

Annual Report

2024-25



**Macedon
Ranges**
Shire Council



Acknowledgement of Country

Macedon Ranges Shire Council acknowledges the **Dja Dja Wurrung**, **Taungurung** and **Wurundjeri Woi-wurrung** Peoples as the Traditional Owners and Custodians of this land and waterways. Council recognises their living cultures and ongoing connection to Country and pays respect to their Elders past, present and emerging.

Council also acknowledges local Aboriginal and/or Torres Strait Islander residents of Macedon Ranges for their ongoing contribution to the diverse culture of our community.

Artwork by Taungurung artist Maddi Moser. *Artwork used with permission.*

The artwork featured on this page was created by Maddi Moser; a Taungurung artist, designer and secondary school teacher. Maddi currently works as a teacher and runs her own design and photography business. She now resides in Townsville but has lived the majority of her life in Swan Hill and Albury Wodonga, both towns having close ties to the Murray River, a theme reflected in her artworks.

Maddi uses her background in design to create art in a modern and unique style that helps to continue and celebrate her cultural heritage.





Image Flora at Hanging Rock
Photo credit: Thomas Breakwell

Report structure

This report is divided into five broad sections:

1. An overview of the report, our shire and Council's performance (page 6)
2. An overview of our community and our organisation (page 60)
3. Our performance against the four themes of the Council Plan 2021-2031 (page 86)
4. Corporate governance and statutory reporting (page 117)
5. Financial and performance statements (page 144).

How to obtain a copy of the Annual Report

Additional copies of this Annual Report can be obtained by:

- visiting Council's website at mrsc.vic.gov.au/annual-report (which also includes archives of previous Annual Reports)
- calling our customer service centres on **(03) 5422 0333**
 - **TTY users**—phone 133 677 then ask for (03) 5422 0333
 - **Speak and Listen** (speech-to-speech relay) users—phone 1300 555 727 then ask for (03) 5422 0333
 - **Internet relay users**—connect to the [National Relay Service](#) and then ask for (03) 5422 0333
 - **Translating and Interpreting Service**—call TIS National on 131 450 or visit [TIS National website](#)
- sending an email to: mrsc@mrsc.vic.gov.au
- writing to Macedon Ranges Shire Council: PO Box 151, Kyneton VIC 3444

***Please note:** due to environmental and financial reasons a limited number of hard copies of the Annual Report are printed each year, therefore a hard copy may not always be available on request.

Macedon Ranges Shire Council is committed to continually improving the way we operate, including the development of this Annual Report. If you want to provide feedback or would like more information on matters contained in this report, please contact Council via the above details.

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Report Overview

About our Annual Report

Macedon Ranges Shire Council is pleased to present the 2024-25 Annual Report (covering the financial year between 1 July 2024 and 30 June 2025).

To provide a clear and strategic direction for Council's spending and initiatives, and to support transparency within the Macedon Ranges community, we produce an annual Budget and Council Plan actions document as a bookend for the start of every financial year. These documents align closely with our four key Council Plan 2021-2031 themes, developed in collaboration with the community.

At the other bookend of this financial year spectrum is this Annual Report document – a reflection and overview of our operations and performance in the preceding financial year, including how we delivered against the outlined Budget initiatives and Council Plan actions.

This Annual Report has been developed to reflect several mandatory reporting aspects – including the Victorian Government's Local Government Performance Reporting Framework (LGPRF), found at vic.gov.au/know-your-council – as well as other non-mandatory, localised information that helps to tell the story of the work of our Councillors, Executive and broader Council workforce in collaboration with the community.

It includes details on achievements and challenges across key operational areas of the organisation; provides audited financial statements for full transparency and accountability; and includes statutory reporting and legislative information, fulfilling Council's statutory responsibilities under the *Local Government Act 2020* and other legislative requirements.

To complement the more-rigid reporting aspects detailed in this document, we also provide interesting statistics and case studies

on key Council initiatives delivered throughout 2024-25, showcasing some of the important work across close to 100 services that Council provides on behalf of the community.

Cover image

Grasslands are often overlooked, yet they are home to a diverse range of flora and fauna in the Macedon Ranges, many of which are threatened or endangered.

To celebrate National Threatened Species Day, our Environment team hosted a guided walk through the grassland and woodland area of Macedon Cemetery in September 2024, educating attendees about the vital role threatened grasslands play in preserving biodiversity and protecting endangered species.

Attendees visited areas of grass that have previously been burnt as a weed control technique and to promote native grassland values. The cover photo of this year's Annual Report captures Council's Bushland Reserves Officer, Martin Roberts (pictured centrally in a hi-vis vest), presenting with the distinctive Mount Macedon easily visible in the background.



Images Protecting Grasslands
Photo credits: Chris Matthews

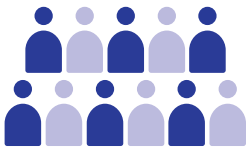




Image Protecting Grasslands
Photo credit: Chris Matthews

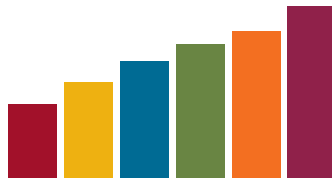
About the Macedon Ranges

Population size



56,073

residents live in the shire¹



Population expected to grow to **75,300** by 2046¹

The greatest growth (+187%) will occur for those **aged 85+**¹



The largest number of new residents will be **parents and homebuilders**¹

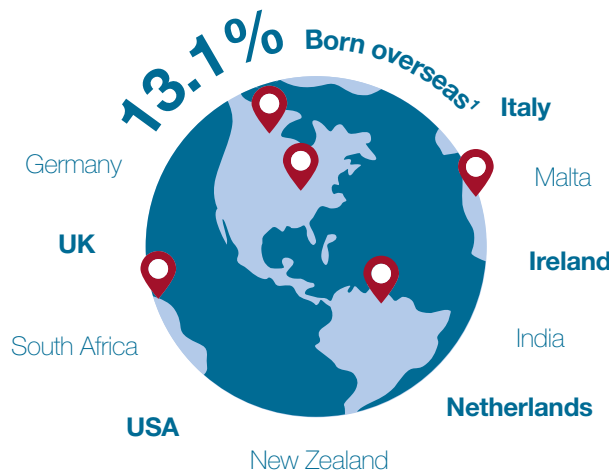
Demographics



43

Median age of residents in the shire¹

5.1% of residents **need assistance** in their day-to-day lives due to age or disability¹



9.5% of people in the shire identify as **LGBTQIA+**²

4.5% Speak a language other than English at home¹

49.3% of residents reported **no religion**. The largest religious group was Western (Roman) Catholic (22.3%)¹



Employment and industry



63.3%

Employment rate for residents, and 12.5% for those who reported a need for assistance¹

5.4%

of those aged 15-25 in the shire **were not working or studying**¹



Top 5

Employment sectors¹⁰

- 1 Health Care & Social Assistance
- 2 Construction
- 3 Education & Training
- 4 Retail
- 5 Accommodation & Food Services

With the highest growth expected in **Construction and Residential Care & Social Assistance**¹⁰



19.2%

of residents 15 and over **volunteered**¹



Construction and Construction Services make the biggest contribution to **economic output in the region**¹⁰

Households



\$926K
Median house price
Compared to \$895,000
in Metro Melbourne³



\$607
Median weekly rent
compared to \$580 in
Metro Melbourne³



More households are classified as **high income** when compared with regional Victoria¹



Mortgage and rental stress was experienced in 11.2% and 32.2% of households respectively⁵

Health and wellbeing

Only 1 in every 2 adults, and 3 in 4 children meet daily **fruit consumption guidelines**²



Nearly **1/4** of residents reported worrying about **food insecurity**, with concerns being most common among women and younger individuals²



18.5% of adults experience **loneliness**, particularly younger adults (aged 18-24)²

Less than 1/2 of residents participate in the recommended 150 minutes of **exercise** each week²



70% of men and **45%** of women were likely to drink an amount in a single sitting that can increase their risk of injury²



The most commonly reported health condition in the Macedon Ranges was **Mental Health Condition**²



11.3% increase in **family violence incidents** recorded, compared to the previous year⁴

\$9.5 million Worth of **gambling losses** in 2023-24 (nearly triple that of neighbouring shires)⁷



9.7 per 100,000 **traffic accidents** in the shire compared to 4 per 100,000 in Victoria⁶



Sustainability



On road emissions remain higher than Victorian averages (30.2% compared to 19%), while rail emissions remain substantially lower⁹



Residential emissions from electricity remain higher than Victorian averages (20.8% compared to 15%)⁸

8,730

rooftop solar systems which equates to 37.9 % of rooftops, about 9.6% higher than the state average⁹

Statistics are current as of April 2025, References:

- 1 forecast.id.com.au/macedon-ranges | 2 health.vic.gov.au/population-health-systems/victorian-population-health-survey | 3 reiv.com.au/market-insights/victorian-insights | 4 Crime Statistics Agency | 5 atlas.id.com.au/macedon-ranges | 6 phidu.torrens.edu.au/social-health-atlases/data | 7 Victorian Responsible Gambling Foundation 2023 | 8 snapshotclimate.com.au/locality/australia/victoria/macedon-ranges | 9 pv-map.apvi.org.au/historical | 10 app.remplan.com.au/macedon-ranges/economy.

Our liveable shire

Our shire covers an area of about 1,750 square kilometres and is situated in central Victoria, just under an hour's drive from Melbourne, comprising of a mix of urban and rural areas where our 56,000-or-so residents reside.

The Macedon Ranges is part of a broader Visitor Economy region called Destination Central Victoria, which includes neighbouring council areas of Hepburn, Central Goldfields and Mount Alexander. We are known for our outdoor attractions and natural beauty such as Hanging Rock and Mount Macedon, as well as the unique rural character of our heritage villages and local artisan culture.

Celebrating our distinctive areas and landscapes

The Macedon Ranges has long been recognised as having several distinctive attributes and dominant features in our landscape.

The Victorian Government designated the Macedon Ranges as the first area to be afforded the maximum protection possible under the Distinctive Areas and Landscapes provisions of the *Planning and Environment Act 1987*.

The Macedon Ranges Statement of Planning Policy provides a framework to ensure that the outstanding landscapes, layers of settlement history, impressive landforms, and diverse natural environment of the Macedon Ranges are protected and preserved and continue to be of special significance to the people of Victoria. It celebrates the enduring links between Country and First Nations Victorians.

Traditional Owners and First Nations Peoples

The land now known as the Macedon Ranges has a rich Aboriginal heritage

spanning at least 30,000-40,000 years¹. The area is home to three Traditional Owner Groups: Wurundjeri Woi-wurrung, Taungurung and Dja Dja Wurrung.

The First Nations Peoples who live in the shire today are diverse, coming from these three Traditional Owner Groups, as well as many nations from across Australia.

There are many places of Aboriginal cultural significance across the shire, including:

- Hanging Rock: a sacred and highly significant place and an important intertribal ceremonial meeting place. Oral traditions indicate it was the location of large intergroup gatherings for trade and ceremonies. Stone in stone tools found there comes from considerable distances, indicating the place was part of a much larger social and economic network. There is an important natural spring that was a source of water and is an important cultural and spiritual site.
- Wil-im-ee Moor-ring (Mount William) essential for the production of 'greenstone' axes by Wurundjeri Woi-wurrung Peoples.



¹ Source: Macedon Ranges shire - Thematic Environmental History, October 2023

Today, Traditional Owner Groups have their unique rights to their Country recognised under a range of Victorian legislation, including the *Charter of Human Rights and Responsibilities Act 2006*. This Act also recognises the distinct cultural rights of all First Nations People and communities.

Wurundjeri Woi-wurrung Cultural Heritage Aboriginal Corporation (Wurundjeri), Taungurung Land and Waters Council (TLaWC) and Dja Dja Wurrung Clans Aboriginal Corporation (DJAARA) are Recognised Aboriginal Parties. TLaWC and DJAARA also have signed Recognition and Settlement Agreements with the State of Victoria, which acknowledge a range of Traditional Owner rights, including rights to practice culture, participate in decisions about natural resource management and proposed land use activities on Crown land within their boundaries.

We engage in cultural protocols in our day to-day work as an organisation, such as an Acknowledgement of Country at the beginning of meetings or events. These cultural protocols promote respect and recognition of the unique history of our area and its First Nations Peoples.

We work with our three Registered Aboriginal Parties, and our relationships with them are crucial to our ability to deliver on our role in protecting and conserving places of Aboriginal cultural heritage significance and promoting community awareness of First Nations histories and cultures.

We will continue to work with, and partner with, the Traditional Owners of the land now covered by the Macedon Ranges Shire Council and support their self-determination, aspirations and goals as outlined in their respective Country and Strategic Plans.

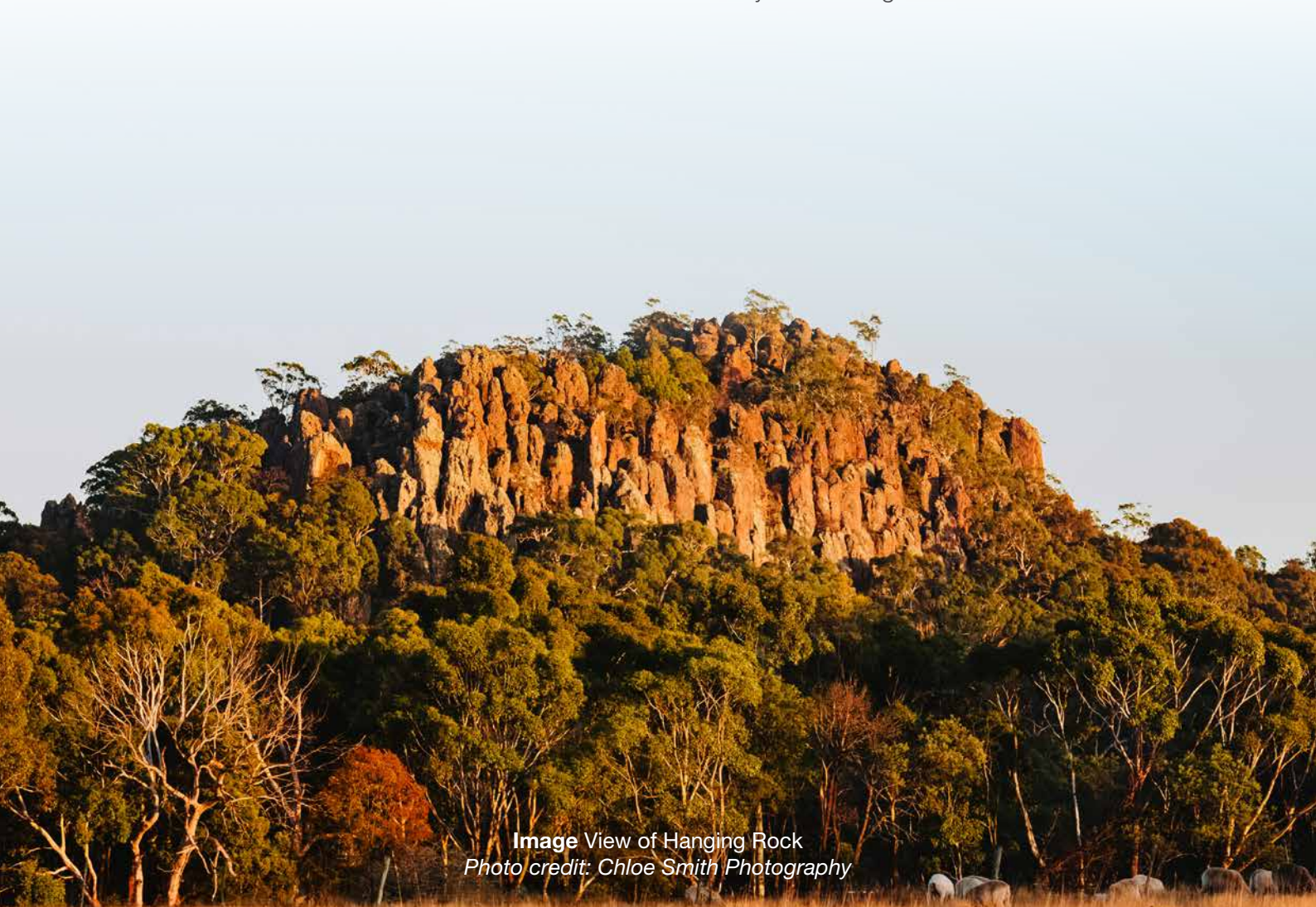


Image View of Hanging Rock
Photo credit: Chloe Smith Photography

Our services

We deliver close to 100 important services to the community, improving the lives of those who live, work, visit and play in the shire.

These include:

- Maternal and Child Health services and year-round immunisations, delivered by qualified nurses
- targeted support and initiatives to engage our older and young populations across the shire
- providing three-year-old and four-year-old kindergarten services across eight kindergartens
- support for local businesses and promoting our region to visitors, including operating Hanging Rock and Visitor Information Centres at Woodend and Kyneton, and hosting a range of events
- implementing a range of waste management initiatives to reduce landfill, and operating resource recovery facilities (transfer stations) at Romsey, Kyneton and Woodend
- delivering a regular capital works program, including proactive road upgrades and maintenance, in addition to delivering a range of major and minor design and construct projects
- facilitating planning applications and developing a range of strategic planning documents
- promoting sustainable environmental initiatives, including supporting local Landcare groups and conducting roadside weed management.

In addition to these services, and our four primary customer service centres across the shire (in Kyneton, Gisborne, Romsey and Woodend), we also manage and maintain a number of other facilities including:

- Buffalo Stadium (Woodend)
- Gisborne Aquatic Centre
- Gisborne Community Centre
- Gisborne Fitness Centre
- Kyneton Mechanics Institute
- Kyneton Town Hall
- Kyneton Toyota Sports and Aquatics Centre
- Lancefield Outdoor Pool
- Macedon Community Centre
- Macedon Ranges Sports Precinct (New Gisborne)
- Riddells Creek Leisure Centre
- Romsey Recreation Centre
- The Stadium (Gisborne)
- Woodend Outdoor Pool



Image Kyneton Mechanics Institute
Photo credit: Rodney Dekker

Our Purpose

Our vision

“With our unique regional identity, Macedon Ranges Shire embodies a caring, resilient approach to community through our robust local economy, protection of the natural environment and a collaborative commitment to inclusivity for all.”

This vision is central to our Council Plan and the creation of our four Council Plan themes, elaborated on further in the next section: Our Planning and Accountability Framework.

Read our Community Vision on our website: mrsc.vic.gov.au/vision

Our values

Council is committed to the core values of Respect, Honesty, Accountability, Working Together and Innovation. Our employees share and promote these values through their behaviours at work.

Respect

- We listen with an open mind.
- We are helpful, show empathy and encourage others.
- We acknowledge and show appreciation for constructive contributions.
- We embrace diversity in our organisation and community.
- We value our people and support their health and wellbeing.

Honesty

- We are truthful.
- We are courageous and respectful in communicating and receiving feedback.
- We build trust with each other and the community through honest and consistent behaviour.

Accountability

- We do what we say and take responsibility for our actions.
- We act ethically and maintain high standards.
- We are open, transparent and consistent in our actions and decisions.

Working Together

- We communicate and share information.
- We each contribute in a positive way.
- We value difference, share ideas, listen to and learn from each other.
- We seek out and engage those with the skills, experience and knowledge necessary to achieve the best outcomes.

Innovation

- We are open to new ideas and empower our people to use their initiative.
- We adapt to the changing needs of our organisation, our community and our environment.
- We seek feedback, reflect and review in order to improve.
- We invest in the learning and development of our people so they can reach their full potential.

Occupational Health and Safety (OHS) Vision

Macedon Ranges Shire Council's OHS Vision is to create a workplace that is free from work-related injury and illness. Council staff are supported by our physical and psychologically safe work environments that extend to support the wellbeing of the community that we serve. Council's safety culture demonstrates safe work practices and staff are resourced with processes that align to standards and evidence-based best practices.



Image Tree planting in Kyneton
Photo credit: Chris Matthews

Our Planning and Accountability Framework

Integrated strategic planning and reporting framework

Integrated Strategic Planning Framework

Our long-term vision (guiding all that we do)	Community Vision (every 10 years) Council Plan (every 4 years) incorporating the: Municipal Public Health and Wellbeing Plan, Disability Action Plan
Our strategic direction (providing specific priorities and objectives)	
Our long-term resource allocation	Financial Plan and Asset Plan (every 10 years)
	Workforce Plan and Revenue and Rating Plan (every 4 years)
Our yearly Commitments (what we will deliver each financial year)	Council Plan Action Plan and Budget (annually, ahead of each financial year)
	Quarterly Reporting (quarterly, within each financial year)
Our reporting (for accountability and transparency)	Annual Report (annually, after each financial year)

Ongoing review and continuous improvement

Council Plan

The Council Plan is the primary vision and goal-setting document for Council. It plays a key role in setting the strategic direction of Council for the four-year Council term.

It guides our organisation's work to deliver on the priorities of the Council and the community, and to manage and deliver services for the Macedon Ranges community.

It is our strategic direction for the future of the Macedon Ranges. It outlines our key priorities and supports the achievement of the Community Vision through planned objectives and strategies.

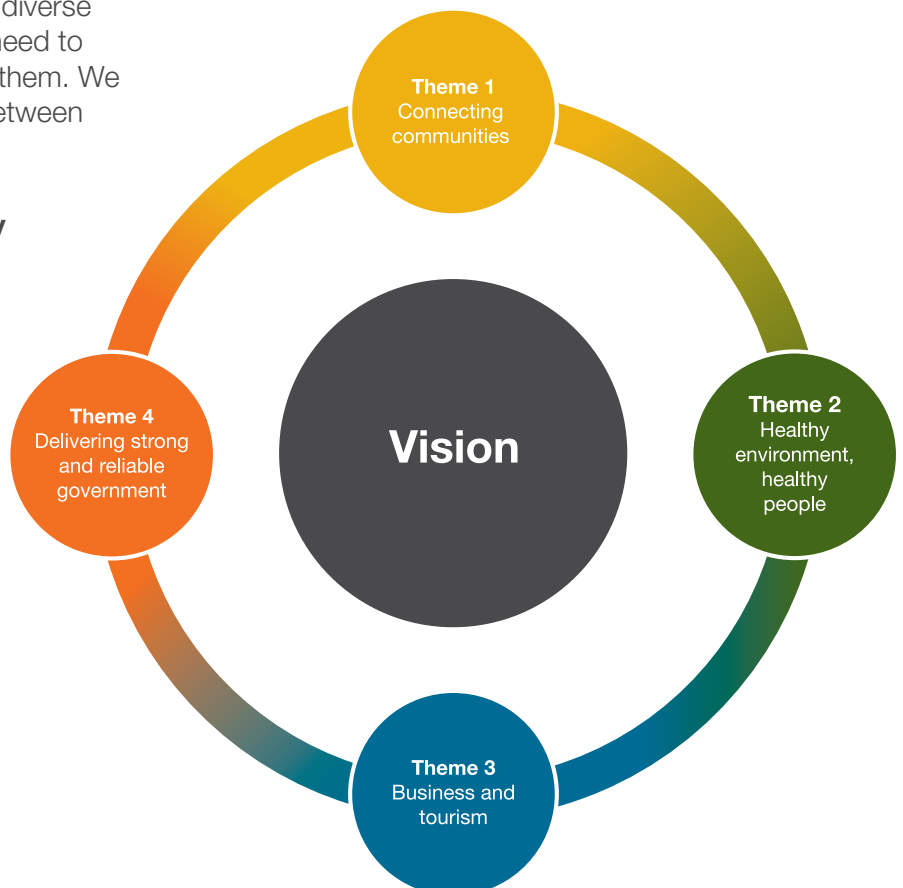
Our four key Council Plan themes guiding our work in 2024-25 were:

- **Connecting communities:** A connected community is where people have access to the services they need and are empowered to contribute, creating a sense of belonging. Our community is diverse and has a range of needs. We need to ensure we are addressing all of them. We also need to bridge any gaps between Council actions and community expectations.
- **Healthy environment, healthy people:** The community prioritises the protection of the natural environment and recreational facilities. There is also strong community support for initiatives to minimise our shire's impact on the earth and its resources. Resilient communities and robust economies rely entirely on a healthy environment.

- **Business and tourism:** Business and tourism is about prioritising and promoting the people, resources, services and our regional identity, to ensure economic growth. Economic development is crucial for the continued growth of the economy of the Macedon Ranges.
- **Deliver strong and reliable government:** While this was not part of the Community Vision Assembly's discussions, it is a requirement of Council's responsibility under the *Act*.

Each theme supports a number of strategic priorities, that inform subsequent actions to deliver on – and report against – each financial year. Progress on these actions is provided as part of our Quarterly Reports, reported and published on our website, in addition to final outcomes being summarised in this Annual Report.

The Council Plan can be viewed on our website: mrsc.vic.gov.au/council-plan



Annual Budget

Ahead of each new financial year, we seek to prepare a budget that balances the funding of essential services and initiatives, the needs of our community and our financial sustainability.

The budget includes information about operating income and expenditure, capital expenditure and funding sources, budget influences, service performance indicators and detailed financial statements.

The budget process is informed through an extensive internal review and budget bid process from teams across Council, which are then considered by the Executive Leadership Team and Councillors, in addition to an opportunity for public budget suggestions through a period of community consultation.

In the 2023-24 financial year, the Budget process was streamlined to welcome submissions from the community for the Budget 2024-25 and Council Plan 2021-2031 (Year Four) in October-November 2023.

In 2024-25, a similar process took place, with the Budget 2025-26 – informed by community consultation and submissions in late 2024 – being adopted at the June 2025 Council Meeting.

The Budget can be viewed on our website: mrsc.vic.gov.au/budget

Annual Report

As outlined at the start of this Annual Report ('About our Annual Report' on page 6), the Annual Report document essentially reviews key commitments outlined in both the Council Plan and the Budget and asks: how did we perform?

It also seeks to include other legislatively required measurements, audited financial statements and case studies that help to tell the story of our breadth of work in the financial year just passed.



Image Protecting Grasslands
Photo credit: Chris Matthews

Refreshing Council's key strategic documents

Macedon Ranges Shire Council, like all councils across Victoria, is legislatively required to complete deliberative engagement to review or renew key strategic documents – including the Community Vision, Council Plan, Financial Plan, Asset Plan, and Revenue and Rating Plan – by 31 October in the year following a general election (in this case, 31 October 2025).

In addition to the above documents, this process will also inform the integration of the Municipal Public Health and Wellbeing Plan, and the Disability Action Plan, into the new Council Plan.

We began this process in late 2024/early 2025, reflecting on the existing documents and gathering early feedback from key stakeholders and the community, to ensure we are still delivering on appropriate priorities and to refresh these documents where required.

The process also involved the creation of a representative Community Assembly, who met several times in 2025 to provide more intensive deliberative engagement (organised through independent facilitators to remove any conscious or unconscious bias).

Following further community consultation, the revised key strategic documents are expected to be tabled for adoption in late 2025, with a renewed Community Vision, strategic priorities and actions to be reported on in the Annual Report 2025-26.





Image Bald Hill Reserve
Photo credit: Chris Matthews

CEO's Message

The 2024-25 financial year was incredibly eventful for us as a local government organisation, for a variety of expected and unexpected reasons – something you will likely get a sense of by reading through this Annual Report.

We are fortunate to live, work or interact in what is a naturally abundant and beautiful part of the country, and indeed the world. We maintain strong agricultural roots and boast some truly stunning natural landmarks such as Hanging Rock and Mount Macedon. But as a result of this abundance of nature, we are often more exposed and vulnerable to severe weather events and the ongoing impacts of climate change – be that flooding around winter, or bushfires around summer.

It was the latter that we were forced to respond to on a number of occasions over the 2024-25 Fire Danger Period, most notably the Bullengarook bushfire just prior to Christmas – resulting in a significant emergency response that Council staff supported wherever we were able. This involved activating our Municipal Emergency Operations Control Centre in Kyneton – enabling staff to collaborate with emergency services and opening up an Emergency Relief Centre at Kyneton Racecourse to support any residents forced to evacuate.

These are high-pressure situations and I'm incredibly proud of the way our staff responded with considered approaches, diligence and empathy. These qualities also shone through in response to a completely different, but equally

devastating type of emergency. In late 2024, a truck veered into the Macedon Ranges Montessori Preschool in Riddells Creek, claiming the life of a much-loved local mum who did more than just her job that day, saving the lives of children with her bravery. While the Kinder is a privately run service, the building is on Crown Land that is managed and leased out by Council, so we were – and continue to be – involved in the recovery from this tragic incident.

In 2024-25, we also facilitated a number of key initiatives vital to our operation as a local council. We supported the Victorian Electoral Commission as it led Council Elections in 2024. This was a massive logistical and educational undertaking, as we worked to ensure as many eligible voters as possible were aware and had the opportunity to vote, while also supporting potential Councillors through the nomination process. Following the elections, we also coordinated a comprehensive induction program with our new Councillor group, to support them getting up to speed with our organisation and its processes.

I'd like to take this opportunity to thank both past Councillors for their contributions, as well as congratulating returning and new Councillors for their successful elections and subsequent efforts to hit the ground running in supporting our staff and our community.

To align with the election of a new Councillor group and legislative requirements, we also began the process of reviewing and refreshing those key strategic documents which guide

CEO's **Message cont.**

all we do as Council – our Council Plan, Asset Plan, Financial Plan, and Revenue and Rating Plan. This has been a substantial piece of work for staff across the organisation, and Councillors, given the opportunity to help shape our Council's priorities over the next four years (hence the plan's 'Shaping the Ranges' name), alongside comprehensive community consultation. This work will conclude in 2025-26.

On the ground, we delivered \$21.87 million of capital works, with highlights including the completion of two new netball courts and associated facilities at Woodend's Gilbert Gordon Reserve; lighting upgrades at Riddells Creek Recreation Reserve and Ross Watt Reserve in New Gisborne; and a suite of essential road upgrades and maintenance work.

We also worked with the Victorian School Building Authority on the delivery of the new Lancefield Children's Centre – a priority project for our council to increase kindergarten capacity in the area and enable Maternal and Child Health appointments locally.

Our financial position remains strong and we continue to look at new ways to innovate, consolidate and maintain a range of essential services to support our growing community.

Bernie O'Sullivan

Chief Executive Officer



Mayor's Message

It's both an honour and privilege to write this message as Mayor and help to put a bow on the 2024-25 financial year, of which highlights have been considered and captured through this Annual Report 2024-25.

The end of one Councillor term and the start of another provides an opportunity for fresh faces, perspectives, and opportunities. But before delving into this financial year specifically, I do want to briefly reflect on some of the significant achievements of the previous four-year term: the realisation of long-term, community-driven projects such as the Romsey Ecotherapy Park and Macedon Ranges Sports Precinct; our advocacy on a range of matters important to both Council and the community; and the progression and adoption of numerous key strategic documents to support our shire's future, including the adoption of the Romsey Structure Plan and Gisborne Futures Structure Plan after extensive community engagement – significant strategic documents that will help to guide the sustainable development of these growing towns.

A sincere thank you to my fellow Councillors who served between 2021 and 2025 for your collaboration and representation on behalf of our community. And to those either re-elected or elected for the first time in October 2024, what a start we've made, with thanks to our Council staff for supporting a comprehensive induction process and the ongoing work to brief us on a range of important matters.

As the CEO notes in his message, it felt as if there was rarely time to stop and take stock due to the non-stop pace throughout 2024-25, both through the emergency situations we supported and through the amount of other business-as-usual work. In my roles both as

Mayor but also as a volunteer with Gisborne SES, I witnessed first-hand how emergencies truly bring out the best in people, despite such trying circumstances. But the busyness also resulted in a highly productive financial year with much to celebrate, where we achieved a positive funding outcome in upgrades to Kyneton Skatepark through Federal Election advocacy; considered and adopted a 'back to basics' Budget 2025-26; and began to put pillars in place for what we want to prioritise and achieve within this current four-year Councillor term.

As noted in this report, planning for sustainable growth continues to be among the ongoing challenges that we endeavour to proactively rise to and address – both through levers within our control, such as the long-term structure plans, and through external advocacy to both levels of government.

As we've engaged with the community at various points this year, what has shone through – particularly through the consultation of key Council documents such as the Council Plan – is the community's desire to protect the environmental and rural values that make our shire so unique. This will continue to be front of mind for us as we push for more support around housing and infrastructure, and for the implementation of planning mechanisms that we need to deliver on what we have proposed.

Mayor's **Message cont.**

Consulting with our community is essential to ensure what we do is reflective of the wants and needs of our ratepayers and residents. And throughout 2024-25, there was arguably no bigger community and Council consensus on a matter than on concerns around the Victorian Government's Emergency Services and Volunteers Fund Levy. A new tax that impacts our community greatly, we lent our voice to combined state-wide advocacy efforts with other councils. This was informed by first-hand feedback from community events such as the listening post we held at Newham, which also included consideration on drought measures.

We will continue to invite feedback from our community through consultations on our online Your Say platform; through our usual functional Council channels via phone, online and in writing; and through us directly as Councillors as your elected representatives. We encourage you to get in touch with what matters to you at any time, but keep an eye out for your local ward's next in-person Councillor catch-up, as I know we all value that direct interaction.

I hope you enjoy reading through this snapshot in time, and I look forward to what is to come with our new Councillor group in 2025-26 and beyond.

Cr Dom Bonanno

Mayor





Image View from Mt Gisborne Road
Photo credit: Rodney Dekker

Our Year in Review

Fast facts



Roadworks

More than
234,399m²
of upgrades/maintenance
to sealed roads

5,078

Sealed road potholes
and defects patched



Waste

More than **15,000**
tonnes diverted from
landfill saving an estimated
\$1.45 million

More than
1.75 million
bin collections made



Early Years and Youth

416

children enrolled in
three-year-old kinder
(in 2025)

431

children enrolled in
four-year-old kinder
(in 2025)

More than
4,000

attendees at
events/initiatives held
for young people



Recreation

More than
786,000

visits at Council-
managed aquatics,
fitness and leisure sites

More than **7,300**

visitor enquiries across
Kyneton and Woodend
visitor information centres
(and three pop-up booths)



Maternal and Child Health

4,648

key age and stage
developmental
assessments



Environment

More than
12,000

new native plants
planted in conservation
reserves across the shire

More than
600 hectares

of open space maintained
across parks, reserves,
and public landscapes
throughout the shire



Libraries

Close to
218,000

library items borrowed

More than **22,000**
registered library
members

Major achievements

Soft plastics kerbside recycling trial



As one of the early adopters of the four-bin system in 2020, we continue to be a leader in diverting waste from landfill, having rolled out an expanded shire-wide kerbside soft plastics recycling pilot in July 2024.

The free pilot – in partnership with the Australian Food and Grocery Council – involves people signing up to collect special orange collection bags, which once full with eligible soft plastics, are double-tied and placed into the yellow-lidded recycling bin for kerbside collection. The soft plastic collected in the pilot program is sent to specialist processors in Victoria to make new plastic products locally.

At the end of the 2024-25 financial year, we had managed to sign up 15% (about 3,000 households) of the shire to the trial and continue to aim for more, with close to 10,000 kilograms of soft plastics already diverted from landfill through the pilot.

The rollout follows a successful 12-month trial with selected households in Romsey, in which about 3,500 kilograms of soft plastics were collected.

Lancefield Children's Centre

In 2021, we identified that early years services in Lancefield – which had been operating behind Lancefield Uniting Church on Dunsford Street – were likely to be strained in the future due to higher levels of demand for services. Community feedback gathered in the development of the Municipal Early Years plan, 'CREATE 2021-2025', also strongly emphasised the need for additional contemporary early years infrastructure in the area to accommodate the growing community.

A new kindergarten was then identified as a priority project for Council, and funding was secured from the Victorian Government in October 2022. Construction on the project began in January 2024 and despite a delay announced in April 2024 relating to the discovery of a cultural artefact on site, works resumed in September 2024 and the centre was officially opened in February 2025, just in time for a new school term.



The Lancefield Children's Centre name was chosen following consultation with key stakeholders and children enrolled at the former kindergarten in 2024, supporting Council's Municipal Early Years Plan 2021-25 priority to 'Involve children and families in

consultation to inform services and program planning, and infrastructure and development projects in the shire’.

This project is described in more detail in the ‘Major capital works’ section.

Macedon Ranges Sports Precinct use



As covered in the Annual Report 2023-24, the Macedon Ranges Sports Precinct’s over-\$29 million first stage was officially opened in June 2024 and delivered a three-court indoor sports hub, a natural turf oval with an adjoining sports pavilion and other facilities such as a playground, BBQ facilities and a fitness loop.

The Sports Precinct has since become a focal point of community sport in the region, attracting nearly 85,000 participants in the first 12 months of operation. A number of regional and state level tournaments have also taken place, which has given a welcome boost to the tourism sector.

Among the participating clubs or initiatives that call the Sports Precinct home are:

- the Gisborne Giants Football Netball Club, which utilises the western netball courts, eastern oval and pavilion for training and on game days during the winter season
- 4 key sporting associations utilising the stadium facility covering basketball, netball & futsal

- the inclusive, all-abilities Specialist Hoops basketball program, providing a safe, non-judgmental environment where individuals with disabilities can participate in sports while developing vital life skills.

2024 Council Elections

Every four years, eligible ratepayers and residents are required to vote for self-nominated Councillors as their representatives for their local government area (Council area). The Macedon Ranges encompasses three geographical wards, with three Councillors elected per ward for a total of nine Councillors.

Council Elections were led by the Victorian Electoral Commission (VEC) via postal vote, culminating in an Election Day on Saturday 26 October 2024, whereafter votes were collated and successfully elected Councillors announced.



Despite the process being primarily led by the VEC, we played a significant role in promoting and facilitating the elections. This included:

- organising a localised election hub for VEC election officers at the Woodend Community Centre
- ensuring that Councillor nominees and Council staff complied with the caretaker period and Council’s Governance Rules, through extra screening and limitations on publications to ensure a fair and transparent election

- coordinating a thorough induction process for elected Councillors, ensuring they were informed of Council processes, priorities and organisational structures.

Community Choice Awards



The Telstra Macedon Ranges Community Choice Awards continue to celebrate local business excellence, returning in 2025 (alternating every second year with the Business Excellence Awards).

Residents and visitors were invited to nominate the businesses they believe exemplified excellence in service, with 67 local businesses nominated across five categories. A two-month public voting window followed, giving the community the chance to support their favourites and help determine the winners.

The winners for the Excellence in Customer Service awards were:

- Agribusiness and Primary Production (sponsored by Macedon Ranges Shire Council) – Josh's Rainbow Eggs
- Health and Wellbeing (sponsored by Community Bank – Gisborne & District) – Macedon Ranges Aqua Aerobics
- Hospitality and Accommodation (sponsored by Macedon Ranges Business and Tourism Associations) – Woodend Cellar & Bar
- Professional, Retail and Service (sponsored by Telstra) – Riddells Creek Nursery
- Trades and Manufacturing (sponsored by nbn®) – Magnum Signs.



Image Lancefield Kindergarten opening
Photo credit: Chris Matthews



Image Roadworks in Springfield
Photo credit: Chris Matthews

Major capital works

The following are examples of some of the key capital works completed in the 2024-25 financial year, categorised by type:

Bridge projects



Jacksons Creek footbridge, Gisborne

The Jacksons Creek footbridge connects Dixon Field and Council's Gisborne Administration Centre in the west with the Gisborne Botanic Gardens to the east, which also links in with Jacksons Creek Reserve and the Gisborne Adventure Playground.

The old footbridge suffered extensive damage in the October 2022 flood event – one of several Council-managed assets impacted – and was assessed by Council's insurer as a total loss, due to separation from its footings.

Completed in early May 2025 – at a cost of \$300,138 – the new footbridge structure is made of painted steel and features a slip-resistant surface of fibre-reinforced polymer. To enhance the aesthetics and neighbourhood character, the bridge also features spotted gum – a fire-resistant timber – in balustrades and approaches.

Main Road east footbridge, Romsey

We refurbished an ageing footbridge on the east side of Main Street, just north of Murphy Street, in Romsey – a key connector to Romsey Ecotherapy Park.

Completed in December 2024 – at a cost of \$64,018 – the works included replacement of the timber decking with a high-strength, slip-resistant, fibre-reinforced polymer material; new steel balustrade to meet current standards; minor maintenance work on the bridge's main steel beams; and all bridge components colour-coded to blend with the neighbourhood character.

Upper Coliban Reservoir road bridge, Spring Hill

This historic single-lane crossing passes over the scenic Upper Coliban Reservoir, which is both a key water storage and a popular fishing spot managed by Coliban Water. We manage the bridge's road surface, being part of Kyneton-Springhill Road.

Triggered by regular inspections, works included resurfacing of the bridge's road surface, upgrading and widening of the approach road on the east side, new line marking and signage. The bridge's load limit was also reduced to 25 tonnes to support the bridge's longevity.

Works were completed in October 2024, at a cost of \$105,112.

Building projects

Kyneton Mechanics Institute refurbishments

Works commenced at the Kyneton Mechanics Institute in April 2024 to address rising dampness, roof leaks and footings stabilisation issues throughout the northern side of the building.

The works were completed in August 2024 and were supported by a \$200,000 grant through Heritage Victoria's Living Heritage Grants Program. Surplus funds were identified and used to address roof leaks on the southern side of the building, with the total cost of all works coming in at \$223,385.

Kyneton Town Hall emergency exit renewal

Having determined the emergency exit at the upper level of the Kyneton Town Hall was in a dilapidated state and not safe, we sought to deliver a safer exit while also closing off public access to the deck upstairs,

Works included the removal of existing decking and other items, and the installation of a steel enclosed frame, metal sheeting and sliding door. Works started in January 2025 and were completed in March 2025, at a total cost of \$115,982.

Lancefield Children's Centre



This new three-room facility on High Street in Lancefield (next to Lancefield Primary School) increased three and four-year-old kindergarten offerings to the town and surrounding area, with capacity to welcome up to 99 children at a time. Council's Maternal and Child Health service also operates from the site on Mondays and alternate Fridays.

The project delivered expansive indoor and outdoor spaces, complete with nature play equipment and shade sails. It was funded and led by the Victorian Government's Victorian School Building Authority, supported by a \$3 million Building Blocks Capacity Grant.

We allocated additional funds to ensure the new centre was fully furnished, and so the build would have improved environmental and sustainable design elements to make it more comfortable for children and staff, and be more efficient and cost-effective to run in the long term. Final costings for these additional works

were still to be finalised, due to some minor works continuing into the 2025-26 financial year, however about \$183,000 had been budgeted.

Pedestrian and road safety improvements

Macedon Ranges Shire Council is dedicated to improving road safety for all users, including through the design and construction of safer road systems.

These upgrades were largely funded through grants such as the Australian and Victorian governments' jointly funded 2023-2025 Road Safety Program (School Safety Improvement); the Victorian Government's Safe System Pedestrian Infrastructure Program; the Transport Accident Commission's (TAC) Local Government Grant Program; and additional Council funds where required.

In 2024-25, we delivered a number of pedestrian and road safety improvements including:

- **Riddells Creek shopping precinct:** Various safety upgrades aligning with the Riddells Creek Movement Network Plan including installation of three wombat crossings; new kerb alignment, line marking and signage at the Sutherlands Road and Station Road intersection to reverse the current give way arrangements; lighting upgrades; and landscaping. Largely completed in December 2024, with final landscaping expected to be completed early in the 2025-26 financial year.
- **Fisher/Aitken Streets, Gisborne:** Installation of a wombat crossing and other associated works at the intersection. Completed in December 2024, lighting upgrades scheduled to be completed in the 2025-26 financial year.
- **Epping Street, Kyneton:** Installation of a wombat crossing to replace the current school crossing, along with complementary

footpath renewal/upgrades around Caroline Chisholm Reserve and the north side of Epping Street. Completed in January 2025.

- **High Street service lane, Woodend:** Removal of the existing platforms on either side of the service lane, and installation of a wombat crossing. Completed in March 2025.
- **Fisher Street, Gisborne:** Installation of a wombat crossing to replace the existing school crossing, opposite Gisborne Primary School. Completed in April 2025.



Recreation projects

Gilbert Gordon netball court upgrade

Two new netball courts at Gilbert Gordon Oval in Woodend were delivered in 2024-25, providing expanded and enhanced facilities for user groups and the community.

This significant upgrade replaced an existing single, deteriorating court located in the north-west corner of the reserve, with the new courts' location carefully chosen after thorough planning including a Cultural Heritage Management Plan approved in December 2024.

Works commenced in January 2025, with concrete and acrylic surfacing finalised in April 2025. Supporting infrastructure – including player shelters, court lighting, fencing and pedestrian pathways – was also delivered as part of the upgrade.

The \$1.39 million project was made possible through funding from the Victorian Government's Local Sports Infrastructure Fund (\$985,710); a Council contribution (\$310,000), an in-kind contribution from court designers 2MH Consulting (\$40,000); and other contributions from the Woodend Hasket Football Netball Club and Woodend Junior Football Netball Club (totalling \$55,500).

Riddells Creek Recreation Reserve lighting upgrade

Significant lighting upgrades were delivered at Riddells Creek Recreation Reserve, to enhance the facility's usability and safety for after-dark activities.

Works involved the construction of three new 30-metre light towers, alongside utilising an existing mobile phone tower for a lighting add-on, providing new LED lighting that meets current standards and provides improved visibility for evening training sessions, night matches, and community events.

Works began in January 2025 and were completed in March 2025, ahead of the new football season. The \$409,000 project was made possible through a collaborative funding effort including a \$200,000 grant from the Victorian Government's Country Football and Netball Program, a \$10,000 contribution from the Riddells Creek Football Netball Club, a \$40,000 contribution from the site's mobile phone tower lease funds, and Council's own \$158,892 allocation.



Romsey netball courts resurfacing

The Romsey Football Netball Club received a \$15,000 grant for court resurfacing, but sought our support to cover a \$13,000 shortfall, to help accommodate the growing demand for netball in Romsey.

Works began in February 2025 and were completed in March 2025, timed in the off season to minimise disruption and prepare for the new netball season.

Romsey tennis court resurfacing

In collaboration with Romsey Tennis Club, we upgraded three tennis courts to provide more modern facilities that will increase opportunities for local players.

Located within the Romsey Park Recreation Reserve, the project included resurfacing three courts with a durable synthetic surface, improving drainage, and installing new fencing. Works began in January 2025 and were completed in April 2025.

The \$228,000 project was made possible through funding from Council (\$158,000), the club itself (\$50,000), Community Bank Lancefield and Romsey (\$20,000), and in-kind support from local businesses including Newearth Constructions and The 1860 Romsey.

Ross Watt Reserve tennis court lighting upgrade

To expand opportunities for night-time competition and casual hits at Ross Watt Reserve – supporting the New Gisborne Tennis Club – we led the delivery of lighting upgrades.

The project involved the installation of high-quality LED lights at both Courts 1 and 2. It provides brighter and safer conditions for everyone, supports evening games and training, and creates more opportunities for community participation year-round.

Works started in November 2024 and finished in April 2025, with the project made possible through \$170,000 in funding from the Victorian Government's Regional Community Sports Infrastructure Fund and a \$121,000 contribution from Council.



Image Gilbert Gordon netball court upgrade
Photo credit: Chris Matthews

Road projects

As part of the 2024-25 Capital Works Program, we delivered a suite of upgrades to key sections of road identified and prioritised through earlier inspections. These road upgrades included:

- **Lauriston Road, Kyneton:** Works to upgrade and widen about 1.2km of Lauriston Road in Kyneton, between Youngs Road and Sebastopol Road, including better drainage to safeguard against future weather events. Completed in December 2024 at a cost of \$553,915, funded through the Australian Government's Roads to Recovery Program.
- **Kyneton-Metcalf Road, Malmsbury:** Works to reconstruct a ~650-metre section of Kyneton-Metcalf Road just north of Windmill Bridge, inclusive of the intersection at Malmsbury East Road and a 120-metre section of that road. Completed in February 2025 at a cost of \$408,609, funded through the Australian Government's Roads to Recovery Program.
- **Kyneton-Springhill Road, Spring Hill:** Works to widen and reconstruct a 720m section of Kyneton-Springhill Road (approximately 600m east of Coliban Downs Road), including drainage improvements and new signage. Completed in February 2025 at a cost of \$370,105 – funded through the Australian Government's Roads to Recovery Program.
- **Mount Gisborne Road, Gisborne:** Road rehabilitation works, from Runnymede Lane for 1.3km, towards Couangalt Road. Completed in June 2025 at a cost of \$856,391 – funded through the Australian Government's Local Road and Community Infrastructure Program – Phase 4.
- **Fersfield Road, Gisborne:** Works to rebuild 600m of road from Morrison Road to Bloomfield Road, including adding concrete gutters and edges, installing new road signs and extending the shared path between Sheedy and Morrison roads. Completed in June 2025 at a cost of \$1,504,839 – funded through the Australian Government's Infrastructure Investment Program.



Image Welcome to Gisborne
Photo credit: Rodney Dekker

Works in progress at the end of 2024-25

The following key capital works began in 2024-25 financial year, but remained ongoing as at 30 June 2025:

Black Hill Reserve upgrades

We have started a project focusing on the restoration and cultural celebration of the Black Hill Reserve at Kyneton, having commenced track repair works in November 2024.

The project – supported by \$99,600 through Regional Development Victoria's Council Support Package – includes repairs to 2.5 kilometres of track and installation of track drainage within the reserve; the purchase and installation of wayfinding infrastructure; engagement with the Taungurung people to develop cultural content; and development, purchase and installation of Taungurung cultural interpretive signage.

Track repair works were completed in February 2025 with work on wayfinding, signage and other cultural engagement activities ongoing into 2025-26.

Kyneton Showgrounds netball redevelopment

The redevelopment of the M.B. O'Sullivan Pavilion on the corner of Mollison and Beachamp Street Kyneton was well underway at the end of the 2024-25 financial year, marking a major milestone in the implementation of the Kyneton Showgrounds Master Plan.

Construction on this first stage of the project is set to deliver dedicated change rooms for netball players and umpires, modern amenities, storage facilities, a first aid room, office space, and an undercover spectator area. The agricultural shed at the southern end of the pavilion has been retained with new cladding, lighting and concrete floor.

Civil works on the second stage to construct two new netball courts, fencing, players

shelters and new lighting is set to start in late 2025 after the Kyneton Agricultural Show, with completion due ahead of the 2026 netball season start in April 2026.

Macedon Ranges Sports Precinct – Stage 2



We continue to progress the \$17 million second stage of the Macedon Ranges Sports Precinct in New Gisborne, funded by \$15 million through the Australian Government's Priority Community Infrastructure Program and \$2 million from Council.

The second stage of works will double the current indoor and outdoor offerings across the 15-hectare site either side of Barringo Road and north of Hamilton Road. On the western sports hub site, proposed upgrades include three new multi-use indoor courts; four gender-neutral changerooms; additional car parking; a dedicated drop-off zone; additional offices and other public amenities. On the eastern sports field site, proposed upgrades include a second natural turf oval to the north of the existing oval and pavilion; two outdoor netball courts; and additional car parking.

Detailed designs progressed throughout 2024-25 with the aim of going to tender in early 2025-26, to enable construction to start in late 2025. Works are expected to be completed by late 2026.

Woodend to Riddells Creek Shared Trails

Work is underway on sections of the Woodend to Riddells Creek Shared Trails Project, delivering a trail about 22 kilometres long for walking, running, low-volume cycling, and commuting—running from Woodend

in the north to Riddells Creek in the south. Construction has been progressing in stages based on approvals given by land managers and other key stakeholders.

Since receiving funding and a first sod being turned in 2020, the project has faced a range of complications and delays in obtaining necessary approvals required by relevant authorities – with subtle but necessary alignment amendments resulting in additional design work and lengthy planning approvals as a result of the changes.

Renewed resourcing and focus in 2024-25 has seen Council officers work with a range of stakeholders and land managers – including Traditional Owner groups, government authorities and private landowners – to finalise the remaining approvals required, with trail construction to progress in stages to reflect the different approvals required for different sections.

With the original length of the trail proposed at about 24 kilometres, a number of minor alignment changes have reduced the overall length to 21.67 kilometres (about 22 kilometres). At the end of the 2024-25 financial year, just over 2 kilometres of trail in the Woodend area (or about 10%) was either completed, under construction or approved for construction and expected to be completed within this financial year, weather permitting, with final approvals continuing to be worked through for remaining sections of the trail.

Woodend tennis courts resurfacing

Following inspections in late 2023, we allocated \$200,000 in the Budget 2024-25 for the repair of three of Woodend Tennis Club's courts, which had suffered significant water damage and were unfit for use.

The project would provide a long-lasting, high quality playing surface and enable improved site drainage all around the courts.

Works commenced in April 2025, with drainage works completed in May 2025. New playing surface works are anticipated to be completed in drier months of late 2025.

Works scheduled for 2025-26

The following key capital works have been budgeted for in the 2025-26 financial year:

Dixon Field pitch lighting

Dixon Field in Gisborne will benefit from \$200,000 through the Victorian Government's Regional Community Sports Infrastructure Fund towards the installation of new LED lighting up to 150 lux, to its second soccer pitch – complementing the already-lit main pitch and significantly enhancing evening training and match capabilities.

Footpath program

Close to \$930,000 has been allocated in the Budget 2025-26 towards a suite of new footpath sections, identified and prioritised to align with our Shirewide Footpath Plan.

Footpath sections to be delivered include:

- Ferrier Road, New Gisborne (Crossmont Drive to eastern side of school)
- Stephen Street, Riddells Creek (Sutherlands Road to Hamilton Street)
- Daly Street, Gisborne (Princess Street to Penny Green Drive)
- Roger Street, Romsey (Barry Street to Stawell Street)
- Buckland Street, Woodend (Owen Street to Cemetery entrance)
- Southbourne Road, Riddells Creek (existing path to Rangeview Drive)
- Dons Road, Newham (Robertson Drive to Rochford Road)

Gisborne Library renewal

Gisborne Library is set to receive a major upgrade to its meeting space, receiving \$457,000 from the Victorian Government's 2024-25 Living Libraries Infrastructure Program towards a modern, accessible, multi-functional meeting space.

Hurry Reserve dog park

Hurry Reserve in Kyneton, historically used as the Kyneton Velodrome but more recently transitioned to a well-utilised designated dog off-leash area, will be redesigned with designated areas for both active and quiet dogs through upgraded fencing and paths, alongside new shelters, seating, signage and more.

We received grant funding of just over \$99,000 through the Victorian Government's New and Upgraded Dog Parks Program to deliver this upgrade, alongside a small Council contribution (close to \$10,000).

Kyneton Airfield infrastructure upgrades

We are contributing \$120,000 to support Kyneton Aero Club's receipt of a \$413,500 grant under the Australian Government's Regional Airports Program, which – alongside a funding contribution from the Aero Club – will deliver an extension and resealing of the runway; sealing taxiways; increasing the tarmac area around the refuelling bay; and the installation of a dedicated helipad for emergency services rotary aircraft.

Recreation design projects

Several recreational spaces across the shire will benefit from an essential building block of detailed planning and design work in 2025-26, to be able to later seek construction funding necessary to deliver upgrades.

This includes:

- Kyneton Skatepark, which received a bipartisan \$750,000 funding commitment at the 2025 Federal Election to design and construct a new district facility including a new skatepark, pump track, and other active youth spaces.
- Romsey Park netball courts, which will benefit from a \$102,600 Council contribution to address the shortage of netball facilities at the Romsey Park Sports Precinct by preparing detailed designs for two new acrylic courts. The scope includes floodlighting, fencing, player shelters, and a new spectator shelter.

- Romsey Park Oval 2, which received \$40,000 through the Victorian Government's Regional Community Sports Infrastructure Fund alongside a \$30,000 Council contribution towards detailed planning for an upgrade on the turf playing surface, improving drainage and irrigation systems, and installing LED lighting.
- Sankey Reserve in Gisborne, which will benefit from a \$40,000 Council contribution to more clearly map out a reconstruction of the sports field, including a concrete spoon drain and fencing surrounding the oval. Designs will include a new synthetic cricket pitch, AFL goals, and new coaches boxes.

Road program

Almost \$4.1 million has been allocated in the Budget 2025-26 towards major road reconstructions or upgrades, identified and prioritised through earlier road inspections.

Roads proposed to be upgraded include:

- sections of Anslow Street (west) in Woodend, from High Street to Jeffreys Street
- another section of Three Chain Road in Karlsruhe, complementing recent sections reconstructed along this key road
- Malmsbury East Road in Malmsbury, between Kyneton-Metcalf Road and the Calder Freeway)
- Noonan Grove in Woodend, subject to a Special Charge Scheme.

Romsey Skatepark

Romsey Skatepark is set to receive a major upgrade following a \$950,000 funding commitment through Sport and Recreation Victoria's Community Support and Recreation Grants Program, and considerable community fundraising efforts driven by the Lancefield Romsey Lions Club (about \$167,000).

Upgrades will see the construction of a new skate park including bowl, quarter pipe, mini ramp and various hips and corners as well as shade shelters, seating, lighting, landscaping and pathways.

Major organisational changes

In 2024-25, we made several changes to our organisational structure while still retaining the four core directorates of Community, Corporate Services, Planning and Environment, and Assets and Operations.

Within the Corporate directorate, the existing Governance unit was expanded to a new department of Governance and Performance and a Manager-level role hired to lead it, with the department overseeing governance matters, records management and corporate reporting.

Also within the Corporate directorate, the Digital Technology Services department was created to lead the functions of information technology (IT), GIS (mapping), and business improvement.

Within the Community directorate, the Community and Social Planning unit was created to take carriage of a variety of functions including data-driven insights, public health and wellbeing, disability support, and social housing.

Other existing functions within the Community directorate were realigned, with the new Community Services department overseeing teams that support either end of the age spectrum including Community Connections (support for older residents), Early Years (kindergartens) and Maternal and Child Health Services.

The Creative and Connected Communities unit was created within the existing Community Strengthening department, overseeing teams including Creative Venues, Community Development and Youth Services.

Within the Assets and Operations directorate, the Arboriculture unit was created to provide dedicated and specialised support relating to tree services across the Macedon Ranges, including tree inspections, planting and maintenance.

The Open Space and Recreation department was renamed to the Parks, Recreation and Depot Operations department, reflecting a change of name to the Open Space unit (now the Parks unit) and the creation of the Fleet and Stores unit.

Elsewhere within the same directorate, the renamed Facilities and Aquatics department was tweaked to reflect it overseeing the Facilities Projects team, Facilities Maintenance team, and the Aquatics and Fitness team.

The Engineering and Asset Services department was created to look after both Engineering Services and Asset Services, while the Civil Maintenance and Resource Recovery department was to lead the Resource Recovery team (waste management and education) and Civil Maintenance and Construction team (overseeing road, bridge and footpath upgrades and maintenance).

Challenges

Responding to emergency events

The 2024-25 financial year was particularly testing for Council and our communities in relation to emergency events. This was pertinent for both extreme weather events, which have increased in frequency and severity in recent years, coinciding with the impacts of climate change extreme weather events and other emergencies, but also other non-weather-related emergencies.

On Monday 11 November 2024, just as we had concluded swearing in our new Councillor group for the upcoming four-year term, tragedy struck in Riddells Creek. Reports had begun to circulate that afternoon of a heavy vehicle incident involving the Macedon Ranges Montessori Preschool – a privately run, Council-managed building on the town's main street – with early indications suggesting at least one fatality and other injuries.

While allowing the emergency services space to do their jobs as first responders on the scene, we swiftly acted in seeking information directly from emergency services and the building's tenants; triaging public and media enquiries; and releasing a public statement making people aware of the rapidly evolving situation. Council officers then continued to follow up as necessary to gather more information, provide advice to the community and support those directly affected, with the priority being their physical and mental wellbeing.

In the days after the incident, the Riddells Creek community and beyond collectively grieved at the loss of local mum Eleanor Bryant, who it emerged had swiftly acted to protect children in danger at the expense of her own life. Council, only in receiving solidarity and support from the community, held a public community event that week to honour Eleanor's life and sacrifice.

The recovery following this incident remains ongoing in many ways – safety-focused works were carried out in the immediate aftermath to remove several impacted trees, as well as completing essential building and property repair works to ensure the site was again physically safe for people to return to.

In relation to severe weather events, the seasonal Fire Danger Period was arguably busier than usual in 2024-25, with several larger fires breaking out within or near the Macedon Ranges, resulting in varying degrees of alerts and advice.

The largest of these incidents played out just as the Christmas holiday period approached, with a major bushfire starting on the evening of Friday 20 December 2024 just north of Bullengarook, ultimately burning about 143 hectares of private property and state forest as it threatened lives and livelihoods. This was against the backdrop of other major bushfires across the state, such as those in the Grampians.

Once again, our dedicated Emergency team and emergency on-call staff swiftly stood up a Municipal Emergency Operations Control Centre (MEOCC) within Council offices to support the work of emergency services on the fire ground. Our role included communicating regular updates to the community (pointing them in the direction of trusted emergency services as the source of truth); establishing an Emergency Relief Centre at Kyneton Showgrounds for a short period; and facilitating a number of localised community information sessions in partnership with emergency services, which were streamed live and supported by certified Auslan interpreters.

Fortunately, no lives were lost as a result of the bushfire and it was marked as under control by Boxing Day. Council staff conducted an extensive debrief of the event to unpack and document lessons learnt for future events, while also supporting the community in

recovery including getting a sense of the broader impacts through phone calls to residents, local groups and businesses.

Asset maintenance and renewals

An ongoing challenge in recent years continues to be the upkeep of Council-managed roads, bridges, footpaths, buildings and other infrastructure not only to an acceptable standard that residents would expect and accept, but also improving this infrastructure where practical to ensure it is more resilient and less costly to maintain in the long term.

The increased frequency and severity of extreme weather events, combined with our finite resources and budget contrasted against the continually rising costs of materials and labour, means that we are only able to plan and deliver a limited number of asset upgrades or renewals each financial year and must prioritise them appropriately.

A sliver lining to the extreme weather events has been a recent shift of focus towards 'building back better' at every opportunity. A example of this in 2024-25 was the Jacksons Creek footbridge in Gisborne, damaged beyond repair in the October 2022 flood event and replaced under insurance with a more sustainable, more durable asset, as outlined earlier in the 'Major capital works' section of this report.

Rates and levies

The annual rate cap, which is set by the Minister for Local Government for the next financial year, limits the maximum amount a council can increase general rates and municipal charges.

Rate revenue provides a significant portion of our budget – \$64,417,000 was expected to be generated from rates, municipal charges and kerbside collection charges in a 2024-25 Budget of \$119,671,000.

Consistent with our endorsed Revenue and Rating Plan, we sought to align with the rate cap set for 2024-25 of 3.00% – we continue to advocate alongside other councils on our stance that the rate cap does not align with the annual increase in the Consumer Price Index (CPI), and that the rate capping mechanism would benefit from review.

A key challenge for us in 2024-25 has also been the Victorian Government's introduction of the Emergency Services and Volunteers Fund (ESVF) Levy from the 2025-26 financial year, to replace the Fire Services Property Levy.

Our stance was that this new ESVF Levy was rushed through the Victorian Parliament without a full assessment being undertaken of its impacts on rural and regional communities and local government areas.

As a result of the ESVF Levy, our commercial and industrial businesses in the Macedon Ranges will experience an average increase of 75% (or \$726) and 49% (or \$440) per assessment respectively, and the average residential property owner can also expect to see the Victorian Government collect an additional 41% (or \$86) from them.

In addition to the significant increases that most sectors of our community will experience from the introduction of the new ESVF Levy,

we expect there will be a substantial additional burden on Council administration in managing – and enforcing – this new process.

The Levy will have a significant negative financial impact on the Macedon Ranges community, in particular the farming and business sectors. Throughout 2024-25, we continued to lend our voice to collective statewide advocacy from councils for a rethink of the Levy, on behalf of – and in support of – our community.

Planning and growth

Our shire's unique natural landscapes, strong farming history and biodiversity – including native wildlife – are some of the elements that makes it such a special place to live, work and visit. Alongside state-wide planning measures from the Victorian Government, we continue to aim to help protect these values through Council planning processes and long-term township strategies, while also balancing the needs of a growing population and new infrastructure.

Population growth is inevitable and we know that we have to prepare for this as best we can through the services and infrastructure we are responsible for.

In 2024-25, we demonstrated our ongoing proactivity in this space, finalising a long-term structure plan for the growing town of Gisborne in July 2024, and seeking to implement proposed outcomes from both this and the Romsey Structure Plan, which was adopted in May 2024.

Cognisant of the Victorian Government's housing target of 13,200 for the Macedon Ranges, protected settlement boundaries were a key part of these plans to unlock more housing, and they remained not legislated as

at the end of the 2024-25 financial year. We continue to call on the Victorian Government to establish a process to legislate these boundaries for Romsey and Gisborne, supporting the sustainable development of these towns.

We would also welcome any additional Victorian Government investment in additional housing for our shire, including specific targets and support for more affordable housing consistent with our Affordable Housing Policy adopted in 2023.

Protecting local wildlife and combatting a reported increase in wildlife strikes has also been a challenge in the context of our growing population. According to Wildlife Victoria reporting data, the Macedon Ranges had one of the highest rates of wildlife collisions in Victoria.

We continue to support Wildlife Victoria and collect data, to inform appropriate interventions and review the effectiveness of the strategies implemented. This aligns with wildlife safety being a priority theme in our Mobility and Road Safety Strategy 2023-2032.



Image Piper Street, Kyneton

Economic **factors**

During 2024-25, we experienced several minor storm events, fewer in severity compared to prior years. The associated revenue and expenditure from these events had no material impact on our overall reported financial result. Storm timber processing activities did not continue into the 2024-25 financial year.

Consumer Price Index (CPI) levels returned to more typical post-pandemic conditions, easing inflationary pressures across the economy. Contributing to this moderation was the Reserve Bank of Australia's decision to reduce the cash rate during the year, which supported more stable cost structures.

Another key financial factor was the final scheduled increase to the Superannuation Guarantee rate—rising by 0.5% to reach the legislated target of 12%—which contributed to increased employee-related costs.



Image Field in the early morning
Photo credit: Chris Matthews

Looking ahead to **2025-26**

In 2025-26, we expect to deliver on some of the following key outcomes:



Investing in infrastructure

Roads have been identified for upgrades in Woodend (Anslow Street West and Noonan Grove), Carlsruhe (Three Chain Road) and Malmsbury (Malmsbury East Road), while a reinvigorated footpath program will deliver new footpath sections along Ferrier Road (New Gisborne), Stephen Street (Riddells Creek), Daly Street (Gisborne), Roger Street (Romsey), Buckland Street (Woodend), Southbourne Road (Riddells Creek), and Dons Road (Newham).



Reducing our environmental impact

We intend to deliver the Year Three actions in Council's Zero Net Emissions Plan for Operations; improve the ecological health of the headwaters of the Maribyrnong catchment in and around the Gisborne and Macedon townships, through a grant received under the Australian Government's Urban Rivers and Catchments Program; and review and update the Biodiversity Strategy 2018.



Improving our recreation and sports

Detailed designs are proposed for a new Kyneton Skatepark, while a new Romsey Skatepark will be constructed. We will also undertake design work for lighting, playing surface and drainage upgrades at Romsey Park Oval Two, and for netball playing surfaces at Romsey Park Sports Precinct. New pitch lighting will be installed at Gisborne's Dixon Field.



Enhancing community places and spaces

We will progress Stage Two of the Macedon Ranges Sports Precinct in New Gisborne, and the Woodend to Riddells Creek Shared Trail. We will also progress a new Open Space Strategy to guide the future of open spaces across the shire, as well as delivering building renewal projects including at the Gisborne Library, the Lancefield Courthouse and Woodend Golf Club.



Image Kangaroo at Hanging Rock
Photo credit: Thomas Breakwell

Hanging Rock Snapshot

Fast Facts

- Hanging Rock Reserve had steady visitation. More than 115,000 visitors attended throughout the year exploring the Summit walking trail, enjoying a picnic and attending popular events.
- A new structured Ranger-guided tour and Ranger meet and greet program was enjoyed by over 35 Victorian primary and secondary schools throughout the school year.
- Picnic shelter bookings remained steady and consistent with previous years.
- A revegetation program continued with 3,578 trees, shrubs, grasses and sedges planted throughout the Core Conservation Zones and Connectively Zones.

Highlights

- A team focus over the past 12 months on visitor engagement, visitor interaction and staff training resulted in positive feedback about customer service from the school bookings and picnic shelter bookings customers.
- An upskilling program was rolled out for more staff to take guided tours.
- A new Wildlife Show event was developed and hosted by local Zoologist and business owner Chris Humphreys and his Wild Action Zoo team. The shows were held in the September 2024 school holidays and sold out.
- Collaborated with Victoria Police to enhance safety and reduce risk in relation to emergency response at Hanging Rock. This included the introduction of the park's new closing times (4:30pm).
- The Hanging Rock team received a Council award for best team contribution to occupational health and safety, for recognition of continual improvement in the staff operations manual.
- Introduction of sunset night tours, to watch the sunset at the summit's highest peak.
- Hanging Rock became a new venue for Western District Primary Schools Orienteering.
- It was announced that Hanging Rock would host the Lost Trades Fair, on March 28-29 2026.
- Events hosted at Hanging Rock in 2024-25 included:
 - New Year's Day and Australia Day Horse Races
 - Picnic at Hanging Rock Classic Car Show
 - Craft Markets Australia
 - Macedon Ranges Music Festival
 - Run the Rock
 - Hanging Rock Koala count and iNaturalist events as part of citizen science
 - National Tree Day planting
 - Athletics Victoria XCR Cross Country Series
 - Cobaw District Cross Country
- Staff participated in a TV interview for racing.com's 'Grassroots', highlighting the history of horse racing at Hanging Rock.
- Hanging Rock was the location for the ABC's Insiders program in April 2025, with the McEwen electorate a focus on coverage for the 2025 Federal Election.
- Hanging Rock was the location for a photoshoot for Daylesford Macedon Tourism.

A 7-time Emmy Award-winning TV crew from Florida, Miami visited Hanging Rock for a Ranger-guided experience. Elements of the tour featured in a 60-minute documentary aired on prime-time TV in Florida and broadcast online.

- The annual nestbox monitoring program was undertaken, recording populations of Krefft's gliders throughout the reserve.
- The annual rabbit fumigation program targeting warrens in the Core Conservation Zone, Connectivity Zone and Recreation Zone was undertaken. Overall, a reduction in active warrens has been recorded where the works have been undertaken over the past three years. Works to install a rabbit-proof skirt in sections of the reserve was also completed.
- Completion of woody weed control programs across the reserve, targeting Blackberry and English Broom.
- Undertook stage three of erosion control on Smokers Creek with coir logs.
- Continuation and improvement of the kangaroo ushering methodology for special events at Hanging Rock, to protect both the visitors and the kangaroos.
- Hosted two local Year 10 students for their work placement.

Improvements

Improvements made at the reserve included the following:

- Upgraded ticket machines, to improve efficiencies in receiving payment for visitors.
- Continuous and ongoing Risk and OHS improvements to park operations, staffing procedures and digital recording.
- Summit walking trail improvements to man-made steps, to improve the safety of our visitors.

- Visitor interaction and engagement resulted in positive experiences for visitors and staff during the busy peak season through improved communication, signage displaying operating hours and assistance numbers displayed around the park.
- Conducting visitor surveys to highlight where visitors are coming from and how many people they are travelling with. This will assist in the way visitor numbers are monitored.

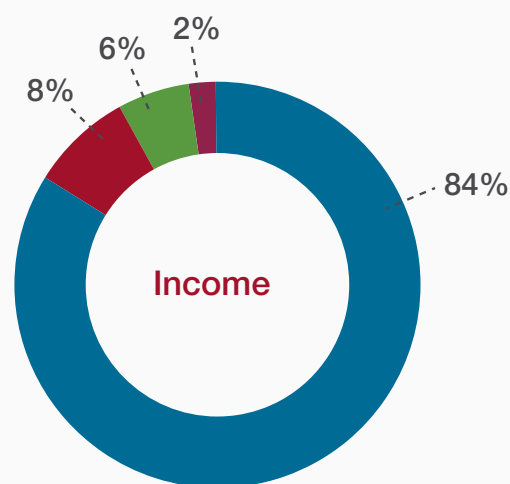
Challenges

- Significantly impacted by copper theft to Hanging Rock East Paddock, with no power and lighting to East Paddock and Shelter B as a result.
- Several Extreme Fire Danger Days were declared over summer which resulted in a decline in visitation over these periods:
 - December 16 and 26 (Boxing Day public holiday)
 - January 5 and 27 (Australia Day long weekend)
 - February 13, 22 and 23 (including cancellation of the popular sold-out Campout event on 22 February).
- Visitation was further impacted by an extremely wet King's Birthday long weekend.

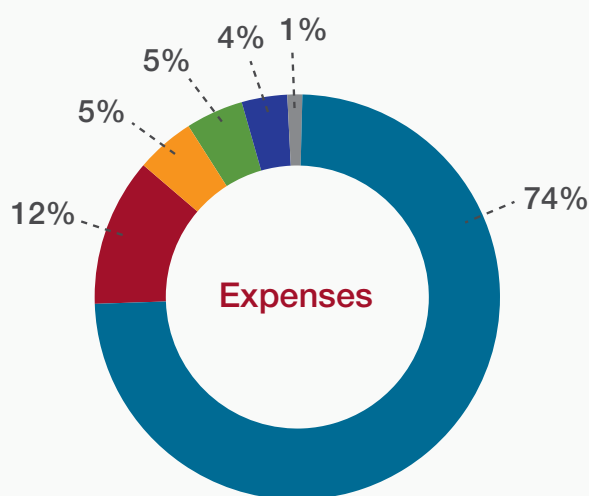
Future Priorities

- Ongoing improvements to the parks ageing front entrance sign and directional park signage, to enhance the visitor experience and offer more accessible walking trails.
- Managing increased levels of visitation and traffic management during traditionally peak periods.
- Work with the Victorian Government, local community and Traditional Owner Groups to progress implementation of the Hanging Rock Strategic Plan and the Hanging Rock Environmental Management Plan.
- Advocate for progress on the Hanging Rock Master Plan.

Income and expenses



- Entry fees
- Major events
- Leases and maintenance contributions
- Minor events contributions
- Other income



- Salaries
- Plant
- Environment works
- Maintenance and minor improvements
- Utilities
- Vehicle costs
- Other



Image View of Hanging Rock
Photo credit: Thomas Breakwell

Financial Summary

Our financial position continues to remain sound. A summary of our performance is outlined below. Detailed information relating to our financial performance is included within the financial statements and performance statement sections of this report.

Operating position

In 2024–25, we recorded a surplus of \$19.33 million, which is \$3.81 million lower than the previous year. As outlined in the Comprehensive Income Statement, this variance is largely attributed to the accounting treatment of several operating and capital grants, including the early receipt of 50% of the 2025–26 Federal Assistance Grant during 2024–25. Capital grant income was also lower than the prior year, reflecting the accounting requirement to recognise grants in line with project delivery and expenditure. Delays in several capital projects impacted the timing of grant recognition.

Our adjusted underlying result showed a surplus, calculated by excluding non-recurrent capital grants and monetary contributions. The

adjusted underlying result was 2.80%, aligning with the target of greater than 0%. A key contributor to this positive outcome was the early receipt of the Federal Assistance Grant. Maintaining an adjusted underlying surplus remains a vital financial strategy, ensuring the ongoing renewal of the \$1.61 billion in community assets under our management.

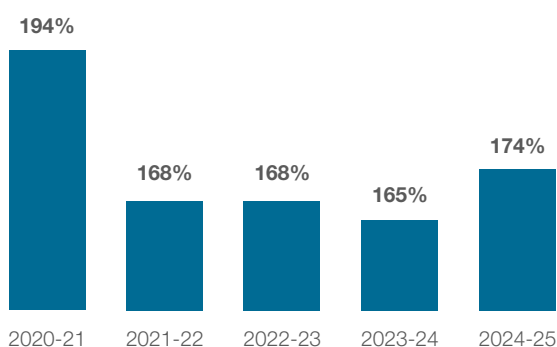
Liquidity

Cash and cash equivalents have increased by \$13.3 million from the prior year, mainly due to the delays experienced in delivering the 2024-25 Capital Works Program. Many of these projects have been carried forward to be delivered in 2025-26. Several of the larger projects include the Macedon to Riddells Creek Share Trails Project and the Kyneton Showgrounds netball project.

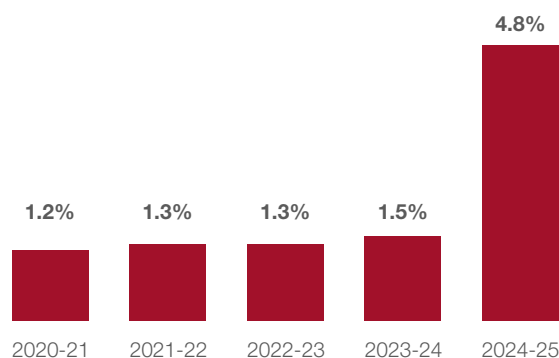
Toward the end of 2024–25, we drew down \$2.5 million in new borrowings to support capital works projects outlined in the Budget 2024–25.

Other financial assets consist of term deposits with maturity periods exceeding 90 days. Our

Working capital ratio



Interest and principal/rates



working capital ratio, which measures our ability to meet short-term obligations, is calculated by comparing current assets to current liabilities. This ratio serves as a key indicator of financial stability.

Obligations

Our goal is to maintain infrastructure assets at expected service levels while continuing to deliver essential services to the community. Infrastructure renewal remains a key priority. Recognising the ongoing funding pressures in addressing the renewal gap, we invested \$15.1 million in renewal works during 2024–25. This was significantly lower than the \$21.9 million invested in 2023–24, when we secured several major grants to support road renewal projects.

As of the end of 2024–25, our debt ratio—calculated by comparing interest-bearing loans and borrowings to rate revenue—stood at 3.43%, placing us comfortably within the low-risk band of 0–20%. Additionally, our asset renewal and upgrade ratio—measured by comparing renewal expenditure to depreciation—was 109%, within the target range of 90–110% and reflecting our continued commitment to asset sustainability.

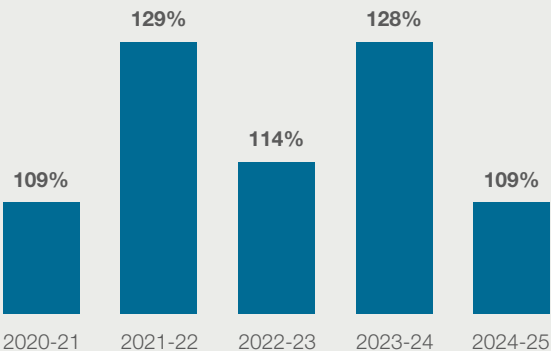
Stability and efficiency

We generate revenue from a diverse range of sources, including rates, user fees, fines, grants, and contributions. In 2024–25, our rates concentration—measuring rate revenue as a proportion of adjusted underlying revenue—was 54.8 per cent, positioning us toward the mid point of the target range of 40–80 per cent. This reflects a balanced reliance on rates within our overall revenue mix.

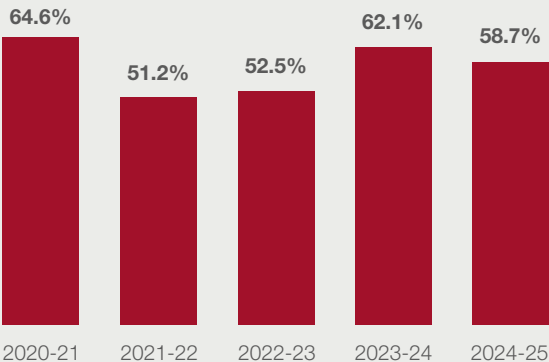
User fee income increased during the year, driven primarily by strong performance at our aquatic and leisure centres, with the Macedon Ranges Sports Precinct operating for the full 12-month period.

We maintained a rate increase of 2.75 per cent in line with the rate cap, resulting in an average residential rate of \$2,065 per assessment.

Asset renewal ratio



Rates concentration



Item and related financial statement	2024-25 \$'000	2023-24 Restated \$'000
Total income (Income statement)	\$125,774	\$134,340
Total expenditure (Income statement)	\$106,440	\$111,196
Surplus (Income statement)	\$19,334	\$23,144
Assets (Balance sheet)	\$1,677,291	\$1,498,136
Liabilities (Balance sheet)	\$57,357	\$52,621
Capital expenditure (Statement of capital works)	\$21,866	\$45,912
Loans and borrowing ratio (Performance Statement)	28.83%	28.12%
Working capital ratio (Performance Statement)	173.58%	164.96%
Asset renewal & upgrade ratio (Performance Statement)	109.38%	131.23%
Adjusted underlying result (Performance Statement)	2.80%	-8.22%



Image Gisborne Marshlands Reserve
Photo credit: Chris Matthews



Image Kyneton Botanical Gardens
Photo credit: Chris Matthews

Our Communications and Advocacy

Work to proactively promote our services, initiatives and achievements in a timely, concise and engaging way – as well as reactively respond to media enquiries, social media messages and other communication-focused requests – is led through our dedicated Communications and Advocacy department.

Council Elections in October 2024, and the strict caretaker period guidelines in place in the lead-up to these elections, contributed to lower overall numbers of communications outputs than in the previous financial year. The Communications and Advocacy department worked closely with the Governance unit to ensure that media outlets and teams across Council were informed of the caretaker period guidelines, and that any content deemed essential for publication was vetted appropriately.

Advocacy

Advocacy is the process of actively representing and promoting Council and community priorities and views to decision makers, to achieve agreed outcomes. Advocacy raises awareness of the challenges faced by the Macedon Ranges and enables opportunities for investment and support for growth.

We have a proud history of advocating for our community and fostering strong partnerships with all levels of government to realise the community's vision and deliver a wide range of essential services and new infrastructure projects.

In 2024-25, we lent our voice to advocate on a number of different matters, including the following:

Arterial road maintenance

We advocated to the Victorian Government and the Department of Transport and Planning for action in response to the general condition of many of our roads across the shire – both arterial and Council-managed roads – deteriorating more rapidly in recent years, exacerbated by storm and flood events. This advocacy was emboldened by the RACV's My Country Road survey in July 2024, which highlighted the poor condition of several arterial roads within our shire, with three – Tylden-Woodend Road, Woodend to Tylden (2nd); Kilmore Road, Monegeetta to Gisborne (3rd); and Kilmore-Lancefield Road, Kilmore to Lancefield (13th) – featuring in a list of the top 20 most dangerous in Victoria. Following our advocacy, the Victorian Government announced plans to address these roads and others as part of a state-wide road maintenance blitz.

Woodend road intersection

We advocated to the Victorian Government and the Department of Transport and Planning for action in response to community and Council safety concerns for the intersection at Urquhart and High streets in Woodend (just outside of the supermarket complex). This included sending a letter to The Hon. Melissa Horne MP, Minister for Roads and Road Safety, advising of these ongoing safety concerns and requesting an urgent written response on when a recommendation for treatment to the intersection will be made publicly available for community feedback. Following our advocacy, officers have been continuing to work with the Department of Transport and Planning to help inform the Department's consultation with Woodend residents on potential designs for the intersection, subject to funding.

Old Kyneton Primary School site

We advocated to the Victorian Government and Creative Victoria requesting a comprehensive update on the status and future plans for the Old Kyneton Primary School site, following a void in both public and stakeholder updates. A letter sent in March 2025 to the CEO of Creative Victoria and the Minister for Creative Industries, the Hon. Colin Brooks MP, resulted in a response letter in June 2025 flagging that Creative Victoria was working to finalise the arrangements for operation and opening of these spaces.

Emergency Services and Volunteers Fund (ESVF) Levy

As elaborated on earlier in the 'Major challenges' section, we strongly advocated throughout 2025 of our strong opposition against the Victorian Government's proposed Emergency Services and Volunteers Fund (ESVF) Levy, which we felt would result a significant negative financial impact on the Macedon Ranges community, in particular the farming and business sectors. Our advocacy joined similar calls from council representative bodies and councils across Victoria, with this advocacy ongoing as at the end of the 2024-25 financial year, despite the Victorian Government's insistence to roll out the Levy.

2025 Federal Election

The 2025 Federal Election, held in May 2025 and facilitated by the Australian Electoral Commission, provided an opportunity for us to actively advocate to all parties for funding priorities identified for our shire, outlined in a Federal Election Priorities 2025 document. This advocacy, which included actively organising meetings with each of the key nominees in the seats of Bendigo and McEwen which cover the Macedon Ranges, led to a number of funding commitments, most notably a bipartisan \$750,000 commitment from both major parties towards an upgraded Kyneton Skatepark, which would see the design and construction of a new district facility including a new skatepark, pump track, and other active youth spaces.

Coinciding with a new Councillor group being elected in late 2024, work was ongoing as at the end of the 2024-25 financial year to review and refresh advocacy priorities, to ensure clear alignment on external funding asks over the coming years.

Media relations, publications and advertising

Our Communications and Advocacy team regularly interacts with a range of local, state-wide and national media outlets, both on proactive media and advertising opportunities prompted by us, but also in responding to reactive media enquiries organically prompted by outlets.

The local outlets that we regularly interact with include, but are not limited to, three weekly print publications (Midland Express, Sunbury and Macedon Ranges Star Weekly, North Central Review); 10 town-based community newsletters; and FM radio station ABC Central Victoria.

Throughout the 2024-25 financial year, we worked closely with teams across Council to publish close to 70 media releases or news items promoting initiatives, achievements or functional news. We also provided close to 100 tailored editorial submissions to our community newsletters.

We collated and published mailbox-delivered editions of our hard-copy newsletter, ShireLife, to residences across the shire in August 2024 and March 2025, flagging an ongoing change to distribution of two hard copies each financial year, complemented by two digital-only editions in between.

We also received and collated responses to more than 60 media enquiries in the same period, reflecting strong interest on a number of key matters we have been leading, or that have occurred within our shire more broadly.

In relation to advertising, alongside providing tailored and strategic Council updates through fortnightly half-page adverts in a weekly print publication, we also facilitated the booking and design of more than 100 standalone advertisements on behalf of various teams.

Consultations and engagement

While our own staff expertise, due diligence and targeted stakeholder consultation are key steps in producing draft documents or proposals, community consultation is often an essential public litmus test to ensure what we are proposing is easily understood and works for our community.

The way we consult with our community is guided by our Community Engagement Policy, which in turn leans on the industry-leading International Association for Public Participation (IAP2) and its five-staged Public Participation Spectrum.

Where a consultation is deemed to be on the base 'Inform' level of the spectrum, there are generally few – if any – negotiables for Council and we are wanting to make a relevant audience aware of a change before it happens, for full transparency. The further along the Spectrum, the more collaborative the consultation becomes and the larger the commitment on us to deliver what public feedback reflects.

The majority of our public consultations are deemed to be on the second 'Consult' level of the spectrum – that is, we want to gauge support or concerns on a particular matter and will often draw from key feedback themes received to make tweaks on negotiable elements where appropriate.

On the other end of the Spectrum are the 'Collaborate' and 'Empower' levels – an example of this more collaborative consultation was undertaken in 2024-25, through independently facilitated deliberative engagement on key Council policies with a representative community assembly.

The 2024-25 financial year marked the first full year of operation for our online engagement hub – Your Say – to enable a clearer, more engaging way of informing and obtaining valuable feedback from the community.

In 2024-25, the Communications and Advocacy department collaborated with teams across Council to plan for and facilitate 52 separate Your Say consultation pages, across which more than 5,000 submissions were received.

Most consultations were open for a minimum four-week period, with some providing a more extensive consultation period reflecting detailed subject matter or the consultation timing (with school holidays generally avoided where practical).

Some of the most well-engaged consultations undertaken included voting for the Telstra Macedon Ranges Community Choice Awards (1126 submissions); a survey in the first stage of the Domestic Animal Management Plan consultation (455 submissions); a survey questioning people on their waste knowledge (350 responses); and a targeted survey focusing on engagement with children, youth and families (227 responses).



Website, social media and eNews

Website

Our website (mrsc.vic.gov.au) is kept up to date with useful information about the services we provide, and the projects we deliver. It's where people can find the latest updates, submit applications, report issues, make payments, and share feedback.

Top five website pages viewed in 2024-25*



(*Excluding the homepage at 154,173 views and search results at 48,757 views).

Separately, Council also maintains the Macedon Ranges Naturally Cool website (visitmacedonranges.com) - the official tourism website for visitors to the shire, with the Visitor Economy team promoting local events, feature articles and more.

Social Media

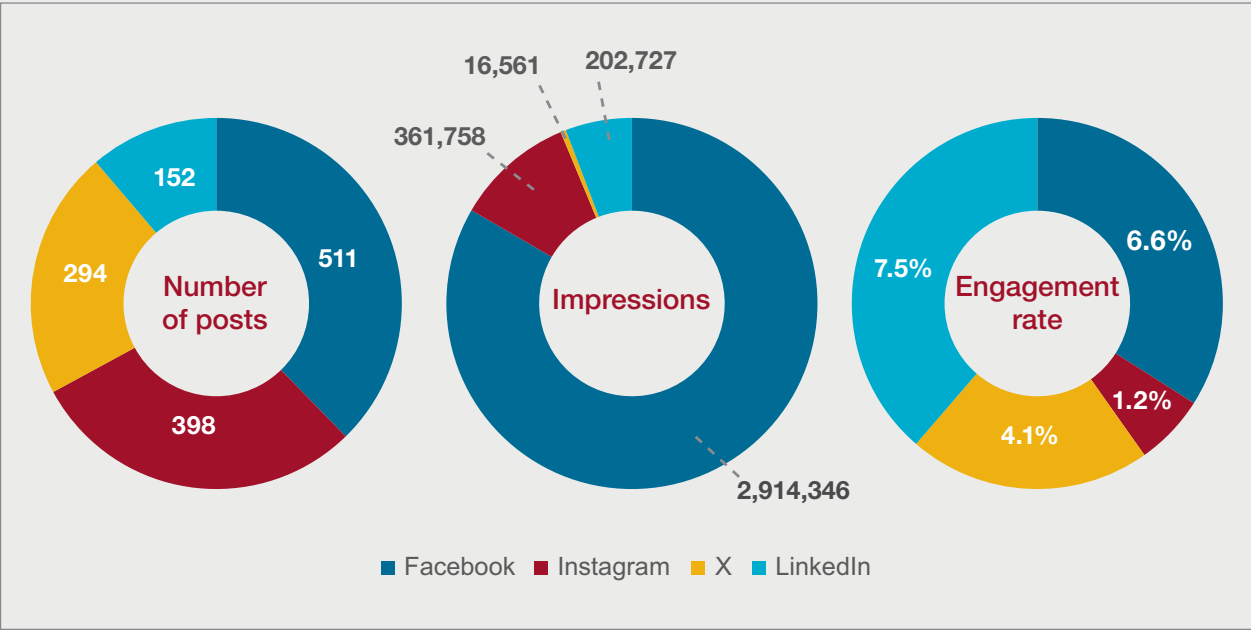
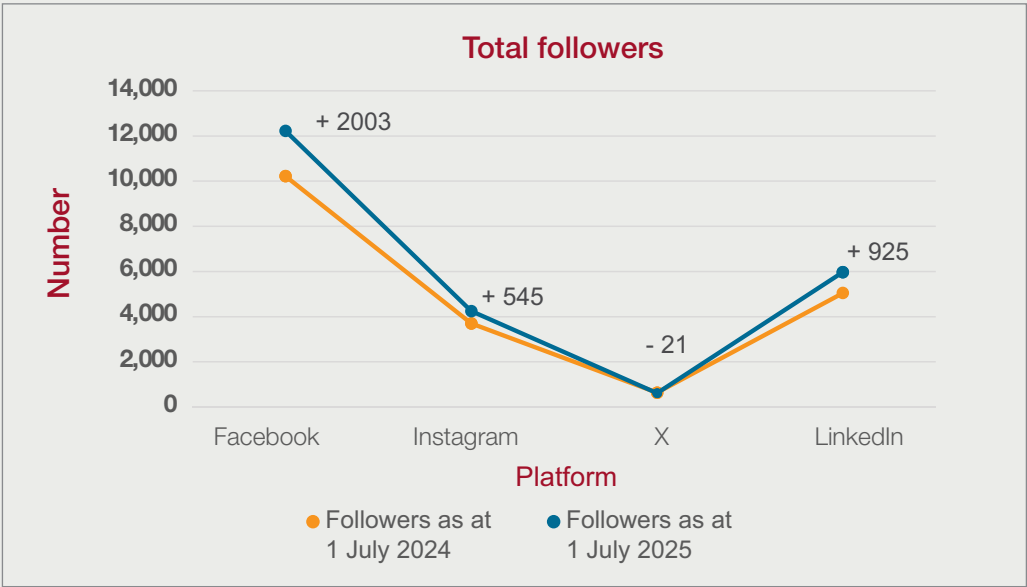
On social media, our Communications and Advocacy department directly manages social media accounts that reflect Council's primary brand comprising Facebook, Instagram, X (formerly Twitter) and LinkedIn. In collaboration with teams across Council, content is strategically identified and planned in advance where practical, while reactive content responding to unplanned events – such as emergency weather alerts – is also shared where required.

These social media accounts also act as a key customer service contact point, with more than 170 (91 Facebook, 79 Insta, 4 LI) direct messages received across Facebook, Instagram and LinkedIn.

Alongside the four primary pages, certain teams within Council also directly manage relevant sub-pages with specific audiences or interests including our aquatic and fitness centres in Kyneton and Gisborne; arts and culture events; youth services; Naturally Cool visitor content and a page supporting our older population.

A snapshot of key statistics across all Council-managed pages is shown below.

Collective growth of corporate accounts (X, Facebook, Instagram, LinkedIn)



Impressions – The number of times content was displayed to users.

Engagements – The total number of reactions, comments, shares, post link clicks, saves, other post clicks, and other engagements.

Engagement rate (per Impression) – The number of times users engaged with content as a percentage of impressions. This indicates how engaged people are with a brand.

eNews

We also produce and distribute a number of targeted eNewsletters tailoring content relevant to subscribers, complementing other forms of communication.

Among the eNews statistics for 2024-25:

- 106 public-facing campaigns sent (with a similar number of internal staff-facing campaigns also produced and sent through the same platform)
- an open rate of 43.2 per cent collectively for our newsletters (in the world of email marketing, a good open rate is considered to be between 17 and 28 per cent, with a 2022 report on open rates by industry rating government open rates at 19.4 per cent)
- 21,376 subscribers in total (includes about 700 internally as part of a staff eNews list).

Content creation

Our in-house content creation is bolstered by having a dedicated graphic designer within the Communications and Advocacy department, with the ability to assist teams to produce high-quality graphics and documents (including this Annual Report).

Across 2024-25, hundreds of individual graphic outputs were produced – varying from a simple social tile, through to a multi-page publication. There was a notable increase in graphic requests surrounding the design of key policies and strategies including the new Heritage Strategy, Council Plan (Shaping the Ranges), Asset Plan and Financial Plan.

Additionally in 2024-25, largely driven by our Communications Content Specialist, we filmed and produced 30 external-facing videos that helped to visually tell the story of the work we do including monthly Council Meeting wrap-ups, project completions and community-focused initiatives.

We also continued to undertake a range of photoshoots at Council-managed events, venues or projects, promptly turning around new imagery to showcase our shire and lessen our reliance on stock imagery.




Image Tree in paddock, Mount Macedon
Photo credit: Chris Matthews



Image Piper Street, Kyneton
Photo credit: Rodney Dekker

Our Community



Community groups and organisations are at the heart of our Macedon Ranges community – often driven by volunteers who bring their passion and willingness to give back, their contributions are priceless, despite many not being paid.

Many of our Council teams work collaboratively with a range of groups and organisations across the shire at various times of the year, including:

- **Emergency services:** These state-wide or national organisations have local branches within the Macedon Ranges, and our Emergency Management and Recovery team in particular collaborates closely with local CFA, SES, Ambulance Victoria and Victoria Police members on emergency preparedness, response and recovery initiatives.
- **‘Friends of’ botanic gardens groups:** Our Parks team maintains strong working relationships with ‘Friends of’ groups that support each of our three botanic gardens in the shire, being the Malmsbury Botanic Gardens, Kyneton Botanic Gardens and Gisborne Botanic Gardens. This includes collaborating on maintenance or upgrades in line with each garden’s master plan.

- **Landcare and environment groups:** Our Environment team is committed to providing ongoing support to 34 environment groups, consisting of Landcare groups, networks, friends of groups and other community-led environment groups across the shire. Volunteer groups led various events and projects ranging from revegetation along waterways to the develop of a home electrification planner.
- **Neighbourhood houses:** Often a trusted community hub and go-to source for support within their respective towns, there are seven neighbourhood houses located in the Macedon Ranges, and our Community Directorate in particular often collaborates with these groups on community-focused events or services.
- **Sporting clubs:** With more than 80 sporting clubs or associations in the Macedon Ranges, our Recreation team maintains constructive relationships with each to support outputs such as facility and ground access, recreational master planning and project delivery.
- **Schools:** We regularly interact with public and private primary and secondary schools across the shire, both through our Youth Services team and the tailored initiatives they facilitate to support young people, and through our Communications and Advocacy department sharing relevant information with administrators for school newsletter consideration.
- **Traditional Owner Groups:** The Macedon Ranges is particularly unique as one of only a small number of local government areas across the state located on the Country of three Traditional Owner groups: the Wurundjeri Woi-wurrung, Dja Dja Wurrung



and Taungurung Peoples. A strong ongoing relationship with these stakeholders is important to align with our commitment to supporting reconciliation between all First Nations Peoples and our broader community.

Our community-focused awards

Historically, we have facilitated annual Community Awards to help recognise the contributions of our residents – as well as the annual Youth Awards focusing specifically on young people aged 12-25 – as nominated by the community.

The 2024 Youth Awards took place in September 2024, following more than 27 nominations – both groups and individuals – received across six award categories, and winners chosen by an independent judging panel of young people.

Winners were announced in the following categories:

- Willpower (showing real character and perseverance, especially in the face of adversity): Peta Turnbull
- Good deeds (giving their time and energy to activities that support the wellbeing of another individual, group or community): Oliver Plunkett
- Nicely played (kicking recreational and physical activity goals): Akasha Fortune

- Skilling it (excelling in a mentorship program, workplace or business): Benjamin Bezzina
- Well aware (shining a light on important issues/social causes and raising awareness in the community): Sienna Baird

Following the 2024 Community Awards Ceremony in January 2024, a review of our Community Awards program was completed. This review considered:

- the timing of the Community Awards Ceremony
- opportunities to streamline Council's various award programs
- the relevance of the current award categories.



As a result of this review, in February 2025 Council endorsed a move to consolidate the Community Awards and Youth Awards into a single awards program, with the 2025 Community Awards subsequently held during National Volunteer Week in May 2025.

Nominees were assessed by a panel and scored according to three weighted criteria relating to impact to the community, alignment to Council goals and equity of recognition. Winners were announced in the following categories:

- Youth Leadership Award: Emily Danister
- Young Citizen of the Year Award: Aidan Hunter

- Contribution to the Environment Award: Vince Mulkerin
- Contribution to the Community Arts Award: Macedon Ranges Accessible Arts Inc.
- Contribution to Sports and Wellbeing Award: Kyneton Women's Football Club
- Inclusive Communities Award: Birds of a Feather program at Sunbury and Cobaw Community Health
- Community Event of the Year: Kyneton Agricultural Society (Kyneton Agricultural Show)
- Citizen of the Year Award: Greg Snart

Our community grants

In 2024-25, we again provided funding across a number of different grant streams to support local community groups and organisations, to support turning their ideas into reality – be that an infrastructure improvement, a grassroots initiative or an economic-boosting event.

Grants provided are summarised below.

Community Funding Scheme (CFS)

The Community Funding Scheme supports a range of exciting projects that involve cultural and community development activities, enhancing the effectiveness of local community groups, supporting local environmental priorities, and enhancing community places and infrastructure.

A total of \$160,000 was available in 2024-25 across three funding categories, each with different aims and maximum funding limits. A total of \$159,316 was allocated across 20 successful applications, ranging from full-sized soccer goals to the revamp of a community garden hub.

Neighbourhood House Funding Program

The Neighbourhood House Funding Program was established in accordance with our Neighbourhood House Policy, endorsed in March 2024. This program is open to all

neighbourhood houses within the Macedon Ranges and demonstrates our support for the community development work undertaken by these neighbourhood houses.

In this first round of the program, each neighbourhood house was able to apply for two years of funding support. All subsequent rounds will cycle with the Council Plan and provide a four-year funding program.

A total of \$35,000 per annum was available, with each of the seven neighbourhood houses eligible for \$5,000. In addition, the five neighbourhood houses that operate out of Council-owned facilities are eligible for in-kind rental support and where requested, a rate waiver has been granted for those operating from privately-owned premises.

Seven applications were received, with all of them recommended for funding and in-kind support totalling \$210,000 in 2024-25 (\$35,000 cash contribution, \$178,367 in-kind).

Small Project Grants

Small Project Grants support community programs and initiatives that benefit residents of the Macedon Ranges and help achieve Council Plan goals.

There was a pool of \$30,000 for 2024-25, with groups able to apply for a grant of up to \$3,000. A community group can only receive one Small Project Grant per financial year. In 2024-25, six applications were successful for funding totalling \$27,463.

Australia Day Grants

The Australia Day Grants program supports community groups to hold free events/acknowledgment ceremonies to mark 26 January in a way that is respectful of all community members. These events can be hosted on any day a week before or after 26 January (between 19 January to 2 February).

With a budget of \$5,000 available, groups can apply for up to \$1,000 per group/event. Each

group may only receive funding once per year. In 2024-25, 12 applications were successful for funding totalling \$4,890.

Events & Festivals Grants

The Events and Festivals Grant Program provides funding to local events and festivals across the shire that provide significant social and economic benefits, both for businesses and the community more broadly.

The 2024-25 program had a budget of \$75,000 to allocate across three different tiers to enable all events and festivals to apply – depending on size, focus and complexity – with one-year or triennial funding potentials that range from \$2,000 for community events, or up to \$37,000 over three years for signature events.

We received 15 applications requesting a total of \$94,064 plus in-kind support. With a portion of the annual \$75,000 budget already committed to multi-year agreements, \$50,000 of funding remained for distribution and officers recommended 12 applications to receive this. In-kind support including services and venue hire to the value of just under \$16,500 was also recommended.

In addition, a further \$14,500 was carried over from the 2020-21, 2021-22 and 2022-23 programs to support triennial events that had been postponed due to the COVID pandemic and weather-related cancellations.

Environment Support Group Grants

The Environment Group Support Grant Program aims to support groups with capacity building, weed control and biolink enhancement to benefit the community and natural environment of the Macedon Ranges.

In 2024-25, the available budget comprised \$50,000 from Council and a further \$20,000 from Macedon Ranges Community Enterprises Limited and Bendigo Bank. A total of 33 applications were successful across three categories of funding, totalling \$69,721.33.

Climate Community Action Grants

In 2024-25, we funded the Climate Community Action Grants for the first time – a key action from the Climate Emergency Plan. These new grants sought to support community groups to develop, implement and evaluate projects that are aligned with the objectives in our Climate Emergency Plan 2023-30.

The total funding available was \$40,000, co-funded by Council and Macedon Ranges Community Enterprises Limited and Bendigo Bank. A total of eight applications were funded for a total of \$33,838.

Community Satisfaction Survey

Our annual Community Satisfaction Survey measures residents' perceptions about our performance across a number of different areas – from our overall performance and direction, to more granular topics such as customer service, waste management and roads.

The 2025 survey represents the thirteenth year that JWS Research has conducted the survey for Council and the third year that we have conducted quarterly surveys, removing seasonality in results, with 400 surveys being conducted in total across those survey periods.

These findings are one of many forms of community feedback we receive, with results giving an insight into the perceptions of those surveyed – reflecting a broad range of demographics within the community – during a specific period.

Our council is considered in the Large Rural category and we receive a comparison against an average of others in this category, as well as state-wide averages across 56 participating local government areas and the results for our council in previous years.

Our overall performance has been steady for the past four years. Our index score has fallen one point to 49, and ratings remained relatively stable across individual service areas this year.

The community scored arts centres and libraries highest this year with an index score of 68, with waste management the next highest rated service at an index score of 67. Waste management has traditionally been our highest rated service but has seen a decline in score this year. We do however still perform higher than both the State and Large Rural council averages.

We also continue to perform well on the appearance of public areas, recreational facilities, and emergency and disaster management, with index scores of 66 for each.

Our performance is rated higher than the Large Rural averages for customer service and parking facilities, and in line with the group average across a majority of core and individual service areas.

Our unsealed and sealed local roads were the lowest-scoring service areas, and this needs ongoing attention. We are not alone in addressing the challenges of climate change and extreme weather events, and their impacts on our road network. These impacts are felt by all councils and the Victorian Government.

We continue to prioritise the implementation of our road management plan in our budget planning and are advocating to all levels of government for funding to improve and maintain close to 1,800 kilometres of roads and access tracks across the shire that we are responsible for.

We are investing \$11.5 million in our Budget 2025-26 on local roads, bridges, footpaths, drainage and associated works. We also have a sharp focus on our unsealed network – in 2024-25, we spent close to \$1.6 million on the maintenance of unsealed gravel roads and a further \$1.23 million on capital gravel resheeting, totalling \$2.82 million. This is above our annual renewal demand of about \$2.34 million identified in our Asset Plan and associated data.

We are also actively working on improvements in our Statutory Planning area in 2025-26, and the survey results also highlight this need.

The results are accessible in full on our website at mrsc.vic.gov.au/CSS

Our recognition days and events

Each year, we lead the organisation and delivery of a range of community-focused events that align with priorities in our Council Plan or other area-based strategies, often in partnership with local community groups or other organisations.

These events often align with a particular annual day of recognition, whether that be a day with state, national or international ties. At the start of each calendar year, we review and finalise a Recognition Days Calendar in consultation with relevant teams and Councillors, to ensure that we are marking days and events in a meaningful way.

Alongside the grant-funded support outlined earlier in this report, we also help facilitate community-driven events in working collaboratively with event organisers on relevant logistics, permits or other approvals.

Some of the key events or recognition days led by Council in the 2024-25 financial year included:

- Seniors Festival: Our Community Connections team led the delivery of a range of free and low-cost activities for older people in the shire throughout the month of October, as part of the statewide Victorian Seniors Festival 2024. We also took the opportunity to recognise senior volunteers during the festival, by gifting five volunteers with a special hamper and sharing their inspiring stories with the community.

- **Changemakers Macedon Ranges Festival:** In partnership with Macedon Ranges Sustainability Group, our Environment team successfully hosted the first Changemakers Macedon Ranges Festival between 15–23 March 2025, providing a range of fun, practical, and interactive workshops designed to help people try a new, more sustainable change. About 400 participants took part over the course of the week-long festival.
- **IDAHOBIT:** In collaboration with Sunbury and Cobaw Community Health, we encouraged local businesses and community members to decorate their shopfront, home window or foyer in rainbows in recognition of IDAHOBIT (International Day Against Homophobia, Interphobia, Biphobia, and Transphobia) on 17 May 2025. We also offered a range of other events in the lead-up to IDAHOBIT, including a flag-raising ceremony on 16 May 2025 out the front of the Kyneton Mechanics Institute.



- **National Reconciliation Week:** National Reconciliation Week is a special time to explore our shared histories, celebrate Aboriginal and Torres Strait Islander cultures, and consider how each of us can contribute to a more just, equitable and reconciled country. As part of our ongoing commitment to reconciliation, we hosted events across the shire to create opportunities for residents of all ages to learn, reflect and connect, highlighted by a series of smoking ceremonies on the lands of each of our three Traditional Owner groups in Woodend, Kyneton and Riddells Creek.

Citizenship ceremonies



In adhering to legal requirements enforced by the Australian Government's Department of Home Affairs, we play a key role in hosting citizenship ceremonies a number of times throughout the year, to officially complete the Australian citizenship process for those who live in the Macedon Ranges.

Across four in-person ceremonies held throughout 2024-25, we officially welcomed a total of 86 people (including 12 children) from 18 countries as new Australian citizens. The long-standing Kyneton Municipal Band continued to attend ceremonies to provide entertainment on the night.

Countries our new citizens originated from included Canada, China, Colombia, Germany, India, Iran, Iraq, Ireland, Malta, New Zealand, Philippines, Scotland, Serbia, South Africa, Thailand, UK, Vietnam, and Zimbabwe.



Image Volunteer Easter function
Photo credit: Chris Matthews

Our Councillors

Councillors

Our Council in the Macedon Ranges comprises three geographic-centred Wards, with each Ward hosting three elected Councillors for a total of nine Councillors, who are elected by residents and/or ratepayers of the district every four years to represent that district.

- **West Ward** includes the townships of Carlsruhe, Kyneton, Malmsbury, Tylden and Woodend.
- **South Ward** includes the townships of Bullengarook, Gisborne, Macedon, Mount Macedon and New Gisborne.
- **East Ward** includes the townships of Baynton, Darraweit Guim, Kerrie, Lancefield, Newham, Riddells Creek and Romsey.

We note that actual ward boundaries and property addresses occasionally cross over between towns (i.e. there are some addresses in Riddells Creek which are located in the South Ward).

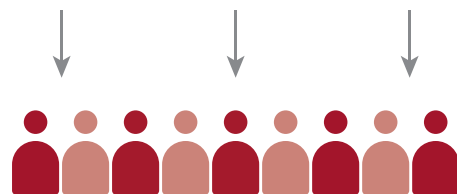
The primary role of Councillors is to focus on policy development and strategic delivery of services in the public interest. The role includes:

- acting as a representative government by taking into account the diverse needs of the local community in decision-making
- providing leadership by establishing strategic objectives and monitoring their achievement
- maintaining the viability of Council by ensuring that resources are managed in a responsible, sustainable and accountable manner
- advocating the interests of the local community to other communities and government
- acting as a responsible partner in government by taking into account the needs of other communities

Three Wards



Three Councillors per ward



Nine Councillors for the Macedon Ranges

- fostering community cohesion and encouraging active participation in civic life.

Our Councillors attend regular Council meetings and briefings; represent Council on committees and at community events; and listen to the praises or concerns of ratepayers and residents.

No individual Councillor can make a decision on their own – key matters are tabled at public Council meetings and voted on. If there are the same number of votes for and against a matter, the Mayor can cast a deciding vote.

Our Councillors are bound by a Code of Conduct and receive an annual allowance, which is determined by the Victorian Independent Remuneration Tribunal (Councils are categorised differently for allowances, with the Macedon Ranges Shire Council deemed a Category 2 council).

Councillor details

The following details reflect Councillors elected both pre- and post-Council Elections, held in October 2024, and their roles within those specific Councillor terms.

The roles of Mayor and Deputy Mayor were elected by Councillors in November each year, generally for one-year terms at a time.

Pre-2024 Council Elections

Ward	Councillor	Date Elected	Mayor/Deputy Mayor
East Ward	Cr Annette Death	October 2020	Mayor: November 2022 – October 2024
East Ward	Cr Geoff Neil	October 2020	
East Ward	Cr Bill West	October 2020	
South Ward	Cr Dominic Bonanno	October 2020	
South Ward	Cr Rob Guthrie	October 2020	
South Ward	Cr Christine Walker	November 2023	
West Ward	Cr Jennifer Anderson	October 2020	Mayor: November 2020 – November 2022 Deputy Mayor: November 2022 – November 2023
West Ward	Cr Janet Pearce	October 2020	
West Ward	Cr Mark Ridgeway	October 2020	Deputy Mayor: November 2023 – October 2024
West Ward			Deputy Mayor: November 2020 – November 2021



Image Councillors at Gisborne Administration Centre
Photo credit: Chris Matthews

Post-2024 Council Elections



East Ward

Cr Cassy Borthwick

Elected to Council: November 2024

Cassy's professional background has primarily been in the local tourism and hospitality sector. Establishing a local cafe in 2016, and with her team successfully navigated COVID-19 and the 2021 statewide storms, prior to selling the business.

The following year Cassy indulged in an adult gap year and completed the LEAD Loddon Murray Community Leadership program, which inspired a return to full-time mental health study. In addition to being a newly elected Councillor, Cassy works in addiction recovery.

Cassy's priorities in the role of Councillor include giving voice to our local communities, empowering residents and business operators to be actively involved locally, and to strengthen the social fabric of the wider Macedon Ranges.

With a strong passion for a better future, Cassy is driven to seek understanding and innovative solutions around local issues, creating a more inclusive and thriving environment.



East Ward

Cr Andrew Scanlon

Elected to Council: November 2024

Andrew's professional background includes social and environmental science, working in various roles in state and local government. Apart from farming, Andrew started a fencing, revegetation and weed control business in the region in 2005.

Andrew's priorities in the role of Councillor are to bring a practical, measured and efficient approach to decision-making in Council. Andrew has a keen interest in supporting farmers, the community, and the rural lifestyle of the Macedon Ranges. He also has concerns with mental health and the elderly.



East Ward

Cr Daniel Young

Elected to Council: November 2024

Daniel's professional background includes work in manufacturing and construction as a qualified metal fabricator with experience in OH&S, while he also served a term in the Victorian Parliament and sat on several parliamentary committees.

Now working in the technology sector, Daniel's role includes relationship management and compliance activities. He also has experience as a board member of a non-profit organisation.

Daniel's priorities in the role of Councillor include pursuing good governance and sensible, efficient use of ratepayers' money. He has a passion for public land management and the facilitation of access to public land for recreational use. Daniel also wishes to work towards improving men's health, particularly mental health in our shire.



South Ward

Cr Dominic Bonanno

Elected to Council: November 2024

Mayor: November 2024 – current

Dom's professional background includes a variety of roles in technology across different levels of enterprises as a senior IT professional with demonstrated experience in IT service management/operations, leadership, strategy and project delivery; he is skilled and forward-thinking in managing technology performance, leading people, and adding business value.

Dom's priorities in the role of Councillor include ensuring good governance with a common-sense approach to challenges. Advocating for the funding of the Macedon Ranges Sports Precinct's future stages and a new Gisborne Skatepark are also on his list of priorities.



South Ward

Cr Alison Joseph

Elected to Council: November 2024

Alison has been an active local resident advocating on community and governance issues for over 30 years.

A scientist with a background in both public health and business, Alison is committed to evidence-based decision making and aims to be a voice for the community and an advocate for a more customer-focused approach.

Passionate about environmental protection, Alison is currently pursuing a Trust for Nature Covenant for her 130-acre property at Bullengarook.



South Ward

Cr Christine Walker*

Elected to Council: November 2024

Christine worked for many years as a market researcher and brought a wide range of skills and a measured approach to her role as Councillor, focusing on balanced, well-researched decisions that serve our community's needs. Christine championed thorough and accessible community consultation and involvement. A key priority was improving Council's efficiency and decision-making timeframes while maintaining strong governance standards.

Christine was a great supporter of local volunteers and saw their role as vital to the richness of the community.

*While appropriate to include in the context of the Annual Report 2024-25, we also note the passing of Cr Christine Walker on Friday 1 August 2025, during the collation of this report.



West Ward

Cr Jennifer Anderson

Elected to Council: November 2024

Jennifer balances council commitments with her medical career working part time as a GP. She has been an advocate for environmental protection and circular economy initiatives since her election in 2012.

Her current focus includes reuse and recovery over waste, promoting sustainable transport, maintaining accessible public open spaces, supporting the agricultural industry, and encouraging community input in sustainable town planning design. In accordance with the Local Government Act, she also addresses climate change by highlighting cost savings and increased preparedness for extreme weather events.

She has served on the Municipal Association of Victoria Board for the last six years, including time as the President, and recently joined the Central Victorian Greenhouse Alliance Board.



West Ward

Cr Kate Kendall

Elected to Council: November 2024

Deputy Mayor: November 2024 – current

Kate's professional background includes working as a journalist, community builder, digital director and business advisor. She was the founder and CEO of three companies as well as a startup accelerator for women founders called Atto that was backed by the Victorian Government.

She has a Bachelor of Science from the University of Melbourne and a Masters of Business (Marketing) from RMIT University. She is the President of Business Kyneton. She is passionate about regional entrepreneurship, innovation in government, the future of work, rural tourism, supporting families and empowering local communities.

Kate's priorities in the role of Councillor include doing the basics well including our roads, increasing our efficiency and customer focus as a council, improving the community consultation process, improving the way we communicate, striving for better outcomes in our Community Satisfaction Surveys and overall, delivering value for residents and ratepayers.



West Ward

Cr Janet Pearce

Elected to Council: November 2024

Janet's priorities include improving opportunities to hear people's ideas and strengthen access and participation in Council's processes and decision-making. Supporting volunteers that are the heart of our community, improving services, providing value for ratepayers and ensuring we plan carefully for growth whilst balancing the protection of our environment are also priorities.

She is a Registered Nurse and Midwife of over 40 years and continues to work casually and locally at Kyneton Hospital, and support Jacques who owns a business (GP practice) in the shire. She believes health and wellbeing is important in all that we do. Supporting local businesses and growing our economy is how we ensure our towns stay vibrant and create jobs.



Image Councillors at Gisborne Administration Centre
Photo credit: Chris Matthews

Our Organisation

How councils operate

In Victoria, there are 79 local government areas (LGAs) also known as Councils, of which Macedon Ranges Shire Council is one. Councils provide distinct, localised representation for a municipal district, and work closely with both state and federal governments.

Legislatively bound by the *Local Government Act 2020* and overseen by the State Minister for Local Government, the role of each council is to provide good governance for the benefit and wellbeing of the municipal community which includes residents, ratepayers, traditional landowners and people and bodies who conduct activities in the municipal district.

Council staff

Council staff support the operational aspects of local government, providing advice and expertise across a range of areas to help provide services to the public; guiding senior leaders and Councillors on policy direction; and generally supporting informed decision-making.

Led by the Chief Executive Officer (CEO) and a four-strong Executive Leadership Team, our staff at Macedon Ranges Shire Council work across four Directorates (in addition to the CEO's office) and close to 40 specialised teams – from Statutory Planning, to Maternal and Child Health.

Our Executive

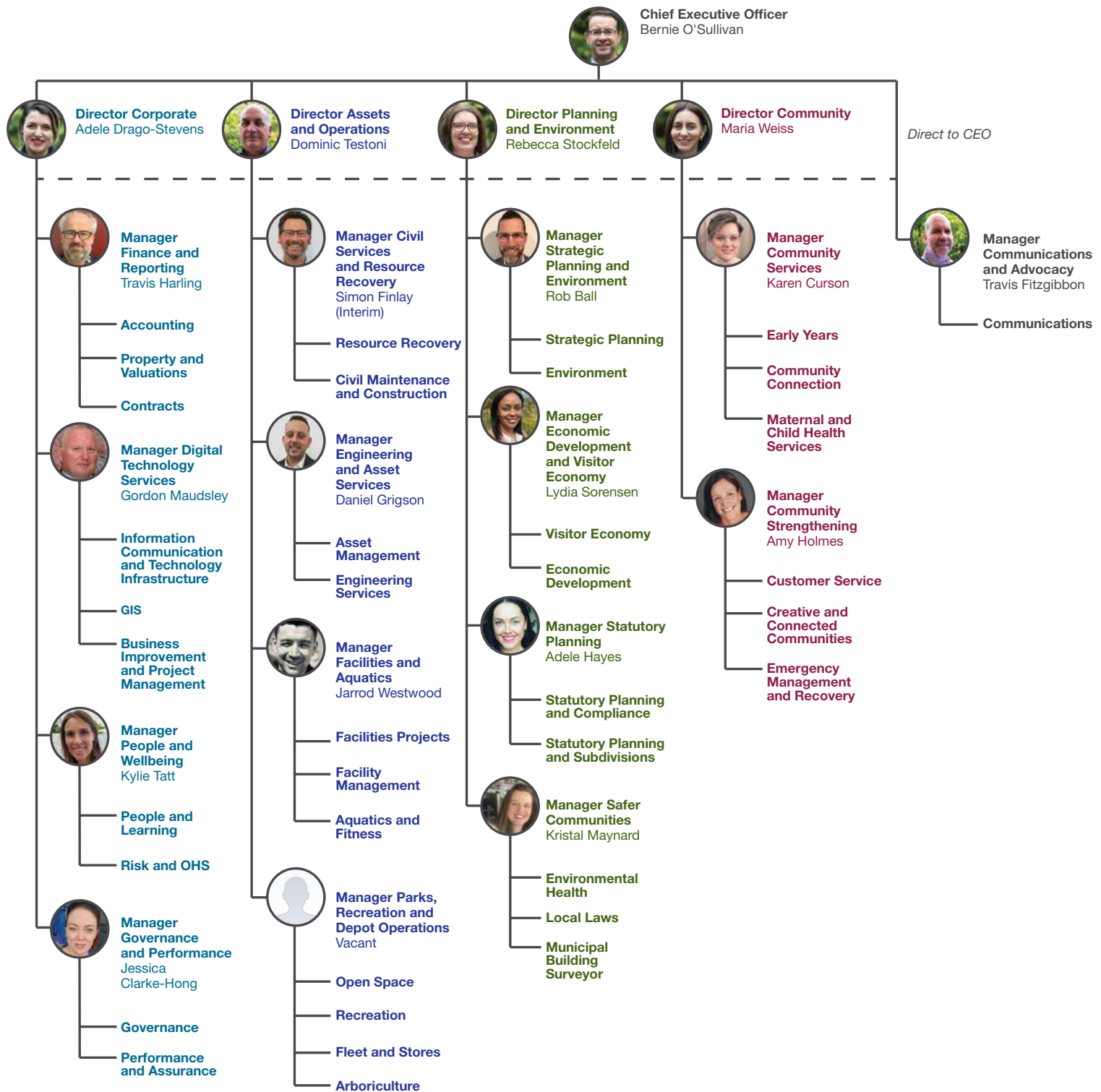
Our Executive Leadership Team (ELT) comprises the Chief Executive Officer and four Directors, with each Director responsible for leading the key outputs and direction of their respective Directorate.

Our ELT members work closely with Councillors and attend Council meetings; they represent Council at external events or in advocacy; and they also often take the lead as key spokespeople for the organisation, particularly around operational matters.

In 2024-25, our ELT saw change in the Assets and Operations Directorate, with Director Assets and Operations Shane Walden departing the organisation in July 2024. Council benefitted from Shane's five productive years at the helm of key public-facing services, as he led a significant team of staff across complex areas of operational services and project delivery.

In January 2025, we welcomed a new Director Assets and Operations in Dominic Testoni.

Our Organisational Structure



As at 30 June 2025

Our executive **biographies**



Bernie O'Sullivan

Chief Executive Officer (CEO)

Commenced with Council: May 2021

Bio: Bernie is a senior executive with extensive and diverse local, state and national leadership experience in the government and not-for-profit sectors, leading large staff teams, strategy, organisational change and working productively with Councillors and Boards.

Immediately prior to working with Macedon Ranges Shire Council, he was Director Strategy and Growth at the City of Greater Bendigo between 2016-2021. His work at Greater Bendigo included negotiating and delivering the inaugural launch of Qantas passenger flights between Bendigo and Sydney.

Prior to this, Bernie held the position of Acting Chief Executive Officer at the Institute of Public Administration Australia (IPAA VIC). He also had extensive experience working for the Department of Environment, Land, Water and Planning, Department of Environment and Primary Industries, and Department of Primary Industries, leading the respective Department's state-wide regional operations.

Prior to working for the Department, he held senior executive roles with the Royal Agricultural Society of New South Wales, a livestock peak industry body in Canberra and the New South Wales Farmers' Association.

Bernie has a wealth of experience in leadership, working with communities and a strong understanding of the opportunities and issues impacting regional Victoria, especially in the Loddon Mallee region. Qualifications include: Master of Public Affairs / Bachelor of Agricultural Science / GAICD.

Key responsibilities: Bernie's responsibilities as CEO are wide-ranging but broadly surround leading the day-to-day operations of Council, which can include signing off on major contracts or operational decisions; representing Council at relevant sector meetings; and hosting key Council-managed events.



Adele Drago-Stevens

Director Corporate

Commenced with Council: April 2022

Bio: Adele is an experienced strategic leader with extensive public sector and higher education strategy, business transformation, operations and performance experience.

Her former role was Director, Digital Transformation and Operations Consulting for PricewaterhouseCoopers consulting firm (PwC), specialising in the Government and Public Sector, and prior to that she was Director Strategic Planning for Swinburne University of Technology.

Adele is a local resident, familiar with, and passionate about regional issues and wanting to contribute to the Macedon Ranges community.

Key responsibilities: Responsibilities within Adele's Corporate Directorate include people and wellbeing, finance and reporting, governance, information services along with being the secretariat for Council's Audit and Risk Committee.



Rebecca Stockfeld

Director Planning and Environment

Commenced with Council: March 2022

Bio: Rebecca brings a wealth of experience from local and Victorian Government senior leadership roles across town planning, strategic planning, infrastructure, assets and sustainable development.

Rebecca is adept at navigating the complex challenges of executive leadership in Local Government. She is a local resident and relishes this opportunity to lead strategic and statutory planning and environment portfolios to guide the future of her local community.

Key responsibilities: Responsibilities within Rebecca's Planning and Environment Directorate include statutory planning (e.g. planning applications), long-term strategic planning, building surveying, local laws, the shire's natural environment, environmental health, economic development and visitor economy.



Dominic Testoni

Director Assets and Operations

Commenced with Council: January 2025

Bio: Dominic brings a wealth of valuable experience in the local government sector and beyond, having previously served as CEO at Benalla Rural City Council in north-east Victoria and also earlier as CEO of Limestone Coast Local Government Association in South Australia, leading coordination and advocacy for seven councils.

Dominic has also held a range of finance, business development and operations roles, having been an advocate for local communities across New South Wales, South Australia and Victoria.

Dominic brings significant leadership experience in developing team culture, planning and delivering infrastructure and facility projects, advocacy, strategic planning, business development, emergency management and an excellent background in developing and maintaining trusted relationships with Councillors and stakeholders.

Key responsibilities: Responsibilities within Dominic's Assets and Operations Directorate include ensuring the community's assets meet the advertised level of service and presentation, through outputs such as the provision of capital works projects, facility management, waste management, road and drain management, and the care and presentation of parks and gardens.



Maria Weiss

Director Community

Commenced with Council: March 2022.

Bio: Maria has over 20 years community services experience across a range of senior leadership positions at Moonee Valley City Council, having been Group Manager Community Services, leading a range of community care services including seniors, carers, family and children's services.

A member of the Goldfields Library Board and Municipal Association of Victoria Emergency Management Board Advisory committee, she is skilled in delivering high quality, responsive services to the community, with achievements including two LGPro Awards for Excellence. Qualifications include: Bachelor of Applied Science (Intellectual Disability), Diploma in Project Management and a graduate of the Australian Institute of Company Directors.

Key responsibilities: Responsibilities within Maria's Community Directorate include working with a range of community groups, youth services, Maternal and Child Health, Early Years (e.g. kindergartens), social housing portfolio and support for targeted cohorts such as First Nations, people with disability, seniors, carers and those identifying as LGBTIQ+, emergency management and recovery, customer service and the provision of library services (through Goldfields Library Corporation).



Travis Fitzgibbon

Manager Communications and Advocacy

Commenced with Council: May 2024.

Bio: Travis is an empathetic leader with over 10 years of local government experience including in a range of senior leadership positions at Buloke Shire Council, having been Director Community Development, Manager Customer Engagement and having spent an extended period as Interim Director Corporate and Organisational Performance.

Travis is skilled in strategic communications, advocacy, and team development. Diplomatic and customer-focused, with a proven ability to inspire cross-functional teams to deliver meaningful outcomes for the community.

Key responsibilities: Travis' role is unique outside the Executive team, in reporting directly to the CEO, strategically positioned to support the CEO directly as well as acknowledging the work of the Department across all four Directorates. Responsibilities are centred around supporting the external and internal communications activities of Council and include leading advocacy matters, proactive communications (e.g. media releases), reactive communications (e.g. responding to media enquiries), content creation (e.g. graphic design/digital content), consultations, social media and website.

Our People and Wellbeing

Workforce statistics

A summary of the number of full time equivalent (FTE) Council staff by organisational structure, employment type and gender is set out below.



Table A summary of the number of full time equivalent (FTE) council staff by organisational structure, employment type and gender.

Employee type/ gender	CEO (FTE)	Community (FTE)	Corporate (FTE)	Planning and Environment (FTE)	Assets and Operations (FTE)	Total (FTE)
Fixed Term FT - M	1.0		2.0	3.0	5.0	11.0
Fixed Term FT - W	1.0	5.0	5.0	1.0	2.0	14.0
Fixed Term FT - X				1.0	1.0	2.0
Fixed Term PT - M		0.2	1.0		0.6	1.8
Fixed Term PT - W		7.3	1.6		2.3	11.1
Fixed Term PT - X		0.8				0.8
Permanent FT - M	2.0	2.0	9.0	23.0	95.0	131.0
Permanent FT - W	4.0	25.3	24.6	29.0	15.0	97.9
Permanent FT - X	2.0					2.0
Permanent PT - M	0.8	2.8	0.4	4.5	4.5	13.0
Permanent PT - W		62.8	11.4	12.5	13.3	100.1
Permanent PT - X		0.7				0.7
Total	10.8	106.9	55.0	74.0	138.6	385.4

Legend: FT-Full time PT-Part time W-Women M-Men X- persons of self-described gender.

*As of 30 June 2025, Council had 302 casual employees by headcount.

Number of full time equivalent (FTE) Council staff by organisational structure, employment type and gender

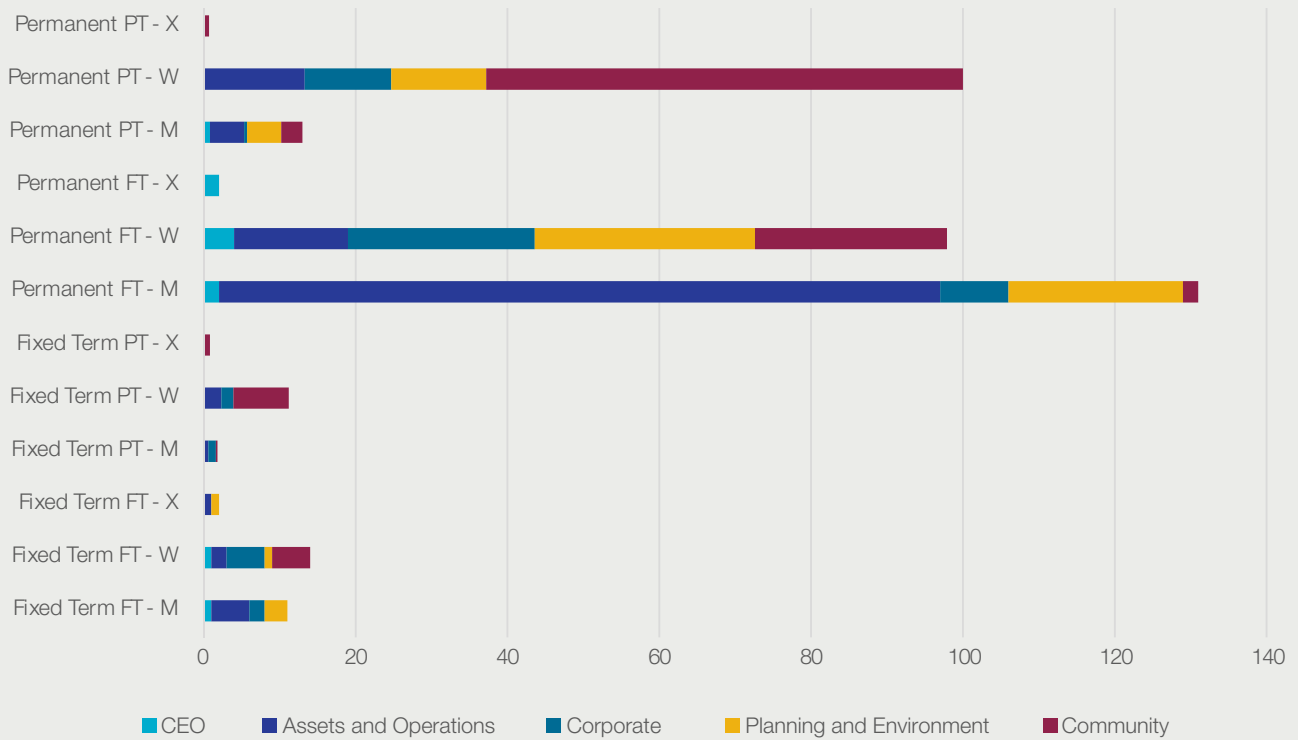
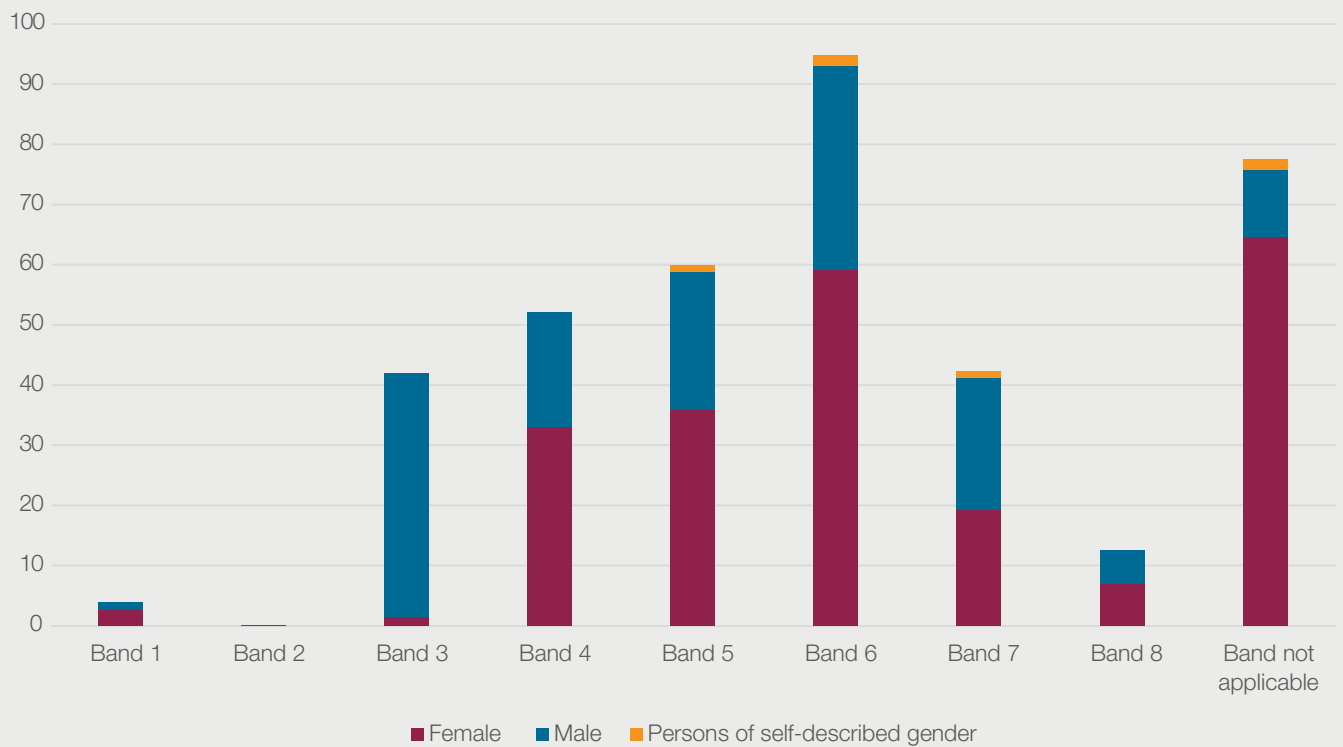


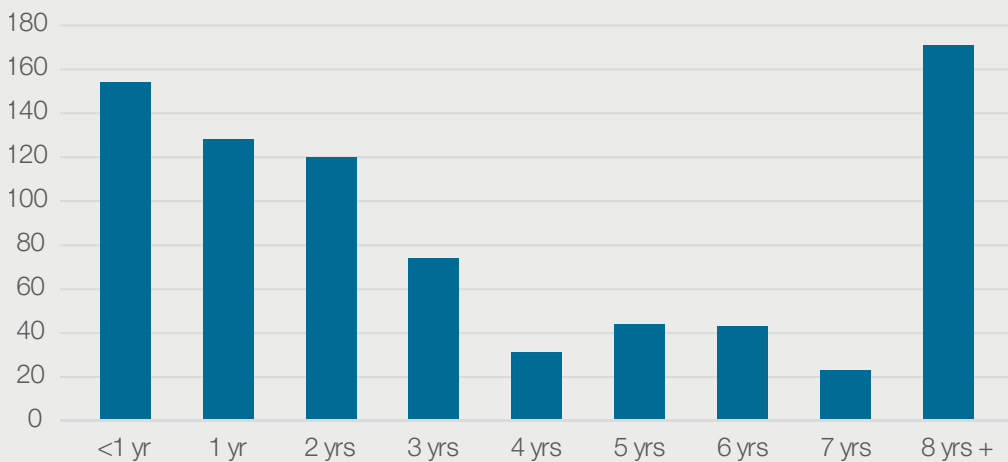
Table A A summary of the number of full time equivalent (FTE) total council staff by employment classification and gender is set out below.

Employee classification	Female (FTE)	Male (FTE)	Persons of self-described gender (FTE)	Total (FTE)
Band 1	2.6	1.3		3.9
Band 2	0.0	0.1		0.1
Band 3	1.5	40.4	0.0	41.9
Band 4	33.1	19.1	0.0	52.3
Band 5	35.9	23.0	1.0	59.9
Band 6	59.1	34.0	1.8	94.9
Band 7	19.3	22.0	1.0	42.3
Band 8	7.0	5.6		12.6
Band not applicable	64.6	11.2	1.7	77.5
Total	223.1	156.9	5.5	385.4

Number of full time equivalent (FTE) Council staff by employment classification and gender



Employees by length of service (as of 30 June 2024)



Staff turnover

In 2024-25, staff turnover was 16.2 per cent which includes all permanent staff and temporary staff with contracts of six months or more. This is an increase of 3.1 per cent on the previous year. The increase is largely attributable to an increase in retirements (three in 2023/24 and nine in 2024/25). Staff turnover is aligned with the industry average of 15-20 per cent.

Investing in our people

We are committed to building a thriving, future-ready workforce through strategic investment in learning and development. We empower our employees to grow professionally, and strengthen leadership skills at all levels, to support the delivery of high-quality services to our community.

Our investment in learning expands across both core skills, and capability development. We ensure our people remain up to date with industry regulations and legislative requirements, as well as encouraging continual professional growth through a variety of learning methods and initiatives including:

- online compliance modules
- opt-in development opportunities linked to our Capability Framework via a number of targeted 'EVOLVE at MRSC' program streams
- annual Professional Development Plan goal-setting linked to our Capability Framework and organisational strategic plans
- additional industry-based training based on departmental training needs analysis.

Risk and OHS

Our Risk and OHS team is dedicated to continuously improving safety across Council. To support our efforts, we are further socialising

and embedding our risk management system, Lucidity, to support staff to better identify and manage hazards and prevent serious injuries. We are also systematically reviewing and creating new safe work procedures, complete with training sessions to guide staff in identifying and managing safety risks.

We actively promote a stronger safety culture through various initiatives. These include regular Health, Safety and Wellbeing Committee meetings, and targeted safety and productivity campaigns. We also conducted an audit against ISO 45001 Occupational Health and Safety Management Systems to identify further ways to improve safety practices and overall compliance.

Our efforts are making a difference. We have seen a significant improvement in our workers' compensation performance, which is now better than the industry standard. This is supported by an increase in proactive engagement from staff seeking advice, and a rise in incident and hazard reporting, which shows our safety culture is evolving.

We continue to recognise safety achievements with our annual Safety Awards, celebrating individuals and teams who have gone above and beyond to improve safety. We will continue to work with all departments to educate and audit safe work practices, reinforcing our commitment to a safe workplace for everyone.

Enterprise Bargaining Agreement

With the current Enterprise Agreement 2022 expiring on 30 June 2025, we commenced preparing for negotiations for a new agreement during the 2024-25 financial year. This process began with initial information sessions in February 2025, exploring the potential adoption of a Single Interest Enterprise Agreement (SIEA) – a new form of Multi-Enterprise Agreement that is reshaping the enterprise bargaining landscape across Victorian local government.

Further sessions were held in April 2025, providing staff with comparative information on both agreement types, based on the details available at the time. We then invited staff to vote on their preferred negotiation pathway.

An independently conducted vote, held between April and May 2025, revealed a majority preference for continuing with a Single Enterprise Agreement, consistent with previous bargaining processes, rather than pursuing a SIEA.

Council will proceed with negotiations aligned to this preferred option into the 2025–26 financial year.

Preventing violence against women

Our commitment to preventing violence against women and all forms of gender-based violence has been strengthened through a successful application to the 2024-2027 round of the Victorian Government's Free From Violence Grant Program. This will contribute \$262,500 across the next three years towards our efforts to embed a whole-of-organisation approach to prevention.

A Free From Violence Project Officer was appointed to lead this work, with the following key achievements to date:

- Completion of a whole-of-organisation health check, and an audit of Council's image use followed by a photoshoot resulting in 100 new images completed.
- Development of a staff training and capability building plan, including the delivery of two responding to disclosures of family violence training sessions for staff, one active bystander training session for staff and community and two inclusive images workshops for staff and community.

Work has also begun on the development of a Family Violence Support Policy and Workplace

procedures document, as well as the development of an on-demand training suite that currently includes 10 training modules focused on gender equality and prevention.

In addition, we've strengthened relationships with local and regional organisations from across the Loddon Mallee region working in the prevention and response sector through coordination of the Macedon Ranges Family Violence Action Coalition, the 16 Days of Activism working group and through place-based partnership projects.

At a community level, we continue to work in partnership with local community groups to deliver awareness-raising and educational events to build the communities capacity to contribute to prevention.

Our volunteers

We rely on volunteers to help deliver services across many areas including our visitor information centres, our environment (assisting with surveys, auditing and monitoring), the Kyneton Museum, and the shire's aged care facilities (through the Australian Government-supported Aged Care Volunteer Visitors Scheme (ACVVS)).

Our volunteer workforce grew in the 2024-25 financial year, with about 135 volunteers registered through our online volunteer platform.

As an example of this growth, the ACVVS program grew from 11 volunteers in 30 June 2024, to 58 as of 30 June 2025. Volunteers are visiting and providing social support to 64 socially isolated older residents. There is a current waitlist of 16 older residents wanting volunteer visitors.

More information about our volunteering opportunities can be found on our website (mrsc.vic.gov.au/volunteer).



Image Council Staff
Photo credit: Chris Matthews

Our Performance

This section of the Annual Report focuses on progress reports surrounding key targets/budget-funded initiatives set by Council for 2024-25, relevant to our four Council Plan themes, including:

- Council Plan actions (summarised from Quarterly Reporting)
- Council Plan strategic indicators
- major budget initiatives (as outlined in the Budget 2024-25)
- forecast/actual 2024-25 budgets relating to Council Plan themes, and Council departments
- service performance indicators, as required under the regulations.



Image Gisborne Botanical Gardens
Photo credit: Chris Matthews

Connecting communities

At a glance

Council Plan actions (35)		Strategic indicators (4)		Major budget initiatives (5)		Budget (\$)	
Actions started	34	Achieved	3	Delivered	2	Actual	17,430,605
Completed	18	Partially achieved	1	Not delivered/ remain in progress	3	Budget	18,411,838
Actions behind target	15	Not achieved	0			Variance	-981,233
% actions progressing on schedule	57%						

Strategic indicators

Strategic indicator	Measure	Result	Comments
Delivery of the annual capital works program	Deliver capital works completion rates to 80% by 30 June 2025, with a stretch target of 85%.	82%	*This result does not include carried forward projects from the previous year or projects that come into the program throughout the year.
Gender Equality Action Plan embedded across the organisation	Implementation of the Gender Equality Action Plan 2022/25: Year 3 implemented and Year 4 actions progressing. Gender Impact Assessments conducted, as part of the development process for all significant facing policies, strategies and plans required under the Act.	Achieved - 100%	<ul style="list-style-type: none"> Our GEAP Year 4 action items have now been completed, with a number of our targeted action items remain as ongoing commitments. Moving forward our GEAP will not be a stand-alone plan. Council is currently in the process of drafting our Workforce Plan, which will incorporate our revised GE actions and commitments.

Strategic indicator	Measure	Result	Comments
Collaboration with Loddon Mallee partners and across Council to coordinate, support, engage and recognise volunteers	Development and provision of induction, training opportunities and recognition activities during International Volunteer Day.	Achieved - 100%	<ul style="list-style-type: none"> The Community Connections unit collaborates with the Volunteering Loddon Mallee, and Sunbury and Cobaw Community Health, for some general training resources, advice and some advertising of volunteer roles. All Council units with volunteers have established recruitment, induction and training programs, specific to their own volunteers. We recognised our internal volunteers during National Volunteer week with a morning tea hosted at Angie's Cafe in Kyneton. Mayor Dom Bonanno and a number of Councillors were in attendance, as were about 40 volunteers. We also recognised the incredible contributions of volunteers across the community through the annual Community Awards event (elaborated on earlier in this report).
Support outcomes for a range of diverse community groups through funding to enhance facilities and enable programming.	Delivery of Council's community grants programs to support community groups to deliver community, cultural and environmental projects, and enhance community places.	Achieved - 100%	Our grant programs are elaborated on earlier in this report.

Major initiatives

Initiative	Progress
Complete the construction of the Macedon Ranges Shared Trails Project.	Construction works resumed on Stages 1Bi and 2A in Woodend, following approval of designs in these sections. The designs for the remaining sections continue to be developed in anticipation for submission to the Department of Energy, Environment and Climate Action to progress the construction of the balance of the trails.
Complete the design documentation, undertake tender process and commence construction of Stage 2 of the Macedon Ranges Regional Sports Precinct project.	Stage 2 planning and design works progressed well in 2024-25, with the tender for works expected to be released in early 2025-26 in anticipation of works starting in late 2025 – see ‘Major capital works’ section earlier in this report.
In partnership with Hepburn Shire Council continue to advocate to the Victorian Government for support to undertake preconstruction planning for the Daylesford to Hanging Rock Shared Trail project.	Opportunities continue to be explored to advocate for funding to assist in planning for this project.
Advocate for funding of the Macedon Ranges Regional Sports Precinct project for Stage 3	Opportunities continue to be explored to advocate for funding to assist in planning for this project.
Team Leader Botanic Gardens – Will be responsible for leading and delivering the Botanic Gardens Horticulture Team overseeing the maintenance and development activities at Council's three botanic gardens and high-profile parks such as Romsey Ecotherapy Park, and Kyneton Community Park.	<ul style="list-style-type: none"> • We have successfully appointed a Team Leader for Botanic Gardens and High-Profile Parks, a pivotal role that will provide dedicated leadership to the Parks team. This position is responsible for overseeing the maintenance and strategic development of our three botanic gardens, along with high-profile parks including Romsey Ecotherapy Park and Kyneton Community Park. • The appointment has been positively received by the community and associated ‘Friends of’ groups, who have expressed strong support for the expertise, continuity, and commitment this role brings. The Team Leader will play a key role in enhancing the quality, sustainability, and public value of these significant open spaces, aligning with Council’s broader objectives for environmental stewardship and community wellbeing.

Budget-funded services

Service	Description	Net cost Actual <u>Budget</u> Variance (\$)
Director Assets and Operations	This Executive position oversaw the Assets and Operations Directorate, which broadly includes functions such as engineering and design, capital works delivery, resource recovery services, facilities and asset maintenance, and aquatics and fitness services.	551,863 <u>446,628</u> 105,235
Civil Services	This area oversaw civil maintenance and construction activities on road, drain and footpath assets, including proactive upgrades, inspections and maintenance.	5,367,376 <u>6,027,451</u> -660,075
Emergencies	<p>This budget line supported responses to emergency events.</p> <ul style="list-style-type: none"> In 2024-25, we activated an Emergency Relief Centre in Kyneton during a fire emergency in Bullengarook. Community information sessions during that emergency were well attended and provided community the opportunity to hear critical messages from the Incident Controller, Victoria Police and Council. Over the year, readiness and support protocols were enacted 15 times in response to single incidents, emergencies or in preparation for severe weather events. We enacted relief and community recovery activities in Riddells Creek in response to a fatal truck accident at the Montessori Kindergarten site in November 2024. The community continues to be supported. 	-227,484 <u>63,300</u> -290,784
Engineering and Asset Services	The Engineering and Asset Services Department – amended post the adoption of the Budget 2024-25 – combined to strategically maintain Council's roads, bridges, paths and other infrastructure community assets. This included managing permits for development impacts, assessing the condition of infrastructure to plan future renewals, and preparing designs for upcoming works. Focus continued on improving road safety through better planning, design and seeking grant opportunities. These efforts ensure our assets are well looked after and continue to meet the needs of our community into the future.	1,364,362 <u>1,862,747</u> -498,384

Service	Description	Net cost Actual <u>Budget</u> Variance (\$)
Facilities and Aquatics	<ul style="list-style-type: none"> Our Facilities Management team worked to proactively inspect, maintain and repair our Council-managed buildings and structures, while also responding to reactive maintenance requests from the community. Our Facility Projects team has designed and delivered a range of minor and major projects for the community (outside of roads and transport infrastructure). Our Aquatics and Fitness team manage our indoor and outdoor aquatics and leisure facilities across the shire. 	4,797,385 <u>4,689,996</u> 107,389
Statutory Planning	<ul style="list-style-type: none"> Our Statutory Planning team has assisted ratepayers and residents through the statutory planning process, including advice and assessment of planning applications. They also ensured planning compliance with the Macedon Ranges Planning Scheme through investigation of alleged contraventions, auditing of permit conditions, education and awareness. In 2024-25, we received 452 planning applications (based on our systems new applications/amendments) and made determinations on 545 planning applications (these included decisions on new applications, amendments to existing permits, applications that were withdrawn or that had lapsed, and where it was determined that no planning permit was required). The estimated cost of works for permits issued was \$140 million, with 378 dwellings approved and 552 subdivision approvals (lots). 	-116,526 <u>-471,119</u> 354,592
Open Space and Arboriculture	<ul style="list-style-type: none"> Our Open Space team oversees the ongoing maintenance of our Council-managed parks and reserves including Council's three Botanic Gardens, in addition to other open space such as town centres. Outputs include scheduled mowing and horticulture programs, annual street tree planting program, proactive tree inspections, elm leaf beetle management and the electric line clearance program. To further support service levels across our open space network, we have recently invested in new equipment, including a wide-area mower and tractor. These assets will enable the team to deliver improved efficiency and consistency in mowing and maintenance, helping to ensure our parks and gardens remain welcoming, safe, and well-presented for the community and visitors. 	5,693,629 <u>5,792,835</u> -99,206

Healthy environment, **healthy people**

At a glance

Council Plan actions (36)		Strategic indicators (3)		Major budget initiatives (4)		Budget (\$)	
Actions started	35	Achieved	1	Delivered	3	Actual	24,190,815
Completed	26	Partially achieved	2	Not delivered/ remain in progress	1	Budget	23,435,728
Actions behind target	10	Not achieved	0			Variance	755,088
% actions progressing on schedule	72%						

Strategic indicators

Strategic indicator	Measure	Result	Comments
A reduction in Council's corporate net-zero emissions	Council emissions in 2024-25 will reduce compared with the prior year.	Partially achieved - target not fully met	<p>An estimated 2,992.17 tonnes of CO2-e emitted* in 2024-25, compared to the 2,237 tonnes reported in the Annual Report 2023-24.</p> <p>*This figure is based on early estimates from 2024-25, due to availability of data. Refined emissions figures from Council operations will be published in the Annual Environment Report 2024-25, due to be finalised later in 2025. This is a modest increase in the total amount of Council-generated emissions since the adoption of Counting Down to Zero in 2022.</p>
A decrease in tonnes of waste, with an increase in kerbside collection waste diverted from landfill per capita	An increase in the percentage of waste diverted from landfill.	Partially achieved - target not fully met	<ul style="list-style-type: none"> In comparison to the 2023-24 financial year's percentage of waste diverted from landfill (71.65%), the 2024-25 figure shows a minor decrease (70.45%). There may be a number of factors behind this including reduced overall tonnage of waste, particularly FOGO and glass. Per capita landfill waste generation over the 2024-25 financial year was 117.26 kgs per person – an increase of 1% on the figure reported in the Annual Report 2023-24 (114.21 kgs per person).

Strategic indicator	Measure	Result	Comments
Deliver Year 2 Actions of the Zero Net Emission Plan for Council Operations	Year 2 actions of the plan delivered.	Achieved - 100%	Good progress has been made in understanding and planning for complex projects, such as the electrification transition at the aquatic centres, Kyneton Town Hall and Kyneton Mechanics Institute, as well as the management and operation of our Fleet and Plant. A review of our Sustainable Buildings Policy was also undertaken in 2025.



Image Flowers in Riddells Creek
Photo credit: Rodney Dekker

Major initiatives

Initiative	Progress
Deliver the Year 2 actions in Council's Zero Net Emissions Plan for Operations	The 2-year review of Counting Down to Zero – Council's Plan for Zero Net Emissions has commenced, revising our emissions boundary and baseline from which to track corporate emissions.
Continue to advocate to the Victorian Government for Barrm Birrm to become a State Park due to its significant flora and fauna.	Locks continue to be replaced at 2 entrances to limit access to the site by non-owners for four-wheel-driving, motorbiking and camping. Individual blocks continue to be put up for sale by local real-estate agents despite officer efforts to pursue the gift-back scheme.
Commence the implementation of the Gisborne and Romsey Structure Plan. This is a three-year program, the program will work to implement the protected settlement boundary and planning scheme amendment to rezone land, apply overlays, develop guidelines and policy that is included in the planning scheme for future development.	Implementation has not begun on the Gisborne Futures Structure Plan and the Romsey Structure Plan, pending Victorian Government resolution of the Protected Settlement Boundary under the Macedon Ranges Statement of Planning Policy.
Finalise the preparation of a new Public Open Space Strategy to guide the provision of improvements to the open space network, which are required to service the existing and future needs of the shire's community.	At the end of the 2024-25 financial year, a draft Open Space Strategy was in development and was expected to go out for community consultation in late 2025.

Budget-funded services

Service	Description	Net cost Actual <u>Budget</u> Variance (\$)
Director Planning and Environment	This Executive position oversaw the Planning and Environment Directorate, which provides guidance across matters including longer-term strategic planning, statutory planning, economic development and visitor economy, environment (including climate change) and local laws.	467,765 <u>444,719</u> 23,046
Director Community	This Executive position oversaw the Community Directorate, which has a wide-ranging remit including supporting targeted cohorts such as younger and older people, delivering kindergarten and Maternal and Child Health services, working closely with community groups, facilitating emergency management and recovery, and providing positive customer service.	423,136 <u>393,842</u> 29,294
Environment	<ul style="list-style-type: none"> Our Environment team supports positive outcomes for our natural environment – including addressing climate change – with outputs including management of 45 bushland, conservation and waterway reserves covering 615 hectares; educational events and sustainable living initiatives; pest animal and weed management and net-zero initiatives; and practical land management practices through the award-winning Healthy Landscapes program. Environment team events, run in conjunction with our seasonal events program saw over 20 events with over 310 participants. The Environment team was involved in 13 community events, where we were speakers and subject matter experts at events run by Landcare, community groups and other stakeholders. Events run through the Healthy Landscapes program saw more than 600 participants at events such as cultural heritage talks, Grass ID days, farm walks and a number of other events. 	1,865,209 <u>1,899,779</u> -34,569
Community & Social Planning	Our Community & Social Planning team oversaw the implementation of actions from the Municipal Public Health and Wellbeing Plan and Disability Action Plan. The team also advanced Council's housing priorities, including affordable and social housing projects, and led community infrastructure planning to assess future needs. Work on accessibility, inclusion, and social and demographic data further supported Council's planning and decision-making.	284,531 <u>61,657</u> 222,873

Service	Description	Net cost Actual <u>Budget</u> Variance (\$)
Community Services	<ul style="list-style-type: none"> Our Community Services team serviced either extreme of the age spectrum among our community – from support and advocacy for our shire’s youngest and older population and through the delivery of through to Maternal and Child Health (MCH), and kindergarten services. We delivered information sessions to support older residents and celebrated seniors through a range of Seniors Festival activities, published the Macedon Kids eNewsletter and became a signatory to the Child Friendly Cities and Communities Charter. In addition, we delivered services to our youngest residents through the MCH program, welcoming more than 500 new babies to the municipality and completing more than 4,600 visits to children 5 years old and younger. Kindergartens delivered programs to almost 850 local children 3 and 4 years old, and continued to plan for the Victorian Government’s reform agenda that will see 4-year-old kindergarten increase from 15 to 30 hours over the coming years. 	772,122 <u>761,737</u> 10,384
Community Strengthening	<ul style="list-style-type: none"> Our Community Strengthening Department oversaw several key functions of Council including managing our dedicated customer service team; supporting the preparation, response to and recovery from emergency events; and supporting young people through youth services and supporting various community-focused groups and initiatives. Customer service recorded a slight increase in total customer requests from the previous financial year (~29,000 in 2024-25, compared to ~28,000 in 2023-24), which can be attributed to system improvements and online reporting. 	3,421,995 <u>3,535,506</u> -113,510
Libraries	Our Council’s library services across the shire are provided through the Goldfields Library Corporation, with libraries in Gisborne, Kyneton, Woodend and Romsey.	1,513,621 <u>1,497,210</u> 16,411

Service	Description	Net cost Actual <u>Budget</u> Variance (\$)
Resource Recovery	<ul style="list-style-type: none"> Our Resource Recovery team oversees the management of our shire's three resource recovery facilities (Romsey, Woodend and Kyneton); waste management outputs including kerbside bin collections, town-based bin collections and street sweeping; and led the creation of targeted waste education information and sessions. At the resource recovery facilities, we separated 1300m3 of polystyrene, 67 tonnes of textiles, 61 tonnes of soft plastic recycling, 41 tonnes of glass, 1405 tonnes of garden organics, 1707 tonnes of steel and aluminium, 290 tonnes of cardboard, 54 tonnes of e-waste, 19 tonnes of tyres, 11 tonnes of batteries and resold 28 tonnes of materials through the resale shops. 5274 tonnes was sent to landfill, achieving a 41% diversion from landfill rate. Additionally: <ul style="list-style-type: none"> 98 tonnes of street sweepings were collected and sent for processing into soil products. 82 tonnes of dumped rubbish was collected and 16 penalties applied. 244 tonnes of waste was collected from public place and event bins. In 2024-25, more than 1,500 community members were engaged in face-to-face waste education activities. 	11,434,628 <u>10,399,834</u> 1,034,795
Recreation	<ul style="list-style-type: none"> Our Recreation team continued to maintain collaborative and productive relationships with more than 80 sporting clubs across the shire, assisting with seasonal allocation, leases, use agreements and sponsoring the delivery of recreational upgrades. Highlights included: <ul style="list-style-type: none"> Gilbert Gordon Oval's new netball courts Ross Watt Reserve's new lighting for New Gisborne Tennis Club Riddells Creek Recreation Reserve's upgraded oval lighting Romsey Park's new tennis court surface for Romsey Tennis Club. 	671,042 <u>693,509</u> -22,467
Strategic Planning	<ul style="list-style-type: none"> Our Strategic Planning team worked to develop and progress policies, strategies and plans that support sustainable growth and development across the shire, as well as providing heritage advice and progressing strategic planning scheme amendments. Projects completed in 2024-25 included: <ul style="list-style-type: none"> the Kyneton Urban Design Framework Planning Scheme Amendment C154 (rezoned land at 1 Wills Street, Malmsbury). 	1,124,319 <u>1,350,497</u> -226,178

Service	Description	Net cost Actual <u>Budget</u> Variance (\$)
Arts and Events	This budget line comprised the outputs of our Creative Venues team – formerly Arts & Culture. The team curates and facilitates a diverse events program comprising local talent, touring shows and school holiday programs, working to manage Council-owned creative venues including the Kyneton Town Hall and Kyneton Mechanics Institute.	464,087 <u>544,278</u> -80,191
Safer Communities	<ul style="list-style-type: none"> Our multi-faceted Safer Communities Department comprises several key outputs, being the implementation and enforcement of our local laws including pet registrations; delivering immunisation services; conducting regulatory inspections on businesses; providing building surveying services and swimming pool inspections; and managing a team of school crossing supervisors across more than 20 locations. Our Environmental Health team delivered a wide range of services, vaccinating 490 secondary school students under the National Immunisation Program, conducting food safety inspections and targeted sampling, managing gastroenteritis outbreaks in childcare and aged care, and inspecting and monitoring onsite wastewater systems. The team also completed the first round of consultation on Council's draft Onsite Wastewater Management Plan. 	1,748,360 <u>1,853,160</u> -104,800

Business and tourism

At a glance

Council Plan actions (14)		Strategic indicators (3)		Major budget initiatives (3)		Budget (\$)	
Actions started	14	Achieved	3	Delivered	3	Actual	2,046,122
Completed	12	Partially achieved	0	Not delivered/ remain in progress	0	Budget	1,849,281
Actions behind target	2	Not achieved	0			Variance	196,842
% actions progressing on schedule	86%						

Strategic indicators

Strategic indicator	Measure	Result	Comments
Council continuing to meet with business networks	Hold at least four meetings during the year.	Achieved - 100%	We provided input into quarterly meetings with the business associations and industry groups.
A commitment to being a small business friendly Council	Maintain Small Business Friendly Council status	Achieved - 100%	We maintained our Business-Friendly status, provided input into improvements in the guides for businesses and committed to re-signing the charter.
Delivery of the Autumn Festival	Increase in community and business events registered as part of the festival	Achieved - 100%	The Autumn Festival was successfully delivered from 1 –30 April, experiencing a 20% increase in business participation.

Major initiatives

Initiative	Progress
Implement key actions contained in Year 3 and 4 of Council’s Economic Development Strategy 2021-2031.	We developed case studies to be used in promoting local businesses operating in the circular economy. A very successful 2025 Community Choice (business) Awards were delivered with the most voter/customer involvement ever. Local entrepreneurs and start-up businesses took part in development activities and mentoring opportunities created by Start Up Central Victoria with financial and in-kind support from Council. Business involvement in Autumn Festival opportunities grew again in 2024-2025.
Support business development through providing networking and seminar support for local businesses across the Macedon Ranges.	A series of face-to-face business workshops delivered locally was supplemented with promotion of numerous online business development opportunities.
Continue to operate Hanging Rock operations ensuring the site is maintained as a key attraction and is managed in accordance with the Environmental Management Strategy.	We continued management of Hanging Rock, with improvements made to a section along the top of the Summit walking trail, improved visitor servicing focus from staff, and in accordance with Environmental Management Strategy.

Budget-funded services

Service	Description	Net cost Actual <u>Budget</u> Variance (\$)
Economic Development and Visitor Economy	Our Economic Development and Visitor Economy teams worked to support local business growth, facilitate networking opportunities and streamline approvals processes, while promoting relevant local attractions and initiatives to boost tourism in the region. The Visitor Economy team managed the operations of visitor information centres in Kyneton and Woodend, while also managing operations through a dedicated team of park rangers at the popular Hanging Rock Reserve.	2,046,122 <u>1,849,281</u> 196,842



Image Gisborne landscape
Photo credit: Rodney Dekker

Deliver strong and **reliable government**

At a glance

Council Plan actions (17)		Strategic indicators (4)		Major budget initiatives (2)		Budget (\$)	
Actions started	17	Achieved	0	Delivered	2	Actual	2,046,122
Completed	13	Partially achieved	4	Not delivered/ remain in progress	0	Budget	1,849,281
Actions behind target	4	Not achieved	0			Variance	196,842
% actions progressing on schedule	76%						

Strategic indicators

Strategic indicator	Measure	Result	Comments
Council continuing to meet the requirements of the <i>Local Government Act 2020</i>	Monitor and report on the Council's compliance with key obligations in the <i>Act</i> , including performance against this Plan.	Partially achieved – 70%	Actions outlined in the Council Plan 2021-2031 (Year Four 2024-25) were monitored and reported on quarterly, with a high-level summary included in this Annual Report against each theme, and more detailed descriptions to be outlined in the Q4 Report of Operations. 70% of actions were progressed on schedule, with key incomplete actions planned to be carried forward into the Year One Action Plan for the new Council Plan 2025-2035.
A review of Council policies and frameworks	Timely implementation of Workplan for Strategies, Plans and Policies Framework, including on-time renewal of key registered documents.	Partially achieved – 90%	A new reporting tool was implemented in 2024-25 to monitor strategies, plans and policies. Inputs to the tool are being refined and tested for accuracy, to ensure robust reporting from this framework going forward, ensuring compliance with renewal for key registered documents.
Our staff completing relevant training to ensure continuous improvement	100% of Council staff complete mandatory compliance and onboarding training.	Partially achieved – 91%	Our compliance training completion rate has increased by 5% on the previous year, as a result of a more tailored approach to partnering and supporting our business units, to ensure compliance training is as accessible as possible for staff.

Strategic indicator	Measure	Result	Comments
The implementation of the Community Engagement Policy, which will strengthen community engagement practice and consultation with the community	<ul style="list-style-type: none"> Refined community consultation approaches implemented, and Community Engagement policy reviewed in preparation for update following Council election. Increase in community satisfaction with community consultation and engagement. 	Partially achieved – 50%	<ul style="list-style-type: none"> The current Community Engagement Policy remains relevant and is due for review by June 2026. Work has begun in 2024-25 to review this policy, in anticipation of an updated version being endorsed in 2025-26. While perceived sentiment towards consultation and engagement outcomes dropped by 3 points through the Community Satisfaction Survey (49 to 46), this result remains relatively steady when compared to recent years. Concerted effort was made in 2024-25 to continue working with teams across Council to improve consultation planning and close the loop on decisions made.

Major initiatives

Initiative	Progress
Adopt the Council Plan (Year Four) by 30 June 2024.	Noting this Budget 2024-25 initiative was an accidental duplicate of the Budget 2023-24, we have progressed the development of a new Council Plan in line with legislative requirements, with refreshed priorities for the next 4 years informed through internal consultation with Council staff and Councillors, as well as external consultation with the community. The new Council Plan ('Shaping the Ranges') is expected to be adopted in late 2025.
Work with the Victorian Electoral Commission to deliver a successful election during October 2024, including attracting candidates, providing facilities, and information as required.	We successfully supported the Victorian Electoral Commission in facilitating good governance and transparency around the 2024 Local Council Elections – see 'Major achievements' section of this report for more information.

Budget-funded services

Service	Description	Net cost Actual <u>Budget</u> Variance (\$)
CEO Office	Our Chief Executive Officer led the organisation throughout 2024-25 in all operational outputs and overseeing the delivery of strategic outcomes outlined in the Council Plan.	739,956 <u>716,373</u> 23,582
Communications and Advocacy	<ul style="list-style-type: none"> Our Communications and Advocacy team supported teams across Council in proactively promoting a range of news, initiatives, events and more through a variety of communications channels, in addition to responding to media or communications-related queries both externally and internally. This team also supported ongoing advocacy efforts for matters important to Council and the community, including through the identification and management of various external grants. See 'Our Communications and Advocacy' on page 53 of this report for more details of communications and advocacy outputs in 2024-25. 	1,021,516 <u>976,305</u> 45,211
Director Corporate	This Executive position oversaw the Corporate Directorate, which provides guidance to Council around good governance, finance and reporting, information technology services, business improvement and employee relations.	507,088 <u>913,842</u> -406,755
Governance and Performance	<ul style="list-style-type: none"> Our Governance team delivered informed advice across the organisation – including to Councillors – surrounding Council regulations, legislative requirements and more. They helped to facilitate formal Council meetings and events to required standards and supported other outputs including Freedom of Information requests and guidance around privacy/data collection. Our Performance and Assurance team delivered key legislative reporting requirements, such as Report of Operations, Audit and Risk Committee papers and Local Government Performance Reporting Framework (LGPRF) reporting. In addition the Performance and Assurance Team worked across Council to coordinate delivery of 'Shaping the Ranges 2025-2035' – the new Council Plan incorporating the Municipal Public Health and Wellbeing Plan and Disability Action Plan. 	2,643,034 <u>2,688,826</u> -45,793

Service	Description	Net cost Actual <u>Budget</u> Variance (\$)
Digital Technology Services	Our Information Services team supported the organisation's digital systems and equipment, providing a consistent help desk service to all staff to drive a range of technology improvements and fixes. This team also facilitated key outputs including business improvement, records management and our detailed Geographic Information System for mapping purposes.	4,229,864 <u>4,619,671</u> -389,807
People and Wellbeing	Our People and Wellbeing team provided advice and leadership to all employees in relation to recruitment, retention, induction and performance management, occupational health and safety, return to work and injury management, insurance and public liability, risk management and volunteer management. They drove internal learning and development opportunities for staff, supported the crucial payroll function to ensure staff were reimbursed accurately and with consistency, and support Council with best-practice risk management, occupational health and safety advice and processes.	4,624,471 <u>4,297,005</u> 327,467
Finance and Reporting	Our Finance and Reporting team facilitated all checks and balances in relation to Council's finances including paying supplier invoices, adhering to and promoting proper use of our Procurement Policy, facilitating regular reporting as legislatively required, issuing rates notices and managing property valuations, supporting leasing arrangements with tenants, and overseeing tender processes.	-15,799,873 <u>-9,191,987</u> -6,607,887

Service performance indicators

Aquatic Facilities	2022 Result	2023 Result	2024 Result	2025 Result	Comment (where applicable)
Service standard Health inspections of aquatic facilities [Number of authorised officer inspections of Council aquatic facilities / Number of Council aquatic facilities]	1.00	1.00	0.75	1.00	Health inspections were completed on all aquatic facilities in 2024-25. The increase compared to 2023-24 is due to one seasonal pool not being inspected in 2023-24, due to shorter opening hours compared to other facilities.
Utilisation Utilisation of aquatic facilities [Number of visits to aquatic facilities / Population]	4.52	7.33	9.22	8.23	Visitations to aquatic facilities were impacted by Victorian Government-requested facility closures/ lockdowns in 2022 as a result of the COVID pandemic. 2023 saw an improvement in attendances as the population became more comfortable gathering in larger groups and lockdown restrictions were lifted. The 2024 and 2025 recorded attendance figures are a return to pre-pandemic levels, with the reduction in 2025 mainly attributable to a specific dry program previously operated within an aquatic facility that relocated in July 2024 to a new facility built within the shire.
Service cost Cost of aquatic facilities [Direct cost of aquatic facilities less income received / Number of visits to aquatic facilities]	\$4.00	\$1.57	\$1.20	\$1.37	The 11% reduction in utilisation of aquatic facilities coupled with relatively fixed operational and increased utility costs has contributed to the 14% increase in the cost of providing aquatic services across the shire.

Animal Management	2022 Result	2023 Result	2024 Result	2025 Result	Comment (where applicable)
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]	1.06	1.14	1.09	1.31	Small increase resulting from longer response times for reports outside business hours to NWD (especially during office closure periods) and 2 lengthy delays in response for customer complaints coming via CEO office.
Service standard Animals reclaimed [Number of animals reclaimed / Number of animals collected] x100 Animals rehomed [Number of unclaimed collected animals rehomed / Number of unclaimed collected animals] x100	54.47%	38.79%	50.36%	49.87%	
Service cost Cost of animal management service per population [Direct cost of the animal management service / Population]	\$18.15	\$22.55	\$24.65	\$24.24	
Health and safety Animal management prosecutions [Number of successful animal management prosecutions / Number of animal management prosecutions] x 100	0%	0%	100%	100%	Prosecution numbers have increased compared to previous years due to having a dedicated prosecution role, with 9 cases successfully finalised, compared with three in 2024. From 2021 to 2023, Council did not have any animal prosecutions brought before the magistrate's court.

Food Safety	2022 Result	2023 Result	2024 Result	2025 Result	Comment (where applicable)
Timeliness Time taken to action food complaints [Number of days between receipt and first response action for all food complaints / Number of food complaints]	2.33	2.17	2.19	1.82	To ensure food safety risks are effectively managed, Environmental Health Officers prioritise all food-related complaints. Despite a high volume of complaints in 2024, response times improved, demonstrating a strong commitment to protecting public health, streamlining processes, and maintaining high standards of food safety across the municipality.
Service standard Food safety assessments [Number of registered class 1 food premises and class 2 food premises that receive an annual food safety assessment in accordance with the <i>Food Act 1984</i> / Number of registered class 1 food premises and class 2 food premises that require an annual food safety assessment in accordance with the <i>Food Act 1984</i>] x100	94.20%	99.38%	98.41%	99.01%	
Food safety samples [Number of food samples obtained / Required number of food samples] × 100	New	New	113.25%	88.24%	Council collected 75 of the 85 required food samples for the year. Mid-year data provided on sampling progress was inaccurate, which led to an unintentional shortfall in the final total.
Service cost Cost of food safety service [Direct cost of the food safety service / Number of food premises registered or notified in accordance with the <i>Food Act 1984</i>]	\$391.30	\$374.53	\$383.61	\$399.75	
Health and safety Critical and major non-compliance outcome notifications [Number of critical non-compliance outcome notifications and major non-compliance notifications about a food premises followed up / Number of critical non-compliance outcome notifications and major non-compliance notifications about a food premises] x100	100%	96.77%	100%	100%	Council is thrilled to have achieved 100% follow-up on all major and critical non-compliances. This outcome reflects strong internal processes, robust tracking systems, and a dedicated focus by Environmental Health officers to close the loop on high-risk issues quickly and thoroughly.

Governance	2022 Result	2023 Result	2024 Result	2025 Result	Comment (where applicable)
Timeliness Council decisions made at meetings closed to the public [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	2.82%	4.51%	1.68%	1.92%	Despite the increase from 1.68% to 1.92% being a 14.42% increase at Council, less than 2% of all the decisions of Council were made in a closed meeting. This rise was also impacted by the fact that the number of resolutions was reduced due to the Local Government Elections.
Consultation and engagement Satisfaction with community consultation and engagement [Community satisfaction rating out of 100 with how Council has performed on community consultation and engagement]	48	45	49	46	The community consultation and engagement score has decreased in 2024/25 and is 2 points below the average for large rural shires. Community consultation and engagement is a strong focus area of Council and an area we have, and continue to invest in. Council will soon be undertaking an update our Community Engagement Policy, with processes to be established to better support consultation and engagement and strengthen Council's engagement practices to ensure inclusive participation for diverse voices.
Attendance Councillor attendance at council meetings [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	95.24%	88.10%	91.45%	98.29%	
Service cost Cost of elected representation [Direct cost of the governance service / Number of Councillors elected at the last Council general election]	\$51,061.44	\$53,933.29	\$52,811.78	\$47,662.00	

Governance	2022 Result	2023 Result	2024 Result	2025 Result	Comment (where applicable)
Satisfaction Satisfaction with council decisions [Community satisfaction rating out of 100 with how council has performed in making decisions in the interest of the community]	48	45	44	45	

Libraries	2022 Result	2023 Result	2024 Result	2025 Result	Comment (where applicable)
Resource currency Recently purchased library collection [Number of library collection items purchased in the last 5 years / Number of library collection items] x100	73.78%	72.10%	74%	53.58%	Factors influencing the change in this figure include increasing prices resulting in fewer items purchased for the same outlay, and a change in methodology now based on a more conservative count of items (example: eBooks are purchased through contracts which make it difficult to declare ongoing ownership in a manner directly comparable to paper books) and directly calculating a flat rate across the whole corporation, which we believe is better representative.
Service cost Cost of library service per population [Direct cost of the library service / Population]	\$27.48	\$26.41	\$27.91	\$26.99	
Utilisation Loans per head of population [Number of library collection item loans / Population]	New	New	6.42	6.90	On average, across the 4 municipalities that make up Goldfields Library Corporation (GLC), loans per head of population are at about 6.5 so the Macedon Ranges specific figure of 6.9 compares favourably against the entire region covered by GLC.
Participation Library membership [Number of registered library members / Population] x100 Library visits per head of population [Number of library visits / Population]	New	New	24.23%	23.64%	A new way of interpreting membership in the last 2 years but again, this level of membership aligns with the average seen across the 4 municipalities serviced by GLC. (Only Mount Alexander is higher with one of the highest levels of membership in Victoria).
	New	New	3.88	3.76	

Maternal and Child Health (MCH)	2022 Result	2023 Result	2024 Result	2025 Result	Comment (where applicable)
Service standard Infant enrolments in the MCH service [Number of infants enrolled in the MCH service (from birth notifications received) / Number of birth notifications received] x100	100%	100.20%	100%	101.41%	
Service cost Cost of the MCH service [Cost of the MCH service / Hours worked by MCH nurses]	\$89.41	\$91.22	\$98.97	\$105.19	Increase in per hour cost of MCH delivery is attributed to increased fixed operating costs for service delivery, and expenses related to backfill due to staff leave and vacancies.
Participation Participation in the MCH service [Number of children who attend the MCH service at least once (in the year) / Number of children enrolled in the MCH service] x100 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	78.36%	80.72%	81.42%	81.22%	
	87.80%	80%	85.11%	83.33%	
Satisfaction Participation in 4-week Key Age and Stage visit [Number of 4-week key age and stage visits / Number of birth notifications received] x100	102.24%	102.43%	101.81%	94.57%	

Roads	2022 Result	2023 Result	2024 Result	2025 Result	Comment (where applicable)
Satisfaction of use Sealed local road requests [Number of sealed local road requests / Kilometres of sealed local roads] x100	69.62	144.87	87.45	56.96	Drier weather conditions have resulted in reduced requests as well as capital projects and proactive maintenance being undertaken to resolve larger issues.
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	93.40%	92.56%	90.42%	93.54%	The figure of 93.54% of sealed roads below the intervention level is closely aligned with the results recorded in 2022, as the last condition audit was conducted in the 2021–22 financial year. These results suggest that Council's renewal funding is helping to sustain the sealed road network at a similar condition profile over time.
Service cost Cost of sealed local road reconstruction [Direct cost of sealed local road reconstruction / Square metres of sealed local roads reconstructed] Cost of sealed local road resealing [Direct cost of sealed local road resealing / Square metres of sealed local roads resealed]	\$103.45 \$7.34	\$78.33 \$8.23	\$141.38 \$11.26	\$99.09 \$10.31	The cost of sealed local road reconstruction includes both rural and urban road reconstruction. The fluctuation and decrease in the unit rate are attributed to a higher proportion of rural road reconstruction in FY 2024–25, which generally has a lower capital unit cost compared to urban roads.
Satisfaction Satisfaction with sealed local roads [Community satisfaction rating out of 100 with how council has performed on the condition of sealed local roads]	43	35	31	32	

Statutory Planning	2022 Result	2023 Result	2024 Result	2025 Result	Comment (where applicable)
Timeliness Time taken to decide planning applications [The median number of days between receipt of a planning application and a decision on the application]	121	130	138	170	While there has been an increase in the average time taken to determine planning applications, this reflects a strategic focus on progressing and resolving older, more complex cases that had previously contributed to a backlog. As a result we have achieved an overall increase in decisions issued, and a significant reduction in the number of long-standing applications.
Service standard Planning applications decided within required time frames [(Number of regular planning application decisions made within 60 days) + (Number of VicSmart planning application decisions made within 10 days) / Number of planning application decisions made] x100	49.77%	50.93%	43.53%	32.40%	Although there has been a drop in planning applications decided within required timeframes, the total number of applications decided has increased. The decrease in amount decided within required timeframes is due to a focus on clearing a backlog of dated applications. It is anticipated that a marked improvement in statutory timeframes will be observed in the 2025/26 financial year.
Service cost Cost of statutory planning service [Direct cost of the statutory planning service / Number of planning applications received]	\$2,888.70	\$3,861.31	\$4,938.29	\$5079.76	
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	53.33%	39.29%	35.71%	30.00%	It is important to note that many planning applications are amended during the VCAT process. These changes can significantly alter the proposal from what was originally assessed by Council. As a result, the Tribunal's decision may differ, not necessarily as a reflection of the original decision's merit, but due to the modified nature of the application considered at the hearing.

Waste Management	2022 Result	2023 Result	2024 Result	2025 Result	Comment (where applicable)
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	6.31	3.80	2.57	4.37	Missed bin requests are sometimes incorrectly logged due to outdated technology. Council's new kerbside contractor introduces technology allowing drivers to log when a bin is not out, reducing the number of requests created incorrectly. Upon reviewing the missed bin requests one by one for accuracy, we estimate a reduction in the total figure of 16% which would bring the indicator down to 3.67.
Service cost Cost of kerbside garbage bin collection service [Direct cost of the kerbside garbage bin collection service / Number of kerbside garbage collection bins]	\$106.41	\$106.88	\$106.30	\$107.18	
Cost of kerbside recyclables collection service [Direct cost of the kerbside recyclables bin collection service / Number of kerbside recyclables collection bins]	\$49.91	\$76.35	\$73.75	\$75.59	
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	71.08%	70.52%	71.65%	70.45%	There has been a decrease in the waste diverted from landfill indicator. The introduction of the container deposit scheme has reduced the tonnage of glass being collected which then reduces the overall measured diversion rate.



Image Kyneton clock tower
Photo credit: Rodney Dekker

Our Governance

Governance reporting

Our Council operates under the *Local Government Act 2020* (the Act) to provide leadership for the good governance of the municipal district and the local community.

Council has a number of roles including:

- considering the diverse needs of the local community in decision-making
- providing leadership by establishing strategic objectives and monitoring achievements
- ensuring that resources are managed in a responsible and accountable manner
- advocating the interests of the local community to other communities and governments
- fostering community cohesion and encouraging active participation in civic life.

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

The community has many opportunities to provide input into our decision-making processes including community consultation, public forums such as listening posts and the ability to make submissions to the Planning Delegated Committee and Submitters Delegated Committee.

Our formal decision-making processes are conducted through Council meetings and the Planning Delegated Committee. We delegate the majority of our decision-making to Council staff. These delegations are exercised in accordance with adopted Council policies.

This next section of the report helps to outline some of those key democratic governance measures – the ‘how we govern’ measures – and key corporate governance measures – the mechanisms and processes in place – in addition to statutory information required in accordance with legislative and other requirements applying to Council.

Democratic governance

Conflict of Interest

Councillors are elected by the residents and ratepayers to act in the best interests of the community. This is a position of trust that requires Councillors to act in the public interest. When a Council delegates its powers to a Council officer or a Delegated Committee member they also need to act in the public interest.

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

Our Governance Rules outline the process for disclosing a conflict of interest and actions to address the disclosed conflict of interest, such as removing oneself from the decision-making process, including discussions. All Council and Delegated Committee meetings include a standard agenda item where conflicts of interest are declared.

A register is maintained to record all disclosed conflict of interests. In 2024-25, conflicts of interest were declared on 5 occasions at Council and Delegated Committee meetings.

Council policies, strategies and plans adopted in 2024-2025

Policy, Strategy or Plan	Date adopted
Gisborne Futures Structure Plan	24 July 2024
Macedon Ranges Heritage Strategy 2024-2034	28 August 2024
Gambling Harm Minimisation Policy	28 August 2024
Councillor and Delegated Committee Support and Expenses Policy	28 August 2024
Councillor and Committee Member Gifts, Benefits and Hospitality Policy	28 August 2024
Kyneton Urban Design Framework 2025	26 March 2025
Councillor Internal Resolution Procedure	23 April 2025
Revenue and Rating Plan 2025-2029	18 June 2025

Meetings of Council

We conduct open public meetings on the fourth Wednesday of each month, though if required, we may hold a meeting at a different time. Members of the community are welcome to attend the meetings and observe from the gallery.

All Council meetings are livestreamed, and the recordings are available online after the meeting. Community members may submit a question or a petition for consideration at a Council meeting.

In 2024-25, there were 13 Council meetings held.

Table Summary of Councillor attendance at Council meetings for the 2024-25 financial year.

Councillors	Council meeting
Cr Jennifer Anderson*	13
Cr Janet Pearce*	13
Cr Christine Walker*	13
Cr Dominic Bonanno*	12
Cr Cassy Borthwick**	8
Cr Alison Joseph**	8
Cr Kate Kendall**	8
Cr Andrew Scanlon**	8
Cr Daniel Young**	8
Cr Annette Death***	5
Cr Rob Guthrie***	5
Cr Geoff Neil***	5
Cr Mark Ridgeway***	5
Cr Bill West***	4

*13 Meetings available to the Councillor.

**8 Meetings available to the Councillor.

***5 Meetings available to the Councillor.

Delegated Committees

The *Act* allows councils to establish one or more delegated committees consisting of:

- Councillors
- Council staff
- other persons
- any combination of the above.

We have established two delegated committees – Planning Delegated Committee and Submitters Delegated Committee – both

consisting of all Councillors and chaired by the Mayor.

The Planning Delegated Committee was established by Council on 23 June 2021 as a delegated committee under section 63 of the *Local Government Act 2020* to hear from applicants/land owners and objectors/submitters on statutory and strategic planning matters including planning applications and to determine planning matters. The committee comprises all nine Councillors.

Planning Delegated Committee meetings are held online on the second Wednesday of each month as required, and members of the community can view the livestreamed meeting or access the recordings online post meeting. Submitters Delegated Committee meetings are held when required following a resolution of Council.

We have established a submitters delegated committee to hear from:

- persons who have made a submission to Council in accordance with Section 223 of the *Local Government Act 1989*
- people in support of written submissions lodged in accordance with those matters specified in Council's Community Engagement Policy as matters that will be subject to a Submitters Delegated Committee hearing.

Submitters Delegated Committee meetings give people the opportunity to speak further on submissions they may make to Council on matters as outlined above.

In 2024-25, we received 11 in-person submissions through these Committees.

Table Delegated committees established by Council that are in operation and the purpose for which each committee was established.

Delegated committee	Councillors	Officers	Other	Council meeting
Planning Delegated Committee	All Councillors (9)	Nil	Nil	To hear from applicants / landowners and objectors / submitters on statutory and strategic planning matters.
Submitters Delegated Committee	All Councillors (9)	Nil	Nil	To hear from persons who have made submissions to Council in accordance with section 223 of the <i>Local Government Act 1989</i> or pursuant of Council's Community Engagement Policy.

Code of Conduct

The *Act* had formerly required councils to develop and approve a Councillor Code of Conduct within 12 months after each general election. Since January 2021 and up until October 2024, we had adopted and our Councillors abided by our own Councillor Code of Conduct.

In October 2024, Local Government Victoria (LGV) introduced a Model Code of Conduct applicable to all councils. The following excerpt from LGV's 'Guidance on the Model Councillor Code of Conduct' summarises this change succinctly:

'Councillors occupy a unique position as elected representatives, entrusted with participating, and representing the interests of the municipal community, in the decision making of the Council, and setting the strategic objectives of the Council and the Council's vision for the municipality. As such, the community is entitled to expect the highest standards of governance, integrity and ethical conduct from their local Councillors.

Effective from 26 October 2024, all Councillors are required to observe the Model Code of Conduct which is prescribed in Schedule 1 to the Regulations.

The Model Code of Conduct replaces the previous statutory requirement for each Council to develop its own Councillor Code of Conduct.

The Model Code of Conduct establishes clear standards for the behaviour and responsibilities of Councillors. Its purpose is to ensure that Councillors can effectively perform their duties and functions, supporting the Council in its overriding role to provide good governance for the benefit and wellbeing of the municipal community. By setting these expectations, Councillors are better equipped to perform their duties in a manner that reflects the values of integrity, transparency, respect and accountability.

The Model Code of Conduct is also designed to foster a spirit of cooperation and constructive collaboration among Councillors and the Council administration. The Model Code of Conduct supports open and respectful debate, enabling Councillors to express their views freely, while maintaining civility and mutual respect. By working together effectively, Councillors can make decisions that serve the best interests of the municipality as a whole, ensuring the community benefits from good governance and effective civic leadership.

Furthermore, the Model Code of Conduct serves to strengthen public confidence and trust in local government. By adhering to high ethical standards and demonstrating a commitment to serving the public interest, Councillors contribute to a positive and transparent relationship between the Council and the community it serves.'

More information can be found at

localgovernment.vic.gov.au/council-governance/how-we-regulate-councils



Image Gisborne Ross Watt Reseve
Photo credit: Chris Matthews

Councillor Allowances

In accordance with Section 39 of the *Act*, Councillors are entitled to receive an allowance while performing their duty as a Councillor. The Mayor and the Deputy Mayor are also entitled to receive a higher allowance.

The Victorian Independent Remuneration Tribunal determined the value of allowances paid to Councillors and Mayors. Allowances were adjusted in December in accordance with the Tribunal's determination. Councils are divided into four categories. Macedon Ranges Shire Council is a category two council.

Table: Details of current allowances fixed for the Mayor, Deputy Mayor and Councillors during the year (rounded to the nearest whole number).

Councillors	Roles	Allowance \$
Cr Dominic Bonanno	Councillor (1/7/2024-26/10/2024) and Mayor (11/11/2024-30/06/2025 – elected Mayor on 22/11/2024)	86,590
Cr Janet Pearce	Deputy Mayor (01/07/2024-26/10/2024) and Councillor (11/11/2024-30/6/2025)	36,105
Cr Kate Kendall	Deputy Mayor (11/11/2024-30/06/2025 – elected Deputy Mayor 22/11/2024)	35,001
Cr Annette Death	Mayor (01/07/2024 - 26/10/2024)	33,624
Cr Jennifer Anderson	Councillor (1/7/2024-26/10/2024 and 11/11/2024-30/6/2025)	31,098
Cr Christine Walker	Councillor (1/7/2024-26/10/2024 and 11/11/2024-30/6/2025)	30,552
Cr Alison Joseph	Councillor (11/11/2024-30/6/2025)	21,740
Cr Andrew Scanlon	Councillor (11/11/2024-30/6/2025)	21,740
Cr Daniel Young	Councillor (11/11/2024-30/6/2025)	21,740
Cr Cassy Borthwick	Councillor (11/11/2024-30/6/2025)	21,740
Cr Rob Guthrie	Councillor (1/7/2024-26/10/2024)	9,158
Cr Geoff Neil	Councillor (1/7/2024-26/10/2024)	9,158
Cr Mark Ridgeway	Councillor (1/7/2024-26/10/2024)	9,158
Cr Bill West	Councillor (1/7/2024-26/10/2024)	9,158
Total		376,561

Councillor Expenses

In accordance with Section 40 of the *Local Government Act 2020*, Council is required to reimburse a Councillor for expenses incurred whilst performing their duties as a Councillor. Council is also required to adopt and maintain a policy in relation to the reimbursement of expenses for Councillors. The policy provides guidance for the payment of reimbursements of expenses and the provision of resources, facilities and other support to the Mayor and Councillors to enable them to discharge their duties.

Our Delegated Committees consist of all Councillors, therefore there were no reimbursements paid to Delegated Committee members who are not Councillors. Councillors do not receive separate reimbursements for their roles as Delegated Committee members.

Table Details of the expenses, including reimbursement of expenses for each Councillor paid by the Council in 2024-25 year.

Councillors	TA \$	CM \$	GE \$	IC \$	EC \$	TD \$	Total \$
Cr Janet Pearce	\$0	\$3,222	\$2	\$434	\$226	\$2,053	\$5,937
Cr Jennifer Anderson	\$0	\$3,255	\$0	\$419	\$75	\$1,824	\$5,537
Cr Annette Death	\$0	\$0	\$0	\$185	\$296	\$3,559	\$4,040
Cr Kate Kendall	\$0	\$2,480	\$706	\$217	\$41	\$0	\$3,444
Cr Christine Walker	\$22	\$2,332	\$0	\$164	\$0	\$373	\$2,891
Cr Geoff Neil	\$0	\$1,822	\$0	\$82	\$0	\$0	\$1,964
Cr Mark Ridgeway	\$0	\$1,580	\$0	\$137	\$0	\$0	\$1,717
Cr Dominic Bonanno	\$55	\$1,216	\$0	\$161	\$68	\$0	\$1,500
Cr Rob Guthrie	\$0	\$827	\$0	\$186	\$0	\$0	\$1,013
Cr Cassy Borthwick	\$0	\$111	\$0	\$217	\$0	\$0	\$328
Cr Alison Joseph	\$0	\$0	\$0	\$217	\$0	\$0	\$217
Cr Andrew Scanlon	\$0	\$0	\$0	\$217	\$0	\$0	\$217
Cr Daniel Young	\$0	\$0	\$0	\$217	\$0	\$0	\$217
Cr Bill West	\$0	\$0	\$0	\$172	\$0	\$0	\$172
Total	\$77	\$16,845	\$708	\$3,022	\$706	\$7,809	\$29,167

Legend: TA = Travel/accommodation; CM = Car mileage; GE = General expenses; IC = Information and communication expenses; EC = Events and conferences; TD = Training and development expenses.

Corporate governance

Audit and Risk Committee

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

As at the end of 2024-25, the Audit and Risk Committee consisted of four independent members, Vinitha Pinto (Chairperson), Jonathon Kyvelidis, Magdalena Williams and David Gunn and two Councillors appointed by Council, being Councillor Alison Joseph and Councillor Christine Walker.

Independent members are appointed for a four-year term, with a maximum of three terms. The chair is elected from amongst the independent members.

The Audit and Risk Committee met six times during the 2024-25 year. The Internal Auditor, Chief Executive Officer, Director Corporate, Manager Finance and Reporting, Manager Governance and Performance, Coordinator Risk and OHS, Coordinator Performance and Assurance, and Corporate Reporting Officer attend all Audit and Risk Committee meetings. Other management representatives attend as required to present reports. External auditors attend these meetings throughout the year to present the audit plan and independent audit report.

The Audit and Risk Committee Chairperson reports to Council twice a year on matters the Committee have considered at their meetings during the previous six months.

Internal Audit

Our internal audit function provides independent and objective assurance that the appropriate processes and controls are in place across Council. The service is provided by HLB Mann Judd, who has extensive local

government experience. A risk based three-year Strategic Internal Audit Plan (SIAP) is revised annually to ensure the audit resources remain focused on the appropriate areas.

The review process considers our risk framework, the Council Plan, the impact of any change on operations, systems or the business environment; prior audit coverage and outcomes and management input. The SIAP is reviewed and approved by the Audit and Risk Committee annually.

The Internal Auditor attends each Audit and Risk Committee meeting to report on the status of the SIAP to provide an update on the implementation of audit recommendations and to present findings of completed reviews.

The responsible director and manager for each area reviewed are required to attend the Audit and Risk Committee meeting to respond to questions in relation to the review. All audit issues identified are risk rated.

Recommendations are assigned to the responsible manager and tracked in our performance management system. Managers provide quarterly status updates that are reviewed by the Internal Auditor and reported to the Executive Management Team and the Audit and Risk Committee. Quality assurance is measured through client satisfaction surveys for each review, the annual Audit and Risk Committee self-assessment, completion of the internal audit plan and benchmarking against other internal audit functions.

The SIAP for 2024-25 was completed with the following reviews conducted:

- Review of Business Continuity Planning & Disaster Recovery – presented 14 August 2024 meeting; and
- Review of Relevance, Veracity and Effectiveness of Recommendations and Outstanding Actions – presented 16 April 2025 meeting.

External Audit

We are externally audited by the Victorian Auditor-General's Office. In 2024-25, the annual external audit of our Financial Statements and Performance Statement was conducted by the Victorian Auditor-General's Office. The external auditors attend the Audit and Risk Committee meetings to present the annual audit plan, independent audit report and external audit management letter, and responses are also provided to the Audit and Risk Committee.

Risk Management

As an organisation, we recognise that risk management is essential to good governance. We continue to support our staff in making it an intrinsic part of their daily activities.

We are committed to providing ongoing training and workshops to ensure all risks are identified and managed consistently with our Risk Management Framework. We also continue to work with our insurer on risk management initiatives, offering specialised training for high-risk work areas and learning from relevant case studies.

We are now benefiting from our risk management system, which was embedded in early 2024. The system is helping us manage risks more effectively, drive improvements through clear actions, and provide greater visibility and reporting.

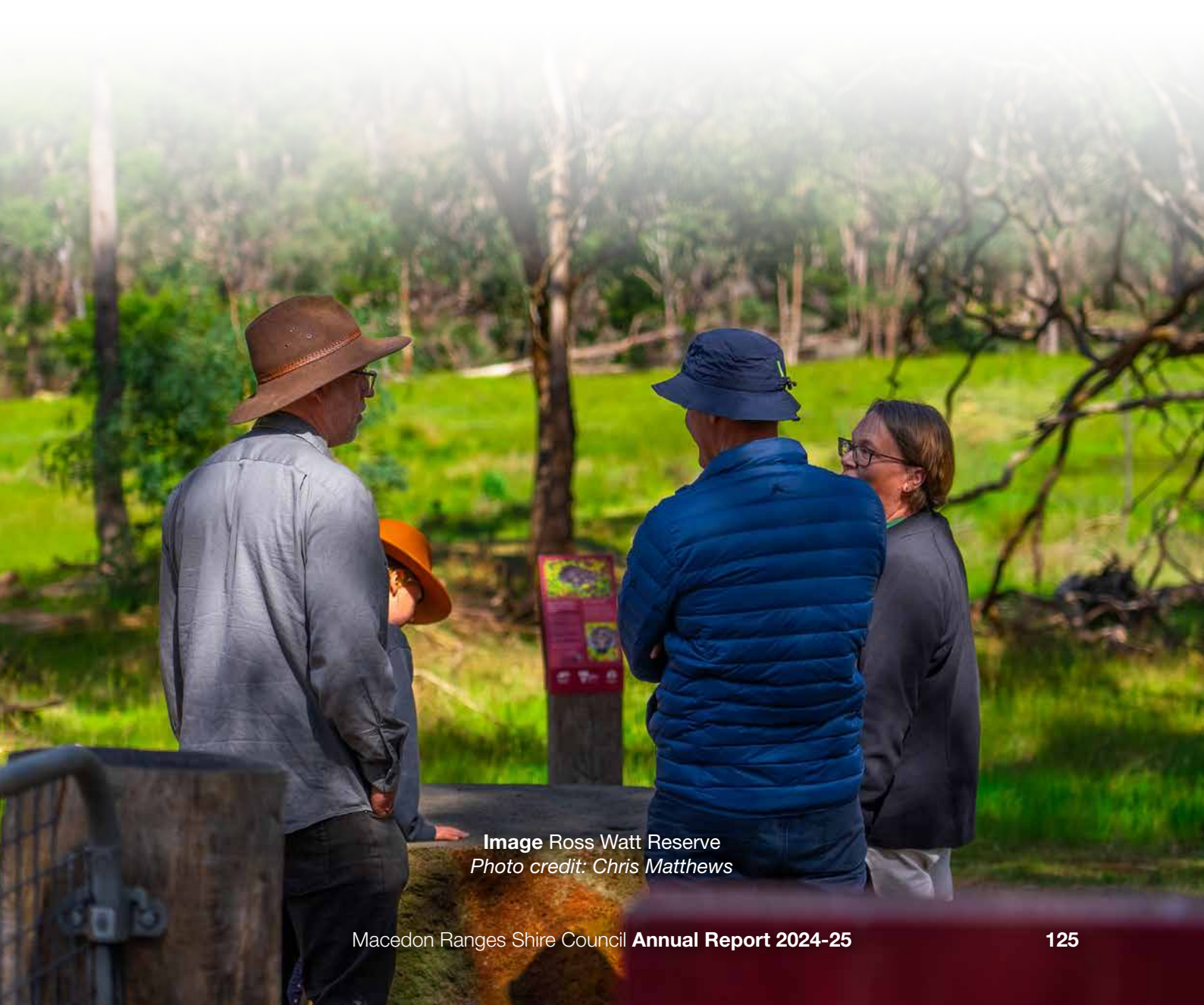


Image Ross Watt Reserve
Photo credit: Chris Matthews

Governance and management checklist

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

Governance and management items	Assessment	
1. Community engagement policy (policy outlining Council's commitment to engaging with the community on matters of public interest)	Adopted in accordance with section 55 of the <i>Act</i> . Date of adoption: 22 June 2022	<input checked="" type="checkbox"/>
2. Community engagement guidelines (guidelines to assist staff to determine when and how to engage with the community)	Current guidelines in operation. Date of commencement: 3 March 2024	<input checked="" type="checkbox"/>
3. Financial Plan (plan under section 91 of the <i>Act</i> outlining the financial and non-financial resources required for at least the next 10 financial years)	Adopted in accordance with section 91 of the <i>Act</i> . Date of adoption: 27 October 2021	<input checked="" type="checkbox"/>
4. Asset Plan (plan setting out the asset maintenance and renewal needs for key infrastructure asset classes for at least the next 10 years)	Adopted in accordance with section 92 of the <i>Act</i> . Date of adoption: 22 June 2022	<input checked="" type="checkbox"/>
5. Revenue and Rating Plan (plan setting out the rating structure of Council to levy rates and charges)	Adopted in accordance with section 93 of the <i>Act</i> . Date of adoption: 18 June 2025	<input checked="" type="checkbox"/>
6. Annual budget (plan setting out the services to be provided and initiatives to be undertaken during the budget year and the funding and other resources required)	Budget adopted in accordance with section 94 of the <i>Act</i> . Date of adoption: 18 June 2025	<input checked="" type="checkbox"/>
7. Risk policy (policy outlining Council's commitment and approach to minimising the risks to Council's operations)	Current policy in operation. Date of commencement: 23 August 2023	<input checked="" type="checkbox"/>
8. Fraud policy (policy outlining Council's commitment and approach to minimising the risk of fraud)	Current policy in operation. Date of commencement: 22 June 2022	<input checked="" type="checkbox"/>

Governance and management items	Assessment	
9. Municipal emergency management plan (participation in meetings of the Municipal Emergency Management Planning Committee.)	Municipal Emergency Management Planning Committee (MEMPC) meetings attended by one or more representatives of Council (other than the chairperson of the MEMPC) during the financial year. Dates of MEMPC meetings attended: 16 October 2024 26 February 2025 5 May 2025	<input checked="" type="checkbox"/>
10. Procurement policy (policy outlining the principles, processes and procedures that will apply to the purchase of goods and services by Council)	Adopted in accordance the <i>Act</i> . Date of commencement: 24 November 2021	<input checked="" type="checkbox"/>
11. Business continuity plan (plan setting out the actions that will be undertaken to ensure that key services continue to operate in the event of a disaster)	Current plan in operation. Date of commencement: 18 August 2023	<input checked="" type="checkbox"/>
12. Disaster recovery plan (plan setting out the actions that will be undertaken to recover and restore business capability in the event of a disaster)	Current plan in operation. Date of commencement: 25 October 2024 Draft plan in use while updated plan is under development. Due for completion in October 2025	<input checked="" type="checkbox"/>
13. Complaint policy (Policy under section 107 of the <i>Act</i> outlining Council's commitment and approach to managing complaints)	Policy developed in accordance with section 107 of the <i>Act</i> . Date of adoption: 22 May 2024	<input checked="" type="checkbox"/>
14. Workforce plan (Plan outlining Council's commitment and approach to planning the current and future workforce requirements of the organisation)	Plan developed in accordance with section 46 of the <i>Act</i> . Date of commencement of current plan: 8 February 2022	<input checked="" type="checkbox"/>

Governance and management items	Assessment	
15. Payment of rates and hardship policy (Policy outlining Council's commitment and approach to assisting ratepayers experiencing financial hardship or difficulty paying their rates)	Current policy in operation Date of commencement of current policy: 25 September 2019	<input checked="" type="checkbox"/>
16. Risk management framework (framework outlining Council's approach to managing risks to the Council's operations)	Current framework in operation. Date of commencement: 23 August 2023	<input checked="" type="checkbox"/>
17. Audit and Risk Committee (Advisory committee of Council under section 53 and section 54 of the <i>Act</i>)	Established in accordance with section 53 of the <i>Act</i> . Date of commencement: 26 August 2020 Charter updated: 19 December 2024	<input checked="" type="checkbox"/>
18. Internal audit (independent accounting professionals engaged by Council to provide analyses and recommendations aimed at improving Council's governance, risk and management controls)	Internal auditor engaged Date of engagement: 19 August 2024	<input checked="" type="checkbox"/>
19. Performance reporting framework (a set of indicators measuring financial and non-financial performance, including the performance indicators referred to in section 98 of the <i>Act</i>)	Current framework in operation. Date of adoption: 25 November 2020	<input checked="" type="checkbox"/>
20. Council Plan report (report reviewing the performance of Council against the Council Plan, including the results in relation to the strategic indicators, for the first six months of the financial year)	Current report. Council provides quarterly updates against the Council Plan on its website and annually as part of the Report of Operations in its Annual Report. Date of report: 23 October 2024 Quarterly Report: 21 August 2024 Quarterly Report: 18 December 2024 Quarterly Report: 9 April 2025 Quarterly Report: 4 June 2025	<input checked="" type="checkbox"/>

Governance and management items	Assessment
21. Quarterly budget reports (quarterly reports presented to Council under section 97 of the <i>Act</i> , comparing actual and budgeted results and an explanation of any material variations)	<p>Current report.</p> <p>Date of report:</p> <p>Quarterly Report: 21 August 2024</p> <p>Quarterly Report 1: 18 December 2024</p> <p>Quarterly Report 2: 9 April 2025</p> <p>Quarterly Report 3: 4 June 2025</p>
22. Risk report (6-monthly reports of strategic risks to Council's operations, their likelihood and consequences of occurring and risk minimisation strategies)	<p>Risk reports prepared and presented.</p> <p>Date of report:</p> <p>Quarterly Report: 21 August 2024</p>
23. Performance reporting (6-monthly reports of indicators measuring results against financial and non-financial performance, including the performance indicators referred to in section 98 of the <i>Act</i>)	<p>Performance reports prepared.</p> <p>Council provides performance reporting updates annually as part of the Report of Operations in its Annual Report.</p> <p>Date of report: 23 October 2024</p> <p>Quarterly Report: 21 August 2024</p> <p>Quarterly Report: 18 December 2024</p> <p>Quarterly Report: 9 April 2025</p> <p>Quarterly Report: 4 June 2025</p>
24. Annual Report (Annual Report under sections 98 and 99 of the <i>Act</i> , containing a report of operations and audited financial and performance statements)	<p>Annual report presented at a meeting of Council in accordance with section 100 of the <i>Act</i>.</p> <p>Date of presentation:</p> <p>23 October 2024</p>
25. Model Councillor Code of Conduct (Code setting out the standards of conduct to be followed by Councillors and other matters)	<p>Model Councillor Code of Conduct reviewed and adopted in accordance with section 139 of the <i>Act</i>.</p> <p>Date reviewed and adopted: 26 October 2024</p>

Governance and management items	Assessment
26. Delegations (documents setting out the powers, duties and functions of Council and the Chief Executive Officer that have been delegated to members of staff, in accordance with sections 11 and 47 of the Act)	<p>Reviewed in accordance with section 11(7) of the Act and a register kept in accordance with sections 11(8) and 47(7) of the Act.</p> <p>Date of review:</p> <p>s11(1)(a) Council to members of delegated committee – Planning Delegated Committee endorsed 22/02/2023</p> <p>Submitters Delegated Committee endorsed 22/02/2023</p> <p>s11(1)(b) Council to Chief Executive Officer endorsed 13/12/2023</p> <p>s47(1) CEO Sub-delegation to Council Staff 19/08/2022, 07/02/2024</p> <p>CEO to Community Asset Committee Stanley Park 22/06/2022</p> <p>s47(2) CEO to Council Staff 04/05/2020</p> <p>CEO to Council Staff (The Act) 1/06/2020</p>
27. Meeting procedures (Governance Rules governing the conduct of meetings of Council and delegated committees)	<p>Governance Rules adopted in accordance with section 60 of the Act.</p> <p>Date rules adopted: 14 December 2022</p>

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



Bernie O'Sullivan

Chief Executive Officer

Dated: 23 October 2025



Cr Dom Bonanno

Mayor

Dated: 23 October 2025



Image Campaspe River Walk, Kyneton
Photo credit: Rodney Dekker

Statutory information

Documents available for public inspection

Our Public Transparency Policy provides guidance to the community regarding access to Council information and how the information can be accessed. We are required by law to make available information about certain Councillor and Council administrative activities, roles and responsibilities. This policy outlines what Council information is available for the community to access in accordance with the principles of transparency and good governance in the *Act*.

We are committed to ensuring that, where appropriate, members of the public have access to information held by us and that both our decision-making and operational processes are transparent. The Part II Statement, published on our website, provides members of the public with information about us and informs the type of information and the type of documents that are held by us. It also details the process of obtaining access to information and documents.

Carers recognition

The *Carers Recognition Act 2012* formally recognises and values the role of carers and the importance of care relationships in the Victorian community.

We actively promote the role of carers and provides supports to carers through our programs and services, including:

- providing targeted support and resources for carers, including promoting community group programs like monthly Carer Walks, sharing information such as the Carer Gateway and local carer networks, and aligning with Council's wider wellbeing initiatives.
- hosting a Carers Afternoon Tea event during Carers Week on 16 October 2024.

Complaints

In accordance with our Complaint and Unreasonable Behaviour Policy, we regularly analyse complaint and customer satisfaction survey data to understand trends and potential issues. We use this information to identify solutions to improve our systems and services.

In 2024-25, a total of 217 complaints were received regarding an action, decision made or service provided by Council, with 96% of these complaints fully resolved within 28 working days.

The most common subject matter of complaints received included Roads and Footpaths (16%), Local Laws (11%), Resource Recovery (10%), Strategic Planning (8%) and Animal Management (7%).

An external audit of our complaints management practices was undertaken during 2023-24, with a number of recommendations provided to improve processes in line with best practice. Systemic changes due to be implemented in early 2025-26 are expected to result in incomparable complaints data for the 2025-26 reporting period.



Contracts and procurement

On Council contracts greater than a value of \$220,000 (inclusive of GST), we conduct strategic reviews to determine:

- whether the service is still required
- the strategic approach for delivering and providing the service
- how the service aligns to our strategic objectives
- analysis of the supplier market
- the best procurement methodology and delivery.

We awarded 75 contracts in 2024-25, covering the following service categories:

- Consultancy and other works
- Capital and infrastructure works
- Information technology agreements
- Waste processing
- Tree management services
- Landscaping services
- Sportsground and open space maintenance
- Supply asphalt

Table: Contracts entered into by Council within Council's Procurement Policy threshold for Public Tender (Contract value includes GST).

Contract #	Contract title	Contractor	Contract value
C2024-63	Internal Audit Services	HLB Mann Judd (Vic) Pty Ltd	Schedule of Rates
C2024-64	Managed Wide Area Network (WAN)	Telstra Limited	Schedule of Rates
C2024-68	Kerbside Collection, Transport and Processing Services	Four Seasons Waste Pty Ltd	Schedule of Rates
C2024-71	Design and Construct: Kyneton Viewing Platform – Campaspe Place, Kyneton	Natuform Pty Ltd	\$109,906.50
C2025-69	Roadside Slashing	Kuppers Mineral Springs Pty Ltd	\$289,382.96
C2025-70	Township Hazard Reduction	Kuppers Mineral Springs Pty Ltd	Schedule of Rates
C2025-72	Design & Construct: Slope Failure Mitigation – Simons Hill Road, Darraweit Guim	West Pacific Group Pty Ltd	\$276,270.50
C2025-73	Riddells Creek Football Oval Floodlighting Upgrade	Harris HMC Interiors Pty Ltd	\$343,431.00

Contract #	Contract title	Contractor	Contract value
C2025-74	Footbridge Replacement – Gisborne Botanic Gardens	Naturform Pty Ltd	\$274,912.00
C2025-75	Netball Development Kyneton Showgrounds	Bowden Corporation Pty Ltd	\$1,667,165.50
C2025-76	Netball Courts Development Gilbert Gordon Oval Woodend	RMS Groundworks Pty Ltd	\$1,148,605.81
C2025-77/1	Supply Panel Asphalt Works	R.A.B.S Paving Services Pty Ltd	Schedule of Rates
C2025-77/2	Supply Panel Asphalt Works	Pavetek Road Services (Trading) Pty Ltd	Schedule of Rates
C2025-77/3	Supply Panel Asphalt Works	City Asphalt Pty Ltd	Schedule of Rates
C2025-77/4	Supply Panel Asphalt Works	Asphaltech (Vic) Pty Ltd	Schedule of Rates
C2025-77/5	Supply Panel Asphalt Works	Central Vic Stabilising Pty Ltd	Schedule of Rates
C2025-77/6	Supply Panel Asphalt Works	Centre State Asphalting Pty Ltd	Schedule of Rates
C2025-77/7	Supply Panel Asphalt Works	B.A. Road Services Pty Ltd	Schedule of Rates
C2025-77/8	Supply Panel Asphalt Works	Silman Bros Asphalting Pty Ltd	Schedule of Rates
C2025-77/9	Supply Panel Asphalt Works	Central Asphalt and Profiling	Schedule of Rates
C2025-77/10	Supply Panel Asphalt Works	Nelson Asphalting And Excavations Pty Ltd	Schedule of Rates
C2025-77/11	Supply Panel Asphalt Works	The Trustee For M.R.S. Excavations Trust	Schedule of Rates
C2025-77/12	Supply Panel Asphalt Works	Parkinson Group (Vic) Pty Ltd	Schedule of Rates
C2025-77/13	Supply Panel Asphalt Works	Boral Resources (Vic.) Pty Limited	Schedule of Rates
C2025-77/14	Supply Panel Asphalt Works	Bitu-Mill Pty Ltd	Schedule of Rates
C2025-77/15	Supply Panel Asphalt Works	Tompsett Asphalt Pty Ltd	Schedule of Rates
C2025-77/16	Supply Panel Asphalt Works	Prestige Paving Pty Ltd	Schedule of Rates

Contract #	Contract title	Contractor	Contract value
C2025-78	Road Data Collection and Condition Assessment	Pavement Management Services Pty Ltd	\$127,820.20
C2025-79	Bolinda Hall Renewal Works	Projects & Maintenance Squared Pty Ltd	\$208,982.40
C2025-80	Footbridge Replacement – Clarke Street, Mount Macedon	Naturform Pty Ltd	\$99,980.26
C2025-81/1	Supply Panel Commercial Builders	Blr Provincial Construction Pty Ltd	Schedule of Rates
C2025-81/2	Supply Panel Commercial Builders	DEPENDABLE BUILDING SERVICES	Schedule of Rates
C2025-81/3	Supply Panel Commercial Builders	Projects And Maintenance Squared Pty Ltd	Schedule of Rates
C2025-81/4	Supply Panel Commercial Builders	Tact Constructions Pty Ltd	Schedule of Rates
C2025-81/5	Supply Panel Commercial Builders	Duobuild Pty Limited	Schedule of Rates
C2025-81/6	Supply Panel Commercial Builders	Stokes Rousseau Pty Ltd	Schedule of Rates
C2025-81/7	Supply Panel Commercial Builders	Site Clean Management Services Pty Ltd	Schedule of Rates
C2025-81/8	Supply Panel Commercial Builders	Total Construction Maintenance Solutions	Schedule of Rates
C2025-81/9	Supply Panel Commercial Builders	BR Projects	Schedule of Rates
C2025-81/10	Supply Panel Commercial Builders	Harris Hmc Interiors Pty Ltd	Schedule of Rates
C2025-82	Woodend Tennis Court Resurfacing and Drainage	Global Turf Projects Pty Ltd	\$234,404.25
C2025-83/1	Supply Panel Provisions of Tree Management Services	Arboricultural Consultants Australia Pty Ltd	Schedule of Rates
C2025-83/2	Supply Panel Provisions of Tree Management Services	John Maurice Bailey	Schedule of Rates
C2025-83/3	Supply Panel Provisions of Tree Management Services	Total Tree Solutions Victoria	Schedule of Rates
C2025-83/4	Supply Panel Provisions of Tree Management Services	Kupper Group Pty Ltd	Schedule of Rates
C2025-83/5	Supply Panel Provisions of Tree Management Services	Toolern Tree Services Pty Ltd	Schedule of Rates

Contract #	Contract title	Contractor	Contract value
C2025-83/6	Supply Panel Provisions of Tree Management Services	Active Green Services Pty Ltd	Schedule of Rates
C2025-83/7	Supply Panel Provisions of Tree Management Services	C&R Ryder Consulting	Schedule of Rates
C2025-83/8	Supply Panel Provisions of Tree Management Services	Prestige Pruning Tree Management Pty Ltd	Schedule of Rates
C2025-83/9	Supply Panel Provisions of Tree Management Services	Kenyon's Tree Tactics Pty Ltd	Schedule of Rates
C2025-83/10	Supply Panel Provisions of Tree Management Services	Axiom Tree Management Pty Ltd	Schedule of Rates
C2025-83/11	Supply Panel Provisions of Tree Management Services	RootControllers & Hydrox Australia	Schedule of Rates
C2025-83/12	Supply Panel Provisions of Tree Management Services	The Tree Company Arboricultural Services Pty Ltd	Schedule of Rates
C2025-83/13	Supply Panel Provisions of Tree Management Services	Meyer Tree Services	Schedule of Rates
C2025-83/14	Supply Panel Provisions of Tree Management Services	Tree Business	Schedule of Rates
C2025-83/15	Supply Panel Provisions of Tree Management Services	The Trustee for Lockens Family Trust	Schedule of Rates
C2025-83/16	Supply Panel Provisions of Tree Management Services	The Trustee for Grant and Belinda Cody Family Trust	Schedule of Rates
C2025-83/17	Supply Panel Provisions of Tree Management Services	Tree Response Pty Ltd	Schedule of Rates
C2025-83/18	Supply Panel Provisions of Tree Management Services	The Trustee for Ben & Rachel Kenyon Family Trust	Schedule of Rates
C2025-83/19	Supply Panel Provisions of Tree Management Services	Fox Arbor Consulting Pty Ltd	Schedule of Rates
C2025-83/20	Supply Panel Provisions of Tree Management Services	Maine Environmental Services Pty Ltd	Schedule of Rates
C2025-83/21	Supply Panel Provisions of Tree Management Services	Arbor Spray Pty Ltd	Schedule of Rates
C2025-83/22	Supply Panel Provisions of Tree Management Services	All Things Trees & Dirt Pty Ltd	Schedule of Rates
C2025-83/23	Supply Panel Provisions of Tree Management Services	Cut and Climb Tree Services	Schedule of Rates
C2025-83/24	Supply Panel Provisions of Tree Management Services	Tree Top Tower Hire Pty Ltd	Schedule of Rates

Contract #	Contract title	Contractor	Contract value
C2025-84	Mount Macedon Memorial Cross Reserve Urgent Works	Smart Civil Pty Ltd	\$782,589.36
C2025-85	Kerrie Hall Renewal Works	Site Clean Management Services Pty Ltd	\$110,563.20
VP423261	Lauriston Road Rehabilitation, Kyneton	Newearth Constructions Pty Ltd	\$501,799.76
VP423760	Kyneton Metcalfe Road Rehabilitation Works-Greenhill	Newearth Constructions Pty Ltd	\$394,268.60
VP425756	Road Rehabilitation Works-Kyneton-Springhill Road, Kyneton	Prendergast Earthmoving Pty Ltd	\$387,250.38
VP427003	Road Rehabilitation – Mt Gisborne Road, Gisborne	Newearth Constructions Pty Ltd	\$864,939.46
VP427019	Fersfield Road Reconstruction, Gisborne	Newearth Constructions Pty Ltd	\$1,345,545.63
VP435340	Baynton Road, Pastoria – Short Section Rehabilitation Works	Prendergast Earthmoving Pty Ltd	\$324,007.61
VP447074	Road Reconstruction – Stawell Street, Romsey	Prendergast Earthmoving Pty Ltd	\$366,488.18
VP424840	Installation Of Raised Safety Platforms In Station Street & Sutherlands Road, Riddells Creek	Newearth Constructions Pty Ltd	\$272,977.10

We entered into two contracts valued above our Procurement Policy threshold for Public Tender, but for which we did not invite a tender or seek an expression of interest and which did not meet the conditions for us as a council to purchase goods or services without inviting a public tender. These are:

Description	Business	Expenditure
Kindergarten furniture, play equipment and resources for furnishing of 3-room new Kindergarten. The funding agreement included stringent Department-approved guidelines regarding what could be purchased and all from where; only one supplier, Modern Teacher Aid, was identified as capable of delivering the required goods. As a result, an open tender process was not feasible. Modern Teacher Aids, a well-established supplier in the childcare sector, had also been a regular provider for Council on an ad hoc basis. An exemption was approved by the CEO.	Modern Teaching Aids (MTA)	\$242,269.50
Dr Vincent Clark Archaeology and Heritage (DVCA) was engaged to prepare a Cultural Heritage Management Plan (CHMP) for the Shared Trails project. As the trail design evolved to meet stakeholder requirements (Department of Energy, Environment and Climate Action, V/Line, Department of Transport and Planning), DVCA's scope expanded to include additional fieldwork and CHMP amendments in collaboration with Registered Aboriginal Parties. With the standard assessment nearing completion, further consultation has identified the need for a complex assessment in specific trail sections. An exemption was approved by the CEO.	Dr Vincent Clark Archaeology and Heritage	\$414,444.07



Image Bunjil Creek
Photo credit: Chris Matthews

Disability Action Plan 2021-2025 – Year Three highlights

In accordance with section 38(1) of the *Disability Act 2006* (Vic), we have an endorsed Disability Action Plan which sets out what we will do to reduce barriers and increase inclusion and participation for people with disability.

Actions delivered in the implementation of our Disability Action Plan include:

Enabling people with disabilities to engage with Council:

- Established a cross-Council disability inclusion champions group that undertook inclusive communications training, helping to embed Easy Read and Easy English approaches in Council materials.
- Strengthened networks with local disability service providers and advocacy groups, including collaboration with Get Started Disability Advocacy, resulting in new engagement opportunities and more inclusive planning practices.

Prioritising accessibility across the shire:

- Invested in a responsive disability access renewal program, informed by ongoing DDA compliance assessments of Council facilities.
- Delivered training for leisure centre staff to support accessibility in leisure settings and engage appropriately with people with disability.

Supporting the employment of people with disabilities:

- Promoted inclusive employment through our Business E-news, featuring articles the JobAccess initiative and profiling inclusive employers such as DD Food Project Cafe.
- Continued promoting the Employ My Ability campaign and showcased inclusive workforce stories across our communication channels.

Domestic Animal Management Plan



In accordance with the *Domestic Animals Act 1994* Section 68a(1), we are required to prepare a Domestic Animal Management Plan at four-yearly intervals and evaluate its implementation in the annual report.

Our current Domestic Animal Management Plan 2021–25 continued to be implemented through the 2024-25 financial year. Key deliverables achieved included:

- Starting the roll out of our new responsible pet ownership campaign 'For the Love of Paws'. The campaign focuses on delivering responsible pet ownership messages in a new and engaging way with characters developed by local artist Chris 'Roy' Taylor. Topics included so far include keeping dogs on leash on footpaths, picking up dog poo, and cat containment.
- Council offered its first low-cost cat desexing day in partnership with the Regional Community Vet Clinic.
- A review of current designated off-leash areas and prohibited areas for cats and dogs commenced, and two stages of community consultation undertaken to inform changes and improvements for areas.

A revised Domestic Animal Management Plan 2026-2029 is under development following two stages of community consultation and is targeted for adoption in the 2025-26 financial year.

Food Act Ministerial Decisions

In accordance with section 7E of the *Food Act 1984*, we are required to publish a summary of any Ministerial Directions received during the financial year in its annual report. No such Ministerial Directions were received in 2024-25.

Freedom of Information

In accordance with Section 7(4AA)(a) and 7(4AA)(b) of the *Freedom of Information Act 1982* (Vic), we are required to publish certain statements in our Annual Report or separately, such as on our website, concerning our functions and information available.

The following is a summary of the application and operation of the *Freedom of Information Act 1982*.

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

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

Requests for documents in the possession of Council should be addressed to the Freedom of Information Officer using the form available on our website. Requests can be lodged by post, in person or by email.

Access charges may apply once documents have been processed and a decision on access is made (e.g. photocopying and search and retrieval charges).

We report our financial year Freedom of Information request and response statistics to the Office of the Victorian Information Commissioner (OVIC). Due to the timing of the drafting of this Annual Report and our submission of these statistics to OVIC, these statistics are not yet readily available for publication in this Annual Report, however, will become publicly available via OVIC.

Further information regarding Freedom of Information can be found at ovic.vic.gov.au/freedom-of-information and on our website at mrsc.vic.gov.au/access-to-info

Road Management Act

In accordance with section 22 of the *Road Management Act 2004*, we must publish a copy or summary of any Ministerial Direction in its annual report. No such Ministerial Directions were received in 2024-25.

Infrastructure and Development Contributions

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

In 2024-25, the following information about development contributions is disclosed:

Infrastructure Contribution Plans (ICP)
No ICP levies were received in 2024-25.
No ICP land, works, services or facilities accepted in-kind in 2024-25.
No ICP contributions have been received and expended to date.
No land, works, services or facilities were delivered in 2024-25 from ICP contributions collected.

Development Contribution Plans (DCP)	Levies received in 2024-25 financial year (\$)
Gisborne Development Plan (2013)	165,978
Romsey Development Plan (2012)	295,541
Total	461,520

DCP land, works, services or facilities accepted in-kind in 2024-25

We did not accept any in-kind DCP land, works, services or facilities in 2024-25.

Total DCP contributions received and expended to date (for DCPs approved after 1 June 2016)

We did not have any DCPs approved after 1 June 2016.

Land, works, services or facilities delivered in 2024-25 from DCP levies collected.

No land, works, services, or facilities were delivered in 2024-25 using DCP levies collected.

Public interest disclosures

In accordance with section 70 of the *Public Interest Disclosure Act 2012*, we must include in our Annual Report information about how to access the procedures established by Council under Part 9 of that Act. It is also required to provide certain information about the number and types of protected disclosures complaints investigated during the financial year.

The *Public Interest Disclosure Act 2012* aims to ensure openness and accountability in government by encouraging people to disclose improper conduct within the public sector and provide protection for people who make disclosures. Procedures on how to make a disclosure are publicly available on Council's website: mrsc.vic.gov.au/pid

In 2024-25, two disclosures were notified to Council officers appointed to receive disclosures. No matters were referred to the Independent Broad-based Anti-corruption Commission (IBAC).

Glossary of Terms

Term	Definition
Act	means the <i>Local Government Act 2020</i>
Annual Report	means a report of Council's operations of the previous financial year and contains a report of operations, audited financial statements and an audited performance statement
Appropriateness	means indicators or measures that provide users with sufficient information to assess the extent to which an entity has achieved a pre-determined target, goal or outcome
Budget	means a plan setting out the services and initiatives to be funded for the financial year and how they will contribute to achieving the strategic objectives specified in the Council Plan
Council Plan	means a plan setting out the medium-term strategic objectives, strategies, strategic indicators and resources reflecting vision and aspirations of the community for the next four years
Financial performance indicators	means a prescribed set of indicators and measures that assess the effectiveness of financial management at Council covering operating position, liquidity, obligations, stability and efficiency
Financial Plan	means a plan of the financial and non-financial resources for at least the next ten years required to achieve the strategic objectives in the Council Plan. It is also referred to as a long-term financial plan
Financial statements	means the financial statements and notes prepared in accordance with the Local Government Model Financial Report, Australian Accounting Standards and other applicable standards as they apply to the general purpose financial reports and a statement of capital works and included in the Annual Report
Financial year	means the period of 12 months ending on 30 June each year
Governance and management checklist	means a prescribed checklist of policies, plans and documents that councils must report the status of in the report of operations, covering engagement, planning, monitoring, reporting and decision making
Indicator	means what will be measured to assess performance
Initiatives	means actions that are one-off in nature and/or lead to improvements in service
Major initiative	means significant initiatives that will directly contribute to the achievement of the Council Plan during the current year and have a major focus in the budget

Term	Definition
Measure	means how an indicator will be measured and takes the form of a computation, typically including a numerator and denominator
Performance statement	means a statement including the results of the prescribed service outcome indicators, financial performance indicators and sustainable capacity indicators for the financial year and included in the Annual Report
Integrated strategic planning and reporting framework	means the key statutory planning and reporting documents that are required to be prepared by councils to ensure accountability to local communities in the performance of functions and exercise of powers under the <i>Act</i>
Regulations	means the Local Government (Planning and Reporting) Regulations 2020
Relevance	means indicators or measures that have a logical and consistent relationship to an entity's objectives and are linked to the outcomes to be achieved
Report of operations	means a report containing a description of the operations of Council during the financial year and included in the Annual Report
Services	means assistance, support, advice and other actions undertaken by a council for the benefit of the local community
Service outcome indicators	means the prescribed service performance indicators to be included in the performance statement which measure whether the stated service objective has been achieved
Service performance indicators	means a prescribed set of indicators measuring the effectiveness and efficiency of council services covering appropriateness, quality, cost and service outcomes
Strategic objectives	means the outcomes Council is seeking to achieve over the next four years and included in the Council Plan
Strategies	means high level actions directed at achieving the strategic objectives in the Council Plan
Sustainable capacity indicators	means a prescribed set of indicators measuring whether councils have the capacity to meet the agreed service and infrastructure needs of the local community and absorb foreseeable changes and unexpected shocks into the future covering financial performance, capacity and governance and management

Financial and Performance **Statements**



Image Gisborne Botanical Gardens
Photo credit: Chris Matthews

Appendix A

Macedon Ranges Shire Council Financial Statements

For the Year Ended 30 June 2025

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Victorian Auditor-General's Office 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*, the Australian Accounting Standards and other mandatory professional reporting requirements.



Travis Harling
Principal Accounting Officer

8 October 2025
Gisborne

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


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



Dominic Bonanno
Councillor (Mayor)

8 October 2025
Gisborne



Kate Kendall
Councillor (Deputy Mayor)

8 October 2025
Gisborne



Bernie O'Sullivan
Chief Executive Officer

8 October 2025
Gisborne

Independent Auditor's Report

To the Councillors of Macedon Ranges Shire Council

Opinion	<p>I have audited the financial report of Macedon Ranges 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.

MELBOURNE
16 October 2025



Travis Derricott
as delegate for the Auditor-General of Victoria

Comprehensive Income Statement for the year ended 30 June 2025

	Note	2025 \$'000	2024 \$'000
Income			
Rates and charges	3.1	64,279	61,941
Statutory fees and fines	3.2	3,723	3,400
User fees	3.3	7,504	6,837
Grants - operating	3.4(a)	26,075	13,487
Grants - capital	3.4(b)	7,812	15,507
Contributions - monetary	3.5	2,483	2,344
Contributions - non monetary	3.5	7,799	17,274
Decrease / (increase) in provision for landfill liability	5.5(b)	428	51
Fair value adjustments for investment property	6.3	395	52
Share of net profits of associates	6.2	95	29
Other income	3.7	5,181	13,418
Total income		125,774	134,340
Expenses			
Employee costs	4.1(a)	46,416	43,263
Materials and services	4.2	35,642	43,591
Depreciation	4.3	17,551	17,075
Net loss / (gain) on disposal of property, infrastructure, plant & equipment	3.6	2,472	3,272
Amortisation - intangible assets		161	186
Depreciation - right of use assets		451	289
Allowance for impairment losses		39	5
Borrowing costs		787	251
Finance cost - leases		74	21
Fair value adjustments for assets held for sale		-	171
Other expenses	4.4	2,847	3,072
Total expenses		106,440	111,196
Surplus for the year		19,334	23,144
Other comprehensive income			
<i>Items that will not be reclassified to surplus or deficit in future periods</i>			
Net asset revaluation gain	6.1	155,085	4,407
Total comprehensive result		174,419	27,551

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)	22,282	8,981
Other financial assets	5.1(b)	29,672	27,998
Trade and other receivables	5.1(c)	10,328	9,459
Accrued income		513	1,777
Prepayments		1,258	924
Non-current assets classified as held for sale		-	70
Total current assets		64,053	49,209
Non-current assets			
Other financial assets	5.1(b)	21	21
Intangible assets	5.2	91	253
Right-of-use assets	5.8	1,563	2,006
Property, infrastructure, plant and equipment	6.1	1,606,611	1,442,185
Investments in associates	6.2	1,572	1,477
Investment property	6.3	3,380	2,985
Total non-current assets		1,613,238	1,448,927
Total assets		1,677,291	1,498,136
Liabilities			
Current liabilities			
Trade and other payables	5.3(a)	6,377	7,176
Trust funds and deposits	5.3(b)	7,689	6,222
Contract and other liabilities	5.3(c)	11,109	7,916
Interest-bearing liabilities	5.4	4,052	1,385
Provisions	5.5	7,285	6,732
Lease liabilities	5.8	389	399
Total current liabilities		36,901	29,830
Non-current liabilities			
Interest-bearing liabilities	5.4	14,479	16,032
Provisions	5.5	4,733	5,131
Lease liabilities	5.8	1,244	1,628
Total non-current liabilities		20,456	22,791
Total liabilities		57,357	52,621
Net assets		1,619,934	1,445,515
Equity			
Accumulated surplus		764,815	747,117
Reserves	9.1	855,119	698,398
Total equity		1,619,934	1,445,515

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	Accumulated Surplus	Revaluation Reserve	Other Reserves
		\$'000	\$'000	\$'000	\$'000
2025					
Balance at beginning of the financial year		1,445,514	747,117	679,601	18,796
Surplus for the year		19,334	19,334	-	-
Net asset revaluation gain	6.1	155,085	-	155,085	-
Transfers to other reserves	9.1	-	(3,684)	-	3,684
Transfers from other reserves	9.1	-	2,047	-	(2,047)
Balance at end of the financial year		1,619,933	764,814	834,686	20,433

	Note	Total	Accumulated Surplus	Revaluation Reserve	Other Reserves
		\$'000	\$'000	\$'000	\$'000
2024					
Balance at beginning of the financial year		1,417,963	722,049	675,194	20,720
Surplus for the year		23,144	23,144	-	-
Net asset revaluation gain	6.1	4,407	-	4,407	-
Transfers to other reserves	9.1	-	(5,307)	-	5,307
Transfers from other reserves	9.1	-	7,231	-	(7,231)
Balance at end of the financial year		1,445,514	747,117	679,601	18,796

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

Statement of Cash Flows for the year ended 30 June 2025

	Note	2025 Inflows/ (Outflows) \$'000	2024 Inflows/ (Outflows) \$'000
Cash flows from operating activities			
Rates and charges		63,150	61,117
Statutory fees and fines		3,723	3,401
User fees		10,885	6,947
Grants - operating		22,937	12,035
Grants - capital		12,769	15,198
Contributions - monetary		2,483	2,344
Interest received		2,466	1,637
Trust funds and deposits taken		4,306	2,404
Other receipts		3,579	12,194
Net GST refund		4,899	8,601
Employee costs		(46,295)	(43,227)
Materials and services		(41,912)	(54,125)
Trust funds and deposits repaid		(3,160)	(3,286)
Other payments		(3,181)	(3,403)
Net cash provided by operating activities	9.2	<u>36,649</u>	<u>21,837</u>
Cash flows from investing activities			
Payments for investments		(52,747)	(50,400)
Proceeds from sale of investments		51,071	31,998
Payments for property, infrastructure, plant and equipment		(21,792)	(45,767)
Proceeds from sale of property, infrastructure, plant and equipment		299	385
Net cash used in investing activities		<u>(23,169)</u>	<u>(63,784)</u>
Cash flows from financing activities			
Finance costs		(816)	(226)
Proceeds from borrowings		2,500	12,300
Repayment of borrowings		(1,386)	(391)
Interest paid - lease liability		(74)	(21)
Repayment of lease liabilities		(403)	(311)
Net cash provided by/(used in) financing activities		<u>(179)</u>	<u>11,351</u>
Net increase in cash and cash equivalents		13,301	(30,596)
Cash and cash equivalents at the beginning of the financial year		8,981	39,577
Cash and cash equivalents at the end of the financial year	5.1(a)	<u>22,282</u>	<u>8,981</u>
Financing arrangements	5.6		

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

Statement of Capital Works for the year ended 30 June 2025

	2025 \$'000	2024 \$'000
Property		
Buildings and building improvements	2,766	3,594
Land and land improvements	4	1,060
Total property	2,770	4,654
Plant and equipment		
Plant, machinery and equipment	1,608	1,378
Computers and telecommunications	254	228
Total plant and equipment	1,862	1,606
Infrastructure		
Roads	10,038	13,087
Bridges	331	1,524
Footpaths and cycleways	1,890	2,015
Drainage	373	499
Recreational, leisure and community facilities	3,922	21,089
Parks, open space and streetscapes	200	609
Other infrastructure	480	829
Total infrastructure	17,234	39,652
Total capital works expenditure	21,866	45,912
Represented by:		
New asset expenditure	2,668	23,504
Asset renewal expenditure	15,117	21,920
Asset upgrade expenditure	4,081	488
Total capital works expenditure	21,866	45,912

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

Notes to the Financial Statements for the year ended 30 June 2025

Note 1 Overview

Introduction

Macedon Ranges Shire Council (Council) was constituted in January 1995 following the amalgamation of the former Shires of Gisborne, Romsey, Newham and Woodend, and Kyneton. The Council's main office is located at 129 Mollison Street Kyneton, Victoria.

Statement of compliance

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

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

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

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

- the fair value of land, buildings, infrastructure, plant and equipment (refer to Note 6.1)
- the determination of depreciation for buildings, infrastructure, plant and equipment (refer to Note 6.1)
- the determination of employee provisions (refer to Note 5.5)
- the determination of landfill provisions (refer to Note 5.5)
- the determination of whether performance obligations are sufficiently specific so as to determine whether an arrangement is within the scope of *AASB 15 Revenue from Contracts with Customers* or *AASB 1058 Income of Not-for-Profit Entities* (refer to Note 3.4(c))
- the determination, in accordance with *AASB 16 Leases*, of the lease term, the estimation of the discount rate when not implicit in the lease and whether an arrangement is in substance short-term or low value (refer to Note 5.8)
- other areas requiring judgements

Note 1 Overview (cont.)

1.1 Basis of accounting (cont.)

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.

Note 2 Analysis of our 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* requires explanation of any material variances. Council has adopted a budget variation materiality threshold of 10% and \$500,000. Explanations have not been provided for variations below the materiality threshold unless the variance is considered to be material because of its size or nature.

The budget figures detailed below are those adopted by Council on 22 May 2025 and were based on assumptions that were relevant at the time of adoption of the Budget. Council sets guidelines and parameters for income and expense targets in this budget in order to meet Council's planning and financial performance targets for both the short and long-term. The budget did not reflect any changes to equity resulting from asset revaluations, as their impacts were not considered predictable.

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

Note 2 Performance against budget (cont.)

2.1 Income and expenditure

	Adopted Budget 2025 \$'000	Actual 2025 \$'000	Variance \$'000	%	Ref
Income					
Rates and charges	64,417	64,279	(138)	0%	
Statutory fees and fines	3,737	3,723	(14)	0%	
User fees	9,213	7,504	(1,709)	-19%	1
Grants - operating	18,362	26,075	7,713	42%	2
Grants - capital	10,329	7,812	(2,517)	-24%	3
Contributions - monetary	2,175	2,483	308	14%	
Contributions - non monetary	8,250	7,799	(451)	-5%	
Fair value adjustments for investment property	-	395	395	-100%	
Increase / (decrease) in provision for landfill liability	-	428	428	100%	
Share of net profits of associates	-	95	95	100%	
Other income	3,188	5,181	1,993	63%	4
Total income	119,671	125,774	6,103	5%	
Expenses					
Employee costs	45,113	46,416	(1,303)	-3%	
Materials and services	35,291	35,642	(351)	-1%	
Depreciation	17,139	17,551	(412)	-2%	
Net loss / (gain) on disposal of property, infrastructure, plant & equipment	-	2,472	2,472	-100%	5
Amortisation - intangible assets	52	161	(109)	-210%	
Depreciation - right of use assets	421	451	(30)	-7%	
Allowance for impairment losses	9	39	(30)	-333%	
Borrowing costs	838	787	51	6%	
Finance cost - leases	64	74	(10)	-16%	
Fair value adjustments for assets held for sale	-	-	-	100%	
Other expenses	3,061	2,847	214	7%	
Total expenses	101,988	106,440	(4,452)	-4%	
Surplus for the year	17,683	19,334	1,651	9%	

(i) Explanation of material variations

Ref	Item	Explanation
1	User Fees	Council experienced lower than expected levels of rubbish and green waste at its Recovery Centres during the year. Residents utilised the kerbside collection service rather than utilise the Resource Recovery Centres.
2	Grants - Operating	Council received a payment totalling 50% of its 2025/26 allocation early, this was paid during June 2025.
3	Grants - Capital	Grants are lower than budget, actual grants have been received. However, the accounting treatment requires the grant to be matched against the expenditure on the project. As several larger projects have been delayed the grants are not able to be recognised as revenue.
4	Other Income	Other income exceeded budget across several departments, including investment interest, recyclable material sales, livestock sales commissions, and higher-than-anticipated insurance claim recoveries.
5	Net loss / (gain) on disposal of property, infrastructure, plant & equipment	This item is not included in the annual budget and is only recognised at year end to ensure to recognise the net position from the disposal of property, infrastructure, plant and equipment.

Note 2 Performance against budget (cont.)

2.2 Capital works

	Adopted Budget 2025 \$'000	Actual 2025 \$'000	Variance \$'000	%	Ref
Property					
Buildings and building improvements	2,350	2,766	(416)	-18%	
Land and land improvements	-	4	(4)	100%	
Total property	2,350	2,770	(420)	-18%	
Plant, machinery and equipment	1,795	1,608	187	10%	
Fixtures, fittings and furniture	55	-	55	100%	
Computers and telecommunications	285	254	31	11%	
Total plant and equipment	2,135	1,862	273	13%	
Infrastructure					
Roads	12,506	10,038	2,468	20%	1
Bridges	257	331	(74)	-29%	
Footpaths and cycleways	1,695	1,890	(195)	-12%	
Drainage	806	373	433	54%	
Recreational, leisure and community facilities	6,045	3,922	2,123	35%	2
Parks, open space and streetscapes	80	200	(120)	-150%	
Other infrastructure	795	480	315	40%	
Total infrastructure	22,184	17,234	4,950	22%	
Total capital works expenditure	26,669	21,866	4,803	18%	
Represented by:					
New asset expenditure	7,414	2,668	4,746	64%	
Asset renewal expenditure	16,920	15,117	1,803	11%	
Asset upgrade expenditure	2,335	4,081	(1,746)	-75%	
Total capital works expenditure	26,669	21,866	4,803	18%	

(i) Explanation of material variations

Ref	Item	Explanation
1	Roads	Delivery of the annual works programs has been delayed due to permit requirements affecting several projects. These projects have been carried forward to the 2025/26 financial year.
2	Recreational, leisure and community facilities	The unfavourable outcome to budget for recreational, leisure, and community facilities is due to delays in starting Stage 2 of the Macedon Ranges Sports Precinct. These works are now scheduled to begin in 2025/26.

Note 2 Performance against budget (cont.)

2.3 Analysis of Council results by program

Council delivers its functions and activities through the following directorate areas. Each directorate is led by a director who reports through to the Chief Executive Officer (CEO), with the exception of the Chief Executive group which reports directly through to the CEO.

Council directorates

Assets & Operations

The responsibilities of the Assets and Operations directorate include the maintenance of Council roads, footpaths, bridges, drains, parks, buildings, kerbside bin collection, transfer stations, aquatics, recreation and engineering.

Chief Executive

The Chief Executive Office manages communications and engagement and the CEO's administrative support.

Community

The Community Directorate is responsible for arts and culture, customer service, community development, emergency management, child, youth and family services, and healthy aging programs.

Corporate

Corporate is responsible for financial services, information technology, property management, rates, governance and human resources.

Planning & Environment

The responsibilities of the Planning and Environment directorate include strategic planning, environment and conservation services, statutory planning, building services, local laws, environmental health, economic development, tourism and Hanging Rock.

Summary of income, expenses, assets and capital expenses by program

	Income \$'000	Expenses \$'000	Surplus/ (Deficit) \$'000	Grants included in income \$'000	Total assets \$'000
2025					
Assets & Operations	38,907	59,260	(20,353)	8,962	981,503
Chief Executive	-	1,761	(1,761)	-	-
Community	9,810	16,558	(6,748)	9,327	2,931
Corporate	71,479	16,148	55,331	15,312	692,697
Planning & Environment	5,578	12,713	(7,135)	286	-
	125,774	106,440	19,334	33,887	1,677,131
2024					
Assets & Operations	64,061	66,184	(2,123)	17,402	800,760
Chief Executive	-	1,648	(1,648)	-	-
Community	11,114	16,228	(5,114)	10,570	2,638
Corporate	53,346	13,704	39,642	477	694,738
Planning & Environment	5,819	13,432	(7,613)	545	-
	134,340	111,196	23,144	28,994	1,498,136

Note 3 Funding for the delivery of our services

3.1 Rates and charges

Council uses capital improved value as the basis of valuation of all properties within the municipal district. The capital improved value of a property is its estimated market value at the date of valuation. The valuation base used to calculate general rates for 2024/25 was \$24,959 million (2023/24 \$21,738 million). The 2024/25 general rate in the capital improved value dollar was \$0.0018576 (2023/24, \$0.0017984).

	2025 \$'000	2024 \$'000
General rates	39,906	38,771
Agricultural land rates	2,900	2,731
Commercial/industrial rates	2,710	2,395
Municipal charge	5,227	4,620
Waste management charge	12,005	11,854
Supplementary rates and rate adjustments	938	1,032
Other rates	64	60
Interest on rates	529	478
Total rates and charges	64,279	61,941

The date of the general revaluation of land for rating purposes within the municipal district was 1 January 2025, and the valuation was first applied in the rating year commencing 1 July 2025. Annual rates and charges are recognised as revenues when Council issues annual rates notices. Supplementary rates are recognised when a valuation and reassessment is completed and a supplementary rates notice issued.

3.2 Statutory fees and fines

	2025 \$'000	2024 \$'000
Animal control fees	871	884
Infringements	613	388
Permits	1,101	1,150
Roads and infrastructure fees	586	434
Town planning fees	222	242
Other statutory fees	330	302
Total statutory fees and fines	3,723	3,400

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

3.3 User fees

	2025 \$'000	2024 \$'000
Child care/children's programs	-	15
Cultural activities	290	248
Hanging Rock Reserve fees	512	577
Leisure centre and recreation	4,594	4,105
Saleyards & Truck wash	452	345
Waste management services	1,413	1,273
Other fees and charges	243	274
Total user fees	7,504	6,837
User fees recognised at a point in time	7,504	6,837

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.

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

3.4 Funding from other levels of government

	2025 \$'000	2024 \$'000
Grants were received in respect of the following:		
Summary of grants		
Commonwealth funded grants	20,714	5,636
State funded grants	13,173	23,358
Total grants received	33,887	28,994
(a) Operating Grants		
<i>Recurrent - Commonwealth Government</i>		
Aged and disability services	201	759
Financial Assistance Grants	15,248	415
<i>Recurrent - State Government</i>		
Family and children	6,765	6,620
Maternal and child health	821	702
School crossing supervisors	165	160
Youth and culture	147	159
Other	141	211
Total recurrent operating grants	23,488	9,026
<i>Non-recurrent - Commonwealth Government</i>		
Emergency management	-	7
Youth and culture	-	32
<i>Non-recurrent - State Government</i>		
Aged and disability Services	111	-
Emergency management	1,167	3,651
Family and children	640	180
Maternal and child health	-	251
Recreational, leisure and community facilities	308	42
Other	361	298
Total non-recurrent operating grants	2,587	4,461
Total operating grants	26,075	13,487
(b) Capital Grants		
<i>Recurrent - Commonwealth Government</i>		
Roads to Recovery	1,827	1,441
Total recurrent capital grants	1,827	1,441
<i>Non-recurrent - Commonwealth Government</i>		
Plant and equipment	336	-
Recreational, leisure and community facilities	629	533
Roads and bridges	2,321	2,374
Other	152	75
<i>Non-recurrent - State Government</i>		
Buildings	171	30
Footpaths and cycleways	621	116
Recreational, leisure and community facilities	1,484	9,814
Roads and bridges	135	753
Other	136	371
Total non-recurrent capital grants	5,985	14,066
Total capital grants	7,812	15,507

The variance in Financial Assistance Grants is primarily due to timing of payments. Council received 50% of its 2025/26 grant allocation early, during the 2024/25 financial year. Similarly, the lower amount recorded for 2023/24 reflects the early receipt of that year's grant during the 2022/23 financial year. This timing affects year-on-year comparisons but does not impact the total funding entitlement.

The variance in non-recurrent State Government funding for recreational, leisure, and community facilities is attributed to the timing of project inclusion in the budget. The 2024 financial year included grant funding for the Macedon Ranges Sports Precinct Stage 1 project

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 preformation obligations are not sufficiently specific, grants are recognised on the earlier of the 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 \$'000	2024 \$'000
<i>Income recognised under AASB 1058 Income of Not-for-Profit Entities</i>		
- General purpose	15,248	415
- Specific purpose grants to acquire non-financial assets	7,812	14,755
- Other specific purpose grants	8,990	11,301
<i>Revenue recognised under AASB 15 Revenue from Contracts with Customers</i>		
- Specific purpose grants	1,837	2,523
	<u>33,887</u>	<u>28,994</u>
(d) Unspent grants received on condition that they be spent in a specific manner		
<i>Operational</i>		
Balance at start of year	1,453	2,091
Received during the financial year and remained unspent at balance date	649	1,099
Received in prior years and spent during the financial year	(1,027)	(1,737)
Balance at year end	<u>1,075</u>	<u>1,453</u>
<i>Capital</i>		
Balance at start of year	6,422	14,485
Received during the financial year and remained unspent at balance date	5,290	747
Received in prior years and spent during the financial year	(2,137)	(8,810)
Balance at year end	<u>9,575</u>	<u>6,422</u>

The balances reported as at 30 June 2025 represent grant funding that has been received but remains unspent. The increase in the balance from the previous year is largely attributable to unspent funds carried forward for the Macedon Ranges Shared Trail, as well as new grant allocations received during the 2024/25 financial year. These include funding for the Macedon Ranges Regional Sports Precinct – Stage 2, Kyneton Showground netball works, Romsey Skate Park, and several road infrastructure projects.

In addition, the balance includes grant funding received in advance for projects scheduled to commence in the 2025/26 financial year, such as the redevelopment of the Gisborne Library.

Unspent grants are determined and disclosed on a cash basis.

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

3.5 Contributions

	2025	2024
	\$'000	\$'000
Monetary	2,483	2,344
Non-monetary	7,799	17,274
Total contributions	10,282	19,618

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

Buildings	-	142
Land	-	6,170
Land under roads	2,560	3,912
Infrastructure	5,239	7,050
Total non-monetary	7,799	17,274

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

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

	2025	2024
	\$'000	\$'000
Proceeds of sale	299	385
Written down value of assets disposed	(2,771)	(3,657)
Total net (loss) / gain on disposal of property, infrastructure, plant and equipment	(2,472)	(3,272)

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

3.7 Other income

	2025	2024
	\$'000	\$'000
Commission	188	125
Interest on investments	2,297	1,951
Insurance recoveries	560	1,849
Investment property rental	544	585
Merchandise and material sales	1,247	1,112
Emergency cost recovery	6	6,932
Other	339	864
Total other income	5,181	13,418

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

Emergency cost recovery income relates to amounts paid to Council for the sale of recycled storm timber.

Note 4 The cost of delivering services

4.1 Employee costs

	2025 \$'000	2024 \$'000
(a) Employee costs		
Wages and salaries	35,232	32,619
Casual staff	5,199	5,356
Superannuation	4,710	4,194
WorkCover	908	759
Fringe benefits tax	367	335
Total employee costs	46,416	43,263

(b) Superannuation

Council made contributions to the following funds:

Defined benefit fund

Employer contributions to Local Authorities Superannuation Fund (Vision Super)	85	100
Employer contributions payable at reporting date	-	57
	85	157

Accumulation funds

Employer contributions to Local Authorities Superannuation Fund (Vision Super)	1,742	1,775
Employer contributions - other funds	2,710	2,623
	4,452	4,398

Employer contributions payable at reporting date: 253 79

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

	2025 \$'000	2024 \$'000
Administration	3,039	2,393
Building maintenance	994	1,306
Consultants	2,575	2,603
Contract payments - Emergencies	153	7,654
Contract payments - Parks Maintenance	722	1,877
Contract payments - Resource Recovery	10,659	10,699
Contract payments - Other	8,602	8,632
General maintenance	842	704
Information technology	1,974	1,781
Insurance	1,174	969
Materials and supplies	2,427	2,551
Utilities	2,481	2,422
Total materials and services	35,642	43,591

Expenses are recognised as they are incurred and reported in the financial year to which they relate. Emergencies relates to storm recovery works and the costs involved in processing storm timber.

4.3 Depreciation

	2025 \$'000	2024 \$'000
Property	2,214	2,038
Plant and equipment	1,072	1,425
Infrastructure	14,265	13,612
Total depreciation	17,551	17,075

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

Note 4 The cost of delivering services (cont.)

4.4 Other expenses

	2025	2024
	\$'000	\$'000
Auditors' remuneration - VAGO - audit of the financial statements, performance statement and grant acquittals	78	94
Auditors' remuneration - Internal audit	23	72
Contributions and donations	2,172	2,076
Councillors' allowances	382	373
Operating lease rentals	98	282
Other expenses	94	175
Total other expenses	2,847	3,072

Note 5 Investing in and financing our operations

5.1 Financial assets

	2025 \$'000	2024 \$'000
(a) Cash and cash equivalents		
<i>Current</i>		
Cash on hand	5	31
Cash at bank	17,265	8,938
Money market call accounts	12	12
Term deposits	5,000	-
Total cash and cash equivalents	22,282	8,981
(b) Other financial assets		
<i>Current</i>		
Term deposits	29,672	27,998
Total current other financial assets	29,672	27,998
<i>Non current</i>		
Shares in Lancefield Community Bank - at fair value	12	12
Shares in Gisborne Community Bank - at fair value	9	9
Total non-current other financial assets	21	21
Total other financial assets	29,693	28,019
Total cash and cash equivalents and other financial assets	51,975	37,000

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

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

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

	2025 \$'000	2024 \$'000
(c) Trade and other receivables		
<i>Current</i>		
<i>Statutory receivables</i>		
Rates debtors	8,456	7,009
Net GST receivable	840	696
<i>Non statutory receivables</i>		
Other debtors	1,084	1,778
Allowance for expected credit loss - other debtors	(52)	(24)
Total current trade and other receivables	10,328	9,459

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.

	2025 \$'000	2024 \$'000
(d) Ageing of receivables		
The ageing of the Council's trade and other receivables that are not impaired was:		
Current (not yet due)	914	1,601
Past due between 31 and 60 days	55	52
Past due between 61 and 365 days	50	80
Past due by more than 365 days	65	45
Total trade and other receivables	1,084	1,778

Note 5 Our financial position (cont.)

5.2 Non-financial assets

	2025 \$'000	2024 \$'000
Intangible assets - software		
<i>Non current</i>		
Opening carrying amount	3,253	3,230
Additions	-	23
Closing carrying amount	3,253	3,253
Opening accumulated amortisation	(3,000)	(2,814)
Amortisation expense	(161)	(186)
Closing accumulated amortisation	(3,161)	(3,000)
Net intangible assets	92	253

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

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

	2025 \$'000	2024 \$'000
(a) Trade and other payables		
<i>Current</i>		
<i>Non-statutory payables</i>		
Trade payables	3,659	2,183
Accrued expenses	2,152	4,588
Other payables	566	405
Total current trade and other payables	6,377	7,176
(b) Trust funds and deposits		
<i>Current</i>		
Fire services levy	1,374	1,053
Trust funds and deposits	6,315	5,169
Total current trust funds and deposits	7,689	6,222

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.

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.

Trust Funds and Deposits - 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.

Note 5 Our financial position (cont.)

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

	2025 \$'000	2024 \$'000
(c) Contract and Other Liabilities		
Contract liabilities		
Current		
Grants received in advance - operating	1,522	1,453
Other	12	41
Total contract liabilities	1,534	1,494
Other liabilities		
Current		
Deferred capital grants	9,575	6,422
Total other liabilities	9,575	6,422
Total contract and other liabilities	11,109	7,916

Contract Liabilities

Contract liabilities reflect consideration received in advance from customers in respect of Macedon Ranges Shire Council. Contract liabilities are derecognised and recorded as revenue when the performance obligations of the grant agreements are met.

Other Liabilities

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

5.4 Interest-bearing liabilities

	2025 \$'000	2024 \$'000
Current		
Treasury Corporation of Victoria borrowings - secured	1,422	1,162
Other borrowings - secured	2,630	223
Total current interest-bearing liabilities	4,052	1,385
Non-current		
Treasury Corporation of Victoria borrowings - secured	14,240	14,324
Other borrowings - secured	239	1,708
Total non-current interest-bearing loans	14,479	16,032
Total interest-bearing liabilities	18,531	17,417

The borrowings are secured by a charge over the rates of Council.

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

Not later than one year	4,052	1,385
Later than one year and not later than five years	6,664	8,128
Later than five years	7,815	7,904
	18,531	17,417

Note 5 Our financial position (cont.)

5.4 Interest-bearing liabilities (cont.)

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

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

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

Note 5 Our financial position (cont.)

5.5 Provisions

	2025 \$'000	2024 \$'000
Current		
Employee	6,896	6,240
Landfill	389	492
Total Current	7,285	6,732
Non current		
Employee	1,993	2,066
Landfill	2,740	3,065
Total Non-current	4,733	5,131
Total Provisions	12,018	11,863

	Employee \$ '000	Landfill restoration \$ '000	Total \$ '000
2025			
Balance at beginning of the financial year	8,306	3,557	11,863
Additional provisions	4,596	(193)	4,403
Amounts used	(4,000)	(361)	(4,361)
Change in the discounted amount arising because of time and the effect of any change in the discount rate	(13)	126	113
Balance at the end of the financial year	8,889	3,129	12,018
2024			
Balance at beginning of the financial year	8,056	3,608	11,664
Additional provisions	4,173	(138)	4,035
Amounts used	(3,877)	(319)	(4,196)
Change in the discounted amount arising because of time and the effect of any change in the discount rate	(46)	406	360
Balance at the end of the financial year	8,306	3,557	11,863

(a) Employee provisions		
Current provisions expected to be wholly settled within 12 months		
Annual leave	2,920	2,850
Long service leave	2,401	2,147
	5,321	4,997
Current provisions expected to be wholly settled after 12 months		
Annual leave	-	-
Long service leave	1,575	1,243
	1,575	1,243
Total current employee provisions	6,896	6,240
Non-current		
Long service leave	1,993	2,066
Total non-current employee provisions	1,993	2,066
Aggregate carrying amount of employee provisions:		
Current	6,896	6,240
Non-current	1,993	2,066
Total aggregate carrying amount of employee provisions	8,889	8,306

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

Note 5 Our financial position (cont.)

5.5 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.

	2025	2024
Key assumptions:		
- discount rate	4.20%	4.35%
- index rate	4.25%	4.45%
	2025	2024
	\$'000	\$'000
(b) Landfill restoration		
Current	389	492
Non-current	2,740	3,065
Total landfill restoration	3,129	3,557

Council is obligated to restore three landfill sites in Bullengarook, Kyneton and Lancefield to a particular standard. All three landfill sites are closed and are not receiving any further 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 the 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.

	2025	2024
Key assumptions:		
- discount rate	4.25%	4.35%
- index rate	2.75%	2.5% - 3.5%

5.6 Financing arrangements

	2025	2024
	\$'000	\$'000
The Council has the following funding arrangements in place as at 30 June 2025:		
Credit card facilities	100	100
Treasury Corporation of Victoria facilities	15,662	15,486
Other facilities	2,869	1,931
Total facilities	18,631	17,517
Used facilities	(18,555)	(17,436)
Unused facilities	76	81

Note 5 Our financial position (cont.)

5.7 Commitments

The Council has entered into the following commitments. Commitments are not recognised in the Balance Sheet. Commitments are disclosed at their nominal value and presented inclusive of the GST payable.

(a) Commitments for expenditure

	Not later than 1 year \$'000	Later than 1 year and not later than 2 years \$'000	Later than 2 years and not later than 5 years \$'000	Later than 5 years \$'000	Total \$'000
2025					
Operating					
Animal pound services	333	343	-	-	676
Cleaning contracts	585	146	-	-	731
Consultants	163	163	74	-	400
Housing management	3	3	8	33	47
Landfill services	183	-	-	-	183
Roads maintenance	130	130	90	-	350
Software	967	362	1,077	-	2,406
Waste Collection	2,292	220	409	-	2,921
Total	4,656	1,367	1,658	33	7,714
Capital					
Facilities	1,487	-	-	-	1,487
Footpaths	83	-	-	-	83
Open space & streetscapes	199	-	-	-	199
Recreational, leisure and community	197	-	-	-	197
Roads	2,315	4,776	55	-	7,146
Total	4,281	4,776	55	-	9,112
2024					
Operating					
Animal pound services	325	333	341	-	999
Cleaning contracts	1,418	1,219	160	-	2,797
Consultancies	-	-	-	-	-
Housing management	3	3	3	41	50
Landfill services	546	225	-	-	771
Software	561	628	22	-	1,211
Waste Collection	8,508	2,292	626	-	11,426
Total	11,361	4,700	1,152	41	17,254
Capital					
Buildings	245	-	-	-	245
Footpaths	7,897	318	-	-	8,215
Open space & streetscapes	189	-	-	-	189
Recreational, leisure and community	314	180	-	-	494
Roads	3,124	2,375	4,642	-	10,141
Total	11,769	2,873	4,642	-	19,284

Note 5 Our financial position (cont.)

5.7 Commitments (cont.)

	2025 \$'000	2024 \$'000
(b) Operating lease receivables		
Council has entered into commercial property leases on its investment property. These properties held under operating leases have remaining non-cancellable lease terms of between 1 and 10 years. All leases include a CPI based revision of the rental charge annually.		
Future undiscounted minimum rentals receivable under non-cancellable operating leases are as follows:		
Not later than one year	110	97
Later than one year and not later than five years	265	245
Later than five years	66	24
Total operating lease receivables	441	366

5.8 Leases

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

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

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.

Note 5 Our financial position (cont.)

5.8 Leases (cont.)

Right-of-use Assets	Property \$'000	Equipment \$'000	Total \$'000
Balance at 1 July 2024	1,978	28	2,006
Additions	-	7	7
Amortisation charge	(415)	(35)	(450)
Balance at 30 June 2025	1,563	-	1,563

Lease Liabilities	2025 \$'000	2024 \$'000
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Maturity analysis - contractual undiscounted cash flows

Less than one year	389	399
One to five years	1,244	1,628
Total undiscounted lease liabilities as at 30 June:	1,633	2,027

Lease liabilities included in the Balance Sheet at 30 June:

Current	389	399
Non-current	1,244	1,628
Total lease liabilities	1,633	2,027

Short-term and low value leases

Council does not have any short-term or low value leases to disclose.

Note 6 Assets we manage

6.1 Property, infrastructure, plant and equipment

Summary of property, infrastructure, plant and equipment

	Note	Carrying amount restated 30 June 2024	\$'000	Additions	Contributions	Revaluation	Depreciation	Disposal / Write offs	Transfers to assets	Carrying amount 30 June 2025
			\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Property	6.1(a)	738,300	-	-	2,560	31,498	(2,214)	(1,718)	18,814	787,240
Plant and equipment	6.1(b)	9,968	-	-	-	-	(1,071)	(486)	2,449	10,860
Infrastructure	6.1(c)	634,775	-	-	5,238	123,588	(14,264)	(170)	11,028	760,195
Work in progress		59,142	21,866	-	-	-	-	(204)	(32,492)	48,312
Total property, infrastructure, plant and equipment		1,442,185	21,866	7,798	155,086	(17,549)	(2,578)	(201)	1,606,607	

Summary of Work In Progress (WIP)

	Opening WIP	Additions	Transfers to assets	Disposal / Write offs	Reallocation of WIP	Closing WIP
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Property	5,777	2,770	(19,015)	(90)	29,569	19,011
Plant and equipment	-	1,862	(2,449)	(4)	734	143
Infrastructure	53,365	17,234	(11,028)	(110)	(30,303)	29,158
Total Work In Progress	59,142	21,866	(32,492)	(204)	-	48,312

Note 6 Assets we manage (cont.)

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

(a) Property

	Land - specialised \$'000	Land - non specialised \$'000	Land improvements \$'000	Total land and land improvements \$'000	Buildings - specialised \$'000	Buildings - non specialised \$'000	Total buildings \$'000	Work In Progress \$'000	Total property \$'000
At fair value 1 July 2024	501,633	135,835	754	638,222	52,753	51,350	104,103	5,777	748,102
Prior Year Adjustment Fair Value *	110,450	(110,450)	-	-	37,178	(37,178)	-	-	-
Accumulated depreciation at 1 July 2024	-	-	-	-	(2,022)	(2,005)	(4,027)	-	(4,027)
Prior Year Adjustment Accumulated Depreciation *	-	-	-	-	(1,448)	1,448	-	-	-
	612,083	25,385	754	638,222	86,461	13,615	100,076	5,777	744,075
Movements in fair value									
Additions	-	-	-	-	-	-	-	2,770	2,770
Contributions	2,560	-	-	2,560	-	-	-	-	2,560
Revaluation increments/ (decrements)	(16,405)	(3,909)	-	(20,314)	40,891	4,744	45,635	-	25,321
Disposal / Write offs	(20)	-	-	(20)	-	(1,762)	(1,762)	(90)	(1,872)
Reallocation of WIP	-	-	-	-	-	-	-	29,569	29,569
Transfers	1,064	-	-	1,064	862	16,888	17,750	(19,015)	(201)
	(12,801)	(3,909)	-	(16,710)	41,753	19,870	61,623	13,234	58,147
Movements in accumulated depreciation									
Depreciation and amortisation	-	-	-	-	(1,965)	(249)	(2,214)	-	(2,214)
Accumulated depreciation of disposals	-	-	-	-	64	-	64	-	64
Revaluation increments/ (decrements)	-	-	-	-	5,371	806	6,177	-	6,177
	-	-	-	-	3,470	557	4,027	-	4,027
At fair value 30 June 2025	599,282	21,476	754	621,512	131,684	34,042	165,726	19,011	806,249
Accumulated depreciation at 30 June 2025	-	-	-	-	-	-	-	-	-
Carrying amount	599,282	21,476	754	621,512	131,684	34,042	165,726	19,011	806,249

* A prior year adjustment was made through the reallocation of land and buildings to ensure accurate classification and reporting of these asset classes. In previous years, assets were incorrectly categorised as 'owned' and 'controlled'. This misclassification has been corrected in the 2024/25 financial year to align with reporting requirements.

Note 6 Assets we manage (cont.)

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

(b) Plant and Equipment

	Plant machinery and equipment	Fixtures fittings and furniture	Computers and telecomms	Cultural assets	Work In Progress	Total plant and equipment
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
At cost 1 July 2024	13,934	1,446	3,161	2,638	-	21,179
Accumulated depreciation at 1 July 2024	(7,170)	(1,200)	(2,841)	-	-	(11,211)
	6,764	246	320	2,638	-	9,968
Movements in carrying amount						
Additions	-	-	-	-	1,862	1,862
Disposal / Write offs	(891)	-	(1,260)	-	(4)	(2,155)
Reallocation of WIP	-	-	-	-	734	734
Transfers	1,856	46	254	293	(2,449)	-
	965	46	(1,006)	293	143	441
Movements in accumulated depreciation						
Depreciation and amortisation	(751)	(83)	(237)	-	-	(1,071)
Accumulated depreciation of disposals	446	-	1,223	-	-	1,669
	(305)	(83)	986	-	-	598
At cost 30 June 2025	14,899	1,492	2,155	2,931	143	21,620
Accumulated depreciation at 30 June 2025	(7,475)	(1,283)	(1,859)	-	-	(10,617)
Carrying amount	7,424	209	296	2,931	143	11,003

Note 6 Assets we manage (cont.)

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

(c) Infrastructure

	Roads *	Bridges	Footpaths and cycleways	Drainage	Recreational, leisure and community	Parks open spaces and streetscapes	Other infrastructure	Work In Progress	Total infrastructure
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
At fair value 1 July 2024	625,373	59,806	51,287	96,469	47,922	5,119	8,499	53,365	947,840
Accumulated depreciation at 1 July 2024	(181,955)	(22,059)	(10,834)	(23,095)	(17,201)	(1,888)	(2,668)	-	(259,700)
	443,418	37,747	40,453	73,374	30,721	3,231	5,831	53,365	688,140
Movements in fair value									
Additions	-	-	-	-	-	-	-	17,234	17,234
Contributions	2,604	-	958	1,676	-	-	-	-	5,238
Revaluation increments/ (decrements) *	108,724	4,205	-	-	(7,176)	811	-	-	106,564
Disposal / Write offs	(207)	(12)	-	(52)	-	-	-	(110)	(381)
Reallocation of WIP	-	-	-	-	-	-	-	(30,303)	(30,303)
Transfers - Other	-	-	-	-	67	(67)	-	-	-
Transfers - WIP	8,365	356	960	627	517	166	37	(11,028)	-
	119,486	4,549	1,918	2,251	(6,592)	910	37	(24,207)	98,352
Movements in accumulated depreciation									
Depreciation and amortisation	(9,075)	(495)	(1,039)	(978)	(1,789)	(337)	(551)	-	(14,264)
Accumulated depreciation of disposals	83	5	-	13	-	-	-	-	101
Revaluation increments/ (decrements)	15,320	(1,142)	-	-	2,831	15	-	-	17,024
Transfers - Other	-	-	-	-	(43)	43	-	-	-
	6,328	(1,632)	(1,039)	(965)	999	(279)	(551)	-	2,861
At fair value 30 June 2025	744,859	64,355	53,205	98,720	41,330	6,029	8,536	29,158	1,046,192
Accumulated depreciation at 30 June 2025	(175,627)	(23,691)	(11,873)	(24,060)	(16,202)	(2,167)	(3,219)	-	(256,839)
Carrying amount	569,232	40,664	41,332	74,660	25,128	3,862	5,317	29,158	789,353

* The large increase in the road asset revaluation was primarily driven by a rise in the unit rate applied across Council's road network. This adjustment reflects updated cost benchmarks, with the last revaluation having occurred prior to the COVID-19 pandemic. Since then, the sector has experienced significantly higher input costs - particularly in materials and labour - making the revised unit rate a more accurate representation.

Note 6 Assets we manage (cont.)

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

(d) Property, infrastructure, plant and equipment accounting policies

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, and an appropriate share of directly attributable variable and fixed overheads.

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

Asset recognition thresholds and depreciation periods

	Depreciation Period	Threshold Limit \$'000
Land and land improvements		
land	-	10
land improvements	-	10
Buildings		
heritage buildings	50 years	10
buildings	50 years	10
building improvements	50 years	10
leasehold improvements	50 years	10
Plant and equipment		
plant, machinery and equipment	3 - 26 years	2.5
fixtures, fittings and furniture	5 - 20 years	2.5
computers and telecommunications	3 - 5 years	2.5
Infrastructure		
road pavement - spray seal	18 years	10
road pavement - asphalt	35 years	10
road pavement - sealed pavement	60 - 90 years	10
road pavement - sealed sub-pavement	-	10
road pavements - unsealed roads	20 - 25 years	10
road formation and earthworks	-	10
road kerb, channel	50 - 150 years	10
bridges and major culverts	70 - 200 years	10
footbridges	30 - 100 years	10
footpaths and cycleways	15 - 60 years	10
drainage	100 years	10
recreational, leisure and community facilities	10 - 50 years	10
parks, open space and streetscapes	10 - 15 years	10
other infrastructure	10 - 50 years	10
Intangible assets		
intangible assets	3 - 5 years	10

Land under roads

Council recognises land under roads it controls at fair value.

Note 6 Assets we manage (cont.)

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

(d) Property, infrastructure, plant and equipment accounting policies (cont.)

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 assets have separate identifiable components that are subject to regular replacement, these components are assigned distinct useful lives and residual values and a separate depreciation rate is determined for each component. Road earthworks are not depreciated on the basis that they are assessed as not having a limited useful life. Straight line depreciation is charged based on the residual useful life as determined each year. Depreciation periods used are listed above and are consistent with the prior year unless otherwise stated.

Repairs and maintenance

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

Valuation of buildings

Valuation of building assets has been determined in accordance with contemporary asset management standards and are independently verified. The valuation process is managed by Travis Harling (Manager Finance and Reporting). Independent third party providers Modelve were engaged by Council to undertake the valuation.

Appropriate rates have been applied to each building when calculating the Current Replacement Cost have been determined from published rates in the current Rawlinson's Construction Handbook.

Valuation of land

The land revaluation was undertaken during the current financial year, based on valuation data provided by the Valuer General Victoria (VGV) to assess site values. The valuation was conducted by Hayley Drummond AAPI (Member #62596), a qualified Municipal Valuer. The valuation of land is at fair value, being market value based on highest and best use, where current use is assumed to be the highest and best use. In accordance with AASB 13, current use is assumed to be the highest and best use except where an asset is held for sale or an alternate use is highly probable. Accordingly, adjustments have been made to reflect:

- restrictions on land use through existing planning provisions
- differences in assumptions where an asset's current use differs from the highest and best use assumed by the VGV information.

These adjustments are unobservable inputs in the valuation, and have no impact on the comprehensive income statement.

To ensure compliance with AASB 13, the valuer used the VGV valuation information as a starting point and undertook a full independent revaluation. This included comparing outcomes for a sample of land assets, reviewing the Council's land portfolio to identify assets requiring specific adjustments, and applying necessary changes at both the portfolio and individual asset level. These steps were taken to ensure that the final valuation outcomes align with the requirements of AASB 13.

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.

Note 6 Assets we manage (cont.)

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

(d) Property, infrastructure, plant and equipment accounting policies (cont.)

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 \$'000	Level 2 \$'000	Level 3 \$'000	Date of Valuation	Type of Valuation
Land - non-specialised	-	21,476	-	Jun-25	Full
Land - specialised - Land under Roads	-	-	446,723	Jun-25	Index
Land - specialised - Other			152,559	Jun-25	Full
Land Improvements	-	-	754	Jun-25	Index
Buildings - non-specialised	-	34,042	-	Jun-25	Full
Buildings - specialised	-	-	131,684	Jun-25	Full
Total	-	55,518	731,720		

Valuation of infrastructure

Valuation of infrastructure assets has been determined in accordance with contemporary asset management standards and are independently verified. The valuation process is managed by Sivathasan Sampasivam (Coordinator Asset Management). Independent third party providers Modelve (Roads) and Brightly Software (Recreational, leisure and community facilities and Parks open space and streetscapes) were engaged by Council to undertake the valuation.

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

The valuation is at fair value (see Note 8.4 for fair value measurement) based on replacement cost less accumulated depreciation as at the date of valuation.

An index based revaluation was conducted in the current year for several assets classes, this valuation was based on work undertaken by Modelve, a full revaluation of these asset classes will be conducted in future years.

To ensure the indexation reflects reliable and relevant market movements, three well-regarded sources commonly accepted within the Local Government sector were selected for their consistency and alignment with infrastructure-related construction trends:

- Rawlinson's Australian Construction Handbook
- Valuer-General Victoria (VGV) – Commercial Building Indices (Regional)
- Australian Bureau of Statistics (ABS) Construction Index

For each asset class, the arithmetic mean of these sources was used to determine the recommended indexation percentage as at 30 June 2025. This approach provides a balanced and pragmatic estimate by integrating independent market data and smoothing out anomalies or short-term fluctuations in individual indices.

Note 6 Assets we manage (cont.)

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

(d) Property, infrastructure, plant and equipment accounting policies (cont.)

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

	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000	Date of Valuation	Type of Valuation
Roads	-	-	569,232	Jun-25	Full
Bridges	-	-	40,664	Jun-25	Index
Footpaths and cycleways	-	-	41,332	Jun-23	Full
Drainage	-	-	74,660	Jun-23	Index
Recreational, leisure and community facilities	-	-	25,128	Jun-25	Full
Parks, open space and streetscapes	-	-	3,862	Jun-25	Full
Other infrastructure	-	-	5,317	Jun-23	Full
Total	-	-	760,195		

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 of up to 85%. The market value of land varies significantly depending on the location of the land and the current market conditions. Currently land values range between \$1.33 (Land under Roads Rural-Low) and \$1,000 (central Kyneton prime business land) 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 costs is calculated on a square metre basis and ranges from \$480 to \$3,600 per square metre. The remaining useful lives of buildings are determined on the basis of the current condition of buildings at 50 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 of infrastructure. The remaining useful lives of infrastructure asses are determined on the basis of the current condition of the asset and vary from 1 year to 200 years. Replacement cost is sensitive to changes in market conditions, with any increase or decrease in cost flowing through to the valuation. Useful lives of infrastructure are sensitive to changes in use, expectations or requirements that could either shorten or extend the useful lives of infrastructure assets.

Reconciliation of specialised land

	2025 \$'000	2024 \$'000
Land under roads	446,723	444,183
Other	152,559	57,450
Total specialised land	599,282	501,633

Note 6 Assets we manage (cont.)

6.2 Investments in associates

Council has one investment in an associate which is the North Central Goldfields Regional Library Corporation. The equity holders in the North Central Goldfields Regional Library Corporation and their relevant holdings are:

	2025	2024
Macedon Ranges Shire Council	23.77%	23.66%
Greater Bendigo City Council	60.94%	60.95%
Loddon Shire Council	4.65%	4.70%
Mount Alexander Shire Council	10.64%	10.69%
	2025	2024
	\$'000	\$'000

Fair value of Council's investment in North Central Regional Goldfields Library Corporation

Movement in carrying value of specific investment

Carrying value of investment at start of year	1,477	1,447
Share of surplus(deficit) for year	88	22
Adjustment arising from change to equity share	7	8
Carrying value of investment at end of year	1,572	1,477

(Council's share of equity as per the un-audited 30 June 2025 financial statements of the Library Service)

Associates are all entities over which Council has significant influence but not control or joint control. Investments in associates are accounted for using the equity method of accounting, after initially being recognised at cost.

6.3 Investment property

	2025	2024
	\$'000	\$'000
Balance at 1 July	2,985	2,933
Fair value adjustments	395	52
Balance at 30 June	3,380	2,985

Investment property is held to generate long-term rental yields. Investment property is measured initially at cost, including transaction costs. Costs incurred subsequent to initial acquisition are capitalised when it is probable that future economic benefit in excess of the originally assessed performance of the asset will flow to the Council. Subsequent to initial recognition at cost, investment property is carried at fair value, determined annually by independent valuers. Changes to fair value are recorded in the comprehensive income statement in the period that they arise.

Valuation of investment property

Valuation of investment property has been determined by a qualified Valuer, Hayley Drummond AAPI (Member # 62596), Municipal Valuer, who has recent experience in the location and category of the property being valued. The valuation is at fair value, based on the current market value for the property at 30 June 2025.

Note 7 People and relationships

7.1 Council and key management remuneration

(a) Related Parties

Parent entity

Macedon Ranges Shire Council is the parent entity.

Subsidiaries and Associates

Macedon Ranges Shire Council does not have any subsidiaries. Interests in associates are detailed in Note 6.2.

(b) Key Management Personnel

Key management personnel are those people with the authority and responsibility for planning, directing and controlling the activities of Council. The Councillors, Chief Executive Officer, Directors and Manager Communications and Advocacy are deemed Key Management Personnel.

Councillors Pre Council Election (01/07/2024 - 26/10/2024)

Councillor Annette Death (*Mayor*)
Councillor Janet Pearce (*Deputy Mayor*)
Councillor Dominic Bonanno
Councillor Jennifer Anderson
Councillor Christine Walker
Councillor Rob Guthrie
Councillor Geoff Neil
Councillor Mark Ridgeway
Councillor Bill West

Councillors Post Council Election - (11/11/2024 - 30/06/2025)

Councillor Dominic Bonanno (*Mayor*)
Councillor Kate Kendall (*Deputy Mayor*)
Councillor Jennifer Anderson
Councillor Janet Pearce
Councillor Christine Walker
Councillor Daniel Young
Councillor Cassy Borthwick
Councillor Alison Joseph
Councillor Andrew Scanlon

Chief Executive Officer and other Key Management Personnel

Chief Executive Officer - Bernie O'Sullivan
Director Assets & Operations - Shane Walden (01/07/2024 - 01/10/2024)
Director Assets & Operations - Dominic Testoni (21/01/2025 - 30/06/2025)
Director Community - Maria Weiss
Director Corporate - Adele Drago-Stevens
Director Planning & Environment - Rebecca Stockfeld
Acting Director Planning & Environment - Rob Ball (02/09/2024 - 15/01/2025) *
Manager Communications & Advocacy - Travis Fitzgibbon
* During this time Rebecca Stockfeld was Acting Director Assets & Operations

	2025 No.	2024 No.
Total Number of Councillors	14	10
Total Number of Chief Executive Officer and other Key Management Personnel	8	8
Total Number of Key Management Personnel	22	18

Note 7 People and relationships (cont.)

7.1 Council and key management remuneration (cont.)

(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 where employment has ceased.

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

	2025 \$'000	2024 \$'000
Total remuneration of key management personnel was as follows:		
Short-term benefits	1,745	1,723
Long-term benefits	5	18
Post-Termination benefits	143	132
Total	1,893	1,873

	2025 No.	2024 No.
The numbers of key management personnel whose total remuneration from Council fall within the following bands:		
\$0 - \$9,999	5	1
\$10,000 - \$19,999	-	1
\$20,000 - \$29,999	4	2
\$30,000 - \$39,999	5	6
\$40,000 - \$49,999	-	1
\$70,000 - \$79,999	1	-
\$80,000 - \$89,999	1	-
\$100,000 - \$109,999	-	2
\$150,000 - \$159,999	1	-
\$170,000 - \$179,999	1	-
\$240,000 - \$249,999	-	1
\$250,000 - \$259,999	2	2
\$260,000 - \$269,999	1	1
\$320,000 - \$329,999	-	1
\$340,000 - \$349,999	1	-
Total	22	18

(d) Remuneration of other senior staff

Other senior staff are officers of Council, other than Key Management Personnel, whose total remuneration exceeds \$170,000 (2023/24 \$170,000) and who report directly to a member of the Key Management Personnel.

	2025 \$'000	2024 \$'000
Total remuneration of other senior staff was as follows:		
Short-term employee benefits	916	834
Other long-term employee benefits	48	6
Post-Termination benefits	96	82
Total	1,060	922

Note 7 People and relationships (cont.)

7.1 Council and key management remuneration (cont.)

(d) Remuneration of other senior staff (cont.)	2025	2024
The number of other senior staff are shown below in their relevant	No.	No.
\$100,000 - \$109,999	1	-
\$160,000 - \$169,999	1	-
\$170,000 - \$179,999	-	1
\$180,000 - \$189,999	3	4
\$210,000 - \$219,999	1	-
	<u>6</u>	<u>5</u>
	2025	2024
	\$'000	\$'000
Total remuneration for the reporting year for other senior staff included above, amounted	<u>1,060</u>	<u>922</u>

7.2 Related party disclosure

(a) Transactions with related parties

During the year Council provided buildings rent free to North Central Goldfields Regional Library Corporation for Gisborne Library, Kyneton Library, Romsey Hub and Woodend Community Centre and Library. This also occurred in 2023/24.

(b) Outstanding balances with related parties

There were no balances outstanding at the end of the reporting period in relation to transactions with related parties (2023/24, \$0).

(c) Loans to/from related parties

There were no loans in existence at balance date that have been made, guaranteed or secured by the Council to a related party (2023/24, \$0).

(d) Commitments to/from related parties

There were no commitments in existence at balance date that have been made, guaranteed or secured by the Council to a related party (2023/24, \$0).

Note 8 Managing uncertainties

8.1 Contingent assets and liabilities

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

(a) Contingent assets

Contingent assets are possible assets that arise from past events, whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the council.

During the 2022/23 financial year, areas within the Shire were affected by flooding, resulting in clean-up operations and community recovery efforts. These activities incurred costs exceeding \$2.5 million. To offset these expenses, Council submitted claims to the Victorian State Government under the Disaster Recovery Funding Arrangements 2018. As of 30 June 2025 three claims totalling \$449,898 are currently under formal assessment or awaiting review. An additional claim of \$50,359 is yet to be lodged. The total amount recoverable by Council will remain uncertain until later in the 2025/26 financial year, pending the outcome of the assessment process.

(b) Contingent liabilities

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 section 9.3. As a result of the volatility in financial markets the likelihood of making such contributions in future periods exists.

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.

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

Objectives and policies

The Council's principal financial instruments comprise cash assets, term deposits, receivables (excluding statutory receivables), payables (excluding statutory payables) and bank and TCV borrowings. Details of the 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.

Note 8 Managing uncertainties (cont.)

8.3 Financial instruments (cont.)

a) Market risk

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

b) 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. Our interest rate liability risk arises primarily from long term loans and borrowings at fixed rates which exposes us 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 some exposure to cash flow interest rate risk through its cash and term deposits that are at floating rates. Investment of surplus funds is made with approved financial institutions under the Local Government Act 2020. Council manages interest rate risk by adopting an investment policy that ensures:

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

There has been no significant change in the Council's exposure, or its objectives, policies and processes for managing interest rate risk or the methods used to measure this risk from the previous reporting period. Interest rate movements have not been sufficiently significant during the year to have an impact on the Council's year end result.

c) Credit risk

Credit risk is the risk that a contracting entity will not complete its obligations under a financial instrument and cause Council to make a financial loss. Council 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 have a policy for establishing credit limits for the entities council deal with;
- council may require collateral where appropriate; and
- council only invest surplus funds with financial institutions which have a recognised credit rating specified in council's investment policy.

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

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

Council may also be subject to credit risk for transactions which are not included in the balance sheet, such as when council provide 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 below value or may be unable to settle or recover a financial asset. To help reduce these risks Council:

- has an investment policy which targets a minimum and average level of cash and cash equivalents to be maintained;
- has a liquidity portfolio structure that requires surplus funds to be invested within various bands of liquid instruments; and
- monitors budget to actual performance on a regular basis.

Note 8 Managing uncertainties (cont.)

8.3 Financial instruments (cont.)

The Council's maximum exposure to liquidity risk is the carrying amounts of financial liabilities as disclosed on the face of the balance sheet, and is deemed insignificant based on prior periods' data and current assessment of risk. There has been no significant change in Council's exposure, or its objectives, policies and processes for managing liquidity risk or the methods used to measure this risk from the previous reporting period. With the exception of borrowings, all financial liabilities are expected to be settled within normal terms of trade. Details of the maturity profile for borrowings are disclosed at Note 5.4.

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

(e) Sensitivity disclosure analysis

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

- A parallel shift of + 0.25% and -0.5% in market interest rates (AUD) from year-end rates of 4.60%.

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

8.4 Fair value measurement

Fair value hierarchy

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

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

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

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

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

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

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

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

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

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

Note 8 Managing uncertainties (cont.)

8.4 Fair value measurement (cont.)

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. At balance date, the Council reviewed the carrying value of the individual classes of assets measured at fair value to ensure that each asset materially approximated its fair value. Where the carrying value materially differed from the fair value at balance date, the class of asset was revalued.

Fair value valuations are determined in accordance with a valuation hierarchy. Changes to the valuation hierarchy will only occur if an external change in the restrictions or limitations of use of an asset result in changes to the permissible or practical highest and best use of the asset. In addition, Council undertakes a formal revaluation of land, buildings, and infrastructure assets on a regular basis ranging from 1 to 5 years. The valuation is performed either by experienced council officers or independent experts. The following table sets out the frequency of revaluations by asset class.

Asset class	Revaluation frequency
Land	3 years
Buildings	3 years
Roads	3 years
Bridges	5 years
Footpaths and cycleways	3 years
Drainage	3 years
Recreational, leisure and community facilities	3 years
Parks, open space and streetscapes	3 years
Other infrastructure	5 years

Where the assets are revalued, the revaluation increments are credited directly to the asset revaluation reserve except to the extent that an increment reverses a prior year decrement for that class of asset that had been recognised as an expense in which case the increment is recognised as revenue up to the amount of the expense. Revaluation 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 decrement 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 assess whether there is any indication that these assets have been impaired. If such an indication exists, the recoverable amount of the asset, being the higher of the asset's fair value less costs of disposal and value in use, is compared to the assets carrying value. Any excess of the assets carrying value over its recoverable amount is expensed to the comprehensive income statement.

However, for assets measured under the revaluation model - such as property and infrastructure assets - 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

Council is not aware of any events occurring after balance date.

Note 9 Other matters

9.1 Reserves

(a) Asset revaluation reserves

	Balance at beginning of reporting period \$'000	Increase / (decrease) \$'000	Balance at end of reporting period \$'000
2025			
Property			
Land	171,505	(20,314)	151,191
Land under roads	117,785	-	117,785
Buildings	21,384	51,810	73,194
	<u>310,674</u>	<u>31,496</u>	<u>342,170</u>
Infrastructure			
Roads	273,103	89,938	363,041
Kerb and channel	4,736	34,107	38,843
Bridges	17,635	3,063	20,698
Drainage	38,632	-	38,632
Footpaths	10,364	-	10,364
Parks, Open Space & Streetscapes	745	826	1,571
Recreational, leisure and community facilities	21,072	(4,345)	16,727
	<u>366,287</u>	<u>123,589</u>	<u>489,876</u>
Other assets			
Cultural assets	2,491	-	2,491
Equity in North Central Goldfields Library	149	-	149
	<u>2,640</u>	<u>-</u>	<u>2,640</u>
Total asset revaluation reserves	<u>679,601</u>	<u>155,085</u>	<u>834,686</u>
2024			
Property			
Land	171,505	-	171,505
Land under roads	117,785	-	117,785
Buildings	21,384	-	21,384
	<u>310,674</u>	<u>-</u>	<u>310,674</u>
Infrastructure			
Roads	273,103	-	273,103
Kerb and channel	4,736	-	4,736
Bridges	17,635	-	17,635
Drainage	38,632	-	38,632
Footpaths	6,674	3,690	10,364
Parks, Open Space & Streetscapes	475	270	745
Recreational, leisure and community facilities	20,625	447	21,072
	<u>361,880</u>	<u>4,407</u>	<u>366,287</u>
Other Assets			
Cultural assets	2,491	-	2,491
Equity in North Central Goldfields Library	149	-	149
	<u>2,640</u>	<u>-</u>	<u>2,640</u>
Total asset revaluation reserves	<u>675,194</u>	<u>4,407</u>	<u>679,601</u>

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

Note 9 Other matters (cont.)

9.1 Reserves (cont.)

(b) Other reserves

	Balance at beginning of reporting period \$'000	Transfer from accumulated surplus \$'000	Transfer to accumulated surplus \$'000	Balance at end of reporting period \$'000
2025				
Asset conversion	744	-	-	744
Car parking*	136	-	-	136
Commercial development	2,025	-	-	2,025
Community facilities*	591	-	(35)	556
Debt repayment	1,691	400	-	2,091
Drainage*	562	14	-	576
Footpaths*	148	-	-	148
Gisborne development plan*	1,209	166	-	1,375
Gravel pit operations	2,594	281	-	2,875
Open space proceeds	2,998	175	-	3,173
Plant replacement	1,515	1,075	(1,190)	1,400
Public open space*	3,414	1,125	(666)	3,873
Road contributions*	943	57	-	1,000
Romsey development plan*	165	296	-	461
Senior citizens accommodation maintenance*	61	95	(156)	-
Total other reserves	18,796	3,684	(2,047)	20,433
2024				
Asset conversion	744	-	-	744
Car parking*	136	-	-	136
Commercial development	3,182	-	(1,157)	2,025
Community facilities*	591	-	-	591
Debt repayment	1,291	400	-	1,691
Drainage*	970	4	(412)	562
Footpaths*	148	-	-	148
Gisborne development plan*	2,250	259	(1,300)	1,209
Gravel pit operations	2,425	733	(564)	2,594
Hanging Rock	154	-	(154)	-
Open Space Proceeds	2,925	73	-	2,998
Plant replacement	745	1,224	(454)	1,515
Public open space*	4,433	2,096	(3,115)	3,414
Road contributions*	531	412	-	943
Romsey development plan*	66	99	-	165
Senior citizens accommodation maintenance*	129	7	(75)	61
Total other reserves	20,720	5,307	(7,231)	18,796

* Non-discretionary reserves subject to statutory requirements and/or other agreements - \$8.125m (\$7.229m 2023/24)

Note 9 Other matters (cont.)

9.1 Reserves (cont.)

(b) Other reserves (cont)

Asset conversion - net proceeds from the sale of land for capitals works projects.

Car parking - developer contributions for car parking projects.

Commercial development – net proceeds from the sale of industrial/commercial land for the purchase and development of land to be used for industrial/commercial purposes.

Community facilities - developer contributions for community infrastructure facilities.

Debt repayment - budget allocation to accumulate the required amount of funds to repay the borrowed money when it is due to be repaid.

Drainage - developer contributions for drainage works.

Footpaths - developer contributions for footpath works.

Gisborne development plan - developer contributions for capital works projects in Gisborne.

Gravel pit operations - surplus from gravel pit operations for capital works projects.

Open space proceeds - proceeds of sale of land. Allocation of funds to be decided by Council.

Plant replacement – surplus from plant operations for capital replacements.

Public open space - developer contributions for open space projects.

Roads contributions - developer contributions for roads works.

Romsey development plan - developer contributions for capital works projects in Romsey.

Senior citizens accommodation maintenance – resident contributions for maintenance of units.

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

	2025 \$'000	2024 \$'000
Surplus for the year	19,334	23,144
Non-cash adjustments:		
Depreciation/amortisation	18,163	17,550
Loss / (Gain) on disposal of property, infrastructure, plant and equipment	2,472	3,272
Fair value adjustments for investment property	(395)	(52)
Fair value adjustments for assets held for sale	-	171
Allowance for impairment losses	(39)	-
Contributions - non-monetary assets	(7,799)	(17,274)
Share of net profits/losses of associates	(95)	(29)
Borrowing costs	861	273
Change in assets and liabilities:		
(Increase)/decrease in trade and other receivables	(869)	6,632
(Increase)/decrease in prepayments	(334)	(330)
(Increase)/decrease in accrued income	1,264	-
(Increase)/decrease Non-current assets classified as held for sale	70	-
Increase/(decrease) in trade payables	(799)	(2,237)
Increase/(decrease) in unearned income	3,193	(8,752)
Increase/(decrease) in trust funds and deposits	1,467	(730)
Increase/(decrease) in provisions	155	199
Net cash provided by/(used in) operating activities	36,649	21,837

Note 9 Other matters (cont.)

9.3 Superannuation

Macedon Ranges Shire 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 Comprehensive Operating Statement when they are made or due.

Accumulation

The Fund's accumulation categories, 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

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

Employer contributions

(a) Regular contributions

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

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

Note 9 Other matters (cont.)

9.3 Superannuation (cont.)

(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 Macedon Ranges Shire) 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 triennial 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)	2023 (Interim)
	\$m	\$m
- A VBI Surplus	108.4	84.7
- 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.

Note 9 Other matters (cont.)

9.3 Superannuation (cont.)

The 2025 interim actuarial investigation

An interim actuarial investigation is being conducted for the Fund's position as at 30 June 2025 as the Fund provides lifetime pensions in the Defined Benefit category. It is anticipated that this actuarial investigation will be completed by October 2025. The last interim actuarial investigation conducted prior to 30 June 2025 was at 30 June 2024. The VBI of the Defined Benefit category at that date was 105.4%. The financial assumptions used to calculate the 30 June 2024 VBI were:

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

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

The 2023 interim actuarial investigation

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

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

Superannuation contributions

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:

Scheme	Rate	2025	2024
		\$'000	\$'000
Vision Super - Defined benefits	11.5% (2024: 11.0%)	85	100
Vision Super - Accumulation	11.5% (2024: 11.0%)	1,742	1,775

There were \$253,098 contributions outstanding to the above schemes as at 30 June 2025 (2024 \$79,000). The expected contributions to be paid to the Defined Benefit category of Vision Super for the year ending 30 June 2026 is \$66,248.

Note 10 Change in Accounting Policy

During the 2024/25 financial year, Council adopted amendments to AASB 13 Fair Value Measurement, as issued by the Australian Accounting Standards Board. The amendments to AASB 13 clarify the application of fair value measurement, particularly in relation to non-financial assets, and reinforce the use of market participant assumptions. These amendments have been applied retrospectively where applicable, and while they have improved the presentation and consistency of Council's financial statements, they have not resulted in a material impact on the reported financial position or performance.

Appendix B

Macedon Ranges Shire Council Performance Statement

For the Year Ended 30 June 2025

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Section 5. Notes to the accounts

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5.2. Definitions

5.3. Other matters

Certification of 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*.



Travis Harling
Principal Accounting Officer

8 October 2025
Gisborne

In our opinion, the accompanying performance statement of the Macedon Ranges 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.



Dominic Bonanno
Councillor (Mayor)

8 October 2025
Gisborne



Kate Kendall
Councillor (Deputy Mayor)

8 October 2025
Gisborne



Bernie O'Sullivan
Chief Executive Officer

8 October 2025
Gisborne

Independent Auditor's Report

To the Councillors of Macedon Ranges Shire Council

Opinion	<p>I have audited the accompanying performance statement of Macedon Ranges 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 Macedon Ranges 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
16 October 2025



Travis Derricott
as delegate for the Auditor-General of Victoria

Section 1. Description of Municipality

The Macedon Ranges Shire Council (the council) is situated north-west of Melbourne. The traditional owners are the DjaDja Wurrung, Taungurung and Wurundjeri Woi Wurrung peoples.

The shire enjoys good rainfall and a more temperate climate than areas to the north and south. The unique landscape of the shire, together with the proximity to Melbourne have attracted residents and visitors since the early 1800s.

The Macedon Ranges population is spread across nine towns and a number of smaller settlements. The largest towns are Gisborne, Kyneton, *Romsey and Woodend. About 39% of people in Macedon Ranges live outside a town boundary in a rural setting.*

The economy of the Macedon Ranges region is diverse with the major industries (based on number of jobs in the shire) as follows;

- Industry comprising Manufacturing and Construction (20.4% of jobs)
- Public Services comprising Health Care & Social Assistance (13.5% of jobs)
- Public Services comprising Training & Education (11.0% of jobs)**

The council covers an area of 1,747 km² and has a population of 56,073 which is expected to grow to 75,303 by 2046.***

Key Events of 2024-25:

While certain areas within the Council were affected by flooding, necessitating clean-up operations and support for community recovery, the financial impact was notably lower compared to major storm events in previous years. As a result, it is expected that the recovery activities associated with this event will not materially influence Council's performance indicators for the 2024/25 financial year, unlike the more significant events experienced in prior years.

Council received an early payment amounting to 50% of its allocated 2025/26 Federal Assistance Grant prior to 30 June 2025. As this portion of the grant has been recognised in the 2024/25 financial year, it will influence the reporting of certain performance indicators for that period.

The revaluation of several asset classes during the 2024/25 financial year has also influenced the reporting of Council's performance indicators. Notably, significant increases in asset values have contributed to changes in results, and this impact should be considered when assessing the indicators for the period.

When comparing indicators across prior financial years, it is important to recognise the significant impact of two major weather events that affected Council's operational and financial outcomes:

June 2021 Storm Event:

A severe storm caused extensive damage throughout the Shire, affecting thousands of residents and damaging hundreds of properties and public spaces. The clean-up effort incurred substantial, unbudgeted expenditure for Council in the 2021/22 financial year. Reimbursement claims submitted to Bushfire Recovery Victoria were progressively finalised and received over 2021/22, 2022/23, and 2023/24. These events have materially influenced both operating expenditure and revenue during those years.

October 2022 Flooding Event:

A second severe storm and flood event occurred in October 2022, leading to clean-up and recovery costs exceeding \$2.1 million. Total forecast expenditure may surpass \$4.0 million, with reimbursements being assessed under the Disaster Recovery Funding Arrangements 2018. As of 30 June 2025, \$1.83 million has been received, with \$0.4 million in outstanding claims expected in 2024/25. This event continues to influence Council's financial position.

These extraordinary weather events and the related emergency response costs and reimbursements must be considered when evaluating trends and variations in Council's historical performance indicators.

* Data provided by <https://atlas.id.com.au/macedon-ranges>

** Data provided by <https://app.remplan.com.au/>

*** Data provided by <https://forecast.id.com.au/>

Section 2 - Service Performance Indicators for the year ended 30 June 2025

Service/indicator /measure [formula]	Results					Comment
	2022	2023	2024	2025		
	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]	4.52	7.33	9.22	N/A	8.23	Visitations attributable to AF6 were impacted by state government requested facility closures/lockdowns in 2022 as a result of the COVID pandemic. 2023 saw an improvement in attendances as the population became more comfortable gathering in larger groups and lockdown restrictions were lifted. The 2024 and 2025 recorded attendance figures are a return to pre-pandemic levels with the reduction in 2025 mainly attributable to a specific dry program previously operated within an aquatic facility that relocated in July 2024 to a new facility built within the shire.
Animal Management Health and safety <i>Animal management prosecutions</i> [Number of successful animal management prosecutions / Number of animal management prosecutions] x 100	N/A	N/A	100%	N/A	100%	Prosecution numbers have increased compared to previous years due to having a dedicated prosecution role, with nine cases successfully finalised, compared with three in 2024. From 2021 to 2023, Council did not have any animal prosecutions brought before the magistrate's court.
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	100.00%	96.77%	100.00%	N/A	100.00%	Council is thrilled to have achieved 100% follow-up on all major and critical non-compliances. This outcome reflects strong internal processes, robust tracking systems, and a dedicated focus by Environmental Health Officers to close the loop on high-risk issues quickly and thoroughly.
Governance Satisfaction <i>Satisfaction with community consultation and engagement</i> [Community satisfaction rating out of 100 with the consultation and engagement efforts of Council]	48	45	49	54	46	The community consultation and engagement score has decreased in 2024/25 and is 2 points below the average for large rural shires. Community consultation and engagement is a strong focus area of Council and an area we have, and continue to invest in. Council will soon be undertaking an update our Community Engagement Policy, with processes to be established to better support consultation and engagement and strengthen Council's engagement practices to ensure inclusive participation for diverse voices.
Libraries Participation <i>Library membership</i> [percentage of the population that are registered library members] x100	#N/A	#N/A	24.23%	N/A	23.64%	A new way of interpreting membership in the last two years but this level of membership aligns with the average seen across the four municipalities serviced by Goldfields Library Corporation (GLC). Only Mount Alexander is higher with one of the highest levels of membership in Victoria.

Service/indicator /measure [formula]	Results					Comment
	2022	2023	2024	2025		
	Actual	Actual	Actual	Target as per budget	Actual	
Maternal and Child Health (MCH) Participation <i>Participation in the MCH service</i> [Number of children who attend the MCH service at least once (in the year) / Number of children enrolled in the MCH service] x100	78.36%	80.72%	81.42%	N/A	81.22%	
<i>Participation in the MCH service by Aboriginal children</i> [Number of Aboriginal children who attend the MCH service at least once (in the year) / Number of Aboriginal children enrolled in the MCH service] x100	87.80%	80.00%	85.11%	N/A	83.33%	
Roads Condition <i>Sealed local roads below the intervention level</i> [Percentage of sealed local roads that are below the renewal intervention level set by Council and not requiring renewal]	93.40%	92.56%	90.42%	95.00%	93.54%	The figure of 93.54% of sealed roads below the intervention level is closely aligned with the results recorded in 2022, as the last condition audit was conducted in the 2021–22 financial year. These results suggest that Council's renewal funding is helping to sustain the sealed road network at a similar condition profile over time.
Statutory Planning Service standard <i>[Planning applications decided within the relevant required time]</i> [Percentage of planning application decisions made within the relevant required time]	49.77%	50.93%	43.53%	60.00%	32.40%	Although there has been a drop in planning applications decided within required timeframes, the total number of applications decided has increased. The decrease in amount decided within required timeframes is due to a focus on clearing a backlog of dated applications. It is anticipated that a marked improvement in statutory timeframes will be observed in the 2025/26 financial year.
Waste Collection Waste diversion <i>Kerbside collection waste diverted from landfill</i> [Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins] x100	71.08%	70.52%	71.65%	75.00%	70.45%	There has been a decrease in the waste diverted from landfill indicator. The introduction of the container deposit scheme has reduced the tonnage of glass being collected which then reduces the overall measured diversion rate.

Section 3 - Financial Performance Indicators for the year ended 30 June 2025

Dimension/Indicator/Measure	Results				Forecasts				Material Variations and Comments
	2022	2023	2024	2025	2026	2027	2028	2029	
	Actual	Actual	Actual	Target as per Budget	Actual	Forecasts	Forecasts	Forecasts	
Efficiency Expenditure level <i>Expenses per property assessment</i> [Total expenses / Number of property assessments]	\$4,575.59	\$4,412.68	\$4,441.32	\$4,171.00	\$4,253.35	\$4,324.16	\$4,425.86	\$4,547.77	The reduction in expenditure per property, when compared to the previous three years, is attributable to the conclusion of emergency recovery works undertaken by Council in collaboration with the State Government. The costs associated with these recovery efforts had significantly elevated Council's expenditure during that period.
Revenue level <i>Average rate per property assessment</i> [Sum of all general rates and municipal charges / Number of property assessments]	\$1,890.51	\$1,929.79	\$2,041.52	N/A	\$2,065.17	\$2,222.79	\$2,285.65	\$2,348.56	
Liquidity Working capital <i>Current assets compared to current liabilities</i> [Current assets / Current liabilities] x100	167.81%	167.81%	164.96%	120.00%	173.58%	164.89%	161.75%	159.07%	
Unrestricted cash <i>Unrestricted cash compared to current liabilities</i> [Unrestricted cash / Current liabilities] x100	6.15%	4.21%	7.08%	N/A	17.53%	31.50%	28.80%	24.80%	The increase in 2025/26 is a result of Council finalising a loan initiated ten years ago. Until now, the loan has been interest-only, and the rise reflects the payment of the principal. In addition, government grants held for capital project completion has increased.

Dimension/indicator/measure	Results				Forecasts				Material Variations and Comments	
	2022	2023	2024	2025		2026	2027	2028		2029
	Actual	Actual	Actual	Target as per Budget	Actual	Forecasts	Forecasts	Forecasts		Forecasts
Obligations										
Loans and borrowings										
Loans and borrowings compared to rates (Interest bearing loans and borrowings / Rate revenue] x100	6.26%	9.45%	28.12%	N/A	28.83%	24.26%	21.64%	18.34%	15.11%	
Loans and borrowings repayments compared to rates (Interest and principal repayments on interest bearing loans and borrowings / Rate revenue] x100	1.17%	0.58%	1.00%	N/A	3.43%	7.45%	3.91%	3.56%	3.44%	The increase in 2025/26 is a result of Council finalising a loan initiated ten years ago. Until now, the loan has been interest-only, and the rise reflects the payment of the principal.
Indebtedness										
Non-current liabilities compared to own source revenue (Non-current liabilities / Own source revenue] x100	9.91%	11.96%	27.64%	N/A	25.07%	23.21%	20.15%	16.48%	13.45%	
Asset renewal and upgrade										
Asset renewal and upgrade compared to depreciation (Asset renewal and asset upgrade expense / Asset depreciation] x100	136.30%	123.42%	131.23%	112.00%	109.38%	92.56%	98.72%	91.99%	95.36%	Renewal and Upgrade expenditure as a percentage of depreciation is forecast to remain around 100%. Future year forecasts are impacted by increasing levels of depreciation from several new large projects being delivered.
Operating position										
Adjusted underlying result										
Adjusted underlying surplus (or deficit) (Adjusted underlying surplus (deficit)/ Adjusted underlying revenue] x100	-0.26%	2.82%	-8.22%	N/A	2.80%	1.20%	3.90%	2.09%	1.52%	A large portion of 25/26 Financial Assistance Grant was paid in June 2025, partially offset by a reduction of emergency events cost recovery.
Stability										
Rates concentration										
Rates compared to adjusted underlying revenue (Rate revenue / Adjusted underlying revenue] x100	51.18%	52.47%	62.11%	61.00%	58.70%	62.95%	61.73%	63.04%	63.28%	
Rates effort										
Rates compared to property values (Rate revenue / Capital improved value of rateable properties in the municipality] x100	0.32%	0.26%	0.25%	N/A	0.27%	0.27%	2.06%	0.27%	0.26%	

Section 4 - Sustainable Capacity Indicators for the year ended 30 June 2025

Indicator / measure [formula]	Results				Comment
	2022	2023	2024	2025	
	Actual	Actual	Actual	Actual	
Population Expenses per head of municipal population [Total expenses / Municipal population]	\$2,126.90	\$2,069.98	\$2,039.38	\$1,898.24	The reduction in per capita expenditure, when compared to the previous three years, is attributable to the conclusion of emergency recovery works undertaken by Council in collaboration with the State Government. The costs associated with these recovery efforts had significantly elevated Council's expenditure during that period.
Infrastructure per head of municipal population [Value of infrastructure / Municipal population]	\$13,738.07	\$14,551.02	\$15,192.04	\$17,565.30	The increase in 2025/26 is primarily due to the revaluation of several major asset classes, including roads (with kerbs) and buildings. This revaluation resulted in a net uplift of \$155,425,000 in the value of Council assets, significantly enhancing the infrastructure asset value in proportion to the Council's population.
Population density per length of road [Municipal population / Kilometres of local roads]	29.05	30.67	30.95	32.18	
Own-source revenue Own-source revenue per head of municipal population [Own-source revenue / Municipal population]	\$1,499.66	\$1,632.91	\$1,558.13	\$1,455.34	
Recurrent grants Recurrent grants per head of municipal population [Recurrent grants / Municipal population]	\$370.64	\$392.62	\$197.79	\$451.47	The increase in this indicator is due to Council receiving 50% of its 2025/26 Federal Assistance Grant early, during the 2024/25 financial year. As a result, a higher level of recurrent grants was reported.
Disadvantage Relative Socio-Economic Disadvantage [Index of Relative Socio-Economic Disadvantage by decile]	9.00	10.00	10.00	10.00	
Workforce Turnover Percentage of staff turnover [Number of permanent staff resignations and terminations / Average number of permanent staff for the financial year] x100	17.7%	19.7%	13.1%	16.2%	In 2025, Council observed a slight increase in our staff turnover rate to 16%. However, this remains below the 2023/24 industry average of 17%. This change can be attributed to recent structural adjustments within Directorates and an above average number of resignations in Q3 at the leadership level due to career advancement.

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 and 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 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.

Section 5. Notes to the accounts (cont.)

5.2 Definitions

Aboriginal children	means a child who is an Aboriginal person
Aboriginal person	has the same meaning as in the Aboriginal Heritage Act 2006
adjusted underlying revenue	means total income other than: - non-recurrent grants used to fund capital expenditure; and - non-monetary asset contributions; and - contributions to fund capital expenditure from sources other than those referred to above
adjusted underlying surplus (or deficit)	means adjusted underlying revenue less total expenditure
annual report	means an annual report prepared by a council under section 98 of the Act
asset renewal expenditure	means expenditure on an existing asset or on replacing an existing asset that returns the service capability of the asset to its original capability
asset upgrade expenditure	means expenditure that - (a) enhances an existing asset to provide a higher level of service; or (b) extends the life of the asset beyond its original life
critical non-compliance outcome notification	means a notification received by council under section 19N(3) or (4) of the <i>Food Act 1984</i> , or advice given to council by an authorized officer under that Act, of a deficiency that poses an immediate serious threat to public health
current assets	has the same meaning as in the Australian Accounting Standards
current liabilities	has the same meaning as in the Australian Accounting Standards
food premises	has the same meaning as in the <i>Food Act 1984</i>
intervention level	means the level set for the condition of a road beyond which a council will not allow the road to deteriorate and will need to intervene
local road	means a sealed or unsealed road for which the council is the responsible road authority under the <i>Road Management Act 2004</i>
major non-compliance outcome notification	means a notification received by a council under section 19N(3) or (4) of the <i>Food Act 1984</i> , or advice given to council by an authorized officer under that Act, of a deficiency that does not pose an immediate serious threat to public health but may do so if no remedial action is taken
MCH	means the Maternal and Child Health Service provided by a council to support the health and development of children within the municipality from birth until school age
non-current liabilities	means all liabilities other than current liabilities
own-source revenue	means adjusted underlying revenue other than revenue that is not under the control of council (including government grants)
population	means the resident population estimated by council
rate revenue	means revenue from general rates, municipal charges, service rates and service charges
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

Section 5. Notes to the accounts (cont.)

5.3 Other Matters

Overview of 2024-25

During the financial year council experienced no other matters that would impact the calculation and reporting of the measures in this Performance Statement.

Kyneton Administration Centre

129 Mollison Street, Kyneton
Hours: Monday to Friday, 8.30am to 5pm.

Gisborne Administration Centre

40 Robertson Street, Gisborne
Hours: Monday to Friday, 8.30am to 5pm

Romsey Hub

96–100 Main Street, Romsey
Hours: Monday to Friday, 9.30am to 5pm

Woodend Community Centre

Corner Forest and High Streets, Woodend
Hours: Tuesday and Thursday, 12pm to 5pm

Contact Us

(03) 5422 0333 | mrsc@mrsc.vic.gov.au | mrsc.vic.gov.au

Find us on:    

If you need an interpreter, please call TIS National on 131 450 and ask them to call Macedon Ranges Shire Council on 5422 0333.

Additional accessible contact information, can be found on **page 4** of this document.



**Macedon
Ranges**
Shire Council