



Mansfield Shire

Mansfield Shire Council

# Annual Report 2023-24



## Contents

The Year in Review.....	5
Our Councillors.....	7
Financial Summary.....	8
Major Capital Works .....	10
Mansfield Shire Community Citizen Awards.....	15
Citizenship Ceremonies.....	16
Organisational Structure .....	17
Our Staff.....	19
Organisational Culture.....	20
Occupational Health and Safety .....	21
Our Performance .....	23
Council Plan .....	23
Performance.....	24
Theme 1: Connected and Healthy Community.....	25
Theme 2: Vibrant Liveability .....	32
Theme 3: A trusted, effective, and efficient Council .....	39
Service Performance Indicators .....	44
Governance, Management and Other Information .....	48
Management of Audit and Risk .....	50
Governance and Management Checklist.....	52
Statutory Information .....	55
Financial Report.....	58
Performance Statement .....	122

## 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 2023-24

Council is committed to transparent reporting and accountability to the community. The Annual Report 2023-24 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 included 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

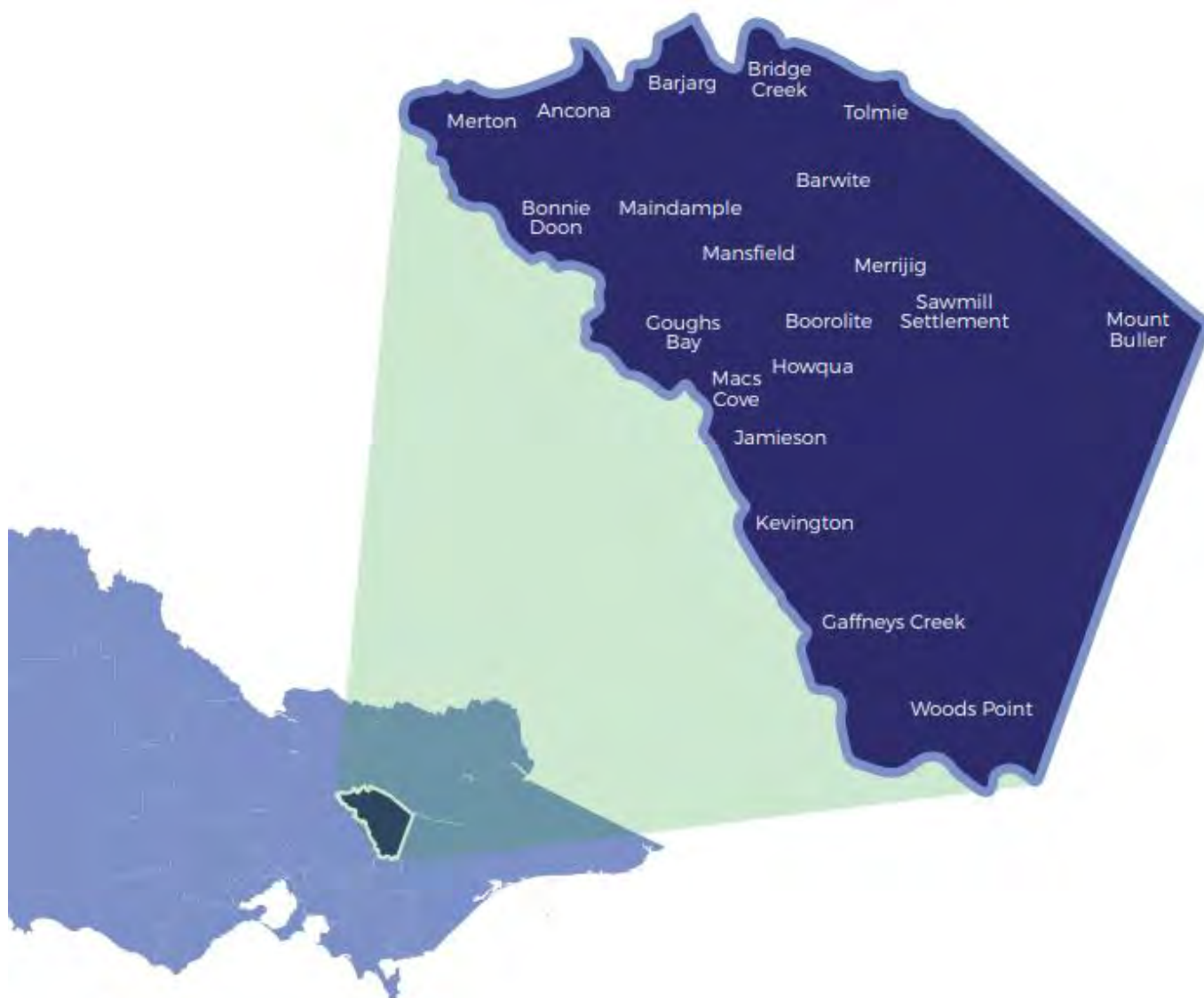


Our Population

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





## The Year in Review

Council is pleased to present the Annual Report 2023-24. This year saw some significant achievements on delivery of major projects to the community, while delivering our core services and operating within a financially responsible budget.

### Performance

According to a recent analysis comparing several similar small rural councils, Mansfield Shire Council has performed above average in several key areas related to its performance.

The analysis focuses on various performance indicators, such as satisfaction with community consultation and engagement, statutory planning, asset renewal and efficiency.

Together, the indicators can be used to benchmark Council's organisational health and how well it is achieving its objectives in line with its strategic plans. By comparing to similarly sized rural councils, the indicators provide valuable insights to help develop future strategies and identify opportunities.

Mansfield Shire Council scored better than most of the comparison councils on service indicators. In particular, Mansfield Shire performed much better in making timely decisions on planning applications. The scores showed an opportunity to improve in diverting waste from landfill. Council has already made strong improvements in this area with a green waste service being implemented on 1 July 2024.

We continue to perform well in the JWS Community Satisfaction Survey. This survey asks residents how we are doing overall, as well as across some of the specific areas and services councils in Victoria deliver. Most councils in Victoria take part in this survey, so as well as asking our community whether we are meeting expectations, we also use the survey to benchmark our performance. Councils across Victoria decreased significantly from 2023 to 2024 across the board. Mansfield Shire Council's overall performance score of 57 reflects a decline of two points on 2023, however remains significantly higher than the statewide and small rural council averages which were 54 and 53 respectively. Our focus is to continue our commitment to listening to our community, enhancing our road network and on strategically making town planning decisions.

### Financial resilience and cost saving measures

Council successfully implemented cost-saving measures to bolster our financial resilience despite a challenging economic landscape. Some of these challenges include the Consumer Price Index (CPI) running at 3.8% and rising waste disposal and EPA levy costs. A surplus of \$4.045 million was achieved, however an adjusted underlying deficit of \$2.389 million was recorded in 2023-24, primarily due to Council receiving the annual Financial Assistance Grant from the Victorian Local Government Grants Commission after the end of the financial year, rather than in June when it is usually received and therefore budgeted. If the grant had been received in June, as it has been for the past 8 years running, it is of note that the underlying result would have been a surplus of \$1.081 million, an increase on the \$0.7 million underlying surplus achieved in 2022-23.

Other contributing factors to Council's overall financial result included delivering \$14.8 million of capital works projects throughout 2023-24 with a large component of funding coming from State and Federal Government grants. As the Mansfield Shire community grows, the demand on Council infrastructure and community facilities increases. Council continues to invest in the assets and infrastructure the community needs.

## **Achievements this year**

Council committed to creating efficiencies in an organisational restructure during the 2023-24 financial year. As the Mansfield Shire community continues to grow and increase their expectations around Council services, the restructure strengthened the operational capacity of Council to deliver and meet these expectations, particularly in the areas of community health and wellbeing, economic development and capital works.

Council achieved some significant projects in this financial year, including:

- + Completing the High Street carpark in the central business district
- + Commencing the Mansfield Heritage Museum construction
- + Mt Buller Service Road reconstruction
- + Heavy Vehicle Alternate Route completion
- + Awarding community funding through the Outlying Community Infrastructure Fund to community projects
  - o Ancona Community Hall
  - o Goughs Bay toddler playground
  - o Howqua Inlet walking trail design
  - o Matlock Cemetery
  - o Mansfield American Motorcycle Club water tank
  - o Peppin Point Hub signage
  - o Woods Point Museum
- + Solar panels & LED street light upgrades
- + Roof renewal at Mansfield Sporting Complex
- + Mullum Wetlands rejuvenation
- + Apollo Street drainage
- + Malcolm Street shared path

It is our pleasure as a Council team to continue to deliver outcomes and services to the community that Council hears are important through its rigorous community engagement.

## Our Councillors

Cr Steve Rabie

**Mayor**

**First elected October 2020**

**E:** [steve.rabie@mansfield.vic.gov.au](mailto:steve.rabie@mansfield.vic.gov.au)

**M:** 0418 632 409

---

Cr Mark Holcombe

**Deputy Mayor**

**First elected October 2020**

**E:** [mark.holcombe@mansfield.vic.gov.au](mailto:mark.holcombe@mansfield.vic.gov.au)

**M:** 0409 482 048

---

Cr Paul Sladdin

**First elected October 2012**

**E:** [paul.sladdin@mansfield.vic.gov.au](mailto:paul.sladdin@mansfield.vic.gov.au)

**M:** 0427 360 836

---

Cr James Tehan

**First elected October 2020**

**E:** [james.tehan@mansfield.vic.gov.au](mailto:james.tehan@mansfield.vic.gov.au)

**M:** 0419 739 361

---

Cr Rohan Webb

**First elected October 2020**

**E:** [rohan.webb@mansfield.vic.gov.au](mailto:rohan.webb@mansfield.vic.gov.au)

**M:** 0418 462 482

## Financial Summary

### Operating Results

Council achieved a surplus of \$4.045 million in 2023-24. The surplus is on par with the previous year surplus of \$3.915 million. This result has been achieved despite not receiving \$3.477 million in annual Financial Assistance Grants from the Commonwealth in June as originally budgeted. This payment was received in July, but the delayed payment broke an 8 year trend. Sale proceeds of \$1.575 million from the recent sale of council property located at Lakins Road were also budgeted in June but received in July 2024.

As per the Comprehensive Income Statement in the Financial Report, Council achieved a total comprehensive result of \$17.174 million for the period. The variance from the previous year is mainly due to a decrease in the net asset revaluation increment which measures the increase, or decrease, in Council infrastructure values. The rate of growth in valuations experienced during 2023-24 has been less than the year prior, being \$13.129 million in comparison to \$15.615 million the prior year.

The adjusted underlying surplus of Council, after removing non-recurrent capital grants, cash capital contributions and non-monetary capital contributions, is a deficit of \$2.389 million, primarily due to Council receiving the annual Financial Assistance Grant from the Victorian Local Government Grants Commission after the end of the financial year, rather than in June when it is usually received. If the grant had been received in June, as it has been for the past 8 years running, it is of note that the underlying result would have been a surplus of \$1.081 million.

Sustaining an underlying surplus is a critical financial strategy to provide capacity to continue renewing the \$280 million of community assets under Council's control. Further to this, Council has recently presented to the Inquiry into Local Government Sustainability and provided information on factors influencing Council's financial health as well as several recommendations for consideration by the State and Commonwealth Governments.

### Liquidity

Cash and financial assets held by Council are \$11.924 million. This is a reduction from the prior year of \$8.458 million which is a result of the cash outlay relating to both operational projects i.e. Digital Transformation, and capital projects i.e. IMPACT Route. 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 of 114% is an indicator of Council's financial sustainability.



## **Obligations**

Council aims to ensure that it is able to maintain its infrastructure assets at the expected levels, while at the same time continuing to deliver the services needed by the community. Council invested \$10.826 million in renewal and upgrade works and a further \$3.972 million in new asset investment during the 2023-24 year, with significant capital grant funding of \$4.806 million used for these works. As at 30 June 2024, Council's debt ratio which is measured by comparing interest bearing loans and borrowings to rate revenue, was 22%, a decline on the previous year due to higher rate revenue and continuing principal reductions to loan facilities.

Council's asset renewal and upgrade ratio, which is measured by comparing asset renewal and upgrade expenditure to depreciation, increased to 226% from less than 65% in 2019-20, and an increase from 183% last financial year. This is primarily due to record investment into council infrastructure including road gravel re-sheeting, road resealing and drainage works which have been supported by funding from the Australian Government's Local Roads and Community Infrastructure and Roads to Recovery grant programs.

## **Stability and Efficiency**

Council raises a wide range of revenue including rates, user fees and charges, grants and contributions. Council's rates concentration, which compares rate revenue to adjusted underlying revenue, was 62% for the 2023-24 year, a 1% increase on the year prior.

## 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 \$14.8 million capital works program in 2023-24 with 74 out of 77 projects completed.

### + MALCOM STREET SHARED PATH

Construction of a new sealed path was completed on the northern side of Malcolm Street in November 2023.

A tender was awarded for construction to Ground Technique Pty Ltd with works including a total length of 129m widening of the existing concrete path to be 2.5m wide between 93 to 103 Malcolm Street and 691m length of new spray sealed shared path between Kidston Parade and Ultimo Street.

The completed path provides a safer route for all path users and enhances connectivity to transport, schools and local businesses.

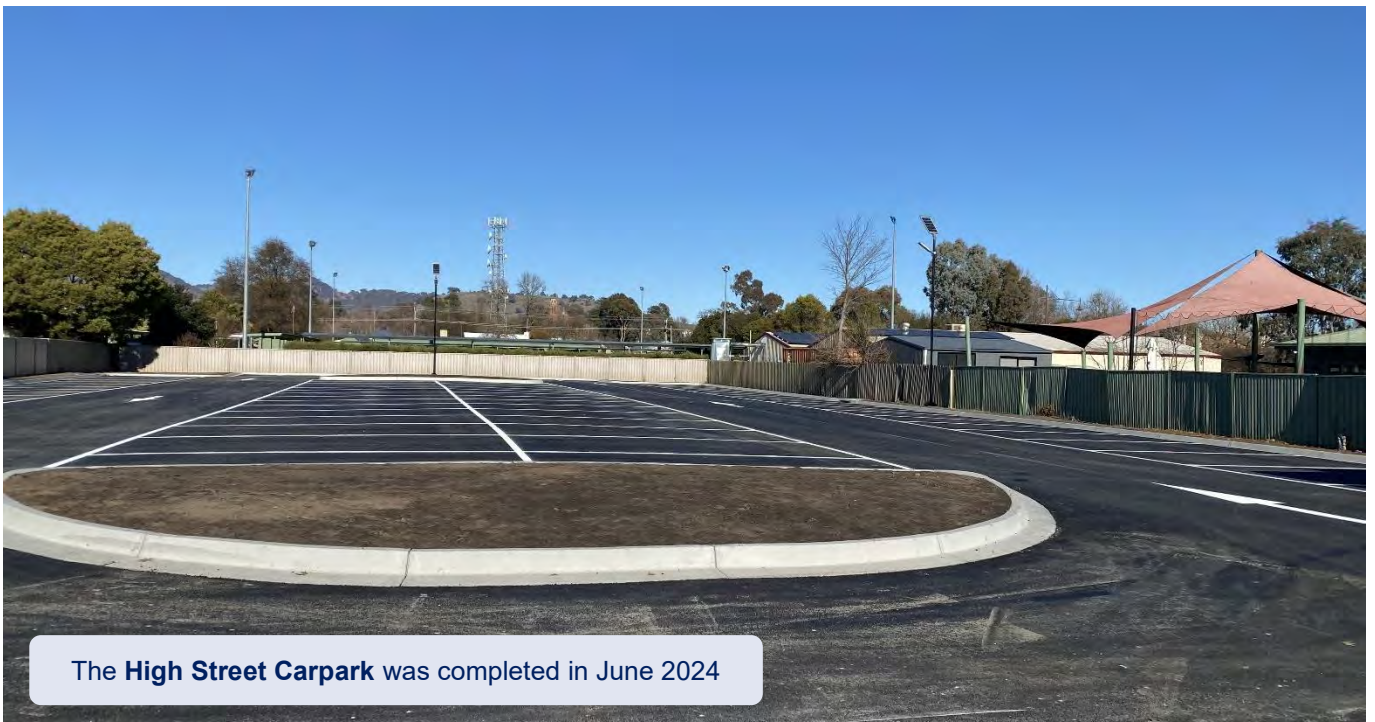
This project was jointly funded by Council and the Transport Accident Commission (TAC) through the TAC Local Government Grant Program for a total of \$239,261.52.

### + HIGH STREET CAR PARK

In 2022-23 Council purchased a large vacant block on High Street with the intention of constructing additional car parking in the heart of the central business district, to facilitate the need to balance visitation with the needs of the fast-growing community.

In June 2024 the High Street car park was completed and opened for public use. The asphalt car park features an additional 84 car parking bays including bays for those with disabilities.

Council awarded the contract for construction to Alpine Civil Pty Ltd in October 2023. The project was funded by Council for a total of \$576,009.55.



## + HEAVY VEHICLE ALTERNATE ROUTE (HVAR)

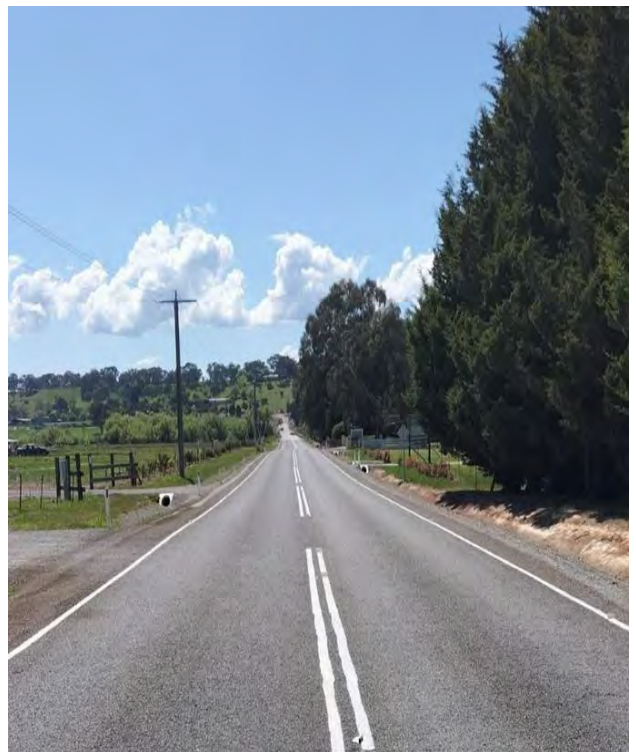
The **Heavy Vehicle Alternative Route**, jointly funded by the Australian Government and Mansfield Shire Council, is part of Council's long-term traffic and transport strategies.

After years of work, the Heavy Vehicle Alternative Route was completed in March 2024. The new improvements include intersection modifications, road widening, road surface improvement and roadside drainage.

Stage 2 of the construction of the Heavy Vehicle Alternative Route involved the reconstruction of portions of Greenvale Lane, Mt Battery Road and Dead Horse Lane and their connections to Mansfield-Whitfield Road.

The completed HVAR will provide a safer and more efficient journey by directing heavy vehicles away from the residential and commercial streets of Mansfield's central business district. This will have ongoing benefits for the community including improved road surfaces and intersection alignment and enhanced road safety and traffic flow.

The project was co-funded with the Australian Government investing \$1.95 million through the Heavy Vehicle Safety and Productivity Program (HSVPP), while Council borrowed \$2.6 million for both Stage 1 and Stage 2, with works being completed by North East Civil Construction Pty Ltd. The route has been gazetted for use and added to the National Heavy Vehicle Register.



## + BUTTERCUP ROAD RECONSTRUCTION

Upgrades to Buttercup Road, Merrijig were completed in May 2024, addressing longstanding surface issues raised by community members.

The road, heavily used by residents, holiday visitors and commercial vehicles, has been elevated with crushed rock then compacted and resealed to ensure better run-off during wet weather events.

Bells Civil Construction was awarded the \$407,954 contract, made possible through the Local Roads & Community Infrastructure Program. These road upgrades will provide a safer, more dependable infrastructure for both the local community and its visitors.



## + GRAVEL RESHEETING PROGRAM

Council's Resheeting Program was completed over the 2023-24 year with 35.9km of unsealed gravel roads upgraded. Works were undertaken by Alpine Civil, including placing and compacting approximately 36,000 tonnes of new gravel, reshaping and grading the road surface, and improving drainage, despite challenging weather conditions. In-house resheeting works were also completed on 6km of road by Council's Field Services team.

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:

- + Howes Creek Road, Mansfield
- + Mckees Lane, Maindample
- + Three Chain Road, Boorolite
- + Delatite Lane, Delatite
- + Howqua River Road, Howqua
- + Pikes Road, Mansfield
- + Monkey Gully Road, Mansfield
- + Shanks Lane, Boorolite
- + Bank Place East Side Road, Mansfield
- + Walshs Road, Goughs Bay

The total budget for the resheeting program was **\$556,100**

## + RESEALING AND ASPHALTING PROGRAM

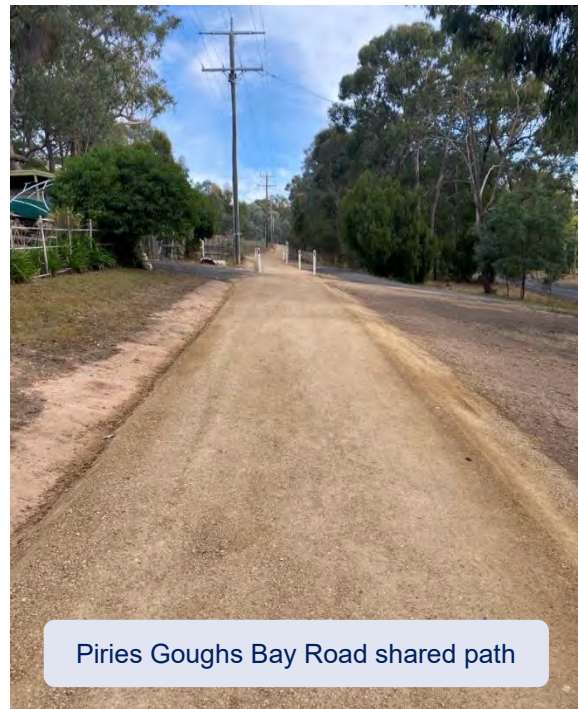
Council's Resealing and Asphaltting Program was completed over the 2023-24 year with 13.1km of roads resealed. The works were completed on the following priority sections of the following roads:

- + Old Tolmie Road
- + Victoria Street
- + Piries-Goughs Bay Road
- + Howes Creek Road
- + Crosbys Lane
- + Barwite Road
- + Merton Strathbogie Road
- + Mitchell Court
- + Highett Street
- + Highett Street Crossover



## 2023-24 Capital Works Projects:

- + Lords Oval Drainage
- + Piries Gough Bay Road Shared Path
- + Mt Buller Service Lane Upgrade
- + Mullum Wetlands Rejuvenation
- + Renewal of the Merton Racecourse public toilets
- + Mansfield Station Precinct Fertiliser Shed refurbishment in collaboration with the Mansfield Historical Society
- + Construction of Mansfield Heritage Museum – \$1.6m contract awarded to Hennessy Construction with works commencing in January 2024 and the Local Roads and Community Infrastructure funded works were completed.
- + Bonnie Doon Recreation Reserve – final design of the netball courts and oval drainage completed following community consultation.
- + Construction of Lords Reserve Pavilion – design work was completed and successful application submitted to Growing Regions fund in January.
- + High Street and Chenery Street roundabout beautification works completed in March 2024.
- + Handrail extension works at the Baldry Street pedestrian bridge are now complete.
- + Donaldsons Bridge rehabilitation
- + Bridge and Culvert Renewal Program
  - o Bridges Renewal Program – Gooleys Bridge barrier replacement, Jamieson
  - o Bridges – Assessment (Levels 2 & 3)
  - o Assessment of causeways – O’Halloran Road, Ogilvies Road and Withers Lane, Mansfield and Byrne Lane, Buttercup Creek
- + Installation of Solar Panels at the Council Depot
- + Stadium and Pavillions Renewal Program – Sports Complex – laserlite panels
- + Mansfield Kindergarten redevelopment and expansion, including the historical Mechanics Institute (collaborative project with kindergarten)
- + Building Renewal Program – Shire Office, Depot Washbay Roof





## 2023-24 Capital Works Projects Continued:

- + Emergency Resilience Centre - design and funding submission made to the Disaster Ready Fund
- + Lords Reserve Community Hub – Updated design
- + Township Sealing Program – Goughs Crescent and Katherine Street, Goughs Bay
- + Gravel Carpark, Curia Street, Mansfield (Old Police Stables)
- + College Park resurfacing and irrigation works on the oval
- + Bonnie Doon Netball Court repairs
- + Street tree planting
- + Horse statue installation on High Street, Mansfield

## Mansfield Shire Community Citizen Awards

Each year Council presents the Mansfield Shire Australia Day 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 2024, the Australia Day Awardees were:

- + Citizen of the Year **Cathy Raeburn**
- + Senior Citizen of the Year **Karen Pirie**
- + Young Citizen of the Year **Amelie Walker**
- + Community Event of the Year **Mansfield Pottery Festival**
- + Community Group or Organisation of the Year **Delatite Drivers Car Club**



## 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 2023-24, Council hosted five citizenship ceremonies with the Mayor as the presiding member welcoming 18 community members as Australian Citizens, from 9 different nations including:

- |               |             |            |
|---------------|-------------|------------|
| + Britain     | + Sri Lanka | + Austria  |
| + New Zealand | + Malaysia  | + Cambodia |
| + Netherlands | + Turkey    | + Pakistan |



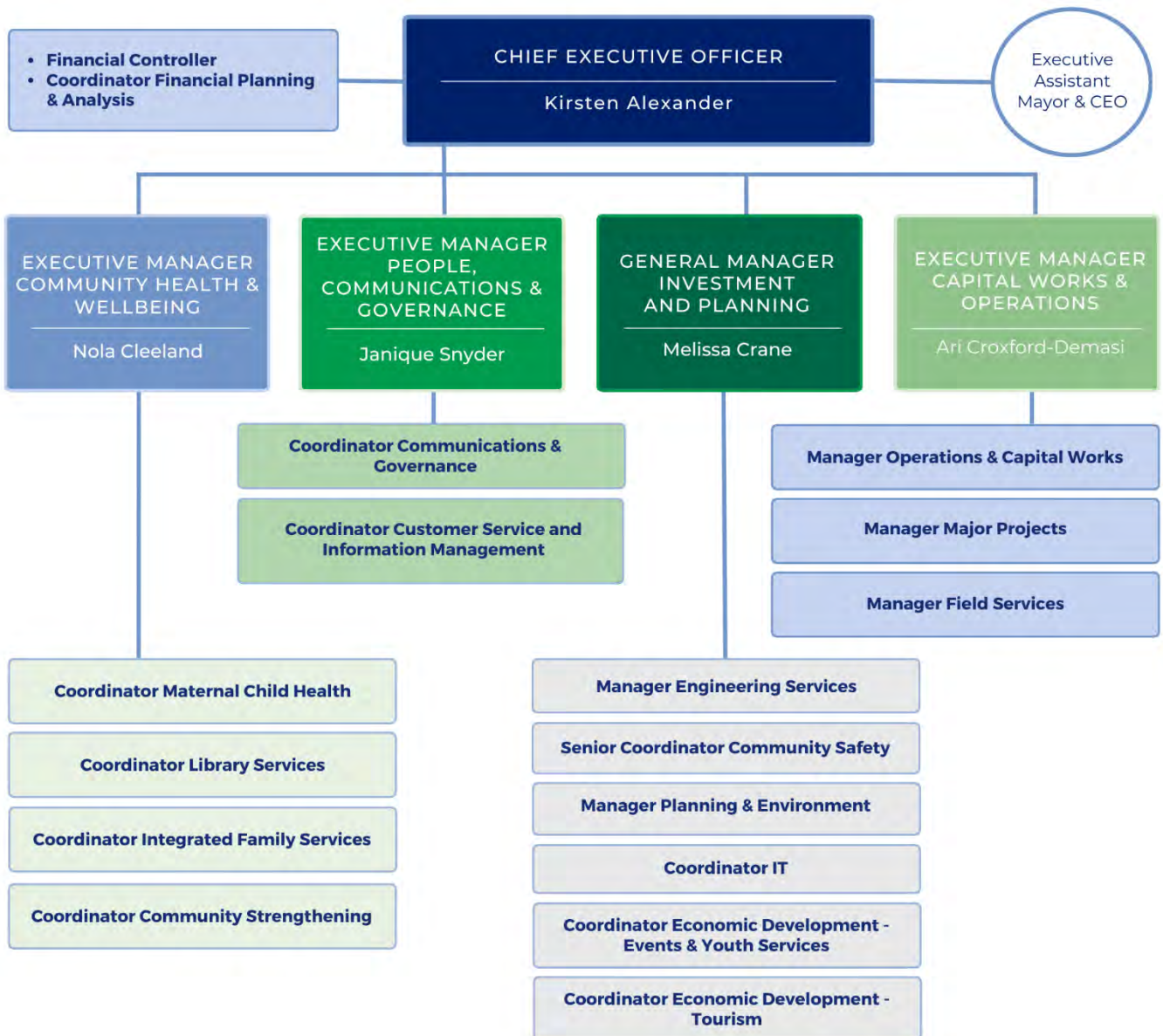
# Organisational Structure

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. Our CEO, General Manager and three Executive Managers form the Executive Management Team (EMT) that lead the organisation.

Consultation with staff was undertaken and a review of the organisational structure was completed in early 2024. The new organisational structure reinforces our commitment to delivery of the Council Plan 2021-2025.



## Chief Executive Officer

### Kirsten Alexander

Senior Officers reporting directly to the Chief Executive Officer and the functions for which they are responsible include:

---

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

---



## Our Staff

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

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

	Business & Finance	Capital Works & Operations	Comms, Governance & Risk	Community Safety	Community Strengthening	Cust Ser, Records & Data	Economic Development	Engineering Services	Executive Services	Family Services & Partnership	Field Services	Information Technology	Library Services	People & Culture	Planning & Environment	Grand Total
Permanent FT - F	2.0	1.0	1.0	2.0	3.0	-	1.0	1.0	2.0	1.0	4.0	-	1.0	1.0	4.0	24.0
Permanent FT - M	2.0	3.0	1.0	3.0	-	-	3.0	3.0	-	-	22.0	2.0	-	1.0	2.0	42.0
Permanent FT - X	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.0
Permanent PT - F	3.7	0.7	0.8	2.1	0.6	2.9	3.2	-	-	2.4	-	-	1.2	-	2.4	20.0
Permanent PT - M	0.5	-	-	0.7	-	1.6	-	0.6	-	0.5	1.9	-	-	0.6	2.3	8.7
Permanent PT - X	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.0
Fixed Term FT - F	-	1.0	-	1.0	1.0	-	-	-	4.0	-	-	-	-	-	1.0	8.0
Fixed Term FT - M	2.0	6.0	-	-	-	-	1.0	-	1.0	-	2.0	2.0	-	-	-	14.0
Fixed Term FT - X	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.0
Fixed Term PT - F	-	0.6	-	-	0.2	1.0	0.6	-	0.4	1.8	-	-	0.1	0.6	-	5.3
Fixed Term PT - M	-	1.0	-	-	-	-	-	0.4	-	-	0.6	-	0.7	-	0.6	3.3
Fixed Term PT - X	-	-	-	-	-	-	0.9	-	-	-	-	-	-	-	-	0.9
Casual - F	-	-	-	0.2	-	0.2	-	-	0.2	0.2	-	-	0.3	-	-	1.1
Casual - M	-	-	-	0.2	-	-	-	-	-	-	-	-	-	-	0.2	0.4
Casual - X	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.0
	10.2	13.3	2.8	9.2	4.8	5.7	9.7	5.0	7.6	5.9	30.5	4.0	3.3	3.2	12.5	127.7

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

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

*NB. Includes all permanent, fixed term and casual positions as at 30 June 2024*

	Band 1	Band 2	Band 3	Band 4	Band 5	Band 6	Band 7	Band 8	All Other	Total Full-time equivalent
Women	0.5	1.2	3.7	12.0	11.0	15.2	6.1	1.0	7.7	58.4
Men	0.3	1.2	20.0	7.5	14.1	9.3	6.0	5.0	5.0	68.4
Self-described gender	-	-	-	-	0.9	-	-	-	-	0.9
	0.8	2.4	23.7	19.5	26.0	24.5	12.1	6.0	12.7	127.7

## 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.

### Employee Engagement and Wellbeing

As part of Council's dedication to enhancing performance and understanding workplace culture, an employee engagement survey was conducted in June 2024. Working collaboratively with the Senior Leadership Group and the Employee Consultative Committee, an action plan aimed at improving staff engagement and wellbeing is planned for release later in 2024. All actions identified from the previous staff survey were implemented by May 2024.

### Gender Equality

In alignment with the Gender Equality Act 2020, the Gender Equality Action Plan (GEAP) was launched in April 2022 to support an inclusive and equitable workplace. A review of the plan was submitted in February 2024. The review highlighted the progress made against the three key priorities:

- + **Priority 1: Enhanced Data Collection and Reporting**  
To improve our capacity to collect and report on the gender and intersectionality composition of our organisation, several initiatives have been implemented. Intersectionality data is now recorded for new employees, and participation in the People Matters Survey and analysis of the results has enabled a more comprehensive understanding of the workforce.
- + **Priority 2: Integration of Gender Equality into Policies and Operations**  
Gender equality is integrated into existing and new Council policies, plans, programs, services and operations. All new policies and programs undergo a Gender Impact Assessment (GIA) before being implemented and key documents have been reviewed to incorporate gender equality statements.
- + **Priority 3: Zero Tolerance for Discrimination and Harassment**  
All staff members have undergone Respectful Workplace Behaviour Awareness training, equipping them to recognise, address and respond effectively. Bystander training has been completed by managers to further empower them in maintaining a respectful workplace environment. Council's Disciplinary Policy was reviewed and updated to ensure equitable treatment throughout the disciplinary process.

### Learning and Development

Learning and development opportunities are provided for all employees, including training for essential skills through to professional development for career progression and leadership programs. These opportunities take into consideration the needs of individuals and teams, and the development of specific skills to improve operational effectiveness and cultivate future leaders at every level of the organisation.

A comprehensive organisational Training and Development Plan was compiled from the assessment of performance and development reviews from all teams. The primary objective of this plan is to effectively attract, retain and develop our Council team.

From the above assessment, a new 'Munch and Learn' series was launched. The concept is that staff can voluntarily attend information sessions and workshops led by internal leaders. This has been a successful program, with wide attendance on topics such as Finance, applying for grants, Communications, Reconciliation Week and system specific training.

## Occupational Health and Safety

In 2023-24 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 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.

21 workplace inspections across all council facilities were undertaken by Health and Safety Representatives, the Assets Officer and the OHS Officer. At 30 June 2024, no hazards remained outstanding.

Council officers undertook training in the following 15 health and safety areas:

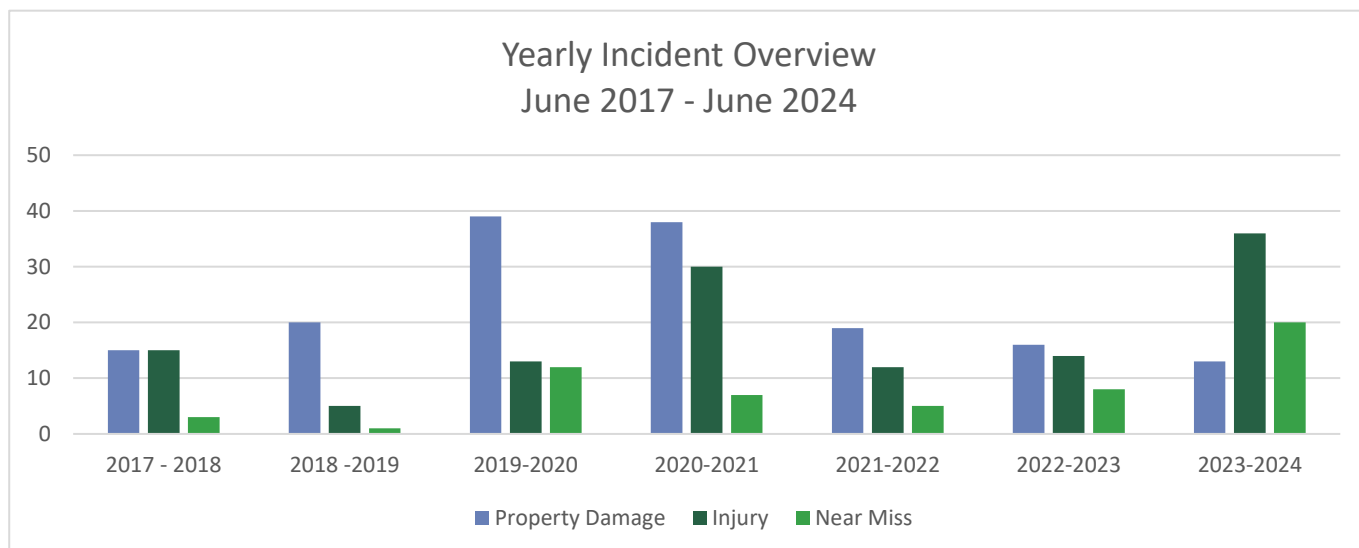
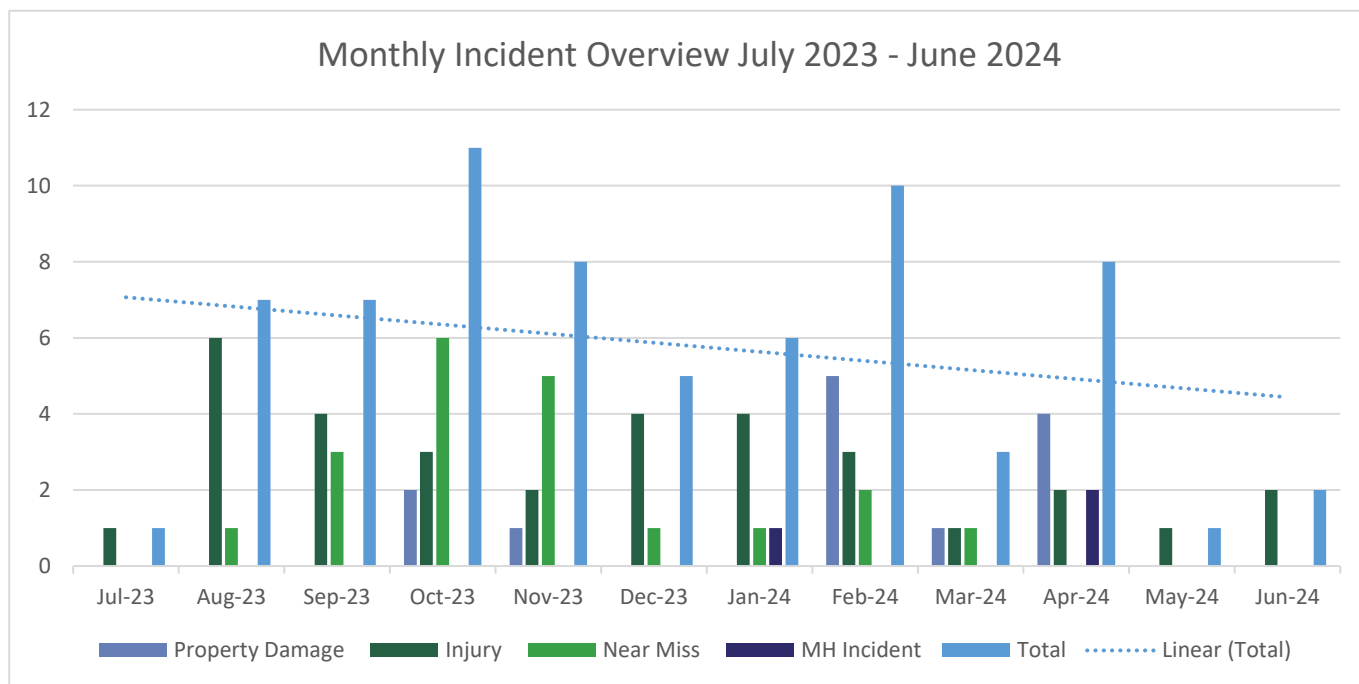
- + UV safety
- + Traffic Management
- + First Aid training including CPR
- + Recreation Reserve Inspection training
- + Conflict Resolution training
- + Health and Safety Representative training
- + Duress Training
- + School Crossing Training
- + Grave Digging training
- + Forklift, wheeled loader, and backhoe training
- + Emergency Response Centre Management training

Six risk assessments were conducted including the risk of UV exposure to outdoor workers, snakes at the Visitor Information Centre, remote travel, trip hazards in High Street and waste facility access in Woods Point.

Council had 69 workplace incidents reported. 13 incidents were property damage, 36 incidents were injuries, and 20 incidents were near misses. Of the incidents resulting in Injury 17 related to bumps and bruises and 6 related to sprains and strains in the workplace or to members of the public.

Near misses included vehicles failing to stop at school crossings where there were 8 reported incidents.

Council did not have any notifiable incidents that were required to be reported to WorkSafe Victoria. WorkSafe conducted a Return-to-Work Inspection in July 2023. The recommendations made were addressed. Council received no entry reports, no improvement notices, and no prohibition notices from WorkSafe Victoria during 2023-24.



## Our Performance

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

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

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

### Council Plan

The Mansfield Shire Council Plan 2021-2025 is the key strategic document to guide Council's decision-making. It goes hand in hand with the Mansfield Community Vision, and articulates the role Council will play in leading, supporting and advocating for the best possible outcomes for the Mansfield Shire community.

The strategic objectives included in the Council Plan are:

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

In June 2024, Council resolved to update the Strategy 3.1 following feedback during the 2024-25 Budget process. The new Strategy reads 'Protect natural vistas and farmland'.



Access a copy of the Council Plan at [mansfield.vic.gov.au](https://mansfield.vic.gov.au)



## Performance

Council's progress in 2023-24 against each strategic objective has been reported to demonstrate how Council is performing in achieving the Council Plan objectives.

Performance has been measured as follows:

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

## Theme 1: Connected and Healthy Community

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

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

Major Initiatives 2023-24 Budget	2023-24 Actions
1. Provide early years advocacy and support through completion of the Central Registration and Enrolment Scheme feasibility study, revision of the Kindergarten Infrastructure and Services Plan (KISP) and the development of an Early Years Workforce Plan.	<ul style="list-style-type: none"> <li>+ The CRES feasibility study was completed and presented to Council in September 2023. Key actions completed included:               <ul style="list-style-type: none"> <li>○ Sharing registration details with the Maternal Child Health service, with the process development ongoing through 2024-25</li> <li>○ Establishing a dedicated webpage on the Council website for kindergarten information including fees, subsidies, starting age, timeframes, and benefits of two years of kindergarten, along with links to Mansfield services.</li> <li>○ Continuing engagement in MEYEN under approved Terms of Reference to strengthen relationships among kindergarten services, key support services and Council.</li> </ul> </li> <li>+ Progressed KISP, with an initial dashboard submitted to Department of Education and discussions on projections completed. Due to delays in early years reform, the KISP has been extended to December 2024.</li> <li>+ Commenced Early Years Work Force Plan in December 2023, with the Department of Education providing a review of the plan and recommendations. A final plan has been submitted, and implementation of recommendations is scheduled for 2024-25.</li> <li>+ Submitted an Early Years Project progress report to the Council Briefing in June 2024.</li> </ul>
2. Provide support to Mansfield Kindergarten through the construction phase of their expansion and refurbishment project through a dedicated Project Officer.	<ul style="list-style-type: none"> <li>+ A Council Officer has been assigned to attend Project Control Group meetings every two weeks, offering support as needed throughout the project. Construction began in July 2023 and will be completed in 2024-25.</li> </ul>
3. Advocate for improved and equitable health services for Mansfield Shire, including face to face specialist Family Violence services.	<ul style="list-style-type: none"> <li>+ Junction Support Services RISE are attending Mansfield Family and Childrens Centre on a weekly basis.</li> <li>+ Council approved a fee waiver for weekly family therapy sessions at UMFC (Uniting Murray Goulburn).</li> <li>+ Centre Against Violence (CAV) has started face-to-face outreach sessions at the Mansfield Family and Children's Centre.</li> <li>+ Advocated strongly to retain local management of the Mansfield District Hospital.</li> </ul>
4. Implement a Social Inclusion Action Group to support local mental health and wellbeing in the community through the Department of Health funded program.	<ul style="list-style-type: none"> <li>+ The Social Inclusion Action Group (SIAG) successfully recruited members and officially launched in February 2024. The group is in the developed short, medium and long-term actions. They are actively seeking first-round initiatives, with a submission deadline of 31 July 2024. A second round of initiatives is scheduled for August 2024.</li> </ul>

Major Initiatives 2023-24 Budget	2023-24 Actions
5. Engage with the community over the Mansfield Access and Inclusion Plan.	<ul style="list-style-type: none"> <li>+ A summary of the Town Walk Observations has been developed, outlining short, medium and long-term actions.</li> <li>+ A grant application was submitted for an Access and Inclusion Officer position to the Federal Government's Strong and Resilient Communities fund.</li> </ul>
6. Continue the Community Connections Officer role to support and provide advocacy for the community following relinquishment of Home Community and Care services, and work with Mansfield District Hospital.	<ul style="list-style-type: none"> <li>+ The Community Connections Officer's role was extended until June 2024. This officer has been instrumental in helping community members access services and programs, focusing on online resources. They also make monthly visits to outlying communities and attend community centres regularly. Additional visits to Jamieson and participation in sessions with MACE and Rosehaven have also been included.</li> <li>+ Council officers have maintained regular meetings with the Mansfield District Hospital Support @Home team, focusing on managing home and community care waitlists and service allocations. Ongoing collaboration between Mansfield District Hospital and Mansfield Shire Council is planned for 2024-25 to support the aging community and address identified gaps effectively.</li> </ul>
7. Partner with Mansfield Emergency Services Precinct Committee to advocate for the next stage in developing the Precinct.	<ul style="list-style-type: none"> <li>+ Consulted with Mansfield Emergency Services Precinct Committee completed with emergency services contacts reengaged through the Technical Advisory Group. A grant application was submitted to the Disaster Ready Fund in March 2024 for funding to construct a Resilience Centre.</li> </ul>
Other Initiatives 2023-24 Budget	
1. Extend the Community Bus program to include key community events and provide Seniors Week festivities.	<ul style="list-style-type: none"> <li>+ Seniors Week activities completed during the first week of October, supported with funding from the Seniors Festival Grant.</li> <li>+ Throughout the year, community members enjoyed attending various events, utilising the community bus for transportation. Key events included the High Country Festival Torchlight Parade and Bush Market in November 2023, as well as Christmas Carols on 8 December 2023. Plans for events and activities in 2024-25 will be reviewed in consultation with community bus users.</li> </ul>
2. Deliver activities and program for healthy active living through RESPOND partnership between Mansfield District Hospital, Deakin University and Mansfield Shire Council.	<ul style="list-style-type: none"> <li>+ The following activities were successfully completed through RESPOND partnership: <ul style="list-style-type: none"> <li>o Playtime at the Library</li> <li>o Soup for Schools program</li> <li>o Women's Health Week promotion</li> <li>o Spartan Kids program two sessions</li> <li>o GMB4 workshop sessions were completed. Sessions were held with young people to discuss priorities related to health and wellbeing.</li> </ul> </li> </ul>

Major Initiatives 2023-24 Budget	2023-24 Actions
<p>3. As a fast-track council, complete VicHealth Local Government Partnership modules in building active communities and creating connected communities.</p>	<p>The VicHealth Local Government Partnership commenced its first year, and after 6 months, a contract rescope was requested by VicHealth. The submission was accepted, securing funding of \$50,000 per year for two years. Over this period, three modules will be completed:</p> <ul style="list-style-type: none"> <li>+ Connected and Supportive Communities</li> <li>+ Assess Rainbow Ready roadmap</li> <li>+ Building Active Communities</li> </ul> <p>Additionally, the following programs and initiatives are part of the partnership:</p> <ul style="list-style-type: none"> <li>+ Play Today program</li> <li>+ This Girl Can</li> <li>+ Come and Try Day events</li> <li>+ Building Better Food Systems for Healthier Communities</li> <li>+ You don't need sugary drinks campaign</li> <li>+ Fresh fruit for schools</li> </ul>
<p>4. Deliver the Jumpstart program in partnership with Mansfield District Hospital to provide Mansfield Crawl and Play Program and provide a supported playgroups program.</p>	<p>+ The Crawl and Play program continues to be held on Mondays at St Mary's playgroup, extended through the Supported Playgroups Program until June 2024. Plans are in place for the program to continue into the 2024-2025 period.</p>
<p>5. Connect and support young people through the completion of the Disaster Recovery Project and continue the Resilience Benchmarking project - Year 2.</p>	<p>+ The Disaster Recovery Project underwent a rescope in December, extending the entire project timeline to December 2024. The Future Program, a component of this project, remains on track. A training program has been developed resulting in 145 individuals trained in various areas such as local laws, HR and peer support roles by 30 June.</p> <p>+ 11 communities actively participated in the project. The final round of benchmarking has been completed, and a Resilience Community Luncheon/Forum with a guest speaker was held in May 2024 for community participants. Disaster ready maps were prepared with acquittal, evaluation and reporting due for completion mid-2024.</p>
<p>6. Actively participate in the Mansfield District Hospital RESTART Program and advocate for ongoing funding.</p>	<p>+ RESTART Steering Committee attended meetings bimonthly throughout the year, providing support to the team through data monitoring and facilitating expansion of program into Murrindindi Shire.</p> <p>+ A smoking cessation course was attended by the Integrated Family Services team. A vaping education initiative through the RESTART program is in progress.</p> <p>+ Education programs were provided by the practitioner through Term 2 in Murrindindi and Mansfield Shires.</p>
Additional Activities 2023-24	
<p>1. Provide Smoke, Alcohol and Drug Free events for young people through FreeZa and Engage.</p>	<p>In 2023, all targets were successfully met for various events, totalling 1,650 attendees throughout the year. Events included Farmers Market performances, Battle of the Bands, Rock Out concert, Future Proof performance, North East Skate Park event and Music at the Amphitheatre. Additional activities included:</p> <ul style="list-style-type: none"> <li>+ 16 March: Live music during the Youth Centre Open Day</li> <li>+ 24 March: Skate Park Competition</li> </ul>

Major Initiatives 2023-24 Budget	2023-24 Actions
	<ul style="list-style-type: none"> <li>+ April: FreeZA Summit</li> <li>+ April: Jamieson Autumn Festival Stage</li> <li>+ June: Lantern Festival youth event</li> <li>+ July: NAIDOC Youth Workshops</li> </ul> <p>Other initiatives undertaken:</p> <ul style="list-style-type: none"> <li>+ Creation of a youth music room</li> <li>+ Engage - school holiday programs and activities</li> <li>+ Code Club establishment</li> <li>+ Returning the Youth Centre to after-school activities and operations.</li> </ul>
2. Participate in the trial of a Sexually Transmitted Infection STI testing vending machine with Centre for Excellence in Rural Sexual Health (CERSH).	After the successful relationship with the Centre for Excellence in Rural Sexual Health (CERSH) Project through the Condom Vending machine project, Mansfield was selected as a location for a trial of a Sexually Transmitted Infection STI testing vending machine. The vending machine was installed at the Youth Centre in March for a period of 2 months. The trial has now concluded and the evaluation is underway.
3. Workforce planning for recruitment of Maternal and Child Health Nurse.	A scholarship program for a new Maternal and Child Health (MCH) Nurse was developed and implemented. Recruitment for the scholarship program is ongoing.

Service area	Description
Aged & Disability Services	Regional Assessment Service, the community bus and senior citizens.
Family Services & Partnerships	Financial counselling, Maternal and Child Health, Integrated Family Services, Social Inclusion Action Group, Early Years Project and supported playgroups.
Community Health & Wellbeing	Strategic and operational management of programs, activities and services to develop and promote the optimal health and wellbeing of the community.
Youth Services	Youth services including the Mansfield Youth Centre, FReeZA, Youth Engagement program and youth development.
Emergency Management	Fire prevention and emergency management. Relief and recovery operations with a focus on the Municipal Emergency Resource Programme in the context of community capacity building.
Health	Coordination of food safety support programs, Tobacco Act activities and smoke free dining and gaming venue issues. The service also works to rectify any public health concerns relating to unreasonable noise emissions, housing standards and pest controls.
School Crossings	Supervisors at school crossings throughout the municipality to assist in ensuring school aged children are able to cross the road safely enroute to and from school.

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

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

Major Initiatives 2023-24 Budget	2023-24 Actions
1. Mansfield Station Precinct - Heritage Museum Stage 1 construction and Pump Track in Station Precinct (design and seek funding for pump track).	+ The Mansfield Station Precinct Master Plan has been updated and adopted. Stage one construction of the Heritage Museum commenced following the award of the construction contract, with the building permit received in early 2024. The project is progressing according to schedule. A funding application for an activation package for the Station Precinct has been submitted and is awaiting the outcome. Successful approval of the funding will enable further opportunities to activate the precinct.
2. Increased Outlying Communities Infrastructure Fund to support and engage outlying communities to deliver new infrastructure projects.	+ The Outlying Communities Infrastructure Funding was increased from \$50,000 to \$75,000 in the 2023-24 Budget. Applications closed on 23 November 2023, resulting in 10 eligible applications received, with 7 awarded funding. All funding agreements were sent in December. All invoices have been paid and projects are progressing at various stages of completion.
3. Develop the Delatite Valley Plan and progress planning and advocacy for key initiatives including the High Country Hall of Fame in partnership with community.	+ The Delatite Valley Plan project has commenced. + A grant funding application for the 'Activating the Delatite Valley Plan' was submitted in collaboration with Tourism North East (TNE). This funding aims to support the development of a comprehensive Master Plan covering planning, attractions, accommodation, hospitality and infrastructure. Additionally, a brand positioning framework and two business cases supporting key priorities identified through the master planning process will be developed subject to funding. + Community engagement commenced in June 2024, with the completion of the draft Delatite Valley Plan expected by late 2024.
4. Undertake Sports and Recreation Strategic Plan review to respond to population growth and inform open space project priorities.	+ Draft plan completed and reviewed by Councillors at the February Briefing. The Sports Facilities Strategy 2021-2028 was updated to reflect changes in population and sports participation. + The 2024 update of the Strategy will be presented to Council in early 2024-25 for adoption.
5. Deliver upgrade works to Lords Reserve Oval drainage system (subject to funding) and public toilets. Seek further funding to construct the revised Pavilion design over two financial years.	+ The drainage works at Lords Oval were completed in June. Final designs for the public toilets and pavilion have been completed and the project is now awaiting the grant agreement for 'Lords Around the Ground' package from the funding body before proceeding with the tender process.
6. Continue advocacy and implement priority projects from Lake Eildon Masterplan (Goughs Bay Boat Club and Skyline Road).	+ The Goughs Bay Boat Club redevelopment project is progressing with Council overseeing the Project Control Group. Construction of the club is finished, with finalisation of the wastewater solution expected mid-2024. + Skyline Road functional design was completed with construction subject to funding opportunities. An application was submitted by Murrundindi Shire for a package of works to progress the masterplan projects.



<b>Other Initiatives 2023-24 Budget</b>	
1. Advocate for, and support Mansfield Historical Society fundraising initiatives for Heritage Museum Stage 2 fit out.	+ Funding opportunities are actively being sought for grant submissions. An application was submitted for Stage 2 of the museum fit out, with results expected by mid-2024. Council is exploring the possibility of managing the station buildings and museum complex in collaboration with the Mansfield Historical Society.
2. Complete EOI process for activation opportunities in line with updated Station Precinct Masterplan.	+ The Expression of Interest (EOI) process was completed, resulting in the receipt of two applications. Councillors were briefed on these opportunities and met with both parties in June 2024. Council is currently exploring both options in collaboration with Arts Mansfield and the Mansfield Historical Society.  + An application has been submitted for the Regional Tourism Investment Fund 2024. This application seeks funding for the refurbishment of the Goods Shed, supported by Arts Mansfield. The project aims to transform the space into a prime hospitality venue and a live art studio.
3. Form tourism reference group to progress priority projects from Sustainable Tourism Plan, in collaboration with Tourism North East (TNE).	+ The draft Sustainable Tourism Plan was completed and released for community consultation. A final version of the plan is expected to be presented to Council for adoption in 2024-25. As part of the plan, a Tourism Reference Group will be established in some capacity, with regular events to be held to encourage collaboration with industry.
4. Collaborate with Arts Mansfield and undertake community events review, including key event opportunities and development of guidelines and resources.	+ The event calendar was reviewed and gaps were identified as part of the Sustainable Tourism Plan engagement. Event webpages and resources have been updated accordingly.  + Internal event process review completed.  + Klytie Pate exhibition and competition supported by Council including promotional flags.  + Mansfield Open Studio Tour (MOST) supported as part of the High Country Festival weekend, which became one of the key events with \$55,000 generated over the weekend.  + Supported the Bald Archy Art Exhibition by assisting with promotion of the event and promotional materials including banners and flags.
5. Complete transition of management and EOI process for old Police Stables site on Curia Street, Mansfield for community arts and cultural uses.	+ Transition of management and Expression of Interest (EOI) process for old Police Stables site on Curia Street was successfully completed. The lease for the MAD Potters Group was approved by Council. Upgrades to the Police Stables car park were completed and a building surveyor was engaged to update the building classification.
<b>Additional Activities 2023-24</b>	
+ Events held in 2023-24	+ Council has run or supported approximately 50 events in 2023-24.
+ Station Signs Great Victorian Rail Trail	+ Council funded the installation of station signs along the Great Victorian Rail Trail. These signs replicate the original station signs and are part of an initiative led by the Friends of the Rail Trail.
+ Mansfield Hunting and Fishing Expo	+ The Mansfield Hunting & Fishing Outdoor Expo was held on 2 March 2024 with approximately 10,000 visitors. Council partnered with local business Mansfield Hunting and Fishing to deliver the event, which was a great success.
+ Mansfield Performing Arts Centre Joint Use Agreement	+ A joint use agreement was progressed in collaboration with the Mansfield Secondary College and will be presented to Council for approval following review by the Department of Education.

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

## Theme 2: Vibrant Liveability

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

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

Major Initiatives 2023-24 Budget	2023-24 Actions
1. Implement priority road upgrade projects including upgrades to Highton Lane and sealing Rifle Butts Road (IMPACT Route Year 1 works) and Mt Buller Service Road improvements.	<ul style="list-style-type: none"> <li>+ Construction tenders have been awarded for all core IMPACT projects, and construction has commenced on the Highton Lane upgrade project.</li> <li>+ Due to savings made in the awarding of tenders for the IMPACT project, expansion of the current scope of works is currently under investigation.</li> <li>+ Mt Buller Service Road was upgraded with a wider carriageway and other improvements.</li> </ul>
2. Progress flood study for Mansfield township in collaboration with Goulburn Broken CMA (externally funded) and program of drainage and culvert works to address identified flooding issues.	<ul style="list-style-type: none"> <li>+ A contractor has been engaged for the Mansfield Flood Study, which is currently in progress. Causeway assessments were completed in May 2024. Community consultation for the project has been completed, with the project report and anticipated completion date set for March 2025.</li> </ul>
3. Complete a program of Planning Scheme amendments to implement new policy within the Mansfield Planning Scheme to protect the alpine approaches (Design and Development Overlay), identify and protect significant trees (Vegetation Protection Overlay), and implement the Mansfield Open Space Strategy.	<ul style="list-style-type: none"> <li>+ Design and Development Overlay amendment C56 has been approved by the Department of Transport and Planning for exhibition.</li> <li>+ Investigation into the Vegetation Protection Overlay concluded that this initiative should be implemented under the local laws review process.</li> <li>+ The Mansfield Open Space Strategy exhibition was completed and presented to the community for feedback.</li> </ul>
4. Continue to advocate for priority road safety improvements at intersections with arterial roads including Mt Buller Road, and actively participate and support the development of the Ovens Murray Regional Integrated Transport Strategy.	<ul style="list-style-type: none"> <li>+ Advocacy efforts for road safety improvements have resulted in a successful grant submission for the Mansfield-Whitfield Road and Dead Horse Lane intersection under Federal Black Spot funding.</li> <li>+ Advocated to the Department of Transport and Planning (DTP) for improvements to Mt Buller and Greenvale Roads with a particular focus on the intersection.</li> <li>+ Council has secured \$2 million under the Safer Local Roads Program from the TAC and State Government. Project locations are currently under review with the department.</li> <li>+ The draft Ovens Murray Regional Integrated Transport Strategy has been completed and is currently being updated to reflect stakeholder feedback.</li> </ul>
5. Additional Field Services resources (2FTE) to maintain fire access tracks and expand in-house road maintenance and renewal programs such as street sweeping, road resheeting and reseal preparation works.	<ul style="list-style-type: none"> <li>+ Recruitment was successfully completed and new staff members commenced in their roles. This has enabled the maintenance of three full grading teams, totalling nine staff members. In 2023, these teams achieved a record 540kms of grading. Additionally, Council has transitioned away from relying on street sweeping contractors, now completing all sweeping operations using in-house labour and equipment. Road resheeting also benefited from in-house labour cost saving, with 6km of roads resheeted in-house.</li> </ul>

Major Initiatives 2023-24 Budget	2023-24 Actions
<p>6. Complete and adopt strategic plans for Merton and Goughs Bay. Commence planning scheme amendment to implement the recommendations of the Bonnie Doon Plan.</p>	<ul style="list-style-type: none"> <li>+ The Merton Plan was completed and adopted by Council.</li> <li>+ Initial engagement for the Goughs Bay Plan has been completed and a draft plan is being finalised for further engagement.</li> <li>+ Drafting of amendments to the Bonnie Doon and Merton Plans has commenced, awaiting review by the DTP.</li> </ul>
Other Initiatives 2023-24 Budget	
<p>1. Increased resources for inspection and reporting against the Onsite Wastewater Management Plan requirements (externally funded).</p>	<ul style="list-style-type: none"> <li>+ An officer has been employed and progressed 345 inspections of high priority (unsewered townships) in line with the adopted Onsite Wastewater Management Plan (OWMP). Follow-up work has commenced with allotment owners (113 systems compliant, 177 unable to identify / determine &amp; 77 since rectified / improved and 50 'other communications with owners'). Progress has also been made on developing a 'procedures' document as per the funding agreement.</li> </ul>
<p>2. Advocate with Public Land Managers (Parks Victoria and DEECA) to investigate registration for free camping to improve waste management and other impacts on local amenity and liveability for outlying areas.</p>	<ul style="list-style-type: none"> <li>+ The Waste Working Group, established by the Goughs Bay Area Progress Association (GBAPA), has conducted several meetings addressing waste management concerns in Goughs Bay.</li> <li>+ The Department of Environment, Energy, and Climate Action (DEECA) has been actively distributing flyers promoting the Carry In/Carry Out Policy to campers. DEECA also advertised the MRRC complimentary camper waste disposal services during Christmas and long weekends.</li> <li>+ A dedicated waste management plan implemented during the festive season has yielded positive outcomes, notably reducing instances of illegal dumping around public bins in Goughs Bay, Jamieson and Bonnie Doon.</li> <li>+ During long weekends, including the Christmas/New Year 2024 period, a total of 825 bags of camper waste (41m3) were collected. This initiative has significantly reduced public litter and prevented excessive waste in town public bins.</li> </ul>
<p>3. Fund a Council arborist (0.45FTE) to continue proactive tree inspection and management and enhancement of townscape character.</p>	<ul style="list-style-type: none"> <li>+ Arborist commenced in September 2023, focusing on inspecting high-profile locations within Mansfield and surrounding townships. This includes guiding township approach to tree removal and replacement works. Training in Quantified Tree Risk Assessment (QTRA) was completed to aid in accurately assessing risks associated with each inspected tree.</li> <li>+ A Tree Management Plan was developed and the Street Tree Policy has been reviewed and adopted by Council.</li> </ul>
<p>4. Continue a program of Township Streetscape Upgrades to maintain long-term beauty and sustainability across the Shire.</p>	<ul style="list-style-type: none"> <li>+ Beautification works have been completed, including: <ul style="list-style-type: none"> <li>o Beautification of two roundabouts, one at the intersection of Malcolm Street and Highett Street and the other on High Street and Chenery Street</li> <li>o Midland Highway avenue tree planting</li> <li>o Completion of the first stage of landscaping at the Jamieson Triangle</li> <li>o A newly constructed barbeque area in Woods Point</li> <li>o Upgraded barbeque area and irrigation works at Bonnie Doon</li> <li>o Tree planting in Merton.</li> </ul> </li> </ul>

<b>Additional Activities 2023-24</b>	
Horse Sculpture	+ A sculpture depicting a horse and foal was donated by the local Twycross family. Extensive community consultation was held regarding possible locations. It was decided to install the sculpture on the median strip in High Street, Mansfield.
Botanic Park path upgrade	+ Five low lying sections of the Botanic Park had works to improve water management, including drainage improvements and resheeting.
Goughs Bay path upgrade	+ With Lake Eildon being close to 100% capacity for the past 18 months, low lying sections of foreshore along Main Street were lifted and armoured with rock and resheeted.
Completion of the Malcolm Street shared path	+ Completed extension of Malcolm Street shared path. Partially funded by TAC grant with Council funding the remaining amount.
Rail Trail resheeting	Four locations along the Rail Trail have been upgraded: + Hangman's Hill cutting batters have been redefined, drainage added and resheeted. + Section near the Almond Road intersection in Bonnie Doon has been resheeted, along with another section in Merton of one kilometre. + A major culvert near the Donaldson Road intersection has been repaired, with extensive rock beaching placed to mitigate future erosion.

<b>Service area</b>	<b>Description</b>
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.
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. Domestic Animal Management Plan adopted in October 2022.
Road Network	Ongoing maintenance of Council's road, footpath and drainage network.
Community Assets & Land Management	Property management of Council owned facilities (leasing, licensing, maintenance, sale and acquisition of property) including the management of the Mansfield Pool and Mansfield Sporting Complex.
Engineering Services & Capital Works	Capital works planning for upgrade and renewal of civil infrastructure assets, supervision and approval of private development activities, design, tendering and contract management and supervision of Council's capital works program including asset management and renewal programs.
Statutory Services	The statutory planning service applies and enforces the provisions of the Mansfield Planning Scheme through expert advice to Council, applicants and the community. The service also assesses and determines planning and subdivision applications and defends Council decisions at VCAT.
Strategic Planning	This service prepares, implements and undertakes reviews of the Mansfield Planning Scheme (as required by legislation) by developing reports, strategic studies and other matters for presentation to Council, planning panels and other stakeholders. Review of the Planning Scheme will result in the preparation and processing of planning scheme amendments to implement the Mansfield Planning Scheme's policy framework.
Field Services	Infrastructure maintenance, renewal and upgrades.
Parks & Gardens	Maintenance of Council's open space areas such as playgrounds, parks, street trees, roundabouts and public reserves.



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

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

Major Initiatives 2023-24 Budget	2023-24 Actions
1. Investigate rectification works for landfill caps on closed landfills and continue landfill monitoring program to monitor results from new bores.	<ul style="list-style-type: none"> <li>+ Quarterly environmental monitoring has been completed for Monkey Gully, Dead Horse Lane, Rifle Butts, Maindample and Maintongoon closed landfills in October, February and May.</li> <li>+ EPA Victoria 53v environmental audit has been completed on Monkey Gully Landfill. Upon completion of the audit, the EPA Improvement Notice (IMPV-00004620) has been revoked.</li> <li>+ All EPA notices for Monkey Gully have been revoked. A Risk Management and Monitoring Program is now used for Monitoring and Rehabilitation under the General Environmental Duty.</li> <li>+ Investigation of landfill cap rectification works for unlicensed closed landfills will commence after receiving 12 months of testing results. Final sampling event is scheduled for August 2024.</li> </ul>
2. Commence Mansfield Resource Recovery Centre (MRRC) Masterplan implementation with covered hardstand for glass and FOGO separation (externally funded).	<ul style="list-style-type: none"> <li>+ The drop off facility construction has been completed. Currently, the facility accepts organic waste, with plans to start accepting glass and food waste from July 2024.</li> </ul>
3. Engage with community to develop street tree planting program including tree species list and five-year planting program to improve urban cooling in townships.	<p>A 5-Year plan has been completed and adopted by Council. The first round of engagement has been completed. Additionally:</p> <ul style="list-style-type: none"> <li>+ 20 trees have been planted along the footpath at Stockman's Rise. Further trees, including River Red Gums and Yellow Gums, are planned for the second stage of Stockman's Rise to complement the existing native theme.</li> <li>+ Planting has been completed at Shaws Road Reserve and Mt Battery Road.</li> <li>+ Consultation is underway for the College Park pathway.</li> <li>+ Consultation has been completed for Ailsa and Malcolm Street, including species selection, with planting scheduled for mid-2024</li> <li>+ Medium-term plans include planting at Highton Lane after the construction of the IMPACT project and Monkey Gully Road.</li> <li>+ Longer-term plans are in place for Mt Buller Road in Merrijig, pending approval from the Department of Transport and Planning (DTP).</li> </ul>
Other Initiatives 2023-24 Budget	
1. Continue to implement the Climate Action Plan, including installation of LED streetlights and solar arrays on Council buildings	<ul style="list-style-type: none"> <li>+ A streetlight audit for Mercury Vapour lamps was completed, which has provided the necessary data for replacing them with LED lights. The MV Light Changeover is in progress.</li> <li>+ Solar panels were installed at the Council depot and Trellis software has been implemented to monitor carbon emissions from Council operations.</li> </ul>

<p>2. Continue Waste Strategy implementation and preparation for FOGO introduction on 1 July 2024.</p>	<ul style="list-style-type: none"> <li>+ On track for the introduction of FOGO by 1 July 2024.</li> <li>+ Deliberative community engagement for the FOGO roll out was completed and the opt-in registration system was established. All residents were notified of the new service.</li> <li>+ 3,050 green bins were ordered and ready for delivery to households over June 2024.</li> <li>+ 2,000 kitchen caddies were ordered and supplied to residents for collection at various locations.</li> <li>+ The contracts with Cleanaway and BioMix have been executed. This includes the kerbside collection and processing of general waste, recyclables, FOGO and glass waste.</li> <li>+ Glass Waste kerbside bin collection has been deferred until July 2027.</li> </ul>
--	--

#### Additional Activities 2023-24

<p>Settlement reached on 340 Dead Horse Lane and environmental investigation and monitoring program implemented to comply with the EPA notice to investigate.</p>	<p>+ Financial settlement has been finalised, the property is now owned by Council and the monitoring program has commenced to ensure compliance with the EPA notice to investigate.</p>
<p>Road works to support the final commissioning of the EV chargers in Jamieson.</p>	<p>+ The Jamieson community received a grant for an EV charger. Drainage and road works were completed as part of the annual Capital Works program.</p>
<p>Signed lease agreement with Evie Networks for EV chargers at Mansfield Foodworks.</p>	<p>+ A 10-year lease agreement with Evie Networks for EV chargers has been signed, resulting in the installation of two new 50Kw chargers in the Early Street carpark behind the Foodworks supermarket.</p>

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

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

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

Major Initiatives 2023-24 Budget	2023-24 Actions
1. Progress Lakin's Road Industrial Precinct, including servicing and sale of land (Lot 1, 141 Lakin's Road).	+ All servicing for Lot 1 completed with final settlement due 30 July 2024.
2. Implement priority actions from Economic Development Strategy, including working with local stakeholders and prospective businesses to facilitate and deliver new business opportunities and identify market needs.	<ul style="list-style-type: none"> <li>+ An opportunity was identified through the key worker housing workshops to work with Mansfield District Hospital on a key worker accommodation project.</li> <li>+ Facilitated the key worker affordable housing workshops in December and March, bringing financiers, developers and multiple levels of government together to consider housing issues and identify potential community-based solutions.</li> <li>+ Progressed planning for two more housing workshops, including inviting the broader community to participate.</li> <li>+ Collaboration with other shires and the Department of Transport and Planning through the Ovens Murray Regional Partnership to develop an Integrated Transport Strategy. This is expected to be completed in mid-2024.</li> <li>+ Advocacy for tourism investment continued, with a funding application submitted for the development of a Tracks and Trails Strategy.</li> <li>+ The Sustainable Tourism Plan established the foundation for a market gaps and needs analysis. Direct conversations were held with businesses and identified a potential water-activity market.</li> <li>+ Completed the GVRT art and signage project.</li> <li>+ Worked with TNE to increase opportunities and include promotion of Mansfield Shire businesses in their campaigns.</li> <li>+ Business resilience support is offered through promoting opportunities for funding, training and employment in Council's Business Newsletter.</li> </ul>
3. Develop an Infrastructure Plan to respond to residential growth and facilitate development infrastructure planned fully funded with contributions.	+ A background report and draft Infrastructure Plan has been developed, with a final planned for release in 2024.
4. Progress Integrated Water Management (IWM) priority projects including Water Sensitive Township project for Goughs Bay to address barriers to growth and development.	+ The Goughs Bay Water Sensitive Town Plan feasibility study options selection has been completed. Community engagement will follow the receipt of the draft report, which is expected in September 2024.
Other Initiatives 2023-24	
1. Identify opportunities and continue to grow revenue through grant applications.	+ Council submitted more than 20 grant applications in 2023-24 with significant funding success, as outlined under Strategic Objective 7.
2. Create an 'investor' dashboard with key data on Mansfield and share opportunities with potential investors.	+ Investment Dashboard has been created and modules are currently being reviewed with Investment and Business Support web pages updated for implementation.

<p>3. Continue to work with Telco partners to advocate for improved connectivity and network capacity.</p>	<p>+ Ongoing advocacy has secured multiple telecommunications wins for the Shire, including NBNC's rollout of fibre to over 400 properties in Mansfield, with initial works started. Central General Practice and Mansfield Medical Clinic now have Enterprise Ethernet. Upgrades to public Wi-Fi at events such as the Merrijig Rodeo and locations like Jamieson Public Phone are enhancing connectivity. Tower upgrades across various sites have been completed.</p> <p>+ Advocacy for improved services included participation in Federal Telecommunications Reviews.</p>
<p><b>Additional Activities 2023-24</b></p>	
<p>Forecast ID. - additional Population forecasting module</p>	<p>+ Council obtained Forecast.ID providing Council with forecasted population data to support strategic planning and advocacy. This was funded by Council Assist funding and by the Early Years Project.</p>

<p><b>Service area</b></p>	<p><b>Description</b></p>
<p>Economic Development – Business &amp; Industry</p>	<p>Economic development programs and projects such as contributions to various shows and expos, Outlying community development, business sector support initiatives and product development.</p>
<p>Development Services Management</p>	<p>Strategic and operational management of intelligent land use and infrastructure.</p>



## Theme 3: A trusted, effective, and efficient Council

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

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

Major Initiatives 2023-24 Budget	2023-24 Actions
1. Continue to progress the Collaborative Digital Transformation Project acknowledging that this project will require significant resource time with the introduction of new core systems.	<ul style="list-style-type: none"> <li>+ The Regulation, Planning and Information Management projects are in the implementation stage. The building module has gone live in Murrindindi and Benalla councils. The Planning module is due to go live at Mansfield in August 2024.</li> <li>+ The preferred ERP solution provider was identified and the tender was awarded to Civica by Council at the March 2024 Council Meeting. Contracts have been signed and implementation commenced at Murrindindi Shire Council.</li> </ul>
2. Complete the Early Years Workforce Plan.	+ The Early Years Workforce Plan project commenced in December 2023 with the release of documentation from the Department of Education (DE). The survey was completed and the Workforce Plan was completed and submitted to the Department of Education for review.
3. Deliver improved induction program and learning and development opportunities to attract, retain and develop our workforce.	<p>A new and improved induction program was delivered and successfully implemented, including:</p> <ul style="list-style-type: none"> <li>+ The launch of a new onboarding program, incorporating probation meetings, mentoring and departmental meetings.</li> <li>+ The 'Munch and Learn' program was introduced in September 2023 and has been well received.</li> <li>+ Council-wide training sessions, including leadership, governance and department-specific training, were conducted in July, August, October 2023 and April 2024.</li> <li>+ Bystander training for office staff was completed in January 2024, with additional training planned for Field Services in August 2024.</li> </ul>
Other Initiatives 2023-24 Budget	
1. Continue to use the Community Engagement Framework and Engage platform to provide timely and accurate information and seek community feedback.	<ul style="list-style-type: none"> <li>+ The Engage platform has been utilised to seek community feedback on approximately 30 projects.</li> <li>+ A deliberative engagement approach has been used to inform the rollout of the new green bin (FOGO) service.</li> <li>+ Significant engagement was undertaken during 2023-24 to inform the design of the IMPACT Route and Mt Buller Service Road projects.</li> </ul>
Additional Activities 2023-24	
Provide Councillors with governance and gender equality training to enhance their skills and knowledge of LG and GE.	+ Governance training was delivered to Councillors in July 2023. People Matters Survey results and action plan regarding gender equality presentation was held in September 2023 as well as a presentation from Public Sector Gender Equality Commissioner delivered in August 2023.

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

## Strategic Objective 7: Financial sustainability and value for money

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

Major Initiatives 2023-24 Budget	2023-24 Actions
1. Identify opportunities and continue to grow revenue through careful management of investments.	+ Ongoing management of investments and improved forecasting progressed to support optimisation of investment income. + Income increased due to interest income received of \$873k.
2. New financial system introduced to build capacity gains and improved forecasting through Collaborative Digital project.	+ The ERP solution provider contract has been awarded and signing of contracts completed. Implementation commencing at Murrindindi Shire Council.
3. Introduce new Rates and Property system through Collaborative Digital project	+ The new ERP system will include a new rates and property system.
Other Initiatives 2023-24 Budget	
1. Continue monthly financial management reporting to provide timely and accurate forecasts.	+ Monthly financial reporting and full year forecasting completed. Review of the monthly and quarterly reporting undertaken + Comprehensive grant income and expenditure review commenced.
2. Continue review and audit of procurement and contract management through dedicated resource.	+ Updated procurement policy has been adopted. Internal audit of procurement and contract management completed and updated procedures are currently in progress and due for completion in mid-2024.
Additional Activities 2023-24	
Review of leases and licences.	+ Commercial agreements have been reviewed resulting to \$115,000 surplus to the budgeted property management income.
Change to commercial waste charge.	+ Landfill tonnage from MRRC is significantly less than estimated for this financial year, leading to a \$60,000 saving by increasing the cost of disposal of commercial waste.
Street sweeping brought in house.	+ Street sweeping services have been brought in house, enabling an intensive autumn program to manage heavy leaf fall. The truck, which also cleans storm water pits, operates in Mansfield, Jamieson, Sawmill Settlement and Bonnie Doon townships.
Reduced consultancy fees and contractor costs through the use of in-house Council officer expertise.	Consultancy fees and contractor costs have been reduced significantly by leveraging the expertise of in-house Council officers. This has been applied across various projects including: + Preparation of the Annual Report + Strategic Planning Program + Lakins Road subdivision project management + Sports and Recreation Strategy review + Sustainable Tourism Plan + Chapel Hill Road resheeting works – IMPACT Route + Culvert works + Early Years Project + Resilience Centre Project concept design + Recruitment + Concept design and engagement for a range of Capital Works Projects.

Revenue grown through successful grant applications.	<p>Successful grant applications in 2023-24 include:</p> <ul style="list-style-type: none"> <li>+ MCH Dads Group Grant: \$100,000 over 4 years</li> <li>+ MCH Workforce Support Grant: \$9,000</li> <li>+ VLGP Grant: \$100,000 over 2 years</li> <li>+ Regional Planning Hub – Statutory Planning Support: \$24,750</li> <li>+ Circular Economy Household Education Fund: \$52,470</li> <li>+ Transfer Station Upgrade Fund Round 2: \$246,500</li> <li>+ Mansfield Flood Study: \$80,000</li> <li>+ Bonnie Doon Hydration Station: \$6,659</li> <li>+ LRCI (Local Roads and Community Infrastructure) Funding: \$932,837 for various projects including Mt Buller S/R, Hunter St and Kitchen St Mansfield, Coster St Woods Point, Gough Crescent and Catherine St Goughs Bay, Buttercup Rd Merrijig and Monkey Gully Rd Mansfield</li> <li>+ Black Spot Funding for Mansfield-Whitfield Road Roundabout: \$2 million</li> <li>+ Lords Pavilion Around the Ground: \$1.41 million</li> <li>+ Tracks and Trails Strategy: \$40,000</li> <li>+ TAC Kidston Parade Shared Path: \$100,000</li> <li>+ Lake Path at Goughs Bay: \$100,000</li> <li>+ Additional Seniors Festival: \$10,000</li> </ul>
--	---

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

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

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

Major Initiatives 2023-24 Budget	2023-24 Actions
1. Advocacy at all levels of government for projects, programs and activities that will best support, develop and optimise the wellbeing, prosperity, and best interests of the Mansfield Community.	<ul style="list-style-type: none"> <li>+ Advocacy for improvements to roads managed by Department of Transport has continued, including meeting with Regional Representatives over a 10 Year Maintenance Plan and road safety concerns raised by community members at multiple locations.</li> <li>+ Meetings held with Regional Development Victoria and Sports &amp; Recreation Victoria to discuss priority projects. An updated priority projects list was provided to local parliamentary representatives.</li> <li>+ Key Worker Housing forum held in December 2023 and March 2024.</li> <li>+ Plan for Victoria consultation with Minister for Planning.</li> <li>+ Meeting with Minister for Transport in Wodonga and discussion on road network maintenance.</li> <li>+ Attendance at Regional Health Summit in Wodonga.</li> <li>+ Strategic Planning Officer recipient of Young Planner of the Year. Meeting with DTP re public transport options.</li> <li>+ Parliamentary Secretary for Mental Health and Suicide met with Councillors, the Executive Management Team (EMT) and SIAG Coordinator.</li> <li>+ Public sector Gender Equality Commissioner visited with Councillors.</li> <li>+ Motions to MAV on keeping community voice in planning.</li> <li>+ Public Transport Victoria Mapping Workshop and advocacy.</li> </ul>
2. Advocacy to capitalise on opportunities for training and events associated with the Commonwealth Games 2026.	<ul style="list-style-type: none"> <li>+ Live Site and Training proposals prepared and submitted, in addition to attending forums in Shepparton and advocacy to RDV. Submissions were well received and have also been used to support advocacy for the Station Precinct projects following the cancellation of the Games.</li> </ul>
Other Initiatives 2023-24 Budget	
1. Continue to report to Council on Local Government Reporting Framework results	<ul style="list-style-type: none"> <li>+ LGPRF performance statements were prepared and audited by Victorian Auditor-General’s Office. They were presented to Council for endorsement and included in the Annual report.</li> </ul>
2. Continue monthly CEO Report to Council including progress against Council Plan Actions.	<ul style="list-style-type: none"> <li>+ A comprehensive CEO report has been presented at each Council meeting.</li> </ul>
Additional Activities 2023-24	
+ Preparation of a Gender Equality Action Plan	<ul style="list-style-type: none"> <li>+ GEAP submitted in February 2024. Updated Policy register with Gender Impact Assessments and introduced Gender Equity awareness in all areas of Council</li> </ul>

Service area	Description
<b>Customer Service and Records</b>	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.
<b>Executive Management</b>	Strategic and operational management.
<b>Council</b>	Councillor remuneration, election procedures and council induction and training programs.
<b>Governance</b>	Statutory and corporate support for executive management and Councillors, Freedom of Information, and social media management.
<b>Risk Management</b>	Identification and management of key organisation risks, fraud control, general insurance, the Audit & Risk Advisory Committee, internal audit and occupational health and safety.



## Service Performance Indicators

### Aquatic Facilities

Indicator Measure	2021	2022	2023	2024	Material Variations and Comments
Health inspections of aquatic facilities	1.00	2.00	1.00	1.00	
Utilisation of aquatic facilities	1.26	0.87	0.91	1.22	Visitation numbers have increased by 3,511. This is explained with a significant population increase, with higher utilisation due to more open sessions, event days and stability of staffing compared to previous years.
Cost of aquatic facilities	\$13.42	\$26.22	\$21.40	\$17.65	There was an increase in the operational outgoings of running the centre, however, this was offset by increased visitation which resulted in an overall cost reduction.

### Animal Management

Indicator Measure	2021	2022	2023	2024	Material Variations and Comments
Time taken to action animal management requests	1.03	1.23	1.17	1.20	
Animals reclaimed	84.78%	86.99%	82.42%	73.08%	While reclaiming by the owner decreased, rehoming (placement in another home) has increased. Some of this data will include animals surrendered by the owner.
Animals rehomed	14.13%	12.20%	17.58%	78.57%	The calculation has changed since last year resulting in a non-comparative percentage, however, of the 28 unclaimed animals, 22 were successfully rehomed. This would otherwise have been 21% of collected animals were rehomed, had the same calculation been applied as last year, which is an improvement.
Cost of animal management service per population	\$17.90	\$23.90	\$20.01	\$18.48	
Animal management prosecutions	0.00%	0.00%	0.00%	0.00%	Mansfield Shire Council provides regular educational material which promotes adherence to animal management requirements.

### Food Safety

Indicator Measure	2021	2022	2023	2024	Material Variations and Comments
Time taken to action food complaints	2.00	1.83	2.38	1.22	The time taken to action food complaints has decreased from 2.38 days to 1.22 days. Last year, some businesses had fewer days of operating, which limited Council's ability to visit and engage.
Food safety assessments	72.93%	76.16%	85.52%	77.78%	
Food safety samples	N/A	N/A	N/A	1.03	
Cost of food safety service	\$329.15	\$358.35	\$371.06	\$337.87	
Critical and major non-compliance outcome notifications	97.37%	94.29%	97.37%	100.00%	

## Governance

Indicator Measure	2021	2022	2023	2024	Material Variations and Comments
Council decisions made at meetings closed to the public	9.36%	9.09%	14.29%	32.00%	An increased capital works program resulted in more contracts being awarded above the CEO's (Chief Executive Officer) financial delegation. Reports are presented confidentially due to commercial-in-confidence requirements.
Satisfaction with community consultation and engagement	56.00	59.00	60.00	59.00	
Councillor attendance at council meetings	96.25%	96.92%	92.50%	89.41%	
Cost of elected representation	\$42,073.34	\$45,418.20	\$52,224.80	\$49,349.40	
Satisfaction with Council decisions	56.00	57.00	54.00	55.00	

## Libraries

Indicator Measure	2021	2022	2023	2024	Material Variations and Comments
Recently purchased library collection	71.69%	45.34%	42.96%	49.58%	In 2022-23 the whole digital collection was included for Library collection items managed by the Hub on behalf of several Councils. In 2023-24 the digital collection was divided into allocations per Council as per the Shared Service Agreement (Mansfield's allocation is 15%).
Cost of library service per population	\$32.29	\$33.99	\$37.67	\$43.66	Following completion of the library refurbishment in the prior financial year, the library opening hours and programs were increased by Council and additional staff FTE included in the 2023-24 Budget in response to community demand.
Loans per head of population	N/A	N/A	N/A	5.83	This is a new measure implemented this year therefore there is no benchmarking
Library membership	N/A	N/A	N/A	29.26%	A new benchmark
Library visits per head of population	N/A	N/A	N/A	4.05	This is a new measure implemented this year therefore there is no benchmarking

## Maternal and Child Health (MCH)

Indicator Measure	2021	2022	2023	2024	Material Variations and Comments
Infant enrolments in the MCH service	100.00%	101.54%	104.05%	101.35%	
Cost of the MCH service	\$71.81	\$78.13	\$76.40	\$73.76	
Participation in the MCH service	87.23%	83.01%	85.85%	89.07%	
Participation in the MCH service by Aboriginal children	83.33%	100.00%	100.00%	93.75%	
Participation in 4-week Key Age and Stage (KAS) visit	97.30%	106.15%	106.76%	98.65%	

## Roads

Indicator Measure	2021	2022	2023	2024	Material Variations and Comments
Sealed local road requests	14.56	16.94	53.87	47.60	There has been a decrease in sealed local road requests, reflecting an improvement in the condition of our existing sealed roads. This improvement is a result of Council's focused efforts on resealing these roads over the past year.
Sealed local roads maintained to condition standards	89.27%	82.43%	82.81%	99.01%	This has increased significantly as a backlog of road resealing was addressed through the annual resealing program. As defined in the Asset Plan 2023-2033, the renewal intervention level is when roads reach condition 4 (Poor).
Cost of sealed local road reconstruction	\$0.00	\$44.86	\$169.76	\$180.21	
Cost of sealed local road resealing	\$8.27	\$5.24	\$8.34	\$9.47	The cost has increased due to a significant rise in the cost of materials.
Satisfaction with sealed local roads	57.00	57.00	49.00	51.00	

## Statutory Planning

Indicator Measure	2021	2022	2023	2024	Material Variations and Comments
Time taken to decide planning applications	59.00	61.00	97.00	83.50	The statutory planning team have been working closely to ensure timeframes for determining applications are improved. This has resulted in better customer experiences and timeframes.
Planning applications decided within required time frames	67.30%	91.03%	65.99%	80.23%	The statutory planning team have been working closely to ensure timeframes for determining applications are improved. This has resulted in better customer experiences and timeframes.
Cost of statutory planning service	\$2,970.04	\$1,965.28	\$1,664.95	\$2,874.77	The previous year had staff shortages resulting in lower costs, but longer times to issue permits. Staff shortages have now been addressed and have resulted in improved time taken to issue permits. Cost of service previously reported with income taken off the overall cost of service. Using the same parameters as last year, the cost for service would be \$1,517.86 when compared to the last reported year.
Council planning decisions upheld at VCAT	100.00%	100.00%	0.00%	50.00%	Council has previously only had zero or one appeal to VCAT. This past financial year there were 2 determinations, one of which upheld the Council decision.

## Waste Management

Indicator Measure	2021	2022	2023	2024	Material Variations and Comments
Kerbside collection bins missed	2.41	3.39	2.74	2.67	
Cost of kerbside garbage bin collection service	\$166.03	\$193.11	\$207.73	\$222.83	
Cost of kerbside recyclables collection service	\$110.65	\$117.18	\$131.11	\$146.11	Costs for recycling disposal generally go up approximately 8% per annum. The higher increase this financial year is partly due to contamination issues, which are being addressed with education campaigns, and partly due to population growth.
Kerbside collection waste diverted from landfill	35.02%	33.92%	32.45%	29.73%	Council has implemented a FOGO service for the 2024 2025 financial year which will have a positive impact on diversion from landfill.

## Governance, Management and Other Information

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

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

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

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

### Delegated Committees

Mansfield Shire Council had no delegated committees in 2023-24.

### 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 2023-24 year.

	Ordinary	Additional
Cr Steve Rabie	11	6
Cr Mark Holcombe	11	6
Cr James Tehan	10	5
Cr Paul Sladdin	9	5
Cr Rohan Webb	10	3
<b>Total Meetings</b>	<b>11</b>	<b>6</b>

At the 28 November 2023 Council meeting, Cr Steve Rabie and Cr Mark Holcombe were elected Mayor and Deputy Mayor respectively.



The following table provides a summary of Councillors' 2023-24 Allowances. The allowances will be adjusted annually in line with the Victorian Independent Remuneration Tribunal and Improving Parliamentary Standards Act 2019.

### Councillor Allowances 2023-24 (including superannuation guarantee)

Cr Steve Rabie (Mayor)	\$ 65,252.06
Cr Mark Holcombe (Deputy Mayor)	\$ 34,728.54
Cr James Tehan	\$ 45,553.83
Cr Paul Sladdin	\$ 25,722.92
Cr Rohan Webb	\$ 25,722.92
<b>Total</b>	<b>\$ 196,980.27</b>

### 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:

- + Meeting
- + Information Technology & Communication
- + Training and Professional Development
- + Functions & Receptions

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

Councillor	Meeting Expenses	IT & Comms	Training	Total
Cr Steve Rabie	\$125.00	\$1,961.37	\$376.42	\$2,462.79
Cr Mark Holcombe	\$0	\$1,961.37	\$376.42	\$2,337.79
Cr James Tehan	\$0	\$1,961.37	\$376.42	\$2,337.79
Cr Paul Sladdin	\$247.11	\$1,961.37	\$376.42	\$2,584.90
Cr Rohan Webb	\$0	\$1,961.37	\$376.42	\$2,337.79
<b>Total</b>	<b>\$372.11</b>	<b>\$9,806.87</b>	<b>\$1,882.13</b>	<b>\$12,061.06</b>

## Management of Audit and Risk

### Audit and Risk Committee

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

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

The Audit and Risk Committee operates with a staggered rotation of members to ensure continuity of knowledge and experience. Council's Audit and Risk Committee in 2023-24 comprised of three independent members: Peter Johnston (Chair), Jane Watson and Moh Lee Ng, and two Councillor representatives: Mayor Cr Steve Rabie and Cr Mark Holcombe.

The Committee meets four times per year. The Internal Auditor, Chief Executive Officer, General Manager Investment and Planning, Financial Controller, and Coordinator Governance and Risk attend all meetings. Other management representatives attend as required.

The External Auditor presents the audit plan and independent audit report at the May and August meeting.

Any recommendations and the minutes from each Audit and Risk Committee meeting are subsequently reported to and considered by Council.

### Internal Audit

Council's internal audit function provides independent and objective assurance that the appropriate processes and controls are in place across Council.

Council contracts internal audit services under a three-year arrangement. The current service provider is AFS & Associates who were awarded the internal audit term of three years to 30 June 2022 with an optional two-year extension to 30 June 2024.

A risk based three year Internal Audit Plan is revised annually to adapt the plan to Council's areas of high and emerging risk. The review process considers Council's risk framework, the Council Plan, the impact of any change on operations, systems, the business or legislative environments, prior audit coverage and outcomes and management input. The Internal Audit Plan is reviewed and approved annually by the Audit and Risk Committee.

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

During 2023-24, the following internal audits were undertaken by AFS & Associates:

- |   |  |
|---|--|
| + Management of Council Buildings                         | + Information Privacy and Records Management |
| + Human Resources Management (incl. Gender Equity)        | + Procurement                                |
| + Occupational Health, Safety & Wellbeing Risk Assessment | + Audit and Risk Committee Self-Assessment   |
| + Past Issues Review                                      |  |

Consistent with Council's Procurement Policy and procedures, the provision of internal audit services was tendered publicly in May 2024 for the period commencing 1 July 2024 to 30 June 2027, with an option for a 2-year extension. AFS & Associates were awarded this contract.

### **External Audit**

Council is externally audited by the Victorian Auditor-General. For the 2023-24 financial year the annual external audit of Council's Financial Statements and Performance Statement was conducted by the Victorian Auditor-General's Office.

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

## Governance and Management Checklist

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

<b>Governance and Management Items</b>	<b>Assessment</b>	
<b>1 Community engagement policy</b> (policy under section 55 of the Act outlining Council's commitment to engaging with the community on matters of public interest)	Adopted in accordance with section 55 of the Act Date of adoption: 25 June 2024	✓
<b>2 Community engagement guidelines</b> (guidelines to assist staff to determine when and how to engage with the community)	Date of operation of current guidelines: 16 April 2024	✓
<b>3 Financial Plan</b> (plan under section 91 of the Act outlining the financial and non-financial resources required for at least the next 10 financial years)	Adopted in accordance with section 91 of the act Date of adoption: 19 October 2021	✓
<b>4 Asset Plan</b> (plan under section 92 of the Act setting out the asset maintenance and renewal needs for key infrastructure asset classes for at least the next 10 years)	Adopted in accordance with section 92 of the Act Date of adoption: 21 May 2025	✓
<b>5 Revenue and Rating Plan</b> (plan under section 93 of the Act setting out the rating structure of Council to levy rates and charges)	Adopted in accordance with section 93 of the Act Date of adoption: 25 June 2024	✓
<b>6 Annual budget</b> (plan under section 94 of the Act setting out the services to be provided and initiatives to be undertaken during the budget year and the funding and other resources required)	Adopted in accordance with section 94 of the Act Date of adoption: 25 June 2024	✓
<b>7 Risk policy</b> (policy outlining council's commitment and approach to minimising the risks to council's operations)	Date of commencement of current policy: 28 November 2023	✓
<b>8 Fraud policy</b> (policy outlining council's commitment and approach to minimising the risk of fraud)	Date of commencement of current policy: 19 March 2024	✓
<b>9 Municipal emergency management planning</b> (council's participation in meetings of the Municipal Emergency Management Planning Committee (MEMPC))	MEMPC meetings attended by one or more representatives of Council (other than the chairperson) during the financial year  Date of MEMPC meetings attended: 11 July 2023, 22 November 2023, 7 March 2024, and 12 June 2024	✓
<b>10 Procurement policy</b> (policy under section 108 of the Act outlining the principles, processes and procedures that will apply to the purchase of goods and services by the Council)	Adopted in accordance with section 108 of the Act Date of adoption: 19 September 2023	✓

Governance and Management Items	Assessment	
<p><b>11 Business continuity plan</b> (plan setting out the actions that will be undertaken to ensure that key services continue to operate in the event of a disaster)</p>	<p>Current plan in operation Date of operation: 15 March 2022 (Currently under review)</p>	<p>✓</p>
<p><b>12 Disaster recovery plan</b> (plan setting out the actions that will be undertaken to recover and restore business capability in the event of a disaster)</p>	<p>Current plan in operation Date of operation: 5 April 2022</p>	<p>✓</p>
<p><b>13 Complaint policy</b> (Policy under section 107 of the Act outlining Council’s commitment and approach to managing complaints)</p>	<p>Developed in accordance with section 107 of the Act Date of commencement of policy: 25 June 2024</p>	<p>✓</p>
<p><b>14 Workforce plan</b> (Plan outlining Council’s commitment and approach to planning the current and future workforce requirements of the organisation)</p>	<p>Established in accordance with section 46 of the Act Date of commencement of current plan: December 2021</p>	<p>✓</p>
<p><b>15 Payment of rates and hardship policy</b> (Policy outlining Council’s commitment and approach to assisting ratepayers experiencing financial hardship or difficulty paying their rates)</p>	<p>Date of commencement of current policy: 19 March 2024</p>	<p>✓</p>
<p><b>16 Risk management framework</b> (Framework outlining Council’s approach to managing risks to the Council’s operations)</p>	<p>Date of adoption of current framework: 28 November 2023</p>	<p>✓</p>
<p><b>17 Audit and Risk Committee</b> (Advisory committee of Council under section 53 and section 54 of the Act whose role is to monitor the compliance of Council policies and procedures, monitor Council’s financial reporting , monitor and provide oversight on internal and external audit functions)</p>	<p>Established in accordance with section 53 of the Act on 15 April 2003. Annual Workplan reviewed annually and Charter reviewed atleast once per Council term. 2023 – 2024 Meetings: 28 August 2023, 4 October 2023, 27 November 2023, 26 February 2024, and 27 May 2024</p>	<p>✓</p>
<p><b>18 Internal Audit</b> (Independent accounting professionals engaged by Council to provide analyses and recommendations aimed at improving Council’s governance risk and management controls)</p>	<p>Date of engagement of current provider: 6 September 2019</p>	<p>✓</p>
<p><b>19 Performance reporting framework</b> (A set of indicators measuring financial and non-financial performance indicators referred to in section 98 of the Act)</p>	<p>Date of commencement of current framework: 26 March 2024</p>	<p>✓</p>
<p><b>20 Council Plan reporting</b> (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)</p>	<p>Date of reports: 19 September 2023 and 20 February 2024</p>	<p>✓</p>



Governance and Management Items	Assessment	
<p><b>21 Quarterly budget reports</b> (Quarterly reports presented to Council under section 97 of the Act comparing actual and budgeted results and an explanation of any material variations)</p>	<p>Reports presented to Council in accordance with section 97(1) of the Act</p> <p>Dates presented: 17 October 2023 (in-principle financial statements for the annual report), 31 October 2023 (as part of the annual report), 20 February 2024, 16 April 2024, and 21 May 2024</p>	✓
<p><b>22 Risk reports</b> (Six-monthly reports of strategic risks to Council's operations, their likelihood and consequences of occurring and risk minimisation strategies.)</p>	<p>Reports prepared and presented to the Audit and Risk Committee at the meetings on: 28 August 2023, 27 November 2023, 26 February 2024, and 27 May 2024</p>	✓
<p><b>23 Performance reports</b> (Six-monthly reports of indicators measuring results against financial and non-financial performance including the performance indicators referred to in section 98 of the Act 2020)</p>	<p>LGPRF presented annually in the annual report.</p> <p>A six-monthly report was not presented to Council in 2023/24.</p>	✘
<p><b>24 Annual Report</b> (Annual report under sections 98, 99 and 100 of the Act 2020 to the community containing a report of operations and audited financial and performance statements)</p>	<p>Presented at a meeting of the Council in accordance with section 100 of the Act</p> <p>Date of presentation: 31 October 2023</p>	✓
<p><b>25 Councillor Code of Conduct</b> (Code under section 139 of the Act setting out the standards of conduct to be followed by Councillors and other matters)</p>	<p>Reviewed and adopted in accordance with section 139 of the Act</p> <p>Date reviewed: 16 February 2021</p>	✓
<p><b>26 Delegations</b> (documents setting out the powers, duties and functions of Council and the Chief Executive Officer that have been delegated to members of staff, in accordance with sections 11 and 47 of the Act)</p>	<p>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</p> <p>Date of review: 16 April 2024</p>	✓
<p><b>27 Meeting procedures</b> (Governance Rules under section 60 of the Act governing the conduct of meetings of Council and delegated committees)</p>	<p>Governance Rules adopted in accordance with section 60 of the Act</p> <p>Date Governance Rules adopted: 1 September 2020</p> <p>Reviewed: 16 August 2023</p>	✓

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



Cr Steve Rabie  
**Mayor**  
25 September 2024



Kirsten Alexander  
**Chief Executive Officer**  
25 September 2024

## Statutory Information

### Documents Available for Public Inspection

In accordance with regulation 12 of the Local Government (General) Regulations 2015 the following are prescribed documents that are available for public inspection or copies of the documents can be obtained for the purposes of section 222 of the Act at 33 Highett Street, Mansfield:

- + A document containing details of overseas or interstate travel (other than interstate travel by land for less than three days) undertaken in an official capacity by a Councillor or any member of Council staff in the previous 12 months.
- + Minutes of council meetings held in the previous 12 months are available for public inspection, other than those agendas and minutes relating to part of a meeting which was closed to members of the public under Section 66 of the Local Government Act 2020 and are confidential information within the meaning of Section 3 of the Local Government Act 2020.
- + A register of delegations kept under Section 11(8) of the Local Government Act 2020.
- + A document containing details of all leases involving land which were entered into by the Council as lessor, including the lessee and the terms of and the value of the lease.
- + A register maintained under section 224(1A) of the Act of authorised officers appointed under that section.
- + A list of donations and grants made by Council in the previous 12 months, including the names of persons who, or bodies which, have received a donation or grant and the amount of each donation or grant.

### Contracts

Council awarded 21 tenders in 2023-24 covering the following service categories:

- + Operations & Capital Works
- + Major Projects
- + Asset Management
- + Field Services
- + Waste Services
- + Digital Transformation Project

### 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).

In 2023-24 sixteen Freedom of Information requests were received by Council. No appeals were received against the Freedom of Information Officer's decisions.

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

## Domestic Animal Management Plan

Council's Domestic Animal Management Plan 2021-25 was endorsed by Council on 18 October 2022. The Plan, operating in conjunction with the Amenity, Environment and Community Protection Local Law 2017, provides a clear framework for the keeping of animals within the Shire.

Council's Local Laws Officers are required to undergo training in the following:

- |  |                                     |
|--|-------------------------------------|
| + Certificate IV Animal Control and Regulation   | + Firearms safety                   |
| + Dog Behaviour Assessment Workshop  | + Offences and Enforcement on Roads |
| + DELWP (Department of Environment, Land, Water and Planning) training for auditing domestic animal businesses | + Canine Anatomy and Identification |
|  | + Pound Management                  |
|  | + Mental Health and First Aid.      |

Council uses a range of resources to reunite lost animals with their owners and has seen high success rates in this area by including the use of social media. Social media has increased the capacity for Council to promote the need for owners to microchip and register animals.

### **Food Act Ministerial Directions**

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

### **Protected Disclosure Procedures**

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

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

There were no disclosures notified to Council during the 2023-24 year.

### **Road Management Act Ministerial Direction**

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

### **Infrastructure and Development Contributions**

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

Mansfield Shire Council is not a collecting or development agency.

**Mansfield Shire Council**  
**Annual Financial Report**  
For the year ended 30 June 2024



## Annual Finance Report Contents

<b>Certification of the Financial Statements</b>	62
<b>Victorian Auditor-General's Office Report</b>	63
<b>Financial Statements:</b>	
Comprehensive Income Statement	65
Balance Sheet	66
Statement of Changes in Equity	67
Statement of Cash Flows	68
Statement of Capital Works	69
<b>Notes to the Financial Statements</b>	
Note 1 Overview	70
Note 2 Analysis of our results	72
2.1 Performance against budget	72
2.1.1 Income / Revenue and expenditure	72
2.1.2 Capital works	74
2.2 Analysis of Council results by program	76
Note 3 Funding for the delivery of our services	78
3.1 Rates and charges	78
3.2 Statutory fees and fines	78
3.3 User fees	78
3.4 Funding from other levels of government	79
3.5 Contributions	82
3.6 Net gain/(loss) on disposal of property, infrastructure, plant and equipment	83
3.7 Other income	83
Note 4 The cost of delivering services	84
4.1 Employee costs	84
4.2 Materials and services	85
4.3 Depreciation	86
4.4 Depreciation – Right of use assets	86
4.5 Borrowing costs	86
4.6 Other expenses	86
Note 5 Investing in and financing our operations	87
5.1 Financial assets	87
5.2 Non-financial assets	88
5.3 Payables, trust funds and deposits and contract and other liabilities	89
5.4 Interest-bearing liabilities	91
5.5 Provisions	92
5.6 Financing arrangements	94
5.7 Commitments	95
5.8 Leases	96
Note 6 Assets we manage	98
6.1 Property, infrastructure, plant and equipment	98
6.2 Investments in joint arrangements	105
Note 7 People and relationships	106
7.1 Council and key management remuneration	106
7.2 Related party disclosure	108

## ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2024

Note	8	Managing uncertainties	109
		8.1 Contingent assets and liabilities	109
		8.2 Change in accounting standards	110
		8.3 Financial instruments	110
		8.4 Fair value measurement	112
		8.5 Events occurring after balance date	113
Note	9	Other matters	114
		9.1 Reserves	114
		9.2 Reconciliation of cash flows from operating activities to surplus/(deficit)	117
		9.3 Superannuation	117
Note	10	Changes in accounting policies	121

## Understanding the Financial Report

Council's Financial Report shows how we performed financially during 2023-24 and the overall position at the end of the financial year (30 June 2024).

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

### What is Contained in the Annual Financial Report

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

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

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

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

## Certification of the Financial Statements

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

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

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



Michael McCormack  
**Financial Controller**

21 October 2024



Steve Rabie  
**Mayor**

21 October 2024



Mark Holcombe  
**Councillor**

21 October 2024



Kirsten Alexander  
**Chief Executive Officer**

21 October 2024

# Victorian Auditor-General's Office Report



Victorian Auditor-General's Office

## Independent Auditor's Report

### To the Councillors of Mansfield Shire Council

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



## 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  
21 October 2024



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

## Comprehensive Income Statement

For the year ended 30 June 2024

	Note	2024 \$ '000	2023 \$ '000
<b>Income / Revenue</b>			
Rates and charges	3.1	17,840	16,744
Statutory fees and fines	3.2	398	568
User fees	3.3	846	1,000
Grants - operating	3.4	5,716	7,443
Grants - capital	3.4	4,806	787
Contributions - monetary	3.5	535	200
Contributions - non monetary	3.5	3,618	2,785
Other income	3.7	1,416	1,059
<b>Total income / revenue</b>		<b>35,175</b>	<b>30,586</b>
<b>Expenses</b>			
Employee costs	4.1	12,073	11,001
Materials and services	4.2	12,348	9,980
Depreciation	4.3	4,750	4,082
Depreciation - Right of use assets	4.4	67	66
Allowance for impairment losses		(6)	6
Borrowing costs	4.5	209	208
Net loss on disposal of property, infrastructure, plant and equipment	3.6	1,286	972
Other expenses	4.6	403	356
<b>Total expenses</b>		<b>31,130</b>	<b>26,671</b>
<b>Surplus/(deficit) for the year</b>		<b>4,045</b>	<b>3,915</b>
<b>Other comprehensive income:</b>			
<b>Items that will not be reclassified to surplus or deficit in future periods</b>			
Net asset revaluation gain/(loss)	9.1	13,129	15,615
<b>Total items which will not be reclassified subsequently to the operating result</b>		<b>13,129</b>	<b>15,615</b>
<b>Total other comprehensive income</b>		<b>13,129</b>	<b>15,615</b>
<b>Total comprehensive result</b>		<b>17,174</b>	<b>19,530</b>

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

## Balance Sheet

For the year ended 30 June 2024

	Note	2024 \$ '000	2023 \$ '000
<b>Assets</b>			
<b>Current assets</b>			
Cash and cash equivalents	5.1	2,594	4,012
Trade and other receivables	5.1	4,926	1,901
Other financial assets	5.1	9,330	16,370
Inventories	5.2	14	12
Contract assets	5.1	170	138
Other assets	5.2	189	133
<b>Total current assets</b>		<b>17,223</b>	<b>22,566</b>
<b>Non-current assets</b>			
Property, infrastructure, plant and equipment	6.1	278,047	252,701
Right-of-use assets	5.8	3,132	3,227
<b>Total non-current assets</b>		<b>281,179</b>	<b>255,928</b>
<b>Total assets</b>		<b>298,402</b>	<b>278,494</b>
<b>Liabilities</b>			
<b>Current liabilities</b>			
Trade and other payables	5.3	4,085	3,193
Trust funds and deposits	5.3	1,645	1,050
Contract and other liabilities	5.3	6,877	5,097
Provisions	5.5	2,026	1,917
Interest-bearing liabilities	5.4	511	484
<b>Total current liabilities</b>		<b>15,144</b>	<b>11,741</b>
<b>Non-current liabilities</b>			
Provisions	5.5	1,816	1,974
Interest-bearing liabilities	5.4	3,556	4,067
<b>Total non-current liabilities</b>		<b>5,372</b>	<b>6,041</b>
<b>Total liabilities</b>		<b>20,516</b>	<b>17,782</b>
<b>Net assets</b>		<b>277,886</b>	<b>260,712</b>
<b>Equity</b>			
Accumulated surplus		87,656	84,488
Reserves	9.1	190,230	176,224
<b>Total Equity</b>		<b>277,886</b>	<b>260,712</b>

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

## Statement of Changes in Equity

For the year ended 30 June 2024

	Note	Total \$ '000	Accumulated Surplus \$ '000	Revaluation Reserves \$ '000	Other Reserves \$ '000
<b>2024</b>					
<b>Balance at beginning of the financial year</b>		260,712	84,488	175,353	871
<b>Surplus/(deficit) for the year</b>		4,045	4,045	–	–
<b>Other comprehensive income</b>					
Net asset revaluation gain/(loss)	6.1	13,129	–	13,129	–
<b>Other comprehensive income</b>		13,129	–	13,129	–
<b>Total comprehensive income</b>		17,174	4,045	13,129	–
Transfers to other reserves	9.1(b)	–	(877)	–	877
Transfers from other reserves	9.1(b)	–	–	–	–
<b>Balance at end of the financial year</b>		277,886	87,656	188,482	1,748
<b>2023</b>					
<b>Balance at beginning of the financial year</b>		241,182	81,445	159,738	(1)
<b>Surplus/(deficit) for the year</b>		3,915	3,915	–	–
<b>Other comprehensive income</b>					
Net asset revaluation gain/(loss)	6.1	15,615	–	15,615	–
<b>Other comprehensive income</b>		15,615	–	15,615	–
<b>Total comprehensive income</b>		19,530	3,915	15,615	–
Transfers to other reserves	9.1(b)	–	(872)	–	872
Transfers from other reserves	9.1(b)	–	–	–	–
<b>Balance at end of the financial year</b>		260,712	84,488	175,353	871

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 2024

	2024 Inflows/ (Outflows) \$ '000	2023 Inflows/ (Outflows) \$ '000
Note		
<b>Cash flows from operating activities</b>		
Statutory fees and fines	398	568
Other receipts	1,122	1,384
Rates and charges	16,859	16,880
User fees	861	1,000
Grants - operating	3,723	10,365
Grants - capital	6,232	834
Contributions - monetary	391	200
Interest received	873	531
Trust funds and deposits taken	595	(369)
Net GST refund/(payment)	1,964	-
Employee costs	(11,913)	(10,950)
Materials and services	(13,000)	(8,461)
Short-term, low value and variable lease payments	-	(3)
Trust funds and deposits repaid	(58)	-
Other payments	(594)	543
<b>Net cash provided by/(used in) operating activities</b>	9.2 <b>7,453</b>	<b>12,522</b>
<b>Cash flows from investing activities</b>		
Payments for property, infrastructure, plant and equipment	6.1 (15,315)	(8,040)
Proceeds from sale of property, infrastructure, plant and equipment	69	-
Payments for investments	-	(9,053)
Proceeds from sale of investments	7,040	-
<b>Net cash provided by/(used in) investing activities</b>	<b>(8,206)</b>	<b>(17,093)</b>
<b>Cash flows from financing activities</b>		
Finance costs	(209)	(208)
Proceeds from borrowings	-	182
Repayment of borrowings	(484)	-
Repayment of lease liabilities	28	(28)
<b>Net cash flow provided by/(used in) financing activities</b>	<b>(665)</b>	<b>(54)</b>
<b>Net Increase (decrease) in cash and cash equivalents</b>	<b>(1,418)</b>	<b>(4,625)</b>
Cash and cash equivalents at the beginning of the financial year	4,012	8,637
<b>Cash and cash equivalents at the end of the financial year</b>	<b>2,594</b>	<b>4,012</b>

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 2024

	2024	2023
	\$ '000	\$ '000
<b>Property</b>		
Land	201	144
<b>Total land</b>	<u>201</u>	<u>144</u>
Buildings	2,020	891
<b>Total buildings</b>	<u>2,020</u>	<u>891</u>
<b>Total property</b>	<u>2,221</u>	<u>1,035</u>
<b>Plant and equipment</b>		
Plant, machinery and equipment	990	499
Fixtures, fittings and furniture	25	–
Computers and telecommunications	21	5
Library books	63	31
<b>Total plant and equipment</b>	<u>1,099</u>	<u>535</u>
<b>Infrastructure</b>		
Roads	7,571	5,513
Bridges	581	252
Footpaths and cycleways	562	75
Drainage	902	100
Recreational, leisure and community facilities	973	265
Off street car parks	889	108
<b>Total infrastructure</b>	<u>11,478</u>	<u>6,313</u>
<b>Total capital works expenditure</b>	<u>14,798</u>	<u>7,883</u>
<b>Represented by:</b>		
New asset expenditure	3,972	410
Asset renewal expenditure	4,534	5,174
Asset upgrade expenditure	6,292	2,299
<b>Total capital works expenditure</b>	<u>14,798</u>	<u>7,883</u>

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 2024

---

### Note 1 – Overview

#### Introduction

The Mansfield Shire Council was established by an Order of the Governor in Council on 28 October 2002 and is a body corporate. The Council's main office is located at 33 Highett Street, Mansfield.

#### Statement of compliance

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

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

#### Accounting policy information

##### 1.1 Basis of accounting

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

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

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

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

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

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

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

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

## Notes to the Financial Statement

For the year ended 30 June 2024

---

### Note 1 – Overview (continued)

#### Goods and Services Tax (GST)

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

## Notes to the Financial Statement

For the year ended 30 June 2024

### 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*.

	Budget 2024 \$ '000	Actual 2024 \$ '000	Variance \$ '000	Variance %	Ref
<b>2.1.1 Income / Revenue and expenditure</b>					
<b>Income / Revenue</b>					
Rates and charges	17,801	17,840	39	0.22%	
Statutory fees and fines	465	398	(67)	(14.41)%	
User fees	869	846	(23)	(2.65)%	
Grants - operating	5,324	5,716	392	7.36%	1
Grants - capital	7,918	4,806	(3,112)	(39.30)%	2
Contributions - monetary	270	535	265	98.15%	3
Contributions - non monetary	–	3,618	3,618	–	4
Net gain on disposal of property, infrastructure, plant and equipment	1,000	–	(1,000)	(100.00)%	5
Other income	423	1,416	993	234.75%	6
<b>Total income / revenue</b>	<b>34,070</b>	<b>35,175</b>	<b>1,105</b>	<b>3.24%</b>	
<b>Expenses</b>					
Employee costs	11,005	12,073	(1,068)	(9.70)%	7
Materials and services	8,878	12,348	(3,470)	(39.09)%	8
Depreciation	4,431	4,750	(319)	(7.20)%	9
Depreciation - right of use assets	107	67	40	37.38%	
Allowance for impairment losses	–	(6)	6	–	
Borrowing costs	187	209	(22)	(11.76)%	
Net loss on disposal of property, infrastructure, plant and equipment	–	1,286	(1,286)	–	10
Other expenses	345	403	(58)	(16.81)%	
<b>Total expenses</b>	<b>24,953</b>	<b>31,130</b>	<b>(6,177)</b>	<b>(24.75)%</b>	
<b>Surplus/(deficit) for the year</b>	<b>9,117</b>	<b>4,045</b>	<b>(5,072)</b>	<b>(55.63)%</b>	

## Notes to the Financial Statement

For the year ended 30 June 2024

### Note 2.1 Performance against budget continued

#### (i) Explanation of material variations

Ref	Explanation
1.	<b>Grants - Operating</b> - Increase due to one-off projects: the Digital Transformation Project ( Project CODI) and the Goughs Bay Boat Club redevelopment. The Digital Transformation Project is a collaboration of four councils and costs for all four councils are included in this figure, however Mansfield Shire Council is only responsible for a portion of these costs. The financial assistance grant was budgeted for in the financial year but was not received until July 2024.
2.	<b>Grants Capital</b> - Grant income was budgeted for the IMPACT Route (\$5.9m), of which \$600k was spent within the financial year. HVAR income was budgeted for the previous financial year, however \$1.4m grant income is reported in this financial year on project completion.
3.	<b>Contributions Monetary</b> - Increase due the contributions for the Goughs Bay Boat Club (not budgeted).
4.	<b>Contributions Non-Monetary</b> - Non-monetary gifted assets are not budgeted. Council received assets as a result of 3 new subdivisions.
5.	<b>Net gain on disposal of Assets</b> - The settlement of Lakins Road was budgeted (\$1m) but not completed until July 2024.
6.	<b>Other Income</b> - Higher interest rates resulted in increased interest earned (\$873k). Unbudgeted rental income also contributed to the higher than budget other income.
7.	<b>Employee costs</b> - Total employee costs were influenced by variances in workcover premiums of \$140k, operational project management costs of grant funded projects such as Digital Transformation (Project CODI). The Digital Transformation Project is a collaboration of four councils and costs for all four councils are included in this figure, however Mansfield Shire Council is only responsible for a portion of these costs. Other variances include grant funded employee costs such as Emergency Management Incident Recovery (flood recovery), Integrated Water Management, SIAG and various grant funded roles within the Community Health & Wellbeing and Youth portfolios.
8.	<b>Materials and services</b> - The increase is due to one-off expenses that are grant funded. This includes the Digital Transformation Project and the Goughs Bay Boat Club redevelopment. The Digital Transformation Project is a collaboration of four councils and costs for all four councils are included in this figure, however Mansfield Shire Council is only responsible for a portion of these costs.
9.	<b>Depreciation</b> - Increasing in depreciation due new assets coming online where depreciation was unbudgeted for these new assets.
10.	<b>Net Loss on disposal of property</b> - Net loss on the disposal of assets for renewal was not budgeted. Capital works projects result in a portion of the original asset being disposed in order to be renewed. This circumstance is relevant when Council seeks to renew a road. The old road is written off to be replaced with the renewed road. Original assets disposed of include portions of Buttercup Road, Howes Creek Road, Howqua River Road, Piries-Goughs Bay Road, Walshs Road, Three Chain Road, Delatite Road and Dead Horse Lane as part of the HVAR project.

## Notes to the Financial Statement

For the year ended 30 June 2024

### Note 2.1 Performance against budget continued

	Budget 2024	Actual 2024	Variance	Variance	Ref
	\$ '000	\$ '000	\$ '000	%	
<b>2.1.2 Capital works</b>					
<b>Property</b>					
Land	200	201	1	0.50%	
<b>Total land</b>	<b>200</b>	<b>201</b>	<b>1</b>	<b>0.50%</b>	
Buildings	1,462	2,020	558	38.17%	1
<b>Total buildings</b>	<b>1,462</b>	<b>2,020</b>	<b>558</b>	<b>38.17%</b>	
<b>Total property</b>	<b>1,662</b>	<b>2,221</b>	<b>559</b>	<b>33.63%</b>	
<b>Plant and equipment</b>					
Plant, machinery and equipment	605	990	385	63.64%	2
Fixtures, fittings and furniture	15	25	10	66.67%	
Computers and telecommunications	286	21	(265)	(92.66)%	3
Library books	10	63	53	530.00%	
<b>Total plant and equipment</b>	<b>916</b>	<b>1,099</b>	<b>183</b>	<b>19.98%</b>	
<b>Infrastructure</b>					
Roads	10,725	7,571	(3,154)	(29.41)%	4
Bridges	640	581	(59)	(9.22)%	
Footpaths and cycleways	336	562	226	67.26%	8
Drainage	493	902	409	82.96%	5
Recreational, leisure and community facilities	723	973	250	34.58%	6
Off street car parks	89	889	800	898.88%	7
<b>Total infrastructure</b>	<b>13,006</b>	<b>11,478</b>	<b>(1,528)</b>	<b>(11.75)%</b>	
<b>Total capital works expenditure</b>	<b>15,584</b>	<b>14,798</b>	<b>(786)</b>	<b>(5.04)%</b>	
<b>Represented by:</b>					
New asset expenditure	7,580	3,972	(3,608)	(47.60)%	
Asset renewal expenditure	5,061	4,534	(527)	(10.41)%	
Asset upgrade expenditure	2,943	6,292	3,349	113.80%	
<b>Total capital works expenditure</b>	<b>15,584</b>	<b>14,798</b>	<b>(786)</b>	<b>(5.04)%</b>	

## Notes to the Financial Statement

For the year ended 30 June 2024

---

### Note 2.1 Performance against budget continued

#### (i) Explanation of material variations

Ref	Explanation
1.	<b>Buildings</b> - Grant funded FOGO and Glass drop off facility at the Resouce Recovery Centre (\$240k) was funded after budget and the Heritage Facility (Station Precinct) was carried forward into the financial year.
2.	<b>Plant, machinery and equipment</b> - Heavy fleet renewal increased due to a carry forward for the Fuso Water truck (\$300k)
3.	<b>Computers and telecommunications</b> - This capital expenditure decreased due to the Digital Transformation Project being operational expenditure.
4.	<b>Roads</b> - The IMPACT Route was the major variance. This was due to timing of project commencement and staging of works.
5.	<b>Drainage</b> - Stormwater drainage works on the corner of Apollo Street and High Street were carried forward.
6.	<b>Recreational, leisure and community facilities</b> - Includes multiple projects, such as Bonnie Doon and Jamieson streetscapes, Woods Point open space, and public lighting, all of which were carry forward projects. The College Park resurfacing and irrigation was an unbudgeted project completed during the financial year.
7.	<b>Off street car parks</b> - High Street Car Park included the purchase of the Collopy Street exit and the construction of the car park. which was a carry forward of \$498k.
8.	<b>Footpaths and Cycleways</b> - Malcolm Street footpath, which was a carry forward from the prior year.



## Notes to the Financial Statement

For the year ended 30 June 2024

---

### 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 & Performance**

Information technology, and finance functions include accounting and reporting, payroll, accounts payable and receivable, property rating, procurement and depreciation costs.

**+ Community & Economic Development**

Economic development, tourism and events, library, arts and culture, community development, sport and recreation, customer service and records management.

**+ Community Health & Wellbeing**

Community and home care services, maternal and child health, integrated family services, financial counselling and youth services

**+ Community Safety**

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

**+ Executive Services**

Executive Services includes the Chief Executive Officer and executive management.

**+ Field Services**

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

**+ Governance and Risk**

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

**+ Operations & Capital Works**

Engineering services, infrastructure planning and delivery, building maintenance and asset management.

**+ People & Culture**

Human resource management and occupational health and safety.

**+ Planning and Environment**

Statutory planning, strategic planning, environment and waste management.

## Notes to the Financial Statement

For the year ended 30 June 2024

### 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
<b>2024</b>					
Business & Performance	16,297	8,581	7,716	1,466	17,210
Community & Economic Development	755	2,313	(1,558)	662	263
Community Health & Wellbeing	1,213	1,710	(497)	1,091	–
Community Safety	1,312	1,397	(85)	996	–
Executive Services	–	1,320	(1,320)	–	–
Field Services	67	3,363	(3,296)	38	129,551
Governance & Risk	3	994	(991)	–	–
Operations & Capital Works	10,141	5,594	4,547	5,860	142,878
People & Culture	–	467	(467)	–	–
Planning & Environment	5,387	5,391	(4)	409	–
Unattributed	–	–	–	–	8,500
<b>Total functions and activities</b>	<b>35,175</b>	<b>31,130</b>	<b>4,045</b>	<b>10,522</b>	<b>298,402</b>
<b>2023</b>					
Business & Performance	17,253	6,376	10,877	3,467	22,554
Community & Economic Development	767	2,375	(1,608)	728	349
Community Health & Wellbeing	1,203	1,512	(309)	1,202	–
Community Safety	613	1,040	(427)	280	–
Executive Services	–	1,335	(1,335)	–	–
Field Services	1,493	3,251	(1,758)	1,439	124,135
Governance & Risk	1	828	(827)	–	–
Operations & Capital Works	4,325	3,319	1,006	849	131,456
People & Culture	–	716	(716)	–	–
Planning & Environment	4,931	5,919	(988)	265	–
<b>Total functions and activities</b>	<b>30,586</b>	<b>26,671</b>	<b>3,915</b>	<b>8,230</b>	<b>278,494</b>

## Notes to the Financial Statement

For the year ended 30 June 2024

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

	2024 \$ '000	2023 \$ '000
<b>3.1 Rates and charges</b>		
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 2023/24 was \$7,270 million (2022/23: \$6,103 million).		
General rates	11,012	10,412
Municipal charge	2,749	2,618
Waste management charge	738	645
Service rates and charges	3,224	2,916
Supplementary rates and rate adjustments	–	68
Interest on rates and charges	117	85
<b>Total rates and charges</b>	<b>17,840</b>	<b>16,744</b>

The date of the general revaluation of land for rating purposes within the municipal district was 1 January 2023 and the valuation was first applied in the rating year commencing 1 July 2023.

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

### 3.2 Statutory fees and fines

Infringements and costs	30	46
Land information certificates	16	23
Permits	352	499
<b>Total statutory fees and fines</b>	<b>398</b>	<b>568</b>

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

### 3.3 User fees

Aged and health services	2	1
Leisure centre and recreation	1	36
Registration and other permits	197	205
Building services	110	33
Waste management services	434	452
Local laws	131	132
Other fees and charges	(29)	141
<b>Total user fees</b>	<b>846</b>	<b>1,000</b>

#### User fees by timing of revenue recognition

User fees recognised at a point in time	846	1,000
<b>Total user fees</b>	<b>846</b>	<b>1,000</b>

User fees are recognised as revenue at a point in time, or over time, when (or as) the performance obligation is satisfied.

Recognition is based on the underlying contractual terms.

## Notes to the Financial Statement

For the year ended 30 June 2024

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

	2024 \$ '000	2023 \$ '000
<b>3.4 Funding from other levels of government</b>		
Grants were received in respect of the following:		
<b>Summary of grants</b>		
Commonwealth funded grants	4,561	5,328
State funded grants	5,961	2,902
<b>Total grants received</b>	<b>10,522</b>	<b>8,230</b>
<b>(a) Operating Grants</b>		
<b>Recurrent - Commonwealth Government</b>		
Financial Assistance Grants	169	4,626
General home care	-	3
<b>Recurrent - State Government</b>		
School crossing supervisors	38	34
Library	137	137
Maternal and child health	212	206
Adult day care	2	4
Home Support Programs	60	213
Family and children	322	71
Community support	-	121
Environmental health	77	25
Property and valuations	1	1
Youth Services	30	29
Emergency Management	92	79
Social Inclusion	62	71
Other	-	20
<b>Total recurrent operating grants</b>	<b>1,202</b>	<b>5,640</b>
<b>Non-recurrent - Commonwealth Government</b>		
Bushfire Recovery	44	83
Other	10	17
<b>Non-recurrent - State Government</b>		
Community health	10	-
Family and children	65	171
Community support	73	651
Waste	6	-
Emergency management	768	3
Environment	27	26
Property and valuations	55	159
Tourism	12	15
Sport and recreation	1,129	62
Strategic planning	258	-
Economic Development	-	116
Information Technology	1,280	110
Youth Services	85	92
Bushfire Recovery	628	73

## Notes to the Financial Statement

For the year ended 30 June 2024

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

	2024 \$ '000	2023 \$ '000
Integrated Water Management	(70)	58
Statutory Planning	65	41
Waste Water Management	–	20
Environmental Health	–	91
Water-Sensitive Town Plan	48	–
Local Laws	21	29
Other	–	(14)
<b>Total non-recurrent operating grants</b>	<b>4,514</b>	<b>1,803</b>
<b>Total operating grants</b>	<b>5,716</b>	<b>7,443</b>
<b>(b) Capital Grants</b>		
<b>Recurrent - Commonwealth Government</b>		
Roads to recovery	1,176	599
Other	814	–
<b>Total recurrent capital grants</b>	<b>1,990</b>	<b>599</b>
<b>Non-recurrent - Commonwealth Government</b>		
Recreation	200	–
Roads, footpaths & bridges	2,148	–
<b>Non-recurrent - State Government</b>		
Buildings	237	–
Roads, footpaths and bridges	104	–
Recreation	43	188
Economic development	84	–
<b>Total non-recurrent capital grants</b>	<b>2,816</b>	<b>188</b>
<b>Total capital grants</b>	<b>4,806</b>	<b>787</b>

## Notes to the Financial Statement

For the year ended 30 June 2024

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

#### (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.

	2024 \$ '000	2023 \$ '000
General purpose	169	4,626
Specific purpose grants to acquire non-financial assets	4,806	1,499
Other specific purpose grants	-	-
<b>Revenue recognised under AASB 15 Revenue from Contracts with Customers</b>	-	-
Specific purpose grants	5,546	2,105
	<u>10,521</u>	<u>8,230</u>



## Notes to the Financial Statement

For the year ended 30 June 2024

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

	2024 \$ '000	2023 \$ '000
<b>3.5 Contributions</b>		
<b>Monetary contributions</b>		
Monetary	535	200
<b>Total monetary contributions</b>	<b>535</b>	<b>200</b>
<b>Non-monetary contributions</b>		
Non-monetary	3,618	2,785
<b>Total non-monetary contributions</b>	<b>3,618</b>	<b>2,785</b>
<b>Total contributions</b>	<b>4,153</b>	<b>2,985</b>
<i>Contributions of non monetary assets were received in relation to the following asset classes.</i>		
Land under roads	129	3
Roads	1,112	1,040
Land	577	–
Footpaths and cycleways	568	419
Drainage	1,232	1,304
Bridges	–	19
Recreation & Leisure	–	–
<b>Total non-monetary contributions</b>	<b>3,618</b>	<b>2,785</b>

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

## Notes to the Financial Statement

For the year ended 30 June 2024

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

	2024 \$ '000	2023 \$ '000
<b>3.6 Net gain/(loss) on disposal of property, infrastructure, plant and equipment</b>		
<b>Property, infrastructure, plant and equipment</b>		
Proceeds of sale	69	–
Written down value of assets disposed	(1,355)	(972)
<b>Total net gain/(loss) on disposal of property, infrastructure, plant and equipment</b>	<b>(1,286)</b>	<b>(972)</b>

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

### 3.7 Other income

Interest	873	531
Other rent	315	207
Other	228	321
<b>Total other income</b>	<b>1,416</b>	<b>1,059</b>

Interest is recognised as it is earned.

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

## Notes to the Financial Statement

For the year ended 30 June 2024

### Note 4. The cost of delivering services

	2024 \$ '000	2023 \$ '000
<b>4.1 Employee costs</b>		
<b>(a) Employee costs</b>		
Wages and salaries	9,334	8,724
WorkCover	258	121
Annual leave and long service leave	1,183	1,085
Superannuation	1,222	1,053
Fringe benefits tax	11	7
Other	65	11
<b>Total employee costs</b>	<b>12,073</b>	<b>11,001</b>
<b>(b) Superannuation</b>		
Council made contributions to the following funds:		
<b>Defined benefit fund</b>		
Employer contributions to Local Authorities Superannuation Fund (Vision Super)	7	24
	<u>7</u>	<u>24</u>
<b>Accumulation funds</b>		
Employer contributions to Local Authorities Superannuation Fund (Vision Super)	441	331
Employer contributions - other funds	774	698
	<u>1,215</u>	<u>1,029</u>
Employer contributions payable at reporting date	49	–
<b>Total superannuation costs</b>	<b>1,222</b>	<b>1,053</b>

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 2024

### Note 4. The cost of delivering services continued

	2024 \$ '000	2023 \$ '000
<b>4.2 Materials and services</b>		
Utilities	369	366
Information technology software and hardware costs	1,366	485
Insurance	429	427
Consultants	548	371
Expenses from leases of low value assets	–	3
Store issues	161	126
Repairs, maintenance and security	313	317
Advertising and promotion	59	53
Legal expenses	98	377
Memberships and subscriptions	98	117
Printing, copying, stationery and postage	111	103
Staff training and professional development	248	215
Waste disposal and contract costs	2,974	3,944
Community contributions	157	165
Fuel	143	157
Cleaning expenses	291	281
Levies	41	35
Contract payments	1,705	–
Contract Payments - Asset management	295	135
Contract Payments - Building services	120	79
Contract Payments - Pool operations	185	185
Community services	473	218
Development services	213	191
Tourism, events & economic development	393	586
Engineering and works	1,220	760
Administration and governance	202	211
Other materials and services	136	73
<b>Total materials and services</b>	<b>12,348</b>	<b>9,980</b>

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 2024

### Note 4. The cost of delivering services continued

	2024 \$ '000	2023 \$ '000
<b>4.3 Depreciation</b>		
<b>Property</b>		
Buildings - specialised	593	567
<b>Total depreciation - property</b>	<b>593</b>	<b>567</b>
<b>Plant and equipment</b>		
Plant and equipment	505	387
Fixtures fittings and furniture	72	29
Library books	50	56
<b>Total depreciation - plant and equipment</b>	<b>627</b>	<b>472</b>
<b>Infrastructure</b>		
Roads	2,679	2,360
Bridges	339	297
Drainage	286	227
Recreational, leisure and community	226	159
<b>Total depreciation - infrastructure</b>	<b>3,530</b>	<b>3,043</b>
<b>Total depreciation</b>	<b>4,750</b>	<b>4,082</b>
Refer to note 6.1 for a more detailed breakdown of depreciation charges and accounting policy.		
<b>4.4 Depreciation - Right of use assets</b>		
Property	67	66
<b>Total Depreciation - Right of use assets</b>	<b>67</b>	<b>66</b>
<b>4.5 Borrowing costs</b>		
Interest - Borrowings	209	208
<b>Total borrowing costs</b>	<b>209</b>	<b>208</b>
Borrowing costs are recognised as an expense in the period in which they are incurred, except where they are capitalised as part of a qualifying asset constructed by Council.		
<b>4.6 Other expenses</b>		
Auditors' remuneration - VAGO - audit of the financial statements, performance statement and grant acquittals		
	70	62
Auditors' remuneration - Internal Audit	67	50
Councillors' allowances	197	186
Other	69	58
<b>Total other expenses</b>	<b>403</b>	<b>356</b>

## Notes to the Financial Statement

For the year ended 30 June 2024

### Note 5. Investing in and financing our operations

	2024 \$ '000	2023 \$ '000
<b>5.1 Financial assets</b>		
<b>(a) Cash and cash equivalents</b>		
<b>Current</b>		
Cash on hand	1	1
Cash at bank	2,593	4,011
<b>Total current cash and cash equivalents</b>	<b>2,594</b>	<b>4,012</b>
<b>Total cash and cash equivalents</b>	<b>2,594</b>	<b>4,012</b>
<b>(b) Other financial assets</b>		
<b>Current</b>		
Term deposits	9,330	16,370
<b>Total current other financial assets</b>	<b>9,330</b>	<b>16,370</b>
<b>Total other financial assets</b>	<b>9,330</b>	<b>16,370</b>
<b>Total cash and cash equivalents and other financial assets</b>	<b>11,924</b>	<b>20,382</b>

Cash and cash equivalents include cash on hand, deposits at call, and other highly liquid investments with original maturities of 90 days or less, net of outstanding bank overdrafts.

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

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

#### (c) Trade & Other Receivables

##### Current

<i>Statutory receivables</i>		
Rates debtors	1,656	1,095
Net GST receivables	446	172
<i>Non-statutory receivables</i>		
Other debtors	2,824	634
<b>Total current trade and other receivables</b>	<b>4,926</b>	<b>1,901</b>
<b>Non-Current</b>		
<b>Total trade and other receivables</b>	<b>4,926</b>	<b>1,901</b>

Short term receivables are carried at invoice amount. A provision for doubtful debts is recognised when there is objective evidence that an impairment has occurred 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 2024

### Note 5. Investing in and financing our operations continued

	Note	2024 \$ '000	2023 \$ '000
<b>(d) Ageing of receivables</b>			
The ageing of the Council's trade & other receivables (excluding statutory receivables) that are not impaired was:			
Current (not yet due)		805	240
Past due by up to 30 days		1,994	385
Past due between 31 and 180 days	a.	25	9
<b>Total trade and other receivables</b>		<u>2,824</u>	<u>634</u>
<b>(f) Contract assets</b>			
<b>Current</b>			
Accrued income - interest		170	138
<b>Total Current</b>		<u>170</u>	<u>138</u>
<b>Total contract assets</b>		<u>170</u>	<u>138</u>
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.			
<b>5.2 Non-financial assets</b>			
<b>(a) Inventories</b>			
<b>Current</b>			
Inventories held for distribution		14	12
<b>Total current inventories</b>		<u>14</u>	<u>12</u>
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>(b) Other assets</b>			
<b>Current</b>			
Prepayments		189	133
<b>Total current other assets</b>		<u>189</u>	<u>133</u>

## Notes to the Financial Statement

For the year ended 30 June 2024

### Note 5. Investing in and financing our operations continued

	2024 \$ '000	2023 \$ '000
<b>5.3 Payables, trust funds and deposits and contract and other liabilities</b>		
<b>(a) Trade and other payables</b>		
<b>Current</b>		
<i>Statutory payables</i>		
Trade payables	3,973	3,118
Accrued expenses	101	63
Accrued loan interest	11	12
<b>Total current trade and other payables</b>	<b>4,085</b>	<b>3,193</b>
<b>(b) Trust funds and deposits</b>		
<b>Current</b>		
Refundable deposits	21	19
Fire services levy	456	–
Retention amounts	669	330
Other refundable deposits	205	301
Cemetery trusts	294	400
<b>Total current trust funds and deposits</b>	<b>1,645</b>	<b>1,050</b>

#### Purpose and nature of items

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

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

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

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

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

**Notes to the Financial Statement**

For the year ended 30 June 2024

**Note 5. Investing in and financing our operations continued**

**(c) Contract and other liabilities**

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.

	2024 \$ '000	2023 \$ '000
<b>Contract liabilities</b>		
<b>Current</b>		
<b>Grants received in advance:</b>		
Grants received in advance - operating	2,283	4,266
Grants received in advance - capital	4,587	831
<b>Total grants received in advance</b>	6,870	5,097
<b>User fees received in advance:</b>		
Other	7	-
<b>Total user fees received in advance</b>	7	-
<b>Total current contract liabilities</b>	6,877	5,097

## Notes to the Financial Statement

For the year ended 30 June 2024

### Note 5. Investing in and financing our operations continued

	2024 \$ '000	2023 \$ '000
<b>5.4 Interest-bearing liabilities</b>		
<b>Current</b>		
Treasury Corporation of Victoria borrowings - secured	284	269
Other borrowings - secured	227	215
<b>Total current interest-bearing liabilities</b>	<b>511</b>	<b>484</b>
<b>Non-current</b>		
Treasury Corporation of Victoria borrowings - secured	2,465	2,749
Other borrowings - secured	1,091	1,318
<b>Total non-current interest-bearing liabilities</b>	<b>3,556</b>	<b>4,067</b>
<b>Total</b>	<b>4,067</b>	<b>4,551</b>

Borrowings are secured by rate income.

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

Not later than one year	511	499
Later than one year and not later than five years	2,313	2,826
Later than five years	1,243	1,226
	<b>4,067</b>	<b>4,551</b>

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

The classification depends on the nature and purpose of the interest bearing liabilities. The Council determines the classification of its interest bearing liabilities based on contractual repayment terms at every balance date.

## Notes to the Financial Statement

For the year ended 30 June 2024

### Note 5. Investing in and financing our operations continued

	Employee provisions \$ '000	Landfill restoration \$ '000	Total \$ '000
<b>5.5 Provisions</b>			
<b>2024</b>			
Balance at the beginning of the financial year	1,860	2,031	3,891
Additional provisions	1,396	107	1,503
Amounts used	(1,183)	(257)	(1,440)
Change in the discounted amount arising because of time and the effect of any change in the discount rate	(112)	–	(112)
<b>Balance at the end of the financial year</b>	<b>1,961</b>	<b>1,881</b>	<b>3,842</b>
<b>Provisions</b>			
Provisions - current	1,800	226	2,026
Provisions - non-current	161	1,655	1,816
<b>Total Provisions</b>	<b>1,961</b>	<b>1,881</b>	<b>3,842</b>
<b>2023</b>			
Balance at the beginning of the financial year	1,809	1,134	2,943
Additional provisions	1,333	998	2,331
Amounts used	(1,172)	(58)	(1,230)
Change in the discounted amount arising because of time and the effect of any change in the discount rate	(110)	(43)	(153)
<b>Balance at the end of the financial year</b>	<b>1,860</b>	<b>2,031</b>	<b>3,891</b>
<b>Provisions</b>			
Provisions - current	1,713	204	1,917
Provisions - non-current	147	1,827	1,974
<b>Total Provisions</b>	<b>1,860</b>	<b>2,031</b>	<b>3,891</b>

## Notes to the Financial Statement

For the year ended 30 June 202

### Note 5. Investing in and financing our operations continued

	2024 \$ '000	2023 \$ '000
<b>(a) Employee provisions</b>		
<b>Current provisions expected to be wholly settled within 12 months</b>		
Annual leave	805	739
Long service leave	167	113
	972	852
<b>Current provisions expected to be wholly settled after 12 months</b>		
Annual leave	63	66
Long service leave	765	795
	828	861
<b>Total current employee provisions</b>	1,800	1,713
<b>Non-Current</b>		
Long service leave	161	147
<b>Total Non-Current Employee Provisions</b>	161	147
Aggregate Carrying Amount of Employee Provisions:		
Current	1,800	1,713
Non-current	161	147
<b>Total Aggregate Carrying Amount of Employee Provisions</b>	1,961	1,860

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	4.35%	4.02%
- wage inflation rate	4.45%	4.35%



## Notes to the Financial Statement

For the year ended 30 June 2024

### Note 5. Investing in and financing our operations continued

	2024 \$ '000	2023 \$ '000
<b>(b) Landfill restoration</b>		
<b>Current</b>		
Current	226	204
<b>Total current</b>	<b>226</b>	<b>204</b>
<b>Non-current</b>		
Non-current	1,655	1,827
<b>Total non-current</b>	<b>1,655</b>	<b>1,827</b>

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%	5.44%
- inflation rate	4.85%	4.35%

### 5.6 Financing arrangements

The Council has the following funding arrangements in place as at 30 June 2024.

Bank overdraft	300	300
Credit card facilities	100	100
Treasury Corporation of Victoria facilities	2,749	3,020
Loan facilities	1,318	1,533
<b>Total Facilities</b>	<b>4,467</b>	<b>4,953</b>
Used facilities	4,067	4,553
<b>Used facilities</b>	<b>4,067</b>	<b>4,553</b>
<b>Unused facilities</b>	<b>400</b>	<b>400</b>

## Notes to the Financial Statement

For the year ended 30 June 2024

### 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
<b>2024</b>					
<b>Operating</b>					
Recycling	678	712	2,355	2,121	5,866
Waste collection	1,470	1,543	5,109	4,601	12,723
Cleaning contracts for council buildings	330	328	345	–	1,003
Other	1,190	391	1,043	–	2,624
Waste disposal	724	27	88	79	918
Building regulation services	161	176	186	–	523
Asset management bureau service	243	314	653	–	1,210
<b>Total</b>	<b>4,796</b>	<b>3,491</b>	<b>9,779</b>	<b>6,801</b>	<b>24,867</b>
<b>Capital</b>					
Buildings	216	–	–	–	216
Roads	4,640	–	–	–	4,640
Drainage	56	–	–	–	56
<b>Total</b>	<b>4,912</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>4,912</b>
<b>2023</b>					
<b>Operating</b>					
Recycling	260	–	–	–	260
Waste collection	2,230	–	–	–	2,230
Cleaning contracts for council buildings	529	90	–	–	619
Waste disposal	785	–	–	–	785
Building regulation services	51	–	–	–	51
Asset management bureau service	239	243	734	232	1,448
<b>Total</b>	<b>4,184</b>	<b>333</b>	<b>734</b>	<b>232</b>	<b>5,483</b>
<b>Capital</b>					
Buildings	1,853	–	–	–	1,853
Roads	2,119	–	–	–	2,119
<b>Total</b>	<b>4,080</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>4,080</b>

## Notes to the Financial Statement

For the year ended 30 June 2024

### 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 2024 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 2024

### Note 5. Investing in and financing our operations continued

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

	Property \$ '000	Total \$ '000
<b>2024</b>		
Balance at 1 July 2023	3,227	3,227
Additions	-	-
Depreciation charge	67	67
Right-of-Use Assets	(162)	(162)
<b>Balance at 30 June 2024</b>	<b>3,132</b>	<b>3,132</b>
<b>2023</b>		
Balance at 1 July 2022	3,265	3,265
Additions	28	28
Depreciation charge	66	66
Right-of-Use Assets	(132)	(132)
<b>Balance at 30 June 2023</b>	<b>3,227</b>	<b>3,227</b>
	<b>2024</b>	<b>2023</b>
	<b>\$ '000</b>	<b>\$ '000</b>

#### Lease Liabilities

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

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

##### Expenses relating to:

Leases of low asset value	-	3
<b>Total</b>	<b>-</b>	<b>3</b>

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

Variable lease payments	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

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

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

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

Payable:	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

## Notes to the Financial Statement

For the year ended 30 June 2024

### Note 6. Assets we manage

#### 6.1 Property, infrastructure, plant and equipment

<b>Summary of property, infrastructure, plant and equipment</b>	<b>Carrying amount 30 June 2023 \$ '000</b>	<b>Additions \$ '000</b>	<b>Contributions \$ '000</b>	<b>Revaluation \$ '000</b>	<b>Disposal \$ '000</b>	<b>Depreciation \$ '000</b>	<b>Transfers \$ '000</b>	<b>Other movements \$ '000</b>	<b>Carrying amount 30 June 2024 \$ '000</b>
Property	75,165	721	706	–	(103)	(593)	17	–	75,913
Plant and equipment	2,717	1,099	–	–	(51)	(627)	–	(76)	3,062
Infrastructure	173,184	10,544	2,911	13,129	(1,201)	(3,530)	1,181	–	196,218
Work in progress	1,635	2,434	–	–	–	–	(1,198)	(17)	2,854
<b>Total</b>	<b>252,701</b>	<b>14,798</b>	<b>3,617</b>	<b>13,129</b>	<b>(1,355)</b>	<b>(4,750)</b>	<b>–</b>	<b>(93)</b>	<b>278,047</b>

<b>Summary of Work in Progress</b>	<b>Opening WIP \$ '000</b>	<b>Additions \$ '000</b>	<b>Transfers \$ '000</b>	<b>Other movements \$ '000</b>	<b>Closing WIP \$ '000</b>
Property	417	1,500	(17)	–	1,900
Infrastructure	1,218	934	(1,181)	(17)	954
<b>Total</b>	<b>1,635</b>	<b>2,434</b>	<b>(1,198)</b>	<b>(17)</b>	<b>2,854</b>

## Notes to the Financial Statement

For the year ended 30 June 2024

### Note 6. Assets we manage continued

	Land specialised \$ '000	Land non specialised \$ '000	Land under roads \$ '000	Total land and land improvements \$ '000	Buildings specialised \$ '000	Work in progress \$ '000	Total property \$ '000
<b>Property</b>							
At fair value 1 July 2023	24,573	8,380	17,893	50,846	35,907	417	87,170
Accumulated depreciation at 1 July 2023	–	–	–	–	(11,588)	–	(11,588)
	24,573	8,380	17,893	50,846	24,319	417	75,582
<b>Movements in fair value</b>							
Additions	201	–	–	201	520	1,500	2,221
Contributions	577	–	129	706	–	–	706
Revaluation	–	–	–	–	–	–	–
Disposal	–	–	–	–	(103)	–	(103)
Transfers	–	–	–	–	17	(17)	–
	778	–	129	907	434	1,483	2,824
<b>Movements in accumulated depreciation</b>							
Depreciation and amortisation	–	–	–	–	(593)	–	(593)
	–	–	–	–	(593)	–	(593)
At fair value 30 June 2024	25,351	8,380	18,022	51,753	36,278	1,900	89,931
Accumulated depreciation at 30 June 2024	–	–	–	–	(12,118)	–	(12,118)
<b>Carrying amount</b>	25,351	8,380	18,022	51,753	24,160	1,900	77,813



## Notes to the Financial Statement

For the year ended 30 June 2024

### Note 6. Assets we manage continued

	Plant machinery and equipment \$ '000	Fixtures fittings and furniture \$ '000	Library books \$ '000	Total plant and equipment \$ '000
<b>Plant and Equipment</b>				
At fair value 1 July 2023	5,612	694	557	6,863
Accumulated depreciation at 1 July 2023	(3,312)	(626)	(208)	(4,146)
	<u>2,300</u>	<u>68</u>	<u>349</u>	<u>2,717</u>
<b>Movements in fair value</b>				
Additions	990	46	63	1,099
Revaluation	–	–	–	–
Disposal	(51)	–	–	(51)
Other Movements	–	24	(100)	20
	<u>939</u>	<u>70</u>	<u>59</u>	<u>1,068</u>
<b>Movements in accumulated depreciation</b>				
Depreciation and amortisation	(505)	(72)	(50)	(627)
Accumulated depreciation of disposals	–	–	–	–
Other Movements	–	–	–	(96)
	<u>(505)</u>	<u>(72)</u>	<u>(50)</u>	<u>(723)</u>
At fair value 30 June 2024	6,442	764	655	7,861
Accumulated depreciation at 30 June 2024	(3,708)	(698)	(393)	(4,799)
<b>Carrying amount</b>	<u>2,734</u>	<u>66</u>	<u>262</u>	<u>3,062</u>

## Notes to the Financial Statement

For the year ended 30 June 2024

### 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
<b>Infrastructure</b>									
At fair value 1 July 2023	150,341	32,425	8,826	27,980	6,502	3,399	229,473	1,218	230,691
Accumulated depreciation at 1 July 2023	(29,012)	(14,391)	(2,127)	(7,911)	(2,474)	(374)	(56,289)	–	(56,289)
	<u>121,329</u>	<u>18,034</u>	<u>6,699</u>	<u>20,069</u>	<u>4,028</u>	<u>3,025</u>	<u>173,184</u>	<u>1,218</u>	<u>174,402</u>
<b>Movements in fair value</b>									
Additions	6,737	491	552	902	973	889	10,544	934	11,478
Contributions	1,112	–	568	1,231	–	–	2,911	–	2,911
Revaluation	10,554	9,764	–	–	–	–	20,318	–	20,318
Disposal	(1,575)	(130)	(45)	(270)	(164)	(26)	(2,210)	–	(2,210)
Transfers	676	108	16	100	173	108	1,181	(1,181)	–
Other movements	–	–	–	–	–	–	–	(17)	(17)
	<u>17,504</u>	<u>10,233</u>	<u>1,091</u>	<u>1,963</u>	<u>982</u>	<u>971</u>	<u>32,744</u>	<u>(264)</u>	<u>32,480</u>
<b>Movements in accumulated depreciation</b>									
Depreciation and amortisation	(2,403)	(339)	(210)	(286)	(226)	(66)	(3,530)	–	(3,530)
Accumulated depreciation of disposals	859	73	10	2	59	6	1,009	–	1,009
Accumulated depreciation on revaluation	(2,050)	(5,139)	–	–	–	–	(7,189)	–	(7,189)
	<u>(3,594)</u>	<u>(5,405)</u>	<u>(200)</u>	<u>(284)</u>	<u>(167)</u>	<u>(60)</u>	<u>(9,710)</u>	<u>–</u>	<u>(9,710)</u>
At fair value 30 June 2024	167,845	42,658	9,917	29,944	7,484	4,368	262,216	954	263,170
Accumulated depreciation at 30 June 2024	(32,606)	(19,796)	(2,327)	(8,196)	(2,641)	(432)	(65,998)	–	(65,998)
<b>Carrying amount</b>	<u>135,239</u>	<u>22,862</u>	<u>7,590</u>	<u>21,748</u>	<u>4,843</u>	<u>3,936</u>	<u>196,218</u>	<u>954</u>	<u>197,172</u>

## Notes to the Financial Statement

For the year ended 30 June 2024

### Note 6. Assets we manage continued

#### Acquisition

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

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

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

#### Asset recognition thresholds and depreciation periods

	Depreciation Period years	Threshold Limit \$ '000
<b>Land</b>		
Land	Not applicable	–
Land under roads	Not applicable	–
<b>Buildings</b>		
Buildings	15-100	5
<b>Plant and Equipment</b>		
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
<b>Infrastructure</b>		
<i>Roads &amp; Off Street Car Parks</i>		
Pavements	30-160	5
Seals and asphalt	20-30	5
Roads formation (95% residual) and earthworks	2,000	5
Kerb, channel and minor culverts	75	5
<i>Bridges</i>		
Bridges deck	130	5
Bridges substructure	130	5
Bridges other	130	5
Footpaths and cycleways	15-80	5
Drainage	100	5
Recreation, Leisure & Community	10-100	5

#### Land under roads

Council recognises land under roads it controls at fair value.

## Notes to the Financial Statement

For the year ended 30 June 2024

### Note 6. Assets we manage continued

#### *Depreciation*

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

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

Straight line depreciation is charged based on the residual useful life as determined each year. Depreciation periods used are listed below and are consistent with the prior year unless otherwise stated.

#### *Repairs and maintenance*

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

#### *Valuation of land and buildings*

Valuation of land was undertaken by a qualified independent valuer, LG Valuation Services registration no 2013.

Valuation of buildings was undertaken by Assetic Pty Ltd, by Ashay Prabhu MIE(Aust) CPEng, NPER: Membership 1102199.

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.

As an indirect result of COVID19, land values have increased dramatically over the past few years. Council applied an index based valuation at 30 June 2021, and has subsequently had a full revaluation completed as at 30 June 2022.

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

	Level 1	Level 2	Level 3	Date of valuation	Type of Valuation
Non-specialised land	–	8,380	–	Jun-22	Full
Specialised land	–	–	25,351	Jun-22	Full
Land under roads	–	–	18,022	Jun-21	Full
Specialised buildings	–	–	24,160	Jun-23	Full
<b>Total</b>	–	<b>8,380</b>	<b>67,533</b>		

## Notes to the Financial Statement

For the year ended 30 June 2024

### Note 6. Assets we manage continued

#### Valuation of Infrastructure

Full revaluations of Bridges and Culverts and a indexation review for all other infrastructure classifications have been determined in accordance with a valuation undertaken by Assetic Pty Ltd by Ashay Prabhu MIE(Aust) CPEng, NPER: Membership 1102199.

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 2024 are as follows:

	Level 1	Level 2	Level 3	Date of valuation	Type of Valuation
Roads	–	–	135,239	Jun/24	Index
Bridges	–	–	22,862	Jun/24	Full
Footpaths and cycleways	–	–	7,591	Jun/23	Index
Drainage	–	–	21,748	Jun/23	Index
Recreational, leisure & community facilities	–	–	4,842	Jun/23	Full
Off street car parks	–	–	3,936	Jun/23	Full
<b>Total</b>	<b>–</b>	<b>–</b>	<b>196,218</b>		

#### 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 \$13 to \$1.7m 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.

**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.

## Notes to the Financial Statement

For the year ended 30 June 2024

### Note 6. Assets we manage continued

#### Reconciliation of specialised land

	2024 \$ '000	2023 \$ '000
Land under roads	18,022	17,893
Land	25,351	24,573
<b>Total specialised land</b>	<b>43,373</b>	<b>42,466</b>

#### 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)	34	53
Property, plant and equipment at fair value (library books)	63	44
<b>Total contribution to joint arrangements</b>	<b>97</b>	<b>97</b>

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 2024

## 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. Its operating results, assets and liabilities have not been included in the accounts on the basis that they are not material individually or in aggregate.

*Joint arrangements*

Interests in joint arrangements are detailed in Note 6.2.

#### (b) Key Management Personnel

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

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

**Councillors**

**Cr Steve Rabie Mayor from 28/11/2023**  
**Cr James Tehan (Mayor 01/07/2023 to 27/11/2023)**  
**Cr Mark Holcombe (Deputy Mayor from 28/11/2023)**  
**Cr Paul Sladdin**  
**Cr Rohan Webb**

		<b>2024</b>	<b>2023</b>
		<b>No.</b>	<b>No.</b>
Total Number of Councillors		5	5
Chief Executive Officer	K Alexander	1	1
General Manager Infrastructure & Planning	M Crane	1	1
Executive Manager Community Health and Wellbeing	N Cleeland	1	–
Executive Manager People, Communications and Governance (From 08/04/2024)	J Snyder	1	–
Executive Manager Capital Works and Operations (From 17/06/2024)	A Croxford-Demasi	1	–
General Manager Business & Economic Development (Until 30/04/2024)	J Williams	1	1
<b>Total Number of Key Management Personnel</b>		<b>11</b>	<b>8</b>



## Notes to the Financial Statement

For the year ended 30 June 2024

### 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.

	2024 \$ '000	2023 \$ '000
Total remuneration of key management personnel was as follows:		
Short-term employee benefits	974	830
Other long-term employee benefits	41	10
Post-employment benefits	87	64
Termination	9	24
<b>Total</b>	<b>1,111</b>	<b>928</b>

	2024 No.	2023 No.
The numbers of key management personnel whose total remuneration from Council and any related entities, fall within the following bands:		
\$1 - \$9,999	1	-
\$20,000 - \$29,999	2	3
\$30,000 - \$39,999	2	-
\$40,000 - \$49,999	1	1
\$60,000 - \$69,999	1	-
\$70,000 - \$79,999	-	1
\$140,000 - \$149,999	-	1
\$160,000 - \$169,999	1	-
\$170,000 - \$179,999	1	-
\$190,000 - \$199,999	-	1
\$210,000 - \$219,999	1	-
\$260,000 - \$269,999	-	1
\$270,000 - \$279,999	1	-
	<b>11</b>	<b>8</b>

Other senior staff are officers of Council, other than Key Management Personnel, whose total remuneration exceeds \$170,000 (2023 \$160,000) and who report directly to a member of the KMP.

There have been no Senior Officers meeting the requirement during the reporting period (2023: nil).

# Notes to the Financial Statement

For the year ended 30 June 2024

## Note 7. People and relationships continued

	Note	2024 \$ '000	2023 \$ '000
<b>7.2 Related party disclosure</b>			
<b>(a) Transactions with related parties</b>			
During the period Council entered into the following transactions with related parties:			
Expenses - Materials and services	a	32	62
Expenses - Salaries and wages	b	—	—
<b>Total</b>		<u>62</u>	<u>54</u>

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

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.

# Notes to the Financial Statement

For the year ended 30 June 2024

---

## 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

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

#### (b) Contingent liabilities

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

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 2024 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 2024 Council has no major insurance claims that could have a material impact on future operations.

#### Legal matters

At 30 June 2024 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.

# Notes to the Financial Statement

For the year ended 30 June 2024

---

## 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 2024 reporting period. Council assesses the impact of these new standards.

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

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

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

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

### 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.

# Notes to the Financial Statement

For the year ended 30 June 2024

---

## Note 8. Managing uncertainties continued

### **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.

### **(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.

## Notes to the Financial Statement

For the year ended 30 June 2024

---

### Note 8. Managing uncertainties continued

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 assets and liabilities, nor will they have a material impact on the results of Council's operations.

### 8.4 Fair value measurement

#### *Fair Value Hierarchy*

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

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

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

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

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

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

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

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

#### *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.

## Notes to the Financial Statement

For the year ended 30 June 2024

---

### Note 8. Managing uncertainties continued

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 two to four years. The valuation is performed either by experienced council officers or independent experts.

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 decrement for that class of asset that had been recognised as an expense in which case the increment is recognised as revenue up to the amount of the expense. Revaluation decreases are recognised as an expense except where prior increments 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 increments. Within the same class of assets, revaluation increases and decreases within the year are offset.

#### *Impairment of assets*

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

### 8.5 Events occurring after balance date

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



## Notes to the Financial Statement

For the year ended 30 June 2024

### Note 9. Other matters

	Balance at beginning of reporting period \$ '000	Increase (decrease) \$ '000	Balance at end of reporting period \$ '000
<b>9.1 Reserves</b>			
<b>(a) Asset revaluation reserves</b>			
<b>2024</b>			
<b>Property</b>			
Land - specialised	23,207	-	23,207
Land - non specialised	3,122	-	3,122
Land under roads	6,457	-	6,457
Buildings	14,761	-	14,761
	<u>47,547</u>	<u>-</u>	<u>47,547</u>
<b>Plant and equipment</b>			
Library books	23	-	23
	<u>23</u>	<u>-</u>	<u>23</u>
<b>Infrastructure</b>			
Roads	109,097	8,504	117,601
Bridges	8,207	4,626	12,833
Footpaths and cycleways	879	-	879
Drainage	9,083	-	9,083
Recreational, leisure and community facilities	130	-	130
Offstreet car parks	387	-	387
	<u>127,783</u>	<u>13,130</u>	<u>140,913</u>
<b>Total asset revaluation reserves</b>	<u>175,353</u>	<u>13,130</u>	<u>188,483</u>

## Notes to the Financial Statement

For the year ended 30 June 2024

### Note 9. Other matters continued

	Balance at beginning of reporting period \$ '000	Increase (decrease) \$ '000	Balance at end of reporting period \$ '000
<b>2023</b>			
<b>Property</b>			
Land - specialised	23,207	–	23,207
Land - non specialised	3,122	–	3,122
Land under roads	6,457	–	6,457
Buildings	12,216	2,545	14,761
	<u>45,002</u>	<u>2,545</u>	<u>47,547</u>
<b>Plant and equipment</b>			
Library books	23	–	23
	<u>23</u>	<u>–</u>	<u>23</u>
<b>Infrastructure</b>			
Roads	101,203	7,894	109,097
Bridges	6,199	2,008	8,207
Footpaths and cycleways	454	425	879
Drainage	6,175	2,908	9,083
Recreational, leisure and community facilities	135	(5)	130
Offstreet car parks	549	(162)	387
	<u>114,715</u>	<u>13,068</u>	<u>127,783</u>
<b>Total asset revaluation reserves</b>	<u>159,740</u>	<u>15,613</u>	<u>175,353</u>

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 2024

### 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>(b) Other reserves</b>				
<b>2024</b>				
<b>Restricted reserves</b>				
Road construction reserve	401	–	–	401
Footpath construction reserve	5	–	(1)	4
Open space reserve	498	39	–	537
<b>Total restricted reserves</b>	<b>904</b>	<b>39</b>	<b>(1)</b>	<b>942</b>
<b>Discretionary reserves</b>				
Waste Management	(33)	838	–	805
<b>Total discretionary reserves</b>	<b>(33)</b>	<b>838</b>	<b>–</b>	<b>805</b>
<b>Total Other reserves</b>	<b>871</b>	<b>877</b>	<b>(1)</b>	<b>1,747</b>
<b>2023</b>				
<b>Restricted reserves</b>				
Road construction reserve	336	65	–	401
Footpath construction reserve	5	–	–	5
Open space reserve	415	83	–	498
<b>Total restricted reserves</b>	<b>756</b>	<b>148</b>	<b>–</b>	<b>904</b>
<b>Discretionary reserves</b>				
Waste Management	(757)	724	–	(33)
<b>Total discretionary reserves</b>	<b>(757)</b>	<b>724</b>	<b>–</b>	<b>(33)</b>
<b>Total Other reserves</b>	<b>(1)</b>	<b>872</b>	<b>–</b>	<b>871</b>

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 2024

### Note 9. Other matters continued

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

	2024 \$ '000	2023 \$ '000
Surplus/(deficit) for the year	4,045	3,915
<b>Non-cash adjustments:</b>		
Depreciation/amortisation	4,817	4,148
Profit/(loss) on disposal of property, infrastructure, plant and equipment	1,286	972
Contributions - Non-monetary assets	(3,618)	(2,785)
Borrowing costs	209	208
<b>Change in assets and liabilities:</b>		
(Increase)/decrease in trade and other receivables	(3,025)	1,113
(Increase)/decrease in inventories	(2)	13
(Increase)/decrease in prepayments	(56)	(25)
Increase/(decrease) in contract assets	(32)	(115)
Increase/(decrease) in trade and other payables	1,503	1,530
Increase/(decrease) in provisions	(49)	948
(Decrease)/increase in other liabilities	595	(369)
(Decrease)/increase in contract and other liabilities	1,780	2,969
<b>Net cash provided by/(used in) operating activities</b>	<b>7,453</b>	<b>12,522</b>

#### 9.3 Superannuation

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

##### Accumulation

The Fund's accumulation category, Vision MySuper/Vision Super Saver, receives both employer and employee contributions on a progressive basis. Employer contributions are normally based on a fixed percentage of employee earnings (for the year ended 30 June 2024, this was 11.0% as required under Superannuation Guarantee (SG) legislation (2023: 10.5%)).

##### 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.

## Notes to the Financial Statement

For the year ended 30 June 2024

---

### Note 9. Other matters continued

#### Funding Arrangements

Council makes employer contributions to the Defined Benefit category of the Fund at rates determined by the Trustee on the advice of the Fund Actuary. A triennial actuarial investigation for the Defined Benefit category as at 30 June 2023 was conducted and completed by 31 December 2023. The vested benefit index (VBI) of the Defined Benefit category as at 30 June 2023 was 104.1%. Council was notified of the 30 June 2023 VBI during August 2023. The financial assumptions used to calculate the 30 June 2023 VBI were:

Net investment returns 5.7% pa  
Salary information 3.5% pa  
Price inflation (CPI) 2.8% pa.

The VBI is used as the primary funding indicator. Because the VBI was above 100%, the 30 June 2023 actuarial investigation determined the Defined Benefit category was in a satisfactory financial position and that no change was necessary to the Defined Benefit category's funding arrangements from prior years.

#### Employer contributions

##### (a) Regular contributions

On the basis of the results of the 2023 triennial actuarial investigation conducted by the Fund Actuary, 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 2024, this rate was 11.0% of members' salaries (10.5% in 2022/23). This rate is expected to increase in line with any increases in the SG contribution rate and was reviewed as part of the 30 June 2023 triennial valuation.

In addition, 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%.

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.

# Notes to the Financial Statement

For the year ended 30 June 2024

## Note 9. Other matters continued

### The 2023 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. A full investigation was conducted as at 30 June 2023.

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

	2023 (Triennial) \$m	2022 (Interim) \$m
- A VBI Surplus	84.7	44.6
- A total service liability surplus	123.6	105.8
- A discounted accrued benefits surplus	141.9	111.9

The VBI surplus means that the market value of the fund's assets supporting the defined benefit obligations exceed the vested benefits that the defined benefit members would have been entitled to if they had all exited on 30 June 2023.

The total service liability surplus means that the current value of the assets in the Fund's Defined Benefit category plus expected future contributions exceeds the value of expected future benefits and expenses as at 30 June 2023.

The discounted accrued benefit surplus means that the current value of the assets in the Fund's Defined Benefit category exceeds the value of benefits payable in the future but accrued in respect of service to 30 June 2023.

### The 2024 interim actuarial investigation

An interim actuarial investigation is being conducted for the Fund's position as at 30 June 2024 as the Fund provides lifetime pensions in the Defined Benefit category. It is anticipated that this actuarial investigation will be completed by October 2024.

The VBI of the Defined Benefit category was 105.4% as at 30 June 2024. The financial assumptions used to calculate the 30 June 2024 VBI were:

Net investment returns 5.6% pa  
Salary information 3.5% pa  
Price inflation (CPI) 2.7% pa

Council was notified of the 30 June 2024 VBI during August 2024.

Because the VBI was above 100%, the Defined Benefit category was in a satisfactory financial position at 30 June 2024 and it is expected that the actuarial investigation will recommend that no change will be necessary to the Defined Benefit category's funding arrangements from prior years.

### The 2020 triennial investigation

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

	2020 Triennial Investigation	2023 Triennial Investigation
Net investment return	5.6% pa	5.7% pa
Salary information	2.5 % pa for the first two years and 2.75% pa thereafter	3.5% pa
Price inflation	2.0% pa	2.8% pa

## Notes to the Financial Statement

For the year ended 30 June 2024

### Note 9. Other matters continued

#### Superannuation contributions

Contributions by Council (excluding any unfunded liability payments) to the above superannuation plans for the financial year ended 30 June 2024 are detailed below:

<b>Scheme</b>	<b>Type of scheme</b>	<b>Rate</b>	<b>2024 \$ '000</b>	<b>2023 \$ '000</b>
Vision Super	Defined Benefits	11.0% (2023:10.5%)	7	24
Vision Super	Accumulation	11.0% (2023:10.5%)	441	331

In addition to the above contributions, Council has paid unfunded liability payments to Vision Super totalling \$NIL (2023/24 \$NIL). There were no contributions outstanding and no loans issued from or to the above schemes as at 30 June 2024.

The expected contributions to be paid to the Defined Benefit category of Vision Super for the year ending 30 June 2024 is \$9k.



## **Notes to the Financial Statement**

For the year ended 30 June 2024

---

### **Note 10. Changes in accounting policies**

There have been no changes to accounting policies in the 2023-24 year.

**Mansfield Shire Council**  
**Performance Statement**  
For the year ended 30 June 2024

## Annual Performance Report Contents

Certification of the performance statement	124
Victorian Auditor-General's Office audit report	125
<b>Section 1.</b> Description of the municipality	127
<b>Section 2.</b> Service performance indicators	128
<b>Section 3.</b> Financial performance indicators	131
<b>Section 4.</b> Sustainable capacity indicators	135
<b>Section 5.</b> Notes to the accounts	137
<b>5.1.</b> Basis of preparation	137
<b>5.2.</b> Definitions	138

## Certification of the Performance Statement

In our opinion, the accompanying performance statement of the Mansfield Shire Council for the year ended 30 June 2024 presents fairly the results of council's performance in accordance with the *Local Government Act 2020* and the Local Government (Planning and Reporting) Regulations 2020.

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

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

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



Michael McCormack  
**Financial Controller**  
21 October 2024



Steve Rabie  
**Mayor**  
21 October 2024



Mark Holcombe  
**Councillor**  
21 October 2024



Kirsten Alexander  
**Chief Executive Officer**  
21 October 2024

# Victorian Auditor-General's Office Report



Victorian Auditor-General's Office

## Independent Auditor's Report

To the Councillors of Mansfield Shire Council

<b>Opinion</b>	<p>I have audited the accompanying performance statement of Mansfield Shire Council (the council) which comprises the:</p> <ul style="list-style-type: none"> <li>• description of municipality for the year ended 30 June 2024</li> <li>• service performance indicators for the year ended 30 June 2024</li> <li>• financial performance indicators for the year ended 30 June 2024</li> <li>• sustainable capacity indicators for the year ended 30 June 2024</li> <li>• notes to the accounts</li> <li>• certification of the performance statement.</li> </ul> <p>In my opinion, the performance statement of Mansfield Shire Council in respect of the year ended 30 June 2024 presents fairly, in all material respects, in accordance with the performance reporting requirements of Part 4 of the <i>Local Government Act 2020</i> and Local Government (Planning and Reporting) Regulations 2020.</p>
<b>Basis for Opinion</b>	<p>I have conducted my audit in accordance with the <i>Audit Act 1994</i> which incorporates the Australian Standards on Assurance Engagements. I further describe my responsibilities under that Act and those standards in the <i>Auditor's Responsibilities for the Audit of the performance statement</i> section of my report.</p> <p>My independence is established by the <i>Constitution Act 1975</i>. My staff and I are independent of the council in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 <i>Code of Ethics for Professional Accountants</i> (the Code) that are relevant to my audit of the performance statement in Victoria. My staff and I have also fulfilled our other ethical responsibilities in accordance with the Code.</p> <p>I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.</p>
<b>Councillors' responsibilities for the performance statement</b>	<p>The Councillors are responsible for the preparation and fair presentation of the performance statement in accordance with the performance reporting requirements of the <i>Local Government Act 2020</i> and Local Government (Planning and Reporting) Regulations 2020 and for such internal control as the Councillors determines is necessary to enable the preparation and fair presentation of a performance statement that is free from material misstatement, whether due to fraud or error.</p>

## Victorian Auditor-General's Office Report continued

<p><b>Auditor's responsibilities for the audit of the performance statement</b></p>	<p>As required by the <i>Audit Act 1994</i>, 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:</p> <ul style="list-style-type: none"> <li>• 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.</li> <li>• obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the council's internal control</li> <li>• 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.</li> </ul> <p>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.</p>
---	--

MELBOURNE  
21 October 2024



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

## Section 1: Description of the Municipality

For the year ended 30 June 2024

---

### Mansfield Shire

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

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

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

The Shire has a population of 10,335 (ABS ERP 2022) and a land area of 3,842 square kilometres, giving a population density of 2.69 persons per square kilometre.



## Section 2: Service Performance Indicators

For the year ended 30 June 2024

	Results					Comment
	2021	2022	2023	2024		
Service / Indicator / Measure [Formula]	Actual	Actual	Actual	Target as per budget	Actual	
<b>Aquatic Facilities</b>  <b>Utilisation</b> <i>Utilisation of aquatic facilities</i> [Number of visits to aquatic facilities / Municipal population]	1.26	0.87	0.91	N/A	1.23	Visitation numbers have increased by 3,511. This is explained with a significant population increase, with higher utilisation due to more open sessions, event days and stability of staffing compared to previous years.
<b>Animal Management</b>  <b>Health and safety</b> <i>Animal management prosecutions</i>  [Number of successful animal management prosecutions / Number of animal management prosecutions] x 100	0%	0%	0%	N/A	0%	Mansfield Shire Council provides regular educational material which promotes adherence to animal management requirements.
<b>Food Safety</b>  <b>Health and safety</b> <i>Critical and major non-compliance outcome                      notifications</i> [Number of critical non-compliance outcome notifications and major non-compliance notifications about a food premises followed up / Number of critical non-compliance outcome notifications and major non-compliance notifications about a food premises] x100	97.37%	94.29%	97.37%	N/A	100.00%	

PERFORMANCE STATEMENT FOR THE YEAR ENDED 30 JUNE 2024

Results

	2021	2022	2023	2024		
Service / Indicator / Measure [Formula]	Actual	Actual	Actual	Target as per budget	Actual	Comment
<b>Governance</b>  <b>Consultation and engagement</b>  <i>Satisfaction with community consultation and engagement</i>  [Community satisfaction rating out of 100 with how Council has performed on community consultation and engagement ]	56	59	60	60	59	
<b>Libraries</b>  <b>Participation</b>  <i>Library membership</i>  [Number of registered library members / Population] x100	N/A	N/A	N/A	N/A	29.26%	A new benchmark
<b>Maternal and Child Health (MCH)</b>  <b>Participation</b>  <i>Participation in the MCH service</i>  [Number of children who attend the MCH service at least once (in the year) / Number of children enrolled in the MCH service] x100	87.23%	83.01%	85.85%	N/A	89.07%	
<i>Participation in the MCH service by Aboriginal children</i>  [Number of Aboriginal children who attend the MCH service at least once (in the year) / Number of Aboriginal children enrolled in the MCH service] x100	83.33%	100.00%	100.00%	N/A	93.75%	

PERFORMANCE STATEMENT FOR THE YEAR ENDED 30 JUNE 2024

Results

	2021	2022	2023	2024		
Service / Indicator / Measure [Formula]	Actual	Actual	Actual	Target as per budget	Actual	Comment
<p><b>Roads</b></p> <p><b>Condition</b></p> <p><i>Sealed local roads maintained to condition standards</i></p> <p>[Number of kilometres of sealed local roads below the renewal intervention level set by Council / Kilometres of sealed local roads] x100</p>	89.27%	82.43%	82.81%	83.35%	99.01%	This has increased significantly as a backlog of road resealing was addressed through the annual resealing program. As defined in the Asset Plan 2023-2033, the renewal intervention level is when roads reach condition 4 (Poor).
<p><b>Statutory Planning</b></p> <p><b>Service standard</b></p> <p><i>Planning applications decided within required time frames</i></p> <p>[(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</p>	67.30%	91.03%	65.99%	91.00%	80.23%	The statutory planning team have been working closely to ensure timeframes for determining applications are improved. This has resulted in better customer experiences and timeframes.
<p><b>Waste Management</b></p> <p><b>Waste diversion</b></p> <p><i>Kerbside collection waste diverted from landfill</i></p> <p>[Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins] x100</p>	35.02%	33.92%	32.45%	34.00%	29.73%	Council has implemented a FOGO service for the 2024 2025 financial year which will have a positive impact on diversion from landfill

## Section 3: Financial Performance Indicators

For the year ended 30 June 2024

Dimension / Indicator / Measure [Formula]	Results					Forecasts				Material Variations and Comments
	2021	2022	2023	2024		2025	2026	2027	2028	
	Actual	Actual	Actual	Target as per budget	Actual	Forecasts	Forecasts	Forecasts	Forecasts	
<b>Efficiency</b>  <b>Expenditure level</b>  <i>Expenses per property assessment</i> [Total expenses / Number of property assessments]	\$3,027.63	\$3,165.88	\$3,333.88	\$3,041.00	\$3,793.57	\$3,722.81	\$3,414.58	\$3,476.17	\$3,580.55	Total expenses of Council have trended higher due to the Digital Transformation project and the IMPACT Route Capital Works project. Both of these projects are grant funded. The Digital Transformation Project is a collaboration of four councils and costs for all four councils are included in this figure, however Mansfield Shire Council is only responsible for a portion of these costs.
<b>Revenue level</b>  <i>Average rate per property assessment</i> [Sum of all general rates and municipal charges / Number of property assessments]	\$1,563.29	\$1,594.13	\$1,637.25	N/A	\$1,676.94	\$1,713.27	\$2,019.65	\$2,240.06	\$2,282.44	General rates and charges revenue amount has remained largely stable as well as ratable property numbers.
<b>Liquidity</b>  <b>Working capital</b>  <i>Current assets compared to current liabilities</i> [Current assets / Current liabilities] x100	296.57%	252.73%	192.20%	225.00%	113.73%	239.48%	206.19%	174.77%	147.71%	Council has a number of committed costs relating to large scale projects, such as Digital Transformation and IMPACT Route. This inflates the current liabilities position. This is expected to normalise in future years.

PERFORMANCE STATEMENT FOR THE YEAR ENDED 30 JUNE 2024

	Results					Forecasts				Material Variations and Comments
	2021	2022	2023	2024		2025	2026	2027	2028	
Dimension / Indicator / Measure [Formula]	Actual	Actual	Actual	Target as per budget	Actual	Forecasts	Forecasts	Forecasts	Forecasts	
<b>Unrestricted cash</b> <i>Unrestricted cash compared to current liabilities</i>  [Unrestricted cash / Current liabilities] x100	17.11%	42.23%	-54.92%	N/A	-57.05%	86.35%	67.92%	61.40%	56.89%	Council has a number of committed costs relating to large scale projects within Digital Transformation and IMPACT Route which inflate current liabilities position in terms of unearned grant revenue. This is expected to normalise over the coming 12 months.
<b>Obligations</b> <b>Loans and borrowings</b> <i>Loans and borrowings compared to rates</i>  [Interest bearing loans and borrowings / Rate revenue] x100	12.98%	28.87%	27.18%	N/A	22.80%	19.88%	16.50%	13.10%	9.70%	Council continues to maintain an acceptable level of borrowings well within capacity to repay from usual revenue sources inclusive of rates & charges.
<i>Loans and borrowings repayments compared to rates</i>  [Interest and principal repayments on interest bearing loans and borrowings / Rate revenue] x100	1.94%	0.66%	1.24%	N/A	3.88%	4.22%	4.12%	3.99%	3.88%	Council continues to repay its borrowings at principal and interest repayments which are managed within resources.
<b>Indebtedness</b>										

PERFORMANCE STATEMENT FOR THE YEAR ENDED 30 JUNE 2024

	Results					Forecasts				Material Variations and Comments
	2021	2022	2023	2024		2025	2026	2027	2028	
<b>Dimension / Indicator / Measure</b> [Formula]	Actual	Actual	Actual	Target as per budget	Actual	Forecasts	Forecasts	Forecasts	Forecasts	
<b>Non-current liabilities compared to own source revenue</b> [Non-current liabilities / Own source revenue] x100	13.98%	28.70%	31.19%	N/A	26.20%	22.91%	24.14%	20.69%	17.44%	Councils longer term liabilities inclusive of bank borrowings are well within Councils capacity to repay from usual sources of revenue. Council continues to repay principal reductions at rate of \$500k per annum.
<b>Asset renewal and upgrade</b> <i>Asset renewal and upgrade compared to depreciation</i> [Asset renewal and asset upgrade expense / Asset depreciation] x100	116.42%	162.01%	183.07%	181.00%	227.92%	235.10%	99.96%	83.38%	78.58%	Asset and upgrade statistics have been bolstered by a record Capital Works program for Council during 23-24.
<b>Operating position</b> <b>Adjusted underlying result</b> <i>Adjusted underlying surplus (or deficit)</i> [Adjusted underlying surplus (deficit) / Adjusted underlying revenue] x100	-1.50%	1.16%	2.71%	N/A	-8.31%	1.45%	2.13%	2.12%	1.24%	Variance in adjusted underlying surplus/deficit due to Council having not received the annual Financial Assistance Grant during the year which was budgeted at \$3.477 million in June 2024. This has since been received during July 2024, post this financial reporting period.
<b>Stability</b> <b>Rates concentration</b>										Council did not receive the annual Financial Assistance Grant during

PERFORMANCE STATEMENT FOR THE YEAR ENDED 30 JUNE 2024

	Results					Forecasts				Material Variations and Comments
	2021	2022	2023	2024		2025	2026	2027	2028	
Dimension / Indicator / Measure [Formula]	Actual	Actual	Actual	Target as per budget	Actual	Forecasts	Forecasts	Forecasts	Forecasts	
<p><i>Rates compared to adjusted underlying revenue</i></p> <p>[Rate revenue / Adjusted underlying revenue] x100</p>	62.03%	59.05%	61.08%	66.00%	62.07%	57.21%	63.19%	63.07%	62.95%	the year which was budgeted at \$3.477 million in June 2024. This has since been received during July 2024 post financial reporting period. Despite this, adjusted underlying revenue has remained steady due to predictable rates & charges revenue but also given larger than normal operational and capital grant receipts.
<p><b>Rates effort</b></p> <p><i>Rates compared to property values</i></p> <p>[Rate revenue / Capital improved value of rateable properties in the municipality] x100</p>	0.37%	0.34%	0.27%	N/A	0.25%	0.24%	0.24%	0.24%	0.24%	This is resultant of steady rates & charges revenue compared to overall property values which have increased by \$280 million year on year.



## Section 4: Sustainable Capacity Indicators

For the year ended 30 June 2024

<b>Results</b>					
	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	
<i>Indicator / Measure</i> [Formula]	Actual	Actual	Actual	Actual	<b>Comment</b>
<p><b>Population</b></p> <p><i>Expenses per head of municipal population</i></p> <p>[Total expenses / Municipal population]</p>	\$2,567.76	\$2,600.31	\$2,584.90	\$2,951.83	The increase per head in expenses is due to one-off expenses that are grant funded. This includes the Digital Transformation Project and the Goughs Bay Boat Club redevelopment. The Digital Transformation Project is a collaboration of four councils and costs for all four councils are included in this figure, however Mansfield Shire Council is only responsible for a portion of these costs. Based on a year on year comparison without these costs, the expenses per head of municipal population would be closer to \$2,673.43.
<p><i>Infrastructure per head of municipal population</i></p> <p>[Value of infrastructure / Municipal population]</p>	\$17,996.66	\$18,531.83	\$19,563.38	\$21,457.80	Due to net asset increment valuation increases in roads, bridges & culverts this has resulted in an increase in infrastructure value per capita.
<p><i>Population density per length of road</i></p> <p>[Municipal population / Kilometres of local roads]</p>	11.32	11.67	12.27	12.44	
<p><b>Own-source revenue</b></p> <p><i>Own-source revenue per head of municipal population</i></p> <p>[Own-source revenue / Municipal population]</p>	\$1,752.48	\$1,773.72	\$1,877.40	\$1,943.86	

PERFORMANCE STATEMENT FOR THE YEAR ENDED 30 JUNE 2024

Results

	2021	2022	2023	2024	
<b>Indicator / Measure</b> [Formula]	Actual	Actual	Actual	Actual	<b>Comment</b>
<b>Recurrent grants</b> <i>Recurrent grants per head of municipal population</i> [Recurrent grants / Municipal population]	\$514.78	\$683.26	\$604.67	\$302.67	Main variance is due to Council having not received the annual Financial Assistance Grant during the year which was originally budgeted to receive \$3.477 million in June 2024. This has since been received during July 2024 post this financial reporting period.
<b>Disadvantage</b> <i>Relative Socio-Economic Disadvantage</i> [Index of Relative Socio-Economic Disadvantage by decile]	7.00	7.00	8.00	8.00	
<b>Workforce turnover</b> <i>Percentage of staff turnover</i> [Number of permanent staff resignations and terminations / Average number of permanent staff for the financial year] x100	17.8%	27.9%	18.1%	17.6%	

## Section 5: Notes to the accounts

For the year ended 30 June 2024

---

### **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 2024-25 to 2027-28 by the council's financial plan.

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

## 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: <ul style="list-style-type: none"> <li>• non-recurrent grants used to fund capital expenditure; and</li> <li>• non-monetary asset contributions; and</li> <li>• contributions to fund capital expenditure from sources other than those referred to above</li> </ul>
Adjusted underlying surplus (or deficit)	means adjusted underlying revenue less total expenditure
Annual report	means an annual report prepared by a council under section 98 of the Act
Asset renewal expenditure	means expenditure on an existing asset or on replacing an existing asset that returns the service capability of the asset to its original capability
Asset upgrade expenditure	means expenditure that— (a) enhances an existing asset to provide a higher level of service; or (b) extends the life of the asset beyond its original life
Critical non-compliance outcome notification	means a notification received by council under section 19N(3) or (4) of the <i>Food Act 1984</i> , or advice given to council by an authorized officer under that Act, of a deficiency that poses an immediate serious threat to public health
Current assets	has the same meaning as in the Australian Accounting Standards
Current liabilities	has the same meaning as in the Australian Accounting Standards
Food premises	has the same meaning as in the <i>Food Act 1984</i>
Intervention level	means the level set for the condition of a road beyond which a council will not allow the road to deteriorate and will need to intervene
Local road	means a sealed or unsealed road for which the council is the responsible road authority under the <i>Road Management Act 2004</i>
Major non-compliance outcome notification	means a notification received by a council under section 19N(3) or (4) of the <i>Food Act 1984</i> , or advice given to council by an authorized officer under that Act, of a deficiency that does not pose an immediate serious threat to public health but may do so if no remedial action is taken
Mch	means the Maternal and Child Health Service provided by a council to support the health and development of children within the municipality from birth until school age
Non-current liabilities	means all liabilities other than current liabilities
Own-source revenue	means adjusted underlying revenue other than revenue that is not under the control of council (including government grants)
Population	means the resident population estimated by council
Rate revenue	means revenue from general rates, municipal charges, service rates and service charges
Relative socio-economic disadvantage	in relation to a municipal district, means the relative socio-economic disadvantage, expressed as a decile for the relevant financial year, of the area in which the municipal district is located according to the Index of Relative Socio-Economic Disadvantage of SEIFA
Restricted cash	means cash, cash equivalents and financial assets, within the meaning of the Australian Accounting Standards, not available for use other than for a purpose for which it is restricted, and includes cash to be used to fund capital works expenditure from the previous financial year
Seifa	means the Socio-Economic Indexes for Areas published from time to time by the Australian Bureau of Statistics on its Internet site
Unrestricted cash	means all cash and cash equivalents other than restricted cash



Mansfield Shire

