose the recycling shed.
Commence works on the priority road safety improvements at intersections with arterial roads including Mt Buller Road and the Heavy Vehicle Alternative Route, starting with the identified black spot at the intersection of Dead Horse Lane and Mansfield-Whitfield Road (State Government owned road).	+ Awarded the contract for construction of the Dead Horse Lane and Mansfield-Whitfield Road roundabout. + Obtained design approval from the Department of Transport and Planning after an extended design review phase. + Obtained approval for extension of time and additional funding to support the Department of Transport and Planning's preferred pavement design

Strategic Objective 2.3

Enhance recreation, sport and community facilities

- Promote and enhance use of Mansfield Performing Arts Centre.
- Deliver the Station Precinct Masterplan including commercial and community activation.
- Continue to work toward year-round access to aquatic facilities in collaboration with the Aquatic Facilities Working Group.
- Explore opportunities for expanding community sporting and recreation facilities (including basketball, cricket, football, netball and soccer) in collaboration with the Sports and Recreation Reference Group

Budget Initiatives 2025-26	Actions
Mansfield Station Precinct Activation – Following the successful grant application, the work for the precinct will be delivered over two financial years including a new pump track and shared paths, a fenced dog park, carparking, Changing Places facility and all abilities playground, refurbishment of the Goods Shed and Fertiliser Shed, Taungurung art trail and fit out of the Mansfield Heritage Museum. Council will continue to work with Mansfield Historical Society and other project partners including Taungurung Land and Waters Council on the design and delivery of the Heritage Museum fit out.	+ Progressed design works across the Precinct, with stakeholder engagement undertaken for the Changing Places facility, all abilities playground, Fertiliser Shed, landscaping works and Taungurung art trail. + Awarded contracts for the pump track, dog park, Goods Shed, Taungurung art trail, Mullum wetlands upgrade and platform toilets + Progressed procurement for the remaining project packages. + Progressed the Museum fit-out with contract awarded to Hennessy Constructions. + Monthly stakeholder group meetings held to progress museum exhibit design with for Curators and Museum Project Control Group. + Quarterly Station Precinct stakeholder reference group meetings held to review designs as developed.
Support the Sport and Recreation Reference Group and the Aquatic Facilities Working Group to bring together Council and community members to provide advice and direction on local needs and initiatives and to progress design plans for a year-round aquatic facility.	+ Regular meetings held with the Aquatic Facilities Working Group (AFWG). + Updates provided to the AFWG and key stakeholders on the progress of the LAPS upgrade project. + Continued support for the Sport and Recreation Reference Group through regular meetings and engagement.

Strategic Objective 2.4

Strengthen and diversify the local economy and visitor appeal

- Advocate for priority projects from key strategic plans (such as the Delatite Valley Plan, Goughs Bay Plan, Bonnie Doon Plan and Lake Eildon Masterplan).
- Support community events and festivals that bring all people together from across the Shire.
- Implement and deliver the Tourism Destination Management Action Plan.
- Create conditions that enable local businesses and employers to thrive.
- Create opportunities for community-led initiatives that contribute to economic development through collaboration and partnerships, including the Delatite Chamber of Commerce.

Budget Initiatives 2025-26	Actions
Complete the Delatite Valley Plan and progress planning and advocacy for key initiatives and priority projects in collaboration with the Delatite Valley Association, Tourism North East (TNE) and community stakeholders. Work with the Tourism stakeholder group to develop and implement the Destination Management Action Plan from Council's adopted Sustainable Tourism Plan.	+ The Delatite Valley Plan had four rounds of community engagement, with the final round resulting in 16 submissions. + Final Delatite Valley Plan draft developed incorporating feedback from the final round of community engagement ready for review by Council. + Engaged with local tourism operators through the Delatite Chamber of Commerce to inform the development of the Destination Management Action Plan. + Destination Management Action Plan developed and endorsed by Council on 17 March 2026. + Conducted two rounds of Expressions of Interest to identify industry representatives interested in participating in the Tourism Reference Group. + Tourism Reference Group established
Continue advocacy and seek funding opportunities for priority projects from the Lake Eildon Masterplan (including landscaping and carparking at Goughs Bay Boat Club, Skyline Road and enabling infrastructure at Goughs Bay). Complete grant funded Tracks and Trails Masterplan.	+ Grant funding application submitted for the Goughs Bay Water Sensitive Town pilot. + Continued advocacy for priority projects in collaboration with the re-formed LEAD group (Lake Eildon Activation Drivers). + Tracks and Trails Strategy 2025–2045 formally adopted by Council on 30 June 2026.
Complete and adopt the draft 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.	+ Goughs Bay Plan adopted by Council. + The Delatite Valley Plan had four rounds of community engagement. Final draft Plan developed for review by Council. + Planning Scheme Amendment C61mans Bonnie Doon and Merton Plans drafted to progress in accordance with the Strategic Planning Program.
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 continued to provide strong advocacy to the community across a range of programs, from planning reforms to the ESVF (which disproportionately affects farming communities), blackspot road programs and road safety campaigns.

Budget Initiatives 2025-26	Actions
Host bi-annual speed-dating workshops for stakeholders and landowners to facilitate and deliver new housing and development opportunities.	+ Speed dating workshops held in September 2025 and March 2026.

Theme 3: An Effective and Efficient Council

Strategic Objective 3.1

Deepen community engagement and foster civic responsibility

- Engage with community asset committees to continue to listen and act on community needs for the development of community facilities.
- Continue community collaboration, including with Mansfield District Hospital and Mansfield Autism Statewide Services for the further development and use of their facilities and important community services.
- Continue to listen and engage meaningfully with the community on decisions that impact them.

Budget Initiatives 2025-26	Actions
Continue to use the Community Engagement Framework and Engage platform to provide timely and accurate information and seek community feedback.	+ Community Engagement Policy reviewed and community consultation undertaken. + Engage platform utilised to seek community feedback on Council initiatives. + Improved 2026 community satisfaction score achieved for community engagement.

Strategic Objective 3.2

Ensure responsible and innovative resource management

- Continue to grow other revenue and support community needs through advocacy and grant applications.
- Identify methods of providing greater value for money from community partnerships, donations and volunteerism.
- Collaborate with other shires and take advantage of opportunities through shared services and collaborative procurement.
- Continue developing Council's organisational capacity through effective workforce planning.
- Continuously improve Council's customer service experience.

Budget Initiatives 2025-26	Actions
Increased frontline resources with increased presence within the Local Laws team, with the training of a Junior Local Laws Officer and Field Services team members to support increased in-house tree maintenance and road resheeting.	+ Appointed a Local Laws Team Leader. + Completed the Junior Local Laws Officer placement. + Field Services resources supported in house tree maintenance and road resheeting including the Walshs' Road upgrade construction.
Continue to progress the Collaborative Digital Transformation Project including support for backfill of key organisational resources during the introduction of new core systems.	+ Civica Altitude implemented in all four Councils in the collaboration. + Implementation of Health and Waste Water and Animals and Infringements underway and scheduled for completion in 2026/27.
Grow revenue through successful grant applications.	+ Successful funding received: o Safer Local Roads and Streets Program (SLRSP) - Upgrading School Crossings in Mansfield Township - $321,000 o Look Over the Farm Gate - Round 2 - Unbreakable Farmer Workshop - $5,000 o TAC - Mansfield Safer Streets Initiative - VMS with Radar - $26,425 o 2025-26 Cemetery Grants Program - Jamieson Cemetery $17,565 o Australian Cricket Infrastructure Fund (ACIF) - College Park upgrades - $25,000 o Sport and Recreation Victoria - Mansfield LAPS - Learner Accessible Pool Scheme Package - $1,000,000 Main project & $46,134 for Participation Initiative o Living Libraries Infrastructure Program (LLIP) 2025-26 - Mobile Library Van - $248,000 + Department Energy, Environment and Climate Action - Station Precinct New Dog Park - $250,000

Budget Initiatives 2025-26	Actions
Reduce ongoing storage cost of records by review and destruction of obsolete records in accordance with regulatory requirements.	+ Continued to progress the two-year records management project to review and identify obsolete records for destruction in accordance with regulatory requirements.
Identify opportunities and continue to grow revenue through grant applications.	+ Grants applied for: o Tiny Towns Fund - Round 3 - Jamieson Police Stables Restoration - $50,000 o Look Over the Farm Gate - Round 2 - Unbreakable Farmer Workshop - $5,000 o Foundation Rural Regional Renewal - Jamieson Equipment Shed and Sandbagging area upgrade - $25,000 o Trunk Infrastructure Fund - Stage 1 Lakins Road Industrial Precinct - $2,000,000 o Safer Local Roads and Infrastructure Program - Tranche 5 - Design and Construction Graves Road Bridge Mansfield - $1,271,712 o Integrated Water Management: Stream 1 - Partnerships Projects - Goughs Bay Integrated Water - $240,553 o Country Football Netball Program 2026-27 - Lighting the Way for AFLW in Mansfield - $250,000 o DEECA 100 neighbourhood Batteries Program - Creating Reliable Energy Mansfield $70,853 (still waiting for notification) o Local Jobs Program - Mansfield's Skilled Pathways Initiative - $204,520 o 25-26 Local Sports Infrastructure Fund - Bonnie Doon Netball Court Dual Upgrade - $447,000 (unsuccessful) o Safer Local Roads and Streets Program (SLRSP) - Upgrading School Crossings in Mansfield Township - $321,000 o VicHealth Partners in Place - Community Wellbeing & Active Living Project $500,000 o Business Acceleration Fund 2023-2027 - VISION (Virtual Intelligence for Service Innovation and Operational Navigation) - $1.4m o TAC - Mansfield Safer Streets Initiative - VMS with Radar - $26,425 o Living Libraries Infrastructure Program (LLIP) 2025-26 - Mobile Library Van - $248,000
Deliver improved in-house maintenance and development of Council's internet and intranet platforms with the appointment of a new Digital Communications Officer.	+ Appointment of Digital Communications Officer + Comprehensive audit undertaken of Council's web and intranet content which enabled the successful migration of the internet and intranet to new more effective platforms that achieve significant cost savings.

Budget Initiatives 2025-26	Actions
Continue to improve efficiency by digitisation of Council records and implementation of new systems for finance, payroll and customer request management (CRMS).	+ Civica Altitude implemented, providing a new platform for finance, payroll and customer request management. Digitisation of records continue through records team.
Continue the Undergraduate Program to employ and develop students with technical abilities to provide a future employment pipeline in difficult to fill roles.	+ Continued delivery of the Undergraduate Program, with six employees engaged under the program in 2025/26.
Continue to deliver the employee induction program and learning and development opportunities to attract, retain and develop our workforce.	+ Employee induction program delivered to all new employees. + Learning and development opportunities offered across the organisation. + Workforce Plan 2025-29 developed and implemented.
Continue to manage and reduce consultancy fees and contractor costs through use of in-house Council officer expertise.	+ Continued to prioritise the use of in-house Council expertise to deliver projects and programs where appropriate. An example during 2025-26 was the inhouse development of aftercare management plans for closed landfill sites and preparation of submissions for several VCAT cases. + Delivered the Community Local Laws Review and Integrated Transport Strategy priority projects for Ovens Murray Region using internal Council resources and in-house expertise.
Complete Local Laws review (grant funded), 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.	+ Community Local Laws review complete, incorporating enhanced protections for significant trees in response to community concerns regarding the loss of old red gums through subdivision activity. + Extensive community engagement undertaken on the draft Local Laws, providing the community with an opportunity to review the proposed Local Laws, provide feedback and identify any areas requiring further consideration. + Council formally adopted the Local Laws at the Council meeting on 19 May 2026.
Reduce ongoing storage cost of records by review and destruction of obsolete records in accordance with regulatory requirements.	+ Continued to progress the two-year records management project to review and identify obsolete records for destruction in accordance with regulatory requirements.

Strategic Objective 3.3

Maintain strong governance, transparency and accountability

- Transparent decision-making with 'no surprises.'
- Provide the community with transparent information about Council plans, strategies and performance.
- Manage risk and financial sustainability and continue to deliver value for money with a focus on rating fairness.

Budget Initiatives 2025-26	Actions
Development and adoption of the new Council Plan through a deliberative engagement process.	+ Broad community engagement process undertaken to identify community priorities, aspirations and expectations to inform the development of the new Council Plan. + Deliberative panel held bringing together a group of community members to discuss key challenges and opportunities and provide informed recommendations on the priorities and direction of the new Council Plan. + Draft Council Plan developed incorporating feedback and recommendations from the broader community engagement and deliberative panel process. + Community engagement on the draft Council Plan, providing the community with an opportunity to review the proposed Plan, provide feedback and identify any areas requiring further consideration. + Council formally adopted the Council Plan 2025-29 at the Council meeting on 21 October 2025.
Adoption of a new 10 Year Financial Plan through a deliberative engagement process.	+ Deliberative panel held bringing together a group of community members to discuss key challenges and opportunities and provide informed recommendations on the priorities and direction of the new 10 Year Financial Plan. + Draft 10 Year Financial Plan developed incorporating feedback and recommendations from the broader community engagement and deliberative panel process. + Council formally adopted the 10 Year Financial Plan at the Council meeting on 21 October 2025.
New financial system introduced to build capacity gains and improved forecasting through Collaborative Digital project.	+ Civica Altitude implemented, providing a new platform for property and rates, finance, payroll and customer request management.
Improve monthly financial management reporting to provide timely and accurate forecasts.	+ Monthly financial reporting improved following implementation of the new financial system with regular forecast review meetings held with all Senior Management Team members to review monthly performance.
Continue to report to Council on Local Government Reporting Framework results.	+ 2024-25 LGPRF report presented to Council within the Annual Report on 21 October 2025. + Mid-year LGPRF report presented to Council on 18 March 2026.

Budget Initiatives 2025-26	Actions
Continue monthly CEO Report to Council including progress against Council Plan Actions.	+ CEO report presented monthly to Council. + 2024-25 Council Plan Actions report presented to Council on 19 August 2025. + 2025-26 Council Plan Actions mid-year report presented to Council on 18 March 2026.
Introduce new Rates and Property system through Collaborative Digital project.	+ Successfully implemented Civica Altitude as the new Rates and Property system across all four participating Councils through the Collaborative Digital project. + Transitioned Council to the new platform, providing improved systems and functionality for rates and property management.
Identify opportunities and continue to grow revenue through careful management of investments.	+ Continued to identify opportunities to grow revenue through the careful management of investments and assets.

Services

The following table outlines the services funded through the 2025–26 Budget and identifies the persons or sections of the community who are provided the service.

Service area	Description
Aged & Disability Services	Community connections, the community bus, Volunteers program, and Seniors events.
Arts, Culture & Library	Mansfield Library services and the Mansfield Performing Arts Centre.
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.
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. Includes the strategic property program.
Community Development	Community matching fund contributions and community projects including community planning, development and resilience.
Community Health & Wellbeing	Strategic and operational management of programs, activities and services to develop and promote the optimal health and wellbeing of the community.
Communications	Communications 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.
Customer Service and Records	This service is our main customer interface with the community at the Municipal Office and Visitors Information Centre. Services include receipting, VicRoads services, records and information management.
Council	Councillor remuneration, election procedures and council induction and training programs.
Development Services Management	Strategic and operational management of intelligent land use and infrastructure. Administration support for the development services department.
Engineering Services	Capital works planning for civil infrastructure assets supervision and approval of private development activities, design review of Council's capital works program including asset management and renewal programs.
Economic Development - Business & Industry	Economic development programs and projects, business sector support initiatives and product development.
Economic Development - Tourism & Events	Support for a wide range of community events and Council events including High-Country Festival, Horsepower in the High Country, Christmas events and Australia Day. Visitor Information Centre operations and Tourism North East membership buy-in.

Service area	Description
Emergency Management	Fire prevention and emergency management. Relief and recovery operations with a focus on the Municipal Emergency Resource Program in the context of community capacity building.
Environment	Development of environmental policy and community programs. This service coordinates and implements environmental projects and works with other services to improve Council's environmental performance.
Executive Management	Strategic and operational management and social media management.
Family Services & Partnerships	Financial counselling, Maternal and Child Health, Integrated Family Services and Supported Playgroups.
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.
Field Services	Field Services, infrastructure maintenance and renewal support including asset inspections, facilities maintenance and mechanical maintenance.
Governance	Statutory and corporate support for executive management and Councillors, Freedom of Information management.
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
Human Resources	Staff recruitment, resourcing, training and development and Workcover.
Information Technology	Communications and computer systems, facilities and infrastructure to enable Council staff to deliver services efficiently. This also includes the Collaborative Digital Transformation Project.
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 undertake Fire Inspections.
Operations & Capital Works	Operations & Capital Works responsible for the delivery of new, upgraded or renewal projects.
Parks & Gardens	Maintenance of Council's open space areas such as playgrounds, parks, street trees, roundabouts and public reserves.
Revenue Services	This service raises and collects property rates and charges and other sundry debtor invoices and liaises with valuers engaged by the Valuer General to undertake the valuation of properties throughout the municipality.
Risk Management	Identification and management of key organisation risks, fraud control, general insurance, the Audit & Risk Committee, internal audit and occupational health and safety.
Road Network	Ongoing maintenance of Council's road, footpath and drainage network.

Service area	Description
School Crossings	Supervisors at school crossings throughout the municipality to assist school aged children to cross the road safely when walking or riding to and from school.
Sport & Recreation	Sports and Recreation strategic planning and engagement with user groups.
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.
Waste Management	Kerbside rubbish collections of garbage and recycling waste from all households and some commercial properties in the Shire. Waste management services including the Resource Recovery Centre and the community education program.
Youth Services	Youth services including the Mansfield Youth Centre, Amplify, Engage! and youth development programs.

Service Performance Indicators

Aquatic Facilities

Indicator Measure	2023	2024	2025	2026	Material Variations and Comments
Health inspections of aquatic facilities	1.00	1.00	1.00	1.00	
Utilisation of aquatic facilities	0.91	1.23	1.23	1.12	
Cost of aquatic facilities	$21.40	$17.65	$20.89	$19.96	

Animal Management

Indicator Measure	2023	2024	2025	2026	Material Variations and Comments
Time taken to action animal management requests	1.17	1.20	1.32	1.40	
Animals reclaimed	82.42%	73.08%	75.23%	77.88%	
Animals rehomed	17.58%	78.57%	85.19%	86.96%	
Cost of animal management service per population	$20.01	$18.48	$18.34	$20.83	
Animal management prosecutions	0.00%	0.00%	0.00%	0.00%	

Food Safety

Indicator Measure	2023	2024	2025	2026	Material Variations and Comments
Time taken to action food complaints	2.38	1.22	1.67	2.00	Low number of complaints received, and the time taken to action food complaints remains consistently low.
Food safety assessments	85.52%	77.78%	92.31%	81.40%	Onboarding and training of new staff occurred this year, with a decrease in performance compared to prior years; this is expected to improve as staffing capacity stabilises.
Food safety samples	N/A	103%	100%	100%	
Cost of food safety service	$371.06	$337.87	$514.81	$606.70	Changes to internal reporting of service costs; updated to be consistent with other councils.
Critical and major non- compliance outcome notifications	97.37%	100.00%	100.00%	91.67%	Onboarding and training of new staff occurred this year, with a decrease in performance compared to prior years; this is expected to improve as staffing capacity stabilises.

Governance

Indicator Measure	2023	2024	2025	2026	Material Variations and Comments
Council decisions made at meetings closed to the public	14.29%	32.00%	17.74%	21.79%	156 resolutions made; 34 of these resolutions were at meetings closed to the public. Of these, 21 resolutions related to awarding a contract/tender associated with the expanded capital works program.
Satisfaction with community consultation and engagement	60.00	59.00	59.00	66.00	The 12% increase in community satisfaction with consultation and engagement was a pleasing result, given the sustained focus on this area.
Councillor attendance at council meetings	92.50%	89.41%	91.43%	96.92%	
Cost of elected representation	$52,224.80	$49,349.40	$53,434.83	$54,793.16	
Satisfaction with Council decisions	54.00	55.00	57.00	64.00	The 12% increase in community satisfaction with Council decisions was a pleasing result, and is related to the sustained focus on communicating and engaging with the community.

Libraries

Indicator Measure	2023	2024	2025	2026	Material Variations and Comments
Recently purchased library collection	42.96%	49.58%	69.12%	79.33%	The increase reported in the library collection is related to the purchasing of digital items through the High Country Library Network.
Cost of library service per population	$37.67	$43.66	$44.94	$46.85	
Loans per head of population	N/A	5.83	6.21	5.81	
Library membership	N/A	29.26%	29.39%	30.12%	
Library visits per head of population	N/A	4.05	3.96	3.64	

Maternal and Child Health (MCH)

Indicator Measure	2023	2024	2025	2026	Material Variations and Comments
Infant enrolments in the MCH service	104.05%	101.35%	100%	100%	
Cost of the MCH service	$76.40	$73.76	$94.61	$88.75	
Participation in the MCH service	85.85%	89.07%	91.13%	90.36%	
Participation in the MCH service by Aboriginal children	100.00%	93.75%	84.62%	94.74%	The measure fluctuates with low numbers of aboriginal children participating in the service.
Participation in 4-week Key Age and Stage (KAS) visit	106.76%	98.65%	105.26%	104.88%	

Roads

Indicator Measure	2023	2024	2025	2026	Material Variations and Comments
Sealed local road requests	53.87	47.60	31.24	23.77	There has been a decrease in sealed local road requests, correlating with Council's continuing focus on improving the condition of sealed roads.
Sealed local roads maintained to condition standards	82.81%	99.01%	91.94%	94.38%	
Cost of sealed local road reconstruction	$169.76	$180.21	$177.51	$135.46	Council continues to seek efficiencies and optimise the delivery of road reconstruction and resealing works.
Cost of sealed local road resealing	$8.34	$9.47	$10.01	$8.71	Council continues to seek efficiencies and optimise the delivery of road reconstruction and resealing works.
Satisfaction with sealed local roads	49.00	51.00	53.00	53.00	

Statutory Planning

Indicator Measure	2023	2024	2025	2026	Material Variations and Comments
Time taken to decide planning applications	97.00	83.50	79.00	60.00	There has been a 24% decrease in the time taken to decide planning applications due to a sustained focus on timeframes and maintaining high levels of customer service.
Planning applications decided within required time frames	65.99%	80.23%	58.96%	60.94%	Bushfire-related disruptions were experienced in early 2026 and an increased number of VCAT cases also impacted resources.
Cost of statutory planning service	$1,664.95	$2,874.77	$2,679.53	$3,393.61	Increased number of VCAT cases, some requiring legal representation, increased costs this financial year, in addition to less applications being received overall.
Council planning decisions upheld at VCAT	0.00%	50.00%	80%	0.00%	No planning application decisions were subject to VCAT review during the reporting period.

Waste Management

Indicator Measure	2023	2024	2025	2026	Material Variations and Comments
Kerbside collection bins missed	2.74	2.67	9.45	2.26	Changes made to the operational management of the service were reflected in improved performance and a large reduction in missed bins reported.
Cost of kerbside garbage bin collection service	$207.73	$222.83	$126.38	$118.67	
Cost of kerbside recyclables collection service	$131.11	$146.11	$72.22	$64.40	The collection service contract procured collaboratively between 7 Councils across the North East region reduced the cost of this service.
Kerbside collection waste diverted from landfill	32.45%	29.73%	40.09%	40.34%	The FOGO (green waste) program is continuing to have 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.

Councillor Allowances

The following table provides a summary of Councillors' 2025-26 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)	$89,445.78
Cr James Tehan (Deputy Mayor)	$39,533.18
Cr Mandy Treasure	$29,878.43
Cr Bonnie Clark	$29,878.43
Cr Tim Berenyi	$29,878.43
Total	**$218,614.25**

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

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	Total
Cr Steve Rabie	$204.54	$592.11	$1,432.11	$0	$2,228.76
Cr James Tehan	$204.54	$425.47	$1,432.11	$0	$2,062.12
Cr Mandy Treasure	$0	$425.47	$1,432.11	$0	$1,857.58
Cr Bonnie Clark	$253.64	$425.47	$2,091.20	$5,100	$7,870.31
Cr Tim Berenyi	$0	$425.47	$1,432.11	$0	$1,857.58
Total	**$662.72**	**$2,293.99**	**$7,819.64**	**$5,100**	**$15,876.35**

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 2025-26 year.

Councillor	Ordinary	Additional
Total Meetings	**11**	**2**
Cr Steve Rabie	11	2
Cr James Tehan	11	2
Cr Mandy Treasure	10	1
Cr Bonnie Clark	11	2
Cr Tim Berenyi	11	2

At the 25 November 2025 Council meeting, Cr Steve Rabie and Cr James Tehan were elected Mayor and Deputy Mayor respectively.

Internal Resolution Procedure

Council's Internal Resolution Procedure was adopted on 21 May 2025 in accordance with section 54A and 140 of the *Local Government Act 2020* and regulation 1A of the *Local Government (Governance and Integrity) Regulations 2020.*

The Procedure provides a conciliation process that Councillors may follow to deal with and resolve conflict, dispute, disagreement or when dealing with alleged breaches of the Model Councillor Code of Conduct.

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.

The Committee consisted of the following members in 2025-26:

- 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
    - Michael Whytcross

Bonnie Doon Community Centre Community Asset Committee

Established by resolution of Council 17 March 2026

The Bonnie Doon Community Centre Community Asset Committee manages the day-to-day operations of the Bonnie Doon Community Centre in collaboration with the Bonnie Doon Community Group Inc.

The Committee membership composition is as follows:

- One Council Representative
- Two Bonnie Doon Community Group Inc. Representatives

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. In 2025-26 Jane Watson was re-appointed for a second three-year term as an independent member by Council.

Council's Audit and Risk Committee in 2025-26 comprised of:

Three Independent Members

- Jane Watson (Chair)
- Peter Johnston
- Moh Lee Ng

Two Councillor Representatives

- Mayor Cr Steve Rabie
- Cr Mandy Treasure

During the year, the Audit and Risk Committee Charter was reviewed to ensure it remained consistent with legislative requirements and governance practices. The revised Charter was adopted by Council on 30 June 2026.

The Committee meets a minimum of four times per year. In 2025-26 the Committee met on 25 August, 15 September, 24 November, 2 March and 25 May.

The Chief Executive Officer, General Manager Investment and Planning, Manager People Communications & Governance, Financial Controller, Coordinator Financial Planning & Analysis, Coordinator Governance & Risk, Internal Auditor. AFS & Associates, and External Auditor, Victorian Auditor-General's Office (VAGO), attended all meetings. Other management representatives attended as required to present reports.

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.

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 2025-26, the following internal audits were undertaken by AFS & Associates:

- Waste Management
- Road Management Plan
- Tree Management
- Audit and Risk Committee Self-Assessment

External Audit

Council is externally audited by the Victorian Auditor-General. For the 2025-26 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 October 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 identification, assessment, management and reporting of risk.

In 2025-26, Council's Risk Management Procedure underwent a comprehensive review, identifying the opportunity to update the document to a Risk Management Plan. The revised Policy and Plan were endorsed by Council in December 2025.

The Plan incorporates a newly developed Risk Appetite Statement, which represents how much risk Council is willing to take on to achieve its strategies and goals, and aligns with the internationally recognised risk management standard ISO 31000. Each risk type has had an appetite defined as follows:

Risk Type	Appetite
Reputational	Moderate
Service Delivery	Moderate
Assets, Infrastructure and Projects	Moderate
Financial Sustainability	Low
Governance	Low
People	Zero
Environment	Low
Technology and Cyber Security	Low
Risk Taking*	High*

**Council has a High Appetite for well-considered, informed, and managed risk taking that enables innovation, transformation and progress towards strategic objectives.*

The Plan identifies nine areas where Council objectives may be impacted:

+ Reputation
+ Service Delivery
+ Assets, Infrastructure and Projects
+ Financial
+ Governance
+ People
+ Environment
+ Technology and Cyber Security
+ Risk Taking

A central Risk Register is maintained by the Governance and Risk Team, who report against the register to the Audit and Risk Committee in accordance with the Risk Management Plan.

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: 21/10/2025	✓
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: 16/09/2025	✓
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: 30/06/2026	✓
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: 30/06/2026	✓
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: 17/12/2025	✓
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: 12/06/2025, 09/10/2025, 29/04/2026	✓
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	✓

Governance and Management Items		Assessment	
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: 23/10/2025	✓
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: 01/07/2025	✓
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: 21/04/2026	✓
16	**Risk management** framework (framework outlining Council's approach to managing risks to the Council's operations)	Current framework in operation Date of commencement: 17/12/2025	✓
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: 01/07/2025	✓
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: 17/03/2026	✓
21	**Quarterly budget reports** (quarterly reports to Council under section 97 of the Act, comparing	Quarterly reports presented to Council in accordance with section 97(1) of the Act.	✓

Governance and Management Items		Assessment	
	actual and budgeted results and an explanation of any material variations)	Date of report: 21/10/2025, 25/11/2025, 17/02/2026, 19/05/2026	
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: 25/08/2025, 24/11/2025, 02/03/2026, 25/05/2026	✓
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: 17/03/2026	✓
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: 20/10/2026	✓
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 26/10/2024	✓
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: 16/09/2025 (Schedule 5 & 6), 17/12/2025 (Schedule 6A), 17/3/2026 (Schedule 6 & 6A)	✓
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
Date: 16 September 2026

Kirsten Alexander
Chief Executive Officer
Date: 16 September 2026

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;
+ Adopted Council policies, plans and strategies;
+ Register of Delegations,
+ Local Laws,
+ Governance Rules,
+ Council Plan,
+ Council Budget,
+ 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 21 tenders in 2025-26 covering the following service categories:

+ Operations & Capital Works
+ Major Projects
+ Field Services
+ Waste Services
+ Digital Transformation Project
+ Information Technology

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 11 Freedom of Information requests received by Council in 2025-26. Two appeals were received against the Freedom of Information Officer's decisions.

Further information regarding FOI can be found at **ovic.gov.au** and on Council's website.

Community Local Law

The Community Local Law 2026-2035 was endorsed by Council on 19 May 2026 to come into effect from 1 July 2026 for a 10 year period, unless revoked earlier by Council resolution.

The purpose of the Community Local Law is to maintain peace, order and good governance, through fair and effective risk-based regulation, within Mansfield Shire by:

+ Managing inappropriate use;
+ Promoting community wellbeing;
+ Protecting the environment; and
+ Maintaining public safety and neighbourhood amenity.

The Community Local Law is supported by a policy and procedure manual which explains the reasons behind certain controls that affect the Shire's amenity and outlines how Council staff will administer these controls, how decisions are made and the purpose of each clause.

Domestic Animal Management Plan

Council's Domestic Animal Management Plan (DAMP) 2026-29 was endorsed by Council on 17 December 2025 and outlines Council's strategic approach to the delivery of animal management services throughout the municipality.

The Plan was reviewed and developed in accordance with Section 68a of the *Domestic Animals Act 1994* which included community engagement to give residents and other interested parties the opportunity to provide feedback on how domestic animals are managed within Mansfield Shire.

During 2025–26, Council continued to support responsible pet ownership and animal welfare through the following activities:

+ Continued community education and communication on responsible pet ownership, including registration requirements, animal welfare, heat health risks for pets and appropriate dog behaviour and control in designated off-leash areas.
+ Implementation of the new Local Laws strengthening requirements for animal owners to provide adequate fencing, confinement or restraint systems to prevent animals from roaming and support community safety.
+ Supported the community during the January bushfire event by working collaboratively with the Mansfield Showgrounds, Mansfield Zoo and Mansfield Racecourse to facilitate accommodation arrangements for displaced residents and their animals, including pets and livestock.
+ Completed audits of all registered Domestic Animal Businesses within the Shire to confirm compliance with relevant legislation, standards and permit conditions.
+ Continued monitoring of animal-related advertisements and investigating reports of unauthorised breeding activity to support animal welfare and ensure breeding operations comply with regulatory requirements.
+ Reviewed and developed the Domestic Animal Management Plan 2026–29, including community engagement to provide community members and other stakeholders with an opportunity to contribute to the future management of domestic animals in Mansfield Shire.

Food Act Ministerial Directions

In accordance with section 7E of the *Food Act 1984*, Council did not receive any Ministerial Directions during the 2024-25 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 2025-26 financial year.

Public Interest Disclosures

The *Public Interest Disclosures 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 and Procedure 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.

During 2025–26, Council reviewed its Public Interest Disclosures Policy and Procedure to ensure it remained current and aligned with legislative requirements and best practice. The revised Policy included minimal changes and was adopted by Council on 30 June.

There were two disclosures notified to Council during the 2025-26 financial year.

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

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.

Glossary

Act	means the *Local Government Act 2020*
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.
Minister	means the Minister for Local Government
Performance statement	means a statement including the results of the prescribed service outcome indicators, financial performance indicators and sustainable capacity indicators for the financial year and included in the annual report
Integrated strategic planning and reporting framework	means the key statutory planning and reporting documents that are required to be prepared by councils to ensure accountability to local communities in the performance of functions and exercise of powers under the Act.
Regulations	means the Local Government (Planning and Reporting) Regulations 2020.
Relevance	means indicators or measures that have a logical and consistent relationship to an entity's objectives and are linked to the outcomes to be achieved

Report of operations	means a report containing a description of the operations of the council during the financial year and included in the annual report
Services	means assistance, support, advice and other actions undertaken by a council for the benefit of the local community.
Service outcome indicators	means the prescribed service performance indicators to be included in the performance statement which measure whether the stated service objective has been achieved.
Service performance indicators	means a prescribed set of indicators measuring the effectiveness and efficiency of council services covering appropriateness, quality, cost and service outcomes.
Strategic objectives	means the outcomes a council is seeking to achieve over the next four years and included in the council plan
Strategies	means high level actions directed at achieving the strategic objectives in the council plan
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 2026

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Certification of the Financial Statements

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



Michael McCormack
Principal Accounting Officer
Dated: 12 October 2026

In our opinion, the accompanying financial statements present fairly the financial transactions of Mansfield Shire Council for the year ended 30 June 2026 and the financial position of the Council as 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: 12 October 2026



James Tehan
Councillor
Dated: 12 October 2026



Kirsten Alexander
Chief Executive Officer
Dated: 12 October 2026

Victorian Auditor-General's Office Report

VAGO
Victorian Auditor-General's Office

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 2026 • 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 2026 and their financial performance and cash flows for the year then ended in accordance with the financial reporting requirements of Part 4 of the *Local Government Act 2020*, 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 *Audit Act 1994* which incorporates the Australian Auditing Standards. I further describe my responsibilities under that Act and those standards in the *Auditor's Responsibilities for the Audit of the Financial Report* section of my report. My independence is established by the *Constitution Act 1975*. My staff and I are independent of the council in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (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 *Local Government Act 2020* 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.

Level 31 / 35 Collins Street, Melbourne Vic 3000
T 03 8601 7000 enquiries@audit.vic.gov.au www.audit.vic.gov.au

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
16 October 2026

Travis Derricott
as delegate for the Auditor-General of Victoria

2

Comprehensive Income Statement

For the year ended 30 June 2026

	Note	2026 $ '000	2025 $ '000
Income / Revenue			
Rates and charges	3.1	18,391	18,093
Statutory fees and fines	3.2	418	473
User fees	3.3	825	715
Grants - operating	3.4	8,802	9,667
Grants - capital	3.4	9,988	8,743
Contributions - monetary	3.5	241	385
Contributions - non monetary	3.5	1,818	1,545
Net gain on disposal of property, infrastructure, plant and equipment	3.6	–	367
Other income	3.7	974	2,425
Total income / revenue		41,457	42,413
Expenses			
Employee costs	4.1	13,680	13,216
Materials and services	4.2	9,467	10,860
Depreciation	4.3	5,767	5,184
Depreciation - Right of use assets		66	66
Borrowing costs		159	185
Net loss on disposal of property, infrastructure, plant and equipment	3.6	1,907	–
Other expenses	4.4	435	393
Total expenses		31,481	29,904
Surplus/(deficit) for the year		9,976	12,509
Other comprehensive income:			
Items that will not be reclassified to surplus or deficit in future periods			
Net asset revaluation gain/(loss)	9.1	17,095	15,849
Total items which will not be reclassified subsequently to the operating result		17,095	15,849
Total other comprehensive income		17,095	15,849
Total comprehensive result		27,071	28,358

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

Balance Sheet

For the year ended 30 June 2026

	Note	2026 $ '000	2025 $ '000
Assets			
Current assets			
Cash and cash equivalents	5.1	13,386	11,304
Trade and other receivables	5.1	7,673	2,686
Other financial assets	5.1	3,285	1,294
Inventories	5.2	13	9
Contract assets	5.1(f)	36	19
Other assets	5.2	237	209
Total current assets		24,630	15,521
Non-current assets			
Property, infrastructure, plant and equipment	6.1	331,462	304,156
Right-of-use assets	5.8	2,999	3,066
Total non-current assets		334,461	307,222
Total assets		359,091	322,743
Liabilities			
Current liabilities			
Trade and other payables	5.3	3,477	2,310
Trust funds and deposits	5.3	3,142	1,914
Contract and other liabilities	5.3	12,210	4,738
Provisions	5.5	2,340	2,246
Interest-bearing liabilities	5.4	563	536
Total current liabilities		21,732	11,744
Non-current liabilities			
Provisions	5.5	1,587	1,735
Interest-bearing liabilities	5.4	2,457	3,020
Total non-current liabilities		4,044	4,755
Total liabilities		25,776	16,499
Net assets		333,315	306,244
Equity			
Accumulated surplus		108,885	99,295
Reserves	9.1	224,430	206,949
Total Equity		333,315	306,244

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

Statement of Changes in Equity

For the year ended 30 June 2026

	Note	Total $ '000	Accumulated Surplus $ '000	Revaluation Reserves $ '000	Other Reserves $ '000
2026					
Balance at beginning of the financial year		306,244	99,295	204,331	2,618
Surplus/(deficit) for the year		9,976	9,976	–	–
Other comprehensive income					
Net asset revaluation gain/(loss)	6.1	17,095	–	17,095	–
Other comprehensive income		17,095	–	17,095	–
Total comprehensive income		27,071	9,976	17,095	–
Transfers to other reserves	9.1(b)	–	(386)	–	386
Transfers from other reserves	9.1(b)	–	–	–	–
Balance at end of the financial year		333,315	108,885	221,426	3,004
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

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 2026

	Note	2026 Inflows/ (Outflows) $ '000	2025 Inflows/ (Outflows) $ '000
Cash flows from operating activities			
Statutory fees and fines		418	473
Other receipts		690	1,425
Rates and charges		18,321	17,988
User fees		900	708
Grants - operating		8,619	9,205
Grants - capital		13,811	9,353
Contributions - monetary		241	529
Interest received		500	606
Trust funds and deposits taken		1,842	(382)
Net GST refund/(payment)		1,011	466
Employee costs		(13,484)	(13,331)
Materials and services		(9,046)	(11,419)
Trust funds and deposits repaid		(614)	(20)
Other payments		(523)	(558)
Net cash provided by/(used in) operating activities	9.2	22,686	15,043
Cash flows from investing activities			
Payments for property, infrastructure, plant and equipment	6.1	(18,307)	(15,336)
Proceeds from sale of property, infrastructure, plant and equipment		389	1,663
Payments for investments		(1,991)	–
Proceeds from sale of investments		–	8,036
Net cash provided by/(used in) investing activities		(19,909)	(5,637)
Cash flows from financing activities			
Finance costs		(159)	(185)
Repayment of borrowings		(536)	(511)
Net cash flow provided by/(used in) financing activities		(695)	(696)
Net Increase (decrease) in cash and cash equivalents		2,082	8,710
Cash and cash equivalents at the beginning of the financial year		11,304	2,594
Cash and cash equivalents at the end of the financial year	5.1	13,386	11,304

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 2026

	Note	2026 $ '000	2025 $ '000
Property			
Land		103	611
Total land		103	611
Buildings		5,093	991
Total buildings		5,093	991
Total property		5,196	1,602
Plant and equipment			
Plant, machinery and equipment		1,066	464
Fixtures, fittings and furniture		–	11
Computers and telecommunications		12	59
Library books		62	62
Total plant and equipment		1,140	596
Infrastructure			
Roads		7,874	11,067
Bridges		670	289
Footpaths and cycleways		284	718
Drainage		60	654
Recreational, leisure and community facilities		783	229
Off street car parks		449	77
Total infrastructure		10,120	13,034
Total capital works expenditure	6.1	16,456	15,232
Represented by:			
New asset expenditure		4,551	2,783
Asset renewal expenditure		3,584	3,945
Asset upgrade expenditure		8,321	8,504
Total capital works expenditure		16,456	15,232

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 2026

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 6.2.)
- the determination of depreciation for buildings, infrastructure, plant and equipment (refer to Note 6.2.).
- the determination of employee provisions (refer to Note 5.5.).
- the determination of landfill provisions (refer to Note 5.5.)
- the determination of whether performance obligations are sufficiently specific so as to determine whether an arrangement is within the scope of *AASB 15 Revenue from Contracts with Customers or AASB 1058 Income of Not-for-Profit Entities* (refer to Note 3.4)
- 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)
- whether or not AASB 1059 *Service Concession Arrangements: Grantors* is applicable
- 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 Statements

For the year ended 30 June 2026

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.

1.2 Impacts of other external events

Council has considered ongoing external events that have contributed to volatility in international markets, disrupted global supply chains and increased inflationary pressure, including the risk that they may cause significant changes in the carrying values of assets and liabilities in the next financial year, and has concluded that there is no material impact on the 2025-26 financial report that requires additional disclosure.

Notes to the Financial Statement

For the year ended 30 June 2026

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 2026 $ '000	Actual 2026 $ '000	Variance $ '000	Variance %	Ref
Income / Revenue					
Rates and charges	18,310	18,391	81	0.44%	
Statutory fees and fines	405	418	13	3.21%	
User fees	871	825	(46)	(5.28)%	
Grants - operating	7,644	8,802	1,158	15.15%	1
Grants - capital	13,913	9,988	(3,925)	(28.21)%	2
Contributions - monetary	137	241	104	75.91%	3
Contributions - non monetary	–	1,818	1,818	–	4
Net gain on disposal of property, infrastructure, plant and equipment	235	–	(235)	(100.00)%	5
Share of net profits of associates and joint ventures	–	–	–	–	
Other income	1,469	974	(495)	(33.70)%	6
Total income / revenue	42,984	41,457	(1,527)	(3.55)%	
Expenses					
Employee costs	13,089	13,680	(591)	(4.52)%	7
Materials and services	10,913	9,467	1,446	13.25%	8
Depreciation	5,492	5,767	(275)	(5.01)%	9
Amortisation - intangible assets	–	–	–	–	
Depreciation - right of use assets	66	66	–	0.00%	
Allowance for impairment losses	–	–	–	–	
Borrowing costs	201	159	42	20.90%	
Finance costs - leases	–	–	–	–	
Net loss on disposal of property, infrastructure, plant and equipment	–	1,907	(1,907)	–	10
Other expenses	387	435	(48)	(12.40)%	
Total expenses	30,148	31,481	(1,333)	(4.42)%	
Surplus/(deficit) for the year	12,836	9,976	(2,860)	(22.28)%	

Notes to the Financial Statement

For the year ended 30 June 2026

Note 2.1 Performance against budget continued

(i) Explanation of material variations

Variance Explanation

Ref

1. **Grants Operating -** The financial assistance grant was budgeted to be received as 50% in advance however 80% of the grant was received in advance.

2. **Grants Capital -** Station Precinct was budgeted as a multi-year project, with 50% of the works planned to be completed during the financial year. Actual expenditure was lower than budget due to a slower rate of project delivery than originally anticipated due to changes in timing of key project elements. Lords Pavilion and the Mansfield Whitfield/Deadhorse Lane Roundabout projects were both budgeted for completion by June 2026. However, completion dates for both projects have since been extended into FY2026/27.

3. **Contributions Monetary -** Council only budgets for known monetary contributions.

4. **Contributions Non-Monetary -** Gifted assets are not budgeted. Assets gifted included Harvest Street, Tannin Lane and Season Avenue.

5. **Net Gain on Disposal of Assets -** The sale of the Nanda Court old road reserve and Village Way was offset by the disposal of roads, footpaths and other property, plant and equipment resulting from capital works asset renewals and upgrades.

6. **Other Income -** Was lower than budget due to contributions relating to the Digital Transformation Project being accounted for on an agency basis, where Council recognised only the amount attributed to Council, rather than the total contributions received on behalf of all councils. The budget assumed Council would account for the arrangement as principal and recognise the total contributions as income, resulting in actual reported income being lower than forecast.

7. **Employee Costs -** During FY2025/26, expenditure allocations were redirected between materials and employee costs for grant-funded initiatives that were delivered in-house rather than through external contractors. In addition, the Longwood fires in January 2026 required approximately $140,000 in employee costs to support emergency relief and recovery activities.

8. **Materials and Services -** During FY2025/26, expenditure was reallocated between materials and employee costs for grant-funded initiatives delivered in-house.

9. **Depreciation -** Increasing depreciation expense was driven by the changes in the value of Council's infrastructure assets, including roads, bridges, footpaths and cycleways, drainage, recreational, leisure and community facilities, and off-street car parks.

10. **Net loss on Disposal of Property, Infrastructure, Plant and Equipment -** As a result of the disposal of roads, footpaths and other property, plant and equipment associated with capital works program renewals and upgrades.

Notes to the Financial Statement

For the year ended 30 June 2026

Note 2.1 Performance against budget continued

2.1.2 Capital works

	Budget 2026 $ '000	Actual 2026 $ '000	Variance $ '000	Variance %	Ref
Property					
Land	550	103	(447)	(81.27)%	1
Total land	550	103	(447)	(81.27)%	
Buildings	9,203	5,093	(4,110)	(44.66)%	2
Total buildings	9,203	5,093	(4,110)	(44.66)%	
Total property	9,753	5,196	(4,557)	(46.72)%	
Plant and equipment					
Plant, machinery and equipment	1,029	1,066	37	3.60%	
Fixtures, fittings and furniture	15	–	(15)	(100.00)%	
Computers and telecommunications	24	12	(12)	(50.00)%	
Library books	–	62	62	–	
Total plant and equipment	1,068	1,140	72	6.74%	
Infrastructure					
Roads	8,690	7,874	(816)	(9.39)%	3
Bridges	1,217	670	(547)	(44.95)%	4
Footpaths and cycleways	656	284	(372)	(56.71)%	5
Drainage	339	60	(279)	(82.30)%	6
Recreational, leisure and community facilities	556	783	227	40.83%	7
Off street car parks	–	449	449	–	8
Total infrastructure	11,458	10,120	(1,338)	(11.68)%	
Total capital works expenditure	22,279	16,456	(5,823)	(26.14)%	
Represented by:					
New asset expenditure	10,760	4,551	(6,209)	(57.70)%	
Asset renewal expenditure	6,963	3,584	(3,379)	(48.53)%	
Asset upgrade expenditure	4,556	8,321	3,765	82.64%	
Total capital works expenditure	22,279	16,456	(5,823)	(26.14)%	

Notes to the Financial Statement

For the year ended 30 June 2026

Note 2.1 Performance against budget continued

(i) Explanation of material variations

Variance Explanation

Ref

1. **Land -** The purchase of the Alisa Street Bowls Club land was budgeted for FY2025/26. However, due to delays in contract finalisation, settlement and acquisition are now expected to occur in the first quarter of FY2026/27, resulting in the expenditure being deferred to the next financial year.

2. **Buildings -** Station Precinct was budgeted as a multi-year project, with 50% of the works planned to be completed during the financial year. Actual expenditure was lower than budget due to changes in timing of key project elements. In addition, the project was budgeted within the Buildings category; however, the scope of works spans multiple asset classes, including Open Space and Footpaths, resulting in expenditure being allocated across these categories rather than solely within Buildings. In addition, the Lords Pavilion project was budgeted for completion in FY2025/26 but is now expected to be completed in FY2026/27, resulting in expenditure being carried forward to the following financial year.

3. **Roads -** Council budgeted for the Mansfield Whitfield Road/Deadhorse Lane Roundabout project to be completed in FY2025/26; however, due to project delays, completion is now expected in FY2026/27, resulting in expenditure being carried forward to the following financial year.

4. **Bridges -** The underspend in bridge capital works is primarily attributable to the Graves Road Bridge project not proceeding as planned due to unsuccessful grant funding outcomes.

5. **Footpaths and Cycleways -** Footpath capital expenditure was lower than budget as two projects did not proceed due to unavailable grant funding.

6. **Drainage -** Stormwater capital expenditure was lower than budget due to the deferral of construction works on Elvins Street to align with footpaths works.

7. **Recreational, leisure and community facilities -** Open Space capital expenditure was higher than budget due to asset category reclassifications within the Station Precinct project, with expenditure transferred from the Buildings and Drainage categories. Expenditure associated with the Station Precinct Dog Park and College Park Improvements projects also contributed to the increase.

8. **Car Parks -** Car Parks capital expenditure was higher than budget due to asset category reclassifications within the Station Precinct project.

Notes to the Financial Statement

For the year ended 30 June 2026

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, 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, building surveying and compliance.

+ **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 2026

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
2026					
Business, Finance & Information Technology	19,414	8,624	10,790	4,159	24,629
Community & Economic Development	100	936	(836)	51	–
Community Health & Wellbeing	1,797	2,286	(489)	1,775	169
Community Safety	1,244	2,346	(1,102)	808	–
Executive Services	–	1,525	(1,525)	–	–
Field Services	1,816	4,620	(2,804)	1,751	164,800
Communications, Governance & Risk	23	1,384	(1,361)	–	–
Operations & Capital Works	12,420	3,689	8,731	10,033	169,492
People & Culture	8	1,388	(1,380)	–	–
Planning & Development	4,635	4,683	(48)	213	–
Unattributed	–	–	–	–	1
Total functions and activities	41,457	31,481	9,976	18,790	359,091
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

Notes to the Financial Statement

For the year ended 30 June 2026

Note 3. Funding for the delivery of our services

	2026 $ '000	2025 $ '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 2025/26 was $7,570 million (2024/25: $7,550 million).

General rates	11,759	11,325
Municipal charge	2,877	2,813
Waste management charge	625	699
Service rates and charges	3,034	3,135
Interest on rates and charges	96	121
Total rates and charges	18,391	18,093

The date of the general revaluation of land for rating purposes within the municipal district was 1 January 2025 and the valuation was first applied in the rating year commencing 1 July 2025.

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	28	30
Land information certificates	28	23
Permits	362	420
Total statutory fees and fines	418	473

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)
Leisure centre and recreation	–	(1)
Registration and other permits	174	128
Building services	12	(83)
Waste management services	414	449
Local laws	128	149
Other fees and charges	97	74
Total user fees	825	715
User fees by timing of revenue recognition		
User fees recognised at a point in time	825	715
Total user fees	825	715

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 2026

Note 3. Funding for the delivery of our services continued

	2026 $ '000	2025 $ '000
3.4 Funding from other levels of government		
Grants were received in respect of the following:		
Summary of grants		
Commonwealth funded grants	14,442	14,632
State funded grants	4,348	3,778
Total grants received	18,790	18,410
(a) Operating Grants		
Recurrent - Commonwealth Government		
Financial Assistance Grants	5,803	6,243
Recurrent - State Government		
School crossing supervisors	40	39
Library	137	137
Maternal and child health	521	442
Adult day care	–	10
Family and children	357	483
Environmental health	16	–
Youth Services	27	102
Emergency Management	60	60
Property and valuations	58	57
Social Inclusion	510	270
Other	28	–
Total recurrent operating grants	7,557	7,843
Non-recurrent - Commonwealth Government		
Bushfire Recovery	81	37
Other	–	15
Non-recurrent - State Government		
Community health	148	31
Family and children	116	62
Maternal and child health	–	8
Community support	126	141
Waste	109	18
Emergency management	281	24
Environment	34	41
Property and valuations	50	–
Tourism	16	40
Sport and recreation	–	203
Strategic planning	39	96
Information Technology	–	626
Youth Services	23	38
Bushfire Recovery	190	304
Integrated Water Management	30	–
Statutory Planning	2	–
Waste Water Management	–	21
Water-Sensitive Town Plan	–	48
Other	–	71
Total non-recurrent operating grants	1,245	1,824
Total operating grants	8,802	9,667

Notes to the Financial Statement

For the year ended 30 June 2026

Note 3. Funding for the delivery of our services continued

	2026 $ '000	2025 $ '000
(b) Capital Grants		
Recurrent - Commonwealth Government		
Roads to recovery	1,041	1,041
Other	373	655
Total recurrent capital grants	1,414	1,696
Non-recurrent - Commonwealth Government		
Buildings	4,365	51
Recreation	97	–
Roads, footpaths & bridges	2,682	6,590
Non-recurrent - State Government		
Roads, footpaths and bridges	1,256	382
Recreation	131	22
Economic development	43	2
Total non-recurrent capital grants	8,574	7,047
Total capital grants	9,988	8,743

(c) Recognition of grant income

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

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

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

Grant revenue with sufficiently specific performance obligations is recognised over time as the performance obligations specified in the underlying agreement are met. Where performance obligations are not sufficiently specific, grants are recognised on the earlier of receipt or when an unconditional right to receipt has been established. 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	5,803	6,243
Specific purpose grants to acquire non-financial assets	10,213	8,743
Other specific purpose grants	–	–
Revenue recognised under AASB 15 Revenue from Contracts with Customers		
Specific purpose grants	2,774	3,424
	18,790	18,410

Unspent grants are determined and disclosed on a cash basis.

Notes to the Financial Statement

For the year ended 30 June 2026

Note 3. Funding for the delivery of our services continued

	2026 $ '000	2025 $ '000
3.5 Contributions		
Monetary contributions		
Monetary	241	385
Total monetary contributions	241	385
Non-monetary contributions		
Non-monetary	1,818	1,545
Total non-monetary contributions	1,818	1,545
Total contributions	2,059	1,930

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

Land under roads	62	23
Roads	410	404
Land	–	–
Footpaths and cycleways	183	427
Drainage	1,163	691
Bridges	–	–
Recreation & Leisure	–	–
Total non-monetary contributions	1,818	1,545

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	389	1,663
Written down value of assets disposed	(2,296)	(1,296)
Total net gain/(loss) on disposal of property, infrastructure, plant and equipment	(1,907)	367

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	500	606
Other rent	302	304
Other	172	1,515
Total other income	974	2,425

Interest is recognised as it is earned.

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

Notes to the Financial Statement

For the year ended 30 June 2026

Note 4. The cost of delivering services

	2026 $ '000	2025 $ '000
4.1 Employee costs		
(a) Employee costs		
Wages and salaries	10,532	10,057
WorkCover	306	351
Annual leave and long service leave	1,291	1,438
Superannuation	1,520	1,361
Fringe benefits tax	14	9
Other	17	–
Total employee costs	13,680	13,216
(b) Superannuation		
Council made contributions to the following funds:		
Defined benefit fund		
Employer contributions to Local Authorities Superannuation Fund (Vision Super)	9	9
	9	9
Accumulation funds		
Employer contributions to Local Authorities Superannuation Fund (Vision Super)	509	953
Employer contributions - other funds	1,002	399
	1,511	1,352
Total superannuation costs	1,520	1,361

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 2026

Note 4. The cost of delivering services continued

4.2 Materials and services

	2026 $ '000	2025 $ '000
Utilities	427	371
Information technology software and hardware costs	859	869
Insurance	484	466
Consultants	266	396
Store issues	151	127
Repairs, maintenance and security	374	393
Advertising and promotion	58	66
Legal expenses	183	42
Memberships and subscriptions	87	82
Printing, copying, stationery and postage	107	93
Staff training and professional development	176	212
Waste disposal and contract costs	2,860	2,614
Community contributions	359	232
Fuel	138	162
Cleaning expenses	341	310
Levies	53	41
Contract payments	339	1,737
Contract payments - Asset management	207	185
Contract payments - Building services	158	146
Contract payments - Pool operations	193	185
Community services	498	570
Development services	128	170
Tourism, events & economic development	220	240
Engineering and works	486	707
Administration and governance	249	335
Other materials and services	66	109
Total materials and services	9,467	10,860

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 2026

Note 4. The cost of delivering services continued

4.3 Depreciation

Property		
Buildings - specialised	649	629
Total depreciation - property	649	629
Plant and equipment		
Plant and equipment	531	478
Fixtures fittings and furniture	54	26
Library books	55	60
Total depreciation - plant and equipment	640	564
Infrastructure		
Roads	3,378	2,995
Bridges	454	440
Drainage	377	303
Recreational, leisure and community	269	253
Total depreciation - infrastructure	4,478	3,991
Total depreciation	5,767	5,184

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

4.4 Other expenses

Auditors' remuneration - VAGO - audit of the financial statements, performance statement and grant acquittals	81	102
Auditors' remuneration - Internal Audit	74	35
Councillors' allowances	219	202
Other	61	54
Total other expenses	435	393

Notes to the Financial Statement

For the year ended 30 June 2026

Note 5. Investing in and financing our operations

	2026 $ '000	2025 $ '000
5.1 Financial assets		
(a) Cash and cash equivalents		
Current		
Cash on hand	1	1
Cash at bank	13,385	9,303
Term deposits	–	2,000
Total current cash and cash equivalents	13,386	11,304
Total cash and cash equivalents	13,386	11,304
(b) Other financial assets		
Current		
Term deposits	3,285	1,294
Total current other financial assets	3,285	1,294
Total other financial assets	3,285	1,294
Total cash and cash equivalents and other financial assets	16,671	12,598

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		
Statutory receivables		
Rates debtors	1,831	1,761
Net GST receivables	111	278
Non-statutory receivables		
Other debtors	5,731	647
Total current trade and other receivables	7,673	2,686
Total trade and other receivables	7,673	2,686

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 2026

Note 5. Investing in and financing our operations continued

	Note	2026 $ '000	2025 $ '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)		5,698	162
Past due by up to 30 days		14	356
Past due between 31 and 180 days	a.	19	129
Total trade and other receivables		5,731	647
(e) Contract assets			
Current			
Accrued income - interest		36	19
Total Current		36	19
Total contract assets		36	19

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.

	2026 $ '000	2025 $ '000
5.2 Non-financial assets		
(a) Inventories		
Current		
Inventories held for distribution	13	9
Total current inventories	13	9

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	237	209
Total current other assets	237	209

Notes to the Financial Statement

For the year ended 30 June 2026

Note 5. Investing in and financing our operations continued

	2026 $ '000	2025 $ '000
5.3 Payables, trust funds and deposits and contract and other liabilities		
(a) Trade and other payables		
Current		
Statutory payables		
Trade payables	3,104	2,074
Accrued expenses	200	225
Employee costs	165	1
Accrued loan interest	8	10
Total current trade and other payables	3,477	2,310
(b) Trust funds and deposits		
Current		
Refundable deposits	28	21
Emergency Services and Volunteers Fund	1,810	592
Retention amounts	741	706
Other refundable deposits	257	310
Cemetery trusts	306	285
Total current trust funds and deposits	3,142	1,914

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.

Emergency Services and Volunteers Fund - Council is the collection agent for Emergency Services and Volunteers Fund 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 2026

Note 5. Investing in and financing our operations continued

	2026 $ '000	2025 $ '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	1,337	1,520
Grants received in advance - capital	10,873	3,218
Total grants received in advance	12,210	4,738
User fees received in advance:		
Total user fees received in advance	–	–
Total current contract liabilities	12,210	4,738

5.4 Interest-bearing liabilities

Current		
Treasury Corporation of Victoria borrowings - secured	311	297
Other borrowings - secured	252	239
Total current interest-bearing liabilities	563	536
Non-current		
Treasury Corporation of Victoria borrowings - secured	1,857	2,168
Other borrowings - secured	600	852
Total non-current interest-bearing liabilities	2,457	3,020
Total	3,020	3,556

Borrowings are secured by rate income.

a) The maturity profile for Council's borrowings is:		
Not later than one year	563	536
Later than one year and not later than five years	1,995	2,186
Later than five years	462	834
Total	3,020	3,556

Notes to the Financial Statement

For the year ended 30 June 2026

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.

5.5 Provisions

	Employee provisions $ '000	Landfill restoration $ '000	Total $ '000
2026			
Balance at the beginning of the financial year	2,265	1,716	3,981
Additional provisions	1,637	–	1,637
Amounts used	(1,446)	(246)	(1,692)
Change in the discounted amount arising because of time and the effect of any change in the discount rate	5	(4)	1
Balance at the end of the financial year	2,461	1,466	3,927
Provisions			
Provisions - current	2,104	236	2,340
Provisions - non-current	357	1,230	1,587
Total Provisions	2,461	1,466	3,927
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

Notes to the Financial Statement

For the year ended 30 June 2026

Note 5. Investing in and financing our operations continued

	2026 $ '000	2025 $ '000
(a) Employee provisions		
Current provisions expected to be wholly settled within 12 months		
Annual leave	1,134	936
Long service leave	135	178
	1,269	1,114
Current provisions expected to be wholly settled after 12 months		
Annual leave	66	73
Long service leave	769	813
	835	886
Total current employee provisions	2,104	2,000
Non-Current		
Long service leave	357	265
Total Non-Current Employee Provisions	357	265
Aggregate Carrying Amount of Employee Provisions: Current		
	2,104	2,000
Non-current	357	265
Total Aggregate Carrying Amount of Employee Provisions	2,461	2,265

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	4.74%	4.20%
- wage inflation rate	4.15%	4.25%

Notes to the Financial Statement

For the year ended 30 June 2026

Note 5. Investing in and financing our operations continued

	2026 $ '000	2025 $ '000
(b) Landfill restoration		
Current		
Current	236	246
Total current	236	246
Non-current		
Non-current	1,230	1,470
Total non-current	1,230	1,470
Total	1,466	1,716

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	5.04%	3.87%
- inflation rate	4.15%	4.25%

	2026 $ '000	2025 $ '000

5.6 Financing arrangements

The Council has the following funding arrangements in place as at 30 June 2026.

Bank overdraft	300	300
Credit card facilities	100	100
Treasury Corporation of Victoria facilities	2,168	2,465
Loan facilities	852	1,091
Total Facilities	3,420	3,956
Used facilities	3,020	3,556
Used facilities	3,020	3,556
Unused facilities	400	400

Notes to the Financial Statement

For the year ended 30 June 2026

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
2026					
Operating					
Recycling	763	801	2,651	533	4,748
Waste Collection	1,377	1,446	4,787	963	8,573
Cleaning contracts for council buildings	362	–	–	–	362
Other	240	240	–	–	480
Waste disposal	1,057	1,110	1,303	40	3,510
Building regulation services	187	–	–	–	187
Asset management bureau service	231	190	232	–	653
Information Technology	649	492	461	11	1,613
Total	4,866	4,279	9,434	1,547	20,126
Capital					
Buildings	3,552	–	–	–	3,552
Roads	213	–	–	–	213
Drainage	–	–	–	–	–
Total	5,112	–	–	–	5,112
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

Notes to the Financial Statement

For the year ended 30 June 2026

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 2026 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 2026

Note 5. Investing in and financing our operations continued

(a) Right-of-Use Assets

	Property $ '000	Total $ '000
2026		
Balance at 1 July 2025	3,065	3,065
Additions	–	–
Depreciation charge	(66)	(66)
Right-of-Use Assets	–	–
Balance at 30 June 2026	2,999	2,999
2025		
Balance at 1 July 2024	3,132	3,132
Depreciation charge	(66)	(66)
Balance at 30 June 2025	3,066	3,066

Notes to the Financial Statement

For the year ended 30 June 2026

Note 6. Assets we manage

6.1 Property, infrastructure, plant and equipment

Summary of property, infrastructure, plant and equipment	Carrying amount 30 June 2025 $ '000	Additions $ '000	Contributions $ '000	Revaluation $ '000	Disposal $ '000	Depreciation $ '000	Transfers $ '000	Carrying amount 30 June 2026 $ '000
Property	78,447	–	62	2,074	(67)	(649)	533	80,400
Plant and equipment	2,961	1,140	–	(65)	(56)	(640)	–	3,340
Infrastructure	212,789	–	1,756	15,086	(2,175)	(4,478)	14,412	237,390
Work in progress	9,959	15,317	–	–	–	–	(14,944)	10,332
Total	304,156	16,457	1,818	17,095	(2,298)	(5,767)	1	331,462

Summary of Work in Progress	Opening WIP $ '000	Additions $ '000	Transfers $ '000	Closing WIP $ '000
Property	979	5,197	(568)	5,608
Infrastructure	8,980	10,120	(14,376)	4,724
Total	9,959	15,317	(14,944)	10,332

Notes to the Financial Statement

For the year ended 30 June 2026

Note 6. Assets we manage continued

	Land specialised $ '000	Land non specialised $ '000	Land under roads $ '000	land improve-ments $ '000	Buildings specialised $ '000	Buildings non specialised $ '000	Work in progress $ '000	Total property $ '000
Property								
At fair value 1 July 2025	25,351	8,130	18,045	51,526	40,046	–	979	92,551
Accumulated depreciation at 1 July 2025	–	–	–	–	(13,125)	–	–	(13,125)
	25,351	8,130	18,045	**51,526**	26,921	–	979	**79,426**
Movements in fair value								
Additions	–	–	–	–	–	–	5,197	5,197
Contributions	–	–	62	62	–	–	–	62
Revaluation	–	–	–	–	3,056	–	–	3,056
Disposal	–	–	–	–	(135)	–	–	(135)
Transfers	–	–	–	–	350	183	(568)	(35)
	–	–	62	**62**	3,271	183	4,629	**8,145**
Movements in accumulated depreciation								
Depreciation and amortisation	–	–	–	–	(649)	–	–	(649)
Accumulated depreciation of disposals	–	–	–	–	68	–	–	68
Revaluation movement	–	–	–	–	(982)	–	–	(982)
	–	–	–	**–**	(1,563)	–	–	**(1,563)**
At fair value 30 June 2026	25,351	8,130	18,107	51,588	43,317	183	5,608	100,696
Accumulated depreciation at 30 June 2026	–	–	–	–	(14,688)	–	–	(14,688)
Carrying amount	25,351	8,130	18,107	**51,588**	28,629	183	5,608	**86,008**

Notes to the Financial Statement

For the year ended 30 June 2026

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 cost 1 July 2025	6,616	834	593	8,043
Accumulated depreciation at 1 July 2025	(3,992)	(724)	(366)	(5,082)
	2,624	110	227	**2,961**
Movements in carrying value				
Additions	1,066	12	62	1,140
Revaluation	–	–	(65)	(65)
Disposal	(321)	–	1	(320)
	745	12	(2)	**755**
Movements in accumulated depreciation				
Depreciation and amortisation	(531)	(54)	(55)	(640)
Accumulated depreciation of disposals	265	–	(1)	264
	(266)	(54)	(56)	**(376)**
At cost 30 June 2026	7,361	846	591	8,798
Accumulated depreciation at 30 June 2026	(4,258)	(778)	(422)	(5,458)
Carrying amount	3,103	68	169	**3,340**

Plant and equipment are carried at historical cost.

Notes to the Financial Statement

For the year ended 30 June 2026

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 2025	181,723	44,507	11,724	34,870	8,113	4,756	285,693	8,980	294,673
Accumulated depreciation at 1 July 2025	(36,909)	(20,964)	(2,718)	(8,701)	(3,057)	(555)	(72,904)	–	(72,904)
	144,814	23,543	9,006	26,169	5,056	4,201	**212,789**	8,980	**221,769**
Movements in fair value									
Additions	–	–	–	–	–	–	–	10,120	10,120
Contributions	410	–	183	1,163	–	–	1,756	–	1,756
Revaluation	29,543	1,426	845	2,145	533	(247)	34,245	–	34,245
Disposal	(3,384)	(210)	(30)	(43)	(52)	(4)	(3,723)	–	(3,723)
Transfers	10,273	290	818	2,954	74	3	14,412	(14,376)	36
	36,842	1,506	1,816	6,219	555	(248)	**46,690**	(4,256)	**42,434**
Movements in accumulated depreciation									
Depreciation and amortisation	(2,982)	(454)	(303)	(377)	(269)	(93)	(4,478)	–	(4,478)
Accumulated depreciation of disposals	1,382	119	13	21	11	2	1,548	–	1,548
Revaluation movement	(15,337)	(684)	(1,788)	(538)	(231)	(581)	(19,159)	–	(19,159)
	(16,937)	(1,019)	(2,078)	(894)	(489)	(672)	**(22,089)**	–	**(22,089)**
At fair value 30 June 2026	218,565	46,013	13,540	41,089	8,668	4,508	332,383	4,724	337,107
Accumulated depreciation at 30 June 2026	(53,846)	(21,983)	(4,796)	(9,595)	(3,546)	(1,227)	(94,993)	–	(94,993)
Carrying amount	164,719	24,030	8,744	31,494	5,122	3,281	**237,390**	4,724	**242,114**

Notes to the Financial Statement

For the year ended 30 June 2026

Note 6. Assets we manage continued

Acquisition

Initial measurement

Council initially measures its property, infrastructure, plant and equipment assets at cost. The cost of an acquired asset is the fair value of the consideration that Council has provided at the date of acquisition plus any incidental costs attributable to the acquisition.

Fair value is the price that would be received to sell an asset (or paid to transfer a liability) in an orderly transaction between market participants at the measurement date. Refer to Note 8.4 for more information on how Council measures fair value.

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		
Roads & Off Street Car Parks		
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
Bridges		
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 2026

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 Servies 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 2025/26 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 2026 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	–	–	18,107	Jun-21	Full
Specialised buildings	–	–	28,629	Jun-26	Index
Total	–	8,130	72,270		

Notes to the Financial Statement

For the year ended 30 June 2026

Note 6. Assets we manage continued

Valuation of Infrastructure

Full revaluation of Roads, Carparks & Footpaths 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 occured –
Drainage Jun-25
Bridges Jun-24
Recreational, leisure & commuunity facilities 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 2026 are as follows:

	Level 1	Level 2	Level 3	Date of valuation	Type of Valuation
Roads	–	–	164,719	Jun-26	Full
Bridges	–	–	24,030	Jun-26	Index
Footpaths and cycleways	–	–	8,746	Jun-26	Full
Drainage	–	–	31,494	Jun-26	Index
Recreational, leisure & community facilities	–	–	5,122	Jun-26	Index
Off street car parks	–	–	3,281	Jun-26	Full
Total	–	–	237,392		

Description of significant unobservable inputs into level 3 valuations

Specialised land and land under roads is valued using a market based direct comparison technique. Significant unobservable inputs include the extent and impact of restriction of use and the market cost of land per square metre. The extent and impact of restrictions on use varies and results in a reduction to surrounding land values between 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 metre.

Specialised buildings are valued using a current replacement cost technique. Significant unobservable inputs include the current replacement cost and remaining useful lives of buildings. Current replacement costs is calculated on a square metre basis and ranges from $300 to $4.300 per square metre. 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 metre basis and ranges from $12 to $59,000 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 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 2026

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.

	2026 $ '000	2025 $ '000
Reconciliation of specialised land		
Land under roads	18,107	18,045
Land	25,351	25,351
Total specialised land	43,458	43,396

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	54
Property, plant and equipment at fair value (library books)	62	62
Total contribution to joint arrangements	116	116

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 2026

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 liabilites 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** **Cr James Tehan Deputy Mayor** **Cr Bonnie Clark** **Cr Mandy Treasure** **Cr Tim Berenyi**

		2026 No.	2025 No.
Total Number of Councillors		5	8
General Manager Infrastructure & Planning	M Crane	1	1
Chief Executive Officer	K Alexander	1	1
Executive Manager Community Health and Wellbeing (till 16/06/2025)	N Cleeland	–	1
Executive Manager People, Communications and Governance	J Snyder	–	1
Executive Manager Capital Works and Operations	A Croxford-Demasi	–	1
Executive Manager Capital Works and Operations	J Hotton	1	–
Executive Manager Community Health and Wellbeing	J Snyder	1	–
Executive Manager Development and Customer Service	M Balvonova	1	–
Financial Controller	M McCormack	1	–
Total Number of Key Management Personnel		11	13

Notes to the Financial Statement

For the year ended 30 June 2026

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.

	2026 $ '000	2025 $ '000
Total remuneration of key management personnel was as follows:		
Short-term employee benefits	1,319	1,075
Other long-term employee benefits	–	(8)
Post-employment benefits	132	99
Termination	–	–
Total	1,451	1,166

	2026 No.	2025 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
$10,000 - $19,999	–	4
$20,000 - $29,999	3	–
$30,000 - $39,999	–	1
$40,000 - $49,999	1	–
$60,000 - $69,999	–	–
$80,000 - $89,999	1	1
$130,000 - $139,999	–	1
$160,000 - $169,999	–	2
$170,000 - $179,999	3	–
$180,000 - $189,999	1	–
$210,000 - $219,999	–	1
$270,000 - $279,999	–	1
$220,000 - $229,999	1	–
$290,999 - $299,999	1	–
Total	11	13

Notes to the Financial Statement

For the year ended 30 June 2026

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.

	2026 $ '000	2025 $ '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	–	–

	Note	2026 $ '000	2025 $ '000

7.2 Related party disclosure

(a) Transactions with related parties

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

Expenses - Materials and services	a	20	37
Expenses - Salaries and wages	b	–	–
Total		20	37

In FY 25/26 a related party of a member of a Key Management Personnel was employed by Tonkin Engineering which provided civil and structural engineering design services for a selected number of capital works projects. Council contracted Tonkin Engineering at commercial and market rates, for its Capital Works Program.

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

(b) Outstanding balances with related parties

There are no material outstanding balances or commitments with any related party and the 2025/26 year was Nil.

Notes to the Financial Statement

For the year ended 30 June 2026

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 2026 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 2026 Council has no major insurance claims that could have a material impact on future operations.

Legal matters

At 30 June 2026 Council has no major legal matters that could have a material impact on future operations.

Liability Mutual Insurance

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

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.

Notes to the Financial Statement

For the year ended 30 June 2026

Note 8. Managing uncertainties continued

8.2 Change in accounting standards

Certain new Australian Accounting Standards and interpretations have been published that are not mandatory for the 30 June 2026 reporting period. Council assesses the impact of these new standards.

The Australian Accounting Standards Board (AASB) has issued *AASB 18 Presentation and Disclosure in Financial Statements.* When applicable AASB 18 supersedes AASB 101 *Presentation of Financial Statements.* AASB 18 aims to improve how entities communicate in their financial statements, with a focus on information about financial performance in the statement of profit or loss. It is expected to result in presentation and disclosure changes, primarily to Council's Comprehensive Income Statement. AASB 18 is expected to first apply to Council for the 2028-29 financial year.

Notes to the Financial Statement

For the year ended 30 June 2026

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 2026

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 4.35%.

These movements will not have a material impact on the valuation of Council's financial assests 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 2026

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.

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

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.

Notes to the Financial Statement

For the year ended 30 June 2026

Note 8. Managing uncertainties continued

Impairment of assets

At each reporting date, the Council reviews the carrying value of its assets to determine whether there is any indication that these assets have been impaired. If such an indication exists, the recoverable amount of the asset, being the higher of the 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. The impairment policy above does not apply to Council's property, infrastructure, specialised buildings and other non-current physical assets subsequently measured at fair value. These are primarily non-cash generating assets of not-for-profit entities, which are typically specialised in nature and held for continuing use of their service capacity. Their recoverable amount is expected to be materially the same as fair value determined under AASB 13 Fair Value Measurement, with the consequence that AASB 136 Impairment of Assets does not apply to such assets that are regularly revalued.

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 2026

Note 9. Other matters

	Balance at beginning of reporting period $ '000	Increase (decrease) $ '000	Balance at end of reporting period $ '000
9.1 Reserves			
(a) Asset revaluation reserves			
2026			
Property			
Land - specialised	23,207	–	23,207
Land - non specialised	3,122	–	3,122
Land under roads	6,457	–	6,457
Buildings	15,746	2,074	17,820
	48,532	2,074	50,606
Plant and equipment			
Library books	(14)	(65)	(79)
	(14)	(65)	(79)
Infrastructure			
Roads	127,026	14,206	141,232
Bridges	13,673	742	14,415
Footpaths and cycleways	1,535	(943)	592
Drainage	12,479	1,607	14,086
Recreational, leisure and community facilities	440	302	742
Offstreet car parks	661	(828)	(167)
	155,814	15,086	170,900
Total asset revaluation reserves	204,332	17,095	221,427

Notes to the Financial Statement

For the year ended 30 June 2026

Note 9. Other matters continued

	Balance at beginning of reporting period $ '000	Increase (decrease) $ '000	Balance at end of reporting period $ '000
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
	47,547	985	48,532
Plant and equipment			
Library books	23	(37)	(14)
	23	(37)	(14)
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
	140,913	14,901	155,814
Total asset revaluation reserves	188,483	15,849	204,332

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 2026

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				
2026				
Restricted reserves				
Road construction reserve	69	–	–	69
Footpath construction reserve	5	–	–	5
Open space reserve	671	–	33	704
Total restricted reserves	745	–	33	778
Discretionary reserves				
Waste Management	1,873	–	353	2,226
Total discretionary reserves	1,873	–	353	2,226
Total Other reserves	2,618	–	386	3,004
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

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 2026

Note 9. Other matters continued

	2026 $ '000	2025 $ '000
9.2 Reconciliation of cash flows from operating activities to surplus/(deficit)		
Surplus/(deficit) for the year	9,976	12,509
Non-cash adjustments:		
Depreciation/amortisation	5,833	5,250
Profit/(loss) on disposal of property, infrastructure, plant and equipment	1,907	(367)
Contributions - Non-monetary assets	(1,818)	(1,545)
Borrowing costs	159	185
Change in assets and liabilities:		
(Increase)/decrease in trade and other receivables	(3,278)	2,240
(Increase)/decrease in inventories	(4)	5
(Increase)/decrease in prepayments	(28)	(20)
Increase/(decrease) in contract assets	(17)	151
Increase/(decrease) in trade and other payables	1,309	(1,634)
Increase/(decrease) in provisions	(54)	139
(Decrease)/increase in other liabilities	1,228	269
(Decrease)/increase in contract and other liabilities	7,473	(2,139)
Net cash provided by/(used in) operating activities	22,686	15,043

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 2026, this was 12% as required under Superannuation Guarantee (SG) legislation (2025: 11.5%)).

Defined Benefit

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

There is no proportional split of the defined benefit liabilities, assets or costs between the participating employers as the defined benefit obligation is a floating obligation between the participating employers and the only time that the aggregate obligation is allocated to specific employers is when a call is made. As a result, the level of participation of 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.

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 2025, 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 2025 (of which Council is a contributing employer) was 110.5.%. The financial assumptions used to calculate the VBI were:

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

Notes to the Financial Statement

For the year ended 30 June 2026

Note 9. Other matters continued

As at 30 June 2026, a triennial actuarial investigation is underway as the Fund provides lifetime pensions in the Defined Benefit category. It is expected to be completed by 31 October 2026. The VBI is used as the primary funding indicator. Because the VBI was above 100%, the 30 June 2025 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.

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 2025 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 2026, this rate was 12% of members' salaries (11.5% in 2024/25). 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 2025 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 2025 and 30 June 2024 while a full investigation was conducted as at 30 June 2023.

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

	2025 (Interim) $m	2024 (Interim) $m	2023 (Triennial) $m
- A VBI Surplus	200.1	108.4	85.7
- A total service liability surplus	229.4	141.4	123.6
- A discounted accrued benefits surplus	242.8	156.7	141.9

Notes to the Financial Statement

For the year ended 30 June 2026

Note 9. Other matters continued

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 2025.

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 2025.

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 2025.

The 2026 interim actuarial investigation

A triennial actuarial investigation is being conducted for the Fund's position as at 30 June 2026 as the Fund provides lifetime pensions in the Defined Benefit category. It is anticipated that this actuarial investigation will be completed by October 2026. The last interim actuarial investigation conducted prior to 30 June 2026 was at 30 June 2025. The VBI of the Defined Benefit category at that date was 110.5%. The financial assumptions used to calculate the 30 June 2025 VBI were:

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

Council was notified of the 30 June 2025 VBI during August 2025.

Because the VBI was above 100%, the Defined Benefit category was in a satisfactory financial position at 30 June 2025 and it is expected that the actuarial investigation will recommend that no change will be necessary to the Defined Benefit category's funding arrangements from prior years.

The 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 these investigations were:

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

Superannuation contributions

Contributions by Council (excluding any unfunded liability payments) to the above superannuation plans for the financial year ended 30 June 2026 are detailed below:

Scheme	Type of scheme	Rate	2026 $ '000	2025 $ '000
Vision Super	Defined Benefits	12.0% (2025:11.5%)	9	9
Vision Super	Accumulation	12.0% (2025:11.5%)	509	953

In addition to the above contributions, Council has paid unfunded liability payments to Vision Super totalling $NIL (2025/26 $NIL). There were no contributions outstanding and no loans issued from or to the above schemes as at 30 June 2026.

The expected contributions to be paid to the Defined Benefit category of Vision Super for the year ending 30 June 2026 is $9k.

Notes to the Financial Statement

For the year ended 30 June 2026

Note 10. Changes in accounting policies

There have been no changes to accounting policies in the 2025-26 year.

Mansfield Shire Council

Performance Statement

For the year ended 30 June 2026

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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: 12 October 2026

In our opinion, the accompanying performance statement of the Mansfield Shire Council for the year ended 30 June 2026 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: 12 October 2026



James Tehan
Councillor
Dated: 12 October 2026



Kirsten Alexander
Chief Executive Officer
Dated: 12 October 2026

Victorian Auditor-General's Office Report

VAGO
Victorian Auditor-General's Office

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 2026 • service performance indicators for the year ended 30 June 2026 • financial performance indicators for the year ended 30 June 2026 • sustainable capacity indicators for the year ended 30 June 2026 • 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 2026 presents fairly, in all material respects, in accordance with the performance reporting requirements of Part 4 of the *Local Government Act 2020* and Local Government (Planning and Reporting) Regulations 2020.
Basis for Opinion	I have conducted my audit in accordance with the *Audit Act 1994* which incorporates the Australian Standards on Assurance Engagements. I further describe my responsibilities under that Act and those standards in the *Auditor's Responsibilities for the Audit of the performance statement* section of my report. My independence is established by the *Constitution Act 1975*. My staff and I are independent of the council in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) that are relevant to my audit of the performance statement in Victoria. My staff and I have also fulfilled our other ethical responsibilities in accordance with the Code. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.
Councillors' responsibilities for the performance statement	The Councillors are responsible for the preparation and fair presentation of the performance statement in accordance with the performance reporting requirements of the *Local Government Act 2020* and Local Government (Planning and Reporting) Regulations 2020 and for such internal control as the Councillors determines is necessary to enable the preparation and fair presentation of a performance statement that is free from material misstatement, whether due to fraud or error.

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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
16 October 2026

Travis Derricott
as delegate for the Auditor-General of Victoria

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Section 1: Description of the Municipality

For the year ended 30 June 2026

Mansfield Shire is situated 2.5 hours north east of Melbourne, with its landscape dominated by the Great Dividing Range. Its 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 10,979 (ABS 2026) 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 2026

	Results					
	2023	2024	2025	2026		Comment
Service / ***Indicator*** / *Measure* [Formula]	Actual	Actual	Actual	Target as per budget	Actual	
Aquatic Facilities ***Utilisation*** *Utilisation of aquatic facilities* [Number of visits to aquatic facilities / Municipal population]	0.91	1.23	1.23	N/A	1.12	
Animal Management ***Health and safety*** *Animal management prosecutions* [Number of successful animal management prosecutions / Number of animal management prosecutions] x 100	0%	0%	0%	N/A	0%	
Food Safety ***Health and safety*** *Critical and major non-compliance outcome notifications* [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	97.37%	100.00%	100.00%	N/A	91.67%	Onboarding and training of new staff occurred this year, with a decrease in performance compared to prior years; this is expected to improve as staffing capacity stabilises.
Governance ***Consultation and engagement*** *Satisfaction with community consultation and engagement* [Community satisfaction rating out of 100 with how Council has performed on community consultation and engagement]	60	59	59	60	66	The 12% increase in community satisfaction with consultation and engagement was a pleasing result, given the sustained focus on this area.
Libraries ***Participation*** *Library membership* [Number of registered library members / Population] x100	N/A	29.26%	29.39%	N/A	30.12%	

	Results					
	2023	2024	2025	2026		Comment
Maternal and Child Health (MCH) ***Participation*** *Participation in the MCH service* [Number of children who attend the MCH service at least once (in the year) / Number of children enrolled in the MCH service] x100	85.85%	89.07%	91.13%	N/A	90.36%	
Participation in the MCH service by Aboriginal children [Number of Aboriginal children who attend the MCH service at least once (in the year) / Number of Aboriginal children enrolled in the MCH service] x100	100.00%	93.75%	84.62%	N/A	94.74%	The measure fluctuates with low numbers of Aboriginal children participating in the service.
Roads ***Condition*** *Sealed local roads maintained to condition standards* [Number of kilometres of sealed local roads below the renewal intervention level set by Council / Kilometres of sealed local roads] x100	82.81%	99.01%	91.94%	97.00%	94.38%	
Statutory Planning ***Service standard*** *Planning applications decided within required time frames* [(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	65.99%	80.23%	58.96%	90.00%	60.94%	Bushfire-related disruptions were experienced in early 2026 and an increased number of VCAT cases also impacted resources.
Waste Management ***Waste diversion*** *Kerbside collection waste diverted from landfill* [Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins] x100	32.45%	29.73%	40.09%	40.00%	40.34%	The FOGO (green waste) program is continuing to have a positive impact on this indicator.

Section 3: Financial Performance Indicators

For the year ended 30 June 2026

	Results					Forecasts				
	2023	**2024**	**2025**	**2026**		**2027**	**2028**	**2029**	**2030**	**Material Variations and Comments**
Dimension / ***Indicator*** / *Measure* [Formula]	Actual	Actual	Actual	Target as per budget	Actual	Forecasts	Forecasts	Forecasts	Forecasts	
Efficiency ***Expenditure level*** *Expenses per property assessment* [Total expenses / Number of property assessments]	$3,333.88	$3,793.57	$3,589.80	$3,593.00	$3,758.93	$3,506.66	$3,373.36	$3,381.21	$3,465.51	Expenses per property assessment increased due to a loss on disposal of assets related to the significant road upgrade program this year. Excluding the impact of asset disposals, expenses per property assessment would have been $3,531, which is below budget.
Revenue level *Average rate per property assessment* [Sum of all general rates and municipal charges / Number of property assessments]	$1,637.25	$1,676.94	$1,697.24	N/A	$1,759.04	$1,805.80	$1,853.98	$1,904.67	$1,960.30	
Liquidity ***Working capital*** *Current assets compared to current liabilities*	192.20%	113.73%	132.16%	81.20%	113.34%	106.26%	99.92%	96.82%	93.68%	This ratio improved against the Budget position, but declined against the prior year due to the

	Results					Forecasts				
	2023	**2024**	**2025**	**2026**		**2027**	**2028**	**2029**	**2030**	**Material Variations and Comments**
Dimension / ***Indicator*** / *Measure* [Formula]	Actual	Actual	Actual	Target as per budget	Actual	Forecasts	Forecasts	Forecasts	Forecasts	
[Current assets / Current liabilities] x100										unearned income associated with the Station Precinct grant being recognised as a liability and increased Council contribution to capital projects, including the IMPACT Route.
Unrestricted cash *Unrestricted cash compared to current liabilities* [Unrestricted cash / Current liabilities] x100	-54.92%	-57.05%	0.30%	N/A	-22.87%	-7.77%	-14.24%	-17.67%	-13.94%	This ratio declined against the prior year due to the unearned income associated with the Station Precinct grant being recognised as a liability and increased Council contribution to capital projects, including the IMPACT Route.
Obligations ***Loans and borrowings*** *Loans and borrowings compared to rates* [Interest bearing loans and borrowings / Rate revenue] x100	27.18%	22.80%	19.65%	N/A	16.42%	12.90%	9.53%	6.17%	4.02%	Council has continued to pay down existing loans and has not taken up any new borrowings, consistent with the budget position.
Loans and borrowings	1.24%	3.88%	3.85%	N/A	3.78%	3.89%	3.78%	3.67%	2.42%	

	Results					Forecasts				
	2023	**2024**	**2025**	**2026**		**2027**	**2028**	**2029**	**2030**	**Material Variations and Comments**
Dimension / ***Indicator*** / *Measure* [Formula]	Actual	Actual	Actual	Target as per budget	Actual	Forecasts	Forecasts	Forecasts	Forecasts	
repayments compared to rates [Interest and principal repayments on interest bearing loans and borrowings / Rate revenue] x100										
Indebtedness *Non-current liabilities compared to own source revenue* [Non-current liabilities / Own source revenue] x100	31.19%	26.20%	21.54%	N/A	19.62%	15.24%	11.05%	7.99%	5.25%	
Asset renewal and upgrade *Asset renewal and upgrade compared to depreciation*	183.07%	227.92%	240.14%	207.20%	206.43%	229.65%	98.78%	94.22%	101.17%	Completion of significant road upgrade projects in recent years, including the grant funded IMPACT

	Results					Forecasts				
	2023	**2024**	**2025**	**2026**		**2027**	**2028**	**2029**	**2030**	**Material Variations and Comments**
Dimension / ***Indicator*** / *Measure* [Formula]	Actual	Actual	Actual	Target as per budget	Actual	Forecasts	Forecasts	Forecasts	Forecasts	
[Asset renewal and asset upgrade expense / Asset depreciation] x100										Route upgrade program this financial year, increased the asset renewal and upgrade percentage above 100%.
Operating position ***Adjusted underlying result*** *Adjusted underlying surplus (or deficit)* [Adjusted underlying surplus (deficit)/ Adjusted underlying revenue] x100	2.71%	-8.31%	10.57%	N/A	-1.61%	-1.17%	2.75%	2.40%	2.13%	The underlying surplus ratio was impacted by the loss on disposal of assets associated with the IMPACT Route road upgrade program. Without this one-off expense, the ratio would have been a 5.79% underlying surplus.
Stability ***Rates concentration***										

	Results					Forecasts				
	2023	**2024**	**2025**	**2026**		**2027**	**2028**	**2029**	**2030**	**Material Variations and Comments**
Dimension / ***Indicator*** / *Measure* [Formula]	Actual	Actual	Actual	Target as per budget	Actual	Forecasts	Forecasts	Forecasts	Forecasts	
Rates compared to adjusted underlying revenue [Rate revenue / Adjusted underlying revenue] x100	61.08%	62.07%	54.11%	61.60%	59.36%	65.28%	66.52%	67.93%	67.93%	
Rates effort *Rates compared to property values* [Rate revenue / Capital improved value of rateable properties in the municipality] x100	0.27%	0.25%	0.24%	N/A	0.24%	0.25%	0.25%	0.26%	0.26%	

Section 4: Sustainable Capacity Indicators

For the year ended 30 June 2026

	Results				
	2023	**2024**	**2025**	**2026**	**Comment**
Indicator / *Measure* [Formula]	Actual	Actual	Actual	Actual	
Population *Expenses per head of municipal population* [Total expenses / Municipal population]	$2,584.90	$2,951.83	$2,773.42	$2,867.38	Expenses per head of municipal population increased due to a loss on disposal of assets related to the significant road upgrade program. Excluding the impact of asset disposals, expenses per head of municipal population would have been $2,693.
Infrastructure per head of municipal population [Value of infrastructure / Municipal population]	$19,563.38	$21,457.80	$23,430.72	$25,491.76	
Population density per length of road [Municipal population / Kilometres of local roads]	12.27	12.44	12.71	12.93	
Own-source revenue *Own-source revenue per head of municipal population* [Own-source revenue / Municipal population]	$1,877.40	$1,943.86	$2,047.21	$1,877.04	
Recurrent grants *Recurrent grants per head of municipal population* [Recurrent grants / Municipal population]	$604.67	$302.67	$884.81	$817.11	
Disadvantage *Relative Socio-Economic Disadvantage* [Index of Relative Socio-Economic Disadvantage by decile]	8.00	8.00	8.00	8.00	
Workforce turnover *Percentage of staff turnover* [Number of permanent staff resignations and terminations / Average number of permanent staff for the financial year] x100	18.1%	17.6%	17.5%	15.2%	A sustained focus on workplace culture and development of staff has assisted with achieving a 13% decrease in turnover.

Section 5: Notes to the accounts

For the year ended 30 June 2026

5.1 Basis of Preparation

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

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

The performance statement presents the actual results for the current year and the previous three years, along with the current year's target, if mandated by the Local Government (Planning and Reporting) Regulations 2020. Additionally, for the prescribed financial performance indicators and measures, the performance statement includes the target budget for the current year and the results forecast for the period 2026-27 to 2029-30 by the council's financial plan.

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

5.2 Definitions

Key term	Definition
Aboriginal children	means a child who is an Aboriginal person
Aboriginal person	has the same meaning as in the Aboriginal Heritage Act 2006
adjusted underlying revenue	means total income other than: • non-recurrent grants used to fund capital expenditure; and • non-monetary asset contributions; and contributions to fund capital expenditure from sources other than those referred to above
adjusted underlying surplus (or deficit)	means adjusted underlying revenue less total expenditure
annual report	means an annual report prepared by a council under section 98 of the Act
asset renewal expenditure	means expenditure on an existing asset or on replacing an existing asset that returns the service capability of the asset to its original capability
asset upgrade expenditure	means expenditure that— (a) enhances an existing asset to provide a higher level of service; or (b) extends the life of the asset beyond its original life
critical non-compliance outcome notification	means a notification received by council under section 19N(3) or (4) of the *Food Act 1984* , or advice given to council by an authorized officer under that Act, of a deficiency that poses an immediate serious threat to public health
current assets	has the same meaning as in the Australian Accounting Standards
current liabilities	has the same meaning as in the Australian Accounting Standards
food premises	has the same meaning as in the *Food Act 1984*
intervention level	means the level set for the condition of a road beyond which a council will not allow the road to deteriorate and will need to intervene
local road	means a sealed or unsealed road for which the council is the responsible road authority under the *Road Management Act 2004*
major non-compliance outcome notification	means a notification received by a council under section 19N(3) or (4) of the *Food Act 1984*, or advice given to council by an authorized officer under that Act, of a deficiency that does not pose an immediate serious threat to public health but may do so if no remedial action is taken

Key term	Definition
MCH	means the Maternal and Child Health Service provided by a council to support the health and development of children within the municipality from birth until school age
non-current liabilities	means all liabilities other than current liabilities
own-source revenue	means adjusted underlying revenue other than revenue that is not under the control of council (including government grants)
population	means the resident population estimated by council
rate revenue	means revenue from general rates, municipal charges, service rates and service charges
relative socio-economic disadvantage	in relation to a municipal district, means the relative socio-economic disadvantage, expressed as a decile for the relevant financial year, of the area in which the municipal district is located according to the Index of Relative Socio-Economic Disadvantage of SEIFA
restricted cash	means cash, cash equivalents and financial assets, within the meaning of the Australian Accounting Standards, not available for use other than for a purpose for which it is restricted, and includes cash to be used to fund capital works expenditure from the previous financial year
SEIFA	means the Socio-Economic Indexes for Areas published from time to time by the Australian Bureau of Statistics on its Internet site
unrestricted cash	means all cash and cash equivalents other than restricted cash

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