



Murrindindi Shire Council

2024/25

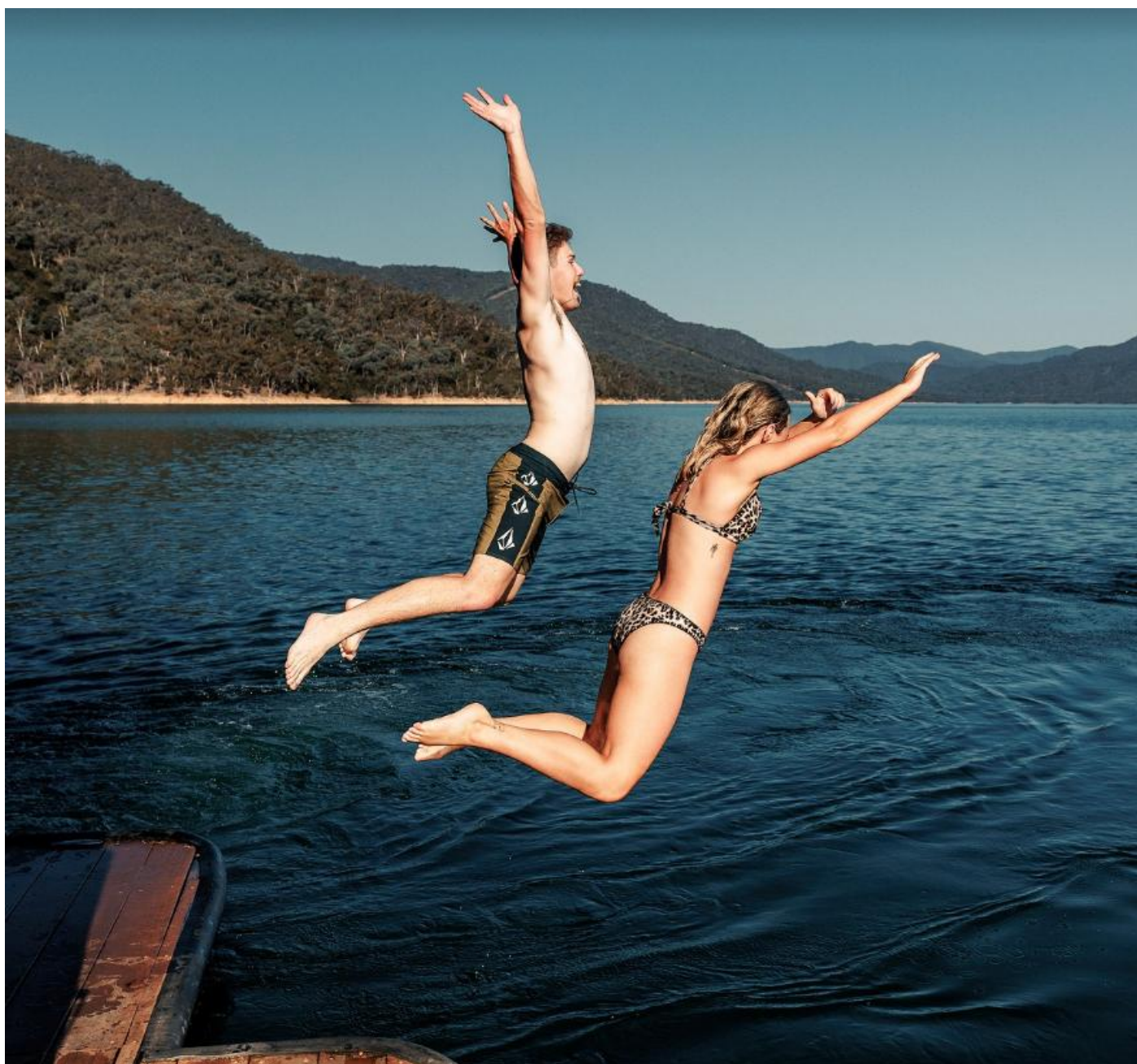
Annual Report

ABOUT THIS ANNUAL REPORT

Welcome to the Murrindindi Shire Council Annual Report 2024/25 (Annual Report) which outlines our key achievements and challenges we faced during the financial year from 1 July 2024 to 30 June 2025. This report details our progress in delivering Council's vision, strategic objectives, and the commitments set out in the 2021-2025 Council Plan.

We remain committed to openness and accountability. Accordingly, this Annual Report includes the Report of Operations, Performance Statement, and Financial Statements consistent with the *Local Government Act 2020* and the *Local Government (Planning and Reporting) Regulations 2020*. Together, these provide a clear picture of our performance and enable comparisons with councils across Victoria through the [Know Your Council](#) dashboard.

The Annual Report also highlights how we have managed our operations to support the needs of our diverse communities and provides an overview of our financial position in underpinning those services and activities.



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ACKNOWLEDGEMENT OF COUNTRY

Murrindindi Shire Council is proud to acknowledge the Taungurung and Wurundjeri Woi-wurrung peoples as the Traditional Owners of the land we now call Murrindindi Shire.

We pay our respects to their Elders past, present and emerging, who are the keepers of history, traditions, knowledge and culture of this land.

We commit to working in collaboration with Traditional Owners of this land in a spirit of reconciliation and partnership.



On behalf of Murrindindi Shire Council, I am pleased to present the 2024/25 Annual Report.

This year marks an important turning point for our Shire, as we conclude the 2021–2025 Council Plan and welcome a newly elected Council. I extend my heartfelt thanks to the outgoing Councillors for their dedication and service. They guided our Shire through times of hardship and recovery, ensuring strong foundations for the future. I also warmly welcome my fellow Councillors who were elected in November 2024. Together, we have shaped a bold and practical Council Plan for 2025–2029, informed by more than 1,000 conversations with our community.

Over the past four years, our shire demonstrated remarkable resilience and unity in the face of challenges such as severe floods, fire risks and economic pressures. The spirit of Murrindindi has shone through, with neighbours supporting each other, volunteers stepping up, and local organisations working alongside Council to drive recovery and renewal.

Looking ahead, we face real challenges: balancing limited resources with growing needs, ensuring Council's financial sustainability, and preparing for climate change and more natural disasters. Yet, the opportunities are equally exciting: delivering the Lake Eildon Activation Masterplan, strengthening local health and education services, growing jobs and housing, and building vibrant, inclusive and safe townships.

Council continues to operate efficiently and deliver effective services, but we are not generating sufficient income from regular operations to keep pace with rising costs and growing community needs. While Council recorded a financial operating surplus in 2024/25, this was driven by one-off revenue sources that mask an underlying operating deficit. With similar deficits also forecast for future years, this underscores the need for further action to ensure Council's financial sustainability while continuing to deliver essential services and infrastructure for our community.

Council's financial sustainability concerns were further highlighted through our participation in Federal and State Parliamentary Inquiries into the financial sustainability of local government, and we continue to advocate for increased government grants and a fairer funding model to ensure communities like ours receive the support they need to thrive.

Despite these challenges, Council has delivered strongly across the five strategic directions of the 2021–2025 Plan:

- **Resilient Communities:** delivered close to \$150,000 in community grants, expanded programs for young people and families, and celebrated community contributions through the annual Volunteer Awards.
- **Beautiful Townships & Rural Settings:** completed projects such as the Eildon Splash Park and Reserve Redevelopment, the Yea Wetlands Kayigai Trail, and extensive road and drainage upgrades have improved our towns, while flood recovery works restored vital infrastructure.
- **Growth & Opportunity:** leveraged by sensible borrowing, we secured funding for key worker housing in Eildon, adding to residential accommodation stock and establishing a revenue stream for Council. We advanced the Alexandra East Development Plan and Yea Structure Plan and commenced delivery of our Economic Development Strategy to support local businesses and jobs.
- **Our Protected Environment:** introduced the four-bin kerbside collection service, marking a step forward in reducing landfill; invested in tree planting, renewable energy initiatives, and sustainability programs to prepare for a changing climate.
- **Transparency, Inclusion & Accountability:** strengthened engagement through our online platform, *Dindi – In the Loop*, community conversations and pop-ups, and conducted a smooth and transparent Council election and induction process.

Council remains focused on long-term solutions. Our new Council Plan and financial strategies prioritise responsible asset management, organisational efficiencies, and continued advocacy to strengthen our financial sustainability and deliver lasting outcomes for the community. We will continue our strong advocacy for Murrindindi, making sure our rural voice is heard in State and Federal policy and funding decisions. We will continue to partner with community, volunteers, businesses and other levels of government to achieve more than we could alone. We will build on the foundations of the past four years with confidence, energy, and a clear vision for our Shire's future.

As Mayor, I am proud of our community's achievements and I'm optimistic about the opportunities that lie ahead. Together, we will ensure Murrindindi remains a place where people feel connected, supported and proud to call home.

Cr Damien Gallagher

Mayor

STATEMENT FROM OUR CHIEF EXECUTIVE OFFICER



It is my pleasure to present the 2024/25 Annual Report.

This year marks the conclusion of the 2021–2025 Council Plan and the beginning of a new era for Murrindindi Shire Council, following the election of our new Council in November 2024. I thank the outgoing Councillors who, over the past four years, steered our organisation through natural emergencies, a pandemic, state reforms and economic pressures, while laying down strong strategic and community foundations. I also commend our newly elected Councillors for embracing their roles with professionalism and enthusiasm.

Over the last four years we have built organisational resilience and put in place the right strategies, systems and partnerships to support our community. In 2024/25 Council delivered \$12.65 million in capital works, achieving 89% of the original \$14.22 million budget. Major projects included the Eildon Splash Park and Reserve Redevelopment, drainage upgrades in Flowerdale, improving flood resilience and road safety, and the rollout the four-bin kerbside collection system. We also completed flood recovery works, secured funding for key worker housing in Eildon and for the upgrade of Kinglake Memorial Reserve Oval. Beyond infrastructure, Council strengthened emergency management and resilience, coordinated recovery efforts and supported the development of Local Emergency Action Plans. We also advanced strategic planning for housing and economic development, and continued to invest in community wellbeing through health, youth and volunteer programs.

From a financial perspective, Council recorded an \$8 million surplus in 2024/25, primarily driven by one-off revenue and funds received in advance including a \$3.3 million advance receipt of the annual Federal Financial Assistance Grants, \$2.5 million in flood recovery funding, and a once-off accounting adjustment of \$1.9 million for reduced future landfill rehabilitation costs. However, the underlying result, which removes capital income, showed a deficit of \$1.5 million, and when the above extraordinary items are excluded, the adjusted underlying result was a \$6.6 million deficit. This highlights the ongoing challenge of maintaining financial sustainability while delivering essential services and infrastructure.

Addressing these underlying deficits will remain a priority. The new Council Plan 2025–2029 outlines actions to rationalise assets, improve organisational efficiency and explore new revenue opportunities.

With strong strategic frameworks, a sound financial strategy, and a united team, we are well placed to deliver on our commitments. I thank our Councillors, staff, volunteers, partners and community members for their dedication and resilience. Together we will continue to deliver for Murrindindi.

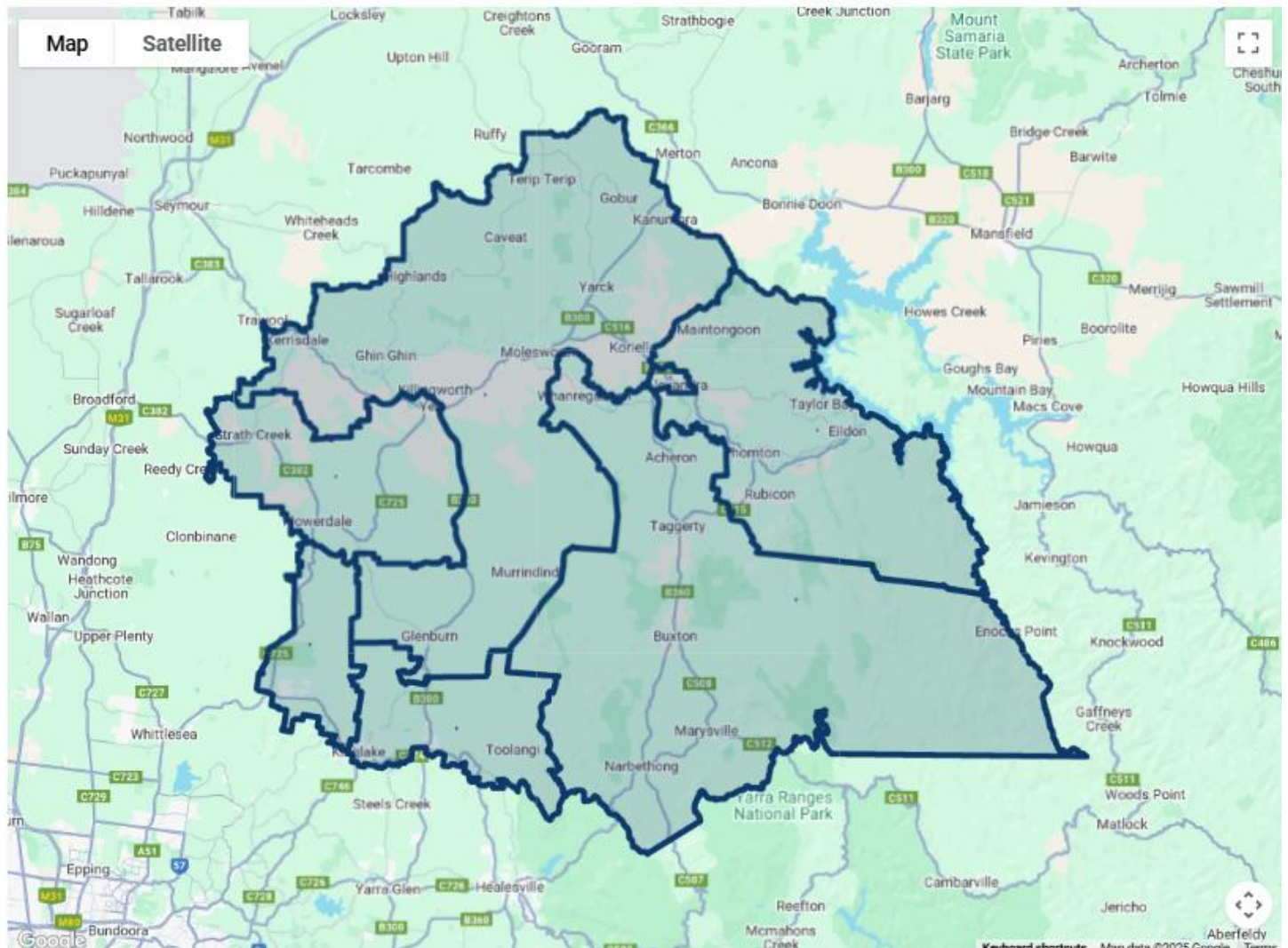
Livia Bonazzi

Chief Executive Officer

OUR COUNCIL

OUR SHIRE

Our Shire continues to grow as a sought-after destination to live, work, invest and visit, thanks to our unique blend of natural beauty, vibrant communities and proximity to Melbourne. Our focus on sustainable population growth, local job creation, responsible strategic planning, and targeted business support and infrastructure investment fosters a high quality of life for our residents and a growing economy in a collaborative and entrepreneurial environment.



2024 COUNCIL ELECTIONS

Council elections are held every four years under the Local Government Act 2020 and the Local Government (Electoral) Regulations 2020 and are conducted by the Victorian Electoral Commission. The previous Council election was held in October 2020, and the term concluded on 25 October 2024 ahead of the 2024 Council elections. The election attracted 16 candidates for the seven wards, and each ward had multiple candidates, which is great news for community choice. There was strong participation in the election and 82% of mandatory voters participated by completing a postal vote. The newly elected representatives were sworn in and officially become Councillors on 13 November 2024.

THE MODEL COUNCILLOR CODE OF CONDUCT

The *Local Government Amendment (Governance and Integrity) Act 2024* inserted a new section in the *Local Government Act 2020*, which introduced a Model Code of Conduct for all Victorian Councillors (Model Code). The Model Code replaced Council's own Councillor Code of Conduct and contains the standards expected of Councillors while performing their duties. It includes standards on the performance of the role of Councillor, respectful behaviour to each other and the wider community, good governance practices and record keeping, integrity, and enabling good robust debate. The Councillors have also adopted Councillor values of compassion, authenticity, resilience, excellence under the [Councillor Values and Councillor and Staff Engagement Protocols 2025](#), which also contains a breach and complaints process enabling Councillors and Staff to raise issues and seek resolutions.

OUR ELECTED COUNCILLORS - 2024

Our Councillors were elected in the October 2024 Victorian local council elections for a four-year term and were officially appointed in November 2024.



Mayor Damien Gallagher

Mayor
Red Gate Ward
M: 0419 017 801
E: dgallagher@murrindindi.vic.gov.au
Towns: Alexandra

Cr Anita Carr

Deputy Mayor
Eildon Ward
M: 0477 888 287
E: acarr@murrindindi.vic.gov.au
Portfolio: Citizens Services and Communication
Towns: Devils River, Eildon, Maintongoon, Rubicon, Taylor Bay, Thornton.



Cr Jodi Adams

Councillor
Kinglake Ward
M: 0477 999 387
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Portfolio: Community Wellbeing
Towns: Castella, Kinglake, Toolangi



Cr Sue Carpenter

Councillor
Cheviot Ward
M: 0437899120
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Portfolio: Sustainability & Assets
Towns: Flowerdale, Strath Creek, Yea



Cr Eric Lording

Councillor
King Parrot Ward
M: 0459066637
E: elording@murrindindi.vic.gov.au
Portfolio: Infrastructure & Road Care
Towns: Flowerdale, Kinglake West, Pheasant Creek



Cr Sandice McAulay

Councillor
Cathedral Ward
M: 0419 552 020
E: smcaulay@murrindindi.vic.gov.au
Portfolio: Economic Development
Towns: Acheron, Buxton, Granton, Marysville, Narbethong, Taggerty, Whanregarwen



Cr Paul Hildebrand

Councillor
Koriella Ward
M: 0428 758 617
E: phildebrand@murrindindi.vic.gov.au
Portfolio: Integrity, Finance, & Resilience
Towns: Caveat, Cathkin, Dropmore, Fawcett, Glenburn, Highlands, Kanumbra, Kerrisdale, Killingworth, Koriella, Ghin Ghin, Gobur, Highlands, Homewood, Limestone, Murrindindi, Molesworth, Terip, Yarck



Reach out to your ward's Councillor, or come along to a Council meeting, which is held monthly on the fourth Wednesday from 6.00 pm, and alternates between the Alexandra and Yea Council Chambers.



Cr Sandice McAulay
Cathedral Ward



Cr Damien Gallagher
Red Gate Ward



Cr Karine Haslam
Eildon Ward



Cr Sue Carpenter
Cheviot Ward



Cr John Walsh
Koriella Ward



Cr Eric Lording
King Parrot Ward



Cr Ilona Gerencser, Kinglake Ward

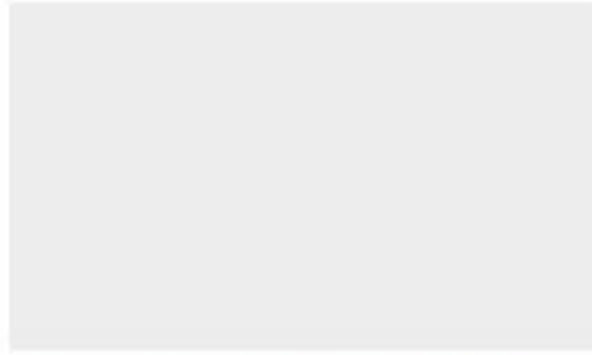
Tragically, former Cr Ilona Gerencser lost her long battle with illness during her term as Councillor. She served the Kinglake Ward with dedication from 2020 to 2024 and was a passionate advocate for the Kinglake Ranges community. She worked tirelessly to improve mental health, wellbeing, and road safety. Her commitment to the community and contributions at Council were highly valued. She leaves a legacy, and her loss is felt deeply by those who knew her and by the community she cared for. Our thoughts and heartfelt condolences are with her family and friends.

Service Area	Actual \$'000
Capital Works	\$12,647
Infrastructure Maintenance	\$9,111
Recycling, Resource & Recovery	\$4,582
Municipal Emergency Management	\$2,844
Parks, Gardens & Open Spaces	\$2,107
Economic Development & Tourism	\$1,323
Children & Family Services	\$1,234
Community Development including Recreation, Youth & Aquatics	\$1,163
Customer Services	\$1,025
Development Approvals (Planning)	\$945
Community Safety	\$729
Library Services	\$653
Environmental Management	\$528
Building Control	\$390



Eildon Reserves Re-development

Splash Park, Skate Park Senior Play, Flying fox and regional play area and changing places.



In partnership with the Yea Wetlands – we Kayigai Trail Construction

In partnership with the Yea Wetlands Discovery Centre Inc, we constructed new gravel paths and board walks.



Bridge Maintenance works

Abes Bridge Molesworth, Weedings Bridge Fawcett, Smiths Bridge Maintongoon.



Long Gully Road Flowerdale

Drainage improvement works including driveway reconstruction.

FLOOD RECOVERY

In October 2022, Murrindindi Shire experienced significant storm and rain events, which caused flooding in river valleys, and on properties adjacent to ranges and hill country. The event was declared a natural disaster by the Commonwealth Government, with Thornton, Acheron Whanregarwen, Molesworth and Yea were particularly hard hit. We received grant funding under the joint Commonwealth-State Government Disaster Recovery Funding Arrangement (DRFA). The funding supported the establishment of a Flood Recovery Team (due to wind up in 2025-2026), and coordination of flood recovery activities and reporting, and provided direct assistance to residents, farmers and business owners.

DRFA funding was also secured for the repair and restoration of essential flood- damaged infrastructure valued at approximately \$30 million, including roads, bridges and culverts. Construction has progressed across all sites, except for Breakaway Bridge in Acheron, which remains under DRFA consideration. In addition, DFRA provided three fixed-sum grants over an 18-month period for the repair of non- essential Council infrastructure, including parks, reserves and trails. Each funding stream was non-discretionary and could only be used for its designated purposes. Council continues to advocate for flexible and equitable funding models that better reflect the needs of rural communities, support long-term recovery and resilience, and enable the rebuilding of more durable and future-ready infrastructure.

OUR COMMUNITY


Murrindindi Shire is home to over 15,600 residents, with 84% working locally. Most employment is concentrated in agriculture, tourism, construction, education and training, and health care. Our population is slightly more male than female, and 76% of residents report feeling safe on the street at night. Around 68% are aged over 35, with the largest cohort being over 65.

However, some health and wellbeing indicators remain a concern: 13% of residents experience high psychological distress, 18% smoke, and 45% are considered overweight, linked to the low 5% who consume sufficient vegetables. Additionally, 18% of residents have experienced domestic violence.

We are a diverse community, and we recognise that people at different life stages may face barriers to participation and wellbeing. Council is committed to raising awareness and delivering services that address these barriers. [DindiLink](#) is our dedicated service that connects residents with the practical, emotional, and social support tailored to their needs.



If 100 people represented everyone in Murrindindi, here's what that group would look like:

9 children under the age of 10 

11 young people aged between 10 and 19 years


12 people aged between 20 and 34 years

17 people aged between 35 and 49 years

25 people aged between 50 and 64 years

26 people 65 and over

21  people who were born overseas

4  people who speak a language other than English at home

26 people who have a disability

2 people who are Aboriginal and/or Torres Strait Islander

51 people who are eating enough fruit

5 people who are eating enough vegetables

45 people who are overweight

15 people who are obese

9 people with food insecurity


76 people who feel safe on the street alone at night

13 people with high or very high psychological distress

18 people who have experienced family violence

21 people who are at an increased lifetime risk of alcohol-related harm

18 people (over 18 years of age) who smoke


48.5%
Women and Girls



3.7%
people unemployed

21 people who volunteer

COMMUNITY ENGAGEMENT

Listening to our community helps us understand what matters most and guides us to improve services and make thoughtful decisions for our Shire. We continued to find new ways to hear from our community and used feedback to guide our plans and priorities.

We expanded our engagement efforts through campaigns, events and conversations. Our online engagement platform, [Dindi – In The Loop](#), enabled residents to share feedback, while Council staff attended markets and events, facilitated information sessions, and were available by phone to collect ideas and input on our future strategies and plans.

We remain open, accountable and committed to our [Community Engagement Policy](#), which guides how we seek feedback to ensure our policies, strategies and plans reflect community needs.

We asked questions, and gathered ideas, and what we learned helped shape key initiatives including the Yea Structure Plan, Alexandra Development Plan, Council's Road Advisory Group, Boundary Creek Open Space Plan, the BIG Conversation in preparation for the new Council Plan, Road Management Plan, Molesworth and District Community Planning, Draft Annual Budget 2025/26, Key Worker Housing Project, Rural Roadside Environment, Kerbside Waste and Recycling Services Policy, Draft Economic Development Strategy, Draft Access in Sport Policy, Murrindindi Shire Planning Scheme Review, and the Eildon Pondage Masterplan and related plans.



Community is invited to follow our [Murrindindi Shire Council Dindi – In The Loop](#), to engage with community on projects and provide feedback.

Register to give feedback on [Dindi – In The Loop](#) by using the QR Code. You can follow all projects or select what you're interested in.



Subscribe to receive our [Murrindindi Matters](#) newsletter containing the latest news and information on events and services.



COMMUNITY GRANTS

Our Grants and Sponsorship Program supports social enterprises, not-for-profit community groups and organisations to connect people, provide skills, and services, and positive experiences. There were 4 grant rounds throughout the year and our quick-response stream for grants up to \$2500 were available all year round. All grants awarded complied with the general eligibility criteria and aligned with the Council Plan 2021-2025 objectives and are listed below.



Arts and Culture Grants

\$66,579



Infrastructure Grants

\$38,411



Sports Grants

\$16,725



Community Support Grants

\$17,149



Sustainability Grants

\$8,627

Grant applicant	Grant activity	Grant
2030 Yea Inc	Community presentations on sustainable housing and renewables	\$2,500
Acheron Mechanics Institute Hall Committee	Tree removal	\$4,800
Alexandra and District Kindergarten	Environmental and cultural education in a natural bush land setting	\$2,400
Alexandra and District Traders and Tourism Association Inc	Spring Fair 2024	\$2,500
Alexandra and District Traders and Tourism Association Incorporated	Alexandra Christmas Carols	\$2,500
Alexandra Community Christmas Tree Festival	Community Christmas Tree Festival	\$2,500
Alexandra Community Hub	L2P Car	\$5,000
Alexandra Community Shed	Window block-out film	\$1,500
Alexandra District Health	Blender Bikes at Alexandra Show 2024	\$1,523
Alexandra Events Corporation Ltd	Alexandra Pro Rodeo 2025	\$5,000
Alexandra Fire Brigade	150 Year Celebrations Street Parade and Community BBQ	\$2,400
Alexandra Football Netball Club	Anzac Spirit and Community Celebration	\$2,200
Alexandra Secondary College	Sponsorship of 2024 College Dux Student	\$700

Grant applicant	Grant activity	Grant
Alexandra Secondary College	Party Ready First Aid for Year 9	\$376
Alexandra Secondary College	Educational Beer Goggles Full Kit for students	\$640
Buxton Primary School	Boite Schools Chorus	\$846
Buxton Progress Assoc Inc	Annual Celebration	\$500
DrachenFest AU	DrachenFest Australia 2025	\$2,500
Eildon Golf Club	Installation of Solar system	\$2,500
Flowerdale Community Hall	Community Christmas	\$1,988
Flowerdale Community House Inc.	Quilt Show 24	\$1,200
Flowerdale Community House Inc.	Live Music - Flowerdale Community Day Show n Shine Festival	\$1,600
Flowerdale Community House Inc.	Open Day 24	\$1,500
Flowerdale Landcare Inc.	Yarning for Unity	\$327
Gallipoli Park Precinct Community Asset Committee	WinterFest - Fire and Ice	\$2,500
Goulburn Valley Suicide Awareness Group Inc.	Suicide Awareness Walk #5	\$3,373
Highlands Community Hall Committee	Laser Projector	\$1,247
Kinglake Boomerang Bags	Murrindindi Library Bags	\$1,700
Kinglake Country Women's Association	Light up Kinglake at Christmas	\$2,500
Kinglake Ranges Men's Shed Inc.	Replace signage	\$537
Kinglake Ranges Neighbourhood House	Relocation of Kinglake Opportunity Shop	\$2,500
Koori Kids	NAIDOC Week School Initiatives	\$500
Landcare	Alexandra Food Waste Project	\$1,600
Lily Wilson	International University Sports Federation World University Cheerleading Championships	\$1,000
Marysville Community Golf and Bowls Club	Essential Equipment Recovery Project	\$2,500
Marysville Triangle Business & Tourism Inc (MTBT)	Governance services for not-for-profit association	\$2,500
Molesworth Public Hall Reserve	5G phone signal booster and smart Television	\$5,000
Murrindindi Carer Support Group	Supplies	\$1,160
Murrindindi East U3A	Pickleball	\$2,000
Murrindindi Film Society	Murrindindi Film Society 2024 Season	\$300
Murrindindi-Woodbourne Community Hub Inc	Murrindindi Valley Community sign boards	\$2,500
Rising Sun Association Inc.	Rising Sun Festival	\$2,000
Rotary Club Alexandra	Dindi Daze: Powered by Rotary Club Alexandra	\$5,000
Rotary Club of Alexandra	55th Easter Art Show	\$2,500
Rotary Club of Kinglake Ranges	Lift the Lid Walk - Show n Shine Festival	\$5,000
Rotary Club of Kinglake Ranges	Defibrillator - Kinglake West	\$1,500
Rotary Club of Kinglake Ranges	Defibrillator - Toolangi	\$400
Rotary Club of Yea	Garden Expo 2025	\$2,500
Rotary Club of Yea	Garden Expo marketing	\$1,639
Rotary Club of Yea	Seniors' Christmas Dinner and entertainment.	\$2,500
Strath Creek Progress Association Inc	Anzac Day Service 2025	\$1,400
Strath Creek Progress Association Inc	Public Hall notice board	\$550
Strath Creek Progress Association Inc.	Christmas in July	\$1,200
Thornton Eildon District Football Netball Club	Playing Bibs for off-season community sports	\$625
Thornton Eildon Football & Netball Club	Upgrade club bar facilities	\$1,500
Toolangi Castella Community House Inc	Hall acoustics	\$5,000
Toolangi Castella District Community House Inc	Updating equipment	\$918

Grant applicant	Grant activity	Grant
Trev's Story	Mental health and suicide prevention	\$1,100
Tri Gym Inc	Triangle Pickle Ball	\$4,095
Triangle Arts Group	Marysville Artsfest 2024	\$2,500
Yea & District Memoria Hospital	Stand at Yea Show	\$2,500
Yea and District Memorial Hospital	Mother's Day Classic 2025	\$885
Yea and District Riding Club Inc	Arena upgrade.	\$2,500
Yea Arts Inc	Someone In The Dark Puppet Show - Yea and Sacred Heart Primary Schools	\$1,100
Yea Bowls Club	Computer and colour printer	\$573
Yea Bowls Club	Access and Safety Improvement Project	\$4,846
Yea Community House	Women's Health Week	\$1,040
Yea Community House	BBQ facilities - Yea Railway Market	\$1,100
Yea Community House	Community Notice Board	\$2,500
Yea Primary School	Christmas Production	\$2,083
Yea Rotary Club	Yea Rotary Art Show 2025	\$2,400
Yea Tigers Cricket Club	Yea Cricket Net Repairs	\$1,120
TOTAL		\$147,491

Keep an eye out for Community Grant Opportunities



This year we awarded 72 community grants for a total of \$147,491, and during the entire Council Plan 2021-2025, we awarded **259** community grants totalling **\$979,101**. These grants reflect the wonderful work led by our community's volunteers.

COMMUNITY AWARDS – OUR VOLUNTEERS

Volunteers are the backbone of our Shire, actively fostering connection and community spirit through events, neighbourhood programs, fundraising, and caring for public spaces. Their efforts help build inclusive, supportive communities where people can thrive. Each year, we celebrate their contributions through our Community Awards, recognising all volunteers and honouring those who demonstrate exceptional community spirit and a willingness to help others.

The 2025 Community Award winners were officially announced at a special volunteer appreciation event in Yea on Saturday 17 May, where more than 120 volunteers and representatives from volunteer-led groups across the Shire gathered to celebrate the spirit of volunteering and acknowledge this year's nominees.

The winners were:

VOLUNTEER OF THE YEAR – RON LITJENS



Ron is a dedicated community leader whose expertise and kindness have significantly improved various initiatives across Flowerdale, Strath Creek, Yea, Alexandra, and beyond. His roles include modernising processes at the Flowerdale Community House, leading 2030Yea, contributing to Landcare and the Yea Wetlands, and performing quiet acts of kindness, making him an invaluable resource and role model.

SENIOR VOLUNTEER OF THE YEAR – MARGARET O'CONNELL



Margaret has been a pivotal figure at the Toolangi Castella Community House since 2003, leading numerous volunteer initiatives and recovery efforts after the 2009 fires. She has also launched the nationally recognized Nifty Fifty fitness program, spearheaded the Community Garden, and organised the Toolangi Festival, fostering community pride and resilience.

YOUNG VOLUNTEER OF THE YEAR – LAYLA CALDER



Layla has been a dedicated volunteer at the Flowerdale Op Shop for five years, managing social media, providing tech support, and assisting with shop operations. Her commitment, leadership, and positive attitude have made her a role model and an invaluable asset to the community.

COMMUNITY GROUP OR INITIATIVE OF THE YEAR – UGFM RADIO MURRINDINDI INC



UGFM has been a vital community radio station for 30 years, providing local broadcasts, supporting artists, and delivering essential news and emergency information across Murrindindi Shire. Their dedication to community service, especially during crises, and their efforts to foster community spirit through events and training, make them invaluable to the region.

OUR STRATEGIC FRAMEWORK

10 YEAR COMMUNITY VISION AND STRATEGIC DIRECTIONS & OBJECTIVES

For much of 2024-25, Council continued to operate under the Community Vision developed in 2021, which reflects the community's long-term aspirations for the Shire and provides important guidance on what matters most to our residents. The Council Plan 2021/2025 was developed to give meaning to this Vision, and includes five strategic directions: resilient communities, beautiful townships and rural settings, growth and opportunity, our protected environment, and transparency, inclusion and accountability. Each strategic direction is supported by strategic objectives, Indicators, and Priority Action Plans to achieve the vision. In preparation for the new Council Plan 2025–2029, Council undertook extensive engagement to develop a refreshed Community Vision for 2025–2035, which will guide our future planning and decision-making.

COMMUNITY VISION 2021-2031

Through our combined efforts, our community is vibrant and resilient. We:

- Are inclusive, embrace diversity and encourage the participation of all
- Welcome new residents and visitors to enjoy and contribute to our Shire
- Respect and celebrate the cultural heritage of our first National People and those we have come before us
- Actively support the current and future needs and aspirations of people of all ages and abilities
- Enjoy, participate in and promote culture and the arts, sport and recreation
- Are leaders in waste reduction and combating climate change
- Protect our natural environment and biodiversity and preserve our rural landscapes
- Grow through managed land development, business entrepreneurship and enhance learning opportunities

STRATEGIC DIRECTIONS AND OBJECTIVES

Resilient Communities	Beautiful Townships & Rural Settings	Growth & Opportunity	Our Protected Environment	Transparency, Inclusion & Accountability
Ensure we are welcoming, inclusive, caring and connected	Create a better place for our community and visitors to live in harmony with our rural character, natural beauty and heritage	Prioritise and promote a culture in which the economy, businesses and community can grow and thrive	Protect and enhance our natural environment, supporting environmental sustainability, community resilience, innovation and adaption to climate change to achieve net-zero emissions by 2035	Ensure our services, people and systems deliver the best possible outcomes for our communities now and into the future

OUR COUNCIL PLAN AND PRIORITY ACTION PLAN

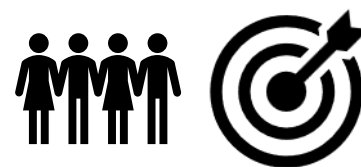
Our Council Plan 2021-2025 is a roadmap to achieving our community vision, strategic directions and strategic objectives. It contains a plan to respond to community needs, which were identified through community engagement and feedback. The Council Plan 2021-2025 is supported by our Council Plan Priority Action Plan, which guides delivery against our strategic objectives. The Council Plan follows the four-year local government general election cycle and was first approved by Council in October 2021 ahead of submission to the Minister.



OUR ADVOCACY

Council plays an important role in advocating on behalf of our community to other levels of government and organisations, aiming to influence policy reform, secure essential services, attract and financial contributions and investment, and obtain resources that support our Shire and region. The strategic priorities outlined in the Council Plan 2021-2025 and other key strategies, include initiatives that rely on support from external partners to ensure effective delivery. Details of our advocacy efforts are outlines under Our Strategic Directions and summarised against each Council Plan Priority Action Plan objective.





STRATEGIC OBJECTIVE

Ensure we are welcoming, inclusive, caring and connected

STRATEGIC INDICATORS

Measure	2023/24	2024/25	Comment
Community events supported by Council	77	74	
Community satisfaction with family support services	55	55	Satisfaction results have held steady.
Participation in Library Programs	4.94	4.53	Changing community demographics or evolving interests and needs contribute to a slight drop in participation.
Maintain a strong position in relation to active library memberships	2,230	2,551	Membership levels improved slightly which may relate to our social media promotions.
Increased participation by young people in Council activities and services	3,442	1,761	State Government funding cuts for youth programs has reduced service levels.
Maintain high levels of volunteerism	20.6%	20.6%	No change. Data based on 2021 census.
Increased participation in Dindi-In the Loop (Council's online engagement platform)	22,818	21,310	Community engagement rates remain strong with input across a variety of Council projects and strategies
Percentage of children who participated in the MCH service	86%	85%	
Aquatic facilities - cost per visit	\$21.39	\$18.39	Pool visitation increased due to warmer weather and pool party events, which reduced the cost per visit.

HIGHLIGHTS OVER THE DURATION OF THE COUNCIL PLAN



Our community groups received support and grant funding

\$979,105



DindiLink connected people to health and wellbeing support services

448



We obtained significant funding through the Victorian Government's Regional Worker Accommodation Fund to build Eildon key worker housing – the total project budget is

\$6.2m



We had

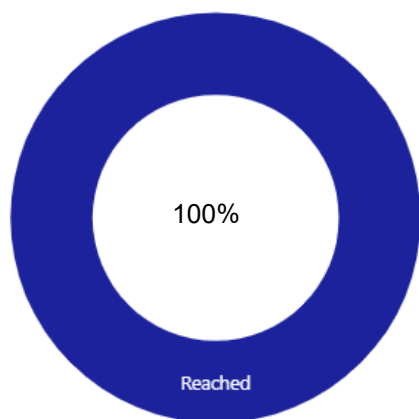
112,140

visits to our pool facilities

KEY ADVOCACY

Issue	Stakeholder	Outcome
Continuation of Red Cross Patient Transport in Alexandra	CEO, Australian Red Cross Local State MP	Advocacy ongoing.
Key Community Water Issues	Minister for Water	Advocacy ongoing
The Great Outdoors Taskforce – Future of the Central Highlands Forests	Minister for Outdoor Education	Advocacy successful, which enabled valuable input into the continued use of forests for all including economic activities.
Disaster Recovery Funding Arrangement Betterment Funding	National Emergency Management Agency; Emergency Recovery Victoria	Advocacy ongoing.
Insurance response to the 2022 Floods	Federal Government: Standing Committee on Economics	Advocacy successful and some assets were returned to DEECA for their ongoing maintenance resulting in insurance savings of \$54,000.
Breakaway Bridge – funding shortfall	National Emergency Management Agency	Advocacy for increased funding was unsuccessful and is continuing.
Mobile Network Hardening Program to improve	Local Federal MP	Advocacy ongoing.





Issue	Stakeholder	Outcome
communication towers for Yea and Alexandra		
FReeZA and Engage	State Minister for Youth	Funding advocacy was unsuccessful.
Health care for regional women	State Minister for Health	Funding advocacy was successful, and the Mobile Health Clinic is now delivering free care to regional women.
Sleep and Settling Support	Department of Health	Funding advocacy was successful, and we are now delivering sleep and settling information sessions.
Reinstatement of funds for Group-Based sleep and Settling Program	Minister for Children, Minister for Disability	Advocacy ongoing.
Flood resilience for the upper catchment	Local MP Minister for Water	Advocacy ongoing.
Emergency Services and Volunteers Fund (ESVF)	State and Federal Government	Resulting in a cap for primary producers and a Victorian Government Drought Response Taskforce has been established. Advocacy ongoing.
Kinglake Memorial Reserve Oval upgrade	Sport & Recreation Victoria	Funding advocacy was successful, and works will commence in accordance with the grant's conditions.
Regional Development Infrastructure & Transport Inquiry into Local Government Sustainability	Standing Committee on Regional Development, Infrastructure and Transport	Our submission is being considered by the Department ahead of a final report.
Marysville Fibre Switch – National Broadband Network	State Government	Advocacy successful and rollout of the ready to connect fibre scheduled to commence in 2025.
Regional Worker Accommodation Fund	State Government	Funding secured in preparation for building to commence.








Strategic Direction

- Resilient Communities

Strategy	Priority Action Plan	Achievements	Outcome
1.1.1.1 Celebrate the community's vibrant, diverse and creative people	Celebrate the community and Council priorities through the delivery of the Annual Community Grants and Sponsorships Program	We supported 74 successful applications under the Grants and Sponsorship program to a value of \$152,386.	
1.1.1.2 Celebrate the community's vibrant, diverse and creative people	Enhance the contribution of Murrindindi Shire volunteers and groups through annual community awards and National Volunteers Week.	<p>We delivered National Volunteers Week in May including the Community Awards, which received 46 nominations. More than 100 guests attended the Volunteer Appreciation Dinner at Yea Shire Hall, which was broadcast live on UGFM Radio and streamed via Council's Facebook page.</p> <p>Our volunteer capacity-building program delivered four networking events that brought together local volunteers and community groups and fostered stronger connections. We also ran 15 workshops for volunteers including fundraising, grant writing, management, and leadership development.</p>	
1.1.2.1 Deliver, support and promote opportunities for all people to connect with each other, collaborate and plan for our future	Finalise implementation of the Stage 1 'Reflect' Reconciliation Action Plan for Council in consultation with Aboriginal and Torres Strait Islander people, stakeholders and organisations.	We continued building relationships with Taungurung Land and Waters Council co-hosting the Local Government forum in Murrindindi, supporting efficient collaboration and priority setting across Taungurung Country. The "Reflect" Action Plan and associated working group was finalised. The Eildon Reserves Redevelopment included Splash Park naming Baanh ba Djila meaning 'Water and Play' in Taungurung language with accompanying artwork.	
1.1.2.2 Deliver, support and promote opportunities for all people to connect with each other, collaborate and plan for our future	Collaborate with partners to implement activities from the Municipal Public Health and Wellbeing Plan	We collaborated with health and wellbeing partners to improve community health and wellbeing. We worked with Valley Sport on sports club development initiatives, and a coalition of agencies on 'Grow Well Dindi' promoting physical activity and the regional food system framework.	

Strategy	Priority Action Plan	Achievements	Outcome
1.1.2.3 Deliver, support and promote opportunities for all people to connect with each other, collaborate and plan for our future	Undertake Community Planning with Kinglake, Kinglake Central, Kinglake West, Pheasant Creek, and support communities with existing plans to enable community-led activities.	We supported the Molesworth community to establish its own Molesworth Community Plan, and we supported the initiation of the Kinglake Ranges Community Planning Working Group through facilitated engagement to guide the development of a Kinglake Ranges Community Plan. Community consultation is slightly above State average.	
1.1.2.5 Deliver, support and promote opportunities for all people to connect with each other, collaborate and plan for our future	Deliver the key actions identified in the 2024/25 Library Strategy and Action Plan.	We collaborated with our customers and listened to their needs, which enabled us to increase community involvement through tailored programming sensitive to community needs. We offer a safe and inclusive space.	
1.1.3.1 Advocate for improved access to health and community services	Advocate for improved access to health and wellbeing services, including: <ul style="list-style-type: none"> • Aged and Disability • Maternal and Child Health (MCH) • Early Education and Child Care • Murrindindi Health Network. 	We supported State and Regional advocacy for community health outcomes via sector networks including Maternal Child Health; Community Care; Aged and Disability; Early Years; Family Violence; and Mental Health. Council advocated to the State Government on cost-shifting the provision of immunisation, Maternal Child Health funding and non-emergency medical patient transport, and on progressing an Alexandra Early Learning Centre.	
1.1.3.2 Advocate for improved access to health and community services	Implement the recommendations from the Key-Worker Accommodation Strategy, including: <ul style="list-style-type: none"> • Support developers to establish key worker accommodation • Identify opportunities for Council owned land to be used for key worker accommodation. 	We obtained a Regional Worker Accommodation Fund grant and received approval from the Minister for Amendment C77 to facilitate the Eildon Key Worker Housing Project planning. We conducted community engagement sessions on design and site configuration with 70 community members and released a Request for Tender. There was a slight increase in our 'informing the community' satisfaction rate.	
1.1.4.1 In collaboration with our community, support our children and young people to be happy, healthy and engaged	Provide high-quality Children and Maternal Child Health Service programs, including: <ul style="list-style-type: none"> * Family Day Care * Immunisation and Key Ages and Stages assessments * Supported Playgroups and Parent Early Education Partnership (PEEP) * Library Programs. 	Our Maternal and Child Health team serviced 511 families, including 116 new births and 1101 Key Age and Stage consultations. We: <ul style="list-style-type: none"> • Helped connect 46 families through the New Parent group sessions • Provided extra support to 70 vulnerable families through the Enhanced Program • Delivered the Sleep and Settling Outreach program, which was accessed by 36 families 	

Strategy	Priority Action Plan	Achievements	Outcome
		<ul style="list-style-type: none"> Immunised 749 people, including high school students. Transitioned educators and families to new providers after the closure of our Family Day Care program Delivered 74 sessions under our Playgroup program to 39 families Delivered 74 sessions under our PEEP program for 31 families. 	
1.1.4.3 In collaboration with our community, support our children and young people to be happy, healthy and engaged	<p>Maintain compliance with Child Safety across Council's services through objectives and principles contained within the Child Safety and Wellbeing Policy, and relevant State legislation, by implementing:</p> <ul style="list-style-type: none"> Internal Training Review of recruitment policies and procedures Delivering communication with community. 	We reviewed and updated several organisational policies to include our commitment to Child Safe Standards compliance. All new staff completed the Child Safe Standards training, and all staff completed the two-year refresher cycle.	
1.1.4.4 In collaboration with our community, support our children and young people to be happy, healthy and engaged	<p>Collaborate with State Government and Murrindindi Early Education Service providers to implement recommendations from the Early Childhood Education and Infrastructure Plan, including:</p> <ul style="list-style-type: none"> Workforce planning priorities for Murrindindi services Infrastructure priorities for Yea and Alexandra. 	We commenced the Childcare Strategy, which provides direction for kindergarten and childcare across the Shire. The Strategy saw the closure of Council's Family Day Care and transition to market providers. We supported Flowerdale & Yea communities by appointing Uniting as the kindergarten Early Years Provider.	
1.1.5.1 Engage with the community and partner organisations to enable older and vulnerable people to live safely, enjoy good health and stay involved	<p>Support older and vulnerable people to access government services and assist them to navigate those services to support their health and wellbeing, by:</p> <ul style="list-style-type: none"> Undertaking advocacy Providing linkage through to service providers. 	Our DindiLink program supported 114 people to access health and wellbeing services. The most common referral pathway was aged care at 40%. Other supports were evenly distributed across transport, disability, housing and homelessness, mental health, food and material aid, and family violence services.	
1.1.5.2 Engage with the community and partner organisations to enable older and vulnerable people to live safely, enjoy good health and stay involved	<p>Support Access and Inclusion for our diverse communities including: LGBTQIA+, people with disability and positive aging by delivering an engagement program that brings people together and involves them to highlight the significance of:</p> <ul style="list-style-type: none"> Seniors Festival International Day of Persons with Disabilities Harmony Day IDAHOBIT. 	We hosted community luncheons during the Victorian Seniors Festival in October, and 300 older residents attended. We hosted a morning tea for International Day of People with a Disability, where Speak Up Alexandra Self Advocacy Group shared lived experience. We hosted Harmony Day in March with a focus on cultural inclusion. We held a morning tea and flag-raising ceremony for IDAHOBIT in Alexandra, Yea & Kinglake to recognise LGBTQIA+ Pride month.	

1.1.6.1 Provide and promote safe, passive and active recreational opportunities that will enhance the health and wellbeing of residents and visitors	Advocate for funding to deliver key infrastructure and open space initiatives, as supported by the Recreation and Open Space Strategy, including: <ul style="list-style-type: none"> • Kinglake Memorial Reserve Oval upgrade and Accessibility improvements • Yea Recreation Reserve Oval and Cricket nets upgrade • Strath Creek Play Space and Tennis courts review • Alexandra Leckie Park/UT Creek enhancements. 	We obtained a Sport and Recreation Victoria grant to upgrade the Kinglake Memorial Reserve Oval to improve safety and playability. We continued to work with the Thornton-Eildon Football Club on the implementation of the Play Our Way grant funding to upgrade the Thornton Recreation Reserve lighting.	
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SERVICE PERFORMANCE INDICATORS

The service performance indicators provide the results of the prescribed indicators and measures including an explanation of material variations for the Resilient Communities strategic objective.

Service / indicator / measure	2022	2023	2024	2025	Comments
Aquatic Facilities					
Service standard					
<i>Health inspections of aquatic facilities</i> [Number of authorised officer inspections of Council aquatic facilities / Number of Council aquatic facilities]	1.00	1.00	1.00	1.25	A new municipal aquatic facility (splash park) was registered during the year accounting for the increase in inspections.
Utilisation					
<i>Utilisation of aquatic facilities</i> [Number of visits to aquatic facilities / Population]	1.81	1.64	1.80	2.23	
Service cost					
<i>Cost of aquatic facilities</i> [Direct cost of aquatic facilities less income received / Number of visits to aquatic facilities]	\$15.50	\$21.91	\$21.39	\$18.39	The increase in patronage of aquatic facilities across the shire, due to warmer weather and the new splash park, more than offset the extra cost associated with running the new facility

Service / indicator / measure	2022	2023	2024	2025	Comments
Food Safety					
Timeliness					
<i>Time taken to action food complaints</i> [Number of days between receipt and first response action for all food complaints / Number of food complaints]	2.00	3.00	1.89	2.38	The increase is attributed to a higher volume of complaints received. Response times remained well within expected service levels and were effectively managed throughout the period.
Service standard					
<i>Food safety assessments</i> [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	100.00%	111.38%	100.00%	100.00%	
<i>Food safety samples</i> [Number of food samples obtained / Required number of food samples] × 100	New	New	117%	100.00%	All required food samples were conducted. Food sampling exceeded the statutory requirement last year due to involvement in a regional sampling initiative, contributing to a coordinated regional approach to food safety monitoring and data collection
Service cost					
<i>Cost of food safety service</i> [Direct cost of the food safety service / Number of food premises registered or notified in accordance with the Food Act 1984]	\$1,007.99	\$782.48	\$605.19	\$646.92	
Health and safety					
<i>Critical and major non-compliance outcome notifications</i> [Number of critical non-compliance outcome notifications and major non-compliance notifications about a food premises followed up / Number of critical non-compliance outcome notifications and major non-compliance notifications about a food premises] x100	100.00%	100.00%	100.00%	100.00%	

Service / indicator / measure	2022	2023	2024	2025	Comments
Libraries					
Resource currency					
<i>Recently purchased library collection</i> [Number of library collection items purchased in the last 5 years / Number of library collection items] x100	56.16%	57.90%	57.42%	53.73%	
Service cost					
<i>Cost of library service per population</i> [Direct cost of the library service / Population]	\$38.89	\$38.66	\$36.91	\$37.34	
Utilisation					
<i>Loans per head of population</i> [Number of library collection item loans / Population]	New	New	3.17	3.75	New additions to the collection were based on community preferences and need, resulting in slight increase in loans per capita.
Participation					
<i>Library membership</i> [Number of registered library members / Population] x100	New	New	16%	16.35%	
Library visits per head of population [Number of library visits / Population]	New	New	4.94	4.53	
Maternal and Child Health (MCH)					
Service standard					
<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	99.28%	99.19%	104.12%	100.00%	
Service cost					
<i>Cost of the MCH service</i> [Cost of the MCH service / Hours worked by MCH nurses]	\$69.26	\$81.35	\$93.72	\$92.49	

Service / indicator / measure	2022	2023	2024	2025	Comments
Participation					
<i>Participation in the MCH service</i>	89.89%	88.58%	85.57%	85.38%	
[Number of children who attend the MCH service at least once (in the year) / Number of children enrolled in the MCH service] x100					
Participation					
<i>Participation in the MCH service by Aboriginal children</i>	91.11%	92.86%	80.56%	79.55%	
[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					
Satisfaction					
<i>Participation in 4-week Key Age and Stage visit</i>	89.21%	99.19%	105.15%	100.87%	
[Number of 4-week key age and stage visits / Number of birth notifications received] x100					

RELEVANT STRATEGIES AND PLANS

- [Gender Equality Action Plan](#)
- [Workforce Management Plan](#)
- [Economic Development Strategy & Action Plan](#)
- [Kindergarten and Childcare Strategy 2024-2029](#)
- [Kindergarten Infrastructure and Services Plan](#)
- [Kingslake Memorial Reserve Master Plan](#)
- [Library Strategy and Action Plan 2022-2026](#)
- [Municipal Emergency Management Plan 2024-2027](#)
- [Municipal Fire Management Plan 2020-2023](#)
- [Municipal Public Health & Wellbeing Plan 2021-2025](#)
- [Murrindindi Flood Recovery Plan](#)
- [Recreation & Open Space Strategy 2018-2028](#)
- [Financial Plan 2021 to 2031](#)
- [Revenue & Rates Plan 2021-2024](#)



STRATEGIC OBJECTIVE

Create a better place for our community and visitors to live in harmony with our rural character, natural beauty and heritage

STRATEGIC INDICATORS

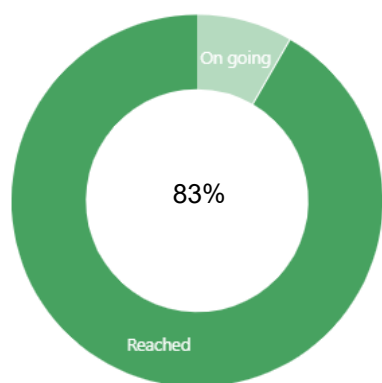
Measure	2023/24	2024/25	Comments
Deliver >80% of the Annual Capital Works Program	87%	88%	A slight increase on last year's result.
Reduced number of accidents on roads within the Shire.	5 fatalities & 39 serious injuries	4 fatalities & 33 serious injuries	
Increased participation in Moving Murrindindi Community Transportation.	271	483	We promoted the service widely and was used by community to attend the annual seniors' luncheons.
Increased community satisfaction with the appearance of public places (index score)	66	66	
Increased community satisfaction with our land use planning policy (%)	89%	insufficient data available	Planning complaints dropped by 60%, which indicates improved satisfaction.
Improved customer satisfaction relating to unsealed roads	30	35	Satisfaction improved as flood damaged roads were remediated.
Improved customer satisfaction survey relating to sealed roads	35	38	Satisfaction improved as flood damaged roads were remediated.
Increase in number of planning applications received	191	195	Economic conditions dampened investment in new development.
>70% of planning applications completed within 60 days	91%	61%	The need to implement new software caused a temporary increase in assessment times.
Pool visits per head of population	1.80	2.23	Pool visitation increased due to warmer weather and 'pool party' events.

HIGHLIGHTS OVER THE DURATION OF THE COUNCIL PLAN

★ Alexandra Visitor Activity Project - Pump track, playground Paths	★ Eildon Reserve Redevelopment	★ Bridge Replacement - McDonalds Bridge - Yarck Rd – Gobur, Break O`Day Rd Bridge Glenburn, Caravan Park Bridge Yea	★ Mt Kitchener Avenue Drainage Improvement works and Falls Rd Footpath construction, Marysville
★ Moving Murrindindi – 1,271 community member trips	★ Kinglake Street Scape works	★ Yea Recreation Reserve- Oval lighting upgrade.	★ Bluegum Rail Trail Upgrade works

KEY ADVOCACY







Issue	Agency	Outcome
Proposed increase in fees and charges for mining and quarrying authority holders	Department of Energy, Environment & Climate Action	Advocacy ongoing.
Dangerous pedestrian crossings roundabout at Grant and Nhill Street Alexandra intersection	Blackspot Program	Funding advocacy successful.
Upgrade School Crossing in Downey Street Alexandra	State Government	Advocacy unsuccessful
Yea movement and Place Study	State Government	Funding advocacy successful
Eight Road Safety projects	State Government	Funding advocacy successful. The target was for eight road safety projects, and we exceeded target by obtaining eleven grants.
Improve safety on Gould Memorial Drive, Marysville	Department of Planning & Transport	Funding advocacy successful
Cat desexing initiative to reduce the impact on native wildlife	Department of Energy, Environment and Climate Action	Funding advocacy successful.
Lake Eildon Tourism Activation Masterplan	Federal government	Funding advocacy ongoing.
Marysville Pre-School unresolved structural issues – concrete slab integrity	State Government	Advocacy successful, handed to the Victorian School Board Authority for correction.




Strategic Direction

- Beautiful Townships and Rural Settings

Strategy	Priority Action Plan	Achievement	Outcome
2.1.1.1 Connect our communities through improved roads, footpaths and public transport	Implement the priorities from the School Crossing Review: <ul style="list-style-type: none"> • Crossing improvements at Alexandra and Kinglake. • Raised pedestrian crossing in Nhill Street Alexandra. 	We obtained a Black Spot Program grant for raised pedestrian crossings and a new roundabout at the Grant / Nhill Street Alexandra intersection. We finalised the design for the installation of a Kinglake Primary School crossing and applied to the State Government for a speed limit reduction. We applied for a grant to upgrade school crossings in Downey Street Alexandra, which was unsuccessful.	
2.1.1.2 Connect our communities through improved roads, footpaths and public transport	Deliver on Road Safety Strategy Action Plan, including: <ul style="list-style-type: none"> • Motorcycle road safety enhancements • Local Road speed changes • Road hierarchy changes (barriers, traffic calming devices). 	We progressed our Road Safety Strategy Action Plan and we obtained funding for the Motorcycle Road Safety Infrastructure Expression of Interest program; and the Black Spot Program.	
2.1.1.3 Connect our communities through improved roads, footpaths and public transport	Advocate to the Department of Transport and Planning on public transport service and infrastructure improvements	We identified public transport as an important advocacy initiative. Our advocacy to improve safety on Gould Memorial Drive, Marysville was successful with the Department of Planning & Transport, and we helped communicate the Melba Highway repair works. We had a slight increase in our lobbying community satisfaction rate.	
2.1.2.1 Deliver efficient sustainable land use planning outcomes to enhance liveability, protect our unique rural character and natural beauty, and to enable growth	Continue the implementation of the Planning Scheme review into the Murrindindi Planning scheme, including: <ul style="list-style-type: none"> • Implement Policy Neutral changes and updates. • Seek funding for further strategic planning studies. 	We lodged the C73 amendment request with the Department of Planning & Transport to implement policy neutral changes to the Planning Scheme, which is awaiting Ministerial approval.	

Strategy	Priority Action Plan	Achievement	Outcome
2.1.2.2 Deliver efficient sustainable land use planning outcomes to enhance liveability, protect our unique rural character and natural beauty, and to enable growth	Continue to facilitate appropriate development to deliver positive social, economic and environmental outcomes. Engage with landowners to develop identified under used sites.	We progressed the Alexandra East Development Plan and the Yea Structure Plan to design phase, which was shared with the community and key stakeholders.	
2.1.2.3 Deliver efficient sustainable land use planning outcomes to enhance liveability, protect our unique rural character and natural beauty, and to enable growth	Advocate for rain and river gauges across the catchment to inform emergency response and inform communities.	We monitored the works and installation of flood gauges and rules.	
2.1.3.1 Provide fit-for-purpose infrastructure that meets current and future service demands and needs of our community	Rebuild damaged assets from October 2022 Floods, January 2024 Floods: <ul style="list-style-type: none"> Essential infrastructure such as roads, landslips, bridges and culverts Nonessential infrastructure such as path, parks and walking tracks, Boardwalks etc. 	We completed Department of Transport and Planning claims for assistance to repair assets damaged by the 2022 floods. We received assistance for most claims and we're still awaiting assessment of the Breakaway Bridge claim. We continued restoration works on non-essential assets such as Yea Wetlands, and the Great Victorian Rail Trail, which were ineligible for State Government funding.	
2.1.3.2 Provide fit-for-purpose infrastructure that meets current and future service demands and needs of our community	Progress regional study hub for Yea	We continued to monitor and seek new funding opportunities for a Regional University Study Hub to lift tertiary participation, tackle skills shortages, and give our young people options.	
2.1.3.3 Provide fit-for-purpose infrastructure that meets current and future service demands and needs of our community	Complete stage one of the Eildon Reserves Redevelopment, including: <ul style="list-style-type: none"> Splash Park and playgrounds Skate Park; and Visitor amenities 	We completed the Splash Park (Baanh ba Djila), regional playground, skate park, flying fox, and amenities, which was officially opened by the Minister on 4 April 2025.	
2.1.3.4 Provide fit-for-purpose infrastructure that meets current and future service demands and needs of our community	Ensure the capital works program incorporates 'Access-for-All' principles and caters for the specific needs for older people. <ul style="list-style-type: none"> Report on progress (Access Audits) Movement and Place strategy for Alexandra. 	We focused on Yea accessibility upgrades in 2024/25 with pedestrian works installed in the township. We also completed discrete upgrades in other towns.	
2.1.4.1 Provide spaces within our town that are vibrant, attractive, safe and accessible	Deliver on the priorities identifies in the Domestic Animal Management Plan.	We received a grant from the Department of Energy, Environment and Climate Action, which enabled us to deliver a targeted cat desexing initiative aimed at promoting responsible pet ownership and improving animal welfare outcomes.	

Strategy	Priority Action Plan	Achievement	Outcome
2.1.4.2 Provide spaces within our town that are vibrant, attractive, safe and accessible	Seek funding to implement the Eildon Pondage Masterplan actions including: <ul style="list-style-type: none"> Floating pontoon for improved accessibility Walking paths and seating. 	We planned and commenced an advocacy campaign ahead of the 2025 Federal election for \$49 million to fund the Lake Eildon Tourism Activation Masterplan, through infrastructure upgrades and precinct development to drive long term regional economic growth. The application is awaiting Federal Government announcement.	

SERVICE PERFORMANCE INDICATORS

The service performance indicators provide the results of the prescribed indicators and measures including an explanation of material variations.

Service / <i>indicator</i> / measure	2022	2023	2024	2025	Comments
Animal Management					
Timeliness					
Time taken to action animal management requests [Number of days between receipt and first response action for all animal management requests / Number of animal management requests]	2.00	2.00	5.20	2.20	The spike to 5.2 days the previous year was an outlier due to software transition. 2.2 days reflects a return to typical performance
Service standard					
Animals reclaimed [Number of animals reclaimed / Number of animals collected] x100	47.83%	39.85%	21.43%	28.71%	The increase reflects improved processes and community engagement following a dip in reclaim rates during the system transition period
Animals rehomed [Number of unclaimed collected animals rehomed / Number of unclaimed collected animals] x100	15.65%	26.32%	63.64%	61.11%	
Service cost					
Cost of animal management service per population [Direct cost of the animal management service / Population]	\$12.11	\$12.17	\$13.45	\$13.56	
Health and safety					
Animal management prosecutions [Number of successful animal management prosecutions / Number of animal management prosecutions] x 100	100.00%	100.00%	0.00%	0.00%	There were no animal management prosecutions.

Service / <i>indicator</i> / measure	2022	2023	2024	2025	Comments
Roads					
Satisfaction of use					
Sealed local road requests [Number of sealed local road requests / Kilometres of sealed local roads] x100	44.96	315.45	181.50	127.13	Sealed road request levels have reduced progressively as flood recovery works were implemented following the 2022 and 2024 floods.
Condition					
Sealed local roads maintained to condition standards [Number of kilometres of sealed local roads below the renewal intervention level set by Council / Kilometres of sealed local roads] x100	97.87%	97.87%	80.08%	99.12%	Due to an upgrade to the asset system to incorporate VicMap network data, road register data from 2023/24 was used to calculate the 2024/25 result. Flood recovery works in 2024/25 restored damaged roads, while favourable weather boosted maintenance delivery.
Service cost					
Cost of sealed local road reconstruction [Direct cost of sealed local road reconstruction / Square metres of sealed local roads reconstructed]	\$70.09	\$165.00	\$0.00	\$92.73	
Service Cost					
Cost of sealed local road resealing. [Direct cost of sealed local road resealing / Square metres of sealed local roads resealed]	\$6.14	\$0.00	\$7.60	\$6.04	There was a reduction in material and works pricing, which had temporarily increased following the COVID 19 pandemic.
Satisfaction					
Satisfaction with sealed local roads [Community satisfaction rating out of 100 with how council has performed on the condition of sealed local roads]	44.00	40.00	35.00	38.00	
Statutory Planning					
Timeliness					
Time taken to decide planning applications [The median number of days between receipt of a planning application and a decision on the application]	54.00	47.25	42.16	56.25	There were longer assessment times temporarily while a new planning platform was implemented and tested. Since the new system was implemented, timeframes improved.
Service standard					
Planning applications decided within required time frames[(Number of regular planning application decisions made within 60 days) + (Number of VicSmart planning application decisions made within 10 days) / Number of	75.68%	77.91%	91.85%	69.50%	There were longer assessment times temporarily while a new planning platform was implemented and tested, however, most decision timeframes complied with the statutory 60 days. Since the new

planning application decisions made] x100					system was implemented, timeframes improved.
Service / <i>indicator</i> / measure	2022	2023	2024	2025	Comments
Service cost					
Cost of statutory planning service [Direct cost of the statutory planning service / Number of planning applications received]	\$1,790.61	\$1,404.36	\$1,982.88	\$1,788.25	
Decision making					
Council planning decisions upheld at VCAT [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	50.00%	50.00%	100.00%	100.00%	

RELEVANT STRATEGIES AND PLANS

Road Management Plan [link]

- [Economic Development Strategy & Action Plan](#)
- [Lake Eildon Master Plan](#)
- [Reflect: Reconciliation Action Plan](#)
- [Tourism & Events Strategy 2019-2025](#)
- [Financial Plan 2021 to 2031](#)
- [Revenue & Rates Plan 2021-2024](#)



STRATEGIC OBJECTIVE

Prioritise and promote a culture in which the economy, businesses and community can grow and thrive

STRATEGIC INDICATORS

Measure	2023/24	2024/25	Comment
Number of businesses registered on Council's Electronic Direct Mail list	1,503	1,472	Numbers remain steady.
Value of commercial building works for building permits issued	\$10,220,620	\$9,541,413	Significant increase in value this year due to some major projects supported by external grants funding.
Number of planning applications received compared to previous years	191	195	
Estimated domestic overnight visitors to the Shire	350,000	314,000	A slight downward trend, which may be attributable to the cost-of-living crisis.
Visitor information Centre visitor numbers	70,635	75,493	Our Visitor Centres continue to play a valuable role in supporting the visitor economy.
Percentage of actions from strategies and plans at least 75% completed	100%	100%	

HIGHLIGHTS OVER THE DURATION OF THE COUNCIL PLAN



We developed the Business Concierge program to support new and existing businesses to navigate permit application processes. We supported our business community to recover from the impacts of the COVID19 pandemic and major flood events



We successfully delivered the Art on the Great Victorian Rail Trail project featuring seven major art installations and 20 smaller works, and a series of new wayfinding and interpretive signs to improve the visitor experience and share First Peoples stories



We developed the Murrindindi Shire Economic Development Strategy and implemented the year one Action Plan



We established the Shaping Murrindindi's Future project, creating the Local Development Strategy which assists our community and businesses impacted by the transition away from native timber harvesting.



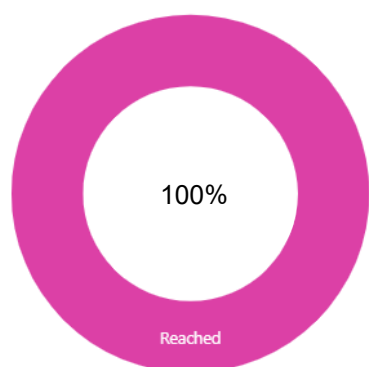
Commenced the process to sign the Small Business Friendly Council charter and commenced work across the whole of Council to support business



Our visitor economy growth initiatives supported more than 300 major events and community events, grew the Discover Dindi brand with 46,000 followers on our social channels, and welcomed over 285,000 visitors to our Visitor Information Centres

KEY ADVOCACY



Issue	Agency	Comment
Housing Support Program	Federal Independent Federal Member for Indi State Member of Parliament for Eildon Department of Transport and Planning Department of Jobs, Skills, Industry and Regions	We secured State Government funding through the Worker Accommodation Support Fund from to build 33 bedrooms for key workers, and through Federal Government under the Housing Support Program to deliver the Alexandra East Development Plan.
Big Ideas for Victoria – Affordable Housing, Jobs Equity, Thriving & liveable towns, sustainable environment	Department of Transport and Planning	We submitted a response to Big Ideas for Victoria, detailing the area where the project could support Murrindindi Shire to grow sustainably. Advocacy ongoing.
Draft Housing Targets for 2051	Department of Transport and Planning	The Alexandra East Development Plan and Yea Structure Plan have identified areas for unlocking new residential development to support targets. Advocacy ongoing.
Tertiary Education Hub	Federal Government – Department of Education	We received feedback on our two applications, and we continued planning options and delivery partners.
Unlocking the Potential of Lake Eildon	Key Partners: <ul style="list-style-type: none"> • Goulburn Regional Partnerships • Goulburn Valley Water • Goulburn Murray Water • Mansfield Shire Council • Parks Victoria 	We lodged an application for Stream 2 of the Regional Precincts and Partnership Program.
Community Development through Community Capacity Building Program	Department of Energy, Environment, and Climate Action	We secured funding to support community and business build capacity through training, networking, and workshops.
Local Development Strategy for strategy implementation, Farm Forestry, Health and Aged Care Workforce Strategy.	Department of Energy, Environment, and Climate Action	We secured funding to deliver the development and implementation of the Local Development Strategy. Secured funding to develop a Health and Aged Care Workforce Strategy, delivering the future of health care in our Shire.



Strategic Direction

- Growth and Opportunity

Strategy	Priority Action Plan	Achievements	Outcome
3.1.1.1 Boost local investment and employment opportunities through activities that encourage businesses, social enterprise and industry sectors to thrive and grown	<p>Implement the actions of the Murrindindi Economic Development Strategy 2024 – 2029</p> <ul style="list-style-type: none"> • Agriculture and Food Production • Business Support • Sustainable Future • Prosperous Communities. 	<p>We delivered the Year 1 Action Plan of the Economic Development Strategy including the following initiatives.</p> <ul style="list-style-type: none"> • Supported and delivered business support programs including in-person and online • Communicated with business through various channels including the business e-news, social and print media and in-person. • Promoted opportunities for grant funding and support programs from various government agencies • Delivered the Key Worker Housing Strategy • Delivered the Economic Development Strategy, incorporating the Tourism and Events Strategy actions. 	
3.1.1.2 Boost local investment and employment opportunities through activities that encourage businesses, social enterprise and industry sectors to thrive and grown	Support public and private investment in Murrindindi Shire	<p>We supported new and existing business through the business concierge, to navigate the permit application process including health, building and planning.</p> <p>We facilitated large scale investment through support via our Development Assessment Team. Including support for grant applications.</p>	
3.1.3.1 Partner with community members, businesses, and other organisations affected by the State Government-led transition out of native forest harvesting	Finalise the development of the Local Development Strategy through the Entrepreneurial Working Groups.	We obtained grant funding for the Local Development Strategy for: Strategy development and implementation as well as the Community Capacity Building Program; and Health and Aged Care Workforce Strategy	

Strategy	Priority Action Plan	Achievements	Outcome
3.1.3.2 Partner with community members, businesses, and other organisations affected by the State Government-led transition out of native forest harvesting	Advocate for the future use and management of State Forests to deliver social, economic and environmental outcomes for the Shire.	We participated in several government consultations on the future use of state forests, where we advocated for multi-user interests and activation of parks for recreational users such as mountain biking, hiking and camping, and commercial uses.	
3.1.3.3 Partner with community members, businesses, and other organisations affected by the State Government-led transition out of native forest harvesting	Explore opportunities to partner with <ul style="list-style-type: none"> Taungurung Land and Water Council Yea Wetlands improvements and extension Explore implementation of Wawa Biik tours in the Shire including Cathedral Ranges and Yea Wetlands. 	<p>We supported the Taungurung Land and Waters Council with the development and promotion of the wawa dharrang experience at the Yea Wetlands and Great Victorian Rail Trail.</p> <p>We undertook significant works at Yea Wetlands through flood recovery to reinstate damaged assets and to improve the visitor experience.</p>	

RELEVANT STRATEGIES AND PLANS

- [Economic Development Strategy & Action Plan](#)
- [Great Victorian Rail Trail – Strategic Development Plan](#)
- [Housing & Settlement Strategy](#)
- [Key Worker Housing Strategy 2024](#)
- [Roads Management Plan](#)
- [Financial Plan 2031 to 2031](#)
- [Revenue & Rates Plan 2021-2024](#)



STRATEGIC OBJECTIVE

Protect and enhance our natural environment, supporting environmental sustainability, community resilience, innovation and adaption to climate change to achieve net-zero emissions by 2035

STRATEGIC INDICATORS

Measure	2023/24	2024/25	Comments
Proportion of waste diverted from landfill	32%	32%	Diversion rates remain steady.
Satisfaction with Waste Management	60%	61	A slight increase on the last two previous years.
Strengthened community engagement in safety planning and preparation	80	39	5 Local Emergency Action Plans (LEAP) were completed. The reduced number of engagements is due to the Federal grant funded LEAP program coming to an end in March 2025.
Satisfaction with Environmental sustainability.	54%	56%	Satisfaction remains steady.
Reduced Council emissions. (calculated in relation to a baseline in 2016/17)	13%	13%	Corporate greenhouse emission reduction will remain relatively steady until the closure and capping of Alexandra landfill
Increase in recycled products as a percentage of overall expenditure	Unavailable	Unavailable	The current procurement system does capture this information. We are currently looking at options to capture this data as an outcome of the digital transformation collaborative project for implementation in 2025.
Reduction of Co2 emissions from Council's passenger fleet (calculated in relation to a baseline in 2016/17)	-11%	-12%	After a period of increasing emissions, passenger vehicle emissions have decreased because of the addition of electric vehicles to the fleet.

HIGHLIGHTS OVER THE DURATION OF THE COUNCIL PLAN



We planted over 7,200 trees over 4 years (noting that there were no plantings in year 1 due to Covid)



Volunteer contribution on sustainability initiatives 2200 hours over 4 years



Collaboration with Victorian Energy Collaboration Org continued to supply 100% renewable energy for Council operations



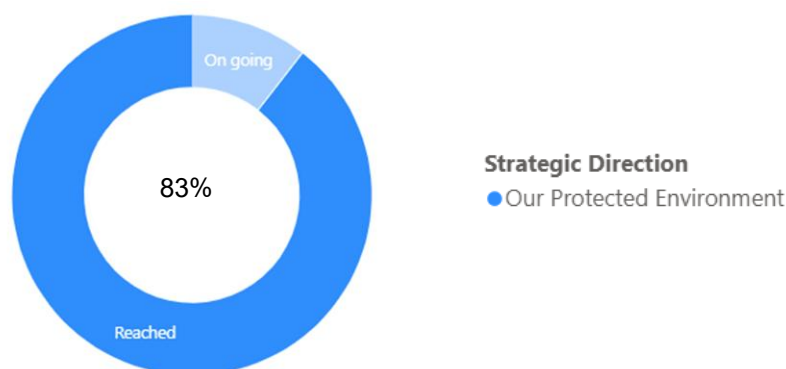
Alexandra Landfill Cell Construction – closing of old landfill and capping of greenhouse gases








Introduction of the circular economy with the four bin system










KEY ADVOCACY



Issue	Stakeholder	Outcome
Naturally Cooler Murrindindi Project	State Government	We received funding to develop the Urban Tree Strategy, including an audit of existing trees and funds for limited tree planting.
Local Government Response to the Victorian Electricity Distribution Price Review	Australian Energy Regulator	Our advocacy resulted in a significant saving on the maintenance cost distribution for electricity infrastructure and streetlighting.
Environmental and sustainability issues	State & Federal Government	We partnered with the Goulburn Murray Climate Alliance to influence seven sustainability policies and directions.
Solar Panels for Marysville	State Government	We partnered with other regional Council's to successfully advocate for a higher proportion of the project funds to come from the grant.
Lake Eildon Technical Assessment Report	Department of Energy, Environment & Climate Action	Advocacy to change the operating rules for Lake Eildon through the Technical Assessment Report and provide improved flood management was unsuccessful.



Strategy	Priority Action Plan	Achievements	Outcome
4.1.2.1 In partnership with the community, provide education and training to improve ecologically sustainable outcomes	Work with community and Landcare groups to promote sustainable land use, including conservation for roadside and bushland sites in the municipality.	<p>We collaborated with Landcare and schools and leveraged an estimated \$29,000 community contribution on:</p> <ul style="list-style-type: none"> National Tree Day Plantings of 2700 native plants in bushland and nature trail reserves to restore mid-storey and encourage native insects and birdlife. Clean-up Australia Day campaigns at eight public sites. <p>We conducted three community events focused on sharing information about trees, birdlife and amphibians; and erected awareness signage to protect flora.</p>	
4.1.2.2 In partnership with the community, provide education and training to improve ecologically sustainable outcomes	Continue bushland management on key Council sites to manage fire risk, pests, weeds and protect biodiversity, including title survey to define extent of sites.	We collaborated with the Country Fire Authority to remove woody weeds and reduce fuel along the reserve adjacent to Boundary Creek, Yea. We conducted fuel reduction at Eildon Pondage, Thornton Reserve, and Rail Trail bushland reserves. We reduced blackberry infestations using goats on the Rail Trail near Cathkin.	
4.1.2.3 In partnership with the community, provide education and training to improve ecologically sustainable outcomes	Deliver the actions of the roadside pest animal and weed management plan to mitigate the fire risk of invasive species and strengthen ecosystem resilience.	We implemented the Roadside Pest, Animal and Weed Management Program and treated more than 100 local road reserves to reduce noxious and environmental weeds, such as blackberry, gorse, thistle, broom, Patterson's curse and Chilean Needlegrass.	

Strategy	Priority Action Plan	Achievements	Outcome
4.1.3.1 In partnership with the community, develop and deliver climate adaptation and mitigation programs and practices to reduce our environmental impact	Implement Council's Climate Change Action Plan initiatives for 2024/25	<p>We established the Solar Savers bulk buy program to enable households and businesses to purchase reliable and cost-effective solar panels, batteries and energy efficient appliances. In addition, we have:</p> <ul style="list-style-type: none"> Continued the use of renewal electricity with zero carbon emissions Improved sustainability through planning sub-division design Responded to flood and storm events with significant community assurance and infrastructure recovery Helped communities build resilience through the Local Emergency Action Plans program. 	
4.1.3.2 In partnership with the community, develop and deliver climate adaptation and mitigation programs and practices to reduce our environmental impact	Implement approaches from 'Naturally Cooler Towns Study' to plan future shade in towns. (grant dependent)	<p>We obtained a State Government grant to commence the Naturally Cooler Murrindindi Project, to increase urban street-tree shade and improve liveability in a heating climate. We have:</p> <ul style="list-style-type: none"> Conducted township street tree audits to understand risks and opportunities Assessed the audit findings and commenced preparation of a Street Tree Strategy. 	
4.1.3.3 In partnership with the community, develop and deliver climate adaptation and mitigation programs and practices to reduce our environmental impact	Deliver preparatory site works at Council site at Flat Lead Rd for carbon offsets, other regenerative and environmental opportunities (including plant orders).	We conducted a land survey on Council land in Flat Lead Road, Yea and obtained detailed vegetation planting maps. The survey indicated the site was suitable to provide carbon offsets using vegetation regeneration. The project was delayed due to changes in the formal carbon market arrangements, extending implementation to 2026.	
4.1.3.4 In partnership with the community, develop and deliver climate adaptation and mitigation programs and practices to reduce our environmental impact	Depending on the outcomes of the 2023/24 feasibility study, apply for funding to assist Yea and Marysville townships to install a neighbourhood battery.	We partnered with the Central Victorian Greenhouse Alliance and the Goulburn Murray Greenhouse Alliance, to assess community power battery feasibility. We received a grant to fund the 2025/26 expansion of solar panels for the Marysville Community Centre and battery installation to increase resilience during emergencies. We conducted a 2030 Yea feasibility study looking in detail at the potential for a battery to improve the sustainability of Yea's energy supply.	
4.1.3.5 In partnership with the community, develop and deliver climate adaptation and mitigation programs and practices to reduce our environmental impact	Implement the outcomes of the 2023/24 streetlight audit, to upgrade mercury vapour streetlights to LED	We assessed the finding of the streetlight audit and scoped works, enabling us to apply for a grant which was unsuccessful. However, the project will proceed with a reduced budget.	

Strategy	Priority Action Plan	Achievements	Outcome
4.1.3.6 In partnership with the community, develop and deliver climate adaptation and mitigation programs and practices to reduce our environmental impact	Commence the renewables technology bulk buy program (Year 1 of 4-year program).	We partnered with six neighbouring councils to establish the Goulburn Murray Solar Savers Program to provide residents and businesses with the opportunity to bulk-buy solar panels, efficient hot water, batteries and other energy efficient items.	
4.1.1.1 Minimise waste and increase recycling to reduce our environmental footprint	Finalise the model for a four-bin kerbside waste service	We rolled out the new four-stream waste service model and collection and processing practices, which went live on 30 June 2025. We created a new app to help residents manage their waste and waste collection schedule, which has been downloaded onto more than 2000 devices.	
4.1.1.2 Minimise waste and increase recycling to reduce our environmental footprint	Implement new waste education program in parallel with new kerbside services transition project.	We conducted an education campaign on the four-stream waste service, including advertising jingles, printed materials, school visits, market and town pop-up conversations and website self-help. We also introduced an app, which provides service information and alerts to residents.	
4.1.1.3 Minimise waste and increase recycling to reduce our environmental footprint	Establish recycling services for public litter bins.	Our new collection service has been implemented, includes the public bin recycling service.	
4.1.1.4 Minimise waste and increase recycling to reduce our environmental footprint	Cap Alexandra landfill to reduce carbon footprint - Stage 1.	We completed the design of the landfill cap and received an EPA licence amendment allowing physical capping.	
4.1.3.7 In partnership with the community, develop and deliver climate adaptation and mitigation programs and practices to reduce our environmental impact	Apply for grants to install additional fast chargers on routes in key tourist travel locations	We continued monitoring for grant opportunities; however, none were available.	
4.1.4.5 Protect our waterways and improve associated human health outcomes	Advocate for the Yea flood study to be updated.	We secured State Government, and Goulburn Broken Catchment Management Authority funding to undertake the Yea Flood Study. The scope of work was expanded to include Yea River upstream tributaries, Yea township and Boundary Creek. We appointed a consultant to manage flood studies.	
4.1.4.2 Protect our waterways and improve associated human health outcomes	Deliver the Mid Goulburn Flood Study in partnership with Goulburn Broken Catchment Management Authority.	We partnered with Goulburn Broken Catchment Authority on the flood study, which was extended with support from the Department of Energy, Environment and Climate Action to include flood modelling for Yea, Murrindindi and King Parrot Creek River valleys.	
4.1.4.3 Protect our waterways and improve associated human health outcomes	Seek funding to develop a Municipal Integrated Stormwater Management Plan	We commenced the Municipal Integrated Stormwater Management Plan.	

Strategy	Priority Action Plan	Achievements	Outcome
4.1.4.4 Protect our waterways and improve associated human health outcomes	Implement the flood study, drainage and design for Thornton.	We completed Thornton flood study, and we continued to monitor for funding opportunities to implement the design.	
4.1.4.1 Protect our waterways and improve associated human health outcomes	Deliver on the priorities identified in the Domestic Wastewater Management Plan.	We received a State Government grant to educate community on septic tank maintenance. We provided residents with self-help information on our website and delivered info-cards to residents with septic tank permits.	

SERVICE PERFORMANCE INDICATORS

The service performance indicators provide the results of the prescribed indicators and measures including an explanation of material variations for the Our Protected Environment pillar.

Service / indicator / measure	2022	2023	2024	2025	Comments
Waste Management					
Service standard					
Kerbside collection bins missed [Number of kerbside garbage and recycling collection bins missed / Number of scheduled kerbside garbage and recycling collection bin lifts] x10,000	0.75	0.83	1.16	3.71	The slight increase in missed bins this year coincided with the delivery of additional bins (FOGO and Glass) to residences in May ahead of the 30 June 2025 commencement, which caused confusion for some residents over bin placements and collection days.
Service cost					
Cost of kerbside garbage bin collection service [Direct cost of the kerbside garbage bin collection service / Number of kerbside garbage collection bins]	\$110.44	\$163.52	\$168.45	\$143.88	The decrease in cost is attributed to a slight increase in number of collections (economies of scale), as well as the slight reduction in the price of diesel which is a key cost driver.
Service cost					
Cost of kerbside recyclables collection service [Direct cost of the kerbside recyclables bin collection service / Number of kerbside recyclables collection bins]	\$75.91	\$84.40	\$86.43	\$74.13	The cost of the recyclables service decreased with the introduction of the Container Deposit Scheme resulting in a decrease in recycling weight, through glass diversion.
Waste diversion					
Kerbside collection waste diverted from landfill [Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins] x100	33.82%	34.77%	32.33%	31.59%	The diversion of landfill dropped with the introduction of the Container Deposit Scheme, as residents diverted their own recycling through the scheme, which reduced the amount of kerbside recycling collected.

You can download a copy of your personalised bin collection calendar or download your personalised bin reminder app, just visit our [Bins, Rubbish and Recycling](#) page for details.

RELEVANT STRATEGIES AND PLANS

- [Economic Development Strategy & Action Plan](#)
- [Climate Change Action Plan: Towards 2035](#)
- [Domestic Wastewater Management Plan](#)
- [Financial Plan 2031 to 2031](#)
- [Revenue & Rates Plan 2021-2024](#)



STRATEGIC OBJECTIVE

Ensure our services, people and systems deliver the best possible outcomes for our communities now and into the future

STRATEGIC INDICATORS

Measure	2023/24	2024/25	Comment
Increased community satisfaction with our consultation and engagements	52	51	We engaged in over 1,000 conversations with the Community to re-shape the 10-Year Community Vision and develop the 2025/2029 Council Plan.
Increased community satisfaction with our lobbying on behalf of the community	48	50	We have engaged in significant advocacy for improved funding and consideration of our Shire's needs.
Increased community satisfaction with our customer service	68	65	We rolled out our four-bin program which triggered some customer dissatisfaction, which may have affected satisfaction rates.
Positive trends in the VAGO rating of Council's financial sustainability	Working Capital (301%) Unrestricted Cash (41%) Indebtedness (23%)	Working Capital (267%) Unrestricted Cash (0.27%) Indebtedness (9%)	
Maintain high levels of staff satisfaction working at Council	Qualitative measure – no single number to report	76%	Staff Satisfaction Survey conducted in February 2025
Completed all annual items in the Gender Equality Action Plan	77%	90%	
Improved results for our Gender Equality Audit indicators	2.5%	- 4.7%	The median base salary for women improved. For every \$100 paid to a man, \$105 was paid to a woman.
Reduced Lost Time Injury Rates	0.00%	0.18%	Lost time injury rates peaked mid-year. Successful action was taken to reduce lost time injury rates.

Measure	2023/24	2024/25	Comment
100% completion of training programs	83%	74%	We increase the number of mandated compliance courses from 12 to 16 per employee, which temporarily reduced the completion percentage.
Continuous improvements in condition of asset categories			Condition audits are conducted every 4 years, and the next cycle will commence next year. This cycle some assets were affected by the floods and a reduction in external funding sources has impacted our ability to reduce the renewal gap.
• Unsealed roads	1.52	1.52	
• Sealed roads	1.10	1.10	
• Buildings	2.4	2.4	
• Drainage	1.74	1.74	
• Footpath and shared paths	1.95	1.95	
• Kerb and channels	1.61	1.61	
• Bridges and culvert	1.35	1.35	
• Other structures	2.39	2.39	
Improvements in relevant LGPRF indicators when compared to similar Councils.	30 results better than peers 5 on par 17 worse	32 results better than peers 4 on par 16 worse	The Know Your Council KPIs are reported annually and compared to other Small Rural Shire Councils

HIGHLIGHTS OVER THE DURATION OF THE COUNCIL PLAN



Complied with the Local Government Act by endorsing deliverables within the post-election statutory deadlines including Instruments of Delegation, Council Plan, Revenue and Rates Plan & Councillor Model Code of Conduct



Through over 1,000 conversations Council worked with the Community to re-shape the 10-Year Community Vision and develop the Council Plan which was adopted on 23 July 2025



Council approved 8 Policies including Communications Policy, Councillor Values and Staff Engagement Policy, Councillor Expenses and Professional Development and Support Policy and the Council Services During High Emergency Risk Periods Policy

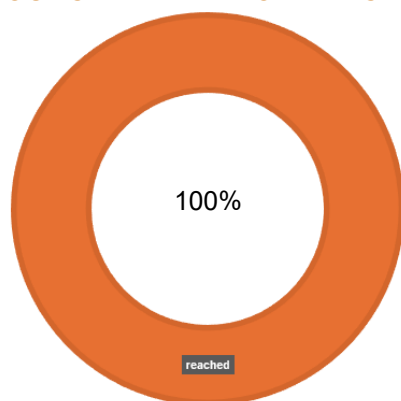


Councillors completed an intense induction program by February 2025; and a new on-line portal was implemented to better support Councillors and streamline processes

KEY ADVOCACY – TRANSPARENCY, INCLUSION & ACCOUNTABILITY

Issue	Stakeholder	Outcome
Submission to the State Parliamentary Inquiry into Local Government Funding and Services Delivery	State Government	State yet to commit to Inquiry's findings to address financial sustainability issues - ongoing
Submission to the Federal Senate Inquiry into Local Government Sustainability	Federal Government	Awaiting outcomes of Inquiry - ongoing
Seeking fair share of Federal Government Financial Assistance Grant Funding	Victorian Grants Commission	Noticeable increase for Murrindindi in promised grant allocation for 2025/26
Changes to the Emergency Services Volunteer Fund	State Government	Successful for 1 year cap on levy increases for Primary Producers
Funding to support digital transformation with neighbouring councils	State Government	Successful in application for \$1M funding under the State RCTP fund

COUNCIL PLAN PRIORITY ACTION PLAN 2024/25







Strategic Direction

- Transparency, Inclusion and Accountability

Strategy	Priority Action Plan	Progress	Outcome
5.1.1.1 Enhance our customer service systems and processes to improve our management of customer applications, requests and feedback	Enhance our customer service systems and processes to improve our management of customer applications, requests and feedback.	We upgraded our customer request management system, which enabled improved customer experience and response times. We delayed the roll-out of the Citizen Central Online Portal, which will further improve customer experience.	
5.1.2.1 Ensure Council remains financially sustainable through sound management, forward planning, innovative service delivery and asset consolidation as appropriate	Upgrade the organisation's Information, Communications and Technology (ICT) capability and systems. <ul style="list-style-type: none"> • Complete switch replacement at all sites • Replace Wi-Fi access points • Complete highspeed connections • Replace older mobiles. 	We completed the network switch replacements across Council sites, which have delivered improved performance and security. We upgraded Council site wireless access points with stronger security protocols and better coverage. We replaced all corporate mobile handsets, which have provided improved performance and functionality and security features.	
5.1.2.2 Ensure Council remains financially sustainable through sound management, forward planning, innovative service delivery and asset consolidation as appropriate	Continue to work with our neighbouring councils (Mansfield, Strathbogie & Benalla) to implement the CODI Project (Rural Council's Transformation Program).	We continued to collaborate with all four Councils on our digital transformation project. During the year we successfully implemented new IT systems for finance, property and rates, customer service, payroll, records management, planning, building and regulatory services.	
5.1.2.3 Ensure Council remains financially sustainable through sound management, forward planning, innovative service delivery and asset consolidation as appropriate	Enhance Council's Geospatial System capability to improve efficiency and accuracy in analysis and interpretation of Council data.	Grant funding wasn't secured, and action was deferred.	
5.1.3.1 Explore commercial opportunities through the Key Worker Accommodation Strategy including leasing or partnering with developers.	Explore commercial opportunities through the Key Worker Accommodation Strategy including leasing or partnering with developers.	We conducted community engagement sessions on the design elements and site configuration for key worker housing in Eildon, with over 70 community members. We released the Request for Tender for the design and construction of 14 houses (33 bedrooms) in Eildon.	

Strategy	Priority Action Plan	Progress	Outcome
5.1.4.1 Provide a workplace that is flexible and inclusive to support the health and wellbeing of our employees	<p>Continue to Implement the actions identified in the Workforce Management Strategy and Gender quality Action Plan, including:</p> <ul style="list-style-type: none"> • Implement Culture Awareness training as part of the staff induction program • Developing an ideas framework for continuous improvement initiative • Implement an annual awareness calendar for the promotion of services supporting staff wellbeing. 	We progressed our Workforce Management Plan and Gender Equality (GE) Action Plan. This included embedding GE training in our new onboarding and learning management platform for new staff to complete, and refresher training for existing staff. We implemented our wellness awareness calendar and a new cultural diversity training module. We established a Mental Health Working Group and drafted a Wellbeing Strategy and Action plan. Our internet contains a 'Mind Yourself' space on and an Employee Assistance program. We planned for psychological hazard training with the customer service team.	
5.1.4.2 Provide a workplace that is flexible and inclusive to support the health and wellbeing of our employees	<p>Continue implementation of Council's Employee Wellbeing Strategy and Action Plan Year-2, Including:</p> <ul style="list-style-type: none"> • Mental Health support • Annual skin check • Social programs to bring people together. 	We progressed the implementation of our Employee Wellbeing Strategy and Action Plan by enhancing our communication posts, providing regular staff BBQs to bring people together, implementing a quarterly staff morale survey, and conducting skin checks for all staff.	
5.1.5.1 Maintain transparent, inclusive and accountable governance practices	Work with the Victorian Electoral Commission to promote and facilitate Council elections.	The Murrindindi Shire Local Government election was successfully conducted this year with at least two candidates nominating in each Ward. The Yea Chambers was used by the Victorian Electoral Commission as the electoral office delivering two candidate information sessions. We promoted the election through Council's website, socials and other channels.	
5.1.5.2 Maintain transparent, inclusive and accountable governance practices	Prepare and implement an induction program for the newly elected Council.	We successfully completed the Councillor Induction Program, ahead of the State Government's deadline. We supported elected Councillors with a comprehensive training program on local government decision making, roles and responsibilities, integrity, integrated financial and strategic planning, and community engagement.	
5.1.5.3 Maintain transparent, inclusive and accountable governance practices	Commence development of a new Council Plan 2025-2029.	We had over 1,000 conversations over the 2035 Community Vision and 2025-29 Council Plan at events, workshops and community engagements. Council's community consultation and engagement performance statistics are slightly above State average.	

5.1.6.1 Communicate effectively using multiple methods with our customers and communities about our work and services	Continue to optimise Council's communications tools to further improve communication and engagement with our community.	We improved community engagement by harnessing new technology, tools website content. We rolled out the Roads Explained video series to improve community understanding of road management, upgrades and maintenance. We upgraded our website and improved usability and mobile capability, and launched a Live Chat Virtual Assistant, which recorded a 39% increase of visitors. We issued 11 editions of the Murrindindi Matters e-newsletter to an increased subscriber base and recorded 71% open and 31% clickthrough rates. We completed a low cost brand-refresh. We increased our Facebook audience by 7.7% and engagement grew by 30%. Our four-bins promotion reached more than 47,000 people.	
5.1.7.1 Improve emergency readiness through active emergency management planning to enhance community preparedness and resilience	Deliver the Local Emergency Action Plan Project in collaboration with neighbouring councils	We progressed the LEAPing into Resilience Project, creating Local Emergency Action Plans with the communities of Flowerdale, Glenburn, Marysville and Triangle, Toolangi and Castella, and Yea and district, to build resilience in emergencies.	
5.1.7.2 Improve emergency readiness through active emergency management planning to enhance community preparedness and resilience	Facilitate the Flood Recovery Committee to rebuild and recover. Respond to infrastructure damage.	The Murrindindi Shire Municipal Emergency Management Committee and other government agencies have assumed responsibility for the incomplete actions previously monitored by the former Murrindindi Flood Recovery Committee.	
5.1.8.1 Establish a team approach in partnership with our communities to represent our collective interest to the State and Federal Governments	Deliver annual Advocacy Strategy and report back to the community on the outcomes of our advocacy efforts.	<p>We met with State and Federal Ministers, Members of Parliament, and senior agency representatives to progress our Council Plan priorities and advocate on issues of community concern including:</p> <ul style="list-style-type: none"> - Flood recovery and mitigation - Mobile coverage - Disaster-impacted infrastructure, - Housing provision support - Early learning infrastructure - Future of Lake Mountain Alpine Resort - Eildon Fraser campgrounds - Red Cross Patient Transport Services - Lake Eildon Master Plan - Melba Highway closure impacts - Emergency Services Volunteer Fund levy impacts on community and primary producers - Council's financial sustainability challenges. 	

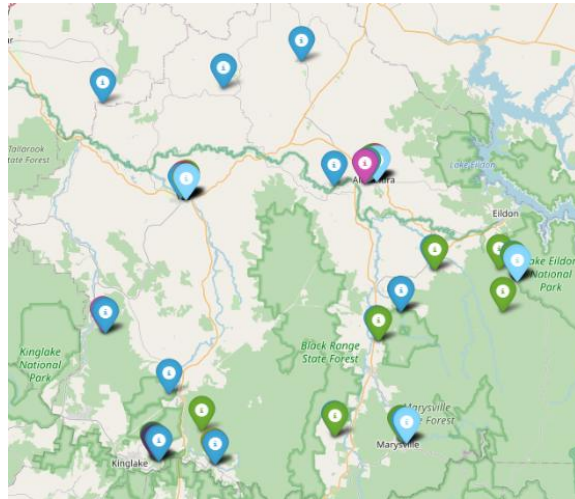
SERVICE PERFORMANCE INDICATORS

The service performance indicators provide the results of the prescribed indicators and measures including an explanation of material variations for the Transparency, Inclusion and Accountability pillar.

Service / indicator / measure	2022	2023	2024	2025	Comments
Governance					
Transparency					
<i>Council decisions made at meetings closed to the public</i> [Number of Council resolutions made at meetings of Council, or at meetings of a delegated committee consisting only of Councillors, closed to the public / Number of Council resolutions made at meetings of Council or at meetings of a delegated committee consisting only of Councillors] x100	0.00%	0.63%	0.00%	0.83%	
Consultation and engagement					
<i>Satisfaction with community consultation and engagement</i> [Community satisfaction rating out of 100 with how Council has performed on community consultation and engagement]	54.00	55.00	52.00	51.00	The outcome may have been impacted by the kerbside reform and four-bin rollout, with an intense and prolonged community engagement campaign potentially overshadowing the broader engagement activities, including on the Council Plan.
Attendance					
<i>Councillor attendance at council meetings</i> [The sum of the number of Councillors who attended each Council meeting / (Number of Council meetings) × (Number of Councillors elected at the last Council general election)] x100	90.11%	94.29%	97.80%	94.51%	
Service cost					
<i>Cost of elected representation</i> [Direct cost of the governance service / Number of Councillors elected at the last Council general election]	\$41,141.29	\$44,958.14	\$45,166.57	\$48,008.29	
Satisfaction					
<i>Satisfaction with council decisions</i> [Community satisfaction rating out of 100 with how council has performed in making decisions in the interest of the community]	51.00	52.00	52.00	50.00	

RELEVANT STRATEGIES AND PLANS

- [Public Transparency Policy](#)
- [Enterprise Risk Management Policy](#)
- [Fraud and Corruption Control Policy](#)
- [Communication Policy](#)
- [Financial Plan 2021 to 2031](#)
- [Revenue & Rates Plan 2021-2024](#)



PARKS AND RESERVES:

- Alexandra Hec Ingram Reserve
- Gallipoli Park Marysville
- Yea Recreation Reserve
- Yark Recreation Reserve
- Yea Apex Park
- Yea Racecourse and Recreation Reserve
- Yea Railway Reserve and Skate Park
- Yea Recreation Reserve
- Yea Semi-Circle Yea Lions Park
- Alexandra Leckie Park
- Alexandra Mount Pleasant Reserve and McKenzie Flora Reserve
- Alexandra Showgrounds & Recreation Reserve
- Alexandra Payne Park
- Alexandra Rotary Park
- Alexandra Youth Precinct and Skate Park
- Buxton Recreation Reserve
- Castella Central Park
- Eildon Recreation Reserve
- Eildon Gum Tree Gully Reserve
- Eildon Lions Park
- Eildon Walter Moore Reserve
- Eildon Park Avenue Reserve
- Flowerdale-Moores Road Reserve
- Flowerdale Spring Valley Recreation Reserve
- Glenburn Alf Miller Reserve
- Kinglake Bollygum Park

- Eildon Splash Park
- Kinglake Central Frank Thompson Reserve
- Kinglake Lions Park
- Kinglake National Park
- Kinglake West Recreation Reserve
- Kinglake Memorial Reserve
- Marysville Gould Park
- Molesworth Recreation Reserve
- Narbethong Recreation Reserve
- Narbethong Yarra Ranges Strath Creek king Parrot Reserve
- Strath Creek Pioneer Reserve
- Taggerty Reserve
- Taggerty Little River Reserve
- Terip Terip Recreation Reserve
- Thornton Recreation Reserve
- Toolangi CJ Dennis Reserve
- Toolangi Recreation Reserve

HALLS:

- Alexandra Shire Hall
- Kinglake Community Centre
- Yea Shire Hall
- Alexandra Council Chambers
- Yea Council Chambers
- Glenburn Community Centre

SWIMMING POOLS:

- Alexandra Swimming Pool
- Yea Swimming Pool
- Marysville Swimming Pool
- Eildon swimming Pool

SITES AND TRAILS

- Toolangi Sculpture Trail

- Railway Station Goods Shed
- Yea Wetlands
- Yea Flora Fossil Site
- Buxton Meeting of the Waters
- Marysville Heart
- Marysville KIN Play space
- Marysville RV Rest Stop and Dump Point
- Thornton Tumbling Waters
- Eildon Big River State Forest
- Flowerdale Community and Memorial Gardens
- Alexandra Jack Shiel Gardens
- Yea Public Gardens
- The Great Victorian Rail-Trail

LIBRARIES:

- Alexandra Library
- Yea Library
- Kinglake Library
- Mobile Library

OUR STATUTORY COMMITTEES

COMMUNITY ASSET COMMITTEES

Community Asset Committees are established under the *Local Government Act 2020* (s.65) and are a great way for community groups to get involved with a local community asset and deliver community benefits. We have partnered with Community Asset Committees, which are run by volunteer members to manage and maintain the following assets:

- Gallipoli Park Precinct Community Asset Committee
- Glenburn Community Centre Community Asset Committee
- Yea Recreation Reserve and Showgrounds Community Asset Committee; and
- Yea Saleyards Community Asset Committee.
- Yea Wetlands

The time dedicated by our volunteers in maintaining and promoting the community asset is invaluable. Volunteers ensure our buildings and sporting venues are available for use by community and sporting groups, and for hire, ensuring that the income goes back into asset improvements, by:

- Managing and maintaining the facilities in an efficient and effective manner, in the best interests of Council, community and users
- Coordinating stakeholders including Council, the community, clubs, schools, users (and potential users) of the facilities
- Promoting the use of the facilities within the community
- Managing agreements on behalf of Council with hirers of the facility in accordance with the standard terms and conditions of hire.

OTHER DELEGATED COMMITTEES

We have not established any other delegated committees of Council.

ADVISORY COMMITTEES

AUDIT & RISK COMMITTEE

The Audit & Risk Committee is an advisory committee established under section 53 of the *Local Government Act 2020* and operates under the [Audit & Risk Committee Charter](#). The Committee comprises five members, including three independent members, and two Councillor members. The independent members bring expertise in financial management and reporting, risk management, audit and assurance, and compliance.

The Committee met four times during the year to monitor and provide advice to Council on risk management, fraud prevention systems and controls, and to oversee internal and external audit functions. The internal audit program included reviews of:

- Follow Up Report on Previous Internal Audit Actions
- Swimming Pool & Spa Registration
- Management of Asset Protection Practices
- Data Governance (in progress); and
- Review of Events Management (in progress).

The Committee noted an increased concern over Council's financial sustainability, with a deterioration in Council's financial risk rating. The underlying operating deficit and reliance on one-off revenue sources were identified as key contributors to this trend.

The Committee also acknowledged the importance of continued advocacy for a fairer funding model and improved financial support for rural councils, to ensure long-term sustainability and service delivery.

The Committee’s agendas were guided by its Annual Work Plan, which includes oversight of financial and performance reporting, risk management, fraud monitoring, and audit outcomes. The Committee also undertook a self-assessment of its performance and identified areas for improvement, including access to training and enhanced feedback mechanisms



MEETING ATTENDANCE

Meeting	Independent Members			Councillor Members		
	S. Schinck	C. Nisbet	A. Studley	Cr S McAulay	Cr J Walsh	Cr J Adams
19 Sept 2024	Attended	Attended	Attended	Attended	Attended	
2024 Elections						
12 Dec 2024	Attended	Attended	Attended	Attended		Apology
13 Mar 2025	Attended	Attended	Attended	Attended		Attended
8 May 2025	Attended	Attended	Attended	Apology		Attended

COMMITTEE ANNUAL WORK PLAN

The Committee’s Agendas are driven by the Annual Work Plan prepared in accordance with the [Audit & Risk Committee Charter](#) requirements, which includes financial and performance reporting review, risk management, fraud monitoring, and internal audit program and outcomes reviews.

COMMUNITY SATISFACTION – YOUR SAY

The annual Local Government Community Satisfaction Survey is carried out by Local Government Victoria and provides insights into community views on areas of Council service delivery.





The Survey results are benchmarked against comparable sized Councils and State-Wide and indicate an improvement on most metrics from last year's results.

Services		Murrindindi 2025	Murrindindi 2024	Small Rural 2025	State-wide 2025	Highest score	Lowest score
	Overall performance	54	52	54	53	65+ years	18-34 years
	Value for money	44	42	47	47	65+ years	18-34 years
	Overall council direction	47	44	46	46	65+ years	50-64 years
	Customer service	65	68	65	66	65+ years	50-64 years
	Appearance of public areas	66	66	70	68	65+ years	50-64 years
	Recreational facilities	64	60	66	67	65+ years	18-34 years
	Waste management	61	60	66	65	65+ years	18-34 years
	Informing the community	56	54	57	56	65+ years	50-64 years
	Environmental sustainability	56	54	58	59	65+ years	18-34 years
	Family support services	55	55	61	62	65+ years	18-34 years
	Consultation & engagement	51	52	51	50	65+ years	18-34 years
	Lobbying	50	48	51	49	65+ years	18-34 years, 50-64 years
	Community decisions	50	46	50	49	65+ years	50-64 years, 18-34 years
	Sealed local roads	38	35	44	45	65+ years	18-34 years, 50-64 years
	Unsealed roads	35	30	40	38	65+ years	50-64 years

OUR WORKFORCE

EXECUTIVE TEAM

EXECUTIVE MANAGEMENT TEAM

<p>LIVIA BONAZZI CHIEF EXECUTIVE OFFICER</p>	<p>Livia has been our Chief Executive since June 2021, and before that she was the General Manager Strategy & Innovation at Western Water.</p> <p>Livia has 20+ years' experience in private and public senior executive roles. She holds a Master in Business Administration & Bachelor Degrees in, Architecture (Honours), in Arts and in Planning Design, and has completed the Australian Institute of Company Directors course.</p>	
<p>MICHAEL CHESWORTH DIRECTOR PEOPLE & CORPORATE PERFORMANCE</p>	<p>Michael commenced us in 1997 as Manager Organisational Development, and since then has held senior executive roles and was heavily involved in the 2009 bushfire recovery and reconstruction.</p> <p>Michael's portfolio includes corporate finance, information management and technology, corporate governance, risk management and human resources, and customer services, library services and communications.</p>	
<p>ANDREW PAXTON DIRECTOR COMMUNITY ENGAGEMENT</p>	<p>Andrew joined Council in May 2023 as Director Community & Development. He has extensive executive experience with Local and State Government leading portfolios delivering improved social, environmental and economic outcomes. Andrew leads community wellbeing, development services including planning, building, Community Safety, Economic Development, and Flood Recovery.</p>	
<p>CAROLINE LINTOTT DIRECTOR ASSETS & ENVIRONMENT</p>	<p>Caroline commenced her role as Director Assets & Environment in March 2024. Before this she had over 30 years' experience in local government in senior manager roles.</p> <p>Caroline's portfolio includes community assets and operations maintenance, and environmental sustainability.</p>	

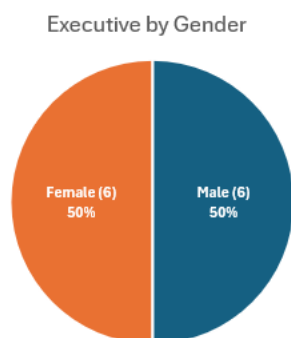
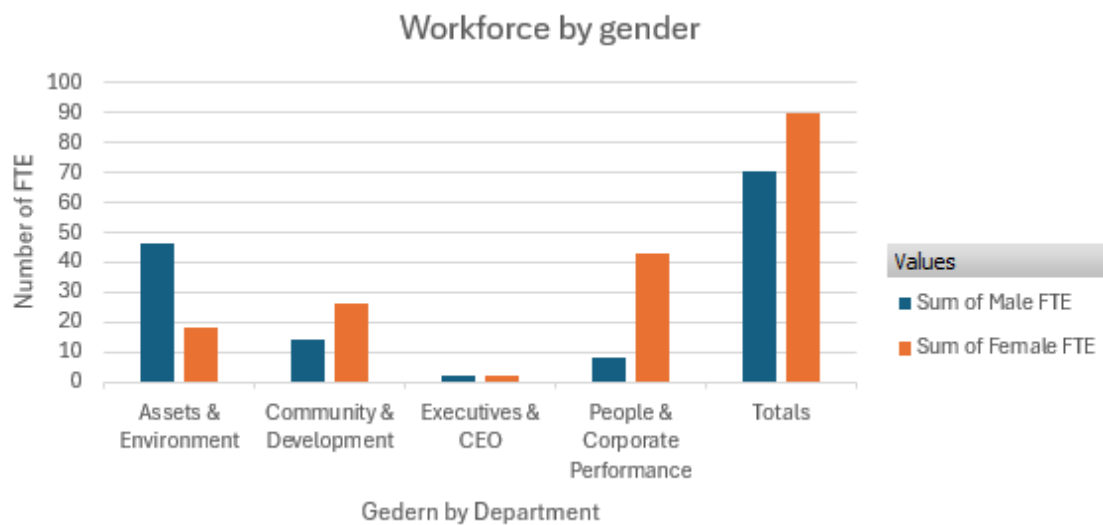
ORGANISATIONAL STRUCTURE



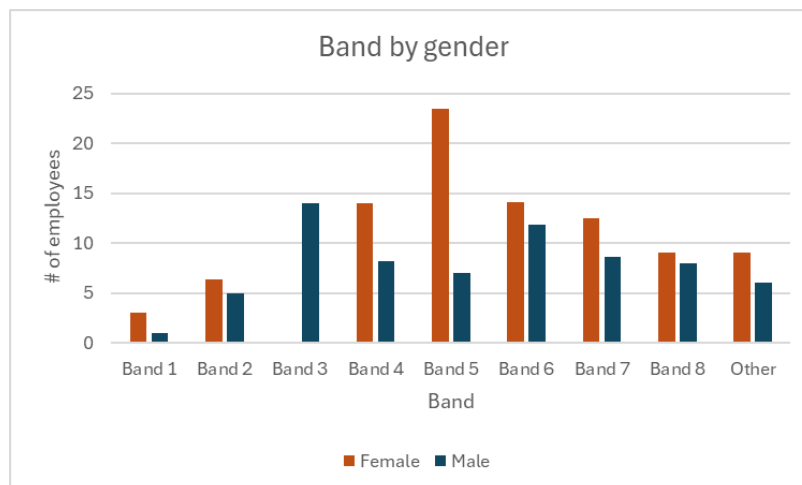
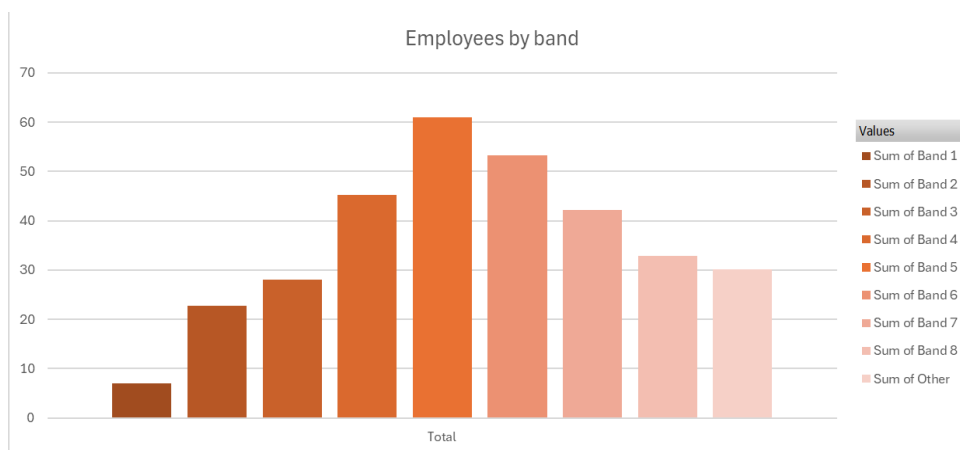
ORGANISATIONAL STRUCTURE CHANGE

There were no material organisational structure changes.

OUR WORKFORCE PROFILE & STATISTICS



We are incredibly proud to have achieved gender parity at Manager and Executive level.



OUR VALUES

We are committed to living by behavioural standards and values, which are embedded in our Employee Code of Conduct. The code helps staff understand responsibilities and obligations and gives the community a way to hold council offers accountable for their behaviour and maintain trust. Our values are:

ACCOUNTABILITY

- We will show leadership at all levels accepting responsibility for our decisions and actions.
- We will manage Council's resources responsibly and will operate within our means
- Our work will be directed by clear objectives, and we will deliver what we promise.

EMPATHY

- We will care for our colleagues and our community.
- We will treat others fairly, objectively and without bias or discrimination.
- We will not tolerate the harassment or bullying of others.
- We will make decisions that are consistent with the promotion and support of human rights.

INTEGRITY

- We will demonstrate honesty and integrity through open and transparent actions.
- Through our actions we will strive to maintain the highest levels of trust from our community.
- We will report improper conduct and will avoid any General or Material conflict of interest.
- We will exercise our authority with consistency and responsibility.

PROFESSIONALISM

- We will provide frank, impartial and timely advice to Council and others.
- We will strive to provide an exemplary level of service.
- We will strive to continuously improve service delivery and outcomes for our community.

OUR WORKFORCE CULTURE

We hold a monthly all staff meeting, which coincides with the monthly Council meeting and helps our staff stay on top of things that matter to Council and the community. Each of our three departments hold an update session every fortnight focusing on departmental proprieties and emerging issues. All staff are welcome to attend, fostering transparency, collaboration, and the breakdown of organisational silos.

We launched our first active listening staff Pulse Survey on 5 February 2025, which is scheduled every four months. The launch marked an important step in fostering a culture of open communication and continuous improvement. The platform is anonymous and enables staff to share valuable insights and to shape meaningful actions and outcomes. The survey results are analysed enabling management to identify what is going well and areas for improvement and helps us to align our business goals to employee experiences and organisation change.

ENTERPRISE AGREEMENT

Our staff, excluding the Chief Executive Officer, Executives and Senior Managers are covered by the Murrindindi Shire Council Enterprise Agreement No.9 (2022 to 2026), ensuring commitment to continuous improvement in how we manage and provide services through greater efficiency, productivity and flexibility in work practices, and improvements in work safety, job satisfaction, career development, employment security and customer service. The Enterprise Agreement fosters a culture that encourages behaviours aligned to meeting service performance indicators to meet community expectations and Council Plan obligations, and continuous improvement.

OCCUPATIONAL HEALTH & SAFETY

We are committed to providing a safe and healthy work environment for all employees, contractors, and visitors. Our goal is to prevent accidents and injuries by identifying and controlling hazards in the workplace. We provide training to all employees and contractors. We provide our staff, contractors and visitors with personal protective equipment when required. We investigate all incidents to determine the root cause and take corrective action to prevent recurrence.

Our Child Safety and Wellbeing Policy is committed to maintaining a child safe culture, and to promote the safety of children and young people throughout Council and the community. We are committed to protecting our children and preventing and responding to child abuse.

EQUAL OPPORTUNITY

We are committed to providing:

- A workplace that is free from bullying, sexual harassment, harassment, discrimination, and victimisation and where staff, Councillors, contractors, prospective employees, and volunteers treat each other with respect, courtesy and dignity
- An environment where diversity is embraced, and employment and promotion decisions are merit-based
- Flexible work arrangements to encourage full participation in the workplace
- An organisation that recognises its responsibility to act responsibly within the community
- A workplace where individuals can raise concerns without fear of victimisation

We reviewed our Equal Opportunity Policy and adopted the revision on 5 September 2024. The Policy outlines a series of Council and Leadership Team commitments and standards for all staff, contractors, and volunteers.














STAFF WELLBEING

We engage the services of an Employee Assistance Program (EAP), it provides counselling to staff to assist with issues that may be affecting their work. It provides staff with insights to inform decisions and directions, and support to develop strategies to drive positive behavioural change and skills to cope when dealing with difficult situations.

ACCESS TO INFORMATION

It's important that our community has access to information relating to our decision-making processes. We make information available to access either through our website, through supervised access or by Freedom of Information application (unless the information is confidential, exempt under law and/or is someone else's personal information). Accessing information helps the community and our stakeholders to understand our decision making processes and provides the public with expectations and rights to ensure that we're meeting our obligations to provide for the peace, order and good government of our Shire.

PUBLICLY AVAILABLE INFORMATION

	Codes of Conduct		Delegated and Advisory Committee terms of reference
	Council Policies and Corporate Policies relevant to our decision making and compliance.		Council's Local Laws
	Plans and Strategies		Governance Rules
	Delegations & Authorisations Register		Lease Register
	Council Agendas and Minutes		A list of Donations and Grants Made by Council during the financial year
	Personal Interests Return Declaration Register		Register of Overseas and Interstate Travel
	Councillor Gifts and Benefits Register		

FREEDOM OF INFORMATION

The *Freedom of Information Act 1982* gives the community a legally enforceable right to information we hold. Applications are made in writing and attract a fee (\$33.60 as of 1 July 2025) and can be made through an online and payment gateway on our website. Some applications may also attract an addition search or supervision fee. Community members are encouraged to contact Council's FOI Officer before lodging an application to seek advice on what information is available. In 2024-2025 we received 7 valid Freedom of Information requests.

INFORMATION PRIVACY

We are committed to the responsible collection and handling of personal information in accordance with the *Privacy and Data Protection Act 2014* and the *Health Records Act 2001*, which is supported by and our [Privacy Policy](#). We take reasonable precautions to ensure that the personal information collected, used and disclosed is accurate, complete and up to date, and that personal information is protected from misuse, loss and unauthorised access, modification or disclosure.

COMPLIANCE

OVERARCHING GOVERNANCE PRINCIPLES

When making a formal Council decision or approving a policy, the overarching Governance Principles in the *Local Government Act 2020* requires us to consider relevant laws and to assess the impact of our decision on human rights, equality, gender, and child wellbeing.

CHARTER OF HUMAN RIGHTS AND RESPONSIBILITIES

The *Charter of Human Rights and Responsibilities Act 2006* sets out the protected rights of all people in Victoria as well as obligations on government entities including Council to ensure our decisions, policies and ways of working are consistent with the Charter and do not impinge on protected rights.

EQUAL OPPORTUNITY ACT 2010

The *Equal Opportunity Act 2010* requires us to assess decisions and structures that can cause social disadvantage, and barriers that prevent equal access to opportunities. Through our Equal Opportunity Policy, we are committed to ensuring that our decisions and policy positions promote equality of opportunity.

GENDER EQUALITY ACT 2020

The *Gender Equality Act 2020* requires us to promote gender equality and develop a plan to address issues like pay gaps, career opportunities, and workplace culture, it also requires us to consider the gender impact on our capital works program and service provision to remove gender-based barriers to equality.

CHILD WELLBEING AND SAFETY ACT 2005

The Child Wellbeing and Safety Act 2005 requires us to embed Child Safe Standards, protect children from abuse, neglect and exploitation, priorities the best interests of the child in every decision, and to collaborate and share information with other agencies. We have integrated the Child Safe Standards into our policies, training and procedures, and are committed to ensuring outcomes are in the best interests of the child.

PROCUREMENT AND EXPRESSION OF INTEREST

We entered into 13 contracts, which have values above Council's Procurement Policy threshold requiring a public tender or expression of interest.

Document Number	Council Meeting	Description of Contract	Date Seal Affixed	Signature of Person Sealing	Council Minute Ref
CONT24/3	23 Apr 2025	Landfill Environmental Monitoring Services - form of contract - signed SMEC	23 Jun 2025	CEO - L. Bonazzi Cr D. Gallagher	Item 6.1
CONT24/16	26 Mar 2025	Snobs Creek Landslip Recovery Works Contract & Document	11 Jun 2025	CEO - L. Bonazzi Cr D. Gallagher	Item 6.1
CONT 24/1 24/63299	28 Aug 2024	Formal Instrument of Agreement between Murrindindi Shire Council and Bells Civil Excavation Pty Ltd	17 Sep 2024	CEO - L. Bonazzi Cr D. Gallagher	Item 6.4
CONT 24/2 24/63214	28 Aug 2024	Formal Instrument of Agreement between Murrindindi Shire Council and Primal Surfacing Pty Ltd	17 Sep 2024	CEO - L. Bonazzi Cr D. Gallagher	Item 6.4
CONT24/13	28 Aug 2024	Flood recovery Bridge and Strath Creek	29 June 2025	A. Paxton	Item 6.5
CONT 24/15 24/56501	28 Aug 2024	Formal Instrument of Agreement between Murrindindi Shire Council and Prestige Paving Pty Ltd	6 Sep 2024	CEO - L. Bonazzi Cr D. Gallagher	Item 6.4

Document Number	Council Meeting	Description of Contract	Date Seal Affixed	Signature of Person Sealing	Council Minute Ref
CONT 24/15 24/56542	28 Aug 2024	Formal Instrument of Agreement between Murrindindi Shire Council and Norville Nominees Pty Ltd	6 Sep 2024	CEO - L. Bonazzi Cr D. Gallagher	Item 6.4
CONT 24/15 24/56603	28 Aug 2024	Formal Instrument of Agreement between Murrindindi Shire Council and Castella Quarries Pty Ltd	6 Sep 2024	CEO - L. Bonazzi Cr D. Gallagher	Item 6.4
CONT 24/15 24/56305	28 Aug 2024	Formal Instrument of Agreement between Murrindindi Shire Council and Lima South Quarry Pty Ltd ATF The Day Family Trust	5 Sep 2024	CEO - L. Bonazzi Cr D. Gallagher	Item 6.4
CONT 24/15 24/56266	28 Aug 2024	Formal Instrument of Agreement between Murrindindi Shire Council and Bells Civil Excavations Pty Ltd	5 Sep 2024	CEO - L. Bonazzi Cr D. Gallagher	Item 6.4
CONT 24/15 24/56241	28 Aug 2024	Formal Instrument of Agreement between Murrindindi Shire Council and EB Mawson and Sons Pty Ltd	5 Sep 2024	CEO - L. Bonazzi Cr D. Gallagher	Item 6.4
CONT 24/15 24/56461	28 Aug 2024	Formal Instrument of Agreement between Murrindindi Shire Council and West Paps Quarry	5 Sep 2024	CEO - L. Bonazzi Cr D. Gallagher	Item 6.4
CONT 24/14 24/54183	24 Jul 2024	Formal Instrument of Agreement between Murrindindi Shire Council and North East Air Conditioning & Mechanical Services	8 Aug 2024	Acting CEO - A. Paxton Cr D. Gallagher	Item 6 and 6.1

GOVERNANCE MANAGEMENT CHECKLIST

Item ID	Governance and Management Item	Yes / No	Date if Yes	Date if Yes (multiple items/dates)	Reason if answer is No
GC1	Community engagement policy	Yes	24/02/2021		
GC2	Community engagement guidelines	Yes	24/02/2021		
GC3	Financial Plan	Yes	1/07/2021		
GC4	Asset Plan	Yes	22/06/2025		
GC5	Revenue and Rating Plan	Yes	1/04/2025		
GC6	Annual budget	Yes	1/07/2025		
GC7	Risk policy	Yes	25/05/2022	Enterprise Risk Management Policy - 25 May 2022, reviewed in 2024.	
GC8	Fraud policy	Yes	28/02/2024		
GC9	Municipal emergency management planning	Yes		Meeting 23/08/2024; Meeting 06/12/2024; Meeting 20/03/2025; Meeting 12/05/2025	
GC10	Procurement policy	Yes	30/10/2022		
GC11	Business continuity plan	Yes	3/03/2022	Current plan in operation. Adopted: 3 March 2022	
GC12	Disaster recovery plan	Yes	5/05/2022	DRaaS DR Runbook	
GC13	Complaint policy	Yes	24/11/2021		
GC14	Workforce plan	Yes	27/10/2025		
GC15	Payment of rates and charges hardship policy	Yes	1/11/2016		

Item ID	Governance and Management Item	Yes / No	Date if Yes	Date if Yes (multiple items/dates)	Reason if answer is No
GC16	Risk management framework	Yes	30/04/2023	Enterprise Risk Management Guidelines and Framework - 30 April 2023	
GC17	Audit and Risk Committee	Yes	22/07/2020	Established under the first Charter, which has been revised in 2021, 2022, 2023 & 2024 and reviewed in 2025.	
GC18	Internal audit	Yes	13/05/2024	HLB Mann Judd	
GC19	Performance reporting framework	Yes	18/06/2024	Murrindindi Shire Council Plan 2021-2025 27/10/2021, and Murrindindi Shire Council 2024-25 Priority Action Plan approved at Scheduled Meeting of Council 18 June 2024	
GC20	Council Plan report	Yes	23/10/2024	Scheduled Meeting of Council 23 October 2024 - Item 4.2	
GC21	Quarterly budget reports	Yes		Scheduled Meeting of Council - 23 October 2024 (September Quarter) Scheduled Meeting of Council - 26 February (December Quarter); Scheduled Meeting of council - 28 May 2025 (March Quarter). The June quarterly report will be presented in the annual financial statements.	
GC22	Risk reporting	Yes		Executive Risk Management Committee Report - January 06/01/2025; Executive Risk Management Committee Report - April 17/04/2025	
GC23	Performance reporting (six-monthly reports of indicators measuring the results against financial and non-financial performance, including performance indicators referred to in section 131 of the 1989 Act)	No		Annual Performance Reporting undertaken	We expect to introduce a six-monthly reporting process for non-financial indicators in the next reporting period.
GC24	Annual report	Yes	23/10/2024	The 23/24 Annual Report was presented at a Scheduled meeting of Council in accordance with the Local Government Act 2020 (s.100).	
GC25	Councillor Code of Conduct	Yes	26/02/2025		
GC26	Delegations	Yes		S5 Delegation Council to CEO 26/03/2025; S6 Delegation Council to Members of Council 26/03/2025; S18 Sub Delegation Under the EPA 2017 26/03/2025.	
GC27	Meeting procedures	Yes	24/08/2022		

COUNCILLOR EXPENSES & ALLOWANCES

COUNCIL – JULY 2024 TO OCTOBER 2024

Councillor	Allowances	Travel Expenses	Caring Expenses	Information & Communication Expenses	Conference & Training Expenses	Other Expenses
Cr Carpenter	\$14,082.67	-	-	\$262.67	-	\$1,064.99
Cr Gallagher	\$28,166.00	\$3,474.08	-	\$179.39	\$2,321.73	\$1,064.99
Cr Gerencser	\$9097.00	-	-	\$254.43	\$494.62	\$1,064.99
Cr Haslam	\$9097.00	\$602.74	-	\$254.34	\$237.41	\$1,064.99
Cr Lording	\$9097.00	\$507.72	-	\$248.75	-	\$1,064.99
Cr McAulay	\$9097.00	\$1,835.62	-	\$248.75	-	\$1,064.99
Cr Walsh	\$9097.00	-	-	\$254.43	\$445.57	\$1,064.99
TOTALS	\$87,733.67	\$6,420.16	-	\$1,702.85	\$3,499.32	\$7,454.93

COUNCIL NOVEMBER 2024 TO JUNE 2025

Councillor	Allowances	Travel Expenses	Caring Expenses	Information & Communication Expenses	Conference & Training Expenses	Other Expenses
Cr Adams	\$17,284.30	\$2,271.96	-	\$1,072.93	\$3,630.39	\$1,916.20
Cr Carr	\$27,114.91	\$4,764.82	-	\$1,068.72	\$6,885.55	\$1,916.20
Cr Carpenter	\$17,284.30	\$2,028.34	-	\$1,069.89	\$3,350.39	\$1,916.20
Cr Gallagher	\$53,700.35	\$9,950.73	-	\$1,069.89	\$12,161.96	\$1,916.20
Cr Hildebrand	\$17,284.30	-	-	\$1,079.04	\$3,350.39	\$1,916.20
Cr Lording	\$17,284.30	\$3,689.50	-	\$1,069.89	\$3,545.39	\$1,916.20
Cr McAulay	\$17,284.30	\$3,667.80	-	\$1,069.89	\$3,647.77	\$1,916.20
TOTALS	\$167,236.76	\$26,373.15	-	\$7,500.23	\$36,931.83	\$13,413.39

PUBLIC INTEREST DISCLOSURE

We are committed to the objectives of the Public Interest Disclosures Act 2012 to encourage and facilitate disclosures of improper conduct by public officers and public bodies, and to ensure that disclosures are properly assessed and investigated. The Independent Broad-based Anti-corruption Commission (IBAC) was established under the *Independent Broad-based Anti-Corruption Commission Act 2011* and has a central role in deciding public interest disclosure complaints under the *Public Interest Disclosures Act 2012*.

Anyone can make a public interest disclosure complaint about a Council officer, contractor, committee member, or service provider to our Public Interest Disclosure Coordinator or to IBAC, and complaints about Councillors should be directed to IBAC directly. We will take all reasonable steps to protect people who make a disclosure from detrimental reprisal action and ensure natural justice is afforded to those involved. We don't tolerate improper conduct by our staff, contractors, committee members, and service providers, or acts of reprisal against those who come forward to disclose such conduct.

There were no Public Interest Disclosures received during the year.

Public Interest Disclosure Contacts

Public Interest Disclosure Coordinator

Michael Chesworth, Director Corporate and Shared Services,
Murrindindi Shire Council, PO Box 138 Alexandra 3714 or phone 03 5772 0333.

Public Interest Disclosure Officer

Amanda Vogt, Manager Governance and Risk,
Murrindindi Shire Council, PO Box 138 Alexandra 3714 or phone 03 5772 0333.

Independent Broad-Based Anti-Corruption Commission (IBAC)

GPO Box 24234, Melbourne Victoria 3001
www.ibac.vic.gov.au or phone: 1300 735 135

There were no public interest disclosures, and we remain vigilant in monitoring for improper conduct.

Murrindindi Shire Council Annual Financial Report For the Year Ended 30 June 2025

Murrindindi Shire Council
Financial Report
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Certification of the Financial Statements

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



Nikki Rongong
Principal Accounting Officer

Date: 28 October 2025
Alexandra

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

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

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



Damien Gallagher
Mayor

Date: 28 October 2025
Alexandra



Paul Hildebrand

Councillor

Date: 28 October 2025
Alexandra



Livia Bonazzi
Chief Executive Officer

Date: 28 October 2025
Alexandra

Independent Auditor's Report

To the Councillors of Murrindindi Shire Council

Opinion	<p>I have audited the financial report of Murrindindi Shire Council (the council) which comprises the:</p> <ul style="list-style-type: none">• balance sheet as at 30 June 2025• comprehensive income statement for the year then ended• statement of changes in equity for the year then ended• statement of cash flows for the year then ended• statement of capital works for the year then ended• notes to the financial statements, including material accounting policy information• certification of the financial statements. <p>In my opinion the financial report presents fairly, in all material respects, the financial position of the council as at 30 June 2025 and their financial performance and cash flows for the year then ended in accordance with the financial reporting requirements of Part 4 of the <i>Local Government Act 2020</i>, the Local Government (Planning and Reporting) Regulations 2020 and applicable Australian Accounting Standards.</p>
Basis for Opinion	<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>
Councillors' responsibilities for the financial report	<p>The Councillors are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards, the <i>Local Government Act 2020</i> and the Local Government (Planning and Reporting) Regulations 2020, and for such internal control as the Councillors determine is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.</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.

Comprehensive Income Statement For the Year Ended 30 June 2025

	Note	2025 \$'000	2024 \$'000
Income / Revenue			
Rates and charges	3.1	24,695	23,963
Statutory fees and fines	3.2	1,028	1,101
User fees	3.3	2,248	1,876
Grants - operating	3.4	11,840	7,701
Grants - capital	3.4	7,894	6,595
Contributions - monetary	3.5	458	359
Contributions - non monetary	3.5	1,970	424
Other income	3.6	4,796	3,290
Total income / revenue		<u>54,929</u>	<u>45,309</u>
Expenses			
Employee costs	4.1	18,551	17,203
Materials and services	4.2	17,168	18,801
Depreciation	4.3	9,710	9,084
Amortisation - intangible assets	4.4	200	353
Depreciation - right of use assets	4.5	18	18
Allowance for impairment losses	4.6	24	13
Finance costs - leases	4.8	3	4
Net loss on disposal of property, infrastructure, plant and equipment	4.7	575	723
Other expenses	4.9	643	723
Total expenses		<u>46,892</u>	<u>46,922</u>
Surplus/(deficit) for the year		<u>8,037</u>	<u>(1,613)</u>
Other comprehensive income			
Items that will not be reclassified to surplus or deficit in future periods			
Net asset revaluation gain	6.1	<u>31,601</u>	<u>19,727</u>
Total other comprehensive income		<u>31,601</u>	<u>19,727</u>
Comprehensive result		<u>39,638</u>	<u>18,114</u>

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

Balance Sheet As at 30 June 2025

	Note	2025 \$'000	2024 \$'000
Assets			
Current assets			
Cash and cash equivalents	5.1(a)	14,111	4,511
Trade and other receivables	5.1(c)	8,058	4,910
Other financial assets	5.1(b)	16,000	26,300
Inventories	5.2(a)	26	30
Other assets	5.2(b)	1,364	933
Total current assets		<u>39,559</u>	<u>36,684</u>
Non-current assets			
Property, infrastructure, plant and equipment	6.1	544,426	508,656
Right-of-use assets	5.7	54	72
Intangible assets	5.2(c)	102	355
Total non-current assets		<u>544,582</u>	<u>509,083</u>
Total assets		<u>584,141</u>	<u>545,767</u>
Liabilities			
Current liabilities			
Trade and other payables	5.3(a)	2,609	4,316
Trust funds and deposits	5.3(b)	1,965	2,077
Contract and other liabilities	5.3(c)	3,363	1,208
Provisions	5.4	7,348	4,556
Lease liabilities	5.7	18	17
Total current liabilities		<u>15,303</u>	<u>12,174</u>
Non-current liabilities			
Provisions	5.4	2,580	6,955
Lease liabilities	5.7	38	56
Total non-current liabilities		<u>2,618</u>	<u>7,011</u>
Total liabilities		<u>17,921</u>	<u>19,185</u>
Net assets		<u>566,220</u>	<u>526,582</u>
Equity			
Accumulated surplus		147,520	139,957
Reserves	9.1(a)	402,696	371,095
Other reserves	9.1(b)	16,004	15,530
Total equity		<u>566,220</u>	<u>526,582</u>

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

Statement of Changes in Equity For the Year Ended 30 June 2025

	Note	Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
2025					
Balance at beginning of the financial year		526,582	139,957	371,095	15,530
Surplus for the year		8,037	8,037	-	-
Net asset revaluation increment	9.1	31,601	-	31,601	-
Transfers to other reserves	9.1(b)	-	(8,810)	-	8,810
Transfers from other reserves	9.1(b)	-	8,336	-	(8,336)
Balance at end of the financial year		566,220	147,520	402,696	16,004

		Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
2024					
Balance at beginning of the financial year		508,469	138,374	351,368	18,727
Deficit for the year		(1,613)	(1,613)	-	-
Net asset revaluation increment	9.1	19,727	-	19,727	-
Transfers to other reserves	9.1(b)	-	(6,415)	-	6,415
Transfers from other reserves	9.1(b)	-	9,612	-	(9,612)
Balance at end of the financial year		526,582	139,957	371,095	15,530

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

Statement of Cash Flows For the Year Ended 30 June 2025

		2025 Inflows/ (Outflows) \$'000	2024 Inflows/ (Outflows) \$'000
	Note		
Cash flows from operating activities			
Rates and charges		23,592	23,249
Statutory fees and fines		1,011	1,124
User fees		2,791	3,449
Grants - operating		12,407	5,440
Grants - capital		6,560	5,444
Contributions - monetary		504	381
Interest received		1,777	2,074
Other receipts		3,309	1,325
Net Fire Services Property Levy received (remitted)		308	(30)
Net GST refund		2,308	3,005
Trust funds and deposits repaid		(420)	213
Materials and services		(21,568)	(22,633)
Employee costs		(18,143)	(16,864)
Other payments		(375)	(391)
Net cash provided by operating activities	9.2	<u>14,061</u>	<u>5,786</u>
Cash flows from investing activities			
Payments for property, infrastructure, plant and equipment		(14,892)	(16,169)
Payments for intangible assets		(11)	-
Proceeds from sale of property, infrastructure, plant and equipment		162	207
Receipts from Investments		<u>10,300</u>	<u>7,300</u>
Net cash used in investing activities		(4,441)	(8,662)
Cash flows from financing activities			
Finance costs		(3)	(4)
Repayments of lease liabilities		<u>(17)</u>	<u>(17)</u>
Net cash used in financing activities		(20)	(21)
Net increase / (decrease) in cash and cash equivalents		9,600	(2,897)
Cash and cash equivalents at the beginning of the financial year		<u>4,511</u>	<u>7,408</u>
Cash and cash equivalents at the end of the financial year	5.1(a)	<u>14,111</u>	<u>4,511</u>

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

Statement of Capital Works For the Year Ended 30 June 2025

	Note	2025 \$'000	2024 \$'000
Property			
Land		44	898
Total land		<u>44</u>	<u>898</u>
Buildings		575	8,972
Total buildings		<u>575</u>	<u>8,972</u>
Total property		619	9,870
 Plant and equipment			
Plant, machinery and equipment		1,092	1,391
Fixtures, fittings and furniture		183	151
Library books		104	102
Total plant and equipment		<u>1,379</u>	<u>1,644</u>
 Infrastructure			
Roads		3,604	4,976
Bridges		618	118
Footpaths and cycleways		364	251
Drainage		312	105
Recreational, leisure and community facilities		3,601	-
Waste management		1,186	-
Parks, open space and streetscapes		580	-
Other infrastructure		384	-
Total infrastructure		<u>10,649</u>	<u>5,450</u>
 Total capital works expenditure		<u>12,647</u>	<u>16,964</u>
 Represented by:			
New asset expenditure		2,849	4,389
Asset renewal expenditure		5,853	6,359
Asset expansion expenditure		1,531	3,858
Asset upgrade expenditure		2,414	2,358
Total capital works expenditure		<u>12,647</u>	<u>16,964</u>

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

Notes to Financial Report For the Year Ended 30 June 2025

Note 1 Overview

Introduction

The Murrindindi Shire Council was established by an Order of the Governor in Council on 18 November 1994 and is a body corporate. The Council's main office is located at Perkins Street, Alexandra.

Statement of compliance

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

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

Accounting policy information

1.1 Basis of accounting

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

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

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

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 dollar unless otherwise specified. Minor discrepancies in tables between totals and the sum of components are due to rounding.

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.

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

- the fair value of land, buildings, infrastructure, plant and equipment (refer to Note 6.1)
- the determination of depreciation for buildings, infrastructure, plant and equipment (refer to Note 6.1)
- the determination of employee provisions (refer to Note 5.4)
- the determination of landfill provisions (refer to Note 5.4)
- 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 5.7)
- whether or not AASB 1059 Service Concession Arrangements: Grantors is applicable
- other areas requiring judgements.

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

Goods and Services Tax (GST)

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

Notes to Financial Report For the Year Ended 30 June 2025

Note 2 Analysis of Results

2.1 Performance against budget

The performance against budget notes compare Council's financial plan, expressed through its annual budget, with actual performance. The *Local Government (Planning and Reporting) Regulations 2020* require explanation of any material variances. Council has adopted a materiality threshold of the lower of 10 percent or \$500,000 where further explanation is warranted. Explanations have not been provided for variations below the materiality threshold unless the variance is considered to be material because of its nature.

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

2.1.1 Income / revenue and expenditure

	Budget 2025 \$'000	Actual 2025 \$'000	Variance \$'000	Variance %	Ref
Income / revenue					
Rates and charges	24,935	24,695	(240)	(1%)	
Statutory fees and fines	1,295	1,028	(267)	(21%)	1
User fees	1,652	2,248	596	36%	2
Grants - operating	7,768	11,840	4,072	52%	3
Grants - capital	5,832	7,894	2,062	35%	4
Contributions - monetary	441	458	17	4%	
Contributions - non monetary	600	1,970	1,370	228%	5
Other income	2,009	4,796	2,787	139%	6
Total income / revenue	44,532	54,929	10,397	-	
Expenses					
Employee costs	18,341	18,551	(210)	1%	
Materials and services	13,817	17,168	(3,351)	24%	7
Allowance for impairment losses	-	24	(24)	100%	8
Depreciation	8,570	9,710	(1,140)	13%	9
Amortisation - intangible assets	244	200	44	(18%)	10
Depreciation - right of use assets	18	18	-	-	
Finance costs - leases	77	3	74	(96%)	11
Net loss on disposal of property, infrastructure, plant and	600	575	25	(4%)	
Other expenses	532	643	(111)	21%	12
Total expenses	42,199	46,892	(4,692)	11%	
Surplus/(deficit) for the year	2,333	8,037	5,704	244%	

Notes to Financial Report For the Year Ended 30 June 2025

Note 2 Performance against budget (cont.)

2.1.1 Income / revenue and expenditure (cont.) (i) Explanation of material variations

Variance Ref	Item	Explanation
1	Statutory fees and fines	Unfavourable variance \$267k due to decreased economic activity resulting in lower than budgeted building and development fees.
2	User fees	Favourable variance \$596k due to increased activity at resource recovery centres and landfill \$136k. Higher throughput at the sale yards \$445k due to increased number of auction dates following Pakenham saleyard closure.
3	Grants - operating	Favourable variance \$4m. Financial assistance grant (Victorian Grants Commission) paid in advance \$3.3m, flood assistance grants \$300k, new grant Alexandra east development plan \$289k.
4	Grants - capital	Flood assistance grants \$2.3m moved from operating grants to capital grants due to the capital nature.
5	Contributions - non monetary	Council receives contributions in the form of infrastructure as a result of subdivisions and developments. The timing and amount of such contributions is largely outside Council's control. Details of contributions are shown at Note 3.5.
6	Other income	Favourable variance Interest on investments \$183k due to higher interest rates. Volunteer services higher than budgeted (offset by corresponding expenditure) \$148k. Furthermore, insurance reimbursements were \$177k higher than budget, and income received from the Yea Wetlands Community Asset Committee of \$167k as payment for works done by Council. Recycling income received from resource recovery was \$58k higher than budgeted. A favourable one-off adjustment to the provision for the rehabilitation and aftercare of the Alexandra landfill site due to lower than anticipated future costs \$1.9m.
7	Materials and services	Contractor and materials utilised to complete flood funded recovery works \$2m. Resource were engaged to complete other new and carried forward grant funded projects \$526k. Staff vacancies were difficult to fill, and short-term contract and labour hire arrangements were harnessed \$243k. Higher fuel and plant repair cost \$126k. Extra works at Marysville Caravan and Holiday Park including removal of dangerous trees, funded from reserve transfer \$73k. Extra throughput at the saleyards generated extra cost \$257k , more than offset by additional saleyards income.
8	Allowance for impairment losses	Provision for doubtful debts and infringements write-off occurred. This item was not budgeted.
9	Depreciation	Infrastructure depreciation increased due to the impact of the revaluation and indexation of asset values during 2024-25.
10	Amortisation - intangible assets	Intangible landfill airspace assets were revalued during the year, resulting in a lower amortisation charge \$44k than budget.
11	Finance costs - leases	Proposed borrowing did not proceed. Small finance cost is due to the take up of right of use leased assets.
12	Other expenses	Volunteers' services were above budget expectations \$148k, offset by corresponding income recognition. Refer (5). Councillor expenses \$20k lower than budgeted.

**Notes to Financial Report
For the Year Ended 30 June 2025**

Note 2 Performance against budget (cont.)

2.1.2 Capital works

	Budget 2025 \$'000	Actual 2025 \$'000	Variance \$'000	Variance %	Ref
Property					
Land	330	44	(286)	(87%)	1
Total land	330	44	(286)	(87%)	
Buildings	4,394	575	(3,819)	(87%)	2
Total buildings	4,394	575	(3,819)	(87%)	
Total property	4,724	619	(4,105)	(87%)	
Plant and equipment					
Plant, machinery and equipment	1,148	1,092	(56)	(5%)	
Fixtures, fittings and furniture	166	183	17	10%	3
Library books	100	104	4	4%	
Total plant and equipment	1,414	1,379	(35)	(2%)	
Infrastructure					
Roads	4,244	3,604	(640)	(15%)	4
Bridges	465	618	153	33%	5
Footpaths and cycleways	333	364	31	9%	
Drainage	713	312	(401)	(56%)	6
Recreational, Leisure & Community Facilities	-	3,601	3,601	100%	7
Waste management	2,330	1,186	(1,144)	(49%)	8
Parks, Open Space & Streetscapes	-	580	580	100%	7
Other Infrastructure	-	384	384	100%	7
Total infrastructure	8,085	10,649	2,564	32%	
Total capital works expenditure	14,223	12,647	(1,576)	(11%)	
Represented by:					
New asset expenditure	1,837	2,849	1,012	55%	
Asset renewal expenditure	5,916	5,853	(63)	(1%)	
Asset expansion expenditure	2,073	1,531	(542)	(26%)	
Asset upgrade expenditure	4,397	2,414	(1,983)	(45%)	
Note 2.1.2 Total capital works expenditure	14,223	12,647	(1,576)	(11%)	

Performance against budget (cont.)

(i) Explanation of material variations

Variance Ref	Item	Explanation
1	Land	The current expenditure is under the allocated budget, as the construction activities for the Eildon Key Worker Housing development did not begin until June 2025. Consequently, these expenditures will need to be rolled over into the following financial year, reflecting the delayed start of the subdivision works.
2	Buildings	Initially, Recreational, Leisure, and Community Facilities were categorized as an asset subclass within the Buildings budget. This classification has now been transferred to the Infrastructure category. Please refer to Note 6 for further details regarding the transfer between asset categories.
3	Fixtures, fittings and furniture	The budget overrun resulted from IT equipment acquisitions and improvements for the Yea Chambers.
4	Roads	The variance is below budget primarily due to the underspend on Road Safety Strategy Implementation and the LRCI-funded Castella Road Reconstruction project. The unspent funds will be carried forward to the 2025/26 financial year.
5	Bridges	The variance exceeds the budget due to expenditure carried forward from the 2023/24 financial year for renewal works completed on Abes and Smith bridges.
6	Drainage	Expenditure below target due to works originally budgeted under Drainage for Long Gully Road and Riverside Drive in Flowerdale. These projects have been reported under 'Roads' asset category.
7	Recreational, Leisure & Community Facilities, Parks, Open Space & Streetscapes, Other Infrastructure	The original budget shows a nil amount for these asset subclasses, as they were initially budgeted under the 'Buildings' category. Please refer to Note 6 for further details regarding the transfers between asset categories.
8	Waste management	Expenditure is currently below budget primarily due to delays in obtaining approvals from the EPA for the landfill cell capping works in Alexandra.

Notes to Financial Report For the Year Ended 30 June 2025

Note 2 Performance against budget (cont.)

Note 2.2 Analysis of Council results by program

Council delivers its functions and activities through the following programs.

2.2.1 Resilient Communities

To ensure we are welcoming, inclusive, caring and connected.

We recognise that resilient communities are connected communities with access to services that support physical and mental health in a safe environment. We value the community's diversity and are committed to inclusion, access and equity for everyone. We will build on this quality by encouraging participation and involvement. These principles foster cohesiveness, empower people and improve resilience and the wellbeing of the community.

Resilient communities includes, children and family services, library services, community services, community development and engagement.

Beautiful Townships and Rural settings

To create a better place for our community and visitors to live in harmony with our rural character, natural beauty and heritage.

The unique character, history, scenic beauty and ambience of our places and spaces and the health of our natural environment are highly valued by our communities. We will ensure our built environments are well planned to enable sensible growth that does not compromise the natural environment, nor the liveability, accessibility and character of our towns and localities.

Beautiful township and rural settings includes, building control, community safety, development approvals, environmental health, infrastructure maintenance, parks, gardens and open space management.

Growth and Opportunity

To prioritise and promote a culture in which the economy, businesses and community can grow and thrive.

We recognise that growth and opportunity are key to supporting individual aspirations and our communities. We will ensure that opportunities to encourage our businesses, social enterprises and industry sectors to grow and thrive are pursued. We will support businesses to start, grow or transition, promote tourism, facilitate access to support and training, and embrace activities that help boost local employment and investment.

Growth and opportunity includes tourism and business development services and saleyards management.

Our Protected Environment

To protect and enhance our natural environment, supporting environmental sustainability, community resilience, innovation and adaptation to climate change to achieve net-zero emissions by 2035.

We are fortunate to live in one of the most diverse and beautiful places in the world. We recognise that the prosperity and wellbeing of our communities depends on a healthy environment, and a healthy environment depends on us making ecologically-sustainable choices. We will continue to value our natural landscapes and biodiversity and share the responsibility of being climate ready and leaders in resource management to help our Shire grow and thrive.

Our protected environment includes, environmental and waste management.

Transparency, Inclusion and Accountability

To ensure our services, people and systems deliver the best possible outcomes for our communities now and into the future.

Our organisation will be innovative, accountable and focused on achieving the community's needs and priorities. Our workplace is equitable, flexible and focused on health, safety and wellbeing, as our staff are integral in effective and responsive service delivery. We value working with our communities to prioritise, plan and advocate for the needs now and into the future.

Transparency, inclusion and accountability includes, councillors, chief executive and executive team, communications and publications, financial services, corporate services, human resources, customer services, emergency services, asset planning and management.

Notes to Financial Report For the Year Ended 30 June 2025

Note 2 Performance against budget (cont.)

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

	Income / Revenue	Expenses	Surplus / (Deficit)	Grants included in Income / Revenue	Total Assets
	\$'000	\$'000	\$'000	\$'000	\$'000
2025					
Resilient communities	2,344	6,556	(4,212)	1,903	27,532
Beautiful townships and rural settings	15,130	13,076	2,054	11,739	442,121
Growth and opportunity	1,301	1,987	(686)	-	8,347
Our protected environment	7,817	5,238	2,579	143	21,997
Transparency, inclusion and accountability	1,757	9,862	(8,104)	-	41,416
General rates	20,632	-	20,632	-	-
Unattributed	5,949	10,173	(4,226)	5,949	42,729
	54,930	46,892	8,037	19,734	584,142
	Income / Revenue	Expenses	Surplus / (Deficit)	Grants included in Income / Revenue	Total Assets
	\$'000	\$'000	\$'000	\$'000	\$'000
2024					
Resilient communities	2,925	6,426	(3,501)	2,429	26,136
Beautiful townships and rural settings	13,507	14,073	(566)	11,512	412,167
Growth and opportunity	874	1,932	(1,058)	-	7,856
Our protected environment	5,817	5,595	221	176	22,756
Transparency, inclusion and accountability	1,972	9,287	(7,315)	15	37,772
General rates	20,050	-	20,050	-	-
Unattributed	164	9,609	(9,444)	164	39,080
	45,309	46,922	(1,613)	14,296	545,767

Unattributed income includes Victorian Grants Commission funding and proceeds from sale of assets.

Unattributed expenses include depreciation, amortisation and the written down value of the asset disposed.

Rates income is also reported separately, in line with the 2024/25 Annual Budget.

Notes to Financial Report For the Year Ended 30 June 2025

Note 3	Funding for the delivery of our services	2025 \$'000	2024 \$'000
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3.1 Rates and charges

Council uses Capital Improved Value (CIV) as the basis of valuation of all properties within the municipal district.

The CIV of a property is its total value of land plus buildings and improvements.

The valuation base used to calculate the general rates for 2024/2025 was \$9,205 million (2023/2024 \$7,275 million).

The 2024/2025 rate in the dollar for general rate was 0.001915 of the capital improved value of the property (2023/2024 0.001849).

Council has a differential rate for Rural 1 land of 75% of the general rate. Rural 1 land is classified as rateable land which is not less than 40 hectares in area. There is no rating differential for land classified as Rural 2 land. Rural 2 land is any rural land that does not meet the criteria for Rural 1 land and is between 4 and 40 hectares.

The 2024/2025 Municipal Charge was \$374 (2023/2024 \$364) per rateable assessment.

In 2024/2025 the Garbage Service Charge was \$428.35 (2023/2024 \$416.85) and Recycling Charge was \$130.95 (2023/2024 \$127.45).

Residential	7,324	7,431
Commercial	905	831
Rural 1	3,941	3,625
Rural 2	3,538	3,523
Vacant land - residential	855	693
Vacant land - commercial	46	34
Municipal charge	3,714	3,615
Garbage charge	3,100	2,985
Recycling	964	928
Revenue in lieu of rates	308	298
Total rates and charges	24,695	23,963

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

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

3.2 Statutory fees and fines

Building inspection and permits	328	414
Community safety - including companion animal registrations	172	147
Environmental health inspections and permits	131	140
Planning and development permits	278	283
Infrastructure inspections and permits	79	95
Other	40	22
Total statutory fees and fines	1,028	1,101

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

Notes to Financial Report For the Year Ended 30 June 2025

Note 3	Funding for the delivery of our services (cont.)	2025 \$'000	2024 \$'000
3.3	User fees		
	Halls and community centres	36	39
	Saleyard fees	995	591
	Recreation pools and leisure centres	18	19
	Waste - transfer station & landfill fees	1,168	1,197
	Other fees and charges	31	30
	Total user fees	2,248	1,876
	User fees by timing of revenue recognition		
	User fees recognised at a point in time	2,248	1,876
	Total user fees	2,248	1,876
User fees are recognised as revenue at a point in time, or over time, when (or as) the performance obligation is satisfied. Recognition is based on the underlying contractual terms.			
3.4	Funding from other levels of government		
	Grants were received in respect of the following :		
	Summary of grants		
	Commonwealth funded grants	16,051	6,637
	State funded grants	3,683	7,659
	Total grants received	19,734	14,296
	(a) Operating grants		
	Recurrent - Commonwealth Government		
	Financial Assistance Grants	9,218	257
	Aged and disability	32	31
	Children services	351	795
	Recurrent - State Government		
	Aged and disability	3	4
	Children services	347	346
	Public health	11	10
	Library services	166	166
	Road safety	47	45
	Total recurrent operating grants	10,175	1,654

Notes to Financial Report For the Year Ended 30 June 2025

Note 3 Funding for the delivery of our services (cont.)		2025	2024
		\$'000	\$'000
3.4	Funding from other levels of government (cont.)		
	Non-recurrent - Commonwealth Government		
	Building	289	-
	Community	5	4
	Emergency management	187	2,155
	Financial assistance grants	33	-
	Non-recurrent - State Government		
	Children services	67	164
	Community	462	544
	Development approvals	-	-
	Economic development	155	226
	Emergency management	129	2,562
	Environmental services	214	215
	Public health	7	80
	Tourism	-	1
	Youth services	63	96
	Waste and recycling	54	-
	Total non-recurrent operating grants	1,665	6,047
	Total operating grants	11,840	7,701
3.4	(b) Capital grants		
	Recurrent - Commonwealth Government		
	Roads to Recovery	1,864	2,190
	Recurrent - State Government		
	Library materials	6	6
	Total recurrent capital grants	1,870	2,196
	Non-recurrent - Commonwealth Government		
	Bridges	-	263
	Emergency management	1,725	-
	Roads	2,347	944
	Non-recurrent - State Government		
	Buildings	1,380	2,901
	Emergency management	559	-
	Footpaths and cycleways	-	55
	Plant and Equipment	-	108
	Roads	13	128
	Total non-recurrent capital grants	6,024	4,399
	Total capital grants	7,894	6,595

Notes to Financial Report For the Year Ended 30 June 2025

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

3.4 Funding from other levels of government (cont.)

(c) Recognition of grant income

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

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

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

Grant revenue with sufficiently specific performance obligations is recognised over time as the performance obligations specified in the underlying agreement are met. Where 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.

	2025	2024
	\$'000	\$'000
Income recognised under AASB 1058 Income of Not-for-Profit Entities		
General purpose	10,175	1,654
Specific purpose grants to acquire non-financial assets	7,894	6,595
Other specific purpose grants	671	5,445
Revenue recognised under AASB 15 Revenue from Contracts with Customers		
Specific purpose grants	994	602
	<u>19,734</u>	<u>14,296</u>

(d) Unspent grants received on condition that they be spent in a specific manner

Operating

Balance at start of year	428	2,705
Adjustment for prior years	-	-
Received during the financial year and remained unspent at balance date	747	281
Received in prior years and spent during the financial year	(180)	(2,558)
Balance at year end	<u>995</u>	<u>428</u>

Capital

Balance at start of year	780	3,564
Received during the financial year and remained unspent at balance date	2,368	619
Received in prior years and spent during the financial year	(780)	(3,403)
Balance at year end	<u>2,368</u>	<u>780</u>

Notes to Financial Report For the Year Ended 30 June 2025

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

	2025	2024
	\$'000	\$'000
3.5 Contributions		
Monetary	458	359
Non-monetary	1,970	424
Total contributions	<u>2,428</u>	<u>783</u>

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

Land under roads	-	52
Bridges	621	-
Drainage	68	80
Roads	1,281	291
Total non-monetary contributions	<u>1,970</u>	<u>424</u>

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

3.6 Other income

Interest	1,376	1,617
Interest on rates	247	186
Rental	302	289
Reimbursements	396	717
Volunteer services	268	252
Landfill provision adjustment	1,884	-
Other	323	229
Total other income	<u>4,796</u>	<u>3,290</u>

Interest and rent are recognised as they are earned.

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

Notes to Financial Report For the Year Ended 30 June 2025

Note 4	The cost of delivering services	2025 \$'000	2024 \$'000
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4.1 (a) Employee costs

Wages and salaries	16,338	15,149
Fringe benefits tax	8	33
Superannuation	1,827	1,627
Workcover	<u>378</u>	<u>394</u>
Total employee costs	<u>18,551</u>	<u>17,203</u>

(b) Superannuation

Council made contributions to the following funds:

Defined benefit fund

Employer contributions to Local Authorities Superannuation Fund (Vision Super)	<u>51</u>	<u>33</u>
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Accumulation funds

Employer contributions to:

Local Authorities Superannuation Fund (Vision Super)	777	787
Australian Super	228	182
Hostplus	133	96
Other funds	<u>637</u>	<u>530</u>
	<u>1,826</u>	<u>1,627</u>

Employer contributions payable at reporting date.

Employer contributions to Local Authorities Superannuation Fund (Vision Super)	19	16
Employer contributions - other funds	22	16

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

4.2 Materials and services

Consultants	340	574
Contractors	11,644	13,403
Contributions	1,128	739
Insurance	908	743
Legal expenses	71	224
Materials	1,720	1,902
Information technology and software	748	684
Utilities	<u>609</u>	<u>532</u>
Total material and services	<u>17,168</u>	<u>18,801</u>

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

Notes to Financial Report For the Year Ended 30 June 2025

Note 4	The cost of delivering services (cont.)	2025 \$'000	2024 \$'000
4.3	Depreciation		
	Property	1,269	1,757
	Plant and equipment	1,229	1,178
	Infrastructure	7,212	6,149
	Total depreciation	9,710	9,084
Refer to note 5.2(c), 5.7 and 6.1 for a more detailed breakdown of depreciation and amortisation charges and accounting policy.			
4.4	Amortisation - Intangible assets		
	Landfill airspace	197	350
	Software	3	3
	Total amortisation - intangible assets	200	353
4.5	Depreciation - Right of use assets		
	Right of Use Assets	18	18
	Total depreciation - Right of use assets	18	18
4.6	Allowance for impairment losses		
	Debtors - infringements	24	13
	Total allowance for impairment losses	24	13
	Movement in allowance for impairment losses in respect of debtors		
	Balance at the beginning of the year	94	85
	New allowances recognised during the year	24	13
	Amounts allowed for but recovered during the year	(13)	(4)
	Balance at end of year	105	94

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.

Notes to Financial Report For the Year Ended 30 June 2025

Note 4	The cost of delivering services (cont.)	2025 \$'000	2024 \$'000
4.7	Net Loss on Disposal, infrastructure, plant and equipment		
	Written down value of assets disposed	737	930
	Less proceeds from sales	<u>(162)</u>	<u>(207)</u>
		<u>575</u>	<u>723</u>
	The profit or loss on sale of an asset is determined when control of the asset has irrevocably passed to the buyer.		
4.8	Finance Costs - Leases		
	Interest - Lease Liabilities	<u>3</u>	<u>4</u>
	Total Finance Costs - Leases	<u>3</u>	<u>4</u>
4.9	Other expenses		
	Auditors' remuneration - VAGO - audit of the financial statements, performance statement and grant acquittals	49	59
	Auditors' remuneration - internal audit	41	42
	Councillors' allowances	255	253
	Volunteer services	268	252
	Other	<u>30</u>	<u>117</u>
	Total other expenses	<u>643</u>	<u>723</u>

Notes to Financial Report For the Year Ended 30 June 2025

Note 5 Investing in and financing our operations

	2025 \$'000	2024 \$'000
5.1 Financial assets		
(a) Cash and cash equivalents		
Cash at bank	4,111	1,461
Term deposits and at call	10,000	3,050
Total cash and cash equivalents	14,111	4,511
(b) Other financial assets		
Current		
Term deposit	16,000	26,300
Total other financial assets	16,000	26,300
Total cash and cash equivalents and other financial assets	30,111	30,811
Cash and cash equivalents include cash on hand, deposits at call, and other highly liquid investments with an original maturity 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.		
(c) Trade and other receivables		
Current		
<i>Statutory receivables</i>		
Rates debtors	4,009	3,072
Provision for doubtful rate debts	(68)	(66)
Garbage and recycling debtors	770	603
Special rate scheme	7	7
Infringement debtors	118	92
Allowance for expected credit loss - infringements	(37)	(28)
Net GST receivable	7	10
Other debtors	762	1,102
Government grants	2,489	118
Total Current trade and other receivables	8,058	4,910
Total trade and other receivables	8,058	4,910

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.

Notes to Financial Report For the Year Ended 30 June 2025

Note 5 Investing in and financing our operations (cont.)

2025
\$'000

2024
\$'000

5.1 Financial assets (cont.)

(d) Ageing of receivables

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

Current (not yet due)	777	999
Past due by up to 30 days	1,579	94
Past due between 31 and 180 days	90	96
Past due between 181 and 365 days	8	6
Past due by more than 1 year	798	25
Total trade and other receivables	3,252	1,220

5.2 Non-financial assets

(a) Inventories

Inventories held for distribution	26	30
Total inventories	26	30

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

(b) Other assets

Accrued income	1,083	532
Accrued interest income	126	280
Prepayments	156	121
Total other assets	1,364	933

(c) Intangible assets

Landfill airspace	77	338
Software	25	17
Total intangible assets	102	355

	Software \$'000	Landfill \$'000	Total \$'000
Gross carrying amount			
Balance at 1 July 2024	518	4,470	4,988
Other Additions	11	-	11
Balance at 30 June 2025	529	4,470	4,999

Notes to Financial Report For the Year Ended 30 June 2025

Note 5 Investing in and financing our operations (cont.)

5.2 Non-financial assets (cont.)

Accumulated amortisation and impairment	Software \$'000	Landfill \$'000	Total \$'000
Balance at 1 July 2024	(501)	(4,132)	(4,633)
Amortisation expense	(3)	(197)	(200)
Provision Adjustment	-	(64)	(64)
Balance at 30 June 2025	<u>(504)</u>	<u>(4,393)</u>	<u>(4,897)</u>
Net book value at 30 June 2024	17	338	355
Net book value at 30 June 2025	<u>25</u>	<u>77</u>	<u>102</u>

Landfill air space represents the unused capacity of the Alexandra landfill. Amortisation is on the basis of the assets useful life and amortisation method is reviewed at least annually, and adjustments made where appropriate.

Software assets are amortised as an expense on a straight line basis over the asset's useful life.

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

(a) Trade and other payables	2025 \$'000	2024 \$'000
Current		
<i>Non-statutory payables</i>		
Trade payables	1,817	2,490
Accrued wages	512	424
Accrued expenses	280	1,402
Total current trade and other payables	<u>2,609</u>	<u>4,316</u>
 (b) Trust funds and deposits		
Current		
Refundable building deposits	45	45
Refundable planning permit bonds	283	264
Retention contract deposits	800	1,004
Fire Service Property Levy	360	52
Other refundable deposits	478	712
Total current trust funds and deposits	<u>1,965</u>	<u>2,077</u>
 (c) Contract and other liabilities		
Contract Liabilities		
Current		
Grants received in advance - operating	995	428
Total contract liabilities	<u>995</u>	<u>428</u>
 Other liabilities		
Current		
Deferred capital grants	2,368	780
Total other liabilities	<u>2,368</u>	<u>780</u>
Total contract and other liabilities	<u>3,363</u>	<u>1,208</u>

Notes to Financial Report For the Year Ended 30 June 2025

Note 5 Investing in and financing our operations (cont.)

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

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

Contract liabilities reflect consideration received in advance from customers in respect of delivering a service or constructing an asset. Contract liabilities are derecognised and recorded as revenue when promised goods and services are transferred to the customer. Refer to Note 3.

Other liabilities

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

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.

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

**Notes to Financial Report
For the Year Ended 30 June 2025**

Note 5 Investing in and financing our operations (cont.)

5.4 Provisions

2025	Employee \$'000	Landfill \$'000	Total \$'000
Balance at beginning of the financial year	3,859	7,652	11,511
Additional provisions	1,408	-	1,408
Amounts used	(1,088)	-	(1,088)
Unused amounts reversed during the period	-	(1,948)	(1,948)
Change in the discounted amount arising because of time and the effect of any change in the discount rate	-	46	46
Balance at the end of the financial year	4,179	5,750	9,929
Provisions - current	3,797	3,551	7,348
Provisions - non-current	382	2,199	2,581
Total Provisions	4,179	5,750	9,929
2024			
Balance at beginning of the financial year	3,560	7,579	11,139
Additional provisions	1,328	80	1,408
Amounts used	(1,029)	-	(1,029)
Increase in the discounted amount arising because of the time and the effect of any change	-	(7)	(7)
Balance at the end of the financial year	3,859	7,652	11,511
Provisions - current	3,556	1,000	4,556
Provisions - non-current	303	6,652	6,955
Total Provisions	3,859	7,652	11,511
(a) Employee benefits	2025 \$'000	2024 \$'000	
Current provision expected to be wholly settled within 12 months			
Annual leave	1,196	1,051	
Long service leave	449	449	
	1,645	1,500	
Current provision expected to be wholly settled after 12 months			
Annual leave	486	486	
Long service leave	1,666	1,570	
	2,152	2,056	
Total current employee provision	3,797	3,556	
Non-current			
Long service leave	381	303	
Total non-current employee provision	381	303	
Aggregate carrying amount of employee benefits:			
Current	3,797	3,556	
Non-current	381	303	
Total aggregate carrying amount of employee benefits	4,178	3,859	

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

Notes to Financial Report For the Year Ended 30 June 2025

Note 5 Investing in and financing our operations (cont.)

5.4 Provisions (Cont.)

Annual leave

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

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

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

Long service leave

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

Key assumptions	2025	2024
- discount rate	4.20%	4.35%
- inflation rate	2.25%	2.75%
(b) Provisions - Landfill Restoration	2025	2024
	\$'000	\$'000
Current		
Landfill restoration	3,551	1,000
Non-current		
Landfill restoration	2,199	6,652
	<u>5,750</u>	<u>7,652</u>

Council is obligated to restore the landfill site to a particular standard. The forecast life of the site is based on current estimates of remaining capacity and the forecast rate of infill. The provision for landfill restoration has been calculated based on the present value of the expected cost of works to be undertaken. The expected cost of works has been estimated based on 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	2025	2024
- discount rate	4.20%	4.35%
- inflation rate	2.60%	4.45%

5.5 Financing arrangements

	2025	2024
	\$'000	\$'000
The Council has the following funding arrangements in place as at 30 June 2024		
Credit card facilities	100	100
Total facilities	<u>100</u>	<u>100</u>
Used facilities	-	-
Unused facilities	<u>100</u>	<u>100</u>

Notes to Financial Report For the Year Ended 30 June 2025

Note 5 Investing in and financing our operations (cont.)

5.6 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

2025	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
Operating					
Cleaning buildings services	147	-	-	-	147
Consultant	95	-	-	-	95
Internal auditing	47	47	95	-	190
Garbage and recycling collection	1,427	-	-	-	1,427
Library	72	72	-	-	144
Photocopiers and printers	31	31	48	-	110
Software	544	362	751	33	1,689
Telecommunications	123	-	-	-	123
Total	2,486	512	894	33	3,925
Capital					
Bridges	137	-	-	-	137
Buildings & improvements	75	-	-	-	75
Corporate Building	61	-	-	-	61
Community Land	18	-	-	-	18
IT	36	-	-	-	36
Kerb and Channel	5	-	-	-	5
Landfill	21	-	-	-	21
Play equipment & Parks	76	-	-	-	76
Roads	537	-	-	-	537
Sales and Purchase	89	-	-	-	89
Saleyards	46	-	-	-	46
Swimming Pools	5	-	-	-	5
Transfer Stations	7	-	-	-	7
Other Capital	48	-	-	-	48
Total	1,161	-	-	-	1,161

Notes to Financial Report For the Year Ended 30 June 2025

Note 5 Investing in and financing our operations (cont.)

5.6 Commitments (Cont.)

2024	Not later than 1 year	Later than 1 year and not later than 2 years	Later than 2 years and not later than 5 years	Total
	\$'000	\$'000	\$'000	\$'000
Operating				
Cleaning buildings services	249	-	-	249
Internal auditing	47	47	143	237
Landfill	33	-	-	33
Library	68	-	-	68
Street sweeping	51	-	-	51
Photocopiers and printers	31	31	79	141
Software	423	419	904	1,746
Telecommunications	106	106	-	212
Rubicon waste water	12	-	-	12
Total	1,020	603	1,126	2,749
Capital				
Bridges	196	-	-	196
Buildings & improvements	14	-	-	14
Car parks	73	-	-	73
Community Land	42	-	-	42
Drainage	53	-	-	53
Landfill	133	-	-	133
Paths and cycleways	8	-	-	8
Play equipment & Parks	361	-	-	361
Roads	110	-	-	110
Swimming Pools	280	-	-	280
Total	1,270	-	-	1,270

(b) Operating lease receivables

Operating lease receivables

The Council has entered into commercial property leases 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:

	2025	2024
	\$'000	\$'000
Not later than one year	184	207
Later than one year and not later than five years	681	762
Later than five years	1,459	1,788
Total	2,324	2,757

Notes to Financial Report For the Year Ended 30 June 2025

Note 5 Investing in and financing our operations (cont.)

5.7 Leases

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

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

This policy is applied to contracts entered into, or changed, on or after 1 July 2019.

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.

Notes to Financial Report For the Year Ended 30 June 2025

Note 5 Investing in and financing our operations (cont.)

5.7 Leases (Cont.)

Right-of-Use Assets

	Printers \$'000	Total \$'000
Balance at 1 July 2024	72	72
Depreciation charge	(18)	(18)
Balance at 30 June 2025	<u>54</u>	<u>54</u>

Lease Liabilities

	2025 \$'000	2024 \$'000
Maturity analysis - contractual undiscounted cash flows		
Less than one year	20	20
One to five years	40	60
Total undiscounted lease liabilities as at 30 June:	<u>60</u>	<u>80</u>

Lease liabilities included in the Balance Sheet at 30 June:

Current	18	17
Non-current	38	56
Total lease liabilities	<u>56</u>	<u>73</u>

Notes to Financial Report
For the Year Ended 30 June 2025

Note 6 Assets we manage

6.1 Property, infrastructure, plant and equipment
Summary of property, Infrastructure, plant and equipment

	Carrying amount 30 June 2024 \$000	Additions \$000	Contributions \$000	Revaluations \$000	Depreciation \$000	Disposals \$000	Transfers \$000	Carrying amount 30 June 2025 \$000
Property	132,612	81	-	31,601	(1,269)	-	(25,348)	137,678
Plant and equipment	7,832	1,379	-	-	(1,229)	(105)	-	7,877
Infrastructure	349,524	3,423	1,970	-	(7,212)	(632)	28,314	375,387
Work in progress	18,687	7,764	-	-	-	-	(2,966)	23,484
Total	508,655	12,647	1,970	31,601	(9,710)	(737)	-	544,426

Summary of works in progress (WIP)

	Opening WIP \$000	Additions \$000	Transfers \$000	Closing WIP \$000
Property	13,253	538	(2,150)	11,641
Plant and equipment	25	-	-	25
Infrastructure	5,409	7,226	(816)	11,819
Total	18,687	7,764	(2,966)	23,485

Notes to Financial Report
For the Year Ended 30 June 2025

Note 6 Assets we manage (cont.)

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

(a) Property

	Land - non specialised \$000	Land Under Roads \$000	Total Land \$000	Buildings - specialised \$000	Total Buildings \$000	Work In Progress \$000	Total Property \$000
At fair value 1 July 2024	41,429	18,105	59,534	120,389	120,389	13,253	193,176
Accumulated depreciation at 1 July 2024	-	-	-	(47,311)	(47,311)	-	(47,311)
	41,429	18,105	59,534	73,078	73,078	13,253	145,865
Movements in fair value							
Additions	-	-	-	81	81	538	619
Revaluation	10,484	266	10,752	15,590	15,590	-	26,340
Transfer to infrastructure	-	-	-	(45,613)	(45,613)	-	(45,613)
Transfers from works in progress	-	-	-	1,571	1,571	(2,150)	(580)
	10,484	266	10,752	(28,371)	(28,371)	(1,612)	(19,234)
Movements in accumulated depreciation							
Depreciation and amortisation	-	-	-	(1,269)	(1,269)	-	(1,269)
Revaluation	-	-	-	5,261	5,261	-	5,261
Transfers to Infrastructure	-	-	-	18,694	18,694	-	18,694
	-	-	-	22,686	22,686	-	22,686
At fair value 30 June 2025	51,913	18,371	70,284	92,018	92,018	11,641	173,943
Accumulated depreciation at 30 June 2025	-	-	-	(24,625)	(24,625)	-	(24,625)
Carrying amount	51,913	18,371	70,284	67,393	67,393	11,641	149,317

Notes to Financial Report
For the Year Ended 30 June 2025

Note 6 Assets we manage (cont.)

6.1 Property, infrastructure, plant and equipment (cont.)
(b) Plant and Equipment

1,725

	Heritage plant and equipment \$000	Plant machinery and equipment \$000	Fixtures fittings and furniture \$000	Library books \$000	Works in Progress \$000	Total plant and equipment \$000
At fair value 1 July 2024	812	11,552	2,651	864	25	15,904
Accumulated depreciation at 1 July 2024	(55)	(5,425)	(2,192)	(376)	-	(8,047)
	757	6,127	459	488	25	7,857
Movements in fair value						
Additions	-	1,092	183	104	-	1,379
Disposals	-	(328)	(96)	(80)	-	(503)
	-	764	88	24	-	876
Movements in accumulated depreciation						
Depreciation and amortisation	(4)	(941)	(189)	(94)	-	(1,229)
Accumulated depreciation of disposals	-	223	96	80	-	399
	(4)	(718)	(93)	(14)	-	(830)
At fair value 30 June 2025	812	12,316	2,739	888	25	16,780
Accumulated depreciation at 30 June 2025	(59)	(6,143)	(2,285)	(390)	-	(8,878)
Carrying amount	753	6,173	454	498	25	7,902

Notes to Financial Report
For the Year Ended 30 June 2025

Note 6 Assets we manage (cont.)

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

	Roads \$000	Bridges \$000	Footpaths and cycleways \$000	Drainage \$000	Recreational, Leisure & Community Facilities	Infrastructure Waste Management	Parks, Open Space & Streetscapes	Other Infrastructure	Work In Progress \$000	Total Infrastructure \$000
At fair value 1 July 2024	261,615	111,732	24,239	26,260	-	-	-	-	5,409	429,255
Accumulated depreciation at 1 July 2024	(24,815)	(33,337)	(8,348)	(7,822)	-	-	-	-	-	(74,322)
	236,800	78,395	15,891	18,438	-	-	-	-	5,409	354,933
Movements in fair value										
Additions	2,711	414	31	199	31	-	36	-	7,226	10,649
Contributions	1,281	621	-	68	-	-	-	-	-	1,970
Disposals	(728)	(80)	(204)	(24)	-	-	-	-	-	(1,037)
Transfer from buildings	-	-	-	-	31,641	5,596	1,362	7,014	-	45,613
Transfers from works in progress	127	67	517	104	498	-	82	-	(816)	580
	3,391	1,022	344	348	32,170	5,596	1,480	7,014	6,410	57,775
Movements in accumulated depreciation										
Depreciation and amortisation	(4,073)	(1,233)	(1,004)	(284)	(500)	-	(25)	(94)	-	(7,212)
Accumulated depreciation of disposals	228	39	128	10	-	-	-	-	-	404
Transfers from Buildings	-	-	-	-	(13,878)	(2,010)	(463)	(2,343)	-	(18,694)
	(3,846)	(1,194)	(875)	(274)	(14,378)	(2,010)	(488)	(2,437)	-	(25,502)
At fair value 30 June 2025	265,006	112,754	24,583	26,608	32,170	5,596	1,480	7,014	11,819	487,030
Accumulated depreciation at 30 June 2025	(28,661)	(34,531)	(9,223)	(8,096)	(14,378)	(2,010)	(488)	(2,437)	-	(99,824)
Carrying amount	236,345	78,223	15,360	18,512	17,792	3,586	993	4,577	11,819	387,206

Notes to Financial Report
For the Year Ended 30 June 2025

Note 6 Assets we manage (cont.)

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

Acquisition

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

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

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

	Depreciation Period Years	Threshold Limit \$'000
<i>Asset recognition thresholds and depreciation periods</i>		
Land & land improvements		
Land	-	1
Land improvements	-	1
Buildings		
Buildings	3 to 300	5,000
Plant and Equipment		
Fixtures, fittings and furniture	3 to 20	2,000
Heritage plant and equipment	200	1,000
Library materials	5 to 10	1,000
Plant, machinery and equipment	3 to 20	2,000
Infrastructure		
Bridges	35 to 100	7,500
Drainage	50 to 100	5,000
Footpaths and cycleways	15 to 80	5,000
Roads - formation and earthworks	16 to 200	5,000
Roads - pavements	10 to 100	5,000
Recreational, leisure & community facilities	2 to 205	5,000
Parks, open space & streetscapes	15 to 293	5,000
Waste management	5 to 150	5,000
Other infrastructure	10 to 315	5,000

Land under roads

Council recognises land under roads it controls at fair value.

Depreciation and amortisation

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

Where infrastructure 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.

Notes to Financial Report For the Year Ended 30 June 2025

Note 6 Assets we manage (cont.)

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

Valuation of land and buildings

Valuation of land and buildings were undertaken at 30 June 2025 by a qualified independent valuers Modelve, Bruce Phillips certified practicing valuer A.A.P.I registration number 67847.

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.

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

	Level 1	Level 2	Level 3	Date of Valuation	Type of Valuation
	\$'000	\$'000	\$'000		
Land	-	51,913	-	30/06/2025	Bruce Phillips registration valuer number 67847.
Specialised land	-	-	18,371	30/06/2025	Bruce Phillips registration valuer number 67847.
Specialised buildings	-	-	67,393	30/06/2025	Bruce Phillips registration valuer number 67847.
Total	-	51,913	85,764		

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 in accordance with a valuation undertaken as detailed in the following table.

The date and type of the current valuation is detailed in the following table. An index based revaluation was conducted in the current year, this valuation was based on, ABS Producer Price Index, Index Number 3101 Road and bridge construction Victoria. The index indicated no material difference between the fair value and carrying amount, as such no adjustment was processed.

The revaluation schedule of these asset classes is shown below:

Infrastructure	Last Revaluation	Revaluated By	Scheduled Revaluation
Roads	2020/21	Talis Consultants	2025/26
Recreation, Leisure and Community Assets		New	2025/26
Parks, Open Space & Streetscapes		New	2026/27
Footpaths & Shared Pathways	2019/20	HDS Consultants	2026/27
Kerb and Channel	2020/21	Talis Consultants	2026/27
Stormwater Drains & Pits	2019/20	HDS Consultants	2026/27
Bridges	2022/23	Pitt & Sherry	2027/28
Buildings	2024/25	Agis Consultants	2029/30

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

	Level 1	1725	Level 3	Date of Valuation	Type of Valuation
	\$'000	\$'000	\$'000		
Bridges	-	-	78,223	31/03/2025	Indexed valuation ABS Producer Price Index
Drainage	-	-	18,512	31/03/2025	Indexed valuation ABS Producer Price Index
Footpaths and cycleways	-	-	15,360	31/03/2025	Indexed valuation ABS Producer Price Index
Other Infrastructure	-	-	4,577	31/03/2025	Indexed valuation ABS Producer Price Index
Infrastructure Waste Management	-	-	3,586	31/03/2025	Indexed valuation ABS Producer Price Index
Parks, Open Space & Streetscapes	-	-	993	31/03/2025	Indexed valuation ABS Producer Price Index
Recreational, Leisure & Community Facilities	-	-	17,792	31/03/2025	Indexed valuation ABS Producer Price Index
Roads	-	-	236,345	31/03/2025	Indexed valuation ABS Producer Price Index
Total	-	-	375,388		

Notes to Financial Report For the Year Ended 30 June 2025

Note 6 Assets we manage (cont.)

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

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 is 80%. The market value of land varies significantly depending on the location of the land and the current market conditions. Currently land values range are held at an average of \$2.86 per square metre.

Specialised buildings are valued using a depreciated replacement cost technique. Significant unobservable inputs include the current replacement cost and remaining useful lives of buildings. Current replacement cost is calculated on a square metre basis and range from \$465 to \$7635 per square metre. The remaining useful lives of buildings are determined on the basis of the current condition of buildings and vary from 30 years to 149 years. Replacement cost is sensitive to changes in market conditions, with any increase or decrease in cost flowing through to the valuation. Useful lives of buildings are sensitive to changes in expectations or requirements that could either shorten or extend the useful lives of buildings.

Infrastructure assets are valued based on the depreciated replacement cost. Significant unobservable inputs include the current replacement cost and remaining useful lives. The remaining useful lives of infrastructure assets are determined on the basis of the current condition of the asset and vary from 2 - 315 years. Replacement cost are 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.

The Council has not recently undertaken any construction projects that would provide the data required to reliably estimate the impact of the changes to the current replacement costs basis due to changes in AASB 13 for their road assets. The current valuation on the road assets are based on the costs to renew the assets rather than the costs to construct a reference asset which is now required.

As a result, information to estimate the impact of these potential changes to the unit rates on the fair value of the Council's road assets is not reasonably available. Council will be comprehensively revaluing the road assets in the 2025/26 year using an external valuation specialist to ensure that the basis for the fair values of this asset class is reasonably based.

	2025 \$'000	2024 \$'000
Reconciliation of specialised land		
Land under roads	18,371	18,105
Total specialised land	<u>18,371</u>	<u>18,105</u>

Notes to Financial Report
For the Year Ended 30 June 2025

Note 7 People and relationships

7.1 Council and key management remuneration

(a) Related Parties

Parent entity
Murrindindi Shire Council is the parent entity

Subsidiaries and Associates
There are no subsidiaries and associates

(b) Key Management Personnel

Key management personnel (KMP) are those people with the authority and responsibility for planning, directing and controlling Councils activities. The Councillors, Chief Executive Officer and Directors are deemed KMP.

Details of KMP at any time during the year are:

Councillors

- Councillor - Jodi Adams from 14/11/2024
- Councillor - Sue Carpenter - Deputy Mayor to 26/10/2024
- Councillor - Anita Carr - Deputy Mayor from 14/11/2024
- Councillor - Damien Gallagher - Mayor to 26/10/2024 and from 14/11/2024
- Councillor - Ilona Gerencer to 26/10/2024
- Councillor - Karine Haslam to 26/10/2024
- Councillor - Paul Hildebrand from 14/11/2024
- Councillor - Eric Lording to 26/10/2024 and from 14/11/2024
- Councillor - Sandice McAulay to 26/10/2024 and from 14/11/2024
- Councillor - John Walsh to 26/10/2024

Officers

- Chief Executive Officer - Livia Bonazzi
- Director Assets and Environment - Caroline Lintott
- Director Community & Development - Andrew Paxton
- Director People & Corporate Performance - Michael Chesworth

	2025	2024
	No.	No.
Total number of Councillors	10	7
Chief Executive Officer and other Key Management Personnel	4	5
Total Key Management Personnel	<u>14</u>	<u>12</u>

(c) Remuneration of Key Management Personnel

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

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

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

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

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

	2025	2024
	\$000	\$000
Total remuneration of key management personnel was as follows:		
Short-term employee benefits	1,103	1,108
Other long-term employee benefits	96	89
Post-employment benefits	17	16
Total	<u>1,216</u>	<u>1,213</u>

Notes to Financial Report
For the Year Ended 30 June 2025

Note 7 People and relationships (cont.)

7.1 Council and key management remuneration (cont.)

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

	2025 No.	2024 No.
\$0 - \$9,999	3	-
\$10,000 - \$19,999	2	-
\$20,000 - \$29,999	3	3
\$30,000 - \$39,999	1	2
\$40,000 - \$49,999	-	1
\$60,000 - \$69,999	-	1
\$80,000 - \$89,999	1	-
\$100,000 - \$109,999	-	1
\$110,000 - \$119,999	-	1
\$210,000 - \$219,999	1	-
\$220,000 - \$229,999	1	2
\$280,000 - \$289,999	1	-
\$300,000 - \$309,999	1	1
	14	12

(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.

	\$000	\$000
Total remuneration of other senior staff was as follows:		
Short-term employee benefits	616	152
Other long-term employee benefits	12	5
Post-employment benefits	73	18
Total	701	175

The number of other senior staff are shown below in their relevant income bands:

Income Range:	2025 No.	2024 No.
\$170,000 - \$179,999	3	1
\$180,000 - \$189,999	1	-
	4	1

	\$000	\$000
Total remuneration for the reporting year for other senior staff included above, amounted to:	701	175

Notes to Financial Report
For the Year Ended 30 June 2025

Note 7 People and relationships (cont.)

7.2 Related party disclosure

(a) Transactions with related parties

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

<u>Eildon Events Incorporated</u>	Receipt of \$55,000.00 relating to Contribution to Stage Shade Structure Receipts of \$608.40 relating to Supply & Emptying of bins for Eildon Twilight Markets Receipt of \$46.80 relating to Supply & Emptying of bins for Opera in the Park
<u>Tourism North East</u>	Payment of \$121,541.20 relating to 24/25 Tourism North East annual membership Payment of \$3,300.00 relating to High Country Food & Drink Showcase
<u>UGFM Community Radio</u>	Payments of \$9724.50 relating to advertising Receipt of \$1,650 relating to lease of Marysville Information & Regional Artspace Receipts of \$4,611.77 relating to lease of UGFM Studio Receipts of \$609.18 relating to Electricity for Marysville RAC Receipts of \$4,061.56 relating to Electricity for UGFM Studio Receipts of \$185.64 relating to Water for Marysville RAC Receipt of \$275.00 relating to lease of the Public Radio Building at Yea Railway Reserve

All transactions relate to entities that are controlled or jointly controlled by Key Management Personnel or close family members. These transactions were made at arm's length with the appropriate delegation, and any conflict of interest appropriately declared and reported.

(b) Outstanding balances with related parties

No balances were outstanding at the end of the reporting period in relation to transactions with related parties.

(c) Loans to/from related parties

No loans are in existence as at 30 June 2025 between Council and any related party, nor were any loan transactions entered into during the 2024/25 financial year.

(d) Commitments to/from related parties

No commitments are in existence as at 30 June 2025 between Council and any related party, nor were any commitments made during the financial year.

Note 8 Managing uncertainties

8.1 Contingent assets and liabilities

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

(a) Contingent assets

There were no contingent assets as at 30 June 2025 (2024 Nil).

(b) Contingent liabilities

Contingent liabilities are: confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Council; or
- present obligations that arise from past events but are not recognised because:

- it is not probable that an outflow of resources embodying economic benefits will be required to settle the obligation; or
- the amount of the obligation cannot be measured with sufficient reliability.

Superannuation

Council has obligations under a defined benefit superannuation scheme that may result in the need to make additional contributions to the scheme. Matters relating to this potential obligation are outlined in Note 9.3. As a result of the volatility in financial markets the likelihood of making such contributions in future periods exists.

Landfill

Council operates a landfill. Council will have to carry out site rehabilitation works in the future. At balance date Council is unable to precisely assess the financial implications of such works.

Liability Mutual Insurance

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

MAV Workcare

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

8.2 Change in accounting standards

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

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

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). Details of the material accounting policy information and methods adopted, including the criteria for recognition, the basis of measurement and the basis on which income and expenses are recognised, in respect of each class of financial asset, financial liability and equity instrument is disclosed in the notes of the financial statements. Risk management is carried out by senior management under policies approved by the Council. These policies include identification and analysis of the risk exposure to Council and appropriate procedures, controls and risk minimisation.

(b) Market risk

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

Note 8 Managing uncertainties (cont.)

8.3 Financial Instruments (cont.)

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 does not hold any interest bearing financial instruments that are measured at fair value, and therefore has no exposure 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.

(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 all financial assets included in the balance sheet. Council have exposure to credit risk on some financial assets included in the balance sheet. Particularly significant areas of credit risk exist in relation to outstanding fees and fines as well as loans and receivables from sporting clubs and associations. To help manage this risk:

- Council has a policy for establishing credit limits for the entities it 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 the investment policy.

Receivables consist of a large number of customers, spread across the consumer, business and government sectors. Credit risk associated with the Council's financial assets is minimal because the major 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:

- has an investment policy which requires that only surplus funds are invested in financial assets;
- has readily accessible standby facilities and other funding arrangements in place;
- has a liquidity portfolio structure that requires surplus funds to be invested within various bands of liquid instruments;
- monitors budget to actual performance on a regular basis; and
- sets 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.

Unless otherwise stated, the carrying amount 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 4.31%.

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

Notes to Financial Report For the Year Ended 30 June 2025

8.4 Fair value measurement

Fair value hierarchy

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

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

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

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

The AASB 13 amendments have not resulted in any material impacts to Council's financial statements for all assets except for road assets. Management have not been able to reliably estimate the impact of changes to AASB 13 on the road asset class which has been disclosed in note 6.1.

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 on the basis of the nature, characteristics and risks of the asset 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. The valuation is performed either by experienced council officers or independent experts. The following table sets out the frequency of revaluations by asset class.

Asset class	Revaluation frequency
Bridges	3 to 5 years
Buildings	3 to 5 years
Drainage	3 to 5 years
Footpaths and cycleways	3 to 5 years
Land	3 to 5 years
Other Infrastructure	3 to 5 years
Parks, Open Space & Streetscapes	3 to 5 years
Recreational, Leisure & Community Facilities	3 to 5 years
Roads	3 to 5 years

Where the assets are revalued, the revaluation increases are credited directly to the asset revaluation reserve except to the extent that an increase reverses a prior year decrease for that class of asset that had been recognised as an expense in which case the increase is recognised as revenue up to the amount of the expense.

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

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 to sell 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

On the 18th of July 2025, the Environment Protection Authority issued an amendment to Councils landfill operating licence number OLI000012039. This is to enables the operation of a new landfill cell at 124 Mt Pleasant Road Alexandra. Council will adjust the value of the landfill airspace asset and the landfill rehabilitation provision in the 2025/26 reporting period.

Notes to Financial Report For the Year Ended 30 June 2024

Note 9 Other Matters

9.1 Reserves

	Balance at 1-Jul-24 \$'000	Increase (decrease) \$'000	Balance at end of 30-Jun-25 \$'000
(a) Asset revaluation reserves			
2025			
Property			
Land	35,740	10,484	46,224
Land under roads	14,236	266	14,502
Buildings	43,661	20,851	64,512
	<u>93,637</u>	<u>31,601</u>	<u>125,238</u>
Infrastructure			
Bridges	46,725	-	46,725
Drainage	12,746	-	12,746
Footpaths and cycleways	12,907	-	12,907
Roads	205,080	-	205,080
	<u>277,458</u>	<u>-</u>	<u>277,458</u>
Total Asset revaluation reserves	<u>371,095</u>	<u>31,601</u>	<u>402,696</u>
2024			
Property			
Land	35,740	-	35,740
Land under roads	14,236	-	14,236
Buildings	40,447	3,214	43,661
	<u>90,423</u>	<u>3,214</u>	<u>93,637</u>
Infrastructure			
Bridges	43,629	3,096	46,725
Drainage	11,819	927	12,746
Footpaths and cycleways	12,193	714	12,907
Roads	193,304	11,776	205,080
	<u>260,945</u>	<u>16,513</u>	<u>277,458</u>
Total Asset revaluation reserves	<u>351,368</u>	<u>19,727</u>	<u>371,095</u>

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

**Notes to Financial Report
For the Year Ended 30 June 2024**

Note 9 Other Matters (cont.)

9.1 Reserves (cont.)	beginning of 1-Jul-24 \$'000	accumulated surplus accumulated surplus \$'000	accumulated accumulated surplus \$'000	reporting period 30-Jun-25 \$'000
(b) Other reserves				
2025				
Statutory Reserves				
Public Open Space	518	67	-	585
Discretionary Reserves				
Defined Benefits Superannuation	1,020	-	-	1,020
Eildon Key Worker Housing	-	1,400	(114)	1,286
Gifted and Novated Assets	701	-	-	701
Infrastructure Contributions Parking	41	-	-	41
Infrastructure Balance MAP funding	46	-	-	46
Infrastructure Maintenance	1,040	-	-	1,040
Infrastructure	2,475	403	(1,144)	1,734
Landfill and Waste Management	8,642	5,660	(5,816)	8,486
Marysville Caravan Park	352	85	(157)	280
Shaw Avenue Redevelopment	44	(26)	-	18
Yea Caravan Park	58	177	(191)	44
Yea Saleyards	593	1,044	(914)	723
Total Other reserves	15,530	8,810	(8,336)	16,004

	beginning of \$'000	accumulated surplus \$'000	accumulated \$'000	reporting period \$'000
2024				
Statutory Reserves				
Public Open Space	390	-	129	518
Discretionary Reserves				
Defined Benefits Superannuation	1,020	-	-	1,020
Gifted and Novated Assets	701	-	-	701
Infrastructure Contributions Parking	41	-	-	41
Infrastructure Balance MAP funding	46	-	-	46
Infrastructure Maintenance	1,040	-	-	1,040
Infrastructure	2,575	-	(100)	2,475
Landfill and Waste Management	12,184	5,519	(9,061)	8,642
Marysville Caravan Park	247	130	(25)	352
Shaw Avenue Redevelopment	44	-	-	44
Yea Caravan Park	6	154	(102)	58
Yea Saleyards	435	612	(454)	593
Total Other reserves	18,729	6,415	(9,612)	15,530

Notes to Financial Report For the Year Ended 30 June 2024

Note 9 Other Matters (cont.)

9.1 Reserves (cont.)

Public Open Space; represents payments from subdividers as specified under the Subdivisions Act, to fund future creation of areas of recreational land.

Defined Benefits; been created to assist in meeting obligations for future funding calls from the Vision Super Defined Benefits Superannuation Fund.

Eildon Key Worker Housing With funding secured through the Victorian Government's Regional Worker Accommodation Fund, we are building dwellings with a total of 33 bedrooms dedicated to key worker accommodation on two sites in Eildon. All incomes and expenditures will be transferred to and from this reserve

Gifted and Novated Assets ; contains the balance of funds that were held by (VBRA) the Victorian Bushfire Recovery and Reconstruction Authority for reconstruction projects in Murrindindi Shire when the Authority closed. The funds (also known as VBBRA Cessation funds) were transferred by the State Government to Council as further assistance for the new assets gifted after the 2009 bushfires.

Infrastructure Contributions ; represents payments from Subdividers set aside for future infrastructure works relating to provision of car parking.

Infrastructure Balance MAP Funding; represents the final payment received from State Government related to the Murrindindi Assistance Package.

Infrastructure Maintenance; represents funds set aside for addressing council's long term infrastructure renewal obligations.
Infrastructure Unexpended Capital works relates to savings from capital projects that will be allocated to fund future capital works.

Infrastructure; has been established as an accumulation fund to plan for the future investment in community infrastructure. Any unallocated savings from the annual capital works program will be transferred to this reserve. The reserve is the consolidation of two previous reserves which had similar objectives – the Infrastructure Unexpended Capital Works reserve and the New and Expanded Assets Reserve.

Landfill and Waste Management; is to be utilised for future works, including site rehabilitation and ongoing monitoring followings the sites closer.

Marysville Caravan Park; is surplus operational funds (rental) set aside for future capital works or operational requirements.

Shaw Avenue; represents remaining funds from Council land sales at Shaw Avenue in 2003.

Yea Caravan Park; is surplus operational funds (rental) set aside for future capital works or operational requirements..

Yea Saleyards; is surplus operational funds set aside for future capital works or operational requirements.

9.2 Reconciliation of cash flows from operating activities to surplus

	2025 \$'000	2024 \$'000
Surplus for the financial year	8,037	(1,613)
<i>Non-cash adjustments:</i>		
Depreciation and amortisation	9,928	9,455
Contributions - non-monetary	(1,970)	(424)
Finance costs	3	4
(Gain)/loss on disposal of property, plant and equipment, infrastructure	575	723
Change in assets and liabilities:		
(Increase) / Decrease in trade and other receivables	(3,148)	756
Decrease in inventories	4	7
(Increase) / decrease in other assets	(431)	1,864
Increase / (decrease) in trade and other payables	601	(481)
Increase / (decrease) in trust funds and deposits	(111)	183
Increase / (decrease) unearned income	2,155	(5,061)
Increase / (decrease) in provisions	(1,582)	371
Net cash provided by operating activities	14,061	5,786

Notes to Financial Report
For the Year Ended 30 June 2024

Note 9 Other Matters (cont.)

9.3 Superannuation

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

Accumulation

The Fund's accumulation category, Vision MySuper/Vision Super Saver, receives both employer and employee contributions on a progressive basis. Employer contributions are normally based on a fixed percentage of employee earnings (for the year ended 30 June 2025, this was 11.5% as required under Superannuation Guarantee (SG) legislation (2024: 11.0%)).

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 Council in the Fund cannot be measured as a percentage compared with other participating employers. Therefore, the Fund Actuary is unable to allocate benefit liabilities, assets and costs between employers for the purposes of AASB 119.

Funding Arrangements

Council makes employer contributions to the Defined Benefit category of the Fund at rates determined by the Trustee on the advice of the Fund Actuary.

As at 30 June 2024, an interim actuarial investigation was held as the Fund provides lifetime pensions in the Defined Benefit category. The vested benefit index (VBI) of the Defined Benefit category as at 30 June 2024 (of which Council is a contributing employer) was 105.4%. The financial assumptions used to calculate the VBI were:

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

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

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

Net investment returns	5.7% pa
Salary information	3.5% pa
Price inflation (CPI)	2.7% pa

The VBI is used as the primary funding indicator. Because the VBI was above 100%, the 30 June 2024 actuarial investigation determined the Defined Benefit category was in a satisfactory financial position and that no change was necessary to the Defined Benefit category's funding arrangements from prior years.

Note 9 Other Matters (cont.)

9.3 Superannuation (Cont.)

Employer contributions

(a) Regular contributions

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

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

(b) Funding calls

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

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

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

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

If there is a surplus in the Fund, the surplus cannot be returned to the participating employers.

In the event that a participating employer is wound-up, the defined benefit obligations of that employer will be transferred to that employer's successor.

The 2024 interim actuarial investigation surplus amounts

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

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

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

The VBI surplus means that the market value of the fund's assets supporting the defined benefit obligations exceed the vested benefits that the defined benefit members would have been entitled to if they had all exited on 30 June 2024.

The total service liability surplus means that the current value of the assets in the Fund's Defined Benefit category plus expected future contributions exceeds the value of expected future benefits and expenses as at 30 June 2024.

The discounted accrued benefit surplus means that the current value of the assets in the Fund's Defined Benefit category exceeds the value of benefits payable in the future but accrued in respect of service to 30 June 2024.

Notes to Financial Report
For the Year Ended 30 June 2024

Note 9 Other Matters (cont.)

9.3 Superannuation (Cont.)

The 2025 triennial actuarial investigation

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

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

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

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

The 2023 triennial investigation

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

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

Superannuation contributions

Refer to note 4.1 for details of Council's superannuation contributions.

Enterprise bargaining agreement

Staff employed under Councils Enterprise Bargaining Agreement are entitled to additional superannuation depending on years of service as outlined below:

Years of service between 10 - 15	1%
Years of service greater than 15	2%

Note 10 Change in accounting policy

10.1 Change in accounting policy

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

Murrindindi Shire Council

Performance Statement

Year Ending 30 June 2025

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Independent Auditor's Report

To the Councillors of Murrindindi Shire Council

Opinion	<p>I have audited the accompanying performance statement of Murrindindi Shire Council (the council) which comprises the:</p> <ul style="list-style-type: none">• description of municipality for the year ended 30 June 2025• service performance indicators for the year ended 30 June 2025• financial performance indicators for the year ended 30 June 2025• sustainable capacity indicators for the year ended 30 June 2025• notes to the accounts• certification of the performance statement. <p>In my opinion, the performance statement of Murrindindi Shire Council in respect of the year ended 30 June 2025 presents fairly, in all material respects, in accordance with the performance reporting requirements of Part 4 of the <i>Local Government Act 2020</i> and Local Government (Planning and Reporting) Regulations 2020.</p>
Basis for Opinion	<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>
Councillors' responsibilities for the performance statement	<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
29 October 2025



Travis Derricott
as delegate for the Auditor-General of Victoria

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*.



Nikki Rongong CPA

Principal Accounting Officer

Dated: 28/10/2025

In our opinion, the accompanying performance statement of the Murrindindi Shire Council for the year ended 30 June 2025 presents fairly the results of council's performance in accordance with the *Local Government Act 2020* and the *Local Government (Planning and Reporting) Regulations 2020*.

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

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

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



Damien Gallagher
Councillor

Dated: 28/10/2025



Paul Hildebrand
Councillor

Dated: 28/10/2025



Livia Bonazzi
Chief Executive Officer

Dated: 28/10/2025

Section 1. Description of municipality

Murrindindi Shire Council (Council) is situated 150 kms or 90 minutes north-east of Melbourne.

The Wurundjeri and the Taungurung are the traditional owners of the lands known as the Shire of Murrindindi. European settlement followed Hume and Hovell's overland exploration in December 1824. Many local towns were established during the 1850s and 1860s following the discovery of gold.

The Murrindindi Shire Council was declared on 18 November 1994 by the amalgamation of the former municipalities of Alexandra and Yea, and the addition of parts of the former municipalities of Healesville, Broadford, Eltham, Whittlesea and Euroa.

The main industries of the Shire include agriculture, aquaculture, horticulture, forestry, tourism and hospitality, light manufacturing and engineering, retail and trades services, education and public services.

The municipality covers an area of 3,873 square kilometres, of which 48% is Crown land, and has a population of 15,603 is based on the most recent Australian Bureau of Statistics update.

Overview of 2025

During the financial year, Council experienced growth in population and demand for services.

While extensive works were undertaken to improve infrastructure, some operating project expenditure and capital works projects were delayed due to factors such as:

- Lengthy cultural heritage approval processes
- Delayed Department of Transport and Planning approvals
- Material and equipment availability and contractor shortages
- Weather events and a landslip at Snobbs Creek
- Addition of several new large projects to the capital program.

Highlights of the 2024/25 year include:

- Completion of the Alexandra Landfill Cell Construction
- Completion and opening of the Eildon Reserve Redevelopment Project, including skate park, splash park and senior play area.
- Securing grant funding commitment for the Eildon Key Worker Housing Project and Alexandra East Development Plan
- Delivering close to \$1 million in community grants
- Significant bridge and road drainage works at Flowerdale, Molesworth, Fawcett and Maintongoon
- Continued implementation of the digital transformation of Council's business systems
- Completion of an induction program for new Councillors following the 2024 Council elections
- Preparation for the rollout of the new 4 bin kerbside collection service
- Development and adoption of the new 10-year Community Vision and Council Plan 2025-2029
- Delivery of flood recovery repair works and community wellbeing initiatives.

Section 2. Service performance indicators

For the year ended 30 June 2025

Results						
Dimension/indicator / measure	2022	2023	2024	2025		Comments
	Actual	Actual	Actual	Target as per budget	Actual	
Aquatic Facilities Utilisation <i>Utilisation of aquatic facilities</i> [Number of visits to aquatic facilities / Municipal population]	1.81	1.64	1.80	N/A	2.23	A new municipal aquatic facility (splash park) was registered during the year, which, coupled with a warmer summer season, boosted visitation.
Animal Management Health and safety <i>Animal management prosecutions</i> [Number of successful animal management prosecutions / Number of animal management prosecutions] x 100	100%	100%	0%	N/A	0%	There were no animal management prosecutions.
Food Safety Health and safety <i>Critical and major non-compliance outcome notifications</i> [Number of critical non-compliance outcome notifications and major non-compliance notifications about a food premises followed up / Number of critical non-compliance outcome notifications and major non-compliance notifications about a food premises] x100	100%	100%	100%	N/A	100%	
Governance Satisfaction <i>Satisfaction with community consultation and engagement (community satisfaction rating out of 100 with the consultation and engagement efforts of Council)</i>	54	55	52	56	51	The outcome may have been impacted by the kerbside reform and four-bin rollout, with an intense and prolonged community engagement campaign potentially overshadowing the broader engagement activities, including on the Council Plan.

Libraries Participation <i>Library membership [percentage of the population that are registered library members] x100</i>	N/A	N/A	16.15%	N/A	16.35%	
Maternal and Child Health (MCH) Participation <i>Participation in the MCH service [Number of children who attend the MCH service at least once (in the year) / Number of children enrolled in the MCH service] x100</i>	89.89%	88.58%	85.57%	N/A	85.38%	
Participation <i>Participation in the MCH service by Aboriginal children [Number of Aboriginal children who attend the MCH service at least once (in the year) / Number of Aboriginal children enrolled in the MCH service] x100</i>	91.11%	92.86%	80.56%	N/A	79.55%	
Roads Condition <i>Sealed local roads below the intervention level [percentage of sealed local roads that are below the renewal intervention level set by Council and not requiring renewal]</i>	97.87%	97.87%	80.08%	95.00%	99.12%	The road register was unavailable this financial year because of major revision of the road network data to meet VicMap requirements, so last year's data was used. However, flood recovery works restored damaged roads, while favourable weather boosted maintenance delivery.
Statutory Planning Service standard <i>Planning applications decided within the relevant required time [percentage of planning application decisions made within the relevant required time]</i>	75.68%	77.91%	91.85%	75.00%	69.50%	There were longer assessment times temporarily while a new planning platform was implemented and tested, however, most decision timeframes complied with the statutory 60 days. Since the new system was implemented, timeframes improved.
Waste Management Waste diversion <i>Kerbside collection waste diverted from landfill. [Weight of recyclables and green Organics collected from kerbside Bins / Weight of garbage, Recyclables and green organics Collected from kerbside bins] x 100</i>	33.82%	34.77%	32.33%	34.00%	31.59%	The diversion of landfill dropped with the introduction of the Container Deposit Scheme, as residents diverted their own recycling through the scheme, which reduced the amount of kerbside recycling collected.

Section 3. Financial performance indicators

For the year ended 30 June 2025

Dimension / indicator/ measure	2022	2023	2024	2025		2026	2027	2028	2029	Material variations and comments
	Actual			Target as per budget	Actual	Forecast				
Efficiency Expenditure level <i>Expenses per property assessment</i> <i>[Total expenses / Number of property assessments]</i>	\$3,593.45	\$3,995.59	\$4,560.85	\$4,049.00	\$4,552.52	\$4,334.76	\$4,429.42	\$4,494.32	\$4,580.83	Expenditure has increased due to natural disasters and related recovery activities since 2023. Depreciation has also risen following asset revaluations completed between 2023 and 2025. The main variance between target and actual figures are driven by higher materials and services costs, as well as increased depreciation resulting from asset revaluation.
Revenue level <i>Average rate per property assessment</i> <i>[Sum of all general rates and municipal charges / Number of property assessments]</i>	\$1,808.43	\$1,852.55	\$1,920.00	N/A	\$1,973.11	\$2,057.71	\$2,580.75	\$2,634.08	\$2,688.42	
Liquidity Working capital <i>Current assets compared to current liabilities</i> <i>[Current assets / Current liabilities] x100</i>	330.89%	319.54%	301.35%	355.00%	258.51%	236.14%	215.62%	196.45%	174.73%	Current liabilities have increased due to flood recovery grants being received in advance. Council's ability to meet liabilities remains strong.

Unrestricted cash Unrestricted cash compared to current liabilities [Unrestricted cash / Current liabilities] x100	32.61%	-43.74%	-40.50%	N/A	-0.26%	149.77%	120.00%	100.90%	79.41%	Cash and cash equivalents increased compared to last year, due to a \$10 million reduction in cash held in investments. The unrestricted cash in future years will likely increase due to capital works carry forward adjustments.
Obligations Loans and borrowings Loans and borrowings compared to rates [Interest bearing loans and borrowings / Rate revenue] x100	0.00%	0.00%	0.00%	N/A	0.00%	7.70%	6.37%	5.07%	3.78%	Council has budgeted to borrow \$2million in 2025/26 to fund capital works.
Loans and borrowings repayments compared to rates [Interest and principal repayments on interest bearing loans and borrowings / Rate revenue] x100	0.00%	0.00%	0.01%	N/A	0.01%	0.60%	1.44%	1.40%	1.36%	Actuals for both the 2024-25 and 2023-24 years are less than 0.01% and therefore are immaterial. Council has budgeted for \$2M borrowings in 2025-26 which will increase the ratio.
Indebtedness Non-current liabilities compared to own source revenue [Non-current liabilities / Own source revenue] x100	29.83%	27.82%	23.19%	N/A	7.99%	37.95%	36.94%	34.48%	32.07%	The decrease in non-current liabilities is due to the proposed borrowings for the year not being undertaken. The increase of future non-current liabilities is due to \$2M borrowing budgeted in 2025-26.

Asset renewal and upgrade <i>Asset renewal and upgrade compared to depreciation</i> <i>[Asset renewal and asset upgrade expense / Asset depreciation] x100</i>	133.66%	124.94%	95.96%	120.00%	85.15%	118.84%	117.60%	96.59%	93.23%	Some asset update projects were delayed, new assets were capitalised earlier in the year, and the revaluation of infrastructure assets resulted in higher depreciation. Sustainability pressures on Council, as a small rural council, impacts the ability to meet forecasted targets. Council is finalising its long-term financial plan and developing strategies to achieve the target set.
Operating position Adjusted underlying result <i>Adjusted underlying surplus (or deficit)</i> <i>[Adjusted underlying surplus (deficit) / Adjusted underlying revenue] x100</i>	-0.34%	-7.71%	-16.28%	N/A	-0.45%	-8.34%	-6.80%	-6.16%	-7.55%	The adjusted underlying result appears artificially improved, mainly due to substantial Federal Assistance Grants being paid in advance, recognised in the year.
Stability Rates concentration <i>Rates compared to adjusted underlying revenue</i> <i>[Rate revenue / Adjusted underlying revenue] x100</i>	60.51%	60.17%	59.85%	67.00%	53.43%	63.19%	62.23%	62.22%	63.12%	This variance is due to an increase in adjusted underlying revenue, which was driven by the recognition of grants received in advance as income.
Rates effort <i>Rates compared to property values</i> <i>[Rate revenue / Capital improved value of rateable properties in the municipality] x100.</i>	0.36%	0.29%	0.26%	N/A	0.27%	0.28%	0.28%	0.29%	0.29%	There was a 19% increase in the January 2024 property valuation, which led to the variance in the rates/property value ratio.

Section 4. Sustainable capacity indicators

For the year ended 30 June 2025

Indicator / measure [formula]	Results				Comments
	2022 Actual	2023 Actual	2024 Actual	2025 Actual	
Population <i>Expenses per head of municipal population</i> 	\$2,462.09	\$2,655.91	\$3,030.75	\$3,005.26	Since 2023 expenditure increased due to natural disasters and recovery activities. Additionally, depreciation increased due to the impact of asset revaluations completed from 2023 to 2025.
<i>Infrastructure per head of municipal population</i> <i>[Value of infrastructure / Municipal population]</i>	\$26,425.00	\$27,546.95	\$29,013.65	\$30,387.94	The increase in the cost of infrastructure per capita is due to the addition of new assets in recent years and the annual revaluation of Council's assets.
<i>Population density per length of road</i> <i>[Municipal population / Kilometres of local roads]</i>	11.96	12.30	12.44	12.53	
Own-source revenue <i>Own-source revenue per head of municipal population</i> <i>[Own-source revenue / Municipal population]</i>	\$1,761.54	\$1,828.87	\$1,952.65	\$2,100.04	
Recurrent grants <i>Recurrent grants per head of municipal population</i> <i>[Recurrent grants / Municipal population]</i>	\$608.18	\$543.30	\$248.68	\$771.97	The significant increase is being caused by the timing of receipt of the financial assistance grants in the current period.
Disadvantage <i>Relative Socio-Economic Disadvantage</i> <i>[Index of Relative Socio-Economic Disadvantage by decile]</i>	6	6	6	6	
Workforce turnover <i>[Number of permanent staff resignations and terminations / Average number of permanent staff for the financial year] x100</i>	14.10%	20.30%	14.20%	14.50%	Long-term casual staff were excluded from the 2023/2024 result. If they had been included, the result would have been 12.38%. The year-on-year movement is primarily due to turnover amongst permanent staff during the year.

Section 5. Notes to the accounts

5.1. Basis of preparation

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

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

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

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

5.2. Definitions

Key term	Definition
Aboriginal children	means a child who is an Aboriginal person
Aboriginal person	has the same meaning as in the Aboriginal Heritage Act 2006
adjusted underlying revenue	means total income other than: <ul style="list-style-type: none"> • non-recurrent grants used to fund capital expenditure; and • non-monetary asset contributions; and • contributions to fund capital expenditure from sources other than those referred to above
adjusted underlying surplus (or deficit)	means adjusted underlying revenue less total expenditure
annual report	means an annual report prepared by a council under section 98 of the Act
asset renewal expenditure	means expenditure on an existing asset or on replacing an existing asset that returns the service capability of the asset to its original capability
asset upgrade expenditure	means expenditure that— (a) enhances an existing asset to provide a higher level of service; or (b) extends the life of the asset beyond its original life
critical non-compliance outcome notification	means a notification received by council under section 19N(3) or (4) of the <i>Food Act 1984</i> , or advice given to council by an authorized officer under that Act, of a deficiency that poses an immediate serious threat to public health
current assets	has the same meaning as in the Australian Accounting Standards
current liabilities	has the same meaning as in the Australian Accounting Standards
food premises	has the same meaning as in the <i>Food Act 1984</i>
intervention level	means the level set for the condition of a road beyond which a council will not allow the road to deteriorate and will need to intervene
local road	means a sealed or unsealed road for which the council is the responsible road authority under the <i>Road Management Act 2004</i>
major non-compliance outcome notification	means a notification received by a council under section 19N(3) or (4) of the <i>Food Act 1984</i> , or advice given to council by an authorized officer under that Act, of a deficiency that does not pose an immediate serious threat to public health but may do so if no remedial action is taken
MCH	means the Maternal and Child Health Service provided by a council to support the health and development of children within the municipality from birth until school age
non-current liabilities	means all liabilities other than current liabilities
own-source revenue	means adjusted underlying revenue other than revenue that is not under the control of council (including government grants)
population	means the resident population estimated by council
rate revenue	means revenue from general rates, municipal charges, service rates and service charges
relative socio-economic disadvantage	in relation to a municipal district, means the relative socio-economic disadvantage, expressed as a decile for the relevant financial year, of the area in which the municipal district is located according to the Index of Relative Socio-Economic Disadvantage of SEIFA

restricted cash	means cash, cash equivalents and financial assets, within the meaning of the Australian Accounting Standards, not available for use other than for a purpose for which it is restricted, and includes cash to be used to fund capital works expenditure from the previous financial year
SEIFA	means the Socio-Economic Indexes for Areas published from time to time by the Australian Bureau of Statistics on its Internet site
unrestricted cash	means all cash and cash equivalents other than restricted cash

5.3. Other Matters

Council continued to deliver a range of flood recovery works and community recovery initiatives, which were additional to the delivery of Council's business-as-usual services and projects.




CHALLENGES AND FUTURE OUTLOOK

Our 2025/26 Annual Budget adopted by Council in May 2025 recognises ongoing structural challenges in generating sufficient revenue to meet growing service and infrastructure demands. The Annual Budget signals the need for future community engagement on prioritisation of services and potential rationalisation of underused facilities to ensure long-term sustainability. We will be embarking on some serious conversations with Community on efficiencies to ensure we can continue to deliver important services to our community and to ensure well placed for the future. There have been some external factors that have impacted the financial outlook including:

- Increased financial pressures resulting from inflation and the cost of living.
- The Victorian rate cap continues to have an impact on our ability keep pace with service delivery and infrastructure costs and maintenance
- The reduction in funding available from the State Government as it manages its debts.
- Increased competition for Federal funding in the face of a changing State fiscal landscape.
- Cash flow shortfalls while awaiting payments for investments made and recoverable from federal assistance grants.

FINANCIAL SUMMARY

OPERATING POSITION

Surplus in '000	
2021/22	\$3,588
2022/23	\$4,540
2023/24	(\$1,613)
2024/25	\$8,037
Working capital ratio%	
2021/22	330.89%
2022/23	319.54%
2023/24	301.35%
2024/25	258.51%
Highlights ('000)	
<div> Revenue \$54,929</div>	<div><div> Expenditure \$46,892</div><div> Surplus \$8,037</div></div>

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