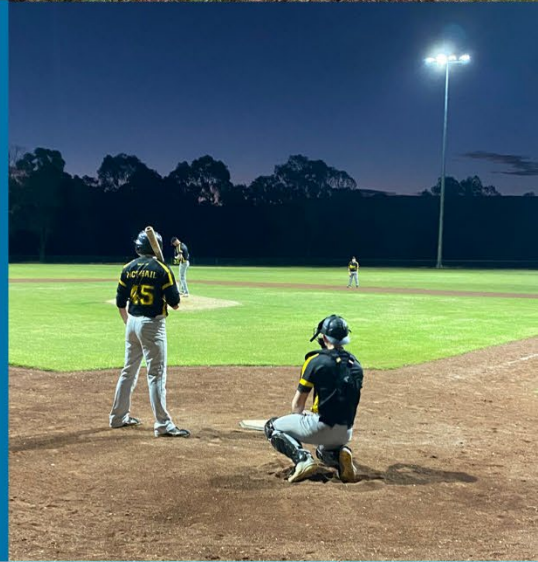




# Mitchell Shire Council Annual Report 2023/2024



**MITCHELL  
SHIRE COUNCIL**



## Contact council

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### Customer and Library Service Centres

113 High Street, Broadford

125 Anzac Avenue, Seymour

12 Sydney Street, Kilmore

12/81 High Street, Wellington Square, Wallan

We also provide some limited customer service through our Facebook pages: Mitchell Shire Council, Mitchell Shire Council Fire Information, Mitchell Youth Services, Mitchell Shire Leisure Services, Animals of Mitchell Shire and Discover Mitchell.

While our main offices are located at 113 High Street in Broadford, we also have staff and/or services at nearly 40 sites across the municipality including our Wallan office, depots, kindergartens, leisure centres, customer and library service centres, maternal and child health centres, outdoor pools, sports stadiums, and youth centres.

## About the Annual Report

All Victorian Councils are required to provide an Annual Report that includes a Report of Operations and information about any major changes that have taken place, major capital works, economic or other factors that have had an impact on Council's performance and a summary of activity and achievements.

The Annual Report also shows how Mitchell has performed against the commitments set in the Council Plan and Budget, as well as prescribed service performance indicators and an audited Performance Statement and Financial Statements.

Mitchell Shire Council acknowledges the Taungurung and Wurundjeri Woi Wurrung people as the Traditional Owners of the lands and waterways in the area now known as Mitchell Shire. We pay our respect to their rich cultures and to Elders, past, present, and emerging, as well as other Aboriginal and Torres Strait Islander people who live, work, and play in the area.

## Copies of the Annual Report

To reduce the impact on the environment and to reduce costs, limited copies of this document have been printed.

### Display copies

Customer and Library Service Centres.

### Website

[mitchellshire.vic.gov.au](http://mitchellshire.vic.gov.au)

### Hard copy

Phone (03) 5734 6200 or email

[mitchell@mitchellshire.vic.gov.au](mailto:mitchell@mitchellshire.vic.gov.au)

Large print copies are also available on request.

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# Mitchell Shire



# About the Municipality

Mitchell Shire is Victoria's fastest growing municipality, with the southern border strategically placed just 40 kilometres from Melbourne and the northern border forming part of the Goulburn Valley.

As an interface growth area, we offer a mix of rural and urban living with affordable housing and a diversity of lifestyle and housing choices.

Mitchell Shire has a population of 61,362<sup>1</sup>, and is projected to grow to 176,261<sup>2</sup> by 2041, and that most of this growth will occur in and around the southern townships of Beveridge, Kilmore, and Wallan.

We have a high commuter workforce, and our community relies heavily on regional rail and road networks to travel to and from work and for day-to-day community activities.

Key employers within the shire include Puckapunyal Military Area, Council, hospitals, health services, schools and childcare, retail and services, Ralphs Meats and Nestle. Our agricultural, equine and tourism industries are also important contributors to our local economy.

Our rolling foothills, open farmland, mountain ranges, rivers, creeks, and natural environment are key attributes of our landscape amenity. This also means parts of our municipality are subject to natural disasters such as fires, storms, and floods.

At 2,862 square kilometres<sup>3</sup>, we are a large municipality with many larger and smaller townships and communities. These include Beveridge, Broadford, Bylands, Clonbinane, Forbes, Glenaroua, Glenhope, Glenhope East, Heathcote Junction, Heathcote South, High Camp, Hilldene, Hughes Creek, Kilmore, Kilmore East, Mia Mia, Moranding, Northwood, Nulla Vale, Puckapunyal, Pyalong, Reedy Creek, Seymour, Sugarloaf Creek, Sunday Creek, Tallarook, Tooborac, Trawool, Tyaak, Upper Plenty, Wallan, Wallan East, Wandong, Waterford Park, Whiteheads Creek and Willowmavin.

We also cover parts of Avenel, Donnybrook, Flowerdale, Highlands, Mangalore, Strath Creek, and Tarcombe.

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<sup>1</sup> ID. forecast, 2024

<sup>2</sup> ID. forecast, 2024

<sup>3</sup> Australian Bureau of Statistics 3218.0 Regional Population Growth 2023/24

## Our Community

An overview of our diverse community

### Population

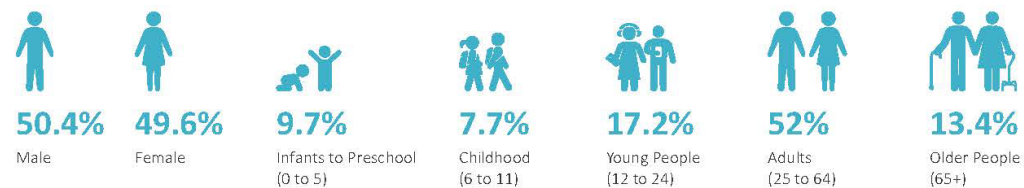


### Breakdown by Township / Area

	2021	2041		2021	2041
Beveridge	4,303	73,745	Rural North East	2,893	2,902
Broadford	5,159	8,917	Seymour	6,545	11,281
Kilmore- Kilmore East	10,129	22,736	Wallan	15,208	50,614
Pyalong- Rural North West	2,197	2,431	Wandong- Heathcote Junction	3,255	3,634

### Gender split and age

\* No data collected for other gender identifications at this stage



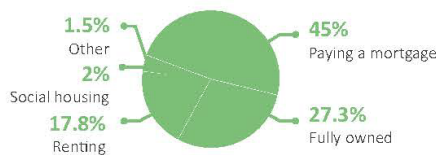
### Aboriginality in Mitchell Shire 2021



### Country of Birth



### Tenure in Mitchell Shire 2021



### Most spoken languages



### Households



Source: Forecast, id June 2024

# Our Councillors

Mitchell Shire has three wards: North, Central and South. Residents are represented by three Councillors in each ward. The Mayor is elected by the Councillors and holds office for 12 months. The last general Council election was held in October 2020.

## North Ward

- Cr Bill Chisholm
- Cr Fiona Stevens
- Cr Rhonda Sanderson

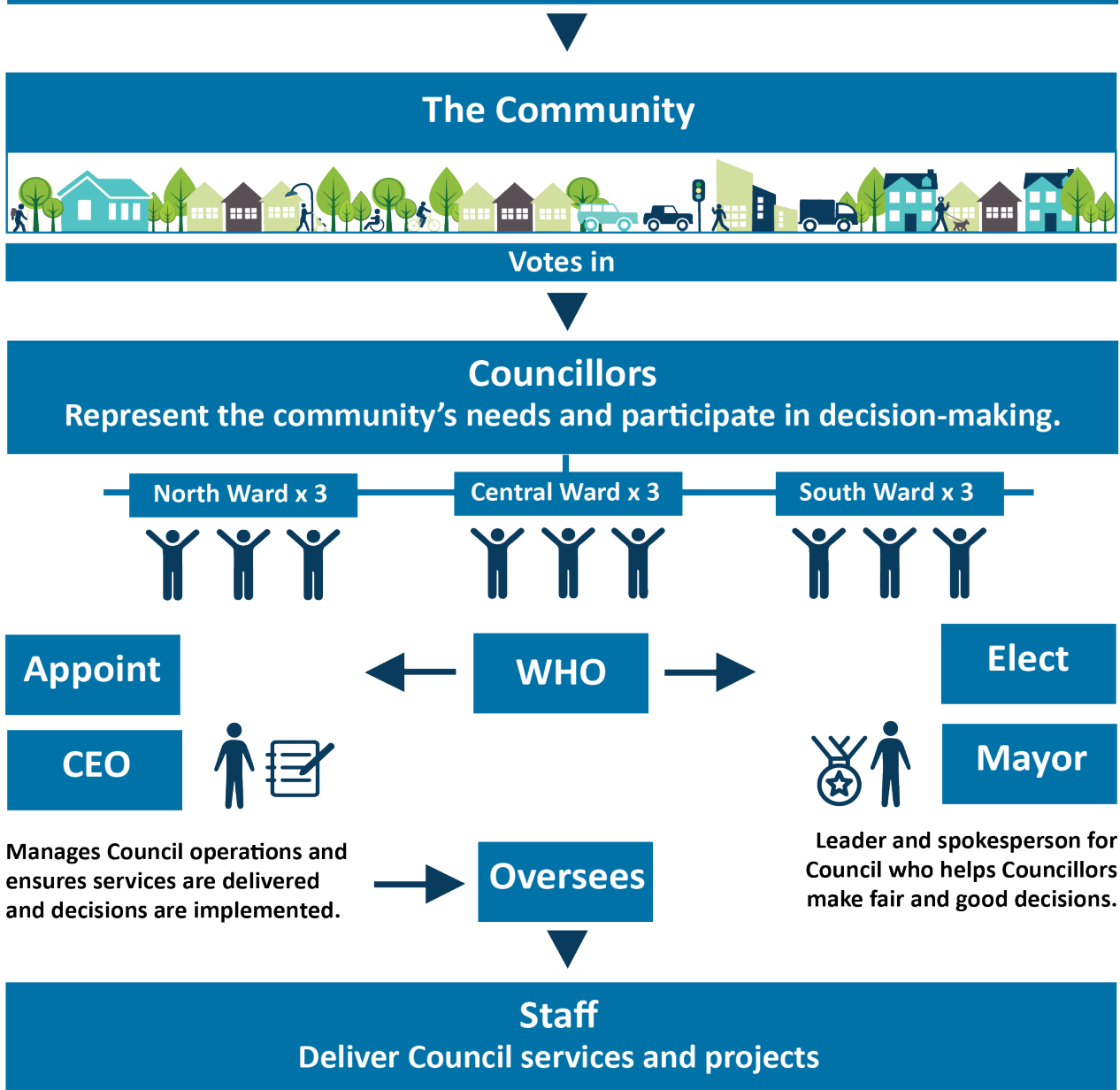
## Central Ward

- Cr Annie Goble
- Cr Louise Bannister (Mayor)
- Cr Nathan Clark (Deputy Mayor)

## South Ward

- Cr Bob Cornish
- Cr David Lowe
- Cr Rob Eldridge

## HOW DOES LOCAL GOVERNMENT WORK?





# Year in Review

# Mayor's Message

## Cr Louise Bannister, Mayor

In the midst of growth and change for our Shire, it is important to appreciate and recognise the lifestyle and landscapes, which for many of us, is the reason we choose to live here. It is essential to celebrate and enhance the country feel of our towns and regional areas, an aspect that many of you identified in your Community Vision, as one of the most important features of our Shire to protect and preserve.



This four-year term of Council began in the middle of a pandemic. They were difficult times to get through, but they also made us appreciate the things in life often taken for granted, one of which being how lucky we are to live where we live.

## Enhancing our Shire

Council has worked hard to maintain and enhance our existing infrastructure, gardens, parks and roads. We were able to celebrate the opening of new playgrounds, sporting infrastructure and community facilities across the Shire. Significant improvements were made to the JJ Clancy Reserve, Chittick and Kings Park playgrounds, Seymour Leisure Centre, Robson Stadium, LB Davern Reserve, Greenhill Reserve, Lighthorse Memorial Park, Tallarook outdoor pool, Pyalong netball and tennis courts, Wallan tennis courts and the Mt Piper Family and Children's Centre to name a few.

Other projects, such as the Kilmore Senior Citizens and the Wandong Community Centre upgrades commenced and will be completed in the following year.

In addition to these projects, our parks and gardens and road maintenance teams have worked tirelessly maintaining 78 parks and 1380 kilometres of roads.

I would like to thank everyone who, throughout the year, provided feedback and engaged with Council. Your input was invaluable in shaping these projects, and I hope you continue to provide your valuable feedback to future projects.

## Sustainability

We continue to work towards a sustainable future for our Shire, both environmentally and financially.

This year we partnered with Upcycle4Better, offering free textiles, accessories and shoe recycling at our Seymour and Wallan Resource Recovery Centres. On average Australians buy around 27 kilograms of fashion and textiles each year, of which 93 per cent end up in landfill. This creates around 20 million tonnes of waste each year. This initiative supports Council's commitment to divert 80 per cent of waste from landfill by 2030.

We are also preparing for our new kerbside collection service in 2025 which will include the introduction of food and garden organics and glass recycling.

Our \$190.33M budget adoption balanced financial sustainability with enhancing and improving the community facilities and infrastructure across our Shire. We also continue to offer a range of services for our communities including libraries, maternal child health, kindergartens and waste services.

Council has also started work on neighbourhood character studies across four of our major towns to ensure that future development is appropriate and complementary to the existing surrounds. These works will allow Council to ensure growth across these towns is sustainable and liveable.

## Floods

Unfortunately, once again we must recognise the resilience of our community as we were hit by heavy rains and floods. I was humbled and in awe of the tenacity and strength our communities showed when faced with the terrifying prospect of their properties flooding once again, so soon after the 2022 floods. Although not as devastating as the 2022 floods, the 2024 floods still caused damage both physically and mentally to our already vulnerable community members.

The Recovery Hub in Seymour continues to open its doors, providing immediate and ongoing recovery support to our residents. We continue to thank the various agencies who support this facility, as well as our residents, who continue to support each other.

## Acknowledgements

I would like to thank Cr Fiona Stevens who served as outgoing Mayor, her commitment to community is admirable. I would also like to take this opportunity to extend my appreciation to Deputy Mayor Nathan Clark, who has provided incredible genuine support during my term as Mayor. My thanks extend to all my fellow Councillors, thank you for the year.

I would also like to take this opportunity to thank the staff that work tirelessly across the organisation, making positive change and putting our residents front of mind.

## Looking to the future

Although the term 'innovation' is not always synonymous with Local Government, it has been a focus for this Council, and I hope it continues to be enhanced with the next Council. As Mitchell Shire grows it is imperative that we look to alternative methods and ideas to improve and maintain the things we love about our Shire.

# Chief Executive Officer's Message

## Brett Luxford, Chief Executive Officer

Mitchell Shire Council has maintained a strong emphasis on infrastructure, community development and engaging with our community to endeavour to stay ahead of our expanding population and continue to provide high-quality services and facilities for both current and future residents.



Initial census data released in July 2023 reveals that we welcomed around 2,000 new residents to the Shire. This growth rate of 3.95% exceeds the averages of other Interface Council's at 3.38% and Greater Melbourne at 3.32%. Significant increases have been observed with 13.48% growth in Beveridge, 4.94% in Wallan, and 4.80% in Wandong / Heathcote Junction.

While growth in areas such as Broadford, Kilmore, and Seymour has been more gradual, it continues to rise steadily. We expect this growth to accelerate further in the coming years, particularly within the Urban Growth Boundary and throughout the Shire.

As we navigate this period of ongoing growth, Council remains dedicated to putting the customer at the centre of everything we do, embracing innovation, ensuring we are a trusted and valued partner and positioning the organisation as an employer of choice.

As we move into 2024/25, we want to ensure that we are equipped with a solid foundation to serve our communities today and for generations to come.

## Community input on major plans and strategies

Throughout 2023/24, we have embarked on the creation and adoption of several strategic documents that are essential for supporting both our community and our organisation. Our community's involvement has been instrumental in crafting these key documents, including our budget.

Residents have actively participated in and contributed to the progression of numerous significant projects. These include the Monument Hill Reserve Draft Management Plan, Neighbourhood Character Studies for Broadford, Kilmore, and Seymour, the Urban Forest Strategy, Landscape Assessment Study, Economic Development Strategy 2024 – 2030, and the Greenhill Recreation Precinct Masterplan.

We also adopted the Customer Experience Strategy and the Community Engagement Framework to ensure we are working collaboratively with our community as our municipality continues to develop.

These initiatives highlight the substantial effort and dedication invested in shaping the future of Mitchell and meeting our annual objectives.

## Advocating for current and future residents

We have achieved significant success in securing support and funding for major projects this year. In May, we welcomed a monumental \$750M allocation in the Federal budget for the Camerons Lane interchange on the Hume Freeway at Beveridge. This builds on a previous commitment of \$150M making the total value of the project \$900M. This project is pivotal for improving traffic flow and safety, facilitating easier access for commuters, and supporting the growth of our region. It will also enable the Beveridge Freight Precinct to be a key jobs hub, both now and into the future.

Additionally, we secured \$15M for the Seymour Community Wellbeing Hub, a critical facility that will provide a comprehensive range of health and community services, enhancing the well-being of residents in Seymour and surrounding areas.

Our ability to secure these funds is a testament to the effective collaboration between Council, community members, and government partners. It reflects our commitment to advocate strongly for the needs of our current residents while strategically planning for the future growth and development of our Shire.

We remain dedicated to driving advocacy for other priority projects including the Greenhill Recreation Precinct, Kilmore Bypass, Wallan freeway ramps, removal of the Watson Street level crossing in Wallan and the No Quarry for Beveridge / Wallan Campaign.

## Emergency preparation, response and recovery

Our community has faced particularly challenging times, with ongoing impacts still being felt from significant weather events. The January 2024 floods marked another significant emergency for Mitchell Shire. Although not as devastating as the October 2022 floods, they further strained a community still in recovery with damage to roads and infrastructure across the Shire.

Once again, our community displayed remarkable resilience amid these difficulties. The floodwaters caused widespread damage, but our residents, businesses, and emergency services collaborated to ensure safety and expedite the recovery process.

Council is currently awaiting the final report from the Inquiry into the 2022 Flood Event in Victoria, to which we have made a comprehensive submission and presented to the hearings. This inquiry will help us understand what was done well, identify areas for improvement, and better prepare our communities for future emergency events.

## Delivering on our commitments

Despite the challenges of the past year, we have made significant progress on our commitments. The Performance Statement and the Financial Statement in the Annual Report provide more details on our accomplishments.

We are proud of our team's ability to pivot and support our staff and community during this challenging year. I would also like to take this opportunity to thank the community, Councillors, and our government partners for their support of Mitchell during this time as well as our staff, Executive Leadership Team and the Emergency Management Teams for their considerable efforts during the year.

# Financial Overview

Our financial position at the end of June 2024 illustrates Council's ongoing growth, particularly in assets received to support our communities. External income continues to help support our growing services and new infrastructure. Council's comprehensive income has decreased this year due to a decrease in contributed assets and reduced grant income mainly with the lack of prepaid Financial Assistance Grants and reduced capital grant income.

Council has achieved a surplus of \$43.04M, however, after adjusting for non-recurrent capital income, the adjusted underlying result for 2023/24 is a deficit of \$10.06M. This result includes a net loss on disposal of infrastructure, property, plant, and equipment of \$0.5M, a revaluation decrement of \$1.9M as well as reduced grants due to the Financial Assistance Grant not being prepaid as expected.

The overall surplus result is unfavourable when compared to the adopted budget mainly due to reduced contributions being both monetary and non-monetary not received during the financial year and the lack of Financial Assistance Grants being prepaid as expected. Contributions are hard to predict as development activity is not controlled by Council, are not intended for Council to fund day to day services and operations, and are therefore excluded from the underlying result. The timing of the Financial Assistance Grants is also inconsistent each year and difficult to budget for.

The unfavourable underlying result when compared to the adopted budget is due mainly to the Financial Assistance Grants of \$9.5M not received offset by other smaller changes.

The budget to actual material variances includes the following:

- Increased rates and charges income of \$1.58M due to an increased rates base following 2022/23 finalisation, increased supplementary rates and increased interest on overdue amounts
- Increased income of \$405K in statutory fees and fines mainly due to increased Local Laws fees and fines across the year
- Decreased income of \$6.1M from operating and capital grants, with the main drivers being changed timing in project delivery, no prepayment of the financial assistance grant and offset by increased grants for natural disaster events
- Decreased income of \$15.7M from monetary and non-monetary contributions with a high level of development still underway by 30 June
- Increased other income of \$3.5M inclusive of additional interest income of \$2.3M and an insurance claim of \$609K
- Increased costs related to materials and services of \$9M mainly due to natural disaster activities offset by funding received
- Increase costs associated with asset revaluations and disposal of assets of \$2.4M

Further detail describing the performance against budget is included in Note 2.1 of the 2023/24 Financial Statements and the quarterly financial reports.

Council remains committed to achieving a positive adjusted underlying result into the future. The adjusted underlying result is a measure of financial sustainability and Council's ability to achieve its service delivery objectives as it is not impacted by non-recurrent capital income items which can often mask the operating result. This commitment is challenging in the current environment of a growing municipality and rising costs.

Achieving an annual adjusted underlying surplus increases Council's ability to expand services and increase investment in community assets. This remains a critical focus for new and existing services.

At the conclusion of the 2023/24 financial year, Council had \$73.478M in cash and term deposits compared to \$76.29M on 30 June 2023. This decrease in cash holdings is primarily due to increased expenditure in the payments for property plant and equipment in addition to the repayment of borrowings. If the financial assistance grant was prepaid as expected the cash and term deposits would have increased. The quarterly financial report presented to Council at the 9 September 2024 Council meeting details Council's reserves and intended allocations of cash holdings. A focus on increasing cash holdings will be important when developing the 2025/26 Budget.

Council's Quarterly Finance Reports are a great reference to review performance against budget throughout the financial year.

## At a glance

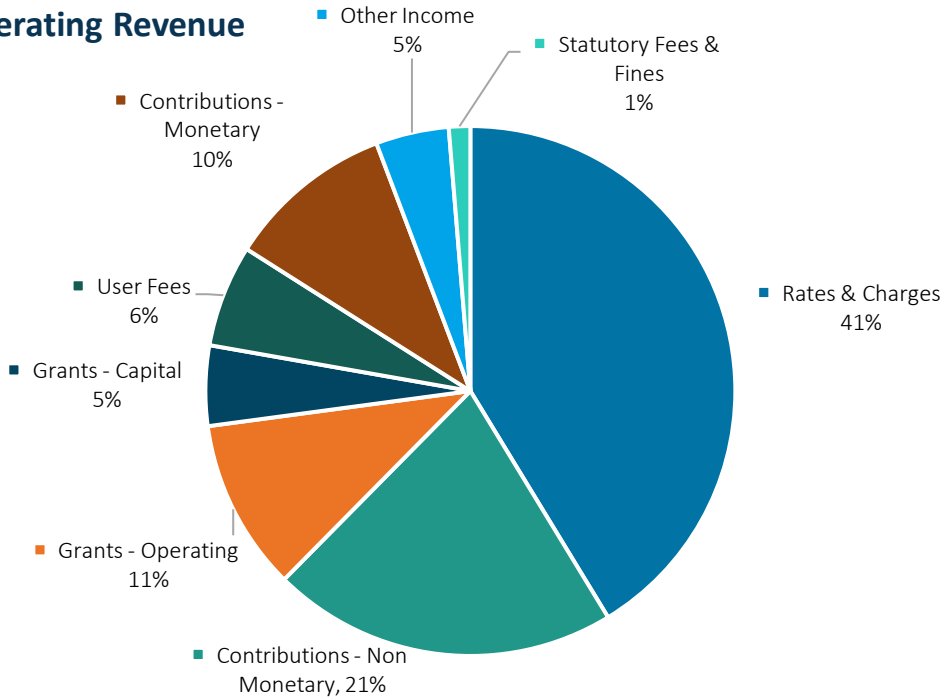
For 2023/24, Mitchell Shire Council achieved the following results:

- \$10.06M adjusted underlying deficit, compared to a \$9.4M adjusted underlying deficit for the previous year
- \$43.04M surplus (compared to \$73.98M surplus the previous year). This is derived from:
  - \$151M revenue with 41.3% coming from rates and charges
  - \$108M expenditure with 38.9% attributable to employee costs (36.15% due to materials and services and 18.4% depreciation)
  - \$963M net assets. This is \$79M increase from last year
  - \$73.48M holdings in cash: this is \$2.8M less than last year as explained above
- \$18.93M loans and borrowings. This is \$1.3M less than last year due to \$2.4M additional borrowings offset by \$3.7M scheduled repayments of existing loans

Council's total revenue for 2023/24 was \$150.69M (compared with \$180.39M in 2022/23), which includes \$31.8M in non-monetary 'gifted' assets from developers. Council received less grant funding in 2023/24, largely due to no prepayment of the financial assistance grant and projects tied to funding not reaching completion.

A breakdown of Council's operating revenue is shown in the graph below and highlights Council's reliance on rate revenue to fund community services and the renewal of community assets.

### Operating Revenue



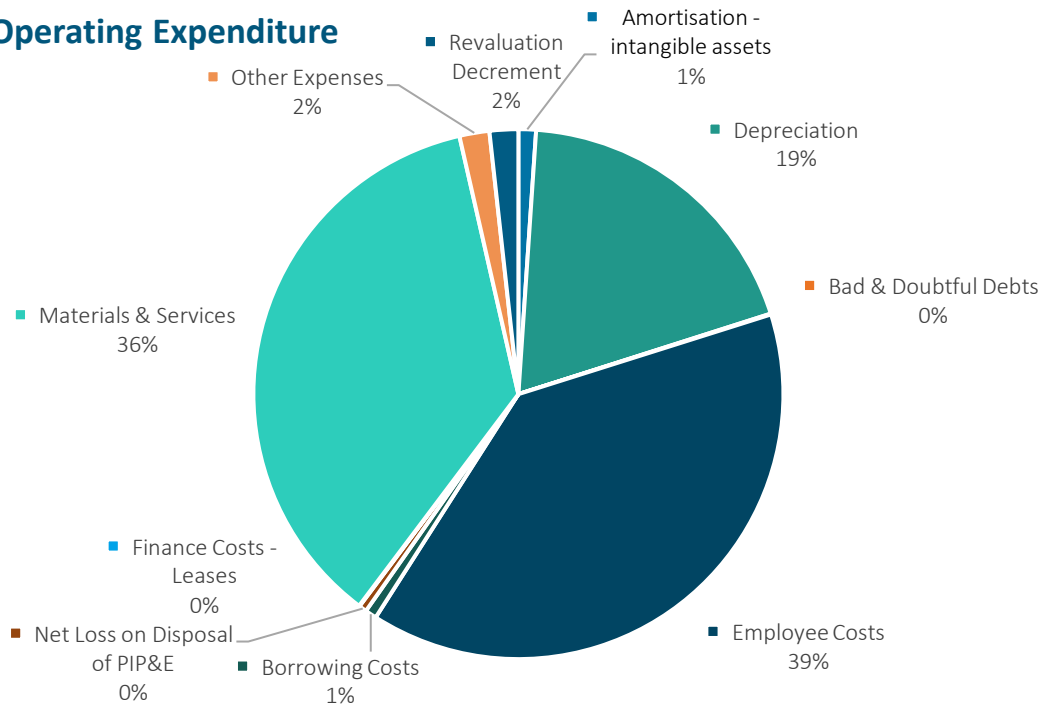
### Expenses

Total expenditure for 2023/24 was \$107.65M (compared with \$106.41M in 2022/23).

A breakdown of Council’s operating expenditure categories is shown in the graph below which reflects the fact that 93.45% of Council’s total spending relates to three categories:

- employee and labour costs at 38.9% (compared to 33.7% in 2022/23)
- materials and services 36.15% (compared to 32.4% in 2022/23)
- depreciation of assets at 18.4% (compared to 16.6% in 2022/23)

### Operating Expenditure



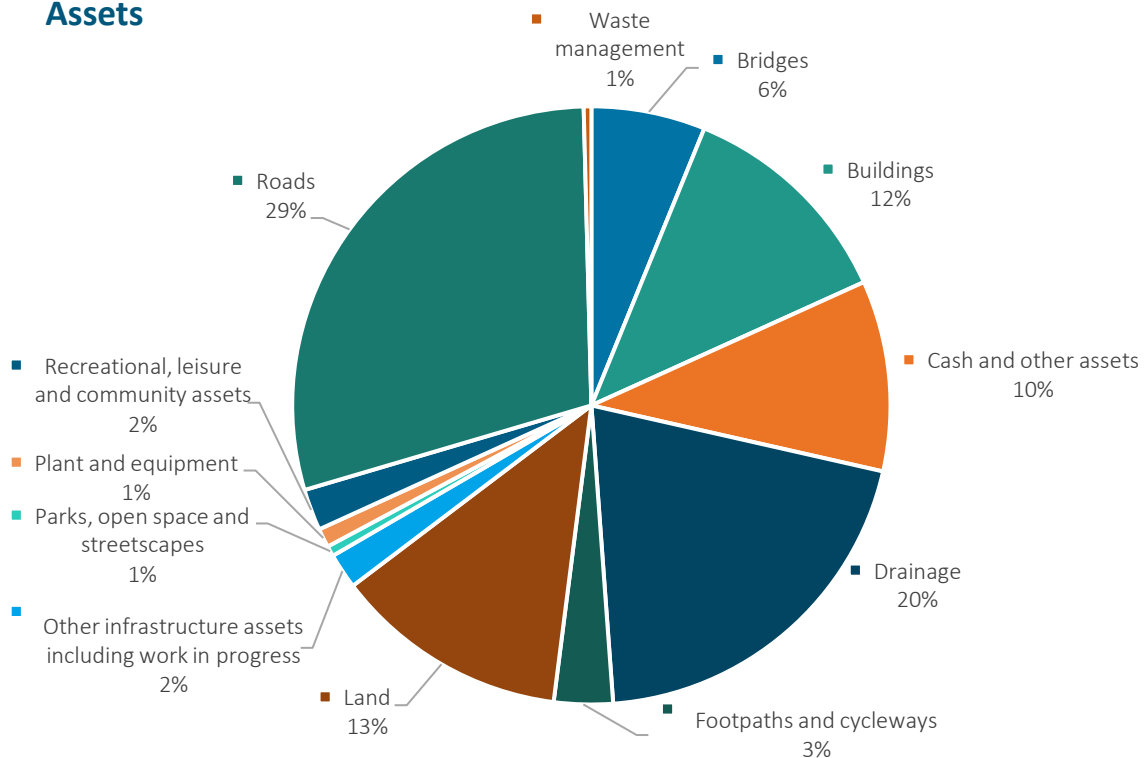
Note: where 0% appears, the actual result is less than 1%

### Assets and Liabilities

Council’s financial position improved by \$79M during the year. This comprised an operating surplus of \$43M and reserve increments of \$36M. Council’s net worth as of 30 June 2024 was \$963M (compared to \$883M in 2023) and comprised the following assets:

Asset	\$ M	%
Bridges	63.33	6
Buildings	124.04	12
Cash and other assets	105.93	10
Drainage	208.50	20
Footpaths and cycleways	32.67	3
Land	130.25	13
Roads	299.52	29
Work in progress	19.74	2
Parks, open space, and streetscapes	5.79	1
Plant and equipment	10.50	1
Recreational, leisure and community assets	22.97	2
Waste management	4.24	1
<b>Total</b>	<b>1,027.48</b>	<b>100</b>

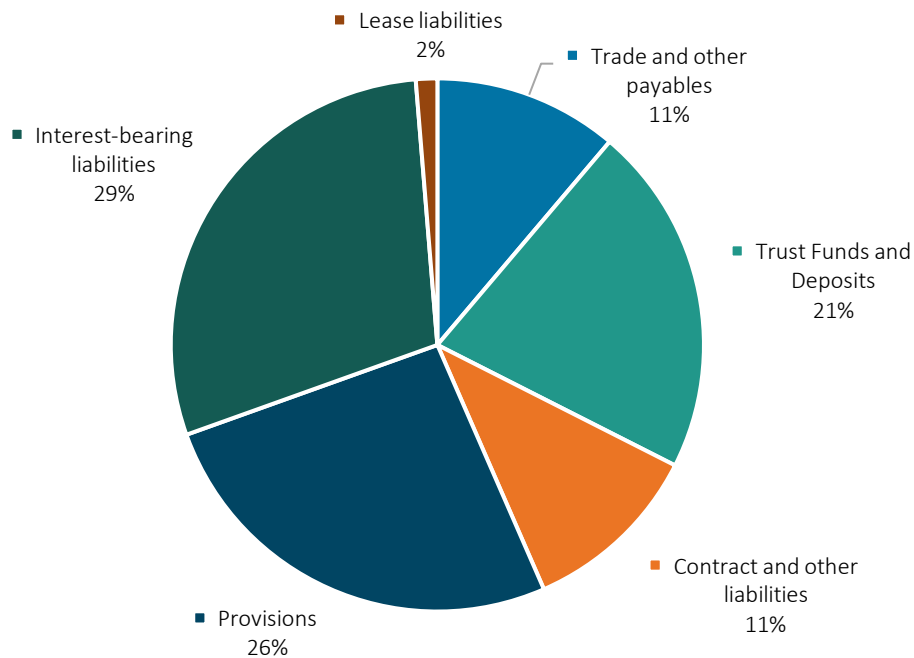
#### Assets



In addition to the Assets listed above, Council’s Equity also includes the following liabilities:

Asset	\$ M	%
Trade and other payables	7.28	11
Trust Funds and Deposits	13.83	22
Contract and other liabilities	7.12	11
Provisions	16.93	26
Interest-bearing liabilities	18.93	29
Lease liabilities	0.83	1
<b>Total</b>	<b>64.92</b>	<b>100</b>

### Liabilities



### Borrowings

Council’s borrowings on 30 June 2024 were \$18.935M, which equates to a 27% indebtedness level. The Victorian Auditor General’s Office compares non-current liabilities to own-source revenue (typically rates and user fees and charges) and considers a prudential limit (indebtedness level) of below 40% as a low risk. Council has budgeted to add a further \$8M to borrowings in 2024/25 to support key infrastructure projects and key land purchases. Borrowings are in line with Council’s borrowing policy and determined as part of the annual budget process.

## Capital works

The capital works program is funded through rates, government grants, borrowings, and other contributions. Council spent \$7.648M on land and buildings and \$17.194M on infrastructure works during 2023/24, these works included \$10.785M in renewing existing assets such as roads, buildings, footpaths and kerb and channel.

The capital works program was expanded during 2023/24 following finalisation of the 2022/23 carried forward works as well as the receipt of additional grant funding. \$15.064M in capital projects have been deferred to 2024/25 following project delays and expanded budgets from additional available funding.

Key projects completed or underway during the year included, Greater Beveridge Community Centre expansion, sealed and unsealed road renewal program, Beveridge Recreation Reserve Activation, Mitchell Landfill Cell Construction, Taylors Creek Reserve Activation and many more.

## Cash

Council plans for a positive net cash inflow from operating activities to provide funds for both the day-to-day operations, as well as for its capital works program. The net cash inflow from operating activities for 2023/24 was \$30.64M (\$40.1M in 2022/23). Council's cash position on 30 June 2024 was \$73.478M (compared to \$76.412M in 2022/23), a decrease of \$2.93M. Council's cash holdings on 30 June 2024 decreased following the completion of many capital items, borrowing repayments and reduced grants. Council will work towards increasing future cash holdings to remain at appropriate levels.

Council's working capital ratio for the 2023/24 financial year is 1.98, mainly due to financial assets now considered long term.

## Conclusion

Council remains committed to improving its financial health into the future and is dedicated to achieving sustained, adjusted underlying surpluses, maintaining appropriate cash holdings, and increasing investment in our assets for our existing and growing community. In the short term this remains a challenge as we expand our assets and services, and our costs increase at a rate higher than our revenue. This is being closely monitored however we understand the importance of service delivery for our communities.

Council's primary focus has not changed. The process of building a solid financial foundation to support Mitchell Shire continues and remains a long-term focus in line with Council's long-term financial planning. Council remains agile to support changing needs and unforeseen events.

While this report focuses on the financial performance over the past 12 months, Council continues to look forward with its short and long-term financial plans and models.

For a detailed picture of our financial performance please see the Financial Statement at the end of this document.

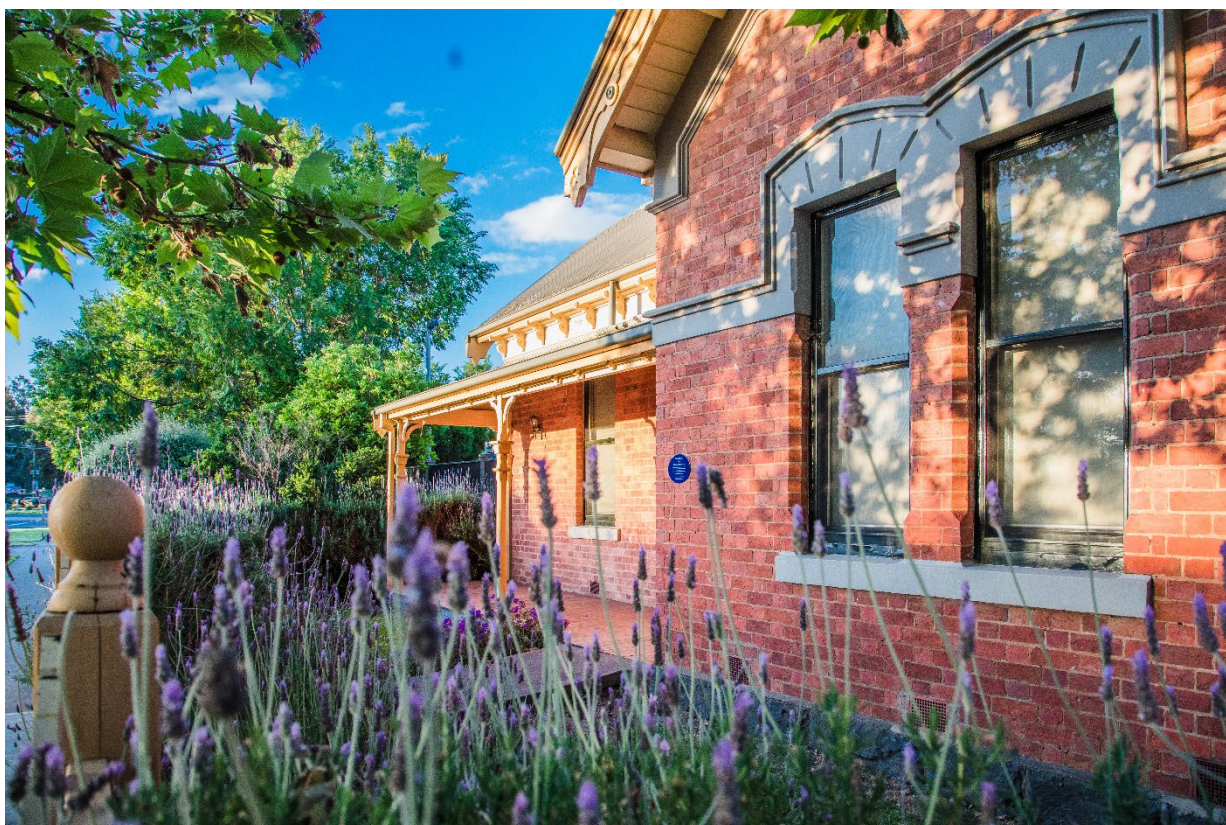


Figure 1 Old Police Station, Seymour

# 2023/24 Highlights

## JULY

### Events

- NAIDOC Week
- Victorian Minister for Mental Health Gabrielle Williams visits Seymour
- Citizenship ceremony
- Rural Council's Victoria forum

### Consultations

- Monument Hill Management Plan review
- Chittick Park Master Plan
- Draft Onsite Wastewater Management Plan

### Other

- Mitchell Youth Council sworn in



Figure 2 NAIDOC week celebration, Seymour

## AUGUST

### Events

- LGBTIQ+ Wear It Purple Day
- Book Week Storytime sessions

### Awards

- Council's Gender Impact Assessment App received a Highly Commended Award at the Municipal Association of Victoria Technology Awards

### Other

- Wallan Reuse Shop Reopens
- Thermal Imaging cameras available from libraries

## SEPTEMBER

### Construction

- Outdoor fitness equipment in Wandong and Heathcote Junction
- Pedestrian crossing project at Queen Street
- Electric vehicle charging station in Wallan
- Wallan Secondary College Pavilion Project opening
- Greenhill Reserve Main Oval Reshaping and Drainage Installation opening
- Greenhill Reserve Play Space Upgrade opening

### Events

- Youth Fest
- Citizenship ceremony

### Consultations

- Neighbourhood Character Study
- Draft Climate Emergency Action Plan

### Emergencies

- Mayor Fiona Stevens, CEO Brett Luxford and Flood Recovery Manager Kellie Massouras provided evidence at the Inquiry into the 2022 Flood Event in Victoria

## OCTOBER

### Construction

- Wallan Tennis Courts Upgrade Project opening
- Station Street, Seymour works

### Events

- Seniors Festival
- Freedom of Entry Parade, Broadford
- Worm and composting workshop
- Hume City Council, the City of Whittlesea, and Mitchell Shire Council jointly committed to a Regional Partnership aimed at planning and delivering a new city in Melbourne's growing northern corridor known as Cloverton
- Mayor Fiona Stevens and CEO Brett Luxford joined mayors and CEOs from the Northern Council Alliance to launch the Community Electric Vehicle Transition Plan

### Emergencies

- Seymour Community Day

### Consultations

- Beveridge and Wallan Growth Area Movement Strategy
- Urban Forest Strategy



Figure 3 Hume City Council, the City of Whittlesea, and Mitchell Shire Council jointly committed to a Regional Partnership, Cr Jim Overend, Christian Zhara, Peita Duncan, Cr Fiona Stevens, Lydia Willson, Cr Joseph Haweil, Cr Karen Sherry, Cr Rob Eldridge, Cr Louise Bannister



Figure 4 (Front) Ros Spence MP, Cr Fiona Stevens, Cr Nathan Clark, Wallan Tennis Courts Upgrade

## NOVEMBER

### Construction

- Broadford Secondary College Synthetic Cricket Pitch Upgrade opening

### Events

- Inclusive sport “come and try” sessions, Seymour
- Steps Towards Change Walk
- New Mayor and Deputy Mayor elected
- Insurance workshop
- Coffee with a cop
- Citizenship ceremony

### Consultations

- Landscape Assessment Study
- Special Rates and Charges Policy
- Growth area community sessions



Figure 5 Deputy Mayor Cr Nathan Clark, Mayor Cr Louise Bannister and CEO Brett Luxford after the Mayoral Election in November

## DECEMBER

### Construction

- Broadford Pop-Up Park
- RB Robson Stadium, Wallan Upgrades Project opening
- Kilmore Senior Citizens Centre Redevelopment and Accessibility Upgrade sod turn
- Wandong Community Centre Redevelopment sod turn

### Events

- Tech skills for emergencies workshops in Kilmore and Beveridge
- Mitchell Economic Summit
- Steps Towards Change walk
- Broadford Pop-Up Park opens



Figure 6 Broadford Pop-up Park

## JANUARY

### Events

- Community Awards and Citizenship Ceremony

### Emergencies

- Emergency Relief Centre established at Seymour Sports and Aquatic Centre for people impacted by floods
- Flood Recovery Community Meeting
- Pop-Up Recovery Hub in Wallan and Kilmore
- Disaster resilience information session in Wandong

### Other

- Sensory guides available at libraries and community centres
- Nature Stewards registrations open



*Figure 7 Citizenship Ceremony held on Australia day in Wallan Cr Louise Bannister*

## FEBRUARY

### Construction

- Australian Light Horse Memorial Park Activation Project opening

### Consultations

- 2024/25 Council Budget and 4-Year Capital Works Program
- Environment Advisory Committee
- Seymour Bushland Park Draft Management Plan
- Economic Development Strategy 2024-2030
- Fair Access Policy
- Monument Hill Reserve Management Plan

### Emergencies

- Disaster resilience information session in Wandong

### Other

- Shingles vaccine becomes available
- Council partnered with Victoria Police for Operation SafeCross



Figure 8 Community Awards recipients Duncan Freemantle from Mitchell Rangers Soccer Club, Rhonda Coates, Cr Louise Bannister, Sergio Prado-Arnuero, Kirsten Boehm, Member McEwen Rob Mitchell, Carolyn Atkinson, representatives from the Lions Club of Seymour Goulburn and Seymour and District Car Club



Figure 9 Flood Recovery Community Meeting held at the Seymour Recovery Hub

## MARCH

### Construction

- JJ Clancy Reserve, Kilmore Integrated Community Facility Project opening
- LB Davern Reserve, Wandong Oval Drainage Upgrade Project opening
- Kings Park, Seymour Play Space Upgrade Project opening

### Emergencies

- Insurance education sessions
- Governor of Victoria visits Seymour
- Business support events

### Events

- Harmony Week events
- Taste Tickets promotion
- Grants workshop
- Citizenship Ceremony
- Mitchell Shire Community Grant Workshop
- Clean up Australia Day
- International Women’s Day events



Figure 10 New citizen countries of origin

### Consultations

- Customer Experience Strategy
- Wandong Heathcote Junction Public Art
- Goulburn Region Tourism Partnership
- Greenhill Recreation Precinct Master Plan
- Landscape Assessment Study

### Other

- Council passed a motion reaffirming its longstanding opposition to the proposed quarry at 175 Northern Highway, Wallan



Figure 11 Mayor Cr Louise Bannister, Cr Fiona Stevens, Cr Rhonda Sanderson, CEO Brett Luxford and staff with the Governor of Victoria, Her Excellency Professor the Honourable Margaret Gardner AC (centre) visited the Recovery Hub in Seymour.



Figure 12 Member for Northern Victoria Jaclyn Symes (centre right) officially opened the Integrated Community Facility Project at JJ Clancy Reserve in Kilmore

## APRIL

### Construction

- Seymour Sports and Aquatic Centre works
- Broadford Baseball Lighting Upgrade Project opening
- Wallan East Family and Children's Centre sod turn

### Events

- Seymour Alternative Farming Expo
- 2024 City Nature Challenge
- Lifeguard and CPR courses at Kilmore Leisure Centre and Seymour Sports and Aquatic Centre
- Battery disposal webinar
- Food waste webinar

### Consultations

- Mitchell 2050 Community Vision Check in
- Sunday Creek Flood Study
- Community Engagement Policy

### Other

- National Volunteer Week Grants

## MAY

### Construction

- Chittick Park, Seymour Accessible Playspace opening
- Heywood Hill Reserve, Seymour Playspace opening
- Camerons Lane Interchange funding announcement with Prime Minister Anthony Albanese
- Seymour Community Wellbeing Hub funding announcement
- Works begin on the redevelopment of Pyalong Kindergarten and MCH Facility
- Kilmore town entry signs

### Events

- National Simultaneous Storytime
- Citizenship Ceremony
- Rates Support Popups
- Kindergarten Open Day
- IDAHOBIT events
- Mitchell Youth Council members met with Member for McEwen Rob Mitchell
- HOPE Community Day and Volunteer Expo

### Consultations

- Chittick Park, Seymour Master Plan
- Electronic Gaming Machines Policy
- Kilmore Neighbourhood Character Study
- Barriers to Land Management
- Anzac Avenue, Seymour Master Plan

### Other

- 2024/205 Budget adopted
- Council joins Instagram



Figure 13 Member for McEwen Rob Mitchell (front right) officially opened the Wallan Lower Oval Upgrade at Wallan's Greenhill Recreation Reserve

## JUNE

### Construction

- Squash courts upgrades in Broadford
- Greenhill Recreation Reserve, Wallan Lower Oval Upgrade opening
- Pyalong Bus Shelter
- Three Chain Road, Moranding reconstruction of existing culvert
- Gipps Street, Kilmore new footpath construction, kerb and channel, and drainage works
- Sugarloaf Creek Road widening project
- Mia Mia Road, Broadford new footpath to improve connectivity
- High Camp Road, Pyalong bridge repairs following flood damage and deterioration
- O'Hara Drive, Seymour and Hawdon Street, Broadford footpath renewal

### Events

- Cloth nappy workshop
- National Reconciliation Week
- Fred Grimwade Pavilion naming event Kings Park, Seymour
- Seymour Community Wellbeing Hub Information Session
- Election candidate information sessions
- Farmers Day Out events
- Attracting, engaging and retaining volunteers workshop

### Consultations

- Seymour Community Wellbeing Hub
- Public Surveillance Policy

### Other

- "Whose Road Is It" tool launches
- Trawool nominated for tourism award



Figure 13 Family of Fred Grimwade joined Mitchell Shire Councillors and community members for the naming of the Fred Grimwade Pavilion at Seymour's Kings Park.

# Capital Works

## Capital projects in the community

We've delivered \$27.9M on capital works projects in 2023/24 is a great achievement considering that the construction industry continues to face skill shortages and material supply disruptions in the aftermath of the Pandemic. Projects requiring a Cultural Heritage Management Plan (CHMP) continue to be delayed due to high demand of these services, particularly in the south of Shire.

Despite these challenges, we've delivered a range of projects that directly benefit our residents, including new playgrounds for families, upgraded sports and recreation facilities for an active lifestyle, modern community buildings, kindergartens for early learning, maternal and child health centers for growing families, efficient waste management solutions, and improved infrastructure with new roads, footpaths, and bridges.

Mitchell's thriving communities wouldn't be possible without the critical collaboration and investment from both State and Federal Governments. Their funding support has been instrumental in delivering this extensive program of works.

Highlights include:

### Broadford

- Mt Piper, Broadford Family and Children Centre
- Mia Mia Road Missing Link Footpath
- Baseball Lighting Upgrade
- Broadford Outdoor Pool Bonding and Backwash Tank Shed
- Broadford Secondary College Oval Cricket Pitch Renewal
- New Green Waste Bay for Broadford Resource and Recovery Centre

### Kilmore

- JJ Clancy Integrated Community Facility
- Kilmore Senior Citizens Redevelopment
- Kilmore Library Entry Door Replacements
- Gipps Street Missing Link Footpath
- Union Street Missing Link Footpath
- Kilmore Hudson Park Public Toilet Floor
- Monument Hill Carpark and Track Upgrade
- Township Entrance Signage Upgrade

### Pyalong

- High Camp Road bridge renewal
- New bus shelter
- Pyalong Netball and Tennis Courts lighting upgrade
- New green waste bay for Pyalong Resource and Recovery Centre
- Seymour Pyalong Road patch and seal
- Pyalong Netball Court – shelters upgrade

### Seymour

- Mitchell Landfill Cell 7 and 8 Construction
- RDA Kings Park new shelter and accessible toilet
- Seymour Old Courthouse flood recovery works
- Seymour Pioneer Library flood recovery works
- Seymour Sports and Aquatic Centre pool cover and concourse works
- Seymour Library carpet and paint renewal
- Chittick Park All Abilities Play Space
- Heywood Hill Play Space improvement
- Kings Park Play Space
- Patching and sealing of Station Street, Pollard Street and Batten Street

### Tallarook

- Outdoor Pool slide works
- Tallarook Mechanics Institute drainage upgrade

### Wallan

- RB Robson Stadium amenities upgrade
- Wallan Secondary College Pavilion
- Wallan Community Services Hub shed
- Wedding Drive missing link footpath
- Bentick Street missing link footpath
- Greenhill Reserve Playspace
- Wallan Tennis Courts upgrade
- Wallan Tennis Complex enclosure 1 lighting upgrade
- Queen Street and Windham Street raised pedestrian crossing
- Wallan Resource and Recovery Centre safety barrier gates

### Wandong

- Wandong Community Centre redevelopment and accessibility upgrade
- Outdoor fitness equipment Wandong and Heathcote Junction
- LB Davern Reserve drainage upgrade

# Major Projects

## Roads, bridges and footpaths

Over the last year, planning and design works were completed for the Wellington Street, Wallan Upgrade Project, between Watson Street and Duke Street. The construction works are scheduled to commence early in the next financial year. Planning and design works for an upgrade to sections of Darraweit Road, Wallan are also in final stages of completion. The construction works on Darraweit Road are expected to be commenced early 2025. These two projects are jointly supported by \$5.5M in funding from the Federal Government's Infrastructure Investment Program.

Planning and Design works for John Street link road in Kilmore continued to progress throughout the year and preliminary designs for the upgrade to the intersection of John Street with Kilmore – Lancefield Road have been submitted to Department of Transport to commence the design approval process. This new road link will connect Kilmore – Lancefield Road and Clarke Street Kilmore and will provide a valuable local road alternative to Sydney Street for residents. The timing for the construction of this road is contingent on development activity in this area.

Works were completed on the widening of Sugarloaf Creek Road, Sugarloaf Creek for the section between Dockerys Road and the corner before Bidstrups Bridge. The works involved the widening of the existing asphalt seal to allow vehicles to remain on the asphalt while passing. This has resulted in improved safety outcomes and regional connectivity.

Improvements to accessible parking were made at Hamilton Street, Broadford adjacent to the Broadford Outdoor Pool, and at Grant Street in Seymour.

Culvert reconstruction and upgrades were completed at Three Chain Road, Moranding to ensure continued safety and reliability of this important access route. Bridge repair works were completed at High Camp Road, Pyalong for strengthening of the bridge to ensure safe use.

Approximately 1.6km of new footpaths were constructed as part of the Missing Link Footpath Program. New footpaths were constructed in Gipps Street and Union Street, Kilmore; Mia Mia Road, Broadford; Wedding Drive and Bentinck Street, Wallan.

# Operations

## Road renewal

Road renewal involves the restoration of infrastructure back to the required standard. This may include resurfacing using a spray seal or asphalt, structural pavement rehabilitation and unsealed road resheeting.

Significant price increases in recent years as well as accelerated deterioration from higher-than-average rainfall has presented considerable challenges. This has resulted in a greater demand on pavement patching.

Program Name	Amount Delivered (Km)
Sealed road resurfacing program	18.3
Sealed road patching program	18
Unsealed road renewal program	0.8
Kerb and channel renewal program	0.8
Footpath and cycleway renewal program	1.7

## Sustainable alternatives

Alternative products continue to be trialled and monitored by the road renewal team to ensure a range of high-quality sustainable products can continue to be incorporated into renewal works into the future and perform to our expectations, reducing the demand for virgin materials. Some of the products trialled and monitored include:

- Asphalts incorporated a range of recycled products such as recycled asphalt, glass, plastics, and printer toner
- Recycled crushed concrete
- In-situ stabilisation where possible to utilise existing material rather than remove and replace

## Flood Recovery Works

The October 2022 Flood severely impacted our road network, especially in the north of the Shire. Over 50 roads were closed during the event, with over 300 separate repair works required as a result, with only three reconstruction projects remaining at the start of 2024, another flood event occurred on 8 January 2024. The second flood event resulted in damage to recently repaired sites and another significant reconstruction program with an estimated cost of \$2.4M expected to be completed by September 2024. Costs to repair this infrastructure back to the same standard is funded by the State Governments Disaster Recovery Funding Arrangement.

## Tree Management

Council plants trees in roadsides and parks through its annual tree planting program. Current budget allocations allow for approximately 1,000 annual tree plantings with others planted through capital works, and development contributions. These plantings are offset by tree removal which create an annual net gained figure in 2023/24 financial year.

Source	Number
Annual planting program	1,143
Trees Removed	722
Trees Lost (Vandalised, Stolen)	226
Total Tree Loss	948
TOTAL NET GAINED Council budget	195
Additional Tree Planting	
Amenity Value Contributions	96
Capital works	44
Development contribution	272
Parks Team Plantings	11
TOTAL	423
Developer Planted Trees*	3,809

\*Developer planted trees are planted in new developments where vacant site data is not collected.

With approximately 12,200 vacant sites in streetscapes, this means that at the current levels it would take 62 years to plant out all street locations within our municipality.

Ongoing efforts have been made to increase tree planting numbers and survivability within existing budgets, including:

- Planting smaller stock – less cost, less water requirements
- Propagating stock from local seed
- Partnering with Committees of Management to establish and maintain trees

Council is dedicated to protecting and enhancing its trees and urban forest. Council has finalised and endorsed an Urban Forest Strategy in the 2023/24 year with the main objective of increasing canopy cover within our urban areas. Implementation of Year 1 will begin in the 2024/25 financial year.

Council manages approximately 60,000 street and park trees across the urban areas of our townships. Street trees are inspected on a 3–5-year rotation with trees being pruned every 3 – 4 years unless otherwise required. Over the 2023/24 financial year 20,452 individual tree inspections were undertaken.

Works Type	Undertaken
Electric Line Clearance	718
Trees requiring removal	722
Formative Pruning	2,276
Road and Footpath Clearance	5,182
Other (Branch Pick up, Deadwood etc.)	5,301
<b>TOTAL WORKS</b>	<b>14,199</b>



*Figure 14 Vietnam Veterans Commemorative Walk, Seymour*

# Community services and infrastructure

## Library Services

Mitchell Shire Library Service offers a broad range of books, audiobooks, magazines, and e-resources. Our collection includes a total of 128,624 physical items. During the 2023/24 financial year, we recorded 147,782 loans of both physical and e-resource items.

## Library Programs

Activities and programs are popular at Mitchell Shire Libraries, we held over 864 events with over 16,305 people attending programs during the 2023/24 financial year. These include regular weekly children's programs such as Baby-time, Rhyme-time and Story-time which focus on developing early literacy skills for children 0-5 years, School Holiday Programs, After School Activities, Home Library Services, Craft and Cuppa sessions and Adult Literacy Programs. To promote reading, the Councillors were invited as guest readers to be part the National Simultaneous Storytime.

Every Summer Libraries across Victoria encourage regular engagement with Library collections to keep children reading over their break from school. The 2023/24 Big Summer Read at Mitchell drew over 817 registrations, with more than 8,200 books read and borrowed as part of the programs. We delivered a range of targeted family friendly events in support of the summer reading challenge.

Our school holiday program continues to thrive, as demonstrated by strong registration numbers and impressive turnouts. With over 1,200 registrations for 60 events, we are dedicated to enhancing community access and creating diverse offerings that engage a wide spectrum of families within our community.



Figure 15 Cr David Lowe reading to Children from Wallan Primary School and Quality Kids Childcare Centre as part of National Simultaneous Storytime

Each year we participate in 'Love Your Library Month, a Public Libraries Victoria Initiative. In support of the program, an online membership was launched to make the library service more accessible and reachable for the community members.

Our libraries have been at the forefront of offering open and inclusive programming and services that support families with neuro-diverse children. In partnership with the Diversity, Inclusion and Support Team, we have implemented the Sensory Resource Guide at all library locations.

We are thrilled to introduce the "Library of All Things" in partnership with Environment and Sustainability. This collection includes various resources, equipment, and technological devices available for loan to Mitchell Shire residents. From energy-saving kits to portable induction cooktops, residents can borrow these items for free with their library card.

We have expanded our e-Resource Collection by adding LinkedIn Learning, Kanopy, and WorldBook. LinkedIn Learning addresses the community's growing need for business, creative and technological skills helping individuals achieve their personal and professional goals. WorldBook offers on-demand online reference materials for families, including resources for primary and secondary school children. Kanopy provides a video streaming service with quality, thoughtful entertainment for our financially struggling community members.



Figure 16 Brendon, Library and Customer Service Officer

## Community Development and Youth Services

### Seniors Concert

In October 2023, Mitchell Shire Council hosted Alex Hell as Neil Diamond and Johnny Cash for the 2023 Senior's Concert held at Broadford Hall with 220 guests, including some who travelled from neighbouring municipalities.

The concert was very well received with excellent feedback provided to the Community Development Team, in particular that the event was free with a complimentary lunch.

This event was a key activity for the Seniors Festival, part of the positive aging portfolio within the Community Development Team and is linked to strategies in the Health and Wellbeing Plan and the Life Stages Strategy to provide opportunities for social connection for older population groups across the Shire.



Figure 17 Singer Alex Hell, Senior's concert Broadford

### 16 Days of Activism

16 Days of Activism is an international campaign to challenge violence against women and girls that runs from Friday 25 November, the International Day for the Elimination of Violence Against Women, to Saturday 10 December, Human Rights Day.

During the campaign a range of Council run and partnered initiatives took place in Mitchell Shire. This initiative was Council's Steps Towards Change Walk, a community walk hosted in Goulburn Park Seymour to raise awareness of family violence, build knowledge of local supports and show the strong stance we have as a community against violence.



Figure 18 Natasha, Angela Barker, Abby

Over 130 participants attending. Community members and partners from Council's 16 Days of Activism Lower Hume Collaborative Group had stalls and came together to march from GoTafe to Goulburn Park, Seymour. It was a great opportunity to start conversations around gender-based violence and bring awareness to the severity of family violence within our community.

## NAIDOC Week

NAIDOC Week is one opportunity for Council to learn about First Nations cultures and histories and participate in celebrations of the oldest, continuous living cultures on earth.

Mitchell Shire Council has continued to work collaboratively to build a fair and equitable community for all through the support of the Goranwarrabul Mob and Friends NAIDOC event in Seymour. There were more than 600 people who attended the event in Seymour, and Community Development supported the evaluation process for this event. In collaboration with Goranwarrabul Mob and Friends Council officers captured feedback from attendees on the key campaign theme “For our Elders” and what Elders means to us all. This included feedback from First Nations peoples, Torres Strait islander communities and non-Aboriginal people on what older people or people we look up to means to us. Highlights included the smoking ceremony, community connection and the opportunity to embrace culture in a safe and respectful environment.



Figure 19 Smoking Ceremony, Seymour

## National Volunteer Week

National Volunteer Week 2024 supports local volunteers and community groups. Community groups can apply for a grant of up to \$500 to support volunteer thank you events or activities, training and development or transport.

National Volunteer Week runs from 20 to 26 May and highlights the positive impact volunteers have on the community, the many ways people can volunteer and the work that many organisations do to support volunteers. The grant program saw a 200% increase in community organisations being awarded funding to support their volunteering projects.

Mitchell Shire utilises the week to encourage groups who may be seeking volunteers and people who may be thinking about volunteering to visit the [Volunteering Mitchell](#) portal to add or view current opportunities.

## International Day of People with a Disability

International Day of People with Disability (IDPWD) is held on 3 December each year. The IDPWD program aligns with Australia's Disability Strategy 2021 – 2031 and aims to increase public awareness, understanding and acceptance of people with disability.

This year Council supported the Nexus Primary Health All Abilities Games Day to celebrate International Day of People with a Disability. 50 participants with varying disabilities attended and participated in a range of games, including football and wheelchair basketball.

Cr Louise Bannister also launched Council's new Library resources "A trip to the library social stories". Social stories are learning tools that help explain social situations. These guides prepare people for social interactions by providing clear information about specific social situations, outlining why they happen and a typical response.

## Youth Fest

'Youth Fest' is an opportunity to celebrate young people by supporting them to organise and deliver events that showcase their talents and contributions to the community.

Mitchell Youth Services delivered a range of events, training, workshops and celebrations in partnership with other local organisations for young people connected to Mitchell Shire. Some of these initiatives included a board games day at the Kilmore library, Youth Art Workshop at Club Mandalay in Beveridge, a highly successful partnership with PRACE introduced Mitchell Shire young people to the opportunity to engage in a highly popular Barista for Beginners workshop in Wallan, where participants enjoyed serving coffee to the seniors and perfecting their barista skills in preparation for future volunteering or employment pathways.

## Wear it Purple Day

Mitchell Shire hosts a range of events every year to raise awareness and celebrate LGBTQIA+ events and campaigns and delivers services throughout the year to support LGBTQIA+ youth and allies. Wear it Purple Day (WIPD) is one initiative Council support and deliver an annual LGBTQIA+ awareness day especially for young people.

Council offered badge and friendship bracelet making, pizza, games and activities.

30+ young people attended and participate across the events with young people and staff members from Wallan Secondary College attending during school time to celebrate.

Organisations who partnered with Council on this initiative included Victoria Police, Nexus Primary Health and The Bridge Youth Services.

## Leisure and Aquatic Facilities

### Indoor Aquatic Facilities

Mitchell Shire Council proudly operates two year-round indoor aquatic facilities, Kilmore Leisure Centre and Seymour Sports and Aquatic Centre. These facilities offer a comprehensive range of services, including a creche, health club, learn-to-swim programs, access and inclusion programs, lifesaving training and stadium operations.

During the 2023/24 financial year, our facilities welcomed over 120,000 visits. This remarkable engagement reflects the community's strong support and the quality of our services. Key highlights include thousands of learn-to-swim lessons delivered, hundreds of group fitness classes conducted, comprehensive health assessments provided, numerous programs shows hosted and active recreation opportunities enjoyed by many.

We completed several significant capital works to enhance the experience at our facilities, including pool deck resurfacing at Seymour Sports and Aquatic Centre (SSAC), stadium resurfacing at SSAC, new pool blankets installed at SSAC, a 60kW solar system installed at Kilmore Leisure Centre (KLC), and numerous other minor works and maintenance projects.

Looking ahead to the 2024/25 financial year, Mitchell Shire is committed to further improving our facilities and services. Planned projects include enhanced facility upgrades, an expanded range of service offerings, and initiatives to increase energy efficiency and environmental sustainability. We are excited about these upcoming developments and are dedicated to providing our community with top-quality, sustainable, innovative aquatic and recreational services.

### Outdoor Aquatic Facilities

Mitchell Shire Council operate four outdoor pools including the Wallan Splash Pad in Hadfield Park, Broadford Outdoor Pool, Tallarook Outdoor Pool and Seymour War Memorial Outdoor Pool from 1 December until the Labour Day weekend in March each year. The 2023/24 Outdoor Pool season concluded on a positive note with a remarkable total of 1,678 visits during the Labour Day long weekend across the three outdoor pools, in addition to the Wallan Splash Pad's attendance figures. This combined visitation reached almost 50% of January's 2024 outdoor pool attendance in just three days. Factors contributing to this success included hot summer weather and inflatable sessions held at the Seymour War Memorial Outdoor Pool.

A notable addition to the 2023/24 outdoor pool season was the introduction of Sunrise Lap Swimming at Seymour War Memorial Outdoor Pool. This initiative provided lap swimmers and other users with a dedicated 2-hour window each day of the week, independent of the forecasted temperature, allowing community members who highly value our pools, to plan and complete their regular morning or afternoon swim. These sessions were well-received, with an average attendance of 15 – 20 swimmers per session.

Minor works were also completed at the outdoor pools which included plant room upgrades at Broadford Outdoor Pool, equipotential bonding works at Broadford Outdoor Pool and Tallarook Outdoor Pool, pool painting works at Seymour Outdoor Pool and a new water slide at Tallarook Outdoor Pool.

The overwhelming sentiment from community members who visited during the season was that they had an excellent time, appreciated the site's high standard of presentation, the lush green surroundings, and enjoyed their days by the pool.

From 1 December 2023 to 11 March 2024 Mitchell Leisure Services facilitated 13,035 visits at no direct cost to the community members who visited. This is an increase in visitation of 7,048 (118%) compared to 5,987\* visits in the 2022/23 outdoor pool season.

*\*noting the Seymour War Memorial Outdoor Pool was closed during the 2022/23 outdoor pool season due to flood damage.*



Figure 20 Replacement water slide, Tallarook Outdoor Pool

## Recreation, parks, playgrounds and open space

Council has worked in partnership with the community, its volunteers and funding partners to provide some significant sport and recreation service improvements across Mitchell Shire. The 2023/24 projects reflect Council's ongoing commitment to promoting active participation in sport and recreation by girls and women, and to increased sustainability of facilities and reduced environmental impacts.

### Chittick Park Accessible Play Space, Seymour

The Chittick Park, Seymour Accessible Play Space Project transformed this area into a vibrant and inclusive destination, promoting active lifestyles and community connections in the heart of Seymour.

This project featured state-of-the-art inclusive play equipment and a range of new facilities designed to cater to all community members. Highlights of the new play space include:

- A diverse range of swings, including better integration of the wheelchair accommodating Liberty Swing in the wider playspace, supportive swing seats, and two types of nest swings
- An accessible spinner and a wheelchair rocking carriage, which are not only fun, but provide a range of motion for critical motor and sensory development that are not always available to children with special needs
- A comprehensive play structure with bridges, decks, and slides
- Interactive sand and water play features
- A cubby space for imaginative play, and nature play spaces incorporating sensory planting and materials
- Shade structures over key areas, picnic shelters, and ample seating to accommodate families and groups, and generous tree planting that will provide further shade in time
- Enhanced accessibility with and expanded play area, extended widened paths and an additional entry

### JJ Clancy Integrated Community Facility, Kilmore

One of Kilmore's busiest recreational facilities is better prepared for the region's growth after the completion of the JJ Clancy Reserve Integrated Community Facility Project.

Designed to meet the evolving needs of the community, the project introduces a versatile shared-use facility catering to local sports clubs and community organisations. Key features of the facility include:

- Expansive community spaces primed for hosting large-scale events
- State-of-the-art commercial kitchen and kiosk facilities
- Dedicated meeting rooms for collaboration
- Accessible toilets and ample storage solutions
- Outdoor viewing area providing a scenic backdrop for gatherings

- Modernised players' change rooms with female-friendly accommodations
- Umpires' rooms and amenities designed with accessibility and inclusivity in mind
- First aid room ensuring the safety and well-being of all participants
- Gymnasium space promoting health and wellness initiatives
- Adjacent children's play area fostering a vibrant family-friendly atmosphere
- Enhanced facilities for Little Athletics events
- Additional storage shed and upgraded carparking facilities for improved accessibility

The \$4.7M project was made possible thanks to \$3.4M from the Victorian Government's Growing Suburbs Fund, and \$1.3M from Council.

The JJ Clancy Reserve Committee of Management also contributed \$70,000 to fit out the new building, which included a \$16,000 grant from the Bendigo Bank to install audio visual equipment.

### Heywood Hill Reserve Upgrade

This \$228,000 project included the redevelopment of this reserve through the provision of a new playspace designed to engage children of all abilities and encourage social interaction among families.

Additional enhancements included a shaded seat with back and arm support, new drinking fountain, an accessible picnic shelter with BBQ, enhanced lawn area and new paths, seating and plantings throughout the reserve.



Figure 21 Heywood Hill Reserve, Seymour play space

## Greenhill Reserve, Wallan

Three significant projects were completed at Greenhill Recreation Reserve in Wallan.

### *Lower Oval Upgrade*

These works were made possible through a \$515,000 grant from the Federal Government and included:

- Installation of a perimeter fence to enhance safety and security
- New goals to provide improved facilities for football matches
- New player interchange area to facilitate smoother and more organised player transitions during games
- Additional drainage to prevent waterlogging and ensure the oval remains playable in various weather conditions

### *Main Oval reshaping and drainage installation project*

This \$276,723 project has seen a reshaping of the oval to remove the low spots, installation of lateral drainage and a new centre cricket wicket.

This will eliminate the current ponding of water in key sections of the oval, which is limiting optimal use of the community facility.

These works were made possible thanks to \$106,666 from the Victorian Government's Country Football and Netball Program, \$20,000 from Cricket Victoria and \$150,057 from Council.

### *Playspace*

This \$185,000 project has delivered a vital upgrade of a high priority play space that has over 600 active participants across Wallan Junior Football Netball Club, Wallan Football Netball Club, Wallan District Cricket Club and Wallan Auskick.

The new play equipment includes a large climbing cube unit, a double swing set, seating and climbing rocks and logs for nature play.

This project was made possible thanks to \$110,000 from the Victorian Government's Growing Suburbs Fund and \$75,000 from Council.

## Wallan Secondary College Pavilion Project

This \$1.35M project has provided a pavilion at Wallan Secondary College to meet the needs of the rapidly growing area and increased female participation in Australian rules football and cricket.

The pavilion includes two unisex changerooms, two umpire rooms, a separate accessible public toilet, kiosk and storage.

This project was made possible thanks to \$533,333 from the Victorian Government's Local Sports Infrastructure Fund - Female Friendly Facilities stream, \$30,000 from Cricket Australia and \$786,667 from Council.



*Figure 22 Wallan Secondary College pavilion*

## Drainage Upgrades at LB Davern Reserve, Wandong

This project included the installation of lateral drainage to eliminate water ponding, reshaping of goal square areas to facilitate natural water flow, and the incorporation of a new perimeter collector drain to mitigate surface water accumulation.

The \$325,000 investment in LB Davern Reserve reflects a shared commitment to community development and recreational infrastructure enhancement.

With \$195,000 generously contributed by the Victorian Government's Country Football and Netball Program and an additional \$130,000 provided by Mitchell Shire Council, the project underscores the importance of collaborative partnerships in addressing local needs and fostering community resilience.

## Broadford Baseball Lighting

This \$365,000 project, brings cutting-edge infield and outfield lighting to training standard for the Broadford Baseball Club, enhancing both visibility and safety for players.

This project was made possible through the generous support of the Victorian Government, which contributed \$250,000, alongside a significant \$115,000 investment from Council.



*Figure 23 Broadford Baseball Club lighting*

## Seymour Riding Develops Abilities Upgrades

The facility improvements included the installation of a roof over the outdoor arena and an accessible toilet at the club rooms.

The new roof provides shelter, allowing for improved scheduling and increased participation opportunities by reducing cancellations due to weather conditions.

The accessible toilet ensures that participants and volunteers no longer have to travel long distances to access restroom facilities, significantly improving the functionality and safety of the site.

The \$358,645 project was made possible thanks to \$158,087 from the Victorian Government's Local Sports Infrastructure Fund and \$200,558 from Mitchell Shire Council.

## Family and Children's services

### Family Violence Supports

The successful implementation of a pilot project funded by the Free from Violence Local Government Grant Program 2022 – 2025 aims to enhance family support services. This project employs a dedicated Maternal and Child Health (MCH) and Kindergarten Family Social Worker to assist families facing challenges and complex needs. The objective is to improve early intervention, family strengthening initiatives, and collaboration with The Orange Door for family violence referrals.

The Family Social Worker plays a crucial role in building the capacity of MCH and kindergarten teams to support families effectively by conducting assessments and providing case management support. The officer identifies families in need and navigates complex systems. Collaboration with the MCH and Children's Services team ensures a coordinated approach to support and referral pathways for kindergarten families.

Support for family violence includes increasing intake teams at the Access Point and extending the Early Help program. The aim of this is to provide evidence-based, inclusive early help to families, supporting the wellbeing and development of children from birth to 18 years. This approach seeks to help children thrive and reduce the need for intensive family and statutory services.

### Gender Impact Assessments

Mitchell Shire has taken significant steps to ensure the effective implementation and monitoring of Gender Impact Assessments (GIAs) under the obligations of the *Victorian Gender Equality Act 2020*. Recognising the importance of considering the diverse needs of women, men, and gender diverse individuals, Council has developed a streamlined internal system to conduct and monitor data and outcomes relating to GIAs.

Since March 2021, all defined entities in Victoria, including council's, are required to conduct internal GIAs when developing or reviewing policies, programs, and services that directly impact the public. GIAs play a crucial role in promoting equitable outcomes by ensuring equal access to opportunities and resources for all individuals. They also encourage the consideration of other aspects of inclusion, such as supporting First Nations people, LGBTQIA+ communities, individuals with disabilities, and multicultural communities.

Mitchell Shire faced challenges in managing and analysing data related to GIAs. The existing system, which relied on MS Word documents, proved laborious, difficult to manage, and lacked clear workflows. Recognising the need for a better solution, the Gender Equality Action Group, comprising staff members from across Council, came together to collaboratively explore an innovative approach.

Their aim was to create a system that would simplify data collection, analysis and reporting while ensuring the integration of inclusive and equitable policies, programs, and services into Council's core business

Through this collaborative effort, Mitchell Shire Council has demonstrated its commitment to gender equality and the effective implementation of the *Gender Equality Act 2020*. Council have developed an internal GIA App to conduct and monitor GIAs.

## Mt Piper Kindergarten Expansion, Broadford

The \$2M expansion of the Mt Piper Family and Children's Centre in Broadford caters to Mitchell Shire's growing community and supports the introduction of free kindergarten for 3-and 4-year-olds.

The project included a new 33-place kindergarten room, expanded MCH Services, a new meeting room for early childhood and family services, a new facility entry, a large accessible foyer, and additional car parks.

This \$2.028M project was made possible thanks to \$1.763M from the Victoria Government's Building Blocks Expansion Grant and \$265,000 from the Council.

This project at Mt Piper Broadford Family and Children's Centre is one of many delivered as part of Council's capital works program. Recent expansions to other family and children's facilities have been completed in Beveridge, Kilmore, Seymour, Wallan East, and Wandong.

## Maternal and Child Health

The Maternal and Child Health (MCH) team, Kilmore District Hospital, and Northern Health have formed a strategic partnership to deliver paediatric consultations 4 days per week at the Beveridge MCH.

With the recent amalgamation of Kilmore District Hospital and Northern Health, we have seized the opportunity to address this issue more effectively. This collaboration has significantly expanded our capacity to deliver paediatric services. As a result, we are now pleased to offer paediatric care four days a week throughout Mitchell Shire. This increase in service availability is a substantial improvement, providing families with more consistent and accessible support.

The new arrangement ensures that children in our community have access to essential medical care, improving overall health outcomes and supporting the wellbeing of families across the shire.

In addition, the MCH team has been advocating for family violence legal services to better support our community. Northern Community Legal, which has brought this vital service to fruition. This collaboration provides essential legal support to families affected by family violence, further strengthening our community's overall support network.



Figure 24 Jenny, Immunisation Nurse

# Community Amenity and Emergency Management

The Community Amenity and Emergency Management Department provides a number of services, including Local Laws, Animal Management, Parking and Litter Enforcement, Asset Protection, School Crossings, Civic Presentation, Planning Investigations, Emergency Management and Environmental Health.

The main objectives of our Department are to provide for the peace and order of the community and to protect, maintain and enhance the natural environment, ensure the protection of Council assets and sustainable use of resources, and to protect the health and safety of residents.

## Local Laws

Council's *Community and Environment Local Law 2022* has delivered improvements to community amenity, asset protection and general environmental issues within our municipality.

Council continues to deliver the actions of the Domestic Animal Management Plan 2021 – 2025 (The Plan). The Plan will focus on better access to facilities for dog owners, a focus on responsible pet ownership, further improvement to dog and cat rehoming rates and reviewing Council dog on lead orders.

Council investigates all dog attacks in accordance with our legislative requirements. Serious dog attacks are generally taken to Magistrates Court. There have been a total of 6 dog attack matters heard at Magistrates Court with Council being successful on each matter. There has also been one dog barking prosecution and one prosecution for a property displaying a 'Dangerous Dog' sign in contravene of the *Domestic Animals Act 1994*.

The Department responded to more than 9,000 customer requests in the 2023/24 financial year with our average response time being 1.2 days. We have some of the highest reclaim rates compared to other Councils across Victoria. Our rehoming partnerships with Save a Dog and Ingrid's Haven assists greatly with ensuring that we do everything we possibly can to rehome unclaimed dogs and cats.

## Environmental Health

The Environmental Health unit attended to approximately 400 customer requests in the 2023/24 financial year.

Following the Flood Events of January 2024 Environmental Health Officers attended businesses and residential houses impacted by the flooding event and conducted Secondary Impact Assessments. Education and information on impacts of flooding were provided to those affected.

One of the biggest projects for the Environmental Health unit this year was the endorsement of Council's Onsite Wastewater Management Plan 2024 – 2029. Council will be aligning the new Plan with legislative requirements that ensure beneficial outcomes for the environment and community.

## Emergency Management

### Summer bushfire season

The Bureau of Meteorology (BoM) declared an El Niño on 19 September 2023, which predicted an increased fire risk following a three year La Nina weather event (wetter than average) which contributed to excess fuel loads across the shire.

In preparation, Council provided written education to over 4,000 residents on how to best prepare their property for fire and to assist them to comply with their legislative responsibilities.

Over 400 properties were inspected during the program which resulted in a total of 218 Fire Prevention Notices being issued on private property owners. Council was required to undertake enforcement action on 10 property owners for failing to comply with a Fire Prevention Notice.

There were more than 300 unsightly land (long grass) requests dealt with by officers. A total of 84 Infringements were issued and 32 properties were compulsory cleared by Council after repeated non-compliance by the owner.

The Mitchell Shire Group of CFA Brigades responded to approximately 300 calls including:

- Grass/Scrub fires
- Structure/ Non structure (outbuildings/vehicles etc.)
- The major fire event for the season was a 48ha Grass fire in Bassett Lane, Hilldene. Over 20 CFA Fire Trucks and volunteers and two aircraft responded.

## Key Projects

In addition to its 'business as usual' fire season program, the Emergency Management Team delivered the following key projects:

- Mulching - South Station Street, Wallan
- Comprehensive fire plug maintenance (250 fire plugs) in Kilmore, Tooborac, and Broadford
- Fire Access Track - Stotts Road, Wandong - Significant re-instatement project following the October 2022 floods (grant funded)
- Emergency Water Supply Point upgrades – (10 sites) including installation of new bore/standpipe at McKerchers Road, Bylands (grant funded)
- Hidden Valley Bridle Track – gorse mulching
- Hazardous tree removal – Clonbinane Road

## Vulnerable Eastern Ridgeline Communities Project

The communities of Reedy Creek, Upper Plenty, Wandong / Heathcote Junction and Clonbinane were presented with their Community Emergency Management Plans in May 2024. These plans are available on Council's website and hard copies have been circulated.

Council has applied for a further grant to deliver this project in other high-risk communities

## Upcoming Fire Season 2024/2025

Officers are working with CFA brigades in preparation for the 2024/25 summer season to ensure learnings and opportunities from the 2023/24 are implemented.

The focus again will remain on education and planning, fuel reduction and the pursuit of grants for projects that enhance community preparation and resilience.

## Flood Recovery

The Seymour Flood Recovery Hub continues to provide support to community since opening in May 2023 in response to the October 2022 Floods,

Over 1400 people have engaged through the Recovery Hub in the previous 12 months

Key recovery initiatives delivered include:

- 12-month anniversary event
- Parliamentary Inquiry
- Ministerial and Governors visits
- Flood information and planning sessions

## Community Recovery Committee (CRC)

Community-led recovery is an approach that gives communities greater opportunity to be involved in decisions and processes that contribute to reshaping and rebuilding their lives in ways that work for them. A community-led approach involves engaging deeply and respectfully with communities so that they can help build back stronger and more resilient.

To ensure we are guided by the community and their priorities, a Community Recovery Committee (CRC) was established to plan and coordinate a community-led recovery process.

Some Community Recovery Committees responsibilities include:

- Identify community needs and make recommendations to agencies on actions, activities and plans to support recovery
- Referencing the Interim Community Recovery Plan, develop a '100 days strategy' that sets out the tasks the CRC regards as critical
- Monitor, communicate, and review local recovery activities
- Liaise, consult, coordinate, and negotiate, where appropriate, on behalf of the community with recovery agencies, government departments, recovery providers and the council to implement recovery programs and initiatives
- Advocate, where appropriate, in conjunction with the community, including vulnerable groups and communities of interest (e.g., youth, small business, tourism)

# Advocacy

## Camerons Lane Interchange

In May 2024 the Federal Government made a \$900M commitment to fully fund the construction of Camerons Lane Interchange on the Hume Freeway in Beveridge. This commitment will unlock more than 30,000 homes and 20,000 jobs.

Council partnered with the local community, National Intermodal Corporation, Northern Council's Alliance, NorthLink and other stakeholders to advocate for this transformational project. Camerons Lane Interchange had been a key advocacy ask of Council for a number of years, and this successful outcome will ensure that our community is well connected to jobs, services, and other opportunities.



Figure 25 Prime Minister Anthony Albanese (right) was in Wallan to announce funding for Camerons Lane Interchange on the Hume Freeway in Beveridge.

## Seymour Community Wellbeing Hub

The Seymour Community Wellbeing Hub will be a reality after Council was successful in obtaining a \$15M grant to fund the development of stage one of this project. This is the result of years of advocacy by Council, community, and partners including Seymour Health, Nexus Primary Health, and Goulburn Valley Health.

This landmark project, a long-standing priority for Mitchell Shire Council and its partners, is poised to dramatically transform the lives of residents in the Seymour region by significantly enhancing access to health, wellbeing, and community services. The Hub will house a range of mental health and wellbeing services, alongside library and community spaces.



Figure 26 proposed Building Footprint, Seymour Community Wellbeing Hub

## NO QUARRY for Wallan / Beveridge

Council has continued to partner with the NO QUARRY for Wallan / Beveridge Community Group to advocate to the State Government to stop the proposed quarry in Beveridge North-West Precinct Structure Plan (PSP). The NO QUARRY community group have led a clear and universal voice from the community that this proposed quarry is not wanted in Wallan or Beveridge.

Council has rejected this quarry twice and it is felt that it will bring noise, dust, vibrations, congestion, and other health and wellbeing challenges to the Shire's two fastest growing towns.

## Social Planning and Policy

### Affordable Housing Strategy

On 16 October 2023 Council adopted its first Affordable Housing Strategy. The Strategy was developed to respond to the ever-increasing affordable housing crisis across the Shire. It provides a range of additional opportunities that Council can explore to advocate, partner and facilitate for the increased supply of affordable housing across the Shire.

Key highlights of the new strategy are:

The Housing Challenge:

- Nearly 1,600 households (8.8% of Mitchell Shire) experience housing stress, paying over 30% of their income on housing costs
- As the population grows, demand for housing increases, especially for those struggling in the private market

Council's Commitment:

- Mitchell Shire Council collaborates with State and Federal agencies to tackle the crisis
- The strategy focuses on advocacy, engagement, and partnerships
- Aiming for 4% social housing provision over the next 20 years

Key Actions:

- Advocating for funding and community development approaches
- Negotiating affordable housing outcomes with developers
- Leveraging land use planning processes

### Regional Council Partnership to develop the Cloverton Metropolitan Activity Centre

The Cloverton Metropolitan Activity Centre is one of Melbourne's last two highest order activity centres and will become a future city to a population of over 380,000 residents, many of whom will come from within Mitchell Shire. In order to plan for the significant infrastructure this new city will need, Hume, Whittlesea and Mitchell Shire Council's have partnered through a special Memorandum of Understanding (MoU) to work together to masterplan this new capital heart of Melbourne's Northern Growth Corridor.

Through the MoU the partnership has commenced with investigating the regional infrastructure needs for the catchment, including assessing transport demand and combining our joint advocacy to the State Government for how future services and infrastructure are funded.

The Regional Infrastructure Needs Assessment took an innovative approach towards how government services and infrastructure can be delivered at scale in an integrated environment, ensuring that delivery can be staged earlier, unlocking better access for growing communities to a range of important services.

The reports and approach received two awards for innovation and smart planning at the 2024 Parks and Leisure Australia Congress and at the 2024 National Growth Areas Alliance Congress.

# Consultation

Mitchell Shire Council is committed to thorough, transparent, and meaningful community engagement that will inform responsible decision making for the benefit of the community.

The Mitchell Shire Community Engagement Policy and toolkit better supports Council staff and community providing opportunities which enhance the ability of the community to share their expectations, aspirations, and ideas.

Engaging with the community offers Mitchell Shire Council three things:

- ensuring the community can contribute to decision making and that alternative views are sought, heard, and considered
- providing an educational opportunity for Council to inform the community of upcoming processes, policies, programs and decisions, and the drivers and considerations behind them
- strengthening relationships and building trust between Council and the community.

This is in line with the intention of the *Local Government Act 2020* and the recognition that when governments better understand the needs, priorities and make up of their community and bring community closer to the processes of governments, by engaging the community in decision-informing and decision-making processes providing information about the workings of government, service design and delivery is strengthened, trust is built, and maximum beneficial impact is achieved from its activities.

Our Community Engagement Framework commits Council to best practice engagement principles and provides the basis for a consistent approach to engagement activities across the organisation.

We encourage community members to get involved in consultation opportunities - whether you're a ratepayer, a resident, a volunteer, someone who works or studies in Mitchell Shire, a business owner or operator, a visitor to our community or an interested community member.

Your input helps us to consider a range of views and interests to make more informed decisions on your behalf.

Visit [www.engagingmitchellshire.com](http://www.engagingmitchellshire.com) to provide input on a range of plans, projects, and policies.

**The following consultations were undertaken in 2023/24:**

- Affordable Housing Strategy
- Sunday Creek Flood Study
- Anzac Avenue Master Plan
- Public Surveillance Policy
- Economic Development Strategy
- Barriers to Land Management – RMIT University project
- Kilmore Neighbourhood Character Study
- Chittick Park Master Plan
- Electronic Gaming Machines Policy
- Wandong Heathcote Junction Public Art Project
- Community Engagement Policy
- Greenhill Recreation Precinct Master Plan
- Customer Experience Strategy
- Broadford Pop-up Park
- Fair Access Policy
- Special Rates and Charges Policy
- Community Based Emergency Management Plan
- Landscape Assessment Study
- Seymour Bushland Park Draft Management Plan
- Urban Forest Strategy
- Beveridge and Wallan Growth Area Movement Strategy
- Broadford Neighbourhood Character Study
- Seymour Neighbourhood Character Study
- Pyalong Bus Shelter
- Onsite Wastewater Management Plan
- Library Strategy 2023 – 2028
- Open Space Strategy
- Naming Proposals

# Community Satisfaction Survey

Each year, Local Government Victoria (LGV) coordinates an annual Community Satisfaction Survey for Victorian councils. The results of core measures are included in Council's Annual Report each year and form part of the Local Government Performance Reporting Framework.

We have provided a summary of our results below.

## Our Results

Core measures	2020	2021	2022	2023	2024
Overall performance	52	54	51	46	42
Value for money	n/a	45	42	38	34
Community decisions*	49	51	48	45	40
Consultation and engagement*	52	50	50	48	44
Customer service*	68	64	61	60	62
Overall council direction	50	48	46	42	38
Sealed local roads	46	43	41	33	28
Waste management	60	63	62	61	57

Service measures	2020	2021	2022	2023	2024
Appearance of public areas	66	66	65	63	59
Business, tourism and community development	n/a	55	52	49	44
Community and cultural	57	56	57	56	54
Community decisions*	49	51	48	45	40
Customer service*	68	64	61	60	62
Emergency and disaster management	63	65	61	62	58
Enforcement of Local Laws	60	61	61	57	54
Environmental sustainability	52	54	55	50	59
Family support services	60	63	62	59	60
Informing the community	54	52	52	51	49
Lobbying (advocacy)	49	53	49	48	41
Local streets and footpaths	47	45	42	38	33

Service measures	2020	2021	2022	2023	2024
Parking Facilities	55	n/a	52	51	44
Planning and building permits	49	52	50	44	41
Planning for population growth	48	49	45	40	38
Recreational facilities	63	63	61	61	54
Sealed Roads	46	43	41	33	28
Slashing and weed control	44	44	45	42	39
Town Planning Policy	n/a	n/a	49	47	40
Unsealed roads	41	39	56	32	25
Waste management	56	58	59	61	57

\*indicates a core measure that is also a service area measure



Figure 27 Rail Trail, Tallarook



# About Mitchell Shire Council

# My Mitchell 2050

## Community Vision Statement

*“We are a healthy, vibrant and connected community that values nature, diversity and innovation.”*

## Our wish for the future

*“Mitchell will become a place that people of all ages love to call home. Where we celebrate our natural beauty and where businesses prosper.”*

## Community Vision themes



**Vibrant communities:** our community will be better connected, and our main streets will be vibrant and full of life



**Working, learning and tourism:** our local economy will be vibrant, and our shops, businesses and education will grow and become more accessible and attractive



**Travelling and getting around:** travel to, from and within Mitchell will be accessible, safe, sustainable, and well designed



**Shaping neighbourhoods:** our townships will retain a local historical character, value, and beauty, yet have grown to have a modern twist



**Nature and parks:** we will be home to a vibrant and thriving natural environment where nature and parks are part of everyday life



**Climate change:** our townships will be powered by a diverse system of renewable technologies and linked through a vast network of walking and cycling trails

# Our Vision

As we grow, we will be leaders in protecting the environment and preserving the country feel and liveability of our unique communities, with visionary planning for a cohesive, prosperous, safe, and healthy future.

## Our Mission

Working with our community to build a great quality of life.

Mitchell Shire Council:

- is committed to providing good governance and compassionate leadership
- is committed to supporting our diverse community
- values community involvement, and vigour and diversity of opinion
- recognises the commitment of our staff
- will protect and enhance our natural environment
- will plan for and promote our future
- will promote economic development within our municipality

### Our organisation values: One Mitchell – we work as one!



#### Working Together

- Teams work together to get the job done
- Leaders guide and inspire



#### Respect

- People respect and help each other to succeed
- Staff are appreciated and valued
- Success is celebrated



#### Customer Service Excellence

- Customers experience exceptional service
- Customers and staff are treated with dignity and respect
- We do what we say we're going to do



#### Accountability

- Every person is accountable for the success of One Mitchell...It starts with me!
- A strong sense of dedication and pride
- A strong sense of community and belonging



#### Continuous Improvement

- Look for ways to improve the ways we work
- Develop staff to be the best that we can be

## Our Organisation

The Executive Leadership Team is comprised of the CEO and three Directors.

The CEO is responsible for managing the organisational structure for the Council, ensuring that council decisions are implemented, the day-to-day management of the council's operations and providing advice to Council.

The CEO is also responsible for supporting the Mayor in the performance of their role, and the development, implementation and enforcement of policies and protocols to manage interactions between Councillors and Council staff.



Figure 28 Nicole, Early Childhood Educator

## Organisational Chart (@30 June 2024)

### Chief Executive Officer

**Brett Luxford**, CEO

### Advocacy and Communities

**Mary Agostino**, Director

### Community Planning and Delivery

**Rebecca Sirianni**, Manager

- Recreation and Open Space
- Leisure Services
- Advocacy and Social Planning

### Customer Experience and Engagement

**Michael Sinclair**, Manager

- Communications and Engagement
- Customer and Library Services

### Life Stages

**Buffy Leadbeater**, Manager

- Children's Services
- Community Development and Youth Services
- Maternal and Child Health and Immunisations

### Community Amenity and Emergency Management

**Adam Evans**, Manager

- Emergency Management
- Local Laws
- Environmental Health

### Economy, Growth, and Infrastructure

**Les Stokes**, Director

### Capital Projects and Delivery

**Tim Partridge**, Manager

- Major Projects and Programs
- Civil Infrastructure
- Facilities and Open Space

### Operations and Parks

**Mark Cachia**, Manager

- Business Support
- Fleet and Plant
- Roads Maintenance
- Road Renewal
- Parks and Gardens
- Tree Management

### Planning and Engineering Services

**Rick Traficante**, Manager

- Growth Planning
- Planning Services
- Engineering, Transport and Subdivisions
- Building Services

### Environment and Sustainability

**Narelle Liepa**, Manager

- Waste Management
- Environmental Programs

### Strategic Planning and Economy

**Sean Greer**, Acting Manager

- Strategic Planning
- Economic Development

### Organisational Performance

**Frank Joyce**, Director

### Finance

**Nicole Maxwell**, Manager

- Financial Accounting
- Management Accounting
- Revenue Services

### Strategic Assets and Property

**Mike Freeman**, Manager

- Strategic Assets
- Facilities Maintenance
- Property

### People and Culture

**Richard Frazer**, Manager

- Employee Services
- Workplace Relations
- Organisational Development and Learning
- Wellbeing and OHS

### Information and Business Transformation

**Sarah Clark**, Manager

- Information Technology
- Business Transformation

### Governance and Risk

**Lidia Harding**, Manager

- Governance
- Corporate Reporting
- Information Services
- Procurement
- Risk

# Our People

Our five values of working together, respect, customer service excellence, accountability and continuous improvement drive our customer-focused service delivery.

## About our people

As of 30 June 2024, Council had 355.66 full-time equivalent employees compared to 341.31 on 30 June 2023, reflecting the growth and growing needs of our community. This includes permanent, temporary, and casual positions in roles covering areas such as planning, engineering, parks and environment, customer service, maternal, child and youth services, sport, leisure and recreation, finance, administration, and management.

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

Structure Classification	Band 1	Band 2	Band 3	Band 4	Band 5	Band 6	Band 7	Band 8	All other	Total FTE
Permanent Full Time – F	-	-	4.00	20.00	31.00	27.00	8.00	3.00	39.00	132.00
Permanent Full Time – M	-	-	16.00	13.00	22.00	21.00	9.00	4.00	38.00	123.00
Permanent Full Time – X	-	-	-	-	-	-	-	-	-	-
Permanent Part Time – F	3.25	-	2.56	16.23	6.90	7.99	2.00	0.80	50.99	90.72
Permanent Part Time – M	1.37	-	2.15	1.58	-	-	1.40	-	1.60	8.10
Permanent Part Time – X	-	-	-	-	-	-	-	-	-	-
Casual – F	0.07	0.04	0.67	0.29	0.06	0.01	-	-	0.19	1.33
Casual – M	0.02	-	0.34	0.10	0.04	-	-	-	-	0.50
Casual – X	-	-	0.01	-	-	-	-	-	-	0.01
<b>Organisation total</b>	<b>4.71</b>	<b>0.04</b>	<b>25.73</b>	<b>51.20</b>	<b>60.00</b>	<b>56.00</b>	<b>20.40</b>	<b>7.80</b>	<b>129.78</b>	<b>355.66</b>

Gender categories

F – Female / Woman

M – Male / Man

X – Non-binary / gender diverse

## Equal employment opportunity and diversity

Mitchell Shire Council is committed to the principles of equal employment opportunity and believes that all employees, contract workers, agents and volunteers are entitled to work in a flexible and safe environment. Our policies and practices help ensure that discrimination relating to gender and gender identity, age, disability, marital status, sexual orientation, parenthood, race, colour, national extraction, social or ethnic origin, religion or political affiliation are not tolerated.

Training is provided in relation to Equal Employment Opportunity, Family Violence, Human Rights and Responsibilities, Diversity and Inclusion, Occupational Health and Safety (OHS) and Child Safe Standards.

## Organisational Development and Learning

Mitchell Shire Council is committed to providing professional development opportunities to all employees to support them in their roles, meet the requirements of their performance plans and enhance and develop their skills.

Council invests in training that will support our staff to develop the skills that will allow us to deliver the organisation's vision, improve capabilities in a competitive labour market and assist in succession planning. Investing in training also supports risk management and legislative compliance.

An annual calendar is developed to deliver a mix of in person and online programs. This year we offered over 48 different programs in the areas of leadership, business skills, professional development, compliance, OHS and wellbeing.

## Organisational Culture

One Mitchell is a culture program describing the expectations of 'The Way We Work'. One Mitchell works to implement projects and initiatives that create a positive culture and healthy working environment for all staff. The initiative has grown to include leadership development programs that are designed to drive positive behaviours and create an environment where people consistently say Mitchell is a great place to work.

The Corporate Induction Program is delivered in person to support the onboarding experience of new employees and provides an informative and practical session about the various Council departments, their functions and how these support new employees in their roles. There is an emphasis on our values, organisational expectations and behaviours and the Code of Conduct.

We recognise that every role at Council contributes towards our values, team goals and the achievement of the Council Plan. Our Performance Development and Achievement program allows us to create individual performance plans that align the work goals of each employee with the Council Plan which is linked to our Business Plans to ensure that we continue to deliver services to the community in the most effective and efficient way possible.

## Employee Value Proposition

Council's Employee Value Proposition (EVP) is based on the pillars of Employee Benefits, Organisational Culture, Development Opportunities and our Work Environment.

A number of initiatives have been delivered throughout the year to improve Council's EVP and increase attraction and retention.

We are known through our external marketing as Community, Opportunity, and Growth. This messaging has been re-tested in 2024 and remains popular and reflective of how our staff feel about working at Mitchell.

Council's Employee Assistance Program was reviewed, and a new enhanced program implemented, along with additional employee benefits. The EAP access rate has increased from 6 – 8% which is indicative of the focus that has been put into employee health and well-being.

Flexible working arrangements continue to be available and supported – and encouraged where they enhance our service delivery to the community and clients, provide benefits to the organisation, and enable and support employees to achieve a balance between their work and other commitments. Hybrid working has been reviewed and 'guardrails' have been adopted to ensure that managers can support staff to meet our communities' expectations

Staff Development continues to be a focus, with targeted investment in various training and development opportunities, including Leadership Development and Study Assistance programs.

## Recognition of service

Each year Council celebrates the Years of Service of our long serving staff and recognises the contribution for their years of employment at Mitchell Shire Council.

This year, we are pleased to recognise and celebrate 49 staff. 22 employees achieving 5 years, 13 employees achieving 10 years, 8 employees achieving 15 years, 3 employees achieving 20 years, 2 achieving 25 years, and 1 employee who achieved 35 years of service.



*Figure 29 Cameron, Engineering, Transport and Subdivision Coordinator*

## Health and Wellbeing

A supportive work environment with health and wellbeing opportunities develops confidence, increases productivity, improves engagement, and encourages innovation. Workplace wellbeing can also help employees deal with challenges and change, providing strategies to minimise stress and manage mental health.

Our mission is to:

- build and maintain a workplace environment and culture that supports healthy lifestyle choices
- increase worker knowledge and awareness of health and wellbeing issues and healthy lifestyle behaviours
- facilitate workers active participation in a range of initiatives that support health and wellbeing

The Health and Wellbeing Committee delivered programs that supported employee health and wellbeing including:

- Free staff flu vaccines
- First Aid and CPR Training
- First Aid Mental Health Training
- Pilates, Yoga and Massage programs
- Outdoor Bootcamp
- International Women's Day, Women in Business Expo. We had over 90 staff attend, with 10 stall holders from local business within the community, providing opportunities and inspiration for women in business, to drive innovation for a gender equal future
- Men's Health Week, presentation attended by 60 plus staff members, on improving male health altogether, both physically and mentally
- Free Skin Checks. A total of 94 skin checks were conducted. 28 staff members were referred to a medical practitioner for further review and diagnosis. The outcome reinforces the importance of regular skin checks
- Biggest Morning Tea - Morning tea hosted across Council to raise vital funds for cancer research
- RU Okay – National Day of Action, presentation held for over 60 employees to make time to listen with an open mind, encourage action and regularly check in
- Worksafe Month, theme for everyone's safety, work safely. Topics covered, Manual Handling, Mental Health, OHS Risk and Working from home

# Occupational Health and Safety

Council is committed to providing a work environment that is safe and without risk to the health and wellbeing of our people. To achieve this, Council has established safety management systems and regular programs and initiatives that maintain legislative compliance, address high-risk activities and actively develop a safety culture.

Incident and Near Miss Reporting	2022/23	2023/24
Lost Time Injury	5	4
Medical Treatment	8	9
First Aid	30	39
Near Miss	41	13
Total	84	65

## Reported Incidents and Near Miss Reports

Council's incident reporting software (Skytrust) provides an interface within the organisation with the aim of increasing reporting of incidents internally. Our primary goal for safety reporting is to establish and maintain an environment where every employee feels empowered and obligated to report all incidents, near-misses, and hazards.

## Continuous Improvement

Mitchell Shire Council remains committed to using incident data to monitor performance and drive continuous improvement efforts aimed at preventing the recurrence of incidents.

Specific initiatives were implemented to prevent injury and illness, focusing on manual handling, psychosocial safety, and the use of machinery and equipment. These initiatives included:

- Implementing a psychosocial business case that emphasizes preventative strategies to address workplace factors affecting employee mental health
- Providing training for employees in all customer-facing roles on managing difficult customer behaviour
- Completing a five-day accredited Health and Safety Representative (HSR) training for new and existing HSR's
- Conducting job task analyses as part of the return-to-work alternative duties model
- Increasing awareness and emphasizing the importance of incident and hazard reporting



# Performance Reporting

# Performance Reporting

## Victorian Planning and Accountability Framework

The *Local Government Act 2020* and the *Local Government Planning and Reporting Regulations 2020* require all Victorian Councils to prepare the following planning and reporting documents:

- A Council Plan within six months after each general election or by 30 June, whichever is later
- A Budget for each financial year
- An Annual Report for each financial year.

The following diagram shows the relationships between the key planning and reporting documents that make up the planning and accountability framework for local government. It also shows the opportunities for community and stakeholder involvement, input, and feedback at various stages of the planning and reporting cycle.



# Our Integrated Planning and Reporting Framework

Mitchell Shire Council’s integrated planning and reporting framework assists Council to align key plans and strategies with available resources. The framework also provides a basis to monitor and measure performance.

The Council Plan forms a fundamental part of Mitchell’s Integrated Planning Framework. The Council Plan is the connection between the external influences of government policy and population growth, Mitchell Shire’s 2020 Community Plan, and Council’s long-term planning processes. The following diagram emphasises the links between each of the elements.

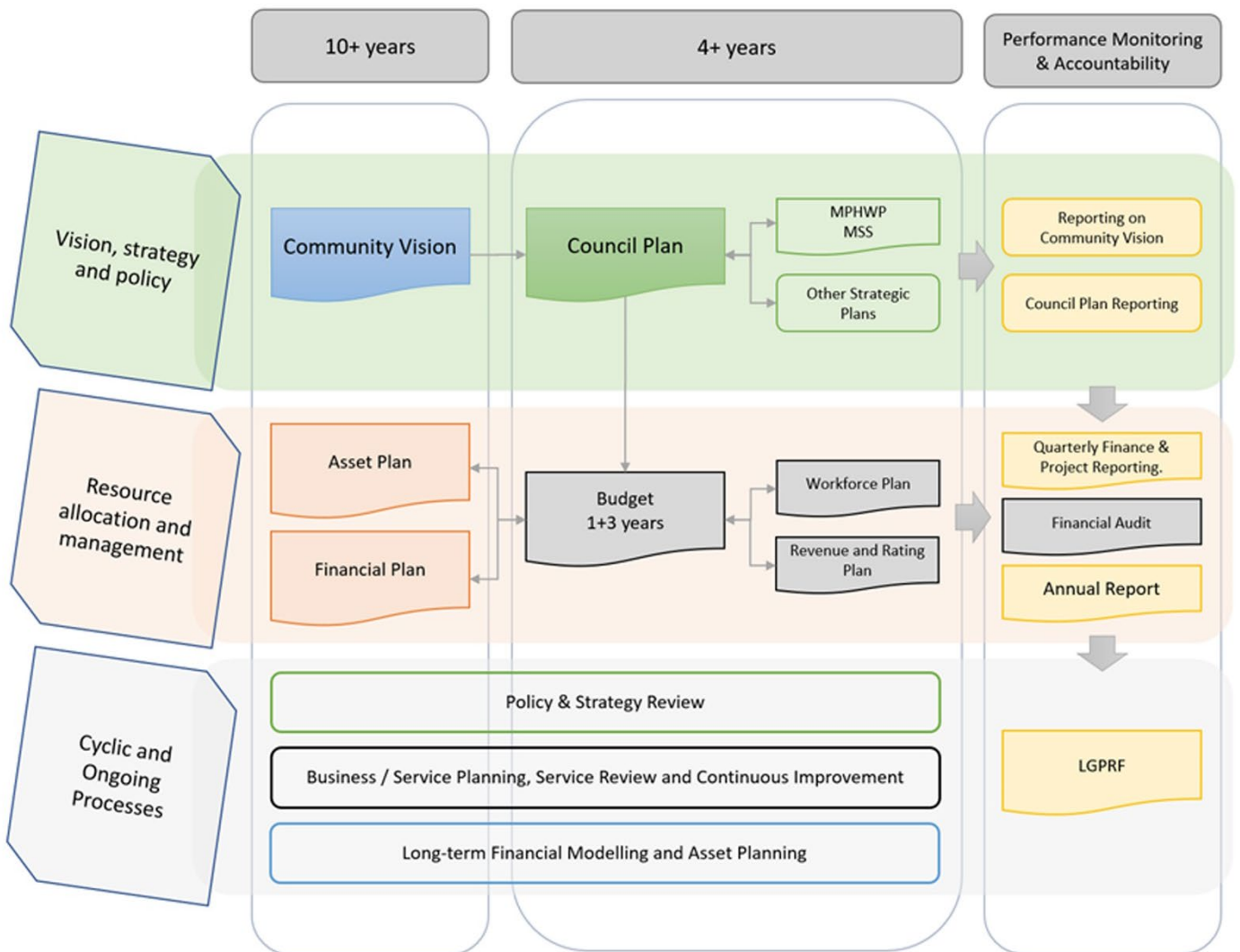


Figure 43 Mitchell's Integrated Planning and Reporting Framework

The priorities in the Mitchell Shire Council Plan 2021 - 2025 are the result of in-depth community consultation. Council reviews the Plan every year to ensure the priorities and objectives remain relevant. If changes are needed, further community consultation is undertaken. Each year we prepare an annual Action Plan which commits Council to delivering specific actions to help us achieve our Strategic Objectives. The Budget is set with these priorities in mind.

Mitchell is committed to implementing an integrated approach to planning, implementation, and performance reporting.

Planning is undertaken annually to review the Council Plan, develop department business plans and prepare individual work plans. This ensures a strong line of sight between Council's strategic direction, available financial resources, and day-to-day delivery.

## Council Plan 2021 – 2025

COUNCIL	NATURE	BUILT ENVIRONMENT	COMMUNITY
<p>Council is accountable to, engaged with, and respected by our community</p>	<p>Our natural environment is protected, cared for and enhanced, and integrated into our decision making</p>	<p>Our history is protected and embraced, our present is enriched, and our future is well planned to retain our country feel</p>	<p>Our communities are welcoming, engaged, prosperous, safe, and healthy</p>
<ul style="list-style-type: none"> <li>■ Understand our unique communities’ needs and aspirations through meaningful engagement and open dialogue</li> <li>■ Demonstrate strong leadership and good governance</li> <li>■ Use evidence to provide a level of service to all residents across the Shire to align with the aspirations as identified in the Community Vision 2050</li> <li>■ Transparently share information and challenges, and celebrate successes with the community</li> <li>■ Build an agile, innovative, and financially sustainable organisation that delivers on the needs and priorities of our communities</li> </ul>	<ul style="list-style-type: none"> <li>■ Establish Council as a recognised leader in sustainable environmental management</li> <li>■ Protect, enhance, and connect landscapes and increase the extent, variety, and quality of the natural habitat</li> <li>■ Facilitate waste minimisation, resource reuse and recovery over disposal, and contribute to a circular economy</li> <li>■ Provide open spaces that serve the diverse needs of all our community</li> <li>■ Develop partnerships to implement shared innovative solutions to environmental issues</li> <li>■ Show leadership to prevent or mitigate the increasing impacts of climate related weather events on our communities and environment</li> </ul>	<ul style="list-style-type: none"> <li>■ Respect our past and preserve our heritage structures and sites</li> <li>■ Plan and advocate for growth that is respectful of the unique and special nature of our communities</li> <li>■ Better connect the Shire through improved footpaths, roads, public transport, trails, and paths</li> <li>■ Plan and partner to deliver open spaces, community facilities, recreation and aquatics facilities where needed</li> <li>■ Plan, advocate for, and deliver infrastructure to meet the increasing service needs of all our communities</li> </ul>	<ul style="list-style-type: none"> <li>■ Facilitate the development of programs, groups and events that strengthen social cohesion, resilience, and safety</li> <li>■ Build strong relationships with our first nations people and their supporting organisations</li> <li>■ Advocate for, and collaborate with partners for improved accessibility for a broader range of services in the Shire</li> <li>■ Grow visitation and tourism product through investment attraction, partnerships, and promotion of our natural, cultural and heritage attractions and events</li> <li>■ Look for innovative ways to attract and support businesses, education, and employment providers</li> <li>■ Enhance health and wellbeing outcomes through collaboration with community and partners</li> <li>■ Support COVID recovery for employers and community</li> </ul>

## Council Plan Performance

Performance against the Council Plan is reported to our community in the Midyear Update Report and here in the Annual Report. These performance updates are posted on Council's website after the Council meeting at which they have been considered. These reports enable the community to note our progress and achievements and to see how we adjust priorities to meet any challenges that arise.

The Council Plan 2021-2025 includes 4 strategic objectives and key priorities for Council over the four-year period.

The following section provides a report of Council's performance against each strategic objective in the Council Plan, as well as progress in relation to the Annual Action Plan in the Council Plan and the major initiatives identified in the annual budget.

Information about services funded in the budget and the people or sections of the community who the services are provided for is also included as well as results for the prescribed service performance indicators and measures in the Local Government Performance Reporting Framework.

Key and status summary for 2023/24.

*Of all actions 58 actions listed:*



41 actions are on track.



7 actions have been deferred to next financial year.



10 actions have progressed slower than expected.

# COUNCIL

Council is accountable to, engaged with and respected by our community.



## Strategic Objectives

To achieve our objective of Council, over the period of the current Council Plan we will:

- Understand our unique communities' needs and aspirations through meaningful engagement and open dialogue.
- Demonstrate strong leadership and good governance.
- Use evidence to provide a level of service to all residents across the Shire in order to align with the aspirations as identified in the Community Vision 2050.
- Transparently share information and challenges and celebrate successes with the community.
- Build an agile, innovative, and financially sustainable organisation that delivers on the needs and priorities of our communities.

SERVICE	DESCRIPTION
<b>Councillor and Chief Executive Officer support</b>	This service includes the Mayor, Councillors, and the Chief Executive Officer and associated support which cannot be otherwise attributed to the direct service provision areas
<b>Finance</b>	This service is responsible for financial services such as financial accounting, management accounting, and accounts payable services. The costs include corporate expenses such as interest on borrowings, bad debt write off, and the payment of fire services levy charged on Council properties.
<b>Governance and Corporate Reporting</b>	This service ensures that we meet our legislative responsibilities by providing an ethical basis for good governance which facilitates informed and transparent decision making.
<b>Information Services</b>	This service is responsible for the management, maintenance, and disposal of all corporate information according to government legislation, Council strategy, policy, established procedures, and business rules.
<b>Information and Business Transformation</b>	This service delivers appropriate and cost-effective technology, which supports Mitchell Shire Council and its employees in delivering services to the community.
<b>People and Culture</b>	This service is responsible for human resources, organisational development, employee relations, corporate training, payroll and return to work.
<b>Risk, Insurance, and Occupational Health and Safety</b>	This service ensures a safe workplace and good risk management processes; and to provide services with a fair and consistent application of legislation and processes to ensure that employees and community enjoy a safe and sustainable environment.

## COUNCIL 2023/24

Action	Comment	Department	Current Completion
<b>Year 3 1.1 Understand our unique communities' needs and aspirations through meaningful engagement and open dialogue</b>			On Track
→ <b>1.1.1 Community resilience projects survey communities needs</b>	Survey completed as part of the Community Emergency Management Plan development to capture the community's understanding of risk, the support they require to build resilience.	Community Planning and Delivery	Behind
→ <b>1.1.2 Undertake a review of Council's community engagement, including updates to the existing Community Engagement Policy and Framework.</b>	A comprehensive review of Council's community engagement has been undertaken and a new Community Engagement Policy will go to the July Council Meeting for adoption.	Communications and Engagement	On Track
<b>Year 3 1.2 Demonstrate strong leadership and good governance</b>			On Track
→ <b>1.2.1 Deliver the Accommodation Strategy</b>	Draft nearing completion and is scheduled for ELT review in April 2024.	Community Planning and Delivery	On Track
→ <b>1.2.2 Roll-out the approved Service Planning model across the business.</b>	Position filled, project plan for roll-out in development for ELT approval of model & project plan in July.	Information and Business Transformation	Behind
→ <b>1.2.3 Report on the organisation's progress on outstanding actions required to meet the Victorian Protective Data Security Standards (VPDSS)</b>	Report due 2024/25 financial year.	Governance and Risk	Not started
→ <b>1.2.4 Commence review of key governance policies ahead of the 2024 Council elections</b>	Policy reviews are underway and some policies have already been endorsed by Council with others to be endorsed in the coming months.	Governance and Risk	On Track
→ <b>1.2.5 Manage the Council election contract</b>	Election contract has been signed and submitted to the VEC, election office arrangements in place and initial meetings with the VEC held in preparation.	Governance and Risk	On Track
→ <b>1.2.6 Review and improve operational guidelines/processes that will enhance good governance in the Community Amenity Department</b>	Procedures are developed and reviewed on a continual basis to align with legislation requirements and best practice.	Community Amenity	Complete
→ <b>1.2.7 Customer experience strategy</b>	The Customer Experience Strategy 2023-2027 was adopted by Council. Implementation of the Strategy is now underway.	Communications and Engagement	Complete
<b>Year 3 1.3 To ensure themes identified in the Community Vision 2050 are drawn upon to support service planning and decision making</b>			Complete
→ <b>1.3.1 Develop a Channel Strategy to ensure council is focusing effort and resources to meet the needs of its customers and improve the customer experience</b>	A channel strategy was merged with the Customer Experience Strategy, which will identify future communications opportunities with customers in person, online and on the phone.	Communications and Engagement	Complete

Action	Comment	Department	Current Completion
↳ 1.3.2 Develop and implement annual communications and engagement strategy	The Annual Communications Strategy is being implemented. A new Annual Community Engagement Plan is being developed for the 2024-25 year.	Communications and Engagement	Complete
<b>Year 3 1.4 Transparently share information and challenges, and celebrate successes with the community</b>			On Track
↳ 1.4.1 Implement the Mitchell library strategy	The timing of this Strategy's implementation was delayed due limited budgeted resources during 2023-2024. A Draft Library Infrastructure Plan has been developed and which included comprehensive research and assessment process to identify the best future library service delivery models and necessary infrastructure to meet the community's expectations. Council has secured \$15 million in funding for the development of the Seymour Hub.	Communications and Engagement	Behind
<b>Year 3 1.5 Build an agile, innovative, and financially sustainable organisation that delivers on the needs and priorities of our communities</b>			On Track
↳ 1.5.1 Develop an Improvement Framework to prioritise processes and systems	Position to develop Framework now filled. Initial Workshops with Information & Business Transformation team have commenced. Project Plan in development.	Information and Business Transformation	Behind
↳ 1.5.2 Investigate the viability of the Community Grants Program to support social connection and activities	Community Grant Program on hold until Budget allocation is provided in Operational Budget.	Life Stages	Not started
↳ 1.5.3 Review the Technology Strategy	Annual Review of Tech Strategy progress complete and submitted to Audit Committee.	Information and Business Transformation	Complete

# NATURE

Our natural environment is protected,  
cared for and enhanced.



## Strategic Objective

To achieve our objective of nature, over the period of the current council plan we will:

- Establish council as a recognised leader in sustainable environmental management.
- Protect, enhance, and connect landscapes and increase the extent, variety, and quality of the natural habitat.
- Facilitate waste minimisation, resource reuse and recovery over disposal.
- Provide open spaces that serve the diverse needs of all our community.
- Develop partnerships to implement shared innovative solutions to environmental issues.
- Show leadership to prevent or mitigate the increasing impacts of climate related weather events on our communities and environment.

## Description of Services provided

SERVICE	DESCRIPTION
<b>Environment</b>	Council's Environment Unit is responsible for delivering on ground, strategic and statutory works to protect and enhance our natural and built environment for the benefit of our communities.
<b>Fire prevention and emergency management</b>	This service is responsible for fire prevention activities and community education as well as emergency management planning, including the Municipal Emergency Management Plan.
<b>Parks and Gardens</b>	This service is responsible for maintaining parks and gardens, playgrounds, and sports fields.
<b>Tree Management</b>	This service is responsible for maintaining and managing our trees and urban forest in townships.
<b>Waste Management</b>	Waste management is a core and essential service provided by local government to the community. Key areas of waste and resource recovery service delivered by Council include kerbside collection of garbage and recyclables, operation of four Resource Recovery Centres, the operation of Mitchell landfill for the purpose of disposal of residual waste, servicing of public place bins and delivery of waste education.

## NATURE 2023/24

Action	Comment	Department	Current Completion
<b>Year 3 2.1 Establish Council as a recognised leader in the community and sector in sustainable environmental management</b>			On Track
↳ <b>2.1.1 Commencement of Planning Scheme amendment process to implement the Rural Land and activity review</b>	Council officers are responding to further information requests from the ministers office prior to exhibition.	Strategic Planning and Economy	Behind
<b>Year 3 2.2 Protect, enhance, and connect landscapes and increase the extent, variety, and quality of the natural habitat</b>			On Track
↳ <b>2.2.1 Develop a concept plan for the Kilmore Creek Trail</b>	Specialist consultants have been procured to develop the detailed design which is currently underway.	Community Planning and Delivery	Complete
↳ <b>2.2.2 Develop management plan for Monument Hill reserves</b>	The Monument Hill Management Plan was endorsed at the June Council meeting	Environment and Sustainability	Complete
↳ <b>2.2.3 Develop Master Plans for selected open spaces</b>	Procurement of specialist advice has been finalised to specifically focus on the development of the Pyalong and Tooborac Recreation Reserve Landscape Plans and Pyalong Town Park Assessment. These projects are at the research and consultation phase.	Community Planning and Delivery	On Track
↳ <b>2.2.4 Address wastewater contamination through the domestic wastewater management plan</b>	The Onsite Wastewater Management Plan 2024 - 2029 was adopted at the 20 November 2023 Council meeting.	Community Amenity	Complete
↳ <b>2.2.5 Develop management plan for Seymour Bushland Park</b>	The draft Seymour Bushland Park Management Plan is under development and is scheduled to be presented to the August 2024 Council meeting to endorse for community consultation	Environment and Sustainability	On Track
<b>Year 3 2.3 Facilitate waste minimisation, resource reuse and recovery over disposal, and contribute to a circular economy</b>			On Track
↳ <b>2.3.1 Implement Waste Management Strategy</b>	<p>Implementation of this strategy is ongoing. Highlights for 2023/2024 include</p> <ul style="list-style-type: none"> <li>• The development of a communication and engagement plan, and monitoring and evaluation plan for kerbside transition with endorsement from Sustainability Victoria</li> <li>• The introduction of textiles recycling in Council Resource Recovery centers in Wallan and Seymour RRC</li> <li>• The Complimentary Waste and Recycling Disposal Policy for Community Groups and Not-for-Profit Organisations was developed and adopted by Council</li> <li>• In testing phase with Council mobile app which integrates waste platform to assist education and kerbside information accessibility</li> </ul>	Environment and Sustainability	Complete

Action	Comment	Department	Current Completion
↳ 2.3.2 Work with partners to improve environmental outcomes for new Masterplan communities	Work with partners to improve environmental outcomes for new master plan communities.	Strategic Planning and Economy	On Track
<b>Year 3 2.4 Provide open spaces that serve the diverse needs of all our community</b>			On Track
↳ 2.4.1 Develop the Mitchell Open Space Strategy	This project is at the important stage of preparing a full draft Strategy with extensive work being undertaken to ensure a meaningful, useful and accessible Mitchell Open Space Strategy is developed. Elements being worked are detailed analysis and mapping of open space availability and usage across the Shire.	Community Planning and Delivery	On Track
<b>Year 3 2.5 Develop partnerships to implement shared innovative solutions to environmental issues</b>			Complete
↳ 2.5.1 Partner with EPA to reduce the impact of litter dumping	MSC continue to meet with EPA on a quarterly basis and partner where possible education and enforcement activities.	Community Amenity	Complete
↳ 2.5.2 Deliver Council Environmental Workshops program	Over the 2023/24 financial year the Environment and Sustainability team have delivered 21 events involving over 400 participants. Events included Farm Chemical Users courses with Hume City Council, National Tree Users Day in Seymour, the Nature Stewards Program, webinars on urban birds, textiles, food waste and the dangers of batteries in bins. There was also a workshop on compost bins and worm farms and a spotlighting walk in Monument Hill Reserve, Kilmore.  The team also hosted a Mitchell Shire Teachers Environment Network in conjunction with Sustainability Victoria. These are in addition to community meetings for the development of the Climate Emergency Action Plan and Monument Hill Reserve Management Plan.	Environment and Sustainability	Complete
<b>Year 3 2.6 Show proactive leadership to prevent or mitigate the increasing impacts of the climate emergency, including climate related weather events on our communities and environment</b>			On Track
↳ 2.6.1 Safer Places review: Undertake a capacity and capability review of Neighbourhood Safer Places and Bushfire Place of Last Resort	This review is conducted on an annual basis by the CFA. Council ensure that any outstanding actions are completed as instructed.	Community Amenity	Complete
↳ 2.6.2 Implement the Climate Emergency Action Plan	The Climate Emergency Action Plan was adopted at the 20 November 2023 Council Meeting. Implementation has commenced and the plan is currently being tracked through Council's reporting software.	Environment and Sustainability	On Track
↳ 2.6.3 Follow up on Secondary Impact Assessment of the October Flood Event 2022	Environmental Health Team have conducted all SIA's after the October 2022 Floods	Community Amenity	Complete

Action	Comment	Department	Current Completion
<p>↳ <b>2.6.4 Mitigate respond and recover from emergency events</b></p>	<p>Council remains committed to the delivery of recovery initiatives through to 30 June 2025 through various activities including:</p> <ul style="list-style-type: none"> <li>-Volunteer Expo</li> <li>-Mental health support</li> <li>-Legal advice</li> <li>-Business Support</li> <li>-Womens health and wellbeing</li> <li>-Community Recovery Committee initiatives</li> </ul> <p>Planned initiatives:</p> <ul style="list-style-type: none"> <li>- Development of Seymour and surrounds Community Emergency Management Plan</li> <li>-Farmers Day Out luncheons</li> </ul>	<p>Community Amenity</p>	<p style="text-align: center;">On Track</p>

# BUILT ENVIRONMENT

Our history is protected and embraced, our present is enriched, and our future is well planned to retain our country feel.



## Strategic Objective

To achieve our objective of Built Environment, over the period of the Council Plan we will:

- Respect our past and preserve our heritage structures and sites
- Plan and advocate for growth that is respectful of the unique and special nature of our communities
- Better connect the Shire through improved roads, public transport, trails, and paths.
- Plan and partner to deliver open spaces, community facilities, recreation and aquatics facilities where needed
- Plan, partner, and advocate for the timely delivery of infrastructure to meet the increasing service needs of all our communities

## Description of Services provided

SERVICE	DESCRIPTION
<b>Asset and Property Services</b>	This service is responsible for the capture and management of asset information to ensure that Council owned assets are providing the right level of service to the community. This service also manages Council owned properties with regards to purchasing, selling, and leasing and licensing arrangements.
<b>Capital Works</b>	This service coordinates, monitors, and delivers Council's annual capital works program, as well as being responsible for bridge inspections and flood studies.
<b>Facility Maintenance</b>	This service is responsible for ensuring Council's buildings and facilities remain safe and fit for occupation, and that ongoing regulatory building compliance is achieved.
<b>Infrastructure Development</b>	This service is responsible for ensuring infrastructure assets constructed as part of new developments are fit for purpose and constructed to Council's standards.
<b>Plant and Fleet</b>	This manages and maintains the Council's plant and vehicle fleet, required for service delivery.
<b>Road Operations</b>	This service is responsible for both the maintenance of the Shire's infrastructure assets includes roads, footpaths, bridges, drainage, and street furniture, as well as the ongoing renewal of road infrastructure delivered through our capital works program.
<b>Statutory Planning and Building</b>	This service processes statutory planning applications and building services under the relevant legislation.
<b>Strategic Planning and Urban Design</b>	This service delivers positive land use planning outcomes for current and future generations as well as an environmentally healthy and sustainable Council. It is also responsible for Growth Area Planning.

## BUILT ENVIRONMENT 2023/24

Action	Comment	Department	Current Completion
<b>Year 3 3.1 Respect our past and preserve our heritage structures and sites</b>			Complete
↳ <b>3.1.1 Scoping of the Heritage Gap Study review of current heritage places</b>	Consultants have prepared the report and the final recommendation is being reviewed.	Strategic Planning	Complete
<b>Year 3 3.2 Plan and advocate for growth that is respectful of the unique and special nature of our communities</b>			On Track
↳ <b>3.2.1 Commence preparation of various Township Development Contribution Plans.</b>	Beveridge Township Development Contribution Plan has now been complete and it awaiting the Minister of Planning's approval.  Broadford Development Contribution Plan project is in the procurement process and will commence preparation in the coming months.  The planning scheme amendment to facilitate the Development Contribution Plan for Kilmore South East has now been complete and is awaiting Ministerial approval.	Strategic Planning and Economy	On Track
↳ <b>3.2.2 Commence preparation of Broadford Development Contributions Plan.</b>	Broadford Development Contribution Plan project is in the procurement process and will commence preparation in the coming months.	Strategic Planning and Economy	On Track
↳ <b>3.2.3 Finalise the Beveridge Township Development Contribution Plan.</b>	The Beveridge Township Contribution plan is now complete and is awaiting the Minister of Planning's approval.	Strategic Planning and Economy	Complete
↳ <b>3.2.4 Finalisation of the Planning Scheme Amendment C163 to facilitate Development Contributions to Kilmore South East.</b>	The planning scheme amendment to facilitate the Development Contribution Plan for Kilmore South East has now been completed and is awaiting Ministerial approval.	Strategic Planning and Economy	Complete
↳ <b>3.2.5 Council Adoption of Amendment to include Broadford Structure Plan into the Mitchell planning scheme.</b>	Council is awaiting Department of Transport and Planning confirmation prior to commencing exhibition.	Strategic Planning and Economy	Behind
↳ <b>3.2.6 Commencement of Planning Scheme Amendment process for Seymour Structure Plan</b>	The Planning Scheme amendment will commence in 2025 once public consultation on the draft updated structure plan has been completed in 2024	Strategic Planning and Economy	Not started
↳ <b>3.2.7 Initiate the Wallan Structure Planning process</b>	Background reports have been received. Emerging options paper under preparation and will become available late 2024	Strategic Planning and Economy	On Track
↳ <b>3.2.1 Implement the Affordable Housing Strategy and Action plan</b>	The Strategy is now regularly being used to inform discussions with statutory planning over introducing appropriate conditions to secure land for future affordable housing. The final stage is to continue developing strategy awareness with our Community Housing Providers in order to increase their knowledge to use this tool to leverage positive housing outcomes.	Community Planning and Delivery	On Track

Action	Comment	Department	Current Completion
<b>Year 3 3.3 Better connect the Shire through improved footpaths, roads, public transport, trails, and paths</b>			On Track
↳ <b>3.3.1 Develop a Master Plan for Beveridge Central Recreation Reserve</b>	A specialised consultant is currently developing the draft masterplan. Consultation to occur August 2024.	Community Planning and Delivery	Behind
↳ <b>3.3.2 Develop a Master Plan for Butlers Road Recreation Reserve Kilmore</b>	This master plan project is on hold until appropriate resources become available to complete the project. Negotiations regarding the handover of the site to Council are ongoing.	Community Planning and Delivery	Behind
<b>Year 3 3.4 Plan, partner, and advocate for the timely delivery of infrastructure to meet the increasing service needs of all our communities including open spaces, community facilities, recreation and aquatics facilities where needed</b>			On Track
↳ <b>3.4.1 Develop the Mitchell Aquatic infrastructure Strategy 2024-33</b>	Expert consultants have been appointed to undertake the planning and delivery of the Aquatics Infrastructure Strategy. The project is in the background data gathering and collating stage.	Community Planning and Delivery	On Track
<b>Year 3 3.5 Plan, advocate for, and deliver infrastructure to meet the increasing service needs of all our communities</b>			On Track
↳ <b>3.5.1 Coordinate in the launch, internal activation and ongoing actions from the RMIT partnered Beveridge Northwest Resilience Plan</b>	The Beveridge North West Resilience Plan is being applied to a range of thinking and specific work across the organisation, including Councils upcoming Community Blueprint. (Integrated Council Plan and Health and Wellbeing Plan)	Community Planning and Delivery	On Track
↳ <b>3.5.2 Revision and publications of the Collections and Public Art Policy to ensure that Council maintains its heritage and cultural significance</b>	Continue to advocate for resource allocation within Heritage area. Resource allocation unknown.	Life Stages	Not started

# COMMUNITY

Our communities are welcoming, engaged,  
prosperous, safe and healthy.



## Strategic Objective

To achieve our objective of Strong Communities, over the period of the current Council Plan we will:

- Facilitate the development of programs, groups and events that strengthen social cohesion, resilience, and safety.
- Build strong relationships with our first nations people and their supporting organisations.
- Advocate for and collaborate with partners for improved accessibility for a broader range of services in the Shire.
- Grow visitation and tourism product through investment attraction, partnerships, and promotion of our natural, cultural and heritage attractions and events.
- Look for innovative ways to attract and support businesses, education, and employment providers.
- Enhance health and wellbeing outcomes through collaboration with community and partners.
- Support COVID recovery for employers and community.

## Description of Services provided

SERVICE	DESCRIPTION
<b>Advocacy and Social Planning</b>	This service ensures local and regional partnerships are maintained to assist with securing funding and policy commitments, as well as supporting and collaborating with local groups and organisations to access potential funding and to identify joint advocacy priorities.
<b>Children Services</b>	This service is responsible for the management of eight licensed kindergartens, providing high quality education that enhances the health and wellbeing of children and families within the community.
<b>Communications</b>	This service oversees all public communications activities associated with Council.
<b>Community Development, Positive Ageing and Social Justice</b>	This service works in partnership with residents, community groups, organisations, and government agencies to build an active, vibrant, healthy, and socially connected community.  This is achieved through targeted program and service delivery. This service also coordinates public art, arts programs and exhibitions, and community festivals and events across the Shire.
<b>Customer and Library Services</b>	This service delivers four integrated libraries and customer service centres, and limited library services at Greater Beveridge Community Centre. It also provides internal and outreach programs for children, youth, adults, primary and secondary

SERVICE	DESCRIPTION
	schools, community groups and aged care facilities. The Kilmore Library provides an extended service that includes VicRoads, V/Line, Mining Rights and Proof of Age services.
<b>Economic Development</b>	This service is responsible for assisting economic development by supporting local businesses and tourism operators, and coordinating business support events.
<b>Leisure Centres</b>	This service manages six leisure facilities - three outdoor seasonal pools, two indoor aquatic and fitness centres and the Wallan Adventure Playground which incorporates a splash park. This service also offers programs and services outside these facilities.
<b>Local Laws</b>	This service is an educational and enforcement team responsible for animal management, parking management, asset protection, local laws, and environmental health service across the Shire.
<b>Immunisations, Maternal and Child Health</b>	This service incorporates Immunisations, Supported Playgroups, and eight Maternal and Child Health centres across the shire. This service has an emphasis on prevention, health promotion, early detection, and intervention as required.
<b>Recreation and Open Space</b>	This service directly manages a number of recreation facilities and sporting complexes in Mitchell Shire and is the liaison point between Council, recreation facility committees of management, clubs, and user groups. The service also undertakes future planning for recreation facilities and open space areas.
<b>School Crossing Supervisors</b>	This service provides school crossing services across the municipality.
<b>Tourism</b>	This service is responsible for regional tourism, marketing, and the coordination of tourism events. This service also operates the Seymour Visitor Information Centre.
<b>Youth Services</b>	This service provides support for young people. Key activities include policy formation, community development, referral, social education in response to emerging challenges and aspirations, participation programs, and skills development (such as leadership skills).

## COMMUNITY 2023/24

Action	Comment	Department	Current Completion
<b>Year 3 4.1 Facilitate the development of programs, groups and events that strengthen social cohesion, resilience, and safety</b>			On Track
→ <b>4.1.1 Develop Concept Plans for the Wallan East (Wallara Waters) Enhanced Parenting Hub</b>	A Design and Construction Tender is out to market to procure specialised services. Appointment of qualified contractor to be presented at the September Council meeting. Land preparation to handover to Council is progressing.	Community Planning and Delivery	On Track
→ <b>4.1.2 Implement and refine new resident packs</b>	QR codes have been rolled out extensively across printed communications and signage.	Communications and Engagement	On Track
→ <b>4.1.3 Learning and Library Strategy Redevelopment</b>	Mitchell Shire Library Strategy 2023-2028 was endorsed by Council at 25 September 2023 Meeting.	Communications and Engagement	Complete
→ <b>4.1.4 Support the building of community resilience (vulnerable eastern ridgeline communities)</b>	Community Emergency Management Plans have been finalised, presented to the community and distributed more widely	Community Planning and Delivery	On Track
→ <b>4.1.5 Delivering the Emergency Planning Advice Service (EPAS)</b>	Target of 10 properties set to deliver this trial. Community uptake has been under utilised and resulted in delivery of the program in two properties. The program trial has now ceased.	Community Amenity	Complete
<b>Year 3 4.2 Build strong relationships with our first nations people and their supporting organisations</b>			On Track
→ <b>4.2.1 Develop a Reconciliation Action Plan (RAP)</b>	Council will continue to work with local Taungurung forum which is looking at regional plan.	Community Planning and Delivery	Not started
→ <b>4.2.2 Collaborate with Emergency Recovery Victoria's Aboriginal Culture and Healing Project to imbed First Nations emergency management needs.</b>	-Delivery of reconciliation event at Seymour Flood recovery Hub - Planned delivery of Trauma informed and Culturally informed perspectives in disaster recovery workshop	Community Amenity	Behind
<b>Year 3 4.3 Advocate for, and collaborate with partners for improved accessibility for a broader range of services in the Shire</b>			On Track
→ <b>4.3.1 Participate in the regional (Hume, Whittlesea and Mitchell) community infrastructure needs assessment for the Cloverton Metropolitan Activity Centre</b>	Work has been completed, this is now progressing into an advocacy piece on behalf of the three Council group.	Community Planning and Delivery	Complete
→ <b>4.3.2 Develop the Mitchell Health and Human Services Gap Analysis</b>	The Health and Human Services Gap Analysis Report is being finalised prior to the information being disseminated across the organisation. Part of this report will also be used to inform the Community Blueprint (Integrated Council Plan/Health and Wellbeing Plan)	Community Planning and Delivery	On Track

Action	Comment	Department	Current Completion
↳ 4.3.3 Kindergarten programme and infrastructure	<p>Mitchell Shire Council and Department of Education and Training (DET) have published an agreed Kindergarten Infrastructure and Services Plan and Statement of Intent for the roll out of the State Government 15 hours of 3-year-old kindergarten reform. The Building Blocks Working Group with representatives from Council and DET, have reviewed and agreed to a project schedule detailing new infrastructure projects, as well as a number of projects which require further scoping.</p> <p>The introduction of 15 hours of sessional Kindergarten for 3-year-olds in Mitchell Shire has been implemented throughout 2023 including 15 hours of 3-year-old at our externally managed Early Years Management.</p>	Life Stages	Complete
Year 3 4.4 Grow tourism through investment attraction, partnerships, and promotion of our rural, natural, cultural and heritage attractions and events			On Track
↳ 4.4.1 Develop a Master Plan for Greenhill Recreation Precinct Wallan	<p>The 7-week community consultation was completed on the 12 May 2024. The data collected has been reviewed and analysed. The feedback has identified that Option A is the preferred option from both the stakeholder groups and the general community.</p> <p>Taking in to account this feedback, the consultant team is currently working on revising Option A. Once the revision has been completed, this will be presented back to the stakeholder groups (Greenhill and Hadfield Sporting Groups) for a final review.</p> <p>The masterplan and supporting documentation, including the community consultation report, will be presented to Council at the September Council meeting for endorsement.</p>	Community Planning and Delivery	On Track
Year 3 4.5 Look for innovative ways to attract and support businesses, education, and employment providers			On Track
↳ 4.5.1 Rezoning of Hilldene Precinct Project: Exhibition/consultation of planning scheme amendment to rezone land from farming zone to industrial	Exhibition of the amendment to commence mid 2024.	Strategic Planning and Economy	Behind
Year 3 4.6 Enhance health and wellbeing outcomes through collaboration with community and partners			On Track
↳ 4.6.1 Develop the Mitchell Gambling and Packaged Liquor Strategy	Consultation has been completed. Council officers have reviewed feedback and made minor updates to the policy. A report recommending adoption is being presented at the August 2024 Council Meeting	Community Planning and Delivery	On Track

## SERVICE PERFORMANCE INDICATORS

The following statement provides the results of the prescribed Service Performance Indicators and measures in the Local Government Performance Reporting Framework.

### Animal management

<i>Indicator</i> /measure	2020/21 Result	2021/22 Result	2022/23 Result	2023/24 Result	Comments
<b>Timeliness</b>					
<i>Time taken to action animal management requests</i>  [Number of days between receipt and first response action for all animal management requests / Number of animal management requests]	1.66	1.30	1.19	1.05	Whilst the number of customer requests received Council have increased, we are now capturing all Animal Management requests types. This data now provides a true indication of all Animal Management requests received by our Local Laws department.
<b>Service standard</b>					
<i>Animals reclaimed</i>  [Number of animals reclaimed / Number of animals collected] x100	57.31%	53.03%	50.49%	55.11%	Council promotes responsible pet ownership encouraging all pet owners to register and microchip their pets. This aids in returning found animals to their owners.
<i>Animals rehomed</i>  [Number of animals rehomed / Number of animals collected] x100	37.34%	34.02%	38.25%	82.52%	Of the 1,007 animals collected (excluding 191 feral animals), 555 animals were reclaimed and 373 were rehomed. Council continues to rehome as many dogs and cats as possible and developing strong and ongoing relationships with rehoming organisations is important. There were 91 dogs / cats surrendered to Council compared to 47 in 2023/24, generally due to temperament issues, and these animals are difficult to rehome.

<i>Indicator</i> /measure	2020/21 Result	2021/22 Result	2022/23 Result	2023/24 Result	Comments
<b>Timeliness</b>					
<b>Service cost</b>					
<p><i>Cost of animal management service per population</i></p> <p>[Direct cost of the animal management service / Number of registered animals]</p>	\$11.90	\$12.79	\$13.40	\$12.96	While the costs to deliver the animal management service has stayed relatively steady, with the growing population within our municipality, this reflects an overall reduction to the cost per population for this service.
<b>Health and safety</b>					
<p><i>Percentage of successful animal management prosecutions</i></p> <p>[Number of successful animal management prosecutions / total number of prosecutions]</p>	50%	100%	100%	100%	All 9 animal management prosecutions in the 2023/24 financial year were successful. A number of the prosecutions were very challenging this year and took a significant amount of officer time to complete.

## Aquatic facilities

<i>Indicator</i> /measure	2020/21 Result	2021/22 Result	2022/23 Result	2023/24 Result	Comments
<b>Service standard</b>					
<p><i>Health inspections of aquatic facilities</i></p> <p>[Number of authorised officer inspections of Council aquatic facilities / Number of Council aquatic facilities]</p>	1.20	1.00	1.6	1.2	There were 6 health inspections during 2023/24 financial year across 5 aquatic facilities. These consisted of annual water quality testing for each aquatic facility, as well as food handling and Worksafe.
<b>Service cost</b>					
<p><i>Cost of aquatic facilities</i></p> <p>[Direct cost of aquatic facilities less income received / Number of visits to aquatic facilities]</p>	\$15.83	\$14.61	\$13.14	\$12.95	The direct cost of aquatic facilities is reducing in line with the increase in attendance/utilisation of our facilities.
<b>Utilisation</b>					
<p><i>Utilisation of aquatic facilities</i></p> <p>[Number of visits to aquatic facilities / Municipal population]</p>	2.16	2.72	2.74	2.75	Mitchell Shire has a municipal population of 53,723 people who made 147,943 visits to aquatic facilities during 2023/24 financial year. Upgrades across all the facilities, such as replacement water slide and resurfacing works, have improved the amenity of our facilities.

## Food safety

<i>Indicator/measure</i>	2020/21 Result	2021/22 Result	2022/23 Result	2023/24 Result	Comments
<b>Timeliness</b>					
<p><i>Time taken to action food complaints</i></p> <p>[Number of days between receipt and first response action for all food complaints / Number of food complaints]</p>	1.00	1.95	1.10	1.0	Our Environmental Health Department action all food complaints within a maximum of two working days of receipt of a complaint.
<b>Service standard</b>					
<p><i>Food safety assessments</i></p> <p>[Number of registered class 1 food premises and class 2 food premises that receive an annual food safety assessment in accordance with the Food Act 1984 / Number of registered class 1 food premises and class 2 food premises that require an annual food safety assessment in accordance with the Food Act 1984] x100</p>	100.00%	119.10%	118.06%	100.00%	<p>Mitchell Shire Council has completed all required food assessments for 2023 calendar year.</p> <p>These include assessments that were done in class 1 and class 2 premises with a FSP Registered Template (Excludes all class 2 FSP exempt premises, Independent FSP premises and FSP exempt Class 2 Foodtrader)</p>

<i>Indicator/measure</i>	<i>Indicator/measure</i>	<i>2020/21 Result</i>	<i>2021/22 Result</i>	<i>2022/23 Result</i>	<i>Comments</i>
<b><i>Food samples obtained</i></b>  [Number of food samples obtained/ Required number of food samples X100]	n/a	n/a	n/a	103.45%	This is a new indicator for the 2023/24 financial year. The 2023 food sampling program consisted of 4 rounds. Each round focused on a different high-risk procedure, product or premises.
<b>Service cost</b>					
<b><i>Cost of food safety service</i></b>  [Direct cost of the food safety service / Number of food premises registered or notified in accordance with the <i>Food Act 1984</i> ]	\$472.40	\$519.50	\$524.73	\$561.06	This indicator is calculated on financial year. The direct cost for this service is managed via contract and is closely in line with similar councils.
<b>Health and safety</b>					
<b><i>Critical and major non-compliance outcome notifications</i></b>  [Number of critical non-compliance outcome notifications and major non-compliance notifications about a food premises followed up / Number of critical non-compliance outcome notifications and major non-compliance notifications about a food premise] x100	100.00%	100.00%	100.00%	100.00%	Our Environmental Health Team consistently achieves a result of 100% for all reporting periods.

## Libraries

<i>Indicator/measure</i>	<b>2020/21 Result</b>	<b>2021/22 Result</b>	<b>2022/23 Result</b>	<b>2023/24 Result</b>	<b>Comments</b>
<b>Utilisation</b>					
<p><b><i>Loans per population</i></b></p> <p>[Number of library collection item loans / Population]</p>	n/a	n/a	n/a	275.08%	<p>This is a new indicator for the 2023/24 financial year.</p> <p>Our libraries had 147,782 loans during the reporting period (physical items 128,624 and eResources 19,158) from a population of 53,723.</p>
<p><b><i>Library visits per population</i></b></p> <p>[Number of library visits]</p>	n/a	n/a	n/a	210.87%	<p>This is a new indicator for the 2023/24 financial year.</p> <p>Mitchell Shire Council Customer and Library Service Centres recorded a total of 113,284 library visits during the 2023/24 financial year from a population of 53,723. The Mitchell Shire libraries are a co-located with our Customer Service Centres and it is likely that this combination of services has inflated our result.</p>
<b>Resource standard</b>					
<p><b><i>Recently purchased library collection</i></b></p> <p>[Number of library collection items purchased in the last 5 years] x100</p>	44.5%	45.94%	49.04%	46.38%	<p>Mitchell Shire Libraries continue to commit to a modern and relevant library collection which reflects our communities' expectations to access current and high-quality material and resources. With the available budget, robust outsourcing of shelf-ready items and obtaining the most competitive pricing for the purchasing of resources, we have been successful in sustaining the standard of the collection at an acceptable level.</p> <p>The 2023/24 financial year result reflects the entire library collection, including print material (books, magazines, serials, maps, plans, manuscripts) and physical audio visual or digital materials (CDs, DVDs) and toys and games on hand that can be reserved or borrowed.</p>

<i>Indicator/measure</i>	2020/21 Result	2021/22 Result	2022/23 Result	2023/24 Result	Comments
<b>Utilisation</b>					
<b>Service cost</b>					
<i>Cost of library service per population</i>  [Direct cost of the library service / Municipal population]	\$21.43	\$23.59	\$27.99	\$30.62	The cost of library services per head of population reflects the ongoing commitment to deliver library services.
<b>Participation</b>					
<i>Library membership</i>  [Number of registered library members / Municipal population] x100	n/a	n/a	n/a	18.19%	This is a new indicator for the 2023/24 financial year.  Mitchell Shire Council Library Services maintains 9,770 registered library users from a population of 53,723. A currently registered member has a recorded transaction during the past three years.

## Maternal and Child Health (MCH)

<i>Indicator/measure</i>	2020/21 Result	2021/22 Result	2022/23 Result	2023/24 Result	Comments
<b>Satisfaction</b>					
<i>Participation in 4-week Key Age and Stage visit</i>  [Number of 4-week KAS / Number of birth notifications received] x100	98.72%	98.71%	97.77%	101.62%	Due to a number of transfers into Mitchell Shire from other jurisdictions, our participation rate is greater than 100%.
<b>Service standard</b>					
<i>Infant enrolments in the MCH service</i>  [Number of infants enrolled in the MCH service (from birth notifications received) / Number of birth notifications received] x100	100.28%	100.86%	100.84%	101.48%	Mitchell Shire Council MCH service maintains high levels of engagement however, it should be acknowledged that participation in the MCH Service is not compulsory, and some families may seek physical and developmental assessments from other services, including GPs and Aboriginal Health Services.
<b>Service cost</b>					
<i>Cost of the MCH service</i>  [Cost of the MCH service / Hours worked by MCH nurses]	\$77.08	\$88.51	\$96.35	\$98.01	Council provides a lean and efficient service while meeting the nurse/child ratios of 1:130 as agreed to in the Enterprise Bargaining Agreement.

<i>Indicator/measure</i>	<b>2020/21 Result</b>	<b>2021/22 Result</b>	<b>2022/23 Result</b>	<b>2023/24 Result</b>	<b>Comments</b>
<b>Participation</b>					
<p><b><i>Participation in the MCH service</i></b></p> <p>[Number of children who attend the MCH service at least once (in the year) / Number of children enrolled in the MCH service] x100</p>	77.68%	77.41%	84.00%	85.66%	This percentage only reflects those children due a KAS consultation within the reporting timeframes. For this number to be accurate, a full 12-month numbers must be recorded. Participation in the MCH service is not compulsory and some families choose to attend other services for their health and developmental assessments, or they may also choose not to have their children assessed as they have no concerns around their children's health and development.
<b>Participation</b>					
<p><b><i>Participation in the MCH service by Aboriginal children</i></b></p> <p>[Number of Aboriginal children who attend the MCH service at least once (in the year) / Number of Aboriginal children enrolled in the MCH service] x100</p>	82.57%	90.37%	95.82%	90.68%	<p>This percentage only reflects those children that are due a KAS consultation within the reporting timeframe. For this number to be accurate, a full 12 months must be recorded. There are 18 months between 2yr and 3.5yr KAS assessment, and some Aboriginal children will not need to engage with the MCH Service at this time. Some children are in Out of Home Care or have moved out of the region, however their client file remains with Mitchell until they engage with another Local Government MCH Service.</p> <p>Mitchell MCH continues to achieve high participation rates with our community.</p>

## Governance

<i>Indicator/measure</i>	2020/21 Result	2021/22 Result	2022/23 Result	2023/24 Result	Comments
<b>Transparency</b>					
<p><b><i>Council decisions made at meetings closed to the public</i></b></p> <p>[Number of Council resolutions made at ordinary or special meetings of Council, or at meetings of a special committee consisting only of Councillors, closed to the public / Number of Council resolutions made at ordinary or special meetings of Council or at meetings of a special committee consisting only of Councillors] x100</p>	16.00%	16.43%	13.12%	7.60%	<p>Of 184 council resolutions made at ordinary or special council meetings, 13 were made at meetings consisting only of councillors closed to the public. These decisions relate primarily to contracts, tenders, legal matters, or confidential attachments only relating to reports presented during the open meeting.</p> <p>Procedural motions (previous minutes, extra time, return to open) were incorrectly included in the 2022/23 financial year reporting and the results should have been of 216 council resolutions, 13 were made at meetings consisting only of councillors closed to the public. During the 2022/23 financial year, Council shifted to presenting only confidential attachments during the closed meeting where the report, and decision, was being made in the open meeting.</p>
<b>Consultation and engagement</b>					
<p><b><i>Satisfaction with community consultation and engagement</i></b></p> <p>[Community satisfaction rating out of 100 with how Council has performed on community consultation and engagement]</p>	50	50	48	44	<p>The Customer Experience Strategy recently endorsed by Council and Community Engagement Policy have been updated to focus on increasing engagement with community in the future.</p>
<b>Decision making</b>					

<i>Indicator/measure</i>	<b>2020/21 Result</b>	<b>2021/22 Result</b>	<b>2022/23 Result</b>	<b>2023/24 Result</b>	<b>Comments</b>
<p><b><i>Satisfaction with council decisions</i></b></p> <p>[The community satisfaction rating out of 100 with how council has performed in making decisions in the interest of the community.]</p>	51	48	45	40	Council makes decisions in the best interests of the community, of which not all will satisfy community expectations, however as elected representatives it is their role to make these decisions.
<b>Service cost</b>					
<p><b><i>Cost of elected representation.</i></b></p> <p>[The direct cost of delivering council's governance service per councillor.]</p>	\$44,492.65	\$48,129.67	\$53,155.44	\$53,736.22	The cost for elected representation is predominantly made up of councillor allowances which are set by and applied in line with the Victorian State Government.
<b>Participation</b>					
<p><b><i>Councillor attendance at council meetings</i></b></p> <p>[The percentage of attendance at Council meetings by Councillors.]</p>	91.45%	88.89%	83.33%	80.56%	Attendance this year has been impacted by leave being taken. Council has maintained a flexible arrangement by continuing to host hybrid meetings and livestreaming in an effort to maximise accessibility of attendance for Councillors and community.

## Roads

<i>Indicator/measure</i>	2020/21 Result	2021/22 Result	2022/23 Result	2023/24 Result	Comments
<b>Satisfaction of use</b>					
<i>Sealed local road requests</i>  [Number of sealed local road requests / Kilometres of sealed local roads] x100	78.61	59.46	159.82	225.39	During the 2023/24 financial year the number of roads requests increased considerably due to the widespread and significant weather events in 2024, with a 173% increase recorded in January 2024 alone.
<b>Condition</b>					
<i>Sealed local roads maintained to condition standards</i>  [Number of kilometres of sealed local roads below the renewal intervention level set by Council / Kilometres of sealed local roads] x100	96.45%	91.39%	93.05%	93.18%	Sealed road condition audits are conducted every 3-4 years and are due again in 2025/26 financial year. Council regularly reviews the condition data, prioritises and rectifies the roads that are below the required standard with the budgeted funds available.
<b>Service cost</b>					
<i>Cost of sealed local road reconstruction</i>  [Direct cost of sealed local road reconstruction / Square metres of sealed local roads reconstructed]	\$36.65	\$20.02	\$33.56	\$37.73	Costs to re-seal sealed roads during 2023/24 financial year includes resurfacing (spray seal or asphalt) and minor pavement patching.

Indicator/measure	2020/21 Result	2021/22 Result	2022/23 Result	2023/24 Result	Comments
<b>Service Cost</b>					
<p><i>Cost of sealed local road resealing</i></p> <p>[Direct cost of sealed local road renewal/ Square metres of sealed local roads resealed]</p>	\$24.56	\$8.55	\$20.91	\$12.87	Costs to re-seal sealed roads during 2023/24 financial year includes resurfacing (spray seal or asphalt) and minor pavement patching.
<b>Satisfaction</b>					
<p><i>Satisfaction with sealed local roads</i></p> <p>[Community satisfaction rating out of 100 with how Council has performed on the condition of sealed local roads]</p>	43	41	33	28	The reduction in satisfaction level could be contributed to the significant increases in maintenance and construction costs resulting in a reduced work scope. Further to this, the floods in October 2022 and January 2024 had a significant impact on the condition of our roads. While we have made considerable progress in repairs, these events have required additional resources, affecting other planned road projects.

## Statutory Planning

Indicator/measure	2020/21 Result	2021/22 Result	2022/23 Result	2023/24 Result	Comments
<b>Timeliness</b>					
<p><i>Time taken to decide planning applications</i></p> <p>[The median number of days between receipt of a planning application and a decision on the application]</p>	96.00	77.00	96.00	102.00	A number of vacant roles for extended periods over the 2023/24 financial year have resulted in delays in assessing permit applications. Whilst contractors were engaged for short periods to backfill the roles, the handover of applications from one officer to another has also impacted assessment times.
<p><i>Planning applications decided within required time frames</i></p> <p>[Number of planning application decisions made within 60 days / Number of planning application decisions made] x100</p>	75.23%	57.85%	58.33%	54.22%	Of the 249 planning application decisions made, 131 applications were decided within 60 statutory days, and 4 Vicsmart applications within 10 days. Statutory days relates to set timeframes identified by planning legislation during the planning application process.
<b>Service cost</b>					
<p><i>Cost of statutory planning Service</i></p> <p>[Direct cost of the statutory planning service / Number of planning applications received]</p>	\$2,533.75	\$2,204.40	\$2,528.58	\$2,966.98	The increase is directly linked to an increase in staffing required to deliver the service and growing demand of the planning services of Council. Some of these staffing costs was linked to a once off grant, however, an increase in comparison to prior years level for staffing is expected to become the normal required moving forward.

Indicator/measure	2020/21 Result	2021/22 Result	2022/23 Result	2023/24 Result	Comments
<b>Decision making</b>					
<p><i>Council planning decisions upheld at VCAT</i></p> <p>[Number of VCAT decisions that did not set aside Council's decision in relation to a planning application / Number of VCAT decisions in relation to planning applications] x100</p>	85.71%	33.33%	60.00%	53.85%	<p>In 2021/22, 1 of 3 was upheld, in 2022/23 7 of 12, in 2023/24 4 of 8 were upheld / varied / affirmed / not appealed or remitted.</p> <p>As in previous years, any change in the results of such a small number of decisions has a significant impact on our % result.</p>

## Waste Collection

Indicator/measure	2020/21 Result	2021/22 Result	2022/23 Result	2023/24 Result	Comments
<b>Satisfaction</b>					
<b><i>Kerbside bin collection requests</i></b>  [Number of kerbside garbage and recycling bin collection requests / Number of kerbside bin collection households] x1000	70.02	88.95	98.95	91.65	As per Cleanaway data provided in monthly reports. Requests figures are slightly lower than for the same period in previous reporting year. This may be as a result of the development of new kerbside request management procedures and processes and the introduction of a CRMS for handling customer kerbside requests.
<b>Service standard</b>					
<b><i>Kerbside collection bins missed</i></b>  [Number of kerbside garbage and recycling collection bins missed / Number of scheduled kerbside garbage and recycling collection bin lifts] x10,000	5.45	6.48	6.05	7.89	Council has experienced a slight decrease in missed bin collection requests this year as a result of waste education activities aimed at improving access.
<b>Service cost</b>					
<b><i>Cost of kerbside garbage bin collection service</i></b>  [Direct cost of the kerbside garbage bin collection service / Number of kerbside garbage collection bins]	\$100.00	\$99.95	\$102.50	\$139.71	The cost of the kerbside garbage collection service has increased this year to account for increased landfill disposal costs.

Indicator/measure	2020/21 Result	2021/22 Result	2022/23 Result	2023/24 Result	Comments
<b>Service cost</b>					
<b><i>Cost of kerbside recyclables collection service</i></b>  [Direct cost of the kerbside recyclables bin collection service / Number of kerbside recyclables collection bins]	\$59.84	\$57.74	\$63.40	\$64.72	The cost of the kerbside recyclable collection service has increased in line with increased processing costs experienced by the resource recovery industry.
<b>Waste diversion</b>					
<b><i>Kerbside collection waste diverted from landfill</i></b>  [Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins] x100	30.62%	29.84%	29.01%	27.59%	Our result for 2023/24 financial year has decreased slightly from the previous year. Mitchell Shire Council does not currently have a kerbside green organics collection.

## Financial Performance Indicators

For the year ended 30 June 2024

Dimension/indicator/ measure	2021	2022	2023	2024		2025	2026	2027	2028	Material Variations and Comments
	Actual	Actual	Actual	Target As per budget	Actual	Forecast	Forecast	Forecast	Forecast	
<p><i>Efficiency</i> <i>Expenditure level</i> <i>Expenses per property</i> <i>assessment</i></p> <p><i>[Total expenses /</i> <i>Number of property</i> <i>assessments]</i></p>	\$3,676.59	\$3,580.21	\$4,256.32	\$3,632.00	\$4,237.09	\$3,506.03	\$3,481.17	\$3,457.03	\$3,418.01	<p>There are a number of non-cash items impacting the expenditure recorded for 2023/24 which is influencing this measure. These non-cash items include a \$1.883M revaluation decrement and a \$0.513M net loss on disposal of property, infrastructure, plant and equipment. Furthermore, expenses each year include once off projects and costs incurred which are not expected to be incurred in future years, including natural disaster recovery costs.</p>

Dimension/indicator/ measure	2021	2022	2023	2024		2025	2026	2027	2028	Material Variations and Comments
	Actual	Actual	Actual	Target As per budget	Actual	Forecast	Forecast	Forecast	Forecast	
<p><b>Revenue level</b> Average rate per property assessment</p> <p><i>[Sum of all general rates and municipal charges / Number of property assessments]</i></p>	\$1,901.36	\$1,826.92	\$1,864.04	\$1,894.00	\$2,000.35	\$1,874.76	\$1,886.89	\$1,900.80	\$1,912.59	Council's current year result of \$2,000.28 is reflective of the mix of income that makes up rates and charges income.
<p><b>Liquidity</b> <b>Working capital</b> Current assets compared to current liabilities</p> <p><i>[Current assets / Current liabilities] x100</i></p>	202.54%	219.94%	224.18%	326.50%	198.30%	295.53%	288.63%	279.61%	312.96%	Current assets will sufficiently cover Council operations and current liabilities. The result is significantly impacted in 2023/2024 due to an increase in non-current investments which is not included within the ratio.

Dimension/indicator/ measure	2021	2022	2023	2024		2025	2026	2027	2028	Material Variations and Comments
	Actual	Actual	Actual	Target As per budget	Actual	Forecast	Forecast	Forecast	Forecast	
<p><b>Unrestricted cash</b> Unrestricted cash compared to current liabilities</p> <p><i>[Unrestricted cash / Current liabilities] x100</i></p>	-35.94%	-64.00%	-105.04%	65.00%	-150.57%	-107.18%	-85.09%	-79.91%	-103.64%	<p>Council's Unrestricted Cash does not take into account \$58M held in investments. Also, based on definitions per LGPRF, we have included trust funds and deposits and unspent grants within unrestricted cash, however this is also included within current liabilities therefore influencing the result. Adjusting for both of these, Councils unrestricted cash ratios would have been a positive result of 54.13%.</p>

Dimension/indicator/ measure	2021	2022	2023	2024		2025	2026	2027	2028	Material Variations and Comments
	Actual	Actual	Actual	Target As per budget	Actual	Forecast	Forecast	Forecast	Forecast	
<p><b>Loans and borrowings</b> Loans and borrowings compared to rates</p> <p><i>[Interest bearing loans and borrowings / Rate revenue] x100</i></p>	27.62%	35.18%	35.40%	36.80%	30.29%	36.39%	45.27%	47.59%	57.58%	<p>Council's current year's result of 30.29% is within Council's expected range for this measure as per the Council's Loan Borrowing Policy, which is 0 – 60%. Council did not draw down on all borrowings budgeted within the 2023/2024 budget, however, expecting that these loans will be drawn down on within the 2024/2025 financial year, which will increase the ratio moving forward.</p>
<p>Loans and borrowings repayments compared to rates</p> <p><i>[Interest and principal repayments on interest bearing loans and borrowings / Rate revenue] x100</i></p>	5.13%	5.39%	15.10%	8.10%	7.18%	6.44%	6.94%	7.25%	8.07%	<p>The 7.18% is within Council's expected range for this measure as per the Council's Loan Borrowing Policy, which is 0 – 10%. The significant reduction in compared to 2022/2023 is due to the 15.10% reflecting a balloon repayment of a loan, which was a once-off.</p>

Dimension/indicator/ measure	2021	2022	2023	2024		2025	2026	2027	2028	Material Variations and Comments
	Actual	Actual	Actual	Target As per budget	Actual	Forecast	Forecast	Forecast	Forecast	
<p><b><i>Indebtedness</i></b>  <i>Non-current liabilities compared to own source revenue</i>  <i>[Non-current liabilities / Own source revenue]</i>  <i>x100</i></p>	31.81%	34.59%	33.46%	n/a	32.79%	40.00%	47.53%	43.50%	50.70%	Council's current year's result of 32.81% is within Council's expected range for this measure of 0 – 70% and is consistent with prior year results.
<p><b><i>Asset renewal and upgrade</i></b>  <i>Asset renewal and upgrade compared to depreciation</i>  <i>[Asset renewal and asset upgrade expense / Asset depreciation]</i>  <i>x100</i></p>	130.04%	108.54%	100.54%	108.30%	89.35%	112.24%	72.96%	114.30%	75.59%	Council continues to balance asset renewal and upgrading against building new infrastructure to meet the needs of our growing community. Although Council did not spend more than 100% of depreciation into renewing and upgrading our assets in 2023/24, there was more than \$6.14M works in progress that will continue into 2024/25.

Dimension/indicator/ measure	2021	2022	2023	2024		2025	2026	2027	2028	Material Variations and Comments
	Actual	Actual	Actual	Target As per budget	Actual	Forecast	Forecast	Forecast	Forecast	
<p><b><i>Operating position</i></b>  <b><i>Adjusted underlying result</i></b>  <i>Adjusted underlying surplus (or deficit)</i>    <i>[Adjusted underlying surplus (deficit)/ Adjusted underlying revenue] x100</i></p>	-3.85%	-1.85%	-8.23%	0.20%	-10.58%	0.22%	0.00%	0.22%	1.54%	<p>The underlying result for 2023/24 was significantly impacted by \$9.55M of Financial Assistance grant income budgeted and not received. it was further impacted by non-cash items including a \$1.883M revaluation decrement, and a \$0.513M net loss on disposal of property, infrastructure, plant and equipment. Adjusting for these items, we would have had an adjusted underlying result of 1.52%.</p>

Dimension/indicator/ measure	2021	2022	2023	2024		2025	2026	2027	2028	Material Variations and Comments
	Actual	Actual	Actual	Target As per budget	Actual	Forecast	Forecast	Forecast	Forecast	
<p><b>Stability</b></p> <p><b>Rates concentration</b></p> <p>Rates compared to adjusted underlying revenue</p> <p>[Rate revenue / Adjusted underlying revenue] x100</p>	64.57%	63.48%	58.14	64.50%	64.24%	65.80%	67.20%	68.35%	68.93%	<p>There are a number of factors that can impact on this ratio. Council's overall operating income reduced from 2022/23 to 2023/24, and rate income increased significantly, which has caused the increase in the ratio.</p> <p>The main reason for the reduction in overall operating income was due to \$9.55M of budgeted Financial Assistance grant income budgeted and not received.</p>
<p><b>Rates effort</b></p> <p>Rates compared to property values</p> <p>[Rate revenue / Capital improved value of rateable properties in the municipality] x100</p>	0.44%	0.41%	0.34%	0.36%	0.35%	0.30%	0.28%	0.26%	0.24%	<p>Council limits its rate increase in line with the State Government rate cap. Year on year Council experiences changes in CIV as a result of new dwelling construction.</p>

## Sustainable Capacity Indicators

For the year ended 30 June 2024

<i>Indicator / measure</i> [formula]	Results				Comments
	2020/21	2021/22	2022/23	2023/24	
	Actual	Actual	Actual	Actual	
<b>Population</b>					
<i>Expenses per head of municipal population</i>	\$1,697.59	\$1,745.88	\$2,063.41	\$2,003.72	There are a number of non-cash items impacting the expenditure recorded for 2023/24 which is influencing this measure. These non-cash items include a \$1.883M revaluation decrement and a \$0.513M net loss on disposal of property, infrastructure, plant and equipment. Furthermore, expenses each year include once off projects and costs incurred which are not expected to be incurred in future years, including natural disaster recovery costs.
<i>Infrastructure per head of municipal population</i>  <i>[Value of infrastructure / Municipal population]</i>	\$10,847.19	\$11,824.71	\$14,017.36	\$14,729.05	With overall assets (excluding land) increased in one year by more than \$68M, it is expected to have a significant impact on this indicator, this includes \$31.80M of contributed assets.
<i>Population density per length of road</i>  <i>[Municipal population / Kilometres of local roads]</i>	33.60	34.63	35.53	36.77	Mitchell Shire covers an area of 2,862 square kilometres and is predominantly rural, therefore our density is relatively low. As we continue to experience growth in our urban areas we expect this density will continue to gradually increase.

<i>Indicator/ measure</i> [formula]	Results				Comments
	2020/21	2021/22	2022/23	2023/24	
<b><i>Own-source revenue</i></b>					
<i>Own-source revenue per head of municipal population</i>  <i>[Own-source revenue / Municipal population]</i>	\$1,240.60	\$1,328.94	\$1,395.32	\$1,494.85	Mitchell Shire Council is heavily reliant on rate revenue, however as our population grows, so does our income from user fees and charges.
<b><i>Recurrent grants</i></b>					
<i>Recurrent grants per head of municipal population</i>  <i>[Recurrent grants / Municipal population]</i>	\$279.91	\$331.40	\$378.77	\$164.32	During the 2023/24 financial year, Mitchell Shire Council did not receive an annual allocation of Financial Assistance Grant income which was estimated to be approximately \$9.55M.
<b><i>Disadvantage</i></b>					
<i>Relative Socio-Economic Disadvantage</i>  <i>[Index of Relative Socio-Economic Disadvantage by decile]</i>	6	6	5	5	The Australian Bureau of Statistics released updated SEIFA data in April 2021

<i>Indicator/ measure</i> [formula]	Results				Comments
	2020/21	2021/22	2022/23	2023/24	
[Number of permanent staff resignations and terminations / Average number of permanent staff for the financial year] x100	14.66%	23.08%	17.14%	18.12%	The One Mitchell positive culture program and stability within the Leadership Team has improved the organisation’s capacity to respond to issues and reinforce the positive reasons why staff have chosen to make a difference at Mitchell Shire Council.



# Corporate Governance

# Local Government Act 2020

The *Local Government Act 2020* is a principles-based Act, removing unnecessary regulatory and legislative prescription and is guided by the 5 principles below.

## 1. Community Engagement

This principle aims to ensure all Victorians have the opportunity to engage with their council on the future of their community. At a minimum, all councils must adopt and maintain a community engagement policy which must be used in the development of:

- Planning and Financial Management
- Community Vision
- Council Plan
- Financial Plan
- Asset Plan

## 2. Strategic Planning

The requirement for councils to develop an integrated, longer-term and transparent approach to planning that supports councillors in leading strategically, rather than focusing on operational issues. The strategic planning principle works together with the community engagement principle to ensure that communities are involved in strategic planning and decision making.

## 3. Financial Management

A significant percentage of a council's revenue comes from rates, and the community has expectations that these rates will be used to deliver an array of services and infrastructure. It is vital that councils undertake responsible spending and investment that ensures financial, social and environmental sustainability.

The Act also intends to create a legislative environment that embraces innovation, modern business practices and microeconomic reform.

## 4. Public Transparency

Openness, accountability and honesty are essential to build high levels of trust amongst citizens and enable fully informed engagement in the democratic process. Council's Public Transparency Policy is in line with underpinning principles in the Act.

## 5. Service Performance

This principle ensure that councils deliver services to the community that are equitable, accessible, good value and meet the needs of their diverse communities.

# Governance

Mitchell Shire Council is constituted under the *Local Government Act 2020* to provide good governance for the Mitchell Shire for the benefit and wellbeing of the local community. Council has several roles including:

- Making Council decisions and taking actions in accordance with relevant law
- Giving priority to achieving the best outcomes for the community, including future generations
- Ensuring the economic, social and environmental sustainability of the municipality including mitigation and planning for climate change risks
- Pursuing innovation and continuous improvement
- Collaborating with other Councils and Government and statutory bodies
- Engaging the community in strategic planning and strategic decisions making, considering regional, state and national plans
- Ensuring the ongoing financial stability of the Council
- Ensuring transparency of Council decisions, actions and information; strategic management, financial management and service performance
- Supporting the principles of community engagement, public transparency

Community input is sought on a range of matters in accordance with Council's Engagement Framework and through Advisory Committees.

Council's formal decision-making processes are conducted through Council meetings and Committees of Council. Council staff also have delegated authority for some decision-making. These delegations are exercised in accordance with adopted Council policies.

## Council Meetings

Council decisions are made at scheduled meetings of Council. Meetings are open to the public unless Council resolves to close the meeting to consider confidential matters. Meetings are usually held on the third Monday of each month. There were no scheduled meetings in January. Council can also hold additional Council Meetings as needed.

Council also has a Community Questions and Hearings Committee which meets to hear and report to Council on submissions received under the *Local Government Act 2020* and on objections and submissions received in relation to planning permit applications and strategic planning matters under the *Planning and Environment Act 1987*.

The delegation to the Community Questions and Hearings Committee also provides the opportunity for members of the public to ask questions on issues in which Council has a direct interest or responsibility, and for community organisations to present on matters of interest.

Council and Community Questions and Hearings Committee meetings are conducted in accordance with the Governance Rules. Reports are prepared independently by officers for both the decision and information of the Council.

Disclosure of interest provisions require a Councillor to disclose any conflicts of interest they have in matters being considered at Council meetings. These provisions also apply to meetings closed to the public. Conflict of interest disclosures are recorded in the meeting minutes.

### Meeting attendance

There were 14 Council meetings (including one Joint Council Meeting), 1 Statutory Council meeting, and 5 Community Questions and Hearings Committee meetings for the period in July 2023 – June 2024\*.

Councillor	Council Meeting	Statutory Council Meeting	Community Questions and Hearings Committee	Total
Cr Louise Bannister*	13	1	5	19
Cr Bill Chisholm	11	1	4	16
Cr Bob Cornish	12	1	4	17
Cr Nathan Clark	12	1	3	16
Cr Rob Eldridge	11	1	1	13
Cr Annie Goble**	8	1	3	12
Cr David Lowe	13	1	5	19
Cr Rhonda Sanderson	12	1	4	17
Cr Fiona Stevens	13	1	5	19

\*Note: Councillor Louise Bannister was elected Mayor in November 2023.

## Councillor Code of Conduct

The *Local Government Act 2020* requires every council to adopt a Councillor Code of Conduct. The Code applies the principles of good governance and accountability and sets agreed standards of behaviour. The Code of Conduct has not been changed since its adoption in 2021.

## Conflict of Interest

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

Council has procedures to accommodate disclosure and declarations of a conflict of interest are a standard agenda item for all Council and Committee meetings. If a person has a conflict of interest, they disclose it and, if necessary, step aside from the decision-making process relating to that matter. Conflicts of interest are recorded in the monthly Assembly of Councillors Records and a register of declared interests is maintained.

The following table provides a summary of the conflict-of-interest disclosures made by Councillors during 2023/24.

Conflict of Interest	Council Meetings	Community Questions and Hearings Committee
General	3	1
Material	11	0
<b>Total</b>	<b>14</b>	<b>1</b>

## Councillor Allowances

In accordance with section 39 of the *Local Government Act 2020*, Councillors are entitled to receive an allowance while performing their duty as a Councillor. The Mayor and Deputy Mayor are also entitled to receive a higher allowance. The Victorian Independent Remuneration Tribunal sets these allowances based on the income and population of each Council. Mitchell Shire Council is a category two council.

Role	18 December 2022 – 30 June 2023	1 July 2023 – 17 December 2023	18 December 2023 – 17 December 2024
Mayor	\$99,150	\$102,650	\$105,424
Deputy Mayor	\$49,575	\$51,325	\$52,713
Councillor	\$30,890	\$31,980	\$32,877

- Allowances are set by the Victorian Independent Remuneration Tribunal

Councillor	Councillor Allowance (\$)	Mobile and data (\$)	Councillor Education (\$)	Memberships (\$)	Travel and other expenses (\$)	Total (\$)
Cr Bannister	89,326	588	437			90,351
Cr Chisholm	32,430	308	222		40	33,000
Cr Clarke	46,481	588	1,313			48,382
Cr Cornish	32,430	588			72	33,090
Cr Eldridge	32,430	438				32,868
Cr Goble	32,430	208		95		32,733
Cr Lowe	32,430	414			3,810	36,654
Cr Sanderson	32,430	596	1,686	95	20	34,827
Cr Stevens	52,765	589	1,018	95	1,022	55,489
<b>Total</b>	<b>383,152</b>	<b>4,317</b>	<b>4,676</b>	<b>285</b>	<b>4,964</b>	<b>397,394</b>

## Notes:

- All figures have been rounded
- Cr Louise Bannister was elected Mayor and Cr Nathan Clark elected Deputy Mayor in November 2023

## Councillor Expenses and Support

Section 40 of the *Local Government Act 2020* also provides for the reimbursement of necessary out of pocket expenses incurred while performing the duties of a Councillor.

Mitchell's Council Expenses Policy provides for reimbursement of a range of expenses related to approved training, registration fees, conference and functions, travel and childcare. The policy also identifies the facilities, services and resources which are made available to Councillors.

A copy of this policy is available for inspection, as required under section 40 of the *Local Government Act 2020* and is available on Council's website.

In line with the policy, support is provided to the Mayor in the form of a Council vehicle, mobile telephone and computer equipment.

The following tables shows what equipment has been provided to each Councillor and what reimbursements have been provided in 2023/24.

Councillor	Mobile Phone	Tablet / laptop	Printer
Cr Louise Bannister	✓	✓	X
Cr Bill Chisholm	✓	✓	✓
Cr Bob Cornish	✓	✓	✓
Cr Nathan Clark	✓	✓	X
Cr Rob Eldridge	✓	✓	✓
Cr Annie Goble	X	✓	X
Cr David Lowe	X	✓	✓
Cr Rhonda Sanderson	✓	✓	✓
Cr Fiona Stevens	✓	✓	✓

## Expense Categories

### *Councillor Allowances and Superannuation*

The Victorian Government sets upper and lower limits for all allowances paid to Councillors and Mayors. Mitchell Shire Council is classified as a category two Council. Allowances are paid in accordance with section 39 of the *Local Government Act 2020*.

### *Telecommunication*

Councillors are supplied with a mobile phone, tablet and printer. The provision of these telecommunications services is paid for by Council. Any expenses associated with private use, including any use exceeding the download capacity provided, of these services and facilities, must be reimbursed to Council.

### *Councillor Education*

This category covers registration fees associated with attendance by Councillors within Victoria at one-off or short-term training, conferences and/or functions held by local government related organisations, professional bodies or institutions.

This category also covers fees associated with specialised group training for elected Councillors.

### *Accommodation and Travel*

This category covers expenses associated with attendance by Councillors within Victoria at approved short-term training, conferences and/or functions. The Councillor Expense and Support Policy provides for the reimbursement of car parking fees, e-tags and use of private vehicles while conducting Council business.

## Council Representation

Councillors represent the interests of our community through direct contact with residents, representation on local interest groups and involvement in broader scale agency and government committees. In addition to participation in Council meetings and engagement in direct community and individual consultation, Councillors are appointed to a variety of bodies to represent the various interests of Mitchell Shire Council and its people.

The appointments for 2023/24 are listed in the following tables. Appointments were updated at the November Council Meeting.

### Regional, State-Wide and Local Organisations

Organisation	Appointments
Australian Local Government Women's Association – Victorian Branch	<ul style="list-style-type: none"> <li>Cr Goble</li> </ul>
Goulburn Murray Climate Alliance	<ul style="list-style-type: none"> <li>Mayor, Cr Bannister</li> </ul>
Hume Region Local Government Network (HRLGN)	<ul style="list-style-type: none"> <li>Mayor, Cr Bannister</li> <li>Chief Executive Officer</li> </ul>
Interface Council Group	<ul style="list-style-type: none"> <li>Mayor, Cr Bannister</li> <li>Chief Executive Officer</li> </ul>
Merri Creek Management Committee Inc.	<ul style="list-style-type: none"> <li>Cr Eldridge</li> </ul>
Municipal Association of Victoria	<ul style="list-style-type: none"> <li>Mayor, Cr Bannister</li> <li>Deputy Mayor, Cr Clark</li> </ul>
Municipal Emergency Management Planning Committee	<ul style="list-style-type: none"> <li>Cr Chisholm</li> <li>Chief Executive Officer</li> </ul>
Municipal Fire Management Planning Committee	<ul style="list-style-type: none"> <li>Deputy Mayor, Cr Clark</li> <li>Cr Chisholm (Substitute)</li> </ul>
Northern Councils Alliance	<ul style="list-style-type: none"> <li>Mayor, Cr Bannister</li> <li>Deputy Mayor, Cr Clark</li> </ul>
Rail Freight Alliance	<ul style="list-style-type: none"> <li>Cr Goble</li> <li>Cr Cornish (Substitute)</li> </ul>
RoadSafe Goulburn Valley	<ul style="list-style-type: none"> <li>Cr Chisholm</li> <li>Cr Stevens (Substitute)</li> <li>Director Economy, Growth and Infrastructure or delegate</li> </ul>
Rural Council Victoria	<ul style="list-style-type: none"> <li>Mayor, Cr Bannister</li> </ul>

## Committees of Management

### North Ward

Organisation	Appointments
Australian Light Horse Memorial Park	<ul style="list-style-type: none"> <li>■ Cr Sanderson</li> <li>■ Cr Chisholm (Substitute)</li> </ul>
Broadford Living and Learning Centre	Cr Goble
Harley Hammond Reserve Association Inc.	Cr Chisholm
Kings Park Recreation Reserve Committee	Cr Sanderson
Pyalong Recreation Reserve Committee	Cr Chisholm
Seymour Bushland Park Committee	Cr Eldridge
Seymour Old Courthouse Committee	Cr Stevens
Seymour Tennis Complex	Cr Stevens
Tallarook Mechanics Institute Committee	<ul style="list-style-type: none"> <li>■ Cr Sanderson</li> <li>■ Cr Chisholm (Substitute)</li> </ul>
Tallarook Recreation Reserve Committee	Cr Stevens
Tooborac Mechanics Hall and Reserve Committee	<ul style="list-style-type: none"> <li>■ Mayor, Cr Bannister</li> <li>■ Cr Goble (Substitute)</li> </ul>

### Central Ward

Organisation	Appointments
JJ Clancy Reserve Committee of Management Inc.	<ul style="list-style-type: none"> <li>■ Cr Goble</li> <li>■ Mayor, Cr Bannister (Substitute)</li> </ul>
Kilmore Soldiers Memorial Hall Inc.	Deputy Mayor, Cr Clark
WHJ Sports and Community Inc.	Deputy Mayor, Cr Clark
Upper Plenty Mechanics Institute Hall Association Inc'	<ul style="list-style-type: none"> <li>■ Cr Cornish</li> <li>■ Mayor, Cr Bannister (Substitute)</li> </ul>
Wandong Public Hall Inc.	<ul style="list-style-type: none"> <li>■ Mayor, Cr Bannister</li> <li>■ Cr Lowe (Substitute)</li> </ul>

*South Ward*

Organisation	Appointments
Greenhill Social Club Inc	<ul style="list-style-type: none"> <li>■ Cr Lowe</li> <li>■ Cr Eldridge (Substitute)</li> </ul>
Committee of Management RB Robson Stadium Inc	Cr Cornish

## Council And Advisory Committees

Council has established three formal Committees to assist the Council in decision making on specific areas of Council's functions and responsibilities. Depending on their role and the need for delegated powers, these Committees are advisory committees. Each of these Committees has a Charter adopted by Council resolution and their meetings are governed by Council's Governance Rules.

### Council Committees

Councillor	Total
Audit and Risk Committee	<ul style="list-style-type: none"> <li>■ Cr Bannister, Mayor (Observer)</li> <li>■ Cr Lowe</li> <li>■ Deputy Mayor, Cr Clark</li> <li>■ All Councillors invited as observers</li> </ul>
CEO Performance Review Advisory Committee	<ul style="list-style-type: none"> <li>■ Mayor, Cr Bannister</li> <li>■ Deputy Mayor, Cr Clark</li> <li>■ Cr Eldridge</li> <li>■ Cr Stevens</li> <li>■ Cr Lowe</li> <li>■ Cr Cornish</li> <li>■ All Councillors invited as observers</li> </ul>
Community Questions and Hearings Committee	All Councillors

## Advisory Committees

Councillor	Total
Mitchell Youth Advisory Committee	Cr Cornish
Mitchell Environment Advisory Committee	<ul style="list-style-type: none"> <li>■ Cr Eldridge</li> <li>■ Cr Lowe (Substitute)</li> </ul>
Mitchell Heritage Advisory Committee	<ul style="list-style-type: none"> <li>■ Cr Stevens</li> <li>■ Cr Sanderson (Substitute)</li> </ul>
Mitchell Early Years Reference Group	Cr Cornish
Australia Day Awards Committee	<ul style="list-style-type: none"> <li>■ Mayor, Cr Bannister</li> <li>■ Cr Goble</li> <li>■ Cr Lowe</li> <li>■ Cr Sanderson</li> </ul>
Health and Wellbeing Network	Cr Lowe
Broadford Living and Learning Centre	Cr Goble

# Auditing

## Audit and Risk Committee

Council has established an independent Audit and Risk Committee (Committee) pursuant to section 53 of the *Local Government Act 2020* (the Act), which supports council in discharging its oversight responsibilities related to financial reporting, risk management, maintenance of sound systems of internal control, assurance activities including internal and external audit and council's performance with regard to legislative and regulatory compliance and its Codes of Conduct. It acts in this capacity by monitoring, reviewing and advising on issues within its scope of responsibility. The Committee operates under a Charter which was approved by Council in March 2021.

The primary objective of Mitchell's Audit and Risk Committee is to assist council in the effective conduct of its responsibilities for managing risk and maintaining a reliable system of internal controls and associated reporting.

The Audit and Risk Committee monitors and provides advice to Council on:

- External financial reporting
- Internal and external audit
- Internal control and risk management
- Compliance and ethics
- Fraud prevention
- Good governance

### Membership

The Audit and Risk Committee comprises three independent members, one of whom is appointed Chair, and two Councillors. The Mayor attends in an observer capacity and acts as an alternate Councillor member if required. Council members are appointed annually. Independent members are appointed through a recruitment process for an initial three-year period and may be reappointed for two additional three-year terms.

#### *Councillor Members July 2023 to November 2023*

Cr Fiona Stevens (Mayor observer), Cr Louise Bannister and Cr David Lowe

#### *Councillor Members November 2023 to July 2024*

Cr Louise Bannister (Mayor observer), Cr Nathan Clark and Cr David Lowe

## *Independent Members*

### **John Watson (chair from November 2022)**

John Watson is an experienced committee member and chair who currently sits on a number of local government Audit and Risk Committees as both a Member and Chair. He is also the Chair of the Victorian Local Government Grants Commission, Board Director – Northern Health (Northern Hospital) and Monitor to the Darebin City Council. He has an outstanding record in management, governance and public administration with a proven track record for maintaining high standards of public administration complimented by a reputation for ethical leadership and stewardship in governance and responsible financial management.

### **Robert Wernli**

A partner in DFK Kidsons, he is a career Chartered Accountant with over 35 years of professional public practice experience. His experience is in audit, finance, due diligence, risk and governance advisory. He has particular experience in local government being involved as an independent member of Audit Committees, being the internal auditor for numerous local governments, and being responsible for the performance of external audits in the local government sector as an audit service provider for the Victorian Auditor General's Office. Robert is a Fellow of Chartered Accountants Australia New Zealand, a Registered Company Auditor, and holds a Bachelor of Commerce from the University of Melbourne.

### **Marilyn Kearney**

Marilyn Kearney has held advisory roles with School of Management at Monash University, LGPro and Women's Housing Ltd. Marilyn holds qualifications in Local Government Law and Public Policy and Management. Marilyn's executive career spans over 25 years in both state and local government. Her responsibilities during her 20 plus years in local government, included the full suite of traditional corporate services including finance, internal and external audit and risk management and legal services. Her role in the state government (Victoria Police) entailed a broader corporate services function including strategic procurement, business planning and development of Key Performance Indicators.

### **Other participants**

Council's Chief Executive Officer, Director Organisational Performance, Director Economy Growth and Infrastructure and Director Advocacy and Communities, Manager Finance, Manager Governance and Risk, Risk Coordinator and the Internal Auditor Crowe Australasia attend all meetings by invitation of the Committee. The External Auditor (RSD Audit) attended meetings to present the external audit plan and the statutory audit for the Annual Statements and Interim Audit.

## Attendance

The Audit Committee met four times during the 2023/24 financial year.

The meetings were held on 21 September 2023, 30 November 2023, 22 February 2024 and 15 May 2024. A quorum was achieved at three of the four meetings.

Member	21/09/2023	30/11/2023	22/02/2024	15/05/2024
John Watson	✓	✓	✓	✓
Rob Wernli	✓	✓	✓	✓
Marilyn Kearney	✓	✓	✓	X
Cr Fiona Stevens (observer)	✓	n/a	n/a	n/a
Cr Nathan Clark	n/a	✓	✓	✓
Cr David Lowe	✓	✓	✓	✓
Cr Louise Bannister (observer)	✓	✓	✓	✓

Notes:

- Cr Fiona Stevens (observer) stepped down from the Committee at the end of the mayoral term in November 2023.
- Cr Louise Bannister (observer) was elected Mayor November 2023
- Member John Watson was Chair from 30 November 2023

## Internal Audit

Internal auditing is an independent, objective assurance and consulting activity designed to add value and improve the operations of Council. A four-year Strategic Internal Audit Plan (SIAP) is revised annually to ensure the audit resources remain focused on the appropriate areas. The review process considers council's risk framework, the council plan, the impact of any change on operations, systems or the business environment, prior audit coverage and outcomes and management input. The SIAP is reviewed and approved by the Audit and Risk Committee annually.

## External Audit

Council's external auditor is selected by the Victorian Auditor General's Office. RSD Audit was appointed as Council's external auditor for a three-year period from February 2022. The Audit Committee reviewed the Annual Financial and Performance Statements and considered responses prepared by management in the annual statutory audit along with monitoring progress of management in implementing agreed actions.

During the review of annual statements, the Audit Committee is also provided an opportunity to meet with the external auditors without management to discuss any issues of relevance.

# Risk Management

## Risk Framework

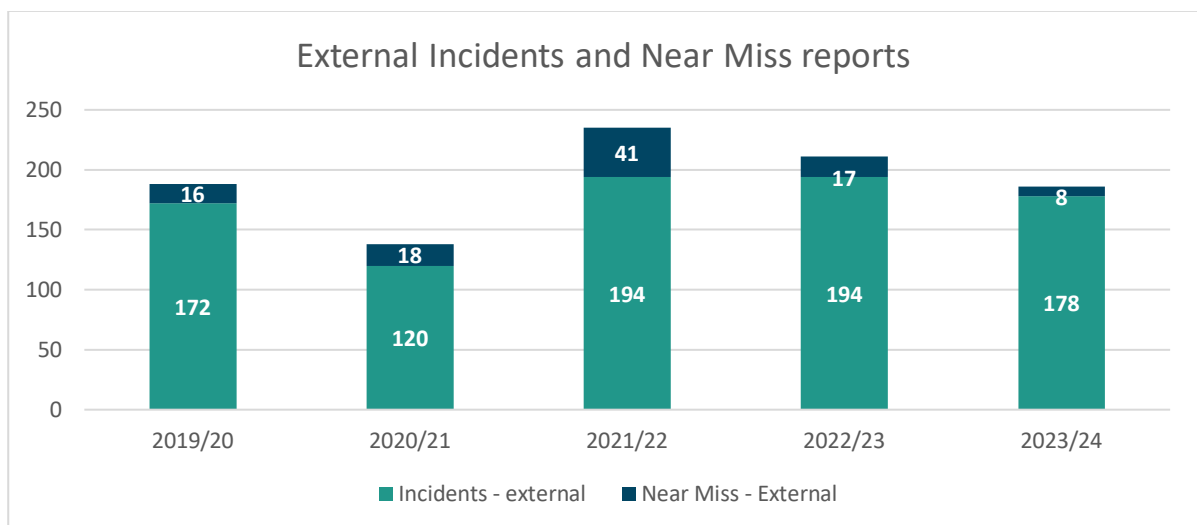
Risk management helps to inform us in decision making and the management of a safe environment for the public and employees, infrastructure and facilities that meet the community need.

Council manages risk through a framework developed using the International Standard ISO31000. The Risk Management Framework, reviewed in 2021, reflects the risk appetite of the organisation. Council is committed to pro-active risk management to help manage the risks of the organisation and includes measurement of risk in relation to:

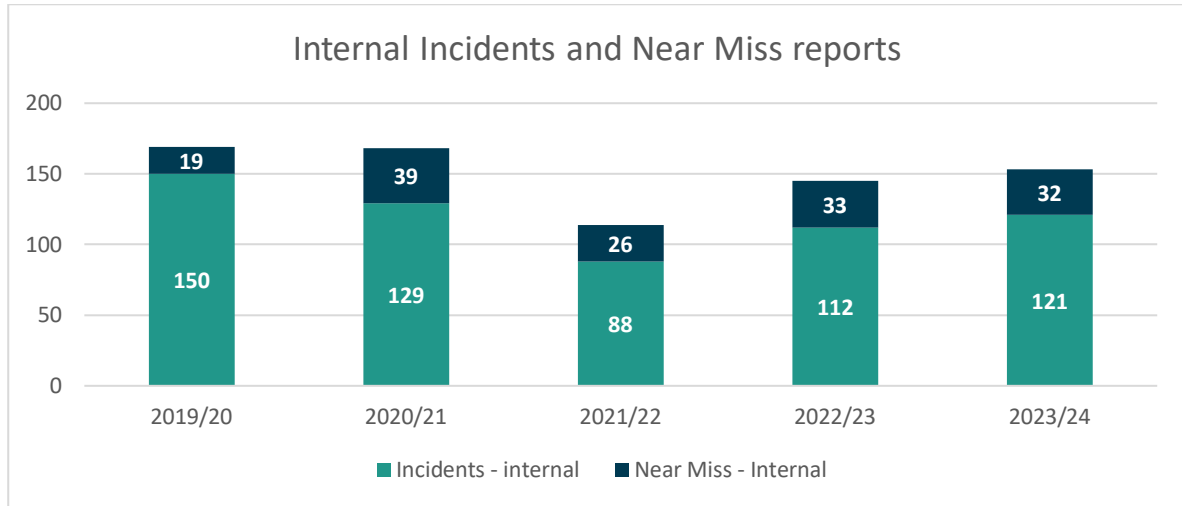
- Community / perception
- Outcome / delivery
- Strategy / planning
- Leadership / safety
- Environment / climate
- Economic / legal
- Continuity / security

New risk management software has been implemented over the last 12 months which has provided a better review of risks and their controls and how they are managed by our leaders. This provides a risk register which links our operational risks to our enterprise risks so they can be controlled at a strategic level and align to the Council objectives.

Risk mitigation through insurance is increasingly expensive as the number of natural disasters impact on the insurance market in Australia and worldwide. Council entered into a new broker contract for insurances on 1 July 2023 and only marginal increases in the costs of insurance was incurred as a result. Negotiations on motor vehicle and property insurances to make the cover affordable resulted in changed excesses on these insurances.



Incident reports from external parties shifted to the Customer Request Management (CRM) system from May 2023 which provides better connectivity to the service areas to address the issues raised in claims. Incidents affecting the community in our leisure facilities are included in this data. Incidents reported by the community include while using our roads and footpaths. Other issues included drainage, vandalism, and tree issues.



Incidents classified as internal are those reported by internal staff and may include public people and or Council property or vehicles. Internal incidents reported to Risk included acts of aggression (12) by members of the public, property damage claims including break ins and theft, and motor vehicle damage.

## Risk Audit

Council is regularly audited on many aspects of risk management as part of a wider insurance framework. The audits are scored and benchmarked against other councils and specific regions within the state. The level of performance also has an impact on the premiums for Public Liability, Commercial Crime and Asset Protection.

## Business Continuity Plan

Business continuity planning helps the organisation respond to events which could impact on Council’s ability to meet the needs of the community. The Business Continuity Framework identifies opportunities to prevent or minimise business disruption and encourages a culture of resilience and preparedness.

The Business Continuity Framework was tested in an exercise in 2023, leading to changes in how Council operates internally and in conjunction with emergency management services. The Business Continuity Team is integrated into the broader crisis response as part of the Council Emergency Operations Centre Team through to the Executive Leadership Team.

# Asset Management

In 2023/24 Council's asset replacement costs have increased from \$1,051M to \$1,161M. Council invested \$29.5M for new upgrades and renewal of infrastructure assets from its capital works program. A further \$31.8M of infrastructure assets was gifted to Council from new subdivisions comprising of roads, drainage and open spaces.

Council is continually reviewing asset management practices guided by the Asset Management Policy 2020. Council undertook an Asset Maturity assessment in 2023/24 as part of a best practice review of our Asset Management systems and processes. The assessment has been shared with Council's Executive team and is informing new priority improvement steps Council will take as it aims to achieve an advanced asset maturity status by 2027/28.

## New Subdivisions

Mitchell Shire remains the fastest growing municipality in Victoria, but like many jurisdictions across the country, the current economic conditions have impacted the building industry, and as such we have seen a marked slowdown in the volume of new assets that come to Council on the completion of new housing subdivisions.

The number of subdivisions completed in the year declined from 1,400 lots in 2022/23 to 1,105 lots in 2023/24, a 21% decrease. Council expects this trend in volume decline to adjust in 2024/25, and our estimates are for a much-reduced rate of slowing at 2.53% with the volume of new lots to reach around 1,077. Once economic conditions return to a more positive footing all signs suggest Mitchell's growth will continue to accelerate with growth remaining the trend over the next decade.

## Capital Works

Council invested \$29.5M in renewing, upgrading or acquiring new infrastructure and property assets (excluding land purchases) through its capital works program. The Year in Review 2023/24 section of this report details the capital works program completed and includes a snapshot of major projects undertaken.

## Asset Renewal

In 2023/24 Council's overall renewal investment was \$7.24M, a decrease of \$8.66M from 2022/23. While Council is required to deliver new assets to growing communities, the challenge of getting the right balance of investment between renewal and new assets is critical. Council must ensure our existing assets continue to perform at required service levels, and new communities are provided with new assets, so they too receive the same service opportunities. Council adjusted IT capital renewal budgets into operating expenses which have contributed to the reduction of renewal capital allocations.

Council will continue to closely monitor our asset condition and will ensure we intervene where asset performance is impacted by age, wear and tear, or one-off events such as flooding. We aim to maintain levels of service that provide satisfactory and safe service experiences for the community across our \$1.16B portfolio.

## Asset Management Plans

The Asset Plan provides an outline of how assets are being managed and planned for to support the services delivered by Mitchell Shire Council and to guarantee that quality services continue to be available to the community into the future. Council is taking a long-term strategic focus to ensure it is positioned to address new, upgrade and renewal requirements of assets so that the services Council delivers continue to meet the expectations of the community.

The 10-year asset plan required under the *Local Government Act 2020* was prepared in 2022 and is the over-arching document for each of the individual Asset Management Plans, including Roads, Bridges, Drainage, Buildings, Parks and Open Space are available for public view on Council's web page. <https://www.mitchellshire.vic.gov.au/about-council/council-documents/council-strategies-and-plans>.

The Asset Plan will be reviewed in 2024/25 with a revised plan to be presented to Council for adoption in October 2025.

# Other Statutory Information

## Public Transparency Policy

Council is committed to the principles of public transparency, good governance, open and accountable conduct and making council information publicly available, except where that information is confidential under the provisions of the Act.

Council commits to the public transparency principles as outlined in the *Local Government Act 2020* as follows:

- a) Council decision making processes must be transparent except when the Council is dealing with information that is confidential by virtue of this Act or any other Act;
- b) Council information must be publicly available unless
  - i. the information is confidential by virtue of this Act or any other Act; or
  - ii. public availability of the information would be contrary to the public interest;
- c) Council information must be understandable and accessible to members of the municipal community;
- d) public awareness of the availability of Council information must be facilitated

This information includes but is not limited to:

### Documents such as:

- Plans and reports adopted by Council
- Policies
- Project and service plans
- Grant applications, details of the outcomes of tenders and requests for quotes
- Service agreements, contracts, leases and licences
- Advocacy
- Council leases, permits and notices of building and occupancy
- Relevant technical reports and/or research and data that informs decision making

### Process information such as:

- Practice notes and operating procedures
- Application processes for approvals, permits, grants, access to Council services
- Decision making processes
- Guidelines and manuals
- Community engagement processes
- Complaints handling processes

**Council records will, at a minimum, be available on Council's website or upon request:**

- Council and Community Questions and Hearings Committee meeting agendas and minutes
- Reporting from Advisory Committees to Council through reporting to Council
- Terms of reference or charters for Advisory Committees
- Registers of gifts, benefits and hospitality offered to Councillors or Council Staff
- Registers of interstate and overseas travel undertaken by Councillors or Staff
- Submissions made by Council
- Register of Election campaign donations
- Summary of Personal Interests
- Any other Registers or Records required by legislation or determined to be in the public interest

Members of the public have the right to make any request for information or documents to Council if that information is not readily available to the public on Council's website or at Council's offices. Council will respond to requests for information or documents in alignment with the Act, the Public Transparency Principles of the Act, this policy, the *Freedom of Information Act 1982* and the *Privacy and Data Protection Act 2014*.

**Freedom Of Information**

The *Freedom of Information Act 1982* grants the community the right to access certain Council documents. This general right of access is limited by exceptions and exemptions which have been prescribed to protect public interests and the private and business affairs of people about whom Council holds information. The Act has four principles:

1. The public has the right of access to information.
2. Local governments are required to publish information on the documents they hold.
3. People may request that inaccurate, incomplete, out-of-date or misleading information in their personal records be amended.
4. People may appeal against a decision not to give access to the information or not to amend a personal record.

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

FOI Requests received	2019/20	2021/22	2022/23	2023/24
New requests	13	21	29	26
Access granted in full	0	4	3	2
Access granted in part	9	10	18	9
Access denied in full	0	0	1	2
Requests withdrawn / did not proceed	0	4	2	3
Requests determined not to be FOI requests	1	0	2	4
Requests still under consideration	0	1	0	2
Requests, no documents existed	3	2	2	2
Number of internal reviews sought	0	0	0	0
Appeals lodged with VCAT	0	0	2	0

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 be made by email to [mitchell@mitchellshire.vic.gov.au](mailto:mitchell@mitchellshire.vic.gov.au) or in writing addressed to the Freedom of Information Officer, Mitchell Shire Council 113 High Street Broadford 3658.

Access charges may also apply once documents have been processed and a decision on access is made (e.g., photocopying and search and retrieval charges). Further information regarding FOI can be found at [www.ovic.vic.gov.au](http://www.ovic.vic.gov.au).

## Information Privacy

The responsible handling of personal information is a key aspect of democratic governance and Council is committed to protecting an individual's right to privacy. Council will take the necessary steps to ensure that the personal information that people share with us remains confidential. Accordingly, Council is committed to full compliance with its obligations under the *Privacy and Data Protection Act 2014* and the *Health Records Act 2001*.

Council's Information Privacy Policy is available on our website. A complaint process is available if any person feels aggrieved by Council's collection or handling of their personal information. An individual may make a complaint to Council's Privacy Officer by emailing [mitchell@mitchellshire.vic.gov.au](mailto:mitchell@mitchellshire.vic.gov.au) calling (03) 5734 6200 or by sending written correspondence to Mitchell Shire Council, 113 High Street, Broadford, Victoria 3658.

Mitchell Shire Council received four privacy complaints in 2023/24.

## Carers Recognition

In accordance with the *Carers Recognition Act 2012*, Council is required to report annually on its care measurement obligations under section 11 of that Act.

Council has promoted the principles of that Act to people in care relationships who receive council services, to people in care relationships, and to the wider community by:

- Distributing printed material through relevant Council service
- Providing information to organisations represented in council/community networks

Council has taken all practicable measures to ensure staff, Council agents and volunteers working for council are informed about the principles and obligations of the Act by including information on the care relationship in Council induction and training programs for staff working in Community Services and front-line positions.

## Contracts

In accordance with the *Local Government Act 2020*, Council is required to disclose any contracts valued at more than \$300,000 that were not engaged via a public tender process. During the reporting period in most cases Council entered into contracts in compliance with the legislative and the Procurement Policy requirements where the public tender process was required.

One contract, valued in excess of the public tendering threshold was entered into for the Software as a Service (SaaS) Technology One contract. In accordance with the Procurement Policy, this contract was approved by Council at the Council meeting in May 2024.

## Gender Equality Action Plan 2021 - 2025

The Gender Equality Action Plan (GEAP), developed with an intersectional lens, and in accordance with Section 38 of the *Disability Act 2006*, was adopted in 2022 and is internally focused. A key objective of the GEAP is the development of the Gender Impact Assessment (GIA) App to assist employees with successfully completing GIA's. The GIA App is the first of its kind in Victorian Local Government. GIAs are required across all policies, programs and services that significantly impact the public. This involves assessing the intersectional needs of specific population groups, including women, those living with disability, multicultural and First Nations groups, to ensure that all new policies, programs and services reduce barriers to access and encourage inclusion and participation. Further to this, Council's commitment to progressing gender equality includes the prevention of gender-based violence in our communities. As part of Council's Free from Violence Local Government Grant Program, Mitchell Shire has reviewed Council's Family Violence Resource Guide to include updated information and service resources to support and respond to employees experiencing family violence.

## Local Laws

### Local Law No. 1 Community and Environment 2022

Local Law No. 1 Community and Environment 2022. It covers alcohol, animals, asset protection, firewood collection, fireworks, open air burning, recreational vehicles, road closures, skip bins and trading. It outlines permits and procedures required, as well as the relevant offences associated with offences relating to the Local Law.

The objectives of the local law are to:

- Provide for the peace, order and wellbeing of people in the municipal district by enhancing public safety and community amenity
- Provide for the safe and equitable use and enjoyment of public places
- Protect and enhance the environment and amenity of the municipality
- Regulate and control activities and behaviours which may be regarded as dangerous, unsafe or detrimental
- Allow uniform and fair administration of this local law

### Common Seal and Conduct at Meetings Local Law 2020

The purpose of the Local Law is to regulate the use of Council's Common Seal and set out offences and penalties associated with the misuse of the Common Seal and particular provisions of the Governance Rules. The Governance Rules are a separate document that govern the meeting procedures for council meeting and delegated committees.

## Food Act Ministerial Directions

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

## National Competition Policy Compliance

The National Competition Policy promotes efficient public resource allocation. Its underpinning principles are intended to ensure reform of monopolies; that there is separation of regulatory and business functions; that legislative restrictions on competition are removed; and that price reforms are adopted to offset any public ownership advantages enjoyed by government businesses.

Mitchell Shire Council is required to comply in three areas:

1. Trade Practices (Competition Code, *Competition Policy Reform Act 1995*)
2. Local Laws
3. Competitive Neutrality

Mitchell Shire Council continues to recognise its obligations to comply with the *Trade Practices Act 1974* Part IV (Competition Code in Victoria). There were no complaints to Council or any referrals or investigations by the Australian Competition and Consumer Commission related to Trade Practices in 2023/24. Council is also required to review its Local Laws to ensure they do not restrict competition.

Council recognises its obligations towards competitive neutrality in accordance with the requirements of Victorian Government Policy, National Competition Policy and Local Government. Council takes public interest considerations into account in deciding whether competitive neutrality should apply and believes that all principles of competitive neutrality have been correctly applied.

No complaints were received in 2023/24.

## Public Interest Disclosures

In accordance with section 69 of the *Public Interest Disclosures Act 2012* a council must include in their annual report information about how to access the procedures established by the council under Part 9 of that Act. It is also required to provide certain information about the number and types of protected disclosures complaints investigated during the financial year.

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

During the 2023/24 financial year one disclosure was notified to council officers appointed to receive disclosures, or to Independent Broad-based Anti-Corruption Commission (IBAC).

## 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 financial year.

## Development Contributions Plan Report

### *Infrastructure and development contributions.*

In accordance with sections 46M(1) 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 included in a council's annual report.

For the 2023/24 year the following information about infrastructure and development contributions is disclosed.

### Development Contributions Plan Report

#### *Total DCP Levies received in 2023/24 financial year.*

DCP name	Year approved	Levies received 2023/24
Lockerbie	2012	\$2,687,914.11
Lockerbie North	2012	\$55,924.00

#### *DCP land, works, services or facilities accepted as works-in-kind in 2023/24*

- No land, works, services or facilities were accepted as works-in-kind in 2023/24

#### *Total DCP contributions received and expended to date (for DCP's approved after June 2016)*

- Council has no DCPs approved after June 2016

#### *Land, works, services or facilities delivered in 2023/24 from DCP levies collected*

- No land, works, services or facilities were delivered in 2023/24

### Infrastructure Contributions Plan (ICP) Report

**Table 1:** Total ICP monetary component received in 2023/24 financial year

Name of Collecting Agency	Name of ICP	Monetary component in levies received in 2023/24	Value of works*
Mitchell Shire Council	Donnybrook / Woodstock	-	-
Mitchell Shire Council	Beveridge Central	\$7,227,075.22	\$922,321.13

\*Note: In kind received in satisfaction of monetary component in 2023/24

**Table 2:** Inner Purpose public land received in 2023/24 financial year

Name of development agency	Name of ICP	Project ID	Project description
Mitchell Shire Council	Donnybrook / Woodstock	n/a	n/a
Mitchell Shire Council	Beveridge Central	-	-

**Table 3:** Total Land Equalisation Amount (LEA) received, and Land Credit Amount (LCA) paid in 2023/24 financial year

Name of collecting agency	Name of ICP	Total of any LEAs received in 2023/24 financial year (\$)	Total of any LCAs paid in 2023/24 financial year (\$)
Mitchell Shire Council	Donnybrook / Woodstock	-	-
Mitchell Shire Council	Beveridge Central	\$4,827,171.62	-
<b>Total</b>	<b>\$4,887,995.14</b>	<b>\$4,827,171.62</b>	

**Table 4:** ICP works, services or facilities accepted as works-in-kind in 2023/24 financial year

Name of development agency	Name of ICP	Project ID	Project description	Item Purpose
Mitchell Shire Council	Donnybrook / Woodstock	n/a	n/a	-
Mitchell Shire Council	Beveridge Central	RD-05 (part)	Murray Street - Key local access street between Lithgow Street and Camerons Lane	Road
Mitchell Shire Council	Beveridge Central	RD-06a (part)	Whiteside Street (east of Lewis St) - Key local access street between Patterson Street and edge of Hume Freeway reserve.	Road
<b>Total</b>		<b>\$922,321.13</b>		

**Table 5:** Total ICP monetary contributions expended by development agency in 2023/24

Name of development agency	Name of ICP	Project ID	Project description	ICP money expended (\$)	Percentage of project delivered
Mitchell Shire Council	Donnybrook / Woodstock	n/a	n/a	-	n/a
Mitchell Shire Council	Beveridge Central	IN-03 (part)	Patterson Street and Camerons Lane Intersection	\$2,078,353.68	89%
Mitchell Shire Council	Beveridge Central	IN-07 (part)	Whiteside Street and Lewis Street Roundabout	\$24,515.41	1%
Mitchell Shire Council	Beveridge Central	RD-02 (part)	Patterson Street - North-South secondary Arterial Road between Rankin Street and Camerons Lane	\$83,029.60	2%
Mitchell Shire Council	Beveridge Central	RD-06a (part)	Whiteside Street (west of Lewis Street) - Key Local Access Street between Patterson Street and edge of Hume Freeway reserve	\$103,855.01	3%
Mitchell Shire Council	Beveridge Central	SR-01 (part)	Sports Reserve: Lithgow and Patterson Street	\$163,010.00	1%

**Table 6:** Use and development of inner public purpose land our outer public purpose land which has vested in, been acquired or been transferred to, the development agency in 2023/24 financial year

Name of development agency	Name of ICP	Project ID	Project description	Use & Development of Land
Mitchell Shire Council	Donnybrook / Woodstock	n/a	n/a	-
Mitchell Shire Council	Beveridge Central	-	-	-

**Table 7:** Use of works, services or facilities accepted as works-in-kind in 2023/24

Name of development agency	Name of ICP	Project ID	Project description	Use of Land
Mitchell Shire Council	Donnybrook / Woodstock	n/a	n/a	-
Mitchell Shire Council	Beveridge Central	RD-05 (Part)	Murray Street - Key local access street between Lithgow Street and Camerons Lane	Road
Mitchell Shire Council	Beveridge Central	RD-06a (Part)	Whiteside Street (east of Lewis St) - Key local access street between Patterson Street and edge of Hume Freeway reserve	Road

**Table 8:** Expenditure of ICP land equalisation amounts in 2023/24 financial year

Name of development agency	Name of ICP	Project ID	Project description	ICP money expended (\$)
Mitchell Shire Council	Donnybrook / Woodstock	n/a	n/a	-
Mitchell Shire Council	Beveridge Central	-	-	-

## Governance and Management Checklist

The following are the results in the prescribed form of Council's assessment against the prescribed Governance and Management Checklist.

Governance and Management items	Assessment	
<b>Community Engagement Policy</b> (policy outlining Council's commitment to engaging with the community on matters of public interest)	Adopted in accordance with section 55 of the Act	✓
	Date of adoption: 15/04/2024	
<b>Community Engagement Guidelines</b> (guidelines to assist staff to determine when and how to engage with the community)	Current guidelines in operation	✓
	Date of operation of current guidelines: 15/04/2024	
<b>Financial Plan</b> (plan under section 91 of the Act outlining the financial and non-financial resources required for at least the next 10 financial years)	Plan adopted in accordance with section 91 of the Act	✓
	Date of adoption: 27/05/2024	
<b>Asset Plan</b> (plan that sets out the asset maintenance and renewal needs for key infrastructure asset classes for at least the next 10 years)	Adopted in accordance with section 92 of the Act	✓
	Date of adoption: 27/06/2022	
<b>Revenue and Rating Plan</b> (plan setting out the rating structure of Council to levy rates and charges)	Adopted in accordance with section 93 of the Act	✓
	Date of adoption: 28/06/2021	
<b>Annual Budget</b> (plan setting out the services to be provided and initiatives to be undertaken over the next 12 months and the funding and other resources required)	Adopted in accordance with section 94 of the Act	✓
	Date of adoption: 27/05/2024	
<b>Risk Policy</b> (policy outlining Council's commitment and approach to minimising the risks to Council's operations)	Policy	✓
	Date of operation: 12/04/2018	
<b>Fraud Policy</b> (policy outlining Council's commitment and approach to minimising the risk of fraud)	Policy	✓
	Date of operation: 15/03/2021	
<b>Municipal Emergency Management Plan</b> (plan under section 20 of the <i>Emergency Management Act 1986</i> for emergency prevention, response and recovery)	Prepared and maintained in accordance with section 20 of the <i>Emergency Management Act 1986</i>	✓
	Date of preparation: 01/08/2021	

Governance and Management items	Assessment	
1. <b>Procurement Policy</b> (policy outlining the principles, processes and procedures that will apply to all purchases of goods and services by the Council)	Adopted in accordance with section 108 of the Act	✓
2. <b>Business Continuity Plan</b> (plan setting out the actions that will be taken to ensure that key services continue to operate in the event of a disaster)	Plan	✓
3. <b>Disaster Recovery Plan</b> (plan setting out the actions that will be undertaken to recover and restore business capability in the event of a disaster)	Plan	x
4. <b>Complaint Policy</b> (Outlining Council’s commitment and approach to managing complaints)	Adopted in accordance with section 107 of the Act	✓
5. <b>Workforce Plan</b> (Outlining Council’s commitment and approach to planning the current and future workforce requirements of the organisation)	Adopted in accordance with section 46 of the Act	✓
6. <b>Payment of Rates and Charges Hardship Policy</b> (policy outlining Council’s commitment and approach to assisting ratepayers experiencing financial hardship for difficulty paying their rates)	Policy	✓
7. <b>Risk Management Framework</b> (framework outlining Council's approach to managing risks to the Council's operations)	Framework	✓
8. <b>Audit and Risk Committee</b> (advisory committee of Council under section 53 and 54 of the Act)	Established in accordance with section 53 of the Act	✓
9. <b>Internal audit</b> (independent accounting professionals engaged by the Council to provide analyses and recommendations aimed at improving Council's governance, risk and management controls)	Engaged	✓
10. <b>Performance reporting framework</b> (a set of indicators measuring financial and non-financial performance, including the performance indicators referred to in section 98 of the Act)	Framework	✓

Governance and Management items	Assessment	
<p><b>11. Council Plan Report</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>	Report	✓
	Date of current report: 20/11/2023, 19/02/2023 and 20/05/2024	
<p><b>12. Quarterly Budget Reports</b> (quarterly reports to the Council under section 97 of the Act, comparing actual and budgeted results and an explanation of any material variations)</p>	Quarterly reports presented to Council in accordance with section 97(1) of the Act	✓
	Date statements presented, 25/09/2023, 20/11/2023, 19/02/2024 and 20/05/2024	
<p><b>13. Risk Reporting</b> (six-monthly reports of strategic risks to Council's operations, their likelihood and consequences of occurring and risk minimisation strategies)</p>	Risk reports prepared and presented	✓
	Date of reports: 21/09/2023,30/11/2023, 22/02/2024 and 15/05/2024	
<p><b>14. Performance Reporting</b> (six-monthly reports of indicators measuring the results against financial and non-financial performance, including performance indicators referred to in section 98 of the Act)</p>	Performance reports prepared	✓
	Date of reports: 20/11/2023, 19/02/2023 and 20/05/2024	
<p><b>15. Annual Report</b> (annual report under sections 98 and 99 of the Act containing a report of operations and audited financial and performance statements)</p>	Annual report considered at a meeting of Council in accordance with section 134 of the <i>Local Government Act 2020</i>	✓
	Date of report: 16/10/2023	
<p><b>16. Councillor Code of Conduct</b> (Code setting out the standards of conduct to be followed by Councillors and other matters.)</p>	Code of conduct reviewed in accordance with section 139 of the Act	✓
	Date reviewed: 01/12/2021	
<p><b>17. 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)</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	✓
	Date of review: 25/09/2023	
<p><b>18. Meeting Procedures</b> (Governance Rules governing the conduct of meetings of Council and delegated committees)</p>	Governance Rules adopted in accordance with section 60 of the Act	✓
	Date adopted: 15/08/2022	

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

Brett Luxford  
**Chief Executive Officer**  
Dated: 21 October 2024

Cr Louise Bannister  
**Mayor**  
Dated: 21 October 2024



# Performance Statement

Mitchell Shire Council

For the Year ended 30 June 2024

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# Independent Auditor's Report

## To the Councillors of Mitchell Shire Council

<b>Opinion</b>	<p>I have audited the accompanying performance statement of Mitchell 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 Mitchell 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>

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

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

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

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

MELBOURNE  
16 October 2024



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

## Description of Municipality

Strategically located just 40 kilometres north of Melbourne, Mitchell Shire is one of Victoria's fastest growing municipalities.

As an interface growth area, we offer a mix of rural and urban living with affordable housing and a diversity of lifestyle and housing choices.

Mitchell Shire has a population of 53,723<sup>1</sup>. By 2041 it is expected that 176,261 people will call Mitchell home. It is anticipated that most of this growth will occur in and around the southern townships of Beveridge, Kilmore/Kilmore East and Wallan.

We have a high commuter workforce, and our community relies heavily on regional rail and road networks to travel to and from work and for day to day community activities.

Key employers within the shire include Puckapunyal Military Area, Council, hospitals, health services, schools and childcare, supermarkets, Ralphs Meats and Nestle. Our agricultural, equine and tourism industries are also important contributors to our local economy.

Our rolling foothills, open farmland, mountain ranges, rivers, creeks and natural environment are key attributes of our landscape amenity. This also means parts of our municipality are subject to natural disasters such as fires, storms and floods.

At 2,862 square kilometres<sup>2</sup>, we are a large municipality with many larger and smaller townships and communities. These include Beveridge, Broadford, Bylands, Clonbinane, Forbes, Glenaroua, Glenhope, Glenhope East, Heathcote Junction, Heathcote South, High Camp, Hildene, Hughes Creek, Kilmore, Kilmore East, Mia Mia, Moranding, Northwood, Nulla Vale, Puckapunyal, Pyalong, Reedy Creek, Seymour, Sugarloaf Creek, Sunday Creek, Tallarook, Tooborac, Trawool, Tyaak, Upper Plenty, Wallan, Wallan East, Wandong, Waterford Park, Whiteheads Creek and Willowmavin. We also cover parts of Avenel, Donnybrook, Flowerdale, Highlands, Mangalore, Strath Creek, and Tarcombe.

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<sup>1</sup> Australian Bureau of Statistics 3218.0 Regional Population Growth

<sup>2</sup> Australian Bureau of Statistics 3218.0 Regional Population Growth

## Service performance indicators

For the year ended 30 June 2024

<i>Dimension/indicator/ measure</i>	Results					Comments
	2021	2022	2023	2024		
	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]	2.16	2.72	2.74	N/A	2.75	No material variation. <sup>1</sup>
<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	50%	100%	100%	N/A	100%	No material variation.

<sup>1</sup> Where “No material variation” exists for the indicator, full commentary is available in the Performance Reporting section of the Annual Report

<i>Dimension/indicator/ measure</i>	2021	2022	2023	2024		Comments
	Actual	Actual	Actual	Target as per budget	Actual	
<p><b>Food Safety</b>  <b>Health and safety</b>  <i>Critical and major non-compliance outcome notifications</i></p> <p>[Number of critical non-compliance outcome notifications and major non-compliance notifications about a food premises followed up / Number of critical non-compliance outcome notifications and major non-compliance notifications about a food premises] x100</p>	100%	100%	100%	N/A	100%	No material variation.
<p><b>Governance</b>  <b>Satisfaction</b>  <i>Satisfaction with community consultation and engagement</i></p> <p>[Community satisfaction rating out of 100 with the consultation and engagement efforts of Council]</p>	50	50	48	52	44	The Customer Experience Strategy recently endorsed by Council and Community Engagement Policy have been updated to focus on increasing engagement with community in the future.

<i>Dimension/indicator/ measure</i>	2021	2022	2023	2024		Comments
	Actual	Actual	Actual	Target as per budget	Actual	
<p><b>Libraries</b> <i>Participation</i> <i>Library membership</i></p> <p>[Percentage of the population that are registered library members] x100</p>	N/A	N/A	N/A	N/A	18.19%	<p>This is a new indicator for the 2023/24 financial year.</p> <p>Mitchell Shire Council Library Services maintains 9,770 registered library users from a population of 53,723. A currently registered member has a recorded transaction during the past three years.</p>
<p><b>Maternal and Child Health (MCH)</b> <i>Participation</i> <i>Participation in the MCH service</i></p> <p>[Number of children who attend the MCH service at least once (in the year) / Number of children enrolled in the MCH service] x100</p>	77.68%	77.41%	84.00%	N/A	85.66%	No material variation.
<p><i>Participation</i> <i>Participation in the MCH service by Aboriginal children</i></p> <p>[Number of Aboriginal children who attend the MCH service at least once (in the year) / Number of Aboriginal children enrolled in the MCH service] x100</p>	82.57%	90.37%	95.82%	N/A	90.68%	No material variation.

<i>Dimension/indicator/ measure</i>	2021	2022	2023	2024		Comments
	Actual	Actual	Actual	Target as per budget	Actual	
<b>Roads</b> <b>Condition</b> <i>Sealed local roads below the intervention level</i>  [Percentage of sealed local roads that are below the renewal intervention level set by Council and not requiring renewal]	96.45%	91.39%	93.05%	94.40%	93.18%	Sealed road condition audits are conducted every 3-4 years and are due again in 2025/26 financial year. Council regularly reviews the condition data, prioritises and rectifies the roads that are below the required standard with the budgeted funds available.
<b>Statutory Planning</b> <b>Service standard</b> <i>Planning applications decided within the relevant required time</i>  [Percentage of planning application decisions made within the relevant required time]	75.23% <sup>2</sup>	57.85%	58.53%	74.00%	54.22%	Of the 249 planning application decisions made, 131 applications were decided within 60 statutory days, and 4 Vicsmart applications within 10 days. Statutory days relates to set timeframes identified by planning legislation during the planning application process.
<b>Waste Management</b>						
<b>Waste diversion</b> <i>Kerbside collection waste diverted from landfill</i>  [Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins] x100	30.62%	29.84%	29.01%	32.00%	27.59%	No material variation.

<sup>2</sup> Supporting documents are not available for this indicator as it was not previously auditable

## Financial Performance Indicators

For the year ended 30 June 2024

Dimension/indicator/ measure	2021	2022	2023	2024		2025	2026	2027	2028	Material Variations and Comments
	Actual	Actual	Actual	Target As per budget	Actual	Forecast	Forecast	Forecast	Forecast	
<b>Efficiency</b> <b>Expenditure level</b> Expenses per property assessment  [Total expenses / Number of property assessments]	\$3,676.59	\$3,580.21	\$4,256.32	\$3,632.00	\$4,237.09	\$3,506.03	\$3,481.17	\$3,457.03	\$3,418.01	There are a number of non-cash items impacting the expenditure recorded for 2023/24 which is influencing this measure. These non-cash items include a \$1.883M revaluation decrement and a \$0.513M net loss on disposal of property, infrastructure, plant and equipment. Furthermore, expenses each year include once off projects and costs incurred which are not expected to be incurred in future years, including natural disaster recovery costs.

<i>Dimension/indicator/ measure</i>	2021	2022	2023	2024		2025	2026	2027	2028	Material Variations and Comments
	Actual	Actual	Actual	Target As per budget	Actual	Forecast	Forecast	Forecast	Forecast	
<p><b>Revenue level</b> <i>Average rate per property assessment</i></p> <p>[Sum of all general rates and municipal charges / Number of property assessments]</p>	\$1,901.36	\$1,826.92	\$1,864.04	\$1,894.00	\$2,000.35	\$1,874.76	\$1,886.89	\$1,900.80	\$1,912.59	No material variation. <sup>3</sup>
<p><b>Liquidity</b> <b>Working capital</b> <i>Current assets compared to current liabilities</i></p> <p>[Current assets / Current liabilities] x100</p>	202.54%	219.94%	224.18%	326.50%	198.30%	295.53%	288.63%	279.61%	312.96%	Current assets will sufficiently cover Council operations and current liabilities. The result is significantly impacted in 2023/2024 due to an increase in non-current investments which is not included within the ratio.

<sup>3</sup> Where “No material variation” exists for the indicator, full commentary is available in the Performance Reporting section of the Annual Report

<i>Dimension/indicator/ measure</i>	2021	2022	2023	2024		2025	2026	2027	2028	Material Variations and Comments
	Actual	Actual	Actual	Target As per budget	Actual	Forecast	Forecast	Forecast	Forecast	
<p><b>Unrestricted cash</b>  <i>Unrestricted cash compared to current liabilities</i></p> <p>[Unrestricted cash / Current liabilities] x100</p>	-35.94%	-64.00%	-105.04%	65.00%	-150.57%	-107.18%	-85.09%	-79.91%	-103.64%	<p>Council's Unrestricted Cash does not take into account \$58M held in investments. Also, based on definitions per LGPRF, we have included trust funds and deposits and unspent grants within unrestricted cash, however this is also included within current liabilities therefore influencing the result. Adjusting for both of these, Councils unrestricted cash ratios would have been a positive result of 54.13%.</p> <p>The above also explains why Council is forecasting a negative unrestricted cash for the 2024-2025 Budget year and following three financial years. Within Council's adopted annual budget document, a different calculation method is used for the unrestricted cash ratio.</p>

Dimension/indicator/ measure	2021	2022	2023	2024		2025	2026	2027	2028	Material Variations and Comments
	Actual	Actual	Actual	Target As per budget	Actual	Forecast	Forecast	Forecast	Forecast	
<b>Obligations</b> <i>Loans and borrowings</i> <i>Loans and borrowings compared to rates</i>  [Interest bearing loans and borrowings / Rate revenue] x100	27.62%	35.18%	35.40%	36.80%	30.29%	36.39%	45.27%	47.59%	57.58%	Council's current year's result of 30.29% is within Council's expected range for this measure as per the Council's Loan Borrowing Policy, which is 0 – 60%. Council did not draw down on all borrowings budgeted within the 2023/2024 budget, however, expecting that these loans will be drawn down on within the 2024/2025 financial year, which will increase the ratio moving forward.
<i>Loans and borrowings repayments compared to rates</i>  [Interest and principal repayments on interest bearing loans and borrowings / Rate revenue] x100	5.13%	5.39%	15.10%	8.10%	7.18%	6.44%	6.94%	7.25%	8.07%	The 7.18% is within Council's expected range for this measure as per the Council's Loan Borrowing Policy, which is 0 – 10%. The significant reduction in compared to 2022/23 is due to the 15.10% reflecting a balloon repayment of a loan, which was a once-off.

<i>Dimension/indicator/ measure</i>	2021	2022	2023	2024		2025	2026	2027	2028	Material Variations and Comments
	Actual	Actual	Actual	Target As per budget	Actual	Forecast	Forecast	Forecast	Forecast	
<p><b><i>Indebtedness</i></b>  <i>Non-current liabilities compared to own source revenue</i></p> <p>[Non-current liabilities / Own source revenue] x100</p>	31.81%	34.59%	33.46%	N/A	32.79%	40.00%	47.53%	43.50%	50.70%	No material variation.
<p><b><i>Asset renewal and upgrade</i></b>  <i>Asset renewal and upgrade compared to depreciation</i></p> <p>[Asset renewal and asset upgrade expense / Asset depreciation] x100</p>	130.04%	108.54%	100.54%	108.30%	89.35%	112.24%	72.96%	114.30%	75.59%	Council continues to balance asset renewal and upgrading against building new infrastructure to meet the needs of our growing community. Although Council did not spend more than 100% of depreciation into renewing and upgrading our assets in 2023/24, there was more than \$6.14M works in progress that will continue into 2024/25.

<i>Dimension/indicator/ measure</i>	2021	2022	2023	2024		2025	2026	2027	2028	Material Variations and Comments
	Actual	Actual	Actual	Target As per budget	Actual	Forecast	Forecast	Forecast	Forecast	
<b>Operating position</b> <b>Adjusted underlying result</b> <i>Adjusted underlying surplus (or deficit)</i>  [Adjusted underlying surplus (deficit)/ Adjusted underlying revenue] x100	-3.85%	-1.85%	-8.23%	0.20%	-10.58%	0.22%	0.00%	0.22%	1.54%	The underlying result for 2023/24 was significantly impacted by \$9.55M of Financial Assistance grant income budgeted and not received. it was further impacted by non-cash items including a \$1.883M revaluation decrement, and a \$0.513M net loss on disposal of property, infrastructure, plant and equipment. Adjusting for these items, we would have had an adjusted underlying result of 1.52%.

<i>Dimension/indicator/ measure</i>	2021	2022	2023	2024		2025	2026	2027	2028	Material Variations and Comments
	Actual	Actual	Actual	Target As per budget	Actual	Forecast	Forecast	Forecast	Forecast	
<p><b>Stability</b> <b>Rates concentration</b> <i>Rates compared to adjusted underlying revenue</i></p> <p>[Rate revenue / Adjusted underlying revenue] x100</p>	64.57%	63.48%	58.14	64.50%	64.24%	65.80%	67.20%	68.35%	68.93%	<p>There are a number of factors that can impact on this ratio. Council's overall operating income reduced from 2022/23 to 2023/24, and rate income increased significantly, which has caused the increase in the ratio.</p> <p>The main reason for the reduction in overall operating income was due to \$9.55M of budgeted Financial Assistance grant income budgeted and not received.</p>
<p><b>Rates effort</b> <i>Rates compared to property values</i></p> <p>[Rate revenue / Capital improved value of rateable properties in the municipality] x100</p>	0.44%	0.41%	0.34%	0.36%	0.35%	0.30%	0.28%	0.26%	0.24%	<p>Council limits its rate increase in line with the State Government rate cap. Year on year Council experiences changes in CIV as a result of new dwelling construction.</p>

## Sustainable Capacity Indicators

For the year ended 30 June 2024

<i>Indicator / measure</i> [formula]	Results				Comments
	2020/21	2021/22	2022/23	2023/24	
<b>Population</b> <i>Expenses per head of municipal population</i>	\$1,697.59	\$1,745.88	\$2,063.41	\$2,003.28	No material variation. <sup>4</sup>
<i>Infrastructure per head of municipal population</i>  [Value of infrastructure / Municipal population]	\$10,847.19	\$11,824.71	\$14,017.36	\$14,729.05	No material variation.
<i>Population density per length of road</i>  [Municipal population / Kilometres of local roads]	33.60	34.63	35.53	36.77	No material variation.
<b>Own-source revenue</b> <i>Own-source revenue per head of municipal population</i>  [Own-source revenue / Municipal population]	\$1,240.60	\$1,328.94	\$1,395.32	\$1,494.93	No material variation.

<sup>4</sup> Where "No material variation" exists for the indicator, full commentary is available in the Performance Reporting section of the Annual Report

<i>Indicator/ measure</i> [formula]	Results				Comments
	2020/21	2021/22	2022/23	2023/24	
<p><b>Recurrent grants</b></p> <p><i>Recurrent grants per head of municipal population</i></p> <p>[Recurrent grants / Municipal population]</p>	\$279.91	\$331.40	\$378.77	\$164.32	During the 2023/24 financial year, Mitchell Shire Council did not receive an annual allocation of Financial Assistance Grant income which was estimated to be approximately \$9.55M.
<p><b>Disadvantage</b></p> <p><i>Relative Socio-Economic Disadvantage</i></p> <p>[Index of Relative Socio-Economic Disadvantage by decile]</p>	6	6	5	5	No material variation.
<p><b>Workforce turnover</b></p> <p><i>Percentage of staff turnover</i></p> <p>[Number of permanent staff resignations and terminations / Average number of permanent staff for the financial year] x100</p>	14.66%	23.08%	17.14%	18.12%	No material variation.

# Other Information

For the year ending 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
<b>Aboriginal children</b>	means a child who is an Aboriginal person
<b>Aboriginal person</b>	has the same meaning as in the Aboriginal Heritage Act 2006
<b>adjusted underlying revenue</b>	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>
<b>adjusted underlying surplus (or deficit)</b>	means adjusted underlying revenue less total expenditure
<b>annual report</b>	means an annual report prepared by a council under section 98 of the Act
<b>asset renewal expenditure</b>	means expenditure on an existing asset or on replacing an existing asset that returns the service capability of the asset to its original capability
<b>asset upgrade expenditure</b>	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
<b>critical non-compliance outcome notification</b>	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
<b>current assets</b>	has the same meaning as in the Australian Accounting Standards
<b>current liabilities</b>	has the same meaning as in the Australian Accounting Standards
<b>food premises</b>	has the same meaning as in the <i>Food Act 1984</i>
<b>intervention level</b>	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
<b>local road</b>	means a sealed or unsealed road for which the council is the responsible road authority under the <i>Road Management Act 2004</i>
<b>major non-compliance outcome notification</b>	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
<b>MCH</b>	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
<b>non-current liabilities</b>	means all liabilities other than current liabilities
<b>own-source revenue</b>	means adjusted underlying revenue other than revenue that is not under the control of council (including government grants)
<b>population</b>	means the resident population estimated by council
<b>rate revenue</b>	means revenue from general rates, municipal charges, service rates and service charges
<b>relative socio-economic disadvantage</b>	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
<b>restricted cash</b>	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
<b>SEIFA</b>	means the Socio-Economic Indexes for Areas published from time to time by the Australian Bureau of Statistics on its Internet site
<b>unrestricted cash</b>	means all cash and cash equivalents other than restricted cash

## ACRONYMS AND ABBREVIATIONS

Q1	Quarter 1 (July – September)
Q2	Quarter 2 (September – December)
Q3	Quarter 3 (December – March)
Q4	Quarter 4 (March – June)
CECRG	Climate Emergency Community Reference Group
CEAP	Climate Emergency Action Plan
CHMP	Cultural Heritage Management Plan
CRC	Community Recovery Committee
ELT	Executive Leadership Team
EOI	Expression of Interest
CRM	Customer Request Management
ICT	Information and Communication Technology
GIA	Gender Impact Assessment
MEAC	Mitchell Environment Advisory Committee
MCH	Maternal and Child Health
MoU	Memorandum of Understanding
PSP	Precinct Structure Plan
RFQ	Request for Quote
SES	State Emergency Services
SIA	Secondary Impact Assessment
SMT	Senior Management Team
SRMS	Sustainable Resource Management Strategy
VPA	Victorian Planning Authority

# Certification of the Performance Statement

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



**Nicole Maxwell**  
Manager Finance and Principal Accounting Officer  
10 October 2024  
Mitchell Shire Council, Broadford, VIC

In our opinion, the accompanying performance statement of the Mitchell 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 performance.

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

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



**Cr David Lowe**  
Councillor  
10 October 2024  
Mitchell Shire Council, Broadford, VIC



**Cr Nathan Clark**  
Councillor  
10 October 2024  
Mitchell Shire Council, Broadford, VIC



**Brett Luxford**  
Chief Executive Officer  
10 October 2024  
Mitchell Shire Council, Broadford, VIC

# Mitchell Shire Council

ANNUAL FINANCIAL REPORT  
for the year ended 30 June 2024

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*TOGETHER WITH THE COMMUNITY, CREATING A  
SUSTAINABLE FUTURE.*



# Mitchell Shire Council

## Annual Financial Report

for the year ended 30 June 2024

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## Mitchell Shire Council

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for the year ended 30 June 2024

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#### Content Overview

These financial statements are General Purpose Financial Statements and cover the operations for Mitchell Shire Council

All figures presented in these financial statements are presented in Australian Currency.

These financial statements were authorised for issue by the Council on 10 October 2024.  
Council has the power to amend and reissue these financial statements.

## Mitchell Shire Council

### Annual Financial Report

for the year ended 30 June 2024

#### Certification of the Financial Statements

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



**Nicole Maxwell**

**Principal Accounting Officer**

**Dated:** 10 October 2024

Mitchell Shire Council, Broadford, Victoria

In our opinion, the accompanying financial statements present fairly the financial transactions of Mitchell 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.



**Nathan Clark**

**Councillor**

**Dated:** 10 October 2024

Mitchell Shire Council, Broadford, Victoria



**David Lowe**

**Councillor**

**Dated:** 10 October 2024

Mitchell Shire Council, Broadford, Victoria



**Brett Luxford**

**Chief Executive Officer**

**Dated:** 10 October 2024

Mitchell Shire Council, Broadford, Victoria

# Independent Auditor's Report

## To the Councillors of Mitchell Shire Council

<b>Opinion</b>	<p>I have audited the financial report of Mitchell 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 APES 110 <i>Code of Ethics for Professional Accountants</i> (the Code) that are relevant to my audit of the financial report in Victoria. My staff and I have also fulfilled our other ethical responsibilities in accordance with the Code.</p> <p>I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.</p>
<b>Councillors' responsibilities for the financial report</b>	<p>The Councillors of the council are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards, the <i>Local Government Act 2020</i> and the Local Government (Planning and Reporting) Regulations 2020, and for such internal control as the Councillors determine is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.</p> <p>In preparing the financial report, the Councillors are responsible for assessing the council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless it is inappropriate to do so.</p>

**Auditor's responsibilities for the audit of the financial report**

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

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

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

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



MELBOURNE  
16 October 2024

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

## Mitchell Shire Council

### Annual Financial Report

for the year ended 30 June 2024

## Understanding Council's Financial Statements

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### Introduction

Each year, individual Local Governments across Victoria are required to present a set of audited financial statements to their council and community.

### What you will find in the Report

The financial report sets out the financial performance, financial position and cash flows of Council for the financial year ended 30 June 2024.

The format of the financial report is standard across all Victorian Councils and complies with both the accounting and reporting requirements of Australian Accounting Standards and requirements as set down by Local Government Victoria.

### About the Certification of the Financial Statements

The financial statements must be certified by senior staff and Councillors as "presenting fairly" the Council's financial results for the year as well as Council's financial position, and are required to be adopted by Council - ensuring both responsibility for and ownership of the financial statements.

### About the Primary Financial Statements

The financial statements incorporate 5 "primary" financial statements:

#### 1. Comprehensive Income Statement

Summarises Council's financial performance for the year, listing all income / revenue & expenses.

Includes other comprehensive income which primarily records changes in the fair values of Council's property, infrastructure, plant and equipment.

#### 2. Balance Sheet

A 30 June snapshot of Council's financial position indicating its assets, liabilities and "net wealth".

#### 3. Statement of Changes in Equity

The overall change for the year (in dollars) of Council's "net wealth".

#### 4. Statement of Cash Flows

Indicates where Council's cash came from and where it was spent.

#### 5. Statement of Capital Works

This statement details all amounts expended by Council on capital works.

### About the Notes to the Financial Report

The Notes to the financial statements provide greater detail and additional information on the 5 primary financial statements.

### About the Auditor's Reports

Council's financial statements are required to be audited by the Victorian Auditor General's Office ('VAGO').

VAGO provides an audit report which gives an opinion on whether the financial statements present fairly the Council's financial performance and position.

### Who uses the Financial Report?

The financial report is a publicly available document and is used by (but not limited to) Councillors, residents and ratepayers, employees, suppliers, contractors, customers, Local Government Victoria, state and federal governments, and financiers including banks and other financial institutions.

The financial statements must be presented at a Council meeting no later than 1 month after submitting the annual report to the Minister.

## Mitchell Shire Council

## Comprehensive Income Statement

for the year ended 30 June 2024

	Note	2024 \$ '000	2023 \$ '000
<b>Income / Revenue</b>			
Rates and charges	3.1	62,231	56,875
Statutory fees and fines	3.2	1,969	2,011
User fees	3.3	9,385	9,286
Grants - operating	3.4	15,785	25,083
Grants - capital	3.4	7,375	14,856
Contributions - monetary	3.5	15,415	16,265
Contributions - non monetary	3.5	31,801	52,231
Other income	3.7	6,727	3,783
<b>Total income / revenue</b>		<b>150,688</b>	<b>180,390</b>
<b>Expenses</b>			
Employee costs	4.1	41,893	35,897
Materials and services	4.2	38,910	34,453
Depreciation	4.3	19,845	17,681
Amortisation - Intangible assets	4.4	1,153	888
Depreciation - Right of use assets	4.5	605	696
Allowance for impairment losses	4.6	55	50
Borrowing costs	4.7	759	1,028
Finance Costs - Leases	4.8	40	45
Net loss on disposal of property, infrastructure, plant and equipment	3.6	513	3,527
Revaluation decrement of property, infrastructure, plant and equipment	6.1	1,883	9,819
Other expenses	4.9	1,966	2,324
<b>Total expenses</b>		<b>107,622</b>	<b>106,408</b>
<b>Surplus/(deficit) for the year</b>		<b>43,066</b>	<b>73,982</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	36,205	118,407
<b>Total items which will not be reclassified subsequently to the operating result</b>		<b>36,205</b>	<b>118,407</b>
<b>Total other comprehensive income</b>		<b>36,205</b>	<b>118,407</b>
<b>Total comprehensive result</b>		<b>79,271</b>	<b>192,389</b>

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

## Mitchell Shire Council

## Balance Sheet

as at 30 June 2024

	Note	2024 \$ '000	2023 \$ '000
<b>Assets</b>			
<b>Current assets</b>			
Cash and cash equivalents	5.1	15,353	22,287
Other financial assets	5.1	34,000	54,000
Trade and other receivables	5.1	17,614	11,560
Inventories	5.2	309	210
Contract assets	5.1	7,354	10,339
Other assets	5.2	1,836	1,401
<b>Total current assets</b>		<b>76,466</b>	<b>99,797</b>
<b>Non-current assets</b>			
Other financial assets	5.1	24,125	125
Property, infrastructure, plant and equipment	6.1	921,544	848,702
Intangible assets	5.2	4,610	1,981
Right-of-use assets	5.8	732	1,301
<b>Total non-current assets</b>		<b>951,011</b>	<b>852,109</b>
<b>Total assets</b>		<b>1,027,477</b>	<b>951,906</b>
<b>Liabilities</b>			
<b>Current liabilities</b>			
Trade and other payables	5.3	6,963	10,537
Trust funds and deposits	5.3	13,826	13,041
Contract and other liabilities	5.3	7,116	9,714
Provisions	5.5	7,305	6,916
Interest-bearing liabilities	5.4	3,049	3,669
Lease liabilities	5.8	302	640
<b>Total current liabilities</b>		<b>38,561</b>	<b>44,517</b>
<b>Non-current liabilities</b>			
Provisions	5.5	9,939	6,751
Interest-bearing liabilities	5.4	15,886	16,567
Lease liabilities	5.8	507	758
<b>Total non-current liabilities</b>		<b>26,332</b>	<b>24,076</b>
<b>Total liabilities</b>		<b>64,893</b>	<b>68,593</b>
<b>Net assets</b>		<b>962,584</b>	<b>883,313</b>
<b>Equity</b>			
Accumulated surplus		476,362	443,498
Reserves	9.1	486,222	439,815
<b>Total Equity</b>		<b>962,584</b>	<b>883,313</b>

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

## Mitchell Shire Council

## 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>		883,313	443,498	400,494	39,321
<b>Surplus/(deficit) for the year</b>		43,066	43,066	–	–
<b>Other comprehensive income</b>					
Net asset revaluation gain/(loss)	9.1	36,205	–	36,205	–
<b>Other comprehensive income</b>		36,205	–	36,205	–
<b>Total comprehensive income</b>		79,271	43,066	36,205	–
Transfers to other reserves	9.1	–	(18,760)	–	18,760
Transfers from other reserves	9.1	–	8,558	–	(8,558)
<b>Balance at end of the financial year</b>		962,584	476,362	436,699	49,523
<b>2023</b>					
<b>Balance at beginning of the financial year</b>		690,924	372,334	282,087	36,503
<b>Surplus/(deficit) for the year</b>		73,982	73,982	–	–
<b>Other comprehensive income</b>					
Net asset revaluation gain/(loss)	9.1	118,407	–	118,407	–
<b>Other comprehensive income</b>		118,407	–	118,407	–
<b>Total comprehensive income</b>		192,389	73,982	118,407	–
Transfers to other reserves	9.1	–	(34,200)	–	34,200
Transfers from other reserves	9.1	–	31,382	–	(31,382)
<b>Balance at end of the financial year</b>		883,313	443,498	400,494	39,321

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

## Mitchell Shire Council

## Statement of Cash Flows

for the year ended 30 June 2024

	Note	2024 Inflows/ (Outflows) \$ '000	2023 Inflows/ (Outflows) \$ '000
<b>Cash flows from operating activities</b>			
Statutory fees and fines		1,712	1,381
Grants - capital		9,453	7,464
Grants - operating		12,076	22,838
Other receipts		2,273	1,942
Rates and charges		59,120	55,426
User fees		8,550	11,679
Contributions - monetary		17,150	12,053
Interest received		2,874	1,609
Trust funds and deposits taken		785	2,293
GST refund/payment		6,524	6,960
Employee costs		(41,436)	(35,603)
Materials and services		(46,043)	(41,070)
Short-term, low value and variable lease payments		(81)	(37)
Other payments		(2,307)	(6,835)
<b>Net cash provided by operating activities</b>	9.2	<u>30,650</u>	<u>40,100</u>
<b>Cash flows from investing activities</b>			
Payments for property, infrastructure, plant and equipment		(31,380)	(60,799)
Proceeds from sale of property, infrastructure, plant and equipment		521	895
Payments for investments		(8,000)	(15,000)
Proceeds from sale of investments		4,000	30,057
<b>Net cash used in investing activities</b>		<u>(34,859)</u>	<u>(44,847)</u>
<b>Cash flows from financing activities</b>			
Finance costs		(759)	(1,028)
Proceeds from borrowings		2,432	9,000
Repayment of borrowings		(3,733)	(7,603)
Interest paid - lease liability		(40)	(45)
Repayment of lease liabilities		(625)	(687)
<b>Net cash flow provided by financing activities</b>		<u>(2,725)</u>	<u>(363)</u>
<b>Net Increase / (decrease) in cash and cash equivalents</b>		<u>(6,934)</u>	<u>(5,110)</u>
Cash and cash equivalents at the beginning of the financial year		<u>22,287</u>	<u>27,397</u>
<b>Cash and cash equivalents at the end of the financial year</b>		<u>15,353</u>	<u>22,287</u>
Financing arrangements	5.6	19,994	21,884

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

## Mitchell Shire Council

## Statement of Capital Works

for the year ended 30 June 2024

	2024 \$ '000	2023 \$ '000
<b>Property</b>		
Land	39	26,610
<b>Total land</b>	<b>39</b>	<b>26,610</b>
Buildings	7,536	6,723
Heritage buildings	45	138
Building improvements	28	740
<b>Total buildings</b>	<b>7,609</b>	<b>7,601</b>
<b>Total property</b>	<b>7,648</b>	<b>34,211</b>
<b>Plant and equipment</b>		
Plant, machinery and equipment	2,096	2,167
Fixtures, fittings and furniture	84	167
Computers and telecommunications	680	427
Library books	199	198
<b>Total plant and equipment</b>	<b>3,059</b>	<b>2,959</b>
<b>Infrastructure</b>		
Roads	7,050	8,539
Bridges	592	311
Footpaths and cycleways	1,503	1,244
Drainage	336	2
Recreational, leisure and community facilities	2,379	3,050
Waste management	3,503	5,198
Parks, open space and streetscapes	1,746	5,162
Off street car parks	85	16
<b>Total infrastructure</b>	<b>17,194</b>	<b>23,522</b>
<b>Total capital works expenditure</b>	<b>27,901</b>	<b>60,692</b>
<b>Represented by:</b>		
New asset expenditure	8,389	41,591
Asset renewal expenditure	10,785	11,238
Asset expansion expenditure	1,781	1,324
Asset upgrade expenditure	6,946	6,539
<b>Total capital works expenditure</b>	<b>27,901</b>	<b>60,692</b>

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

## Mitchell Shire Council

# Notes to the Annual Financial Report

for the year ended 30 June 2024

## Note 1. Overview

### Introduction

The Mitchell Shire Council was established by an Order of the Governor in Council on 11 November 1994 and is a body corporate.

The Council's main office is located at 113 High Street, Broadford, Victoria.

### Statement of compliance

These financial statements are a general purpose financial report that consists of a Comprehensive Income Statement, Balance Sheet, Statement of Changes in Equity, Statement of Cash Flows, Statement of Capital Works and Notes accompanying these financial statements. The general purpose financial report complies with 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 / revenue and expenses are recognised in the reporting period to which they relate, regardless of when cash is received or paid.

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

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

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

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

- the fair value of land, buildings, infrastructure, plant and equipment (refer to Note 6.2.)
- the determination of depreciation for buildings, infrastructure, plant and equipment (refer to Note 6.2.)
- the determination of employee provisions (refer to Note 5.5.)
- the determination of landfill provisions (refer to Note 5.5.)
- the determination of whether performance obligations are sufficiently specific so as to determine whether an arrangement is within the scope of *AASB 15 Revenue from Contracts with Customers* or *AASB 1058 Income of Not-for-Profit Entities* (refer to Note 3)
- 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.

## Mitchell Shire Council

### Notes to the Annual Financial Report

for the year ended 30 June 2024

#### Note 1. Overview (continued)

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##### **Goods and Services Tax (GST)**

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

## Mitchell Shire Council

### Notes to the Annual Financial Report

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 \$500k 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	60,649	62,231	1,582	2.61%	1
Statutory fees and fines	1,564	1,969	405	25.90%	2
User fees	10,133	9,385	(748)	(7.38)%	3
Grants - operating	17,667	15,785	(1,882)	(10.65)%	4
Grants - capital	11,629	7,375	(4,254)	(36.58)%	5
Contributions - monetary	25,626	15,415	(10,211)	(39.85)%	6
Contributions - non monetary	37,287	31,801	(5,486)	(14.71)%	7
Other income	2,836	6,727	3,891	137.20%	8
<b>Total income / revenue</b>	<b>167,391</b>	<b>150,688</b>	<b>(16,703)</b>	<b>(9.98)%</b>	
<b>Expenses</b>					
Employee costs	40,443	41,893	(1,450)	(3.59)%	9
Materials and services	29,894	38,910	(9,016)	(30.16)%	10
Depreciation	18,980	19,845	(865)	(4.56)%	11
Amortisation - intangible assets	543	1,153	(610)	(112.34)%	12
Depreciation - right of use assets	540	605	(65)	(12.04)%	13
Allowance for impairment losses	20	55	(35)	(175.00)%	14
Borrowing costs	927	759	168	18.12%	15
Finance costs - leases	40	40	-	0.00%	
Net loss on disposal of property, infrastructure, plant and equipment	-	513	(513)	-	16
Revaluation decrement of IPP&E	-	1,883	(1,883)	-	17
Other expenses	2,477	1,966	511	20.63%	18
<b>Total expenses</b>	<b>93,864</b>	<b>107,622</b>	<b>(13,758)</b>	<b>(14.66)%</b>	
<b>Surplus/(deficit) for the year</b>	<b>73,527</b>	<b>43,066</b>	<b>(30,461)</b>	<b>(41.43)%</b>	

## Mitchell Shire Council

### Notes to the Annual Financial Report

for the year ended 30 June 2024

#### Note 2.1 Performance against budget (continued)

##### (i) Explanation of material variations

Variance	Explanation
Ref	

1. **Rates and charges**  
Rates and charges exceeded budget by \$1.58 million, which is mainly due to:
  - finalisation of rates, municipal charges and garbage charges raised on 1 July 2023 of \$625K;
  - increase in interest income of \$525K; and
  - additional supplementary rates of \$432K.
  
2. **Statutory fees and fines**  
Statutory fees and fines exceeded budget by \$405K, which is mainly due to an increase in Local Laws fees and fines across the year of \$398K.
  
3. **User fees**  
User fees were lower than budget by \$0.748 million, which is mainly due to higher asset reinstatement fees of \$353K, offset by reduced user fees and charges across the following areas:
  - subdivision civil and landscaping \$469K;
  - waste management fees \$445K;
  - local laws permit fees \$187K; and
  
4. **Grants Operating**  
Operating grants were lower than budget by \$1.88 million, mainly due to no prepayment of the 2024-2025 Australian Financial Assistance Grant of \$9.55 million, offset by the following increases:
  - income receivable in response to the October 2022, January 2024 and February 2024 natural disaster events of \$5.86 million;
  - additional funding linked to once off grant funded projects within 2023-2024 \$1.84 million; and
  - additional maternal child health services funding in line with delivered programs \$122K.
  
5. **Grants Capital**  
Capital grants were lower than budget by \$4.25 million, mainly due to:
  - identified carry forwards into 2024-2025 of \$6.11 million; and
  - \$800K deferred to the 2024-2025 budget; offset by
  - additional carry forward grant income from 2022-2023 of \$2.16 million; and
  - additional grant funding received during 2023-2024 of \$967K.
  
6. **Contributions Monetary**  
Monetary contributions were \$10.21 million lower than budget. The majority of Council's monetary contributions are received by developers to contribute to future infrastructure requirements and are difficult to forecast. Development delays means that this income, although not received when originally forecasted, will be expected in future financial years.
  
7. **Contributions Non-Monetary**  
Non monetary contributions represent assets such as roads, drains and open space transferred to Council from developers. It is difficult to estimate the value and timing of these contributions. In 2023-2024 transferred assets were \$5.49 million lower than budget.
  
8. **Other Income**  
Other income exceeded the budget by \$3.89 million, which is mainly due to increased interest on investments of \$2.29 million, net income from creation of airspace asset of \$393k and insurance claim income relating to October 2022 and January 2024 natural disaster events of \$1.129 million.

## Notes to the Annual Financial Report

for the year ended 30 June 2024

## Note 2.1 Performance against budget (continued)

9. **Employee Costs**

Employee costs were \$1.45 million higher than budgeted mainly due to the following:

- additional staff costs to deliver services of \$1.20 million offset by staff vacancy savings of \$1.02 million;
- increase to leave provisions of \$544K;
- additional expenditure linked to October 2022, January 2024 and February 2024 natural disaster event costs of \$540K; and
- increased workcover premium of \$187K.

10. **Materials and Services**

Material and services expenditure exceeded budget by \$9.025 million, mainly due to the following:

- additional expenditure linked to October 2022, January 2024 and February 2024 natural disaster event costs of \$6.09 million;
- additional expenditure linked to new and/or increased grant funded programs of \$1.96 million;
- expenditure linked to grants carried forward from 2022-2023 of \$1.09 million;
- expenditure linked to projects commenced in 2022-2023 but expected to be delivered in 2023-2024 of \$875K;
- labour hire costs of \$773K due to vacancies;
- \$182K transferred to operating due to nature of project not meeting capital criteria relating to IT and business transformation projects;
- net expenditure of \$118K transferred from capital that did not meet the capitalisation criteria and/or thresholds; offset by
- carry forward externally funded projects expected to be expended within 2024-2025 of \$2.14 million.

11. **Depreciation**

Depreciation is an accounting measure which attempts to allocate the value of assets over its useful life for Council's property, plant and equipment including infrastructure assets such as roads and drains.

Depreciation exceeded budget by \$865K, depreciation expenses are difficult to forecast with complete accuracy as the impact of asset revaluations and contributed assets are hard to predetermine and increase annual depreciation expenses. The biggest variances, compared to budget, relate to an

- increase in drainage of \$1.20 million
- increase in buildings of \$194K
- increase in roads of \$108K
- increase in plant and equipment of \$37K
- decrease in computers and telecommunications of \$449K (offset by the increase on amortisation for software intangible assets)
- decrease in footpaths and cycleways of \$232K

12. **Amortisation - intangible assets**

Amortisation - intangible assets is an accounting measure which attempts to allocate the value of landfill airspace and software over its useful life, which is assessed and calculated annually. During 2023-2024 the airspace asset used up \$572K compared to \$543K within the budget, an unfavourable variance of \$29K. Furthermore, there was no provision for software amortisation made within the budget, yet \$580K was amortised within 2023-2024, creating an overall unfavourable variance of \$610K for amortisation - intangible assets.

13. **Depreciation - right of use assets**

AASB 16 Leases requires right of use assets to be depreciated over the life of the lease. Depreciation for right of use assets exceeded budget by \$81K which was mainly due to changes from adopted budget assumptions on the leases for Council's depot facility and leisure equipment.

14. **Allowance for impairment losses**

Allowance for impairment losses are estimated on an expected loss model based on actual costs over the past years. Requirements of AASB 9 Financial Instruments necessitate that expected losses are calculated at the time of creating the debts which has resulted in a higher than budgeted bad debts expense by \$35K.

15. **Borrowing costs**

Borrowing costs were lower than budget by \$168K due to not drawing down on loans as expected. Some of these loans have been carried forward to the 2024-2025 year, linked to capital works projects.

## Mitchell Shire Council

### Notes to the Annual Financial Report

for the year ended 30 June 2024

#### Note 2.1 Performance against budget (continued)

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16. **Net loss on disposal of property, infrastructure, plant and equipment**

Gain / (loss) on disposal of assets is budgeted at \$0. It is assumed that the book value of the assets to be sold are a reasonable estimate of sale proceeds. However, the year end result shows a loss on disposal of \$0.513 million, primarily relating to Land and Building assets that were written off with a written down value of \$0.527 million and Infrastructure assets that were written off with a written down value of \$0.387 million. This was offset by a net gain from sale of plant and equipment of \$0.401 million

17. **Revaluation decrement of IPP&E**

Revaluation of infrastructure assets was undertaken during the year and the Footpaths and Cycleways asset classes went through a revaluation decrement of \$1.883 million. This asset class had nil opening balance in its revaluation reserve, hence the \$1.883 million is being taken through the profit and loss account.

18. **Other expenses**

Other expenses were lower than budget by \$511K mainly due to reduced EPA levy costs.

## Mitchell Shire Council

## Notes to the Annual Financial Report

for the year ended 30 June 2024

## Note 2.1 Performance against budget (continued)

	Budget 2024 \$ '000	Actual 2024 \$ '000	Variance \$ '000	Variance %	Ref
<b>2.1.2 Capital works</b>					
<b>Property</b>					
Land	2,300	39	(2,261)	(98.30)%	1
<b>Total land</b>	<b>2,300</b>	<b>39</b>	<b>(2,261)</b>	<b>(98.30)%</b>	
Buildings	6,425	7,536	1,111	17.29%	2
Heritage buildings	–	45	45	–	
Building improvements	–	28	28	–	
<b>Total buildings</b>	<b>6,425</b>	<b>7,609</b>	<b>1,184</b>	<b>18.43%</b>	
<b>Total property</b>	<b>8,725</b>	<b>7,648</b>	<b>(1,077)</b>	<b>(12.34)%</b>	
<b>Plant and equipment</b>					
Plant, machinery and equipment	1,626	2,096	470	28.91%	3
Fixtures, fittings and furniture	288	84	(204)	(70.83)%	4
Computers and telecommunications	1,395	680	(715)	(51.25)%	5
Library books	200	199	(1)	(0.50)%	–
<b>Total plant and equipment</b>	<b>3,509</b>	<b>3,059</b>	<b>(450)</b>	<b>(12.82)%</b>	
<b>Infrastructure</b>					
Roads	8,565	7,050	(1,515)	(17.69)%	6
Bridges	600	592	(8)	(1.33)%	
Footpaths and cycleways	1,595	1,503	(92)	(5.77)%	
Drainage	250	336	86	34.40%	7
Recreational, leisure and community facilities	3,661	2,379	(1,282)	(35.02)%	8
Waste management	2,680	3,503	823	30.71%	9
Parks, open space and streetscapes	4,864	1,746	(3,118)	(64.10)%	10
Off street car parks	90	85	(5)	(5.56)%	
<b>Total infrastructure</b>	<b>22,305</b>	<b>17,194</b>	<b>(5,111)</b>	<b>(22.91)%</b>	
<b>Total capital works expenditure</b>	<b>34,539</b>	<b>27,901</b>	<b>(6,638)</b>	<b>(19.22)%</b>	
<b>Represented by:</b>					
New asset expenditure	11,732	8,389	(3,343)	(28.49)%	
Asset renewal expenditure	11,803	10,785	(1,018)	(8.62)%	
Asset expansion expenditure	2,245	1,781	(464)	(20.67)%	
Asset upgrade expenditure	8,759	6,946	(1,813)	(20.70)%	
<b>Total capital works expenditure</b>	<b>34,539</b>	<b>27,901</b>	<b>(6,638)</b>	<b>(19.22)%</b>	

## Mitchell Shire Council

### Notes to the Annual Financial Report

for the year ended 30 June 2024

#### Note 2.1 Performance against budget (continued)

##### (i) Explanation of material variations

###### Variance Explanation

###### Ref

1. **Land**  
Land assets were less than the budget by \$2.26 million which was mainly due to:
  - \$2.60 million of land expected to be purchased during 2023-2024 being delayed until 2024-2025; offset by
  - identified carry forwards into 2023-2024 of \$300K.
2. **Buildings**  
Building assets were more than the budget by \$1.18 million mainly due to the following:
  - additional carry forward expenditure from 2022-2023 of \$2.07 million; and
  - \$209K reclassified from fixtures, fittings and furniture; offset by
  - identified carry forwards into 2024-2025 of \$1.31 million.
3. **Plant, machinery and equipment**  
Plant, machinery and equipment assets were more than the budget by \$470K mainly due to:
  - additional carry forward expenditure from 2022-2023 of \$935K;
  - additional \$214K expenditure; offset by
  - identified carry forwards into 2024-2025 of \$711K.
4. **Fixtures, fittings and furniture**  
Fixtures, fittings and furniture assets were less than the budget by \$204K mainly due to the reclassification of \$209K to buildings.
5. **Computers and telecommunications**  
Computers and telecommunications assets were less than the budget by \$715K mainly due to:
  - the treatment of project as intangible asset (\$665K);
  - \$182K related to expenditure transferred to operating due to nature of projects not meeting capital criteria;
  - identified carry forwards into 2024-2025 of \$161K; offset by
  - additional carry forward expenditure from 2022-2023 of \$206K; and
  - additional expenditure incurred for new hardware purchases of \$87K.
6. **Roads**  
Road assets were less than the budget by \$1.515 million mainly due to:
  - identified carry forwards into 2024-2025 of \$2.77 million; offset by
  - additional carry forward expenditure from 2022-2023 of \$879K;
  - increased expenditure of \$261K relating to updated delivery timings for ICP infrastructure; and
  - increased expenditure linked to existing projects in order to complete delivery of \$120K.
7. **Drainage**  
Drainage assets were more than the budget by \$86K mainly due to:
  - an additional project delivered within 2023-2024 for \$131K which was not budgeted for; offset by
  - a \$20K saving recognised on a project; and
  - a \$20K carry forward into 2024-2025.
8. **Recreational, leisure and community facilities**  
Recreational, leisure and community facility assets were less the budget by \$1.28 million which was mainly due to:
  - identified carry forwards into 2024-2025 of \$2.49 million; offset by
  - additional carry forward expenditure from 2022-2023 of \$592K;
  - \$339K reclassified from parks, open space and streetscapes; and
  - increased expenditure linked to existing projects in order to complete delivery of \$250K.
9. **Waste Management**  
Waste Management assets exceeded the budget by \$823K which was mainly due to:
  - additional carry forward expenditure from 2022-2023 of \$1.62 million;
  - net increased expenditure in order to complete delivery of \$222K; offset by
  - transfer of expenditure to the landfill provision of \$630K;
  - identified carry forwards into 2024-2025 of \$309K;
  - \$80K related to expenditure transferred to operating due to nature of projects not meeting capital criteria.
10. **Parks, open space and streetscapes**  
Parks, open space and streetscapes assets were less the budget by \$3.12 million which was mainly due to:
  - identified carry forwards into 2024-2025 of \$4.09 million;
  - \$339K reclassified to recreational, leisure and community facilities; offset by
  - increased expenditure linked to existing projects in order to complete delivery of \$624K, funded from reserve;
  - additional carry forward expenditure from 2022-2023 of \$563K; and
  - increased expenditure of \$117K relating to updated delivery timings for ICP infrastructure.

## Mitchell Shire Council

### Notes to the Annual Financial Report

for the year ended 30 June 2024

#### Note 2.2 Analysis of Council results by program

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##### 2.2.1 Analysis of Council results by program

Council delivers its functions and activities through the following programs.

##### **Information and business transformation**

This service delivers appropriate and cost effective technology, which supports Mitchell Shire Council and its employees in delivering services to the community.

##### **Customer experience and engagement**

This service is responsible for:

- Customer and Library Services; and
- overseeing all public communications activities associated with Council.

##### **Life Stages**

This service is responsible for:

- Children Services;
- Community Development, Positive Ageing and Social Justice;
- Maternal child health and immunisations; and
- Youth Services.

##### **Planning and Engineering**

This service processes statutory planning applications, building approvals and also provides control and compliance under the relevant legislation. It is also responsible for ensuring infrastructure assets constructed as part of new developments are fit for purpose and constructed to Council's standards.

##### **Capital Projects and Delivery**

This service is responsible for the coordination, monitoring, reporting and delivery of Council's annual capital works program.

##### **Environmental sustainability**

This service is responsible for conservation and achieving an environmentally healthy and sustainable Council including environmental planning, community planting and encouraging sustainable resource management.

It is also responsible for the management of Mitchell Landfill at Hilldene plus four resource recovery centres. This service also manages the kerbside waste and recycling collection service.

##### **Finance**

This service is responsible for financial services such as financial accounting, management accounting, rates and revenue, and accounts payable services. The costs include corporate expenses such as interest on borrowings, bad debt write off, and the payment of fire services levy charged on Council properties.

##### **Governance and risk**

This service:

- ensures that we meet our legislative responsibilities by providing an ethical basis for good governance which facilitates informed and transparent decision making;
- is responsible for the management, maintenance and disposal of all corporate information according to government legislation, Council strategy, policy, established procedures, and business rules; and
- includes the Mayor, Councillors, and the Chief Executive Officer and associated support.

## Mitchell Shire Council

### Notes to the Annual Financial Report

for the year ended 30 June 2024

#### Note 2.2 Analysis of Council results by program (continued)

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##### **Community planning and delivery**

This service is responsible for:

- Leisure Centres;
- Recreation and Open Space; and
- Social Policy and Partnerships.

##### **Community amenity and emergency management**

This service:

- is an educational and enforcement team responsible for animal management, parking management, asset protection, local laws and environmental health service across the Shire;
- fire prevention, emergency management activities, community education; and
- provides school crossing services across the municipality.

##### **Operations and parks**

This service is responsible for:

- the maintenance of the Shire's infrastructure assets. It includes roads, footpaths, bridges, drainage and street furniture. It also manages Council's plant and vehicle fleet; and
- maintaining parks and gardens, playgrounds and sportsfields and managing arboriculture.

##### **People and culture**

This service is responsible for:

- human resources, learning and development, employee relations, occupational health and safety and payroll; and
- ensures a safe workplace and good risk management processes; and to provide services with a fair and consistent application of legislation and processes to ensure that employees and community enjoy a safe and sustainable environment.

##### **Strategic planning and economy**

This service:

- delivers positive land use planning outcomes for current and future generations as well as an environmentally healthy and sustainable Council;
- coordinates tourism and business support events, and operates the Seymour Visitor Information Centre;
- is responsible for Growth Area Planning
- assisting economic development by supporting local businesses and tourism operators as well as regional tourism and marketing.

##### **Strategic assets and property**

This service is responsible for:

- the development of annual capital works program and reporting;
- ensuring Council's buildings and facilities remain safe and fit for occupation, and that ongoing regulatory building compliance is achieved;
- the maintenance of data relating to the economic lifecycle of all Council owned infrastructure assets, and the management of Council owned properties; and
- geographic information services.

## Mitchell Shire Council

### Notes to the Annual Financial Report

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>					
Information and business transformation	287	6,507	(6,220)	287	2,307
Customer experience and engagement	456	4,471	(4,015)	371	709
Life stages	7,245	9,851	(2,606)	6,943	–
Planning and Engineering	18,777	5,926	12,851	70	–
Capital Projects and Delivery	42	904	(862)	42	–
Environmental sustainability	13,374	12,002	1,372	304	7,542
Finance	91,448	8,210	83,238	3,705	356,840
Governance and risk	34	2,979	(2,945)	–	–
Community planning and delivery	4,008	9,947	(5,939)	1,200	28,774
Community Amenity and Emergency Management	4,736	5,345	(609)	1,366	–
Operations and parks	9,089	32,543	(23,454)	8,155	631,305
People and culture	60	1,952	(1,892)	60	–
Strategic planning and economy	670	3,289	(2,619)	657	–
Strategic assets and property	462	3,696	(3,234)	–	–
<b>Total functions and activities</b>	<b>150,688</b>	<b>107,622</b>	<b>43,066</b>	<b>23,160</b>	<b>1,027,477</b>
<b>2023</b>					
Information and business transformation	11	5,284	(5,273)	10	2,783
Customer experience and engagement	336	2,231	(1,895)	185	694
Life stages	5,743	9,641	(3,898)	5,419	–
Planning and Engineering	19,817	5,053	14,764	126	–
Capital Projects and Delivery	–	1,700	(1,700)	–	–
Environmental sustainability	12,569	10,109	2,460	337	4,628
Finance	111,886	8,357	103,529	9,937	341,574
Governance and risk	10	3,401	(3,391)	–	–
Community planning and delivery	3,929	7,054	(3,125)	1,374	30,124
Community Amenity and Emergency Management	6,381	5,043	1,338	3,591	–
Operations and parks	13,788	41,119	(27,331)	13,431	572,103
People and culture	90	1,608	(1,518)	90	–
Strategic planning and economy	503	2,716	(2,213)	333	–
Strategic assets and property	5,327	3,092	2,235	5,106	–
<b>Total functions and activities</b>	<b>180,390</b>	<b>106,408</b>	<b>73,982</b>	<b>39,939</b>	<b>951,906</b>

## Mitchell Shire Council

### Notes to the Annual Financial Report

for the year ended 30 June 2024

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

	2024 \$ '000	2023 \$ '000
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##### 3.1 Rates and charges

Council uses capital improved value as the basis of valuation of all properties within the municipal district. The capital improved value of a property is the amount which that property might be expected to realise at the time of valuation if offered for sale on reasonable terms and conditions.

The valuation base used to calculate general rates for 2023/24 was \$17,988 million (2022/23: \$16,247 million).

	2023-2024	2022-2023
	cents in the dollar	cents in the dollar
General Rates	0.2282	0.2329
Vacant	0.4564	0.4658
Rural Agricultural 40-100ha	0.2054	0.2096
Rural Agricultural >100ha	0.1826	0.1863
Vacant Commercial / Vacant Industrial	0.5705	0.5823
Subdivisional	0.5249	0.4658

General rates	43,430	39,691
Municipal charge	5,502	5,412
Waste management charge	10,727	9,684
Supplementary rates and rate adjustments	1,877	1,498
Interest on rates and charges	695	590
<b>Total rates and charges</b>	<b>62,231</b>	<b>56,875</b>

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

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

##### 3.2 Statutory fees and fines

Infringements and costs	1,297	1,317
Town planning fees	672	694
<b>Total statutory fees and fines</b>	<b>1,969</b>	<b>2,011</b>

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

## Mitchell Shire Council

### Notes to the Annual Financial Report

for the year ended 30 June 2024

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

	2024	2023
	\$ '000	\$ '000
<b>3.3 User fees</b>		
Leisure centre fees	2,664	2,350
Building services fees	734	768
Waste management services	1,146	1,596
Design and supervision fees	1,787	1,973
Registration and other permits	693	713
Kindergarten fees	1	98
Library fees and fines	65	57
Animal registration fees and fines	606	560
Ex gratia revenue	291	286
Environmental health fees	209	182
Legal fees recovered	7	6
Other fees and charges	1,182	697
<b>Total user fees</b>	<b>9,385</b>	<b>9,286</b>

User fees are recognised as revenue at a point in time.

## Mitchell Shire Council

### Notes to the Annual Financial Report

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	2,661	17,393
State funded grants	20,499	22,546
<b>Total grants received</b>	<b>23,160</b>	<b>39,939</b>
<b>(a) Operating Grants</b>		
<b>Recurrent - Commonwealth Government</b>		
Financial Assistance Grants - general purpose funding	336	9,847
Financial Assistance Grants - roads funding	112	3,088
Aged and disability services	6	10
Community development	5	5
Public health	6	6
Road maintenance	57	55
<b>Recurrent - State Government</b>		
Community development	102	207
Emergency management	-	120
Library and customer services	343	343
Local laws	179	20
Public health	1,317	1,206
Youth services	75	38
Childrens services	4,970	3,316
Other	94	88
Environmental programs	39	-
Aged care	3	-
<b>Total recurrent operating grants</b>	<b>7,644</b>	<b>18,349</b>
<b>Non-recurrent - Commonwealth Government</b>		
Aged and Disability Services	17	-
Economic development and tourism	-	19
Youth Services	21	-
<b>Non-recurrent - State Government</b>		
Maternal and child health	4	-
Emergency management	6,199	5,203
Children services	239	667
Aged and disability services	-	2
Community development	385	62
Environmental programs	-	39
Recreation and open space	79	27
Local laws	2	-
Strategic planning	287	294
Statutory Planning	-	26
Waste management	76	22
Youth services	40	52
Public health	57	6
Economic development and tourism	657	225
Other	60	90
Libraries	18	-

continued on next page ...

## Mitchell Shire Council

### Notes to the Annual Financial Report

for the year ended 30 June 2024

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

	2024 \$ '000	2023 \$ '000
<b>Total non-recurrent operating grants</b>	8,141	6,734
<b>Total operating grants</b>	15,785	25,083

## Mitchell Shire Council

## Notes to the Annual Financial Report

for the year ended 30 June 2024

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

	2024 \$ '000	2023 \$ '000
<b>(b) Capital Grants</b>		
<b>Recurrent - Commonwealth Government</b>		
Roads to recovery	1,174	1,174
<b>Recurrent - State Government</b>		
Libraries	10	10
<b>Total recurrent capital grants</b>	<b>1,184</b>	<b>1,184</b>
<b>Non-recurrent - Commonwealth Government</b>		
Recreation leisure and community	519	16
Roads	408	3,173
<b>Non-recurrent - State Government</b>		
Buildings	273	–
Waste management	189	295
Bridges	–	400
Buildings	1,617	105
Parks, open space and streetscapes	61	3,378
Recreation leisure and community	1,528	4,559
Roads	419	187
Early years	1,177	596
Community development	–	930
Other	–	33
<b>Total non-recurrent capital grants</b>	<b>6,191</b>	<b>13,672</b>
<b>Total capital grants</b>	<b>7,375</b>	<b>14,856</b>

**(c) Recognition of grant income**

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

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

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

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

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

General purpose	448	12,937
Specific purpose grants to acquire non-financial assets	7,372	14,856
Other specific purpose grants	8,343	5,259
<b>Revenue recognised under AASB 15 Revenue from Contracts with Customers</b>		
Specific purpose grants	6,997	6,887
	<b>23,160</b>	<b>39,939</b>

## Mitchell Shire Council

### Notes to the Annual Financial Report

for the year ended 30 June 2024

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

	2024	2023
	\$ '000	\$ '000
<b>(d) Unspent grants received on condition that they be spent in a specific manner:</b>		
<b><i>Operating</i></b>		
Balance at start of year	1,817	2,294
Received during the financial year and remained unspent at balance date	240	576
Received in prior years and spent during the financial year	(1,474)	(1,053)
<b>Balance at year end</b>	<b>583</b>	<b>1,817</b>
<b><i>Capital</i></b>		
Balance at start of year	8,543	12,140
Received during the financial year and remained unspent at balance date	2,692	2,846
Received in prior years and spent during the financial year	(4,057)	(6,443)
<b>Balance at year end</b>	<b>7,178</b>	<b>8,543</b>

Unspent grants are determined and disclosed on a cash basis.

## Mitchell Shire Council

### Notes to the Annual Financial Report

for the year ended 30 June 2024

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

	2024	2023
	\$ '000	\$ '000
<b>3.5 Contributions</b>		
<b>Monetary contributions</b>		
Community infrastructure	256	130
Public open space	241	646
Development infrastructure	2,688	2,891
Capital works project contributions	44	116
Community recreation	2,373	2,446
Land equalisation	4,827	4,888
Transport infrastructure	4,854	5,052
Other	132	96
<b>Total monetary contributions</b>	<b>15,415</b>	<b>16,265</b>
<b>Non-monetary contributions</b>		
Land under roads	1,053	1,721
Roads	10,396	21,390
Footpaths	3,177	8,110
Bridges	229	796
Drainage	14,802	19,410
Recreational, leisure and community	1,423	229
Parks, open space	391	505
Buildings - non specialised	330	70
<b>Total non-monetary contributions</b>	<b>31,801</b>	<b>52,231</b>
<b>Total contributions</b>	<b>47,216</b>	<b>68,496</b>

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

## Mitchell Shire Council

### Notes to the Annual Financial Report

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>Land and buildings</b>		
Proceeds of sale	–	266
Written down value of assets disposed	(527)	(3,400)
<b>Total net gain/(loss) on disposal of land and buildings</b>	<b>(527)</b>	<b>(3,134)</b>
<b>Plant and equipment</b>		
Proceeds of sale	521	629
Written down value of assets disposed	(120)	(441)
<b>Total net gain/(loss) on disposal of plant and equipment</b>	<b>401</b>	<b>188</b>
<b>Infrastructure Assets</b>		
Written down value of assets disposed	(387)	(581)
<b>Total net gain/(loss) on disposal of Infrastructure Assets</b>	<b>(387)</b>	<b>(581)</b>
<b>Total net gain/(loss) on disposal of property, infrastructure, plant and equipment</b>	<b>(513)</b>	<b>(3,527)</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	3,789	2,310
Other rent	335	312
Landfill rehabilitation	393	380
Reimbursements	2,143	717
Fuel rebate	67	64
<b>Total other income</b>	<b>6,727</b>	<b>3,783</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.

Landfill rehabilitation income represents the movement in the rehabilitation estimate for closed sites resulting from utilisation of the rehabilitation provision and due to the reduction in estimates for future rehabilitation costs.

## Mitchell Shire Council

### Notes to the Annual Financial Report

for the year ended 30 June 2024

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

	2024	2023
	\$ '000	\$ '000
<b>4.1 Employee costs</b>		
<b>(a) Employee costs</b>		
Wages and salaries	36,923	31,795
WorkCover	558	324
Superannuation	3,830	3,135
Fringe benefits tax	390	332
Other	192	311
<b>Total employee costs</b>	<b>41,893</b>	<b>35,897</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)	53	49
	<b>53</b>	<b>49</b>
<b>Accumulation funds</b>		
Employer contributions to Local Authorities Superannuation Fund (Vision Super)	1,757	1,692
Australian super	501	387
Host plus super	213	131
Rest super	205	132
Hesta super	189	141
Aware super	139	76
CBUS	82	48
Vic super	73	73
Sun super	71	45
Unisuper	65	46
Mercer super trust	26	13
Netwealth superannuation master fund	26	13
The Trustee for Avanteos Superannuation Trust	25	16
North personal superannuation fund and pension plan	21	2
The Trustee for First super	21	2
Employer contributions - other funds	363	269
	<b>3,777</b>	<b>3,086</b>
<b>Total superannuation costs</b>	<b>3,830</b>	<b>3,135</b>

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

## Mitchell Shire Council

### Notes to the Annual Financial Report

for the year ended 30 June 2024

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

	2024	2023
	\$ '000	\$ '000
<b>4.2 Materials and services</b>		
Utilities	1,752	1,524
Information technology	3,177	3,225
Insurance	1,418	1,249
Contractors and consultants	13,341	10,459
Maintenance expenses	1,665	1,965
Consultants	3,431	2,350
Labour hire	803	777
Legal consultants	634	618
Waste management expenses	4,908	4,825
Cleaning Expenses	815	706
Expenses from short term leases	43	–
Expenses from leases of low value assets	30	32
Materials	2,301	2,481
Motor vehicles	2,035	1,862
Education and training	484	377
General expenses	2,073	2,003
<b>Total materials and services</b>	<b>38,910</b>	<b>34,453</b>

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

## Mitchell Shire Council

### Notes to the Annual Financial Report

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>		
Heritage buildings	13	7
Buildings - specialised	1,040	820
Buildings - non specialised	1,914	1,356
Building improvements	13	190
<b>Total depreciation - property</b>	<b>2,980</b>	<b>2,373</b>
<b>Plant and equipment</b>		
Library books	180	175
Plant and machinery	897	863
Motor vehicles	939	893
Equipment and furniture	204	218
IT equipment	512	588
<b>Total depreciation - plant and equipment</b>	<b>2,732</b>	<b>2,737</b>
<b>Infrastructure</b>		
Roads	7,054	6,253
Bridges	832	727
Footpaths and cycleways	978	733
Drainage	3,024	2,619
Recreational, leisure and community	1,795	1,837
Waste management	228	227
Parks open spaces and streetscapes	222	175
<b>Total depreciation - infrastructure</b>	<b>14,133</b>	<b>12,571</b>
<b>Total depreciation</b>	<b>19,845</b>	<b>17,681</b>
<b>4.4 Amortisation - Intangible assets</b>		
Software	580	296
Airspace asset	573	592
<b>Total Amortisation - Intangible assets</b>	<b>1,153</b>	<b>888</b>
<b>4.5 Depreciation - Right of use assets</b>		
Property	221	208
Vehicles	286	427
Other	98	61
<b>Total Depreciation - Right of use assets</b>	<b>605</b>	<b>696</b>

Refer to note 5.2(c), 5.8 and 6.1 for a more detailed breakdown of depreciation and amortisation charges and accounting policy.

## Mitchell Shire Council

### Notes to the Annual Financial Report

for the year ended 30 June 2024

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

	2024 \$ '000	2023 \$ '000
<b>4.6 Allowance for impairment losses</b>		
Other debtors	55	50
<b>Total allowance for impairment losses</b>	<b>55</b>	<b>50</b>
<b>Movement in allowance for impairment losses in respect of debtors</b>		
Balance at the beginning of the year	89	88
New allowances recognised during the year	55	50
Amounts already allowed for and written off as uncollectible	(32)	(49)
<b>Balance at end of year</b>	<b>112</b>	<b>89</b>
<p>An allowance for impairment losses in respect of debtors is recognised based on an expected credit loss model. This model considers both historic and forward looking information in determining the level of impairment.</p>		
<b>4.7 Borrowing costs</b>		
Interest - Borrowings	759	1,028
<b>Total borrowing costs</b>	<b>759</b>	<b>1,028</b>
<p>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.</p>		
<b>4.8 Finance Costs - Leases</b>		
Interest - Lease Liabilities	40	45
<b>Total finance costs</b>	<b>40</b>	<b>45</b>
<b>4.9 Other expenses</b>		
Auditors' remuneration - VAGO - audit of the financial statements, performance statement and grant acquittals	54	51
Auditors' remuneration - Internal Audit	73	115
Councillors' allowances and superannuation	383	365
Electronic payment fees	41	34
Bank fees	72	104
Grants to community bodies	413	506
Landfill levy	889	1,064
Other	41	85
<b>Total other expenses</b>	<b>1,966</b>	<b>2,324</b>

## Mitchell Shire Council

### Notes to the Annual Financial Report

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 at bank and on hand	15,350	22,284
Term deposits	3	3
<b>Total cash and cash equivalents</b>	<b>15,353</b>	<b>22,287</b>
<b>(b) Other financial assets</b>		
<b>Current</b>		
Term deposits	34,000	54,000
<b>Total current other financial assets</b>	<b>34,000</b>	<b>54,000</b>
<b>Non-current</b>		
Term deposits	24,000	–
Investments in Procurement Australasia Ltd	125	125
<b>Total non-current other financial assets</b>	<b>24,125</b>	<b>125</b>
<b>Total other financial assets</b>	<b>58,125</b>	<b>54,125</b>
<b>Total current financial assets</b>	<b>49,353</b>	<b>76,287</b>
<b>Total non-current financial assets</b>	<b>24,125</b>	<b>125</b>
<b>Total cash and cash equivalents and other financial assets</b>	<b>73,478</b>	<b>76,412</b>

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

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

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

## Mitchell Shire Council

### Notes to the Annual Financial Report

for the year ended 30 June 2024

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

	2024 \$ '000	2023 \$ '000
<b>(c) Trade &amp; Other Receivables</b>		
<b>Current</b>		
<b>Statutory receivables</b>		
Rates debtors	10,275	7,164
Net GST receivable	1,351	2,148
Infringement debtors	996	786
<b>Non-statutory receivables</b>		
Car park and footpath schemes	8	8
Sundry receivables	5,096	1,543
Allowance for expected credit loss - other debtors	(112)	(89)
<b>Total current trade and other receivables</b>	<b>17,614</b>	<b>11,560</b>

Short term receivables are carried at invoice amount. An allowance for expected credit losses is recognised based on past experience and other objective evidence of expected losses. Long term receivables are carried at amortised cost using the effective interest rate method.

#### (d) Ageing of receivables

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

Current (not yet due)	909	565
Past due by up to 30 days	677	416
Past due between 31 and 180 days	688	402
Past due between 181 and 365 days	2,653	22
Past due by more than 1 year	65	57
<b>Total trade and other receivables</b>	<b>4,992</b>	<b>1,462</b>

#### (e) Ageing of individually impaired receivables

At balance date, other debtors representing financial assets with a nominal value of \$0.112m (2023: \$0.089m) were impaired. The amount of the provision raised against these debtors was \$0.112m (2023: \$0.089m). They individually have been impaired as a result of their doubtful collection. Many of the long outstanding past due amounts have been lodged with Council's debt collectors or are on payment arrangements.

The ageing of receivables that have been individually determined as impaired at reporting date was:

Past due between 31 and 180 days	19	13
Past due between 181 and 365 days	18	31
Past due by more than 1 year	75	45
<b>Total trade and other receivables</b>	<b>112</b>	<b>89</b>

#### (f) Contract assets

##### Current

Contract Assets	7,354	10,339
<b>Total Current</b>	<b>7,354</b>	<b>10,339</b>

<b>Total contract assets</b>	<b>7,354</b>	<b>10,339</b>
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## Mitchell Shire Council

### Notes to the Annual Financial Report

for the year ended 30 June 2024

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

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.

	2024 \$ '000	2023 \$ '000
<b>5.2 Non-financial assets</b>		
<b>(a) Inventories</b>		
<b>Current</b>		
Inventories held for sale	14	16
Inventories held for own use	295	194
<b>Total current inventories</b>	<b>309</b>	<b>210</b>
Inventories held for distribution are measured at cost, adjusted when applicable for any loss of service potential. All other inventories, including land held for sale, are measured at the lower of cost and net realisable value. Where inventories are acquired for no cost or nominal consideration, they are measured at current replacement cost at the date of acquisition.		
<b>(b) Other assets</b>		
<b>Current</b>		
Prepayments	1,824	1,385
Other	12	16
<b>Total current other assets</b>	<b>1,836</b>	<b>1,401</b>
<b>(c) Intangible assets</b>		
Software	1,299	1,817
Landfill air space	3,311	164
<b>Total intangible assets</b>	<b>4,610</b>	<b>1,981</b>

	Software \$ '000	Landfill Air Space \$ '000	Total \$ '000
<b>Gross Carrying Amount</b>			
Balance at 1 July 2023	2,118	3,011	5,129
Other additions	62	3,720	3,782
<b>Balance at 30 June 2024</b>	<b>2,180</b>	<b>6,731</b>	<b>8,911</b>
<b>Accumulated amortisation and impairment</b>			
Balance at 1 July 2023	301	2,847	3,148
Amortisation expense	580	573	1,153
<b>Balance at 30 June 2024</b>	<b>881</b>	<b>3,420</b>	<b>4,301</b>
<b>Net book value at 30 June 2023</b>	<b>1,817</b>	<b>164</b>	<b>1,981</b>
<b>Net book value at 30 June 2024</b>	<b>1,299</b>	<b>3,311</b>	<b>4,610</b>

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

## Mitchell Shire Council

## Notes to the Annual Financial Report

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>		
<b>Non-statutory payables</b>		
Trade payables	2,666	7,606
Accrued interest	17	13
Accrued salaries and wages	794	731
Accrued expenses	3,486	2,187
<b>Total current trade and other payables</b>	<b>6,963</b>	<b>10,537</b>
<b>(b) Trust funds and deposits</b>		
<b>Current</b>		
Fire services levy	1,142	1,007
Other refundable deposits	115	134
Refundable crossing deposits	27	27
Refundable contract retentions	55	78
Refundable developer bonds	12,315	11,585
Town planning deposits	–	4
Non standard lighting deposits	172	206
<b>Total current trust funds and deposits</b>	<b>13,826</b>	<b>13,041</b>
<b>(c) Contract and other liabilities</b>		
<b>Contract liabilities</b>		
<b>Current</b>		
<b>Grants received in advance:</b>		
Grants received in advance - operating	437	1,671
<b>Total grants received in advance</b>	<b>437</b>	<b>1,671</b>
<b>Total current contract liabilities</b>	<b>437</b>	<b>1,671</b>
<b>Other liabilities</b>		
<b>Current</b>		
Deferred capital grants	6,679	8,043
<b>Total current other liabilities</b>	<b>6,679</b>	<b>8,043</b>
<b>Total current contract and other liabilities</b>	<b>7,116</b>	<b>9,714</b>

*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.

*Contract liabilities*

Unearned income/revenue represents contract liabilities and reflect consideration received in advance from customers in respect of operational and capital grants to support Council services. Unearned income/revenue 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 to support the construction of various capital projects. Grant consideration is recognised as income following specific guidance under AASB 1058 as the asset is constructed. Income is recognised to the extent of costs

## Mitchell Shire Council

### Notes to the Annual Financial Report

for the year ended 30 June 2024

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

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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.

**Purpose and nature of items**

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

Refundable developer bonds and Retention Amounts - Council has a contractual right to retain certain amounts until a contractor/developer 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/developer in line with Council's contractual obligations.

## Mitchell Shire Council

### Notes to the Annual Financial Report

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	1,895	1,627
Other borrowings - secured	1,154	2,042
<b>Total current interest-bearing liabilities</b>	<b>3,049</b>	<b>3,669</b>
<b>Non-current</b>		
Treasury Corporation of Victoria borrowings - secured	13,743	13,270
Other borrowings - secured	2,143	3,297
<b>Total non-current interest-bearing liabilities</b>	<b>15,886</b>	<b>16,567</b>
<b>Total</b>	<b>18,935</b>	<b>20,236</b>

Borrowings are secured by a charge on the general rates revenue of the Council.

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

Not later than one year	3,049	3,669
Later than one year and not later than five years	12,906	12,267
Later than five years	2,980	4,300
	<b>18,935</b>	<b>20,236</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.

## Mitchell Shire Council

### Notes to the Annual Financial Report

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	7,353	6,314	13,667
Change in provision estimate	4,533	3,327	7,860
Amounts used	(3,654)	(629)	(4,283)
<b>Balance at the end of the financial year</b>	<b>8,232</b>	<b>9,012</b>	<b>17,244</b>
<b>Provisions</b>			
Provisions - current	6,955	350	7,305
Provisions - non-current	1,277	8,662	9,939
<b>Total Provisions</b>	<b>8,232</b>	<b>9,012</b>	<b>17,244</b>
<b>2023</b>			
Balance at the beginning of the financial year	6,999	11,448	18,447
Change in provision estimate	3,021	(380)	2,641
Amounts used	(2,667)	(4,754)	(7,421)
<b>Balance at the end of the financial year</b>	<b>7,353</b>	<b>6,314</b>	<b>13,667</b>
<b>Provisions</b>			
Provisions - current	6,223	693	6,916
Provisions - non-current	1,130	5,621	6,751
<b>Total Provisions</b>	<b>7,353</b>	<b>6,314</b>	<b>13,667</b>

## Mitchell Shire Council

## Notes to the Annual Financial Report

for the year ended 30 June 2024

## 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	2,244	2,004
Long service leave	448	327
Other	312	–
	3,004	2,331
<b>Current provisions expected to be wholly settled after 12 months</b>		
Annual leave	715	788
Long service leave	3,236	3,104
	3,951	3,892
<b>Total current employee provisions</b>	6,955	6,223
<b>Non-Current</b>		
Long service leave	1,277	1,130
<b>Total Non-Current Employee Provisions</b>	1,277	1,130
Aggregate Carrying Amount of Employee Provisions:		
Current	6,955	6,223
Non-current	1,277	1,130
<b>Total Aggregate Carrying Amount of Employee Provisions</b>	8,232	7,353

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%	4.06%
- wage inflation rate	4.45%	4.35%

## Mitchell Shire Council

## Notes to the Annual Financial Report

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	350	693
<b>Total current</b>	<b>350</b>	<b>693</b>
<b>Non-current</b>		
Non-current	8,662	5,621
<b>Total non-current</b>	<b>8,662</b>	<b>5,621</b>

Council is obligated to restore Seymour landfill site to a particular standard and to cap the Hilldene landfill. The forecast life of the site is based on current estimates of remaining capacity and the forecast rate of infill. Council has also allowed for the cappings costs at the Broadford landfill site. The provision for landfill restoration has been calculated based on the present value of the expected cost of works to be undertaken. The expected cost of works has been estimated based on current understanding of work required to reinstate the site to a suitable standard. Accordingly, the estimation of the provision required is dependent on the accuracy of the forecast timing of the work, work required and related costs.

Council reviews the landfill restoration provision on an annual basis, including the key assumptions listed below.

Key assumptions:

- discount rate	4.35%	4.37%
- index rate	4.45%	4.35%

## 5.6 Financing arrangements

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

Credit card facilities	250	250
Treasury Corporation of Victoria facilities	15,638	14,897
Other facilities	3,297	5,339
Leasing arrangements	809	1,398
<b>Total Facilities</b>	<b>19,994</b>	<b>21,884</b>
Used facilities	19,774	21,670
<b>Unused facilities</b>	<b>220</b>	<b>214</b>

## Mitchell Shire Council

## Notes to the Annual Financial Report

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>					
Information Technology Services	24	24	77	28	153
Waste collection and garbage	2,890	–	–	–	2,890
Street cleaning services	416	433	183	–	1,032
Cleaning of Council buildings	702	17	–	–	719
Internal audit services	65	51	–	–	116
Environmental health service	707	707	–	–	1,414
Security patrols	25	25	–	–	50
Oval maintenance	177	177	–	–	354
Banking services	85	85	170	–	340
Mechanical services	34	–	–	–	34
<b>Total</b>	<b>5,125</b>	<b>1,519</b>	<b>430</b>	<b>28</b>	<b>7,102</b>
<b>Capital</b>					
Construction works	7,858	–	–	–	7,858
<b>Total</b>	<b>7,858</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>7,858</b>
<b>2023</b>					
<b>Operating</b>					
Animal Management Services	50	–	–	–	50
Information Technology Services	18	–	–	–	18
Waste collection and garbage	2,945	–	–	–	2,945
Street cleaning services	362	377	592	–	1,331
Cleaning of Council buildings	16	16	18	–	50
Internal audit services	53	54	69	–	176
Environmental health service	707	–	–	–	707
Security patrols	25	25	25	–	75
Oval maintenance	177	177	177	–	531
Banking services	85	85	255	–	425
Mechanical services	41	41	–	–	82
<b>Total</b>	<b>4,479</b>	<b>775</b>	<b>1,136</b>	<b>–</b>	<b>6,390</b>
<b>Capital</b>					
Construction works	11,583	–	–	–	11,583
<b>Total</b>	<b>11,583</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>11,583</b>

## Mitchell Shire Council

### Notes to the Annual Financial Report

for the year ended 30 June 2024

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

	2024	2023
	\$ '000	\$ '000

##### (b) Operating lease receivables

###### *Operating lease receivables*

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

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

Not later than one year	82	253
Later than one year and not later than five years	194	231
Later than five years	51	69
	327	553

## Mitchell Shire Council

### Notes to the Annual Financial Report

for the year ended 30 June 2024

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

##### 5.8 Leases

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

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

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

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

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

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

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

Lease payments included in the measurement of the lease liability comprise the following:

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

When the lease liability is remeasured in this way, a corresponding adjustment is made to the carrying amount of the right-of-use asset, or is recorded in profit or loss if the carrying amount of the right-of-use asset has been reduced to zero.

Under *AASB 16 Leases*, Council as a not-for-profit entity has elected not to measure right-of-use assets at initial recognition at fair value in respect of leases that have significantly below-market terms.

Council is a lessee on 8 leases which are considered as peppercorn leases and have been entered into to support key community infrastructure facility requirements. Details of these community facilities are provided below:

Start Date	Term	Description
1/10/2009	50 Years	Part of Land used to provide a Public Bus Shelter and Rubbish Bin
1/01/2013	15 Years	Agreement for joint use of Netball Courts and lighting
1/03/2016	21 Years	Use of land and building as an Early Years Learning Centre

## Mitchell Shire Council

### Notes to the Annual Financial Report

for the year ended 30 June 2024

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

5/12/2019	20 Years	Agreement for joint use of rooms in College
1/06/2023	6 Years	Part of building used as Maternal Child Health Centre
8/02/2019	30 Years	Agreement for joint use of sport and recreation grounds and lighting
31/12/2018	30 Years	Agreement for joint use of ovals, cricket pitch and irrigation

Market value of the above leases is difficult to quantify but not expected to be material.

## Mitchell Shire Council

## Notes to the Annual Financial Report

for the year ended 30 June 2024

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

## (a) Right-of-Use Assets

	Property \$ '000	Vehicles \$ '000	Other \$ '000	Total \$ '000
<b>2024</b>				
Balance at 1 July 2023	540	286	475	1,301
Additions	52	–	–	52
Depreciation charge	(237)	(286)	(98)	(621)
<b>Balance at 30 June 2024</b>	<b>355</b>	<b>–</b>	<b>377</b>	<b>732</b>
<b>2023</b>				
Balance at 1 July 2022	597	713	44	1,354
Additions	151	–	492	643
Depreciation charge	(208)	(427)	(61)	(696)
<b>Balance at 30 June 2023</b>	<b>540</b>	<b>286</b>	<b>475</b>	<b>1,301</b>

	2024 \$ '000	2023 \$ '000
--	-----------------	-----------------

## (b) Lease Liabilities

Maturity analysis - contractual undiscounted cash flows

Less than one year	52	683
One to five years	809	772
More than five years	–	45
<b>Total undiscounted lease liabilities as at 30 June:</b>	<b>861</b>	<b>1,500</b>

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

Current	302	640
Non-current	507	758
<b>Total lease liabilities</b>	<b>809</b>	<b>1,398</b>

## Short-term and low value leases

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

## Expenses relating to:

Short-term leases	43	–
Leases of low value assets	30	32
<b>Total</b>	<b>73</b>	<b>32</b>

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

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

Payable:		
Within one year	69	33
Later than one year but not later than five years	148	2
<b>Total lease commitments</b>	<b>217</b>	<b>35</b>

## Mitchell Shire Council

### Notes to the Annual Financial Report

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>Write-off \$ '000</b>	<b>Transfers \$ '000</b>	<b>Carrying amount 30 June 2024 \$ '000</b>
Property	243,969	4,142	1,383	2,725	(527)	(2,980)	–	5,581	254,293
Plant and equipment	10,283	3,038	–	–	(120)	(2,732)	–	33	10,502
Infrastructure	574,433	11,118	30,418	31,597	(387)	(14,133)	–	3,964	637,010
Work in progress	20,017	9,603	–	–	–	–	(303)	(9,578)	19,739
<b>Total</b>	<b>848,702</b>	<b>27,901</b>	<b>31,801</b>	<b>34,322</b>	<b>(1,034)</b>	<b>(19,845)</b>	<b>(303)</b>	<b>–</b>	<b>921,544</b>

<b>Summary of Work in Progress</b>	<b>Opening WIP \$ '000</b>	<b>Additions \$ '000</b>	<b>Write-off \$ '000</b>	<b>Transfers \$ '000</b>	<b>Closing WIP \$ '000</b>
Property	2,878	2,958	(84)	(5,581)	171
Plant and equipment	207	205	(107)	(33)	272
Infrastructure	16,932	6,440	(112)	(3,964)	19,296
<b>Total</b>	<b>20,017</b>	<b>9,603</b>	<b>(303)</b>	<b>(9,578)</b>	<b>19,739</b>

## Mitchell Shire Council

Notes to the Annual Financial Report  
for the year ended 30 June 2024

## Note 6. Assets we manage (continued)

	Land \$ '000	Land specialised \$ '000	Total land and land improve- ments \$ '000	Heritage buildings \$ '000	Buildings specialised \$ '000	Buildings non specialised \$ '000	Building improve- ments \$ '000	Total buildings \$ '000	Work in progress \$ '000	Total property \$ '000
<b>Property</b>										
At fair value 1 July 2023	30,121	97,701	127,822	2,169	49,189	140,953	525	192,836	2,878	323,536
Accumulated depreciation at 1 July 2023	–	–	–	(1,229)	(20,844)	(54,550)	(66)	(76,689)	–	(76,689)
	<u>30,121</u>	<u>97,701</u>	<u>127,822</u>	<u>940</u>	<u>28,345</u>	<u>86,403</u>	<u>459</u>	<u>116,147</u>	<u>2,878</u>	<u>246,847</u>
<b>Movements in fair value</b>										
Additions	–	–	–	45	341	3,728	28	4,142	2,958	7,100
Contributions	–	1,053	1,053	–	–	330	–	330	–	1,383
Revaluation	–	1,380	1,380	52	2,170	3,243	170	5,635	–	7,015
Disposal	–	–	–	–	–	(1,082)	–	(1,082)	–	(1,082)
Write-off	–	–	–	–	–	–	–	–	(84)	(84)
Transfers	–	–	–	–	–	5,581	–	5,581	(5,581)	–
	<u>–</u>	<u>2,433</u>	<u>2,433</u>	<u>97</u>	<u>2,511</u>	<u>11,800</u>	<u>198</u>	<u>14,606</u>	<u>(2,707)</u>	<u>14,332</u>
<b>Movements in accumulated depreciation</b>										
Depreciation	–	–	–	(13)	(1,040)	(1,914)	(13)	(2,980)	–	(2,980)
Accumulated depreciation of disposals	–	–	–	–	–	555	–	555	–	555
Revaluation	–	–	–	40	(1,318)	(2,981)	(31)	(4,290)	–	(4,290)
	<u>–</u>	<u>–</u>	<u>–</u>	<u>27</u>	<u>(2,358)</u>	<u>(4,340)</u>	<u>(44)</u>	<u>(6,715)</u>	<u>–</u>	<u>(6,715)</u>
At fair value 30 June 2024	30,121	100,134	130,255	2,266	51,700	152,753	723	207,442	171	337,868
Accumulated depreciation at 30 June 2024	–	–	–	(1,202)	(23,202)	(58,890)	(110)	(83,404)	–	(83,404)
<b>Carrying amount</b>	<u>30,121</u>	<u>100,134</u>	<u>130,255</u>	<u>1,064</u>	<u>28,498</u>	<u>93,863</u>	<u>613</u>	<u>124,038</u>	<u>171</u>	<u>254,464</u>

## Mitchell Shire Council

## Notes to the Annual Financial Report

for the year ended 30 June 2024

## Note 6. Assets we manage (continued)

	Library books \$ '000	Plant and machinery \$ '000	Motor vehicles \$ '000	Equipment and furniture \$ '000	IT equipment \$ '000	Total \$ '000	Work in progress \$ '000	Total plant and equipment \$ '000
<b>Plant and Equipment</b>								
At fair value 1 July 2023	2,128	9,631	4,419	4,095	6,027	26,300	207	26,507
Accumulated depreciation at 1 July 2023	(1,433)	(4,192)	(2,290)	(3,041)	(5,061)	(16,017)	–	(16,017)
	<b>695</b>	<b>5,439</b>	<b>2,129</b>	<b>1,054</b>	<b>966</b>	<b>10,283</b>	<b>207</b>	<b>10,490</b>
<b>Movements in fair value</b>								
Additions	194	849	1,240	201	554	3,038	205	3,243
Disposal	–	(81)	(889)	(34)	(333)	(1,337)	–	(1,337)
Write-off	–	–	–	–	–	–	(107)	(107)
Transfers	–	–	–	33	–	33	(33)	–
	<b>194</b>	<b>768</b>	<b>351</b>	<b>200</b>	<b>221</b>	<b>1,734</b>	<b>65</b>	<b>1,799</b>
<b>Movements in accumulated depreciation</b>								
Depreciation	(180)	(897)	(939)	(204)	(512)	(2,732)	–	(2,732)
Accumulated depreciation of disposals	–	39	812	33	333	1,217	–	1,217
	<b>(180)</b>	<b>(858)</b>	<b>(127)</b>	<b>(171)</b>	<b>(179)</b>	<b>(1,515)</b>	<b>–</b>	<b>(1,515)</b>
At fair value 30 June 2024	2,322	10,399	4,770	4,295	6,248	28,034	272	28,306
Accumulated depreciation at 30 June 2024	(1,613)	(5,050)	(2,417)	(3,212)	(5,240)	(17,532)	–	(17,532)
<b>Carrying amount</b>	<b>709</b>	<b>5,349</b>	<b>2,353</b>	<b>1,083</b>	<b>1,008</b>	<b>10,502</b>	<b>272</b>	<b>10,774</b>

## Mitchell Shire Council

Notes to the Annual Financial Report  
for the year ended 30 June 2024

## Note 6. Assets we manage (continued)

	Roads \$ '000	Bridges \$ '000	Footpaths and cycleways \$ '000	Drainage \$ '000	Recrea- tional, leisure and commu- nity \$ '000	Waste manage- ment \$ '000	Parks open spaces and streets- capes \$ '000	Total \$ '000	Work in progress \$ '000	Total infra- structure \$ '000
<b>Infrastructure</b>										
At fair value 1 July 2023	434,009	68,140	40,649	235,300	38,422	6,761	5,998	829,279	16,932	846,211
Accumulated depreciation at 1 July 2023	(154,839)	(24,938)	(10,325)	(47,918)	(13,327)	(2,295)	(1,204)	(254,846)	–	(254,846)
	<b>279,170</b>	<b>43,202</b>	<b>30,324</b>	<b>187,382</b>	<b>25,095</b>	<b>4,466</b>	<b>4,794</b>	<b>574,433</b>	<b>16,932</b>	<b>591,365</b>
<b>Movements in fair value</b>										
Additions	5,876	266	1,924	1,542	1,349	–	161	11,118	6,440	17,558
Contributions	10,396	229	3,177	14,802	1,423	–	391	30,418	–	30,418
Revaluation	14,962	27,562	442	9,593	(4,726)	12	50	47,895	–	47,895
Disposal	(518)	(83)	(23)	(28)	(58)	–	–	(710)	–	(710)
Write-off	–	–	–	–	–	–	–	–	(112)	(112)
Transfers	2,363	155	115	69	655	–	607	3,964	(3,964)	–
	<b>33,079</b>	<b>28,129</b>	<b>5,635</b>	<b>25,978</b>	<b>(1,357)</b>	<b>12</b>	<b>1,209</b>	<b>92,685</b>	<b>2,364</b>	<b>95,049</b>
<b>Movements in accumulated depreciation</b>										
Depreciation	(7,054)	(832)	(978)	(3,024)	(1,795)	(228)	(222)	(14,133)	–	(14,133)
Accumulated depreciation of disposals	220	37	13	12	41	–	–	323	–	323
Revaluation	(5,900)	(7,200)	(2,325)	(1,856)	986	(12)	9	(16,298)	–	(16,298)
Transfers	–	(10)	–	10	–	–	–	–	–	–
	<b>(12,734)</b>	<b>(8,005)</b>	<b>(3,290)</b>	<b>(4,858)</b>	<b>(768)</b>	<b>(240)</b>	<b>(213)</b>	<b>(30,108)</b>	<b>–</b>	<b>(30,108)</b>
At fair value 30 June 2024	467,088	96,269	46,284	261,278	37,065	6,773	7,207	921,964	19,296	941,260
Accumulated depreciation at 30 June 2024	(167,573)	(32,943)	(13,615)	(52,776)	(14,095)	(2,535)	(1,417)	(284,954)	–	(284,954)
<b>Carrying amount</b>	<b>299,515</b>	<b>63,326</b>	<b>32,669</b>	<b>208,502</b>	<b>22,970</b>	<b>4,238</b>	<b>5,790</b>	<b>637,010</b>	<b>19,296</b>	<b>656,306</b>

## Mitchell Shire Council

### Notes to the Annual Financial Report

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 and land improvements</b>		
land	Not depreciated	1,000
land improvements	40 to 60 years	1,000
<b>Buildings</b>		
Heritage buildings	200 years	10,000
buildings	5 to 200 years	10,000
Building and leasehold improvements	10 to 70 years	10,000
<b>Plant and Equipment</b>		
Library books	6.5 years	1
Plant, machinery and equipment	4 to 15 years	1,000
Furniture and equipment	3 to 10 years	1,000
Computers and telecommunications	3 to 4 years	1,000
Motor vehicles	4 years	1,000
<b>Infrastructure</b>		
Road seals	10 to 50 years	20,000
Road pavements	12 to 80 years	20,000
Road formation and earthworks	Not depreciated	20,000
Road kerb channel and minor culverts	50 to 70 years	5,000
Bridges - deck and substructure	50 to 150 years	20,000
Bridges - other (culverts)	50 to 150 years	5,000
Footpaths and cycleways	15 to 60 years	5,000
Drainage	25 to 150 years	5,000
Recreational leisure and community facilities	5 to 60 years	5,000
Waste management	30 years	20,000
Parks, open space and streetscapes	10 to 150 years	5,000
Off street carparks	10 to 80 years	1,000
<b>Intangible assets</b>		
Airspace asset	2 to 5 years	1,000

## Mitchell Shire Council

### Notes to the Annual Financial Report

for the year ended 30 June 2024

#### Note 6. Assets we manage (continued)

##### *Land under roads*

Council recognises land under roads it controls at fair value.

##### *Depreciation and amortisation*

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

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

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

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

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

##### *Repairs and maintenance*

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

##### *Valuation of land and buildings*

Valuation of land and buildings were undertaken by our assets team using the Producer Price Index Building Construction Victoria indexation rates. The valuation of land and buildings is at fair value (Refer Note 8.4), 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 and type of the current valuation is detailed in the following table. An indexed based revaluation was conducted in the current year, this valuation was based on the movement of the site values of all rateable properties within Mitchell Shire Council where the properties exist. A full revaluation of these assets will be conducted in 2024-2025.

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	–	30,121	–	Mar/24	Indexed
Specialised land	–	–	100,134	Mar/24	Indexed
Specialised Buildings	–	–	28,498	Mar/24	Indexed
Heritage buildings	–	–	1,064	Mar/24	Indexed
Buildings	–	93,863	–	Mar/24	Indexed
Building improvements	–	–	613	Mar/24	Indexed
<b>Total</b>	<b>–</b>	<b>123,984</b>	<b>130,309</b>		

A definition of Levels 1 through to 3 is provided within Note 8.4

## Mitchell Shire Council

### Notes to the Annual Financial Report

for the year ended 30 June 2024

#### Note 6. Assets we manage (continued)

##### Valuation of Infrastructure

Council undertakes independent, external valuation and condition audits of its high value and high risk infrastructure assets on a cyclical basis. Valuation of Infrastructure assets has been determined utilising internal resources and expertise, overseen by Mike Freeman, Manager Strategic Assets and Property and carried out by Zachary Wright, Asset Systems Officer, B.Eng.

Bridges asset class had a revaluation carried out in 2022-2023 which was sourced from Pitt and Sherry and was indexed up to 31 March 2024.

For the 2023/24 year, the asset classes of Roads, Footpaths, Drainage, Recreation and Leisure and Parks and Open Spaces were revalued based on current unit rates and indexation sourced from ABS PPI Index 3101, Road and Bridge Construction Victoria, Series AD A2333706A, where existing rates were indexed at the applicable rate since the last valuation applied.

As our revaluation rates impact our replacement values, depreciation and written down values, it is important we are thorough in generating revaluation unit rates. As such, where additional industry information is available, we utilise that to form an average rate across multiple information sources. We utilise unit rates supplied through Rawlinson's Construction Cost Guide which is used widely in the market for estimation purposes. We also take note of the Australia Bureau Statistics (ABS) Producer Price Index (PPI) which we apply to Council's last endorsed revaluation rate before we average that rate against other Council's, Rawlinson's Developer Gifted Assets and our own new capital works.

The date and type of the current valuation is detailed in the following table. An indexed based revaluation was conducted in the current year, this valuation was based on the producer price index of Building Construction Victoria. A full revaluation of these assets will be conducted in 2024-2025

The valuation is at fair value (Refer Note 8.4) 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	–	–	299,515	Mar/24	Indexed Independent/Index ed
Bridges	–	–	63,326	Mar/24	
Footpaths and cycleways	–	–	32,669	Mar/24	Indexed
Drainage	–	–	208,502	Mar/24	Indexed
Recreational, leisure & community facilities	–	–	22,970	Mar/24	Indexed
Waste management	–	–	4,238	Mar/24	Indexed
Parks, open space & streetscapes	–	–	5,790	Mar/24	Indexed
<b>Total</b>	–	–	<b>637,010</b>		

A definition of Levels 1 through to 3 is provided within Note 8.4

## Mitchell Shire Council

### Notes to the Annual Financial Report

for the year ended 30 June 2024

#### Note 6. Assets we manage (continued)

##### **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 46% and 65%. The market value of land varies significantly depending on the location of the land and the current market conditions. Currently land values \$0.14 per square metre to \$985 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 cost is calculated on a square metre basis of total building area and ranges from \$450 to \$12,500 per square metre. This excludes swimming pool structures, which are valued as a single unit, ranging from \$54,500 (wading pool) to \$1.7M (50M pool). The remaining useful lives of buildings are determined on the basis of the current condition of buildings and vary from 20 years to 200 years. Replacement cost is sensitive to changes in market conditions, with any increase or decrease in cost flowing through to the valuation. Useful lives of 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 5 years to 150 years. Replacement cost is sensitive to changes in market conditions, with any increase or decrease in cost flowing through to the valuation. Useful lives of infrastructure are sensitive to changes in use, expectations or requirements that could either shorten or extend the useful lives of infrastructure assets.

##### **Reconciliation of specialised land**

	<b>2024</b>	<b>2023</b>
	<b>\$ '000</b>	<b>\$ '000</b>
Land under roads	38,711	36,278
Parks and reserves	61,423	61,423
<b>Total specialised land</b>	<b>100,134</b>	<b>97,701</b>

## Mitchell Shire Council

### Notes to the Annual Financial Report

for the year ended 30 June 2024

#### Note 7. People and relationships

##### 7.1 Council and key management remuneration

###### (a) Related Parties

###### Parent entity

Mitchell Shire Council is the parent entity and has no subsidiaries or associates.

###### (b) Key Management Personnel

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

Details of KMP at any time during the year are:

###### Councillors

A Goble  
 B Chisholm  
 B Cornish  
 D Lowe  
 F Stevens (Mayor to 13/11/23)  
 L Bannister (Mayor from 14/11/23)  
 N Clark (Deputy Mayor from 14/11/23)  
 R Eldridge  
 R Sanderson

###### Key Management Personnel

B Luxford (Chief Executive Officer)  
 M Agostino (Director - Advocacy and Communities)  
 A Evans (Acting Director - Advocacy and Communities)  
 (15/01/2024 to 05/04/2024)  
 L Ellis (Director - Organisational Performance)  
 (to 31/01/24)  
 F Joyce (Director - Organisational Performance)  
 (from 29/01/24)  
 S Becker (Director - Economy, Growth and Infrastructure)  
 (to 20/11/23)  
 L Stokes (Director - Economy, Growth and Infrastructure)  
 (from 08/04/24)  
 A Dodd (Acting Director - Economy, Growth and Infrastructure)  
 (30/10/23 to 28/01/24)

	2024 No.	2023 No.
<b>Total Number of Councillors</b>	9	9
<b>Total of Chief Executive Officer and other Key Management Personnel</b>	8	8
<b>Total Number of Key Management Personnel</b>	17	17

## Mitchell Shire Council

### Notes to the Annual Financial Report

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 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	1,619	1,493
Other long-term employee benefits	176	32
Post-employment benefits	83	106
Termination benefits	114	–
<b>Total</b>	<b>1,992</b>	<b>1,631</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
\$10,000 - \$19,000	–	2
\$30,000 - \$39,999	6	6
\$40,000 - \$49,999	1	1
\$50,000 - \$59,999	2	2
\$60,000 - \$69,999	1	–
\$80,000 - \$89,999	1	1
\$140,000 - \$149,999	1	–
\$150,000 - \$159,999	1	–
\$200,000 - \$209,999	1	–
\$260,000 - \$269,999	–	1
\$270,000 - \$279,999	–	2
\$290,000 - \$299,999	1	–
\$310,000 - \$319,999	1	–
\$360,000 - \$369,999	–	1
\$370,000 - \$379,999	1	–
	<b>17</b>	<b>17</b>

## Mitchell Shire Council

### Notes to the Annual Financial Report

for the year ended 30 June 2024

#### Note 7. People and relationships (continued)

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

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

Total remuneration of other senior staff was as follows:

	2024 \$ '000	2023 \$ '000
Short-term employee benefits	2,176	1,934
Other long-term employee benefits	68	67
Post-employment benefits	203	183
<b>Total</b>	<b>2,447</b>	<b>2,184</b>

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

	2024 No.	2023 No.
Income Range:		
\$170,000 - \$179,999	1	4
\$180,000 - \$189,999	1	5
\$190,000 - \$199,999	2	1
\$200,000 - \$209,999	3	1
\$210,000 - \$219,999	3	-
\$220,000 - \$229,999	2	-
	<b>12</b>	<b>11</b>

	2024 \$ '000	2023 \$ '000
Total remuneration for the reporting year for other senior staff included above, amounted to:	2,447	2,184

## 7.2 Related party disclosure

### (a) Transactions with related parties

During the period Council did not enter into any material transactions with related parties.

### (b) Outstanding balances with related parties

There are no outstanding balances with any of the above mentioned related parties as at 30 June 2024.

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

There were no loans in existence at balance date that have been made, guaranteed or secured by the Council to a related party.

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

There were no commitments in existence at balance date that have been made, guaranteed or secured by the Council to a related party.

## Mitchell Shire Council

### Notes to the Annual Financial Report

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

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

At balance date the Council are not aware of any contingent assets.

###### (b) Contingent liabilities

Contingent liabilities are:

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

The following are potential contingencies to be considered by Council.

###### 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.

###### Legal matters

Council is currently involved in a legal matter regarding the former Kilmore Landfill. Until the matter is settled (this is expected to occur before the end of 2024), the future management requirements for the site are unable to be confirmed. Further legal costs are expected to be incurred during 2024-2025 to finalise the matter. Regular reporting to the Audit and Risk Committee on the progress of these matters is undertaken and budget implications will be adjusted as the matter progresses.

###### Building cladding

Council is not aware of any building structures with building cladding that would require material costs to remediate.

###### 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.

###### Asset Impairments

In October 2022, parts of Mitchell Shire were impacted by floods. These floods have resulted in damage to numerous Council's infrastructure assets including sealed roads, unsealed roads bridges and culverts. A significant program of emergency, restoration and reconstruction work commenced to address impacted assets, through the Disaster Recovery Funding Arrangement (DRFA), the scope of which was still in progress when another flood event occurred in January 2024.

The other flood event that occurred in January 2024 resulted in recurring damage to several of the previously affected locations and delaying works to the remaining locations from the 2022 event. Initial costs were incurred to provide emergency response to the affected areas once again through DRFA.

Council is working to restore affected assets under Disaster Recovery Funding Arrangements (DRFA) and has been submitting funding claims for reimbursement of the costs associated with both events, inclusive of emergency works and immediate reconstruction already completed, to ensure the affected assets have been returned to service. Some road, bridge and culvert assets requiring further asset restoration or outstanding immediate reconstruction, remain below existing service standards.

## Mitchell Shire Council

### Notes to the Annual Financial Report

for the year ended 30 June 2024

#### Note 8. Managing uncertainties (continued)

At 30 June 2024, Council was unable to reliably estimate the value of affected asset impairments. At the date of signing this financial report, Council is still reviewing forecast DRFA claims to accurately report the value of asset impairments.

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

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

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

Mitchell Shire Council entered into a guarantor agreement with the Bendigo Bank in 2017 for a loan that the Wallan Bowling Club has drawn down. This was for the installation of a synthetic bowling green for which the Wallan Bowling Club also received a grant from the Community Sports Infrastructure Fund 2016-2017 and provided their own contribution, along with the loan. The guarantee is for \$60,000 for a period of ten years (current balance outstanding \$6,995.76), subject to the Wallan Bowling Club satisfactorily meeting the loan guarantee criteria and reporting obligations as set out in the guarantee agreement. At the date of this report, the possible obligation to Mitchell Shire Council under the guarantee is not considered probable hence, as such is reported as a contingent liability under *AASB 137 Provisions, Contingent Liabilities and Contingent Assets*.

#### 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 / revenue 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.

## Mitchell Shire Council

### Notes to the Annual Financial Report

for the year ended 30 June 2024

#### Note 8. Managing uncertainties (continued)

##### (b) Market risk

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

##### **Interest rate risk**

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

Investment of surplus funds is made with approved financial institutions under the *Local Government Act 2020*

Council manages interest rate risk by adopting an investment policy that ensures:

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

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

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

##### (c) Credit risk

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

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

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

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

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

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

##### (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;

## Mitchell Shire Council

### Notes to the Annual Financial Report

for the year ended 30 June 2024

#### Note 8. Managing uncertainties (continued)

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- monitor budget to actual performance on a regular basis; and
- set limits on borrowings relating to the percentage of loans to rate revenue and percentage of loan principal repayments to rate revenue.

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

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

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

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

#### **(e) Sensitivity disclosure analysis**

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

- A parallel shift of + 1% 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.

## Mitchell Shire Council

### Notes to the Annual Financial Report

for the year ended 30 June 2024

#### Note 8. Managing uncertainties (continued)

##### 8.4 Fair value measurement

###### *Fair Value Hierarchy*

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

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

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

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

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

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

###### *Revaluation*

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

Fair value valuations are determined in accordance with a valuation hierarchy. Changes to the valuation hierarchy will only occur if an external change in the restrictions or limitations of use of an asset result in changes to the permissible or practical highest and best use of the asset. In addition, Council undertakes a formal revaluation of land, buildings, and infrastructure assets on a regular basis ranging from 3 to 5 years. The valuation is performed either by experienced council officers or independent experts. The following table sets out the frequency of revaluations by asset class.

<b>Asset Class</b>	<b>Revaluation frequency</b>
Land	3 - 5 years
Buildings	3 - 5 years
Roads	3 - 5 years
Bridges	3 - 5 years
Footpaths and cycleways	3 - 5 years
Drainage	3 - 5 years
Recreational, leisure and community facilities	3 - 5 years
Waste management	3 - 5 years
Parks, open space and streetscapes	3 - 5 years
Aerodromes	3 - 5 years
Other infrastructure	3 - 5 years

## Mitchell Shire Council

### Notes to the Annual Financial Report

for the year ended 30 June 2024

#### Note 8. Managing uncertainties (continued)

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

##### *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.

## Mitchell Shire Council

## Notes to the Annual Financial Report

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	70,097	1,380	71,477
Heritage buildings	40	92	132
Buildings	56,337	852	57,189
Buildings - non specialised	15,231	262	15,493
Building improvements	30	139	169
Non current financial assets	120	–	120
	<b>141,855</b>	<b>2,725</b>	<b>144,580</b>
<b>Infrastructure</b>			
Roads	136,495	9,062	145,557
Bridges	15,094	20,362	35,456
Drainage	95,913	7,737	103,650
Recreational, leisure and community facilities	10,860	(3,740)	7,120
Waste management	277	–	277
Parks, open space and streetscapes	–	59	59
	<b>258,639</b>	<b>33,480</b>	<b>292,119</b>
<b>Total asset revaluation reserves</b>	<b>400,494</b>	<b>36,205</b>	<b>436,699</b>
<b>2023</b>			
<b>Property</b>			
Land	37,745	32,352	70,097
Heritage buildings	–	40	40
Buildings	47,906	8,431	56,337
Buildings - non specialised	–	15,231	15,231
Building improvements	–	30	30
Non current financial assets	120	–	120
	<b>85,771</b>	<b>56,084</b>	<b>141,855</b>
<b>Infrastructure</b>			
Roads	131,441	5,054	136,495
Bridges	5,556	9,538	15,094
Footpaths and cycleways	4,087	(4,087)	–
Drainage	43,339	52,574	95,913
Recreational, leisure and community facilities	11,200	(340)	10,860
Waste management	277	–	277
Parks, open space and streetscapes	416	(416)	–
	<b>196,316</b>	<b>62,323</b>	<b>258,639</b>
<b>Total asset revaluation reserves</b>	<b>282,087</b>	<b>118,407</b>	<b>400,494</b>

## Mitchell Shire Council

## Notes to the Annual Financial Report

for the year ended 30 June 2024

## Note 9. Other matters (continued)

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

	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>				
Public open space	3,421	494	–	3,915
Community infrastructure	3,847	533	(33)	4,347
Development infrastructure	18,693	4,169	(129)	22,733
Standard transport	2,868	3,011	(2,512)	3,367
Supplementary transport	3,788	2,493	(25)	6,256
Community and recreation	5,408	2,791	(163)	8,036
Land equalisation	–	5,269	(5,269)	–
<b>Total restricted reserves</b>	<b>38,025</b>	<b>18,760</b>	<b>(8,131)</b>	<b>48,654</b>
<b>Discretionary reserves</b>				
Waste management	82	–	(82)	–
Property proceeds	1,214	–	(345)	869
<b>Total discretionary reserves</b>	<b>1,296</b>	<b>–</b>	<b>(427)</b>	<b>869</b>
<b>Total Other reserves</b>	<b>39,321</b>	<b>18,760</b>	<b>(8,558)</b>	<b>49,523</b>
<b>2023</b>				
<b>Restricted reserves</b>				
Public open space	2,759	696	(34)	3,421
Community infrastructure	3,686	168	(7)	3,847
Development infrastructure	15,654	3,039	–	18,693
Standard transport	1,587	2,890	(1,609)	2,868
Supplementary transport	1,588	2,200	–	3,788
Community and recreation	2,904	2,515	(11)	5,408
Land equalisation	2,558	19,267	(21,825)	–
<b>Total restricted reserves</b>	<b>30,736</b>	<b>30,775</b>	<b>(23,486)</b>	<b>38,025</b>
<b>Discretionary reserves</b>				
Waste management	4,809	3,163	(7,890)	82
Property proceeds	952	262	–	1,214
Vegetation offset reserve	6	–	(6)	–
<b>Total discretionary reserves</b>	<b>5,767</b>	<b>3,425</b>	<b>(7,896)</b>	<b>1,296</b>
<b>Total Other reserves</b>	<b>36,503</b>	<b>34,200</b>	<b>(31,382)</b>	<b>39,321</b>

## Mitchell Shire Council

### Notes to the Annual Financial Report

for the year ended 30 June 2024

#### Note 9. Other matters (continued)

Council maintains Restricted Reserves for the creation and/or development of recreation facilities, public open space infrastructure and other infrastructure works throughout the Municipality. The balance of the reserve equals the total of contributions received from property developers less expenditure on related development of recreational facilities, open space and infrastructure works. Property Proceeds Reserve has been established to fund land acquisition, new capital works or debt reduction from proceeds derived from property realisation. Council also maintains a Waste Management Reserve to provide for the rehabilitation, replacement and expansion of waste management infrastructure throughout the Municipality.

	2024 \$ '000	2023 \$ '000
<b>(c) Summary of Reserves</b>		
Asset Revaluation Reserves	436,699	400,494
Other Reserves	49,523	39,321
<b>Total Reserves</b>	<b>486,222</b>	<b>439,815</b>

	2024 \$ '000	2023 \$ '000
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#### 9.2 Reconciliation of cash flows from operating activities to surplus/(deficit)

Surplus/(deficit) for the year	43,066	73,982
<b>Non-cash adjustments:</b>		
Depreciation/amortisation	21,603	19,265
(Profit)/loss on disposal of property, infrastructure, plant and equipment	513	3,527
Contributions - Non-monetary assets	(31,801)	(52,231)
Amounts disclosed in financing activities	799	1,073
Revaluation decrements through income statement	1,883	9,819
<b>Change in assets and liabilities:</b>		
(Increase)/decrease in trade and other receivables	(6,054)	(295)
(Increase)/decrease in inventories	(99)	(31)
(Increase)/decrease in prepayments	(439)	(406)
(Increase)/decrease in accrued income	2,985	(9,176)
(Increase)/decrease in other assets	4	(11)
Increase/(decrease) in trade and other payables	(3,574)	1,068
Increase/(decrease) in provisions	3,577	(4,780)
(Increase)/decrease in trust funds and deposits	785	2,293
(Decrease)/increase in contract and other liabilities	(2,598)	(3,997)
<b>Net cash provided by/(used in) operating activities</b>	<b>30,650</b>	<b>40,100</b>

## Mitchell Shire Council

### Notes to the Annual Financial Report

for the year ended 30 June 2024

#### Note 9. Other matters (continued)

##### 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 Mitchell Shire Council in the Fund cannot be measured as a percentage compared with other participating employers. Therefore, the Fund Actuary is unable to allocate benefit liabilities, assets and costs between employers for the purposes of AASB 119.

##### Funding Arrangements

Council makes employer contributions to the Defined Benefit category of the Fund at rates determined by the Trustee on the advice of the Fund Actuary. 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.

## Mitchell Shire Council

### Notes to the Annual Financial Report

for the year ended 30 June 2024

#### Note 9. Other matters (continued)

##### *(b) Funding calls*

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

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

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

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

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

##### **The 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:

	<b>2023</b> (Triennial)	<b>2022</b> (Interim)
	<b>\$m</b>	<b>\$m</b>
- 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 benefits surplus means that the current value of the assets in the Fund's Defined Benefit category exceeds the value of benefits payable in the future but accrued in respect of service to 30 June 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.

## Mitchell Shire Council

### Notes to the Annual Financial Report

for the year ended 30 June 2024

#### Note 9. Other matters (continued)

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

##### Superannuation contributions

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

Scheme	Type of scheme	Rate	2024 \$ '000	2023 \$ '000
Vision Super	Defined benefits	11.0% (2023:10.5%)	53	49
Vision Super	Accumulation fund	11.0% (2023:10.5%)	1,757	1,692
Other funds	Accumulation fund	11.0% (2023:10.5%)	2,020	1,394

The expected contributions to be paid to the Defined Benefit category of Vision Super for the year ending 30 June 2025 is \$74,583.76

#### Note 10. Changes in accounting policy

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



**MITCHELL  
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