

Mansfield Shire Council

Budget

2023-24



Mansfield Shire

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Mayor's Introduction

As part of our commitment to strengthening community engagement, this year Council undertook extensive community consultation during January and February 2023 to inform the 2023-24 budget.

This resulted in 102 submissions from the community, many of which Council has considered and included in this year's budget, including increased opening hours and programs at the Mansfield Library, construction of a new Pavilion over the next two financial years at Lords Reserve, and various roadwork initiatives. Key road improvement works have been informed by community feedback, including upgrade of the Mt Buller service road, Mansfield, further works on Buttercup Road, Merrijig, and selected road upgrades in the Gough's Bay township.

The budget provides for a rate increase of 3.5 per cent as determined by the Minister for Local Government under the Fair Go Rates System with typical household waste charges to increase by 9% to recover the cost of these services. However, waste charges remain below the 2018-19 charge for this service, despite inflationary and cost pressures.

The current economic environment of high inflation and increased material and construction costs have contributed to the rate increase, with CPI currently sitting at 7%. The increase will enable Council to continue to deliver the services and infrastructure that our community needs.

New initiatives in the budget include:

- ▶ Expanded opening hours and programs for Mansfield Library
- ▶ Increased funding for the Outlying Communities Infrastructure Fund for community projects
- ▶ Additional resources to maintain fire access tracks and expand the street sweeping program
- ▶ Community Connections program to reduce isolation following relinquishment of Home and Community Care services
- ▶ Increased statutory planning resources to assist planning permit processes and timelines
- ▶ Increased resources for tree inspection and management program
- ▶ Ongoing commitment to events funding, with increased support for community events

The Collaborative Digital Transformation Project will continue with three other councils to achieve efficiencies and improvements in the provision of digital services to council and residents, including improved customer request and planning systems.

The Capital Works Program will invest \$15.58 million into community infrastructure, including:

- ▶ \$13 million on the road network including renewal and upgrade works to sealed and unsealed roads, kerb and channel, bridges, culverts, footpaths, and car parks.
- ▶ \$1.66 million on community buildings and recreational facilities.
- ▶ \$916,000 on plant and equipment.

The Capital Works Program for 2023-24 will be funded with \$7.92 million from government grants, \$180,000 of developer contributions and \$7.48 million from Council operations.

The Budget contains major allocations to renew and upgrade Council's extensive road network as well as allocations to improve community facilities and streetscape amenity, all things that make our shire a great place to live or visit.

Some of the key infrastructure projects to be undertaken include:

- ▶ Upgrades to Highton Lane and sealing of Rifle Butts Road – IMPACT Route Year 1 works
- ▶ Mansfield Station Precinct – new Heritage Museum Building and Pump Track design
- ▶ Mt Buller Service Road, Mansfield - improved carparking and road upgrade
- ▶ Heavy Vehicle Alternate Route (HVAR) - Stage 2 completion (completion of upgrades to Greenvale Lane, Mt Battery Road and Dead Horse Lane)
- ▶ Lords Reserve - Lords Oval drainage improvements and construction of Pavilion (subject to funding applications)
- ▶ Lords Reserve - Public Toilet upgrade
- ▶ Mansfield Emergency Services Precinct – allocation for Resilience Centre design and construction (subject to external grant funding)
- ▶ Bonnie Doon Recreation Reserve - Masterplan and Community Hall improvements
- ▶ Merton Recreation Reserve - Public Toilet upgrade
- ▶ Construction of gravel footpaths - Monkey Gully Road, Mansfield, and Goughs Bay township
- ▶ Streetscape improvements – Perkins St, Jamieson and High St, Mansfield
- ▶ High St Carpark Access - Purchase of land for access to new carpark from Collopy St, Mansfield
- ▶ Mansfield Industrial Precinct – Stage 1 connection of services and sale of land at Lot 1, 141 Lakins Road, Mansfield

Working in partnership with our community this Budget will continue to fund the services and infrastructure that are vital to providing prosperity and wellbeing, despite the challenges of the current economic environment.

Council has delivered a fiscally responsible Budget that is underpinned by significant cost savings made through careful review of all operating areas, with ongoing cost savings of over \$400,000 recognised. Increased property income from leasing of Council assets and productivity and efficiency gains from use of existing plant and resources to undertake identified capital renewal works have also contributed to an improved bottom line, enabling Council to include new initiatives in response to the community feedback.

Cr James Tehan

Mayor

Budget Influences

Our Shire

Mansfield Shire is home to the dramatic landscapes of Victoria's High Country. Our Shire is the gateway to Mt Buller and Mt Stirling Alpine Resorts, the Alpine National Park and the second largest inland waterway in Australia - Lake Eildon. Five major river systems have their headwaters in our Shire.

The natural beauty of our farmland, waterways and mountains provides a setting for the towns and villages of the Shire. These include Ancona, Barjarg, Bonnie Doon, Goughs Bay, Howqua, Jamieson, Kevington, Macs Cove, Maindample, Mansfield, Merrijig, Merton, Sawmill Settlement, Tolmie, and Woods Point.

Mansfield Shire has experienced extraordinary growth in recent years (3.4% in 2021/22) and is expected to continue at a rate of 2.2% per annum in the long term. This has put Mansfield only behind the City of Wodonga as experiencing the fastest population growth in Northeast Victoria.

Over the next 15 years Mansfield Shire's permanent population is forecast to grow by 5,000 residents. This, together with our non-resident population, which currently equates to 42.1% of our rate base, presents some emerging opportunities and challenges.

Our Shire's strong economy is underpinned by agriculture, tourism, construction, and property. It is supported by a diverse range of commercial and service sectors.

Development of the 2023-24 Budget has been influenced by how our community, businesses and visitors see, use and value the places and spaces we currently have. Our future prosperity is determined and shaped through sound financial management and well-planned infrastructure investment to support the long-term growth of the Shire.

The budget development process has considered and responded to external and internal factors as outlined below.

External Factors

The Victorian State Government introduced a cap on rate increases from 2016-17. The cap for 2023-24 has been set at 3.5%. CPI is currently sitting at 7% (as at end of March quarter).

The Federal Government announced in the 2021 Budget that the Superannuation guarantee percentage for the 2021-22 financial year would increase, moving the rate from 9.5% to 10.0%, and a further 0.5% increase, each financial year, until the rate reaches 12.0% in the 2025-26 financial year. For 2023-24, the Superannuation Guarantee is 11.0%.

Council's costs to transport, process and dispose of waste and recycling have increased significantly over recent years. For instance, since 2019/20 the Environment Protection Agency (EPA) landfill levy has increased from \$33.03 per tonne to \$62.95 per tonne in 2022-23, a near doubling in the past three years. These cost increases have had a significant impact on Council's recovery of waste service costs, necessitating an in-depth review of Council's waste charges.

Internal Influences

As well as external influences, there are also several internal influences which have been taken into consideration in the preparation of the 2023-24 Proposed Budget.

These include:

- ▶ Funding to improve efficiencies through the Collaborative Digital Transformation program to enhance productivity and customer service.
- ▶ Continuing to address ageing infrastructure, with an expanded capital works program focused on road renewal.
- ▶ Returning the waste reserve to a near neutral position due to increased costs including industry and government charges.

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- ▶ Expanding Library Services through increased opening hours and programs, in line with the completion of the library refurbishment project.
- ▶ Continuing to invest in maintenance and beautification of our Shire's public spaces, through increased investment in Field Services resources.
- ▶ Continuing to carefully plan for the future development of our Shire and respond to growth pressures through an expanded Strategic Planning Program and increased Statutory Planning resources.

Implementation of Strategic Plans

The implementation of Plans and Strategies adopted by Council in line with the Council Plan 2021-25 objectives, has also been taken into consideration in forming the 2023-24 Proposed Budget.

Plans and strategies adopted during the period of this Council Plan include:

- ▶ Climate Action Plan
- ▶ Open Space Strategy
- ▶ Industrial & Commercial Land Use Strategy
- ▶ Mansfield Planning Strategy
- ▶ Asset Plan
- ▶ Financial Plan
- ▶ Domestic Animal Management Plan
- ▶ On-site Wastewater Management Plan
- ▶ Footpath and Shared Path Strategy
- ▶ Bonnie Doon Plan

Budget Principles

Budget guidelines were set and prepared based on external and internal influences and budget principles.

These include:

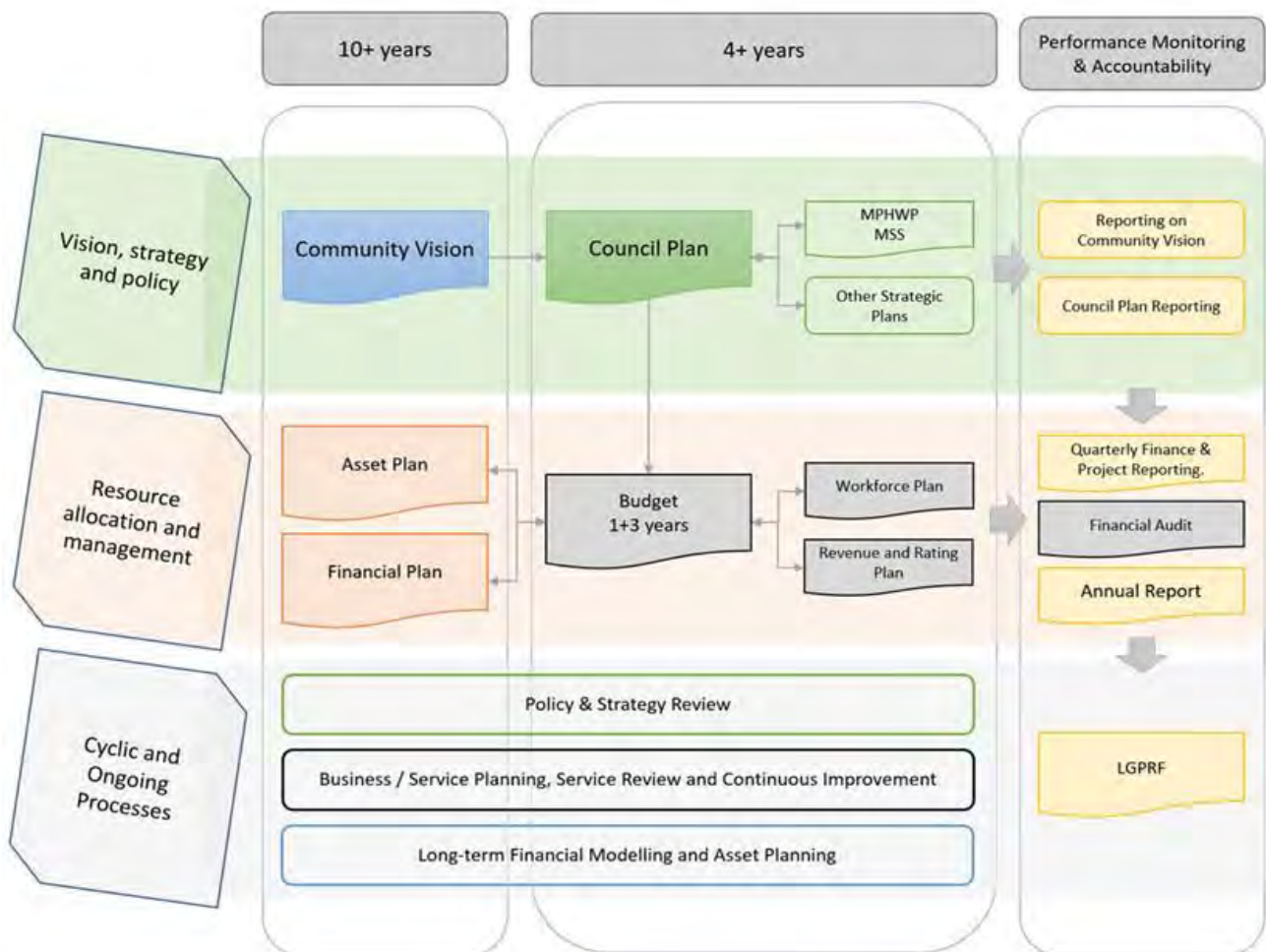
- ▶ Consumer Price Index set at 4% - in line with the Pre-Election Budget Update - November 2022. (Noting that current CPI is sitting at 7%)
- ▶ Rates increase capped in line with the Fair Go Rates System at 3.5%.
- ▶ Differential rates have been reviewed to respond to the significant increase in residential valuations across the Shire.
- ▶ The general principle of User Charges and Fees is to recover the costs incurred to provide a service; however, some fees are set by legislation.
- ▶ Recurrent operating grant revenue is maintained at 2022-23 levels unless otherwise identified.
- ▶ Robust review of operational expenditure has been undertaken across the organisation.
- ▶ All new initiatives including the associated funding source (Capital and Operating) were subject to an assessment process prior to inclusion in the budget.

1. Link to the Integrated Strategic Planning and Reporting Framework

This section describes how the Budget links to the achievement of the Community Vision and Council Plan within an overall integrated strategic planning and reporting framework. This framework guides Council in identifying community needs and aspirations over the long term (Community Vision and Financial Plan), medium term (Council Plan, Workforce Plan, and Revenue and Rating Plan) and short term (Annual Budget) and then holding itself accountable (Annual Report).

1.1. Legislative Planning and Accountability Framework

The Budget is a rolling four-year plan that outlines the financial and non-financial resources that Council requires to achieve the strategic objectives described in the Council Plan. The diagram below depicts the integrated strategic planning and reporting framework that applies to local government in Victoria. At each stage of the integrated strategic planning and reporting framework there are opportunities for community and stakeholder input. This is important to ensure transparency and accountability to both residents and ratepayers.



Source: Department of Jobs, Precincts and Regions

The timing of each component of the integrated strategic planning and reporting framework is critical to the successful achievement of the planned outcomes.

1.1.2. Key Planning Considerations

Service Level Planning

Although councils have a legal obligation to provide some services— such as animal management, local roads, food safety and statutory planning—most council services are not legally mandated, including some services closely associated with councils, such as libraries, building permits and sporting facilities. Further, over time, the needs and expectations of communities can change. Therefore, councils need to have robust processes for service planning and review to ensure all services continue to provide value for money and are in line with community expectations. In doing so, councils should engage with communities to determine how to prioritise resources and balance service provision against other responsibilities such as asset maintenance and capital works.

Community consultation needs to be in line with Council's adopted Community Engagement Policy and Public Transparency Policy. The community feedback received through the early 2023-24 Budget engagement process, and over the last year, has allowed Council to consider and incorporate a range of new initiatives as part of the proposed Budget.

Following is a summary of the community submissions received from the early budget engagement, in order of the most popular themes:

- ▶ Library Increased Opening Hours and Programs: 47 Submissions (46.1%)
- ▶ Lords Oval New Pavilion/facilities: 15 Submissions (14.7 %)
- ▶ Aquatic Centre Development of a Year-round Aquatic Facility: 10 submissions (9.8%)
- ▶ Woods Point Requests for road sealing, updated facilities, new toilet block and emergency beacon: 9 submissions (8.8%)

Other submissions included requests for a BMX track, off-leash dog park and gym facilities, public toilets in several locations, fluoridation of Mansfield town water and sealing of roads in Merrijig and Goughs Bay.

The community submissions have been carefully considered by Council in development of the proposed 2023-24 Budget and the updated 10 Year Capital Works Plan.

In addition to the early budget engagement, a comprehensive deliberative engagement process was undertaken during 2022-23 in response to legislative changes introduced by the State Government for waste and recycling services. The feedback from this process has influenced Council to retain a weekly red bin for general waste, a fortnightly yellow bin for recyclables, and to plan for the introduction of a green bin for FOGO (Food Organics Garden Organics) in urban areas from July 2024. The proposed Budget includes funding for community education and supply of kitchen caddies to households who need them in preparation for the FOGO rollout.

1.2. Our Purpose

Our Vision

21st Century Regional Liveability for a Healthy and Connected Community.

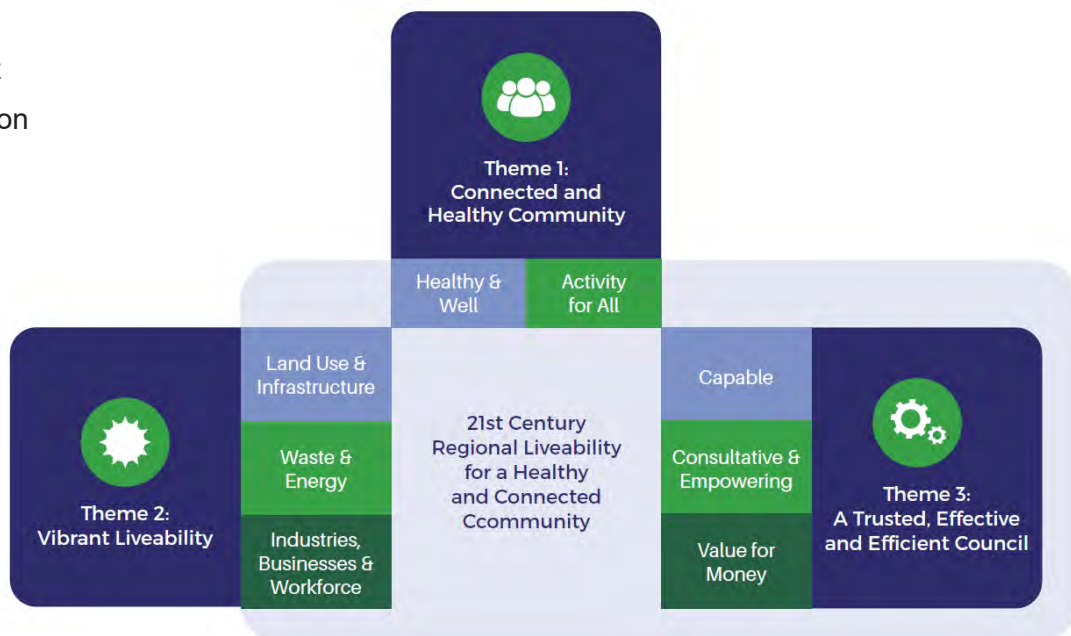
Our Mission

- ▶ Theme 1: Connected and Healthy Community
- ▶ Theme 2: Vibrant Liveability
- ▶ Theme 3: A Trusted, Effective and Efficient Council

Our Values

The values that drive our Council and Administration in the day-to-day delivery of our services and functions are:

- ▶ Leadership
- ▶ Collaboration
- ▶ Integrity
- ▶ Respect
- ▶ Innovation



Source: Mansfield Shire Council Plan 2021-25

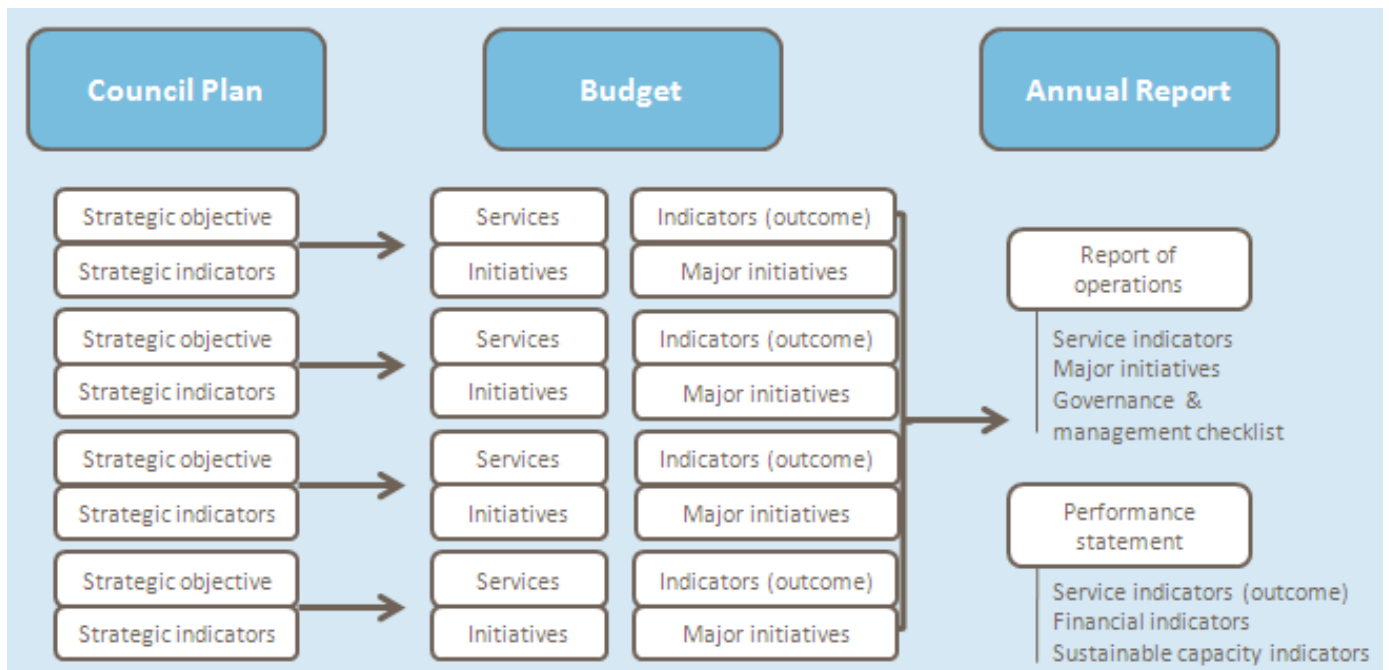
1.3. Strategic Objectives

The Council Plan 2021-25 sets out the strategic drivers that will enable Council to deliver the Community Vision. Strategic objectives are identified for each of the strategic drivers. Initiatives and actions describe how we will achieve our objectives over the four years of the Council Plan.

Strategic Objective	Strategies
The health and wellbeing of families and communities is maximised.	<p>1.1 Embed health and wellbeing enablers and protections to reduce risks to our communities.</p> <p>1.2 Connect, develop and support children and young people.</p> <p>1.3 Contribute to efforts that ensure essential community services exist locally.</p>
Activities that promote connection and fitness of our people and visitors.	<p>2.1 Support our arts community and facilitate the delivery of festivals and events.</p> <p>2.2 Create an environment where community and clubs can recreate, socialise, and contribute to the health and wellbeing of the community.</p> <p>2.3 Enhance the social and economic value of tourism to Mansfield.</p>
Future focused: Intelligent land use and infrastructure.	<p>3.1 Protect natural vistas and farmlets.</p> <p>3.2 Enhance township character.</p> <p>3.3 Improve roads, drainage, and footpaths.</p> <p>3.4 Plan for and encourage appropriate housing.</p>
Clean and green: Waste and energy sustainability.	<p>4.1 Minimise and re-use waste.</p> <p>4.2 Adopt and promote energy options that are affordable, self-sustaining & carbon positive.</p>
Prosperous: Industries, businesses, and workforces of the future.	<p>5.1 Create conditions that enable local businesses & employers to thrive.</p> <p>5.2 Enable land use and base infrastructure that stimulates commercial activity.</p>
Council possesses in-house and outsourced capability to meet community expectations.	<p>6.1 Use and gain knowledge of our community to make good decisions.</p> <p>6.2 Building organisational capacity through its people.</p>
Financial sustainability and value for money.	<p>7.1 Increase Council’s financial resilience by utilising opportunities to derive own source of funding income and optimising costs of delivering services.</p>
A consultative Council that represents and empowers its community.	<p>8.1 Increase community trust in Council to make informed decisions with “no surprises”.</p> <p>8.2 Develop capacity and capability to advocate powerfully for the most important interests of the Mansfield community.</p>

2. Services and Service Performance Indicators

This section provides a description of the services and initiatives to be funded in the Budget for the 2023-24 year and how these will contribute to achieving the strategic objectives outlined in the Council Plan. It also describes several initiatives and service performance outcome indicators for key areas of Council's operations. Council is required by legislation to identify major initiatives, initiatives and service performance outcome indicators in the Budget and report against them in their Annual Report to support transparency and accountability. The relationship between these accountability requirements in the Council Plan, the Budget and the Annual Report is shown below:



Source: Department of Jobs, Precincts and Regions

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

- ▶ **Strategy 1.1** Embed health and wellbeing enablers and protections to reduce risks to our communities
- ▶ **Strategy 1.2** Connect, develop and support children and young people
- ▶ **Strategy 1.3** Contribute to efforts that ensure essential community services exist locally

Services

Service area	Description of services provided		2021/22 Actual \$'000	2022/23 Forecast \$'000	2023/24 Budget \$'000
Aged & Disability Services	Regional Assessment Service, the community bus and volunteers, Seniors events.	<i>Inc</i>	1,083	61	73
		<i>Exp</i>	1,506	84	74
		<i>Surplus / (deficit)</i>	(423)	(23)	(1)
Family Services & Partnerships	Financial counselling, Maternal and Child Health, Integrated family services and Supported playgroups.	<i>Inc</i>	841	759	911
		<i>Exp</i>	902	1,215	1,169
		<i>Surplus / (deficit)</i>	(61)	(456)	(258)
Community Health & Wellbeing	Strategic and operational management of programs, activities, and services to develop and promote the optimal health and wellbeing of the community.	<i>Inc</i>	-	-	-
		<i>Exp</i>	110	151	155
		<i>Surplus / (deficit)</i>	(110)	(151)	(155)
Youth Services	Youth services including the Mansfield Youth Centre, FReeZa, Engage! and youth development programs.	<i>Inc</i>	99	328	367
		<i>Exp</i>	303	507	485
		<i>Surplus / (deficit)</i>	(204)	(179)	(118)
Emergency Management	Fire prevention and emergency management. Relief and recovery operations with a focus on the Municipal Emergency Resource Programme in the context of community capacity building.	<i>Inc</i>	363	563	141
		<i>Exp</i>	300	433	207
		<i>Surplus / (deficit)</i>	63	130	(66)
Health	Coordination of food safety support programs, Tobacco Act activities and smoke free dining and gaming venue issues. The service also works to rectify any public health concerns relating to unreasonable noise emissions, housing standards and pest controls.	<i>Inc</i>	212	256	183
		<i>Exp</i>	392	390	273
		<i>Surplus / (deficit)</i>	(180)	(134)	(90)
School Crossings	Supervisors at school crossings throughout the municipality to assist in ensuring school aged children are able to cross the road safely enroute to and from school.	<i>Inc</i>	31	33	35
		<i>Exp</i>	75	75	86
		<i>Surplus / (deficit)</i>	(44)	(42)	(51)

Major Initiatives

1. Provide early years advocacy and support through completion of the Central Registration and Enrolment Scheme feasibility study, revision of the Kindergarten Infrastructure and Services Plan and the development of an Early Years Workforce Plan.
2. Provide support to Mansfield Kindergarten through the construction phase of their expansion and refurbishment project through a dedicated Project Officer.
3. Advocate for improved and equitable health services for Mansfield Shire, including face to face specialist Family Violence services.
4. Implement a Social Inclusion Action Group to support local mental health and wellbeing in the community through the Department of Health funded program.
5. Engage with the community over the Mansfield Access and Inclusion Plan.
6. Continue the Community Connections Officer role to support and provide advocacy for the community following relinquishment of Home Community and Care services, and work with Mansfield District Hospital.
7. Partner with Mansfield Emergency Services Precinct Committee to advocate for the next stage in developing the Precinct.

Other Initiatives

1. Extend the Community Bus program to include key community events and provide Seniors Week festivities.
2. Deliver activities and program for healthy active living through RESPOND partnership between Mansfield District Hospital, Deakin University and Mansfield Shire Council.
3. As a fast-track council, complete VicHealth Local Government Partnership modules in building active communities and creating connected communities.
4. Deliver the Jumpstart program in partnership with Mansfield District Hospital to provide Mansfield Crawl and Play Program and provide a supported playgroups program.
5. Connect and support young people through the completion of the Disaster Recovery Project and continue the Resilience Benchmarking project - Year 2.
6. Actively participate in the Mansfield District Hospital RESTART Program and advocate for ongoing funding.

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

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

Services

Service area	Description of services provided		2021/22 Actual \$'000	2022/23 Forecast \$'000	2023/24 Budget \$'000
Arts, Culture & Library	Mansfield Library services and the Mansfield Performing Arts Centre.	<i>Inc</i>	140	144	149
		<i>Exp</i>	285	389	479
		<i>Surplus/ (deficit)</i>	(145)	(245)	(330)
Community Development	Community matching fund contributions, and community projects including community planning, development, and resilience.	<i>Inc</i>	2	2	2
		<i>Exp</i>	155	186	197
		<i>Surplus/ (deficit)</i>	(153)	(184)	(195)
Economic Development - Tourism & Events	A range of community events including the High-Country Festival, the Lake Eildon Festival.	<i>Inc</i>	55	12	14
		<i>Exp</i>	543	482	570
		<i>Surplus/ (deficit)</i>	(488)	(470)	(556)
Operations & General Services	Administration and support for Community & Economic Development.	<i>Inc</i>	7	-	-
		<i>Exp</i>	117	125	113
		<i>Surplus/ (deficit)</i>	(110)	(125)	(113)
Sport & Recreation	Sports facilities and the Sport and Recreation Strategic Plan.	<i>Inc</i>	-	-	-
		<i>Exp</i>	5	-	-
		<i>Surplus/ (deficit)</i>	(5)	0	0

Major Initiatives

1. Mansfield Station Precinct - Heritage Museum Stage 1 construction and Pump Track in Station Precinct (design and seek funding for pump track).
2. Increased Outlying Communities Infrastructure Fund to support and engage outlying communities to deliver new infrastructure projects.
3. Develop the Delatite Valley Plan and progress planning and advocacy for key initiatives including the High Country Hall of Fame in partnership with community.
4. Undertake Sports and Recreation Strategic Plan review to respond to population growth and inform open space project priorities.

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5. Deliver upgrade works to Lords Reserve Oval drainage system (subject to funding) and public toilets. Seek further funding to construct the revised Pavilion design over two financial years.
6. Continue advocacy and implement priority projects from Lake Eildon Masterplan (Goughs Bay Boat Club and Skyline Road).

Other Initiatives

1. Advocate for, and support Mansfield Historical Society fundraising initiatives for Heritage Museum Stage 2 fit out.
2. Complete EOI process for activation opportunities in line with updated Station Precinct Masterplan.
3. Form tourism reference group to progress priority projects from Sustainable Tourism Plan, in collaboration with Tourism North East (TNE).
4. Complete MOU and partner with Friends of the Great Victorian Rail Trail to increase visitation, including launch and promotion of "Art on the GVRT" in collaboration with other shires.
5. Collaborate with Arts Mansfield and undertake community events review, including key event opportunities and development of guidelines and resources.
6. Complete transition of management and EOI process for old Police Stables site on Curia Street, Mansfield for community arts and cultural uses.

2.3. Strategic Objective 3: Activities future focused: intelligent land use and infrastructure.

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

Services

Service area	Description of services provided		2021/22 Actual \$'000	2022/23 Forecast \$'000	2023/24 Budget \$'000
Building	Provision of information on building regulations, fencing, termites, relocation of dwellings, swimming pools and spas, requirements in bushfire prone areas, and general property issues. This service also assesses applications to vary the standard provisions of the Building Regulations, undertakes inspections to finalise permits issued by Council and receives and records all building permits issued within the Shire.	Inc	283	100	99
		Exp	222	190	187
		Surplus/ (deficit)	61	(90)	(88)
Local Laws	Animal management services including a cat trapping program, dog, and cat collection, lost, and found notification, Council pound, registration, and administration, after hours and emergency services. Local Laws also oversee parking infringements.	Inc	145	108	123
		Exp	255	267	385
		Surplus/ (deficit)	(110)	(159)	(262)
Road Network	Ongoing maintenance of Council's road, footpath and drainage network.	Inc	1,274	997	1,037
		Exp	1,954	1,878	2,128
		Surplus/ (deficit)	(680)	(881)	(1,091)
Community Assets & Land Management	Property and asset management of Council owned facilities (leasing, licensing, maintenance, sale, and acquisition of property) including the management of the Mansfield Pool and Mansfield Sporting Complex.	Inc	474	210	158
		Exp	765	1,003	510
		Surplus/ (deficit)	(291)	(793)	(352)

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Service area	Description of services provided		2021/22 Actual \$'000	2022/23 Forecast \$'000	2023/24 Budget \$'000
Engineering Services	Capital works planning for civil infrastructure assets facilities maintenance works, supervision and approval of private development activities, design, tendering and contract management, and supervision of Council's capital works program including asset management and renewal programs.	Inc	3,474	383	195
		Exp	1,343	1,615	1,319
		Surplus/ (deficit)	2,131	(1,232)	(1,124)
Statutory Services	The statutory planning service applies and enforces the provisions of the Mansfield Planning Scheme through expert advice to Council, applicants, and the community. The service also assesses and determines planning and subdivision applications and defends Council decisions at VCAT.	Inc	313	326	300
		Exp	556	607	740
		Surplus/ (deficit)	(243)	(281)	(440)
Strategic Planning	This service prepares, implements, and undertakes reviews of the Mansfield Planning Scheme (as required by legislation) by developing reports, strategic studies, and other matters for presentation to Council, planning panels and other stakeholders. Review of the Planning Scheme will result in the preparation and processing of planning scheme amendments to implement the Mansfield Planning Scheme's policy framework.	Inc	60	440	-
		Exp	247	306	233
		Surplus/ (deficit)	(187)	134	(233)
Field Services	Infrastructure maintenance, renewal, and upgrades.	Inc	-	18	-
		Exp	313	405	540
		Surplus/ (deficit)	(313)	(387)	(540)
Parks & Gardens	Maintenance of Council's open space areas such as playgrounds, parks, street trees, roundabouts, and public reserves.	Inc	1	8	8
		Exp	736	973	964
		Surplus/ (deficit)	(735)	(965)	(956)

Major Initiatives

1. Implement priority road upgrade projects including upgrades to Highton Lane and sealing Rifle Butts Road (IMPACT Route Year 1 works) and Mt Buller Service Road improvements.
2. Progress flood study for Mansfield township in collaboration with Goulburn Broken CMA (externally funded) and program of drainage and culvert works to address identified flooding issues.
3. Complete a program of Planning Scheme amendments to implement new policy within the Mansfield Planning Scheme to protect the alpine approaches (Design and Development Overlay), identify and protect significant trees (Vegetation Protection Overlay), and implement the Mansfield Open Space Strategy.
4. Continue to advocate for priority road safety improvements at intersections with arterial roads including Mt Buller Road, and actively participate and support the development of the Ovens Murray Regional Integrated Transport Strategy.
5. Additional Field Services resources (2FTE) to maintain fire access tracks and expand in-house road maintenance and renewal programs such as street sweeping, road resheeting and reseal preparation works.
6. Complete and adopt strategic plans for Merton and Goughs Bay. Commence planning scheme amendment to implement the recommendations of the Bonnie Doon Plan.

Other Initiatives

1. Increased resources for inspection and reporting against the Onsite Wastewater Management Plan requirements (externally funded).
2. Advocate with Public Land Managers (Parks Victoria and DEECA) to investigate registration for free camping to improve waste management and other impacts on local amenity and liveability for outlying areas.
3. Fund a Council arborist (0.45FTE) to continue proactive tree inspection and management and

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enhancement of townscape character.

- Continue a program of Township Streetscape Upgrades to maintain long-term beauty and sustainability across the Shire.

2.4. Strategic Objective 4: Clean and green: Waste and energy sustainability.

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

Services

Service area	Description of services provided		2021/22 Actual \$'000	2022/23 Forecast \$'000	2023/24 Budget \$'000
Environment	Development of environmental policy and monitoring of compliance with environmental regulations (e.g., EPA). This service coordinates and implements environmental projects and works with other services to improve Council's environmental performance.	Inc	30	28	27
		Exp	117	157	150
		Surplus/ (deficit)	(87)	(129)	(123)
Waste Management	Kerbside rubbish collections of garbage and recycling waste from all households and some commercial properties in the Shire. Waste management services include the Resource Recovery Centre and a community education program.	Inc	583	508	425
		Exp	3,823	3,850	3,654
		Surplus/ (deficit)	(3,240)	(3,342)	(3,229)

Major Initiatives

- Investigate rectification works for landfill caps on closed landfills and continue landfill monitoring program to monitor results from new bores.
- Commence Mansfield Resource Recovery Centre (MRRC) Masterplan implementation with covered hardstand for glass and FOGO separation (externally funded).
- Engage with community to develop street tree planting program including tree species list and five-year planting program to improve urban cooling in townships.

Other Initiatives

- Continue to implement the Climate Action Plan, including installation of LED streetlights and solar arrays on Council buildings
- Continue Waste Strategy implementation and preparation for FOGO introduction on 1 July 2024.

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

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

Services

Service area	Description of services provided		2021/22 Actual \$'000	2022/23 Forecast \$'000	2023/24 Budget \$'000
Economic Development - Business & Industry	Economic development programs and projects such as contributions to various shows and expos, Tourism North East (TNE), cooperative marketing, outlying	Inc	1,001	-	-
		Exp	615	659	150

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Service area	Description of services provided		2021/22	2022/23	2023/24
			Actual \$'000	Forecast \$'000	Budget \$'000
	community development, business sector support initiatives and product development.	Surplus/ (deficit)	386	(659)	(150)
Development Services Management	Strategic and operational management of intelligent land use and infrastructure. Administration support for the development services department.	Inc	6	12	-
		Exp	302	350	164
		Surplus/ (deficit)	(296)	(338)	(164)

Major Initiatives

1. Progress Lakins Road Industrial Precinct, including servicing and sale of land (Lot 1, 141 Lakins Road).
2. Implement priority actions from Economic Development Strategy, including working with local stakeholders and prospective businesses to facilitate and deliver new business opportunities and identify market needs.
3. Develop an Infrastructure Plan to respond to residential growth and facilitate development infrastructure planned fully funded with contributions.
4. Progress Integrated Water Management (IWM) priority projects including Water Sensitive Township project for Goughs Bay to address barriers to growth and development.

Other Initiatives

1. Identify opportunities and continue to grow revenue through grant applications.
2. Create an "investor" dashboard with key data on Mansfield and share opportunities with potential investors.
3. Continue to work with Telco partners to advocate for improved connectivity and network capacity.

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

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

Services

Service area	Description of services provided		2021/22	2022/23	2023/24
			Actual \$'000	Forecast \$'000	Budget \$'000
Human Resources	Staff recruitment, resourcing, training, and development, and Workcover.	Inc	214	29	-
		Exp	825	872	556
		Surplus/ (deficit)	(611)	(843)	(556)
Communications	Communications leads communication with the community through a variety of methods and channels. This includes mainstream and local media, publications, advice, consultation, advertising, speeches, website, and social media.	Inc	-	-	-
		Exp	207	192	138
		Surplus/ (deficit)	(207)	(192)	(138)
Information Technology	Communications and computer systems, facilities, and infrastructure to enable Council staff to deliver services efficiently.	Inc	-	1,881	-
		Exp	552	2,452	757
		Surplus/ (deficit)	(552)	(571)	(757)

Major Initiatives

1. Continue to progress the Collaborative Digital Transformation Project acknowledging that this project will require significant resource time with the introduction of new core systems.
2. Complete the Early Years Workforce Plan.

Mansfield Shire Council Budget 2023-24

3. Deliver improved induction program and learning and development opportunities to attract, retain and develop our workforce.
4. Improve efficiency by digitisation of building and septic records (2-year program).

Other Initiatives

1. Continue to use the Community Engagement Framework and Engage platform to provide timely and accurate information and seek community feedback.

2.7. Strategic Objective 7: Financial sustainability and value for money.

- ▶ **Strategy 7.1** Increase Council's financial resilience by utilising opportunities to derive own source of funding income and optimising costs of delivering services

Services

Service area	Description of services provided		2021/22	2022/23	2023/24
			Actual \$'000	Forecast \$'000	Budget \$'000
Financial Services	Management of Council's investments and finances, payment of salaries and wages, payment of creditor invoices, budget preparation, quarterly finance reporting to Council and annual statutory reporting to governing bodies. The Victorian Grants Commission funding support from the Commonwealth government for Council services is reported as part of Financial services.	<i>Inc</i>	1,297	2,631	2,641
		<i>Exp</i>	865	921	945
		<i>Surplus/ (deficit)</i>	432	1,710	1,696
Revenue Services	This service raises and collects property rates and charges and other sundry debtor invoices, and co-ordinates the valuation of properties throughout the municipality.	<i>Inc</i>	157	208	158
		<i>Exp</i>	423	444	439
		<i>Surplus/ (deficit)</i>	(266)	(236)	(281)

Major Initiatives

1. Identify opportunities and continue to grow revenue through careful management of investments.
2. New financial system introduced to build capacity gains and improved forecasting through Collaborative Digital project.
3. Introduce new Rates and Property system through Collaborative Digital project.

Other Initiatives

1. Continue monthly financial management reporting to provide timely and accurate forecasts.
2. Continue review and audit of procurement and contract management through dedicated resource.

2.8. Strategic Objective 8: A consultative council that represents and empowers its community.

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

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Services

Service area	Description of services provided		2021/22	2022/23	2023/24
			Actual	Forecast	Budget
			\$'000	\$'000	\$'000
Customer Service and Records	This service is our main customer interface with the community at the Municipal Office and Visitors Information Centre. Services include receipting, VicRoads services, records, and information management.	<i>Inc</i>	190	6	6
		<i>Exp</i>	520	521	482
		<i>Surplus / (deficit)</i>	(330)	(515)	(476)
Executive Management	Strategic and operational management, and social media management.	<i>Inc</i>	-	-	-
		<i>Exp</i>	1,083	1,071	1,047
		<i>Surplus / (deficit)</i>	(1,083)	(1,071)	(1,047)
Council	Councillor remuneration, election procedures and council induction and training programs.	<i>Inc</i>	10	-	-
		<i>Exp</i>	230	273	256
		<i>Surplus / (deficit)</i>	(220)	(273)	(256)
Governance	Statutory and corporate support for executive management and Councillors, Freedom of Information management.	<i>Inc</i>	-	-	-
		<i>Exp</i>	156	95	117
		<i>Surplus / (deficit)</i>	(156)	(95)	(117)
Risk Management	Identification and management of key organisation risks, fraud control, general insurance, the Audit & Risk Committee, internal audit, and occupational health and safety.	<i>Inc</i>	-	-	-
		<i>Exp</i>	408	574	464
		<i>Surplus / (deficit)</i>	(408)	(574)	(464)

Major Initiatives

1. Advocacy at all levels of government for projects, programs and activities that will best support, develop and optimise the wellbeing, prosperity, and best interests of the Mansfield Community.
2. Advocacy to capitalise on opportunities for training and events associated with the Commonwealth Games 2026.

Other Initiatives

1. Continue to report to Council on Local Government Reporting Framework results.
2. Continue monthly CEO Report to Council including progress against Council Plan Actions.

Service Performance Outcome Indications

The following indicators outline how Council intends to measure the achievement of the service themes.

Service	Indicator	Performance Measure	Computation
Governance	Satisfaction	Satisfaction with Council decisions. (Community satisfaction rating out of 100 with how Council has performed in making decisions in the best interests of the community)	Community satisfaction rating out of 100 with the performance of Council in making decisions in the best interests of the community
Statutory planning	Decision making	Council planning decisions upheld at VCAT. (Percentage of planning application decisions subject to review by VCAT and that were not set aside)	[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
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)	Community satisfaction rating out of 100 with how Council has performed on the condition of sealed local roads.
Libraries	Participation	Active library borrowers. (Percentage of the population that are active library borrowers)	[The sum of the number of active library borrowers in the last 3 financial years / The sum of the population in the last 3 financial years] x100
Waste collection	Waste diversion	Kerbside collection waste diverted from landfill. (Percentage of recyclables and green organics collected from kerbside bins that is 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
Aquatic Facilities	Utilisation	Utilisation of aquatic facilities. (Number of visits to aquatic facilities per head of population)	Number of visits to aquatic facilities / Population
Animal Management	Health and safety	Animal management prosecutions. (Percentage of animal management prosecutions which are successful)	Number of successful animal management prosecutions / Total number of animal management prosecutions
Food safety	Health and safety	Critical and major non-compliance outcome notifications. (Percentage of critical and major non-compliance outcome notifications that are followed up by Council)	[Number of critical non-compliance outcome notifications and major non-compliance outcome notifications about a food premises followed up / Number of critical non-compliance outcome notifications and major non-compliance outcome notifications about food premises] x100
Maternal and Child Health	Participation	Participation in the MCH service. (Percentage of children enrolled who participate in the MCH service) Participation in the MCH service by Aboriginal children. (Percentage of Aboriginal children enrolled who participate in the MCH service)	[Number of children who attend the MCH service at least once (in the financial year) / Number of children enrolled in the MCH service] x100 [Number of Aboriginal children who attend the MCH service at least once (in the financial year) / Number of Aboriginal children enrolled in the MCH service] x100

2.9 Reconciliation with Budgeted Operating Result

	Surplus/ (Deficit) \$'000	Expenditure \$'000	Revenue \$'000
Strategic Objective 1: The health and wellbeing of families and communities is maximised.	(739)	(2,449)	1,710
Strategic Objective 2: Activities that promote connection and fitness of our people and visitors.	(1,194)	(1,359)	165
Strategic Objective 3: Future focused: Intelligent land use and infrastructure.	(5,086)	(7,006)	1,920
Strategic Objective 4: Clean and green: Waste and energy sustainability.	(3,352)	(3,804)	452
Strategic Objective 5: Prosperous: Industries, businesses, and workforces of the future.	(314)	(314)	-
Strategic Objective 6: Council possesses in-house and outsourced capability to meet community expectations.	(1,451)	(1,451)	-
Strategic Objective 7: Financial sustainability and value for money.	1,415	(1,384)	2,799
Strategic Objective 8: A consultative Council that represents and empowers its community.	(2,360)	(2,366)	6
Total	(13,081)	(20,133)	7,052

Expenses added in:

Depreciation	(4,431)
Finance costs	(187)
Other costs	(173)
Surplus/(Deficit) before funding sources	(17,872)

Funding sources added in:

Rates and charges revenue	13,886
Waste charge revenue	3,915
Capital grants	7,918
Disposal of Property	1,000
Capital contribution	270
Total funding sources	26,989
Operating surplus/(deficit) for the year	9,117

3. Financial Statements

This section presents information in regard to the Financial Statements and Statement of Human Resources. The budget information for the year 2023/24 has been supplemented with projections to 2026/27.

This section includes the following financial statements prepared in accordance with the Local Government Act 2020 and the Local Government (Planning and Reporting) Regulations 2020.

- ▶ Comprehensive Income Statement
- ▶ Balance Sheet
- ▶ Statement of Changes in Equity
- ▶ Statement of Cash Flows
- ▶ Statement of Capital Works
- ▶ Statement of Human Resources

Comprehensive Income Statement

For the four years ending 30 June 2027

		Forecast Actual 2022/23 \$'000	Budget 2023/24 \$'000	2024/25 \$'000	2025/26 \$'000	Projections 2026/27 \$'000
	NOTES					
Income						
Rates and charges	4.1.1	16,552	17,801	18,588	19,357	20,148
Statutory fees and fines	4.1.2	485	465	478	490	502
User fees	4.1.3	959	869	893	915	938
Grants – operating	4.1.4	8,021	5,324	5,430	5,539	5,645
Grants – capital	4.1.4	4,016	7,918	5,537	1,206	1,214
Contributions – monetary	4.1.5	125	270	1,057	150	150
Contributions - non-monetary	4.1.5	-	-	-	-	-
Net gain/(loss) on disposal of property, infrastructure, plant, and equipment		(100)	1,000	-	-	-
Fair value adjustments for investment property		-	-	-	-	-
Share of net profits/(losses) of associates and joint ventures		-	-	-	-	-
Other income	4.1.6	309	423	431	439	447
Total income		30,367	34,070	32,414	28,096	29,044
Expenses						
Employee costs	4.1.7	(11,058)	(11,005)	(11,247)	(11,649)	(12,066)
Materials and services	4.1.8	(7,904)	(8,878)	(9,122)	(9,373)	(9,631)
Depreciation	4.1.9	(4,331)	(4,431)	(4,535)	(4,640)	(4,640)
Amortisation - right of use assets	4.1.10	(54)	(107)	(107)	(107)	(107)
Bad and doubtful debts		-	-	-	-	-
Borrowing costs		(170)	(187)	(161)	(134)	(105)
Finance costs – leases		-	-	-	-	-
Other expenses	4.1.11	(351)	(345)	(354)	(362)	(372)
Total expenses		(23,868)	(24,953)	(25,526)	(26,265)	(26,921)
Surplus/(deficit) for the year		6,499	9,117	6,888	1,831	2,123
Other comprehensive income						
Items that will not be reclassified to surplus or deficit in future periods						
Net asset revaluation increment /(decrement)		-	-	126	194	100
Share of other comprehensive income of associates and joint ventures		-	-	-	-	-
Items that may be reclassified to surplus or deficit in future periods (detail as appropriate)						
Total other comprehensive income		-	-	126	194	100
Total comprehensive result		6,499	9,117	7,014	2,024	2,224

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Balance Sheet

For the four years ending 30 June 2027

	Forecast Actual 2022/23 \$'000	Budget 2023/24 \$'000	2024/25 \$'000	2025/26 \$'000	Projections 2026/27 \$'000
Assets					
Current assets					
Cash and cash equivalents	14,108	10,798	7,850	6,632	5,302
Trade and other receivables	2,351	2,886	2,827	2,352	2,420
Other financial assets	3,605	3,605	3,947	5,027	6,128
Inventories	18	18	18	18	18
Non-current assets classified as held for sale	-	-	-	-	-
Other assets	250	250	250	250	250
Total current assets	4.2.1 20,332	17,557	14,892	14,279	14,118
Non-current assets					
Trade and other receivables	25	25	25	25	25
Other financial assets	-	-	-	-	-
Investments in associates, joint arrangement, and subsidiaries	-	-	-	-	-
Property, infrastructure, plant & equipment	224,349	241,558	257,344	266,475	275,667
Right-of-use assets	3,265	3,158	3,051	2,944	2,837
Investment property	-	-	-	-	-
Intangible assets	-	-	-	-	-
Total non-current assets	4.2.1 227,639	244,741	260,420	269,444	278,529
Total assets	247,971	262,298	275,312	283,723	292,647
Liabilities					
Current liabilities					
Trade and other payables	1,648	1,734	1,781	1,838	1,896
Trust funds and deposits	1,389	1,416	1,444	1,473	1,473
Unearned income/revenue	635	508	406	325	325
Provisions	1,937	1,755	1,767	1,750	1,799
Interest-bearing liabilities	4.2.3 428	511	537	564	592
Lease liabilities	-	-	-	-	-
Total current liabilities	4.2.2 6,037	5,924	5,935	5,950	6,085
Non-current liabilities					
Provisions	1,005	842	858	867	843
Interest-bearing liabilities	4.2.3 4,113	3,543	3,007	2,443	1,852
Lease liabilities	-	-	-	-	-
Total non-current liabilities	4.2.2 5,118	4,385	3,865	3,310	2,695
Total liabilities	11,155	10,309	9,800	9,260	8,780
Net assets	236,816	251,989	265,512	274,463	283,867
Equity					
Accumulated surplus	84,826	93,943	100,957	102,981	105,205
Reserves	151,990	158,046	164,555	171,482	178,662
Total equity	236,816	251,989	265,512	274,463	283,867

Statement for Changes in Equity

For the four years ending 30 June 2027

	NOTES	Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
2023 Forecast Actual					
Balance at beginning of the financial year		227,135	75,146	151,990	(1)
Impact of adoption of new accounting standards		3,181	3,181	-	-
Adjusted opening balance		-	-	-	-
Surplus/(deficit) for the year		6,499	6,499	-	-
Net asset revaluation increment/(decrement)		1	-	-	1
Transfers to other reserves		-	-	-	-
Transfers from other reserves		-	-	-	-
Balance at end of the financial year		236,816	84,826	151,990	-
2024 Budget					
Balance at beginning of the financial year		236,816	84,826	151,990	-
Surplus/(deficit) for the year		9,117	9,117	-	-
Net asset revaluation increment/(decrement)		6,056	-	6,056	-
Transfers to other reserves	4.3.1	-	-	-	-
Transfers from other reserves	4.3.1	-	-	-	-
Balance at end of the financial year	4.3.2	251,989	93,943	158,046	-
2025					
Balance at beginning of the financial year		251,989	93,943	158,046	-
Surplus/(deficit) for the year		7,014	7,014	-	-
Net asset revaluation increment/(decrement)		6,509	-	6,509	-
Transfers to other reserves		-	-	-	-
Transfers from other reserves		-	-	-	-
Balance at end of the financial year		265,512	100,957	164,555	-
2026					
Balance at beginning of the financial year		265,512	100,957	164,555	-
Surplus/(deficit) for the year		2,024	2,024	-	-
Net asset revaluation increment/(decrement)		6,927	-	6,927	-
Transfers to other reserves		-	-	-	-
Transfers from other reserves		-	-	-	-
Balance at end of the financial year		274,463	102,981	171,482	-
2027					
Balance at beginning of the financial year		274,463	102,981	171,482	-
Surplus/(deficit) for the year		2,224	2,224	-	-
Net asset revaluation increment/(decrement)		7,180	-	7,180	-
Transfers to other reserves		-	-	-	-
Transfers from other reserves		-	-	-	-
Balance at end of the financial year		283,867	105,205	178,662	-

Statement for Cash Flows

For the four years ending 30 June 2027

	Notes	Forecast	Budget	Projections		
		Actual 2022/23 \$'000	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000
		Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)
Cash flows from operating activities						
Rates and charges		16,970	17,542	18,461	19,237	20,083
Statutory fees and fines		485	504	523	536	551
User fees		956	942	977	1,002	1,030
Grants – operating		8,021	5,247	5,306	5,308	5,324
Grants – capital		4,016	7,803	5,713	995	591
Contributions – monetary		502	270	1,057	150	150
Interest received		372	260	268	276	284
Dividends received		-	-	-	-	-
Trust funds and deposits taken		27	28	28	29	-
Other receipts		329	199	210	275	189
Net GST refund / payment		1,769	2,002	2,079	1,540	1,496
Employee costs		(11,057)	(10,960)	(11,225)	(11,616)	(12,031)
Materials and services		(8,878)	(9,727)	(10,010)	(10,289)	(10,572)
Short-term, low value and variable lease payments		-	-	-	-	-
Trust funds and deposits repaid		-	-	-	-	-
Other payments		(274)	(724)	(471)	(462)	(439)
Net cash provided by/ (used in) operating activities	4.4.1	13,238	13,386	12,916	6,981	6,656
Cash flows from investing activities						
Payments for property, infrastructure, plant, and equipment		(12,784)	(17,122)	(15,193)	(7,528)	(7,318)
Proceeds from sale of property, infrastructure, plant, and equipment		-	1,100	-	-	-
Payments for investments	-	-	-	-	-	-
Proceeds from sale of investments	-	-	-	-	-	-
Loans and advances made	-	-	-	-	-	-
Payments of loans and advances	-	-	-	-	-	-
Net cash provided by/ (used in) investing activities	4.4.2	(12,784)	(16,022)	(15,193)	(7,528)	(7,318)
Cash flows from financing activities						
Finance costs		(170)	(187)	(161)	(134)	(105)
Proceeds from borrowings		600	-	-	-	-
Repayment of borrowings		(439)	(487)	(510)	(537)	(563)
Interest paid – lease liability		-	-	-	-	-
Repayment of lease liabilities		-	-	-	-	-
Net cash provided by/ (used in) financing activities	4.4.3	(9)	(674)	(671)	(671)	(668)
Net increase/(decrease) in cash & cash equivalents		445	(3,310)	(2,948)	(1,218)	(1,330)
Cash and cash equivalents at the beginning of the financial year		13,663	14,108	10,798	7,850	6,632
Cash and cash equivalents at the end of the financial year		14,108	10,798	7,850	6,632	5,302

Statement of Capital Works

For the four years ending 30 June 2027

	NOTES	Forecast	Budget		Projections	
		Actual 2022/23 \$'000	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000
Property						
Land		-	200	-	-	-
Land improvements		-	-	-	-	-
Total land		-	200	-	-	-
New buildings		1,659	1,462	1,283	494	669
Building improvements		1,038	-	-	-	-
Leasehold improvements		-	-	-	-	-
Total buildings		2,697	1,462	1,283	494	669
Total property		2,697	1,662	1,283	494	669
Plant and equipment						
New plant and equipment						
Plant, machinery, and equipment		748	605	571	491	328
Fixtures, fittings, and furniture		15	15	15	15	15
Computers and telecommunications		30	286	38	38	38
Library books		-	10	10	10	10
Total plant and equipment		793	916	634	554	391
Infrastructure						
Roads		6,562	10,725	9,505	3,501	3,593
Bridges		615	640	735	830	815
Footpaths and cycleways		406	336	541	404	302
Drainage		1,327	493	400	400	350
Recreational, leisure and community facilities		433	-	-	-	-
Waste management		-	-	-	-	-
Parks, open space, and streetscapes		-	669	500	525	380
Aerodromes		-	-	-	-	-
Off street carparks		784	89	114	36	53
Other infrastructure		700	54	100	100	100
Total infrastructure		10,827	13,006	11,895	5,796	5,593
Total capital works expenditure	4.5.1	14,317	15,584	13,812	6,844	6,653
Represented by:						
New asset expenditure		2,397	7,580	7,231	567	225
Asset renewal expenditure		7,234	5,061	5,291	4,257	5,018
Asset expansion expenditure		-	-	-	-	-
Asset upgrade expenditure		4,686	2,943	1,290	2,020	1,410
Total capital works expenditure	4.5.1	14,317	15,584	13,812	6,844	6,653
Grants		4,016	7,918	5,537	591	591
Contributions		330	180	966	-	-
Council cash		9,371	7,486	7,309	6,253	6,062
Borrowings		600	-	-	-	-
Total capital works expenditure	4.5.1	14,317	15,584	13,812	6,844	6,653

Note: Capital works previously classified as “Recreational, leisure and community facilities“ are now classified as “Parks, open space, and streetscapes“.

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Statement of Human Resources

For the four years ending 30 June 2027:

	Forecast	Budget	Projections		
	Actual 2022/23 \$'000	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000
Staff expenditure					
Employee costs – operating	11,058	11,005	11,247	11,649	12,066
Employee costs – capital	640	640	640	640	640
Total staff expenditure	11,698	11,645	11,887	12,289	12,706
	FTE	FTE	FTE	FTE	FTE
Staff numbers					
Employees	116.6	123.2	119.9	119.9	119.9
Total staff numbers	116.6*	123.2*	119.9*	119.9*	119.9*

*Note: There has been a change in approach to Budget reporting of staff numbers. Previous Budget reporting included permanent roles only, whereas this Budget includes permanent and fixed term roles.

A summary of human resources expenditure categorised according to the organisational structure of Council is included below:

Department	Budget 2023/24 \$'000	Comprises			
		Permanent		Casual \$'000	Temporary \$'000
		Full Time \$'000	Part time \$'000		
Executive Management	1,710	1,443	267	-	-
Community and Corporate Services	4,155	2,322	1,833	-	-
Infrastructure and Planning	5,140	3,611	1,529	-	-
Total permanent staff expenditure	11,005	7,376	3,629	-	-
Other employee related expenditure	-	-	-	-	-
Total expenditure	11,005	7,376	3,629	-	-

A summary of the number of full time equivalent (FTE) Council staff in relation to the above expenditure is included below:

Department	Budget 2023/24	Comprises			
		Permanent		Casual	Temporary
		Full Time	Part time		
Executive Management	10.4	8.0	2.4	-	-
Community and Corporate Services	42.1	21.0	21.1	-	-
Infrastructure and Planning	70.7	51.0	19.7	-	-
Total staff	123.2	80.0	43.2	-	-

Summary of Planned Human Resources Expenditure

For the four years ending 30 June 2027

	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000
Executive Management				
Permanent – Full time	1,443	1,267	1,292	1,318
Women	1,242	1,062	1,083	1,105
Men	201	205	209	213
Persons of self-described gender	0	0	0	0
Permanent – Part time	267	273	278	284
Women	267	273	278	284
Men	0	0	0	0
Persons of self-described gender	0	0	0	0
Total Executive Management	1,710	1,540	1,570	1,602
Community and Corporate Services				
Permanent – Full time	2,322	2,164	2,059	2,103
Women	1,711	1,541	1,423	1,455
Men	532	542	553	564
Persons of self-described gender	79	81	83	84
Permanent – Part time	1,833	1,870	1,907	1,945
Women	1,749	1,784	1,820	1,856
Men	84	86	87	89
Persons of self-described gender	0	0	0	0
Total Community and Corporate Services	4,155	4,034	3,996	4,048
Infrastructure and Planning				
Permanent – Full time	3,611	4,113	4,164	4,242
Women	953	740	743	759
Men	2,658	3,737	2,775	3,378
Persons of self-described gender	0	0	0	0
Permanent – Part time	1,529	1,560	1,591	1,623
Women	756	771	787	802
Men	773	789	804	821
Persons of self-described gender	0	0	0	0
Total Infrastructure and Planning	5,140	5,673	5,751	5,866
Casuals, temporary and other expenditure	0	0	0	0
Capitalised labour costs	640	640	640	640
Total staff expenditure	11,645	11,887	12,289	12,706

	2023/24 FTE	2024/25 FTE	2025/26 FTE	2026/27 FTE
Executive Management				
Permanent – Full time	8.0	8.0	8.0	8.0
Women	6.0	6.0	6.0	6.0
Men	2.0	2.0	2.0	2.0
Persons of self-described gender	0.0	0.0	0.0	0.0
Permanent – Part time	2.4	2.4	2.4	2.4
Women	2.4	2.4	2.4	2.4
Men	0.0	0.0	0.0	0.0
Persons of self-described gender	0.0	0.0	0.0	0.0
Total Executive Management	10.4	10.4	10.4	10.4
Community and Corporate Services				
Permanent – Full time	21.0	19.0	19.0	19.0
Women	15.0	13.0	13.0	13.0
Men	5.0	5.0	5.0	5.0
Persons of self-described gender	1.0	1.0	1.0	1.0
Permanent – Part time	21.1	18.8	18.8	18.8
Women	19.4	17.1	17.1	17.1
Men	1.7	1.7	1.7	1.7
Persons of self-described gender	0.0	0.0	0.0	0.0
Total Community and Corporate Services	42.1	37.8	37.8	37.8
Infrastructure and Planning				
Permanent – Full time	45.5	46.5	46.5	46.5
Women	9.5	10.5	10.5	10.5
Men	36.0	36.0	36.0	36.0

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	2023/24	2024/25	2025/26	2026/27
	FTE	FTE	FTE	FTE
Persons of self-described gender	0.0	0.0	0.0	0.0
Permanent – Part time	19.7	19.7	19.7	19.7
Women	9.4	9.4	9.4	9.4
Men	10.3	10.3	10.3	10.3
Persons of self-described gender	0.0	0.0	0.0	0.0
Total Infrastructure and Planning	65.2	66.2	66.2	66.2
Casuals and temporary staff	0.0	0.0	0.0	0.0
Capitalised labour	5.5	5.5	5.5	5.5
Total staff numbers	123.2	119.9	119.9	119.9

4. Notes to the Financial Statements

This section presents detailed information on material components of the financial statements. Council needs to assess which components are material, considering the dollar amounts and nature of these components.

4.1. Comprehensive Income Statement

4.1.1. Rates and Charges

Rates and charges are required by the Act and the Regulations to be disclosed in Council's budget.

As per the Local Government Act 2020, Council is required to have a Revenue and Rating Plan which is a four-year plan for how Council will generate income to deliver the Council Plan, program and services and capital works commitments over a four-year period.

In developing the Budget, rates and charges were identified as an important source of revenue. Planning for future rate increases has therefore been an important component of the financial planning process. The Fair Go Rates System (FGRS) sets out the maximum amount councils may increase rates in a year. For 2023-24 the FGRS cap has been set at 3.50%. The cap applies to both general rates and municipal charges and is calculated on the basis of council's average rates and charges.

The level of required rates and charges has been considered in this context, with reference to Council's other sources of income and the planned expenditure on services and works to be undertaken for the community.

To achieve these objectives while maintaining service levels and a strong capital expenditure program, the average general rate and the municipal charge will increase by 3.50% in line with the rate cap.

The typical waste charge for garbage, recycling and community waste will increase by 9% to reflect the cost recovery of services for the collection and disposal of refuse and address the Waste Reserve deficit situation. The total amount raised through waste charges will increase by 14.84%.

This will raise total rates and charges for 2023-24 to \$17.801m.

4.1.1(a) The reconciliation of the total rates and charges to the Comprehensive Income Statement is as follows:

	2022/23 Forecast Actual \$'000	2023/24 Budget \$'000	Change \$'000	%
General rates*	10,448	10,913	465	4.5%
Municipal charge*	2,605	2,723	118	4.5%
Waste management charge	3,409	3,915	506	14.8%
Supplementary rates and rate adjustments	90	250	-	0.0%
Total rates and charges	16,552	17,801	1,089	6.5%

*These items are subject to the rate cap established under the FGRS

4.1.1(b) The rate in the dollar to be levied as general rates under section 158 of the Act for each type or class of land compared with the previous financial year

Type or class of land	2022/23 cents/\$CIV	2023/24 cents/\$CIV*	Change
General rate for rateable residential properties	0.179753	0.161000	-10.4%
General rate for rateable commercial properties	0.314568	0.268900	-14.5%
General rate for rateable vacant land	0.305580	0.293000	-4.1%
General rate for rateable rural residential properties	0.165373	0.143300	-13.4%
General rate for rateable farmland	0.120435	0.103000	-14.5%

(* The CIV rate is based on Stage 3 Valuer General land valuations.)

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4.1.1 (c) The estimated total amount to be raised by general rates in relation to each type or class of land, and the estimated total amount to be raised by general rates, compared with the previous financial year

Type or class of land	2022/23	2023/24	Change	
	\$'000	\$'000	\$'000	%
Residential	3,898	4,091	193	5.0%
Commercial	887	934	47	5.3%
Vacant land	529	565	36	6.8%
Rural residential	3,470	3,586	116	3.3%
Farmland	1,662	1,737	75	4.5%
Total amount to be raised by general rates	10,446	10,913	467	4.5%

4.1.1(d) The number of assessments in relation to each type or class of land, and the total number of assessments, compared with the previous financial year

Type or class of land	2022/23	2023/24	Change	
	Number	Number	Number	%
Residential	3,900	3,991	91	2.3%
Commercial	384	390	6	1.6%
Vacant land	569	521	-48	-8.4%
Rural residential	2,494	2,524	30	1.2%
Farmland	773	780	7	0.9%
Total number of assessments	8,120	8,206	86	1.06%

4.1.1(e) The basis of valuation to be used is the Capital Improved Value (CIV).

4.1.1(f) The estimated total value of each type or class of land, and the estimated total value of land, compared with the previous financial year

Type or class of land	2022/23	2023/24	Change	
	\$'000	\$'000	\$'000	%
Residential	2,169,000	2,541,000	372,000	17.2%
Commercial	282,000	347,000	65,000	23.1%
Vacant land	173,000	193,000	20,000	11.6%
Rural residential	2,098,000	2,503,000	405,000	19.3%
Farmland	1,380,000	1,686,000	305,000	22.2%
Total value of land	6,102,000	7,270,000	1,168,000	19.1%

4.1.1(g) The municipal charge under Section 159 of the Act compared with the previous financial year

Type of Charge	Per Rateable Property	Per Rateable Property	Change	
	2022/23	2023/24	\$	%
Municipal	330.00	340.50	10.50	3.18%

4.1.1(h) The estimated total amount to be raised by municipal charges compared with the previous financial year

Type of Charge	2022/23	2023/24	Change	
	\$'000	\$'000	\$'000	%
Municipal	2,605	2,723	118	4.53%

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4.1.1(i) The rate or unit amount to be levied for each type of service rate or charge under Section 162 of the Act compared with the previous financial year

Type of Charge	Per Rateable Property 2022/23	Per Rateable Property 2023/24	Change	
	\$	\$	\$	%
Kerbside rubbish collection – 80L bin	174.75	187.33	12.58	7.20%
Kerbside rubbish collection – 120L bin	259.75	281.00	21.25	8.18%
Kerbside rubbish collection – 240L bin	504.89	561.99	57.10	11.31%
Kerbside recycling collection – 240L bin	154.84	169.05	14.21	9.18%
Additional bin	154.84	169.05	14.21	9.18%
Community waste	81.31	91.42	10.11	12.43%

4.1.1(j) The estimated total amount to be raised by each type of service rate or charge, and the estimated total amount to be raised by service rates and charges, compared with the previous financial year

Type of Charge	2022/23	2023/24	Change	
	\$'000	\$'000	\$'000	%
Kerbside collection	1,732	2,042	310	17.90%
Recycling	1,035	1,146	111	10.72%
Community waste	642	727	85	13.24%
Total	3,409	3,915	506	14.84%

4.1.1(k) The estimated total amount to be raised by all rates and charges compared with the previous financial year

	2022/23	2023/24	Change	
	\$'000	\$'000	\$'000	%
Rates	10,448	10,913	465	4.46%
Municipal charge	2,605	2,723	118	4.53%
Service rates and charges	3,409	3,915	506	14.84%
Supplementary rates	250	250	-	0.00%
Total Rates and charges	16,712	17,801	1,089	6.52%

4.1.1(l) Fair Go Rates System Compliance

Mansfield Shire Council is required to comply with the State Government's Fair Go Rates System (FGRS). The table below details the budget assumptions consistent with the requirements of the Fair Go Rates System.

	2022/23	2023/24
Total Rates	\$12,831,735	\$13,174,752
Number of rateable properties	8,120	8,206
Base Average Rate	\$1,580	\$1,605
Maximum Rate Increase (set by the State Government)	1.75%	3.50%
Capped Average Rate	\$1,608	\$1,662
Maximum General Rates and Municipal Charges Revenue	\$13,056,290	\$13,635,868
Budgeted General Rates and Municipal Charges Revenue	\$13,052,547	\$13,635,631
Budgeted Supplementary Rates	\$250,000	\$250,000
Budgeted Total Rates and Municipal Charges Revenue	\$13,302,547	\$13,885,631

4.1.1(m) Any significant changes that may affect the estimated amounts to be raised by rates and charges

There are no known significant changes which may affect the estimated amounts to be raised by rates and charges. However, the total amount to be raised by rates and charges may be affected by:

- ▶ The making of supplementary valuations (2023/24: estimated \$250,000 and 2022/23: actual \$90,000)
- ▶ The variation of returned levels of value (valuation appeals)
- ▶ Changes of use of land such that rateable land becomes non-rateable land and vice versa
- ▶ Changes of use of land such that residential land becomes business land and vice versa.

4.1.1(n) Differential Rates

Rates to be levied:

The rate and amount of rates payable in relation to land in each category of differential are:

- ▶ A general rate of 0.1610 cents in the dollar of CIV for all rateable residential properties,
- ▶ A general rate of 0.2689 cents in the dollar of CIV for all rateable commercial properties,
- ▶ A general rate of 0.2930 cents in the dollar of CIV for all rateable vacant land properties,
- ▶ A general rate of 0.1433 cents in the dollar of CIV for all rateable rural residential properties,
- ▶ A general rate of 0.1030 cents in the dollar of CIV for all rateable farmland properties.

Each differential rate will be determined by multiplying the Capital Improved Valuation (CIV) of each rateable land (categorised by the characteristics described below) by the relevant percentages indicated above.

Council considers that each differential rate will contribute to the equitable and efficient carrying out of council functions. Details of the objectives of each differential rate, the types of classes of land, which are subject to each differential rate and the uses of each differential rate, are set out below.

Residential

Definition: Residential land is any rateable land which does not have the characteristics of Rural Residential, Vacant, Commercial or Farmland as described in the Revenue & Rating Plan.

Objective: To ensure that Council has adequate funding to undertake its strategic, statutory, service provision and community services obligations and to ensure that the differential rate in the dollar declared for defined residential land properties is fair and equitable, having regard to the cost and the level of benefits derived from provision of Council services.

Characteristics: The characteristics of the planning scheme zoning are applicable to the determination of residential land. The residential land affected by this rate is that which is zoned residential under the Mansfield Shire Council Planning Scheme. The classification of the land will be determined by the occupation of that land for its best use and have reference to the planning scheme zoning.

Use of Rate: The differential rate will be used to fund items of expenditure described in the Budget adopted by Council. The level of the differential rate is the level which Council considers is necessary to achieve the objectives specified above.

Level of Rate: 100% of Residential Rate

Rural Residential

Definition: Rural residential refers to land in a rural setting, used and developed for dwellings that are not primarily associated with agriculture.

Objective: To ensure that Council has adequate funding to undertake its strategic, statutory, service

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provision and community services obligations and to ensure that the differential rate in the dollar declared for defined rural residential land properties is fair and equitable, having regard to the cost and the level of benefits derived from provision of Council services.

Characteristics: Access to services and facilities is a key factor that should determine the level of rates levied. Council has determined rural residential properties are typically located further from the town centre and should receive a reduced differential rate.

Use of Rate: The differential rate will be used to fund items of expenditure described in the Budget adopted by Council. The level of the differential rate is the level which Council considers is necessary to achieve the objectives specified above.

Level of Rate: 89% of Residential Rate

Vacant Land

Definition: Residential land that does not have any permanent structures built upon it, and which otherwise has the characteristics of Residential land as described in the Revenue & Rating Plan.

Objectives: To ensure that Council has adequate funding to undertake its strategic, statutory, service provision and community services obligations and to ensure that the differential rate in the dollar declared for defined residential land properties is fair and equitable, having regard to the cost and the level of benefits derived from provision of Council services.

Characteristics: Council provides an incentive to develop vacant land by applying a higher differential rate. While vacant land attracts fewer costs due to its reduced use of Council services, and arguably should therefore bear lower rates than a comparable improved property, the valuation of the property is lower (given no capital improvements) and therefore reflects this.

Use of Rate: The differential rate will be used to fund items of expenditure described in the Budget adopted by Council. The level of the differential rate is the level which Council considers is necessary to achieve the objectives specified above.

Level of Rate: 182% of Residential Rate.

Farmland

Definition: Any land which is "Farm Land" within the meaning of Section 2(1) of the *Valuation of Land Act 1960*.

- a) Farmland means any rateable land that is 2 or more hectares in area.
- b) Used primarily for primary producing purposes from its activities on the land; used primarily for grazing (including agistment), dairying, pig-farming, poultry farming, fish farming, tree farming, bee keeping, viticulture, horticulture, fruit growing or the growing of crops of any kind or for any combination of those activities; and
- c) That is used by a business.
 - a. that has a significant and substantial commercial purpose of character; and
 - b. that seeks to make a profit on a continuous or repetitive basis from its activities on the land; and
 - c. that is making a profit from its activities on the land, or that has a reasonable prospect of making a profit from its activities on the land if it continues to operate in the way that it is operating.

Objectives: To ensure that Council has adequate funding to undertake its strategic, statutory, service provision and community services obligations and to ensure that the differential rate in the dollar declared for defined Farmland properties is fair and equitable, having regard to the cost and the level of benefits derived from provision of Council services with considerations to maintain agriculture as a major industry in the municipal district, to facilitate the longevity of the farm sector and achieve a balance between providing for municipal growth and retaining the important agricultural economic base.

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Further, Council wishes to encourage retention of the appealing vista provided by farmland on the approaches to the main townships of the municipality, and support the sustainability of the farming industry through the declaration of a differential rate for Farmland.

Characteristics: The characteristics of the planning scheme zoning are applicable to the determination of farmland which will be subject to the rate of farmland. The classification of the land will be determined by the occupation of that land for its best use and have reference to the planning scheme zoning.

Property owners must complete and submit Council's "*Application for Classification of Rateable Property as Farmland*" form to be considered for the Farmland differential rate.

Use of Rate: The differential rate will be used to fund items of expenditure described in the Budget adopted by Council. The level of the differential rate is the level which Council considers is necessary to achieve the objectives specified above.

Level of Rate: 64% of the General Rate.

Commercial

Definition: Commercial Land is any land, which is:

- a) Used primarily for carrying out the manufacture or production of, or trade in goods or services (including tourist facilities and in the case of a business providing accommodation for tourists, is prescribed accommodation under the *Public Health and Wellbeing Act (Vic) 2008*; or
- b) Unoccupied building erected which is zoned Commercial or Industrial under the Mansfield Shire Council Planning Scheme; or
- c) Unoccupied land which is zoned Commercial or Industrial under the Mansfield Shire Council Planning Scheme.

Objectives: To ensure that Council has adequate funding to undertake its strategic, statutory, service provision and community services obligations and to ensure that the differential rate in the dollar declared for defined Commercial land properties is fair and equitable, having regard to the cost and the level of benefits derived from provision of Council services.

The commercial businesses of Mansfield Shire Council benefit from ongoing significant investment by Council in services and infrastructure. Council also notes the tax deductibility of Council rates for commercial properties which is not available to the residential sector, and also the income generating capability of commercial based properties

The Commercial differential rate is applied to promote the economic development objectives for the Mansfield Shire Council as outlined in the Council Plan. These objectives include an ongoing significant investment to create a vibrant economy and includes the maintenance and improvement of tourism infrastructure. Construction and maintenance of public infrastructure, development and provision of health and community services and the general provision of support services and promotion of business in the municipality.

Characteristics: The characteristics of the planning scheme zoning are applicable to the determination of vacant land which will be subject to the rate applicable to Commercial Land. The classification of the land will be determined by the occupation of that land for its best use and have reference to the planning scheme zoning.

Use of Rate: The differential rate will be used to fund items of expenditure described in the Budget adopted by Council. The level of the differential rate is the level which Council considers is necessary to achieve the objectives specified above.

Level of Rate: 167% of the General Rate

Cultural and Recreational Land

Under the *Cultural and Recreational Land Act 1963*, provision is made for a Council to grant a rating concession to any recreational lands which meet the test of being rateable land under the *Local Government Act 1989*.

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Outdoor recreational lands developed primarily for regional use as evidenced by paid administrative support and/or commercial business dealings in their operation or management are currently granted a rates concession under the provisions of *the Cultural and Recreational Land Act 1963*.

Mansfield currently has 5 properties that qualify as Cultural and Recreational land under the Act. They are:

- ▶ Mansfield Golf Club
- ▶ Mansfield Agricultural & Pastoral Society
- ▶ Nillahcootie Sailing Club
- ▶ Mansfield Bowls Club
- ▶ Goughs Bay Boat Club

The rates are determined on an individual case by case basis, as required under the Act, giving consideration to:

- ▶ The benefit to the community derived from the land, and
- ▶ What is a reasonable amount to be charged for the services provided.

Not For Profit Retirement Lifestyle Villages

Council may grant a rebate in relation to any rate or charges to assist the proper development of the municipal district (*Local Government Act 1989* Section 169(1)(a)).

In 2022/23 Council supported a request from Beolite Village, a not-for-profit retirement village, for a rates exemption with respect to the Community Centre facility that is available for use by members of the Mansfield Shire Community.

4.1.2. Statutory Fees and Fines

	Forecast	Budget	Change	
	Actual 2022/23 \$'000	2023/24 \$'000	\$'000	%
Revenue Services	22	34	12	54.5%
Town planning fees	321	301	(20)	-6.2%
Building, Health and Local Laws	142	129	(13)	-9.2%
Total statutory fees and fines	485	464	(21)	-4.3%

Statutory fees relate mainly to fees and fines levied in accordance with legislation and include animal registrations, health registrations, planning and building fees and parking fines. Statutory fees are set in accordance with legislative requirements.

Statutory Fees and Fines are budgeted to decrease by \$0.02 million or -4.3% on the 2022/23 forecast.

4.1.3. User Fees

	Forecast	Budget	Change	
	Actual 2022/23 \$'000	2023/24 \$'000	\$'000	%
Aged and health services	3	2	(1)	-33.33%
Building, Health and Local Laws	272	265	(7)	-2.57%
Planning and environment	427	425	(2)	-0.47%
Operations	159	83	(76)	-47.80%
Cemetery trust	80	74	(6)	-7.50%
Community and economic development	4	6	(2)	50.00%
Revenue Services	14	14	0	0.00%
Total user fees	959	869	(90)	-9.38%

User charges relate mainly to the recovery of service delivery costs through the charging of fees to users of Council's services. These include use of leisure facilities, community facilities and the provision of community wellbeing services.

User fees are budgeted to decrease by \$0.090 million or -9.38% on the 2022/23 forecast.

A detailed listing of fees and charges is included in Appendix A.

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4.1.4. Grants

Grants are required by the Act and the Regulations to be disclosed in Council's budget.

	Forecast Actual 2022/23 \$'000	Budget 2023/24 \$'000	Change	
			\$'000	%
Grants were received in respect of the following:				
Summary of grants				
Commonwealth funded grants	7,133	11,171	5,324	74.6%
State funded grants	4,904	2,069	(2,835)	(57.8%)
Total grants received	12,037	13,240	1203	9.9%
(a) Operating Grants				
Recurrent – Commonwealth Government				
Financial Assistance Grants	3,800	3,478	(322)	(8%)
Family and Youth Services (RAS)	59	-	(59)	(100%)
Recurrent – State Government				
Planning and Environment	26	26	-	0%
School crossing supervisors	33	35	2	6%
Libraries	0	149	149	100%
Maternal and child health	391	911	520	133%
Recreation	0	8	8	100%
Family and Youth Services	619	368	(253)	(40.8%)
Community Development	0	2	2	100%
Environmental Health	46	13	33	71.7%
Community safety	60	138	78	130%
Fire Services Levy	105	55	(50)	(47.6%)
Total recurrent grants	5,139	5,183	42	0.8%
Non-recurrent – Federal Government				
Family and Youth Services (RAS)	3	-	(3)	(100%)
Non-recurrent – State Government				
Community health	0	71	71	100%
Digital Transformation	1,888	-	(1,888)	(100%)
Community Development	18	-	(18)	(100%)
Family and Youth Services	265	-	(265)	(100%)
Maternal and Child Health	12	-	(12)	(100%)
Community Safety	33	-	(33)	(100%)
Waste Management	20	70	50	250%
Planning and Environment	643	-	(643)	(100%)
Human resources	29	0	(29)	(100%)
Total non-recurrent grants	2,882	141	(2,741)	(95.1%)
Total operating grants	8,021	5,324	(2,699)	(33.65%)
(b) Capital Grants				
Recurrent – Commonwealth Government				
Roads to Recovery	591	591	-	0%
Total recurrent grants	591	591	-	0%
Non-recurrent – Commonwealth Government				
Heavy Vehicle Safety Productivity Program	1,453	0	(1,453)	(100%)
Remote Road	-	5,919	5,919	100%
LRCI – Heritage	-	1,183	1,183	100%
LRCI – Roads	1,227	-	(1,227)	(100%)
Non-recurrent – State Government				
Community Safety – Flood Support Funding	500	-	(500)	(100%)
Libraries	137	-	(137)	(100%)
Footpaths and Cycleways	108	-	(108)	(100%)
Recreation Reserve – Lords Oval	-	225	225	100%
Total non-recurrent grants	3,425	7,327	3,902	113%
Total capital grants	4,016	7,918	3,902	97%
Total Grants	12,037	13,242	1,205	10%

4.1.5. Contributions

	Forecast Actual 2022/23 \$'000	Budget 2023/24 \$'000	Change	
			\$'000	%
Monetary	125	270	145	116.00%
Total contributions	125	270	145	116.00%

Monetary contributions relate to monies received from Developer Contributions, State Government, Federal Government, and community sources. Overall, the level of monetary contributions expected for 2023/24 is \$0.27 million which is a 116% increase over 2022/23.

4.1.6. Other Income

	Forecast Actual 2022/23 \$'000	Budget 2023/24 \$'000	Change	
			\$'000	%
Interest	102	260	158	-10.96%
Other	207	163	(44)	-21.26%
Total other income	309	423	114	36.89%

Other income relates to a range of items such as cost recoveries and other miscellaneous income items. It includes interest revenue on investments and rate arrears.

4.1.7. Employee Costs

	Forecast Actual 2022/23 \$'000	Budget 2023/24 \$'000	Change	
			\$'000	%
Wages and salaries	9,811	9,607	(204)	-2.08%
Workcover	121	118	(3)	-2.48%
Superannuation	853	1,118	265	31.07%
Other	273	162	(111)	-40.66%
Total employee costs	11,058	11,005	(53)	-0.48%

Employee costs include all labour related expenditure such as wages and salaries, allowances, leave entitlements, employer superannuation, etc.

Budgeted employee costs are to decrease over the 2022/23 forecast by -\$0.05 million or -0.48%.

4.1.8. Materials and Services

	Forecast Actual 2022/23 \$'000	Budget 2023/24 \$'000	Change	
			\$'000	%
Materials	885	899	14	1.58%
Contracts	2,441	3,037	596	24.42%
Consultants	433	388	-(45)	-10.39%
Other	4,145	4,554	409	9.87%
Total materials and services	7,904	8,878	974	12.32%

Materials and services include the purchases of consumables, payments to contractors for the provision of services and utility costs. Budget costs in 2023/24 set to increase by \$0.974 million or 12.32% compared to forecast for 2022/23.

4.1.9. Depreciation

	Forecast Actual 2022/23 \$'000	Budget 2023/24 \$'000	Change	
			\$'000	%
Property	570	583	13	2.28%
Plant & equipment	598	612	14	2.34%
Infrastructure	3,163	3,236	73	2.31%
Total depreciation	4,331	4,431	100	2.31%

Depreciation is an accounting measure which attempts to allocate the value of an asset over its useful life for property, plant and equipment including infrastructure assets such as roads, drains and other infrastructure. The increase of \$0.10 million or 2.31% compared to 2022/23 forecast is due mainly to the full year effect of the 2022/23 Capital Works Program on depreciation.

4.1.10. Amortisation – Right of use assets

	Forecast Actual 2022/23 \$'000	Budget 2023/24 \$'000	Change	
			\$'000	%
Right of use assets	(54)	(107)	(53)	98.15%
<i>List other components – agree to Model Accounts</i>	-	-	-	-
Total – right of use assets	(54)	(107)	(53)	98.15%

4.1.11. Other Expenses

	Forecast Actual 2022/23 \$'000	Budget 2023/24 \$'000	Change	
			\$'000	%
Leases	11	11	-	0.00%
Audit	97	130	33	34.02%
Councillors Allowances	199	204	5	2.51%
Other	44	-	(44)	-100%
Total other expenses	351	345	(6)	-1.7%

4.2. Balance Sheet

4.2.1. Assets

Current Assets

Total current assets in 2023/24 assets are projected to decrease by \$2.775 million compared to 2022/23 forecast.

Trade and other receivables are monies owed to Council by ratepayers and others. Short term debtors are expected to increase by \$0.535 million from 2022/23.

Non-Current Assets

Total non-current assets are expected to increase by \$17.102 million from 2022/23.

Property, infrastructure, plant, and equipment is the largest component of Council's Non-Current Assets and represents the value of all the land, buildings, roads, vehicles, equipment, etc. The increase in this balance is largely attributable to the Capital Works Program of \$15.584 million, with the IMPACT road being a major contributor.

Council has recorded a new Non-Current Asset in the form of a Right of Use asset being the Dual Court Stadium located at the Secondary College.

4.2.2. Liabilities

Current Liabilities

Total current liabilities, which represent obligations that Council must pay within the next twelve months, are expected to decrease by \$0.113 million from 2022/23.

Non-Current Liabilities

Total non-current liabilities, which represents obligations that Council must pay beyond the next twelve months, are expected to decrease by \$0.846 million from 2022/23.

4.2.3. Borrowings

The table below shows information on borrowings specifically required by the Regulations.

	Forecast Actual 2022/23 \$	Budget 2023/24 \$	Projections		
			2024/25 \$	2025/26 \$	2026/27 \$
Amount borrowed as at 30 June of the prior year	4,368	4,541	4,113	3,543	3,007
Amount proposed to be borrowed	600	-	-	-	-
Amount projected to be redeemed	(427)	(428)	(511)	(537)	(564)
Amount of borrowings as at 30 June	4,541	4,113	3,543	3,007	2,443

4.3. Statement of Changes in Equity

4.3.1. Reserves

Nil movement.

4.3.2. Equity

Total equity is expected to increase by \$15.173 million by the end of 2023/24. Total equity is the net of Total Assets less Total Liabilities.

4.4. Statement of Cash Flows

4.4.1. Net Cash Flows Provided by/used in Operating Activities

Cash flows from operating activities depicts inflows and outflows of cash from ongoing regular business activities. The net cash flows from operating activities does not equal the operating surplus (deficit) for the year as this includes non-cash items such as depreciation which have been excluded from the Cash Flow Statement.

Net cash inflow from operating activities are budgeted to increase by \$0.148 million from the 2022/23 forecast.

4.4.2. Net Cash Flows Provided by/used in Investing Activities

Cash flows from investing activities depicts inflows and outflows of cash related to the acquisition and disposal of Council assets. Assets are deemed to be an 'investment' in the business hence the term 'investment activities'.

Net cash outflows from investing activities are budgeted to increase by \$3.238 million from 2022/23 forecast.

4.4.3. Net Cash Flows Provided by/used in Financing Activities

Cash flows from investing activities depicts inflows and outflows of cash related to the acquisition and redemption of financial loans as well as interest payments and principal repayments of loans.

Net cash from financing activities is budgeted to end the 2023/24 year with a net outflow of cash of \$0.665 million. This represents an overall outflow of \$3.31 million over the course of the 2023/24 year.

4.5 Capital Works Program

This section presents a listing of the capital works projects that will be undertaken for the 2023/24 year, classified by expenditure type and funding source. Works are also disclosed as current budget or carried forward from prior year.

4.5.1. Summary

	Forecast Actual 2022/23 \$'000	Budget 2023/24 \$'000	Change \$'000	%
Property	2,697	1,662	(1,035)	(38.3%)
Plant and equipment	793	916	123	15.5%
Infrastructure	10,827	13,006	2,179	20.1%
Total	14,317	15,584	1,267	8.8%

	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000	Borrowings \$'000
Property	1,662	1,053	361	248	-	-	1,662	-	
Plant and equipment	916	286	630	-	-	-	916	-	
Infrastructure	13,006	6,241	4,070	2,627	7,918	180	4,908	-	
Total	15,584	7,580	5,061	2,943	-	7,918	180	7,486	-

4.5.2. Current Budget

Capital Works Area	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000	Borrowings \$'000
PROPERTY									
Buildings									
Buildings Renewal Program	261	-	261	-	-	-	-	261	-
Buildings New Program	1,053	1,053	-	-	-	-	-	1,053	-
Buildings Upgrade Program	853	-	-	248	-	-	-	248	-
Project Management	100	-	100	-	-	-	-	100	-
TOTAL PROPERTY	1,662	1,053	361	248	-	-	-	1,662	-

Mansfield Shire Council Budget 2023-24

Capital Works Area	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000	Borrowings \$'000
PLANT AND EQUIPMENT									
Plant, Machinery and Equipment									
Heavy Fleet Renewal	350	-	350	-	-	-	-	350	-
Heavy Fleet New									
Light Fleet Renewal	120	-	120	-	-	-	-	120	-
Miscellaneous New Equipment	25		25					25	
Small Equipment Renewal	110	-	110	-	-	-	-	110	-
Fixtures, Fittings and Furniture									
Furniture	15	-	15	-	-	-	-	15	-
Library books	10	-	10					10	
Computers and Telecommunications									
Digital Transformation Strategy	286	286	-	-	-	-	-	286	-
TOTAL PLANT AND EQUIPMENT	916	286	630	-	-	-	-	916	-
INFRASTRUCTURE									
Roads									
Kerb & Channel Renewal Sealed	54	-	54	-	-	-	-	54	-
Kerb & Channel New Sealed	-								
Rural Roads – Sealed – Renewal	1,561	-	1,561	-	-	591	-	970	-
Rural Roads – Sealed – Upgrade	500			500				500	
Rural Roads – Sealed – New	956	-	-	956	-	-	-	956	-
Urban Roads – Sealed – Upgrade	30	30						30	
Urban Roads – Sealed – New	5,919	5,618	0	301		5,919			
Rural Roads – unsealed – Renew	1,197	-	1,197	-	-	1,183	-	14	-
Rural Roads – unsealed – Upgrade	250			250				250	
Project Management	313	-	313	-	-	-	-	313	-
Bridges									
Culvert Renewal Program	-	-	-	-	-	-	-	-	-
Culvert Upgrade Program	200			200				200	
Bridge Renewal Program	350	-	350	-	-	-	-	350	-
Project Management	90	-	90	-	-	-	-	90	-
Footpaths and Cycleways									
Footpath Renewal Program	86	-	86	-	-	-	-	86	-
Footpath New Program	220	220	-	-	-	-	5	215	-
Footpath Upgrade Program	-	-	-	-	-	-	-	-	-
Project Management	31	-	31	-	-	-	-	31	-
Drainage									
Drainage Renewal Program	160	-	160	-	-	-	-	160	-
Drainage New Program	223	223						223	
Drainage Upgrade Program	70	-	-	70	-	-	-	70	-
Project Management	40	-	40	-	-	-	-	40	-

Mansfield Shire Council Budget 2023-24

Capital Works Area	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000	Borrowings \$'000
Recreational, Leisure & Community Facilities									
Recreation and Open Space Renewal	103	-	103	-	-	-	-	103	-
Recreation and Open Space New	150	150	-	-	-	-	100	50	-
Recreation and Open Space Upgrade	350	-	-	350	-	225	75	50	-
Project Management	65	-	65	-	-	-	-	65	-
Off Street Carparks									
Carparks Renewal Sealed	89	-	89	-	-	-	-	89	-
Carparks New Sealed	-	-	-	-	-	-	-	-	-
TOTAL INFRASTRUCTURE	13,006	6,241	4,070	2,695	-	7,918	180	4,908	-
TOTAL NEW CAPITAL WORKS	15,584	7,580	5,061	2,943	-	7,918	180	7,486	-

4.5.3. Works Carried Forward From 2022/23 Year

Capital Works Area	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000	Borrowings \$'000
PROPERTY									
Buildings									
Kindergarten	90	-	-	90	-	-	-	90	-
Heritage Display Building	1,263	1,263	-	-	-	1,263	-	-	-
TOTAL PROPERTY	1,353	1,263	0	90	0	1,263	0	434	0
INFRASTRUCTURE									
Mower and Tipper	343	343	-	-	-	-	-	343	-
HV6 Greenvale Rd, Mt Battery Rd	1,838	-	-	1,838	-	1,253	-	585	-
Apollo St Stormwater	813	-	-	813	-	-	-	813	-
High St Carpark	498	498	-	-	-	-	-	498	-
Bridge Renewal Program - Gooleys	67	-	67	-	-	-	-	67	-
Mullum Wetlands	100	100	-	-	-	-	-	100	-
Malcolm St Footpath	237	-	-	237	-	98	-	139	-
Lakins Road Cultural Heritage Management Plan	50	-	-	50	-	50	-	-	-
Woods Point Open Space	45	-	45	-	-	-	-	45	--
IMPACT Route – Rifle Butt Rd Design	100	100	-	-	-	-	-	100	-
IMPACT Route – Highton Ln Renewal	200	-	200	-	-	-	-	200	-
IMPACT Route – Culvert upgrade Rifle Butts Rd	255	-	-	255	-	-	-	255	-
Rail Trail Station Precinct Design	30	-	30	-	-	-	-	30	-
Jamieson Drainage Upgrades	87	-	87	-	-	-	-	87	-

Mansfield Shire Council Budget 2023-24

Capital Works Area	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000	Borrowings \$'000
Jamieson Footpath – Mary St	12	12	-	-	-	-	-	12	-
TOTAL INFRASTRUCTURE	4,675	1,053	429	3,193	0	1,401	0	3,274	0
TOTAL CARRIED FORWARD CAPITAL WORKS 2022/23	6,028	2,316	429	3,283	0	2,664	0	3,708	0

4.6. Summary of Planned Capital Works Expenditure

For the years ending 30 June 2025, 2026 & 2027

2024/25	Asset Expenditure Types					Funding Sources				
	Total \$'000	New \$'000	Renewal \$'000	Expansion \$'000	Upgrade \$'000	Total \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
Property										
Buildings	1,283	933	350	0	0	0	1,000	0	283	0
Total Buildings	1,283	933	350	0	0	0	0	0	0	0
Total Property	1,283	933	350	0	0	1,283	1,000	0	283	0
Plant and Equipment										
Plant, machinery, and equipment	571	0	571	0	0	0	0	0	571	0
Fixtures, fittings, and furniture	15	15	0	0	0	0	0	0	15	0
Computers and telecommunications	38	38	0	0	0	0	0	0	38	0
Library books	10	10	0	0	0	0	0	0	10	0
Total Plant and Equipment	634	63	571	0	0	634	0	0	634	0
Infrastructure										
Roads	9,505	5,479	3,96	0	830	9,505	4,437	966	4,102	0
Bridges	735	0	355		380	735	0	0	735	0
Footpaths and cycleways	541	336	205	0	0	541	0	0	541	0
Drainage	400	100	300	0	0	400	0	0	400	0
Recreational, leisure and community facilities	500	220	200	0	80	500	0	0	500	0
Off Street Carparks	114	0	114	0	0	114	0	0	114	0
Other Infrastructure	100	100	0	0	0	100	100	0	0	0
Total Infrastructure	11,895	6,235	4,370	0	1,290	11,895	4,357	966	6,392	0
Total Capital Works Expenditure	13,812	7,231	5,291	0	1,290	13,812	5,537	966	7,309	0

Mansfield Shire Council Budget 2023-24

2025/26	Asset Expenditure Types					Funding Sources				
	Total \$'000	New \$'000	Renewal \$'000	Expansion \$'000	Upgrade \$'000	Total \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
Property										
Buildings	494	293	201	0	0	494	0	0	494	0
Total Buildings	494	293	201	0	0	0	0	0	0	0
Total Property	494	293	201	0	0	494	0	0	494	0
Plant and Equipment										
Plant, machinery, and equipment	491	0	491	0	0	491	0	0	491	0
Fixtures, fittings, and furniture	15	0	15	0	0	15	0	0	15	0
Computers and telecommunications	38	0	38	0	0	38	0	0	38	0
Library books	10	0	10	0	0	10	0	0	10	0
Total Plant and Equipment	554	0	554	0	0	554	0	0	554	0
Infrastructure										
Roads	3,501	0	2,551	0	950	3,501	591	0	2,910	0
Bridges	830	0	280	0	550	830	0	0	830	0
Footpaths and cycleways	404	254	150	0	0	404	0	0	404	0
Drainage	400	0	300	0	100	400	0	0	400	0
Recreational, leisure and community facilities	525	20	84	0	420	524	0	0	524	0
Off Street Carparks	36	0	36	0	0	36	0	0	36	0
Other Infrastructure	100	0	100	0	0	100	0	0	100	0
Total Infrastructure	5,796	274	3,502	0	2,020	5,796	591	0	5,203	0
Total Capital Works Expenditure	6,844	567	4,257	0	2,020	6,844	591	0	6,253	0

2026/27	Asset Expenditure Types					Funding Sources				
	Total \$'000	New \$'000	Renewal \$'000	Expansion \$'000	Upgrade \$'000	Total \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
Property										
Buildings	669	43	626	0	0	669	0	0	669	0
Total Buildings	669	43	626	0	0	0	0	0	0	0
Total Property	669	43	626	0	0	669	0	0	669	0
Plant and Equipment										
Plant, machinery, and equipment	328	0	328	0	0	328	0	0	328	0
Fixtures, fittings, and furniture	15	0	15	0	0	15	0	0	15	0
Computers and telecommunications	38	0	38	0	0	38	0	0	38	0
Library books	15	0	15	0	0	15	0	0	15	0
Total Plant and Equipment	391	0	391	0	0	391	0	0	391	0
Infrastructure										
Roads	3,593	0	2,963	0	630	3,593	592	0	3,001	0
Bridges	815	0	355	0	460	815	0	0	815	0

Mansfield Shire Council **Budget 2023-24**

2026/27	Asset Expenditure Types					Funding Sources				
	Total \$'000	New \$'000	Renewal \$'000	Expansion \$'000	Upgrade \$'000	Total \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
Footpaths and cycleways	302	162	140	0	0	302	0	0	302	0
Drainage	350	0	250	0	100	350	0	0	350	0
Recreational, leisure and community facilities	380	20	140	0	220	380	0	0	380	0
Off Street Carparks	53	0	53	0	0	53	0	0	53	0
Other Infrastructure	100	0	100	0	0	100	0	0	100	0
Total Infrastructure	5,593	182	4,001	0	1,410	5,593	592	0	5,001	0
Total Capital Works Expenditure	6,653	225	5,018	0	1,410	6,653	592	0	6,061	0

5a. Targeted Performance Indicators

The following tables highlight Council's current and projected performance across a selection of targeted service and financial performance indicators. These indicators provide a useful analysis of Council's intentions and performance and should be interpreted in the context of the organisation's objectives.

The targeted performance indicators below are the prescribed performance indicators contained in Schedule 4 of the Local Government (Planning and Reporting) Regulations 2020. Results against these indicators and targets will be reported in Council's Performance Statement included in the Annual Report.

Targeted performance indicators - Service

Indicator	Measure	Note	Actual 2021/22	Forecast 2022/23	Target 2023/24	Target Projections			Trend +/-
						2024/25	2025/26	2026/27	
Governance									
Satisfaction with community consultation and engagement	Community satisfaction rating out of 100 with the consultation and engagement efforts of Council	1	59	59	60	60	61	61	+
Roads									
Sealed local roads below the intervention level	Number of kms of sealed local roads below the renewal intervention level set by Council / Kms of sealed local roads	2	82.43	82.87	83.85	84.47	84.37	85.27	o
Statutory planning									
Planning applications decided within the relevant required time	Number of planning application decisions made within the relevant required time / Number of decisions made	3	91.03	86.67	91.00	91.00	93.00	94.00	+
Waste management									
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	4	34	32	34	37	42	47	+

Targeted performance indicators – Financial

Indicator	Measure	Note	Actual 2021/22	Forecast 2022/23	Target 2023/24	Target Projections			Trend +/-
						2024/25	2025/26	2026/27	
Liquidity									
Working Capital	Current assets / current liabilities	5	253%	267%	225%	175%	145%	121%	+
Obligations									
Asset renewal	Asset renewal and upgrade expense / Asset depreciation	6	162%	197%	181%	145%	135%	139%	o
Stability									
Rates concentration	Rate revenue / adjusted underlying revenue	7	59%	62%	66%	70%	70%	71%	+
Efficiency									
Expenditure level	Total expenses / no. of property assessments	8	\$3,166	\$2,926	\$3,041	\$3,111	\$3,201	\$3,281	+

5b. Financial Performance Indicators

The following table highlights Council's current and projected performance across a range of key financial performance indicators. These indicators provide a useful analysis of Council's financial position and performance and should be interpreted in the context of the organisation's objectives.

The financial performance indicators below are the prescribed financial performance indicators contained in Part 3 of Schedule 3 of the Local Government (Planning and Reporting) Regulations 2020. Results against these indicators will be reported in Council's Performance Statement included in the Annual Report.

Indicator	Measure	Note	Actual 2021/22	Forecast 2022/23	Budget 2023/24	2024/25	Projections 2025/26	2026/27	Trend +/-
Operating position									
Adjusted underlying result	Adjusted underlying surplus (deficit) / Adjusted underlying revenue	9	1.2	11.7	6.3	3.7	3.9	4.5	+
Liquidity									
Unrestricted cash	Unrestricted cash / current liabilities	10	42%	201%	148%	98%	76%	52%	o
Obligations									
Loans and borrowings	Interest bearing loans and borrowings / rate revenue	11	29	27	26	22	18	15	+
Loans and borrowings	Interest and principal repayments on interest bearing loans and borrowings / rate revenue		1	4	4	4	4	3	+
Indebtedness	Non-current liabilities / own source revenue		29	27	24	21	18	15	+
Stability									
Rates effort	Rate revenue / CIV of rateable properties in the municipality	12	0.3	0.3	0.2	0.3	0.3	0.3	o
Efficiency									
Revenue level	General rates and municipal charges / no. of property assessments	13	\$1,876	\$2,089	\$2,169	\$2,265	\$2,359	\$2,455	+

Key to Forecast Trend:

- + Forecasts improvement in Council's financial performance/financial position indicator
- o Forecasts that Council's financial performance/financial position indicator will be steady
- Forecasts deterioration in Council's financial performance/financial position indicator

6. Fees & Charges

Appendix A presents the fees and charges of a statutory/non-statutory nature which will be charged in respect to various goods and services during the financial year 2023/24.

Fees and charges are based on information available at the time of publishing and may vary during the financial year subject to any changes in Council's policy or legislation.



Fees & Charges

Mansfield Shire Council

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Name	GST	Year 22/23 Last YR Fee (incl. GST)	Year 23/24 Fee (incl. GST)	Increase %	Increase \$
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Mansfield Shire Council

Council Offices

Freedom of Information Request

Application Fee	N	\$30.60	\$30.60	0.00%	\$0.00
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Revenue Services - Rates & Debtors

Copy of Rates Notice	N	\$10.00	\$10.00	0.00%	\$0.00
Land information Certificates	N	\$27.40	\$28.80	5.11%	\$1.40
Land information Certificates - 24 Hour Service	N	\$65.00	\$65.00	0.00%	\$0.00
Printed and mailed rates notice	N	\$4.40	\$5.00	13.64%	\$0.60
Adverse possession admin fee	N	\$100.00	\$100.00	0.00%	\$0.00
Debtor Invoices Interest on Overdue	N	The penalty interest rate is reviewed regularly. The current penalty interest rate was fixed by the Attorney-General under section 2 of the Penalty Interest Rate Act 1983 at 10% per annum with effect on and from 1 February 2017.			

Records

Records Retrieval (Non FOI)	N	\$90.00	\$90.00	0.00%	\$0.00
\$50 minimum charge					

Local Laws

Infringements

Failure to comply with "Notice to Comply" (as detailed in the Local Law)	N	\$200.00	\$100.00	-50.00%	-\$100.00
Other Local Laws contraventions	N	As listed in the Local Law			
Traffic Regulations	N	As determined by legislation			
Other fines, including EPA, Food, Animal	N	As determined by legislation			

Dog & Cat Registration

Note: All registrations are due 10 April for payment and renewal. Registration Fees paid after 31 October each year shall only pay a pro rata fee based on a per month or part thereof basis. (Except for renewals and dangerous dogs).

Entire dog or cat	N	\$165.00	\$172.00	4.24%	\$7.00
For animals registered after December, a 50% discount applies.					
Entire dog or cat (concession)	N	\$85.00	\$88.00	3.53%	\$3.00
Applicable to pension or concession card holders. For animals registered after December, a 50% discount applies.					
Dog or cat (reduced fee)	N	\$45.00	\$47.00	4.44%	\$2.00
This reduced fee is available for dogs and cats that are microchipped, and either desexed or over 10 years old. It's also available to members of a domestic animal business or applicable organisation. For animals registered after December, a 50% discount applies.					
Dog or cat (reduced fee and concession)	N	\$22.00	\$23.00	4.55%	\$1.00
This reduced fee is available for dogs and cats that are microchipped, and either desexed or over 10 years old. It's also available to members of a domestic animal business or applicable organisation. Applicable to pension or concession card holders. For animals registered after December, a 50% discount applies.					

Name	GST	Year 22/23 Last YR Fee (incl. GST)	Year 23/24 Fee (incl. GST)	Increase %	Increase \$
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Dog & Cat Registration [continued]

Dog or cat (older, not desexed)	N	\$85.00	\$88.00	3.53%	\$3.00
This fee is available for dogs and cats that were first registered before April 2013 and have not been desexed. For animals registered after December, a 50% discount applies.					
Dog or cat (older, not desexed, concession)	N	\$45.00	\$47.00	4.44%	\$2.00
This fee is available for dogs and cats that were first registered before April 2013 and have not been desexed. Applicable to pension or concession card holders. For animals registered after December, a 50% discount applies.					
Dog kept for working stock	N	\$30.00	\$31.00	3.33%	\$1.00
For animals registered after December, a 50% discount applies.					
Dog kept for working stock (concession)	N	\$15.00	\$16.00	6.67%	\$1.00
Applicable to pension or concession card holders. For animals registered after December, a 50% discount applies.					
All Restricted Breed / Declared Dogs (no concession available)	N	\$320.00	\$333.00	4.06%	\$13.00
For animals registered after December, a 50% discount applies.					
Domestic Animal Business Registration	N	\$300.00	\$312.00	4.00%	\$12.00
Replacement registration tags	N	\$5.00	\$5.00	0.00%	\$0.00
Excess Animal Permit (initial)	N	\$80.00	\$83.00	3.75%	\$3.00
Renewal of Excess Animal Permit (yearly)	N	\$80.00	\$83.00	3.75%	\$3.00

Pound

Sustenance

Dogs	N	\$38.00	\$40.00	5.26%	\$2.00
Cats	N	\$38.00	\$40.00	5.26%	\$2.00
Sheep/Goats	N	\$25.00	\$26.00	4.00%	\$1.00
Cattle	N	\$25.00	\$26.00	4.00%	\$1.00
Horses	N	\$25.00	\$26.00	4.00%	\$1.00
Veterinarian Fees	N				At Cost

Animal Surrender

Small animal surrender for euthanasia	N	\$30.00	\$30.00	0.00%	\$0.00
Includes small dogs, cats, and other small domestic animals.					
Large or medium dog surrender for euthanasia	Y	\$90.00	\$94.00	4.44%	\$4.00

Release Fees

Dog or cat - 1st offence	N	\$100.00	\$104.00	4.00%	\$4.00
Limited to office hours only					
Dog or cat - 2nd and subsequent offence	N	\$200.00	\$208.00	4.00%	\$8.00
Livestock release fee (up to 4 animals)	N	\$110.00	\$114.00	3.64%	\$4.00
Includes sheep, goats, cattle, horses, and alpacas.					
Livestock release fee (each subsequent animal)	N	\$10.00	\$10.00	0.00%	\$0.00
Includes sheep, goats, cattle, horses, and alpacas.					
Weekend & afterhours additional release fee	N	\$125.00	\$130.00	4.00%	\$5.00
Transport Fee / Advertisement Fee	N				Cost +25%

Name	GST	Year 22/23 Last YR Fee (incl. GST)	Year 23/24 Fee (incl. GST)	Increase %	Increase \$
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Impounding Vehicle

Recovery of towing fee	N				Cost plus 25%
Release fee (Limited to office hours only)	N	\$220.00	\$229.00	4.09%	\$9.00

Permits

Note: All annual permits are due 1 September for payment and renewal. Registration Fees paid after 31 March each year shall only pay a pro rata fee based on a per month or part thereof basis.

1 year permit for use of council land or a public space for alfresco dining and footpath seating	N	\$150.00	\$156.00	4.00%	\$6.00
Camping & temporary accommodation on applicant's private property - 1yr	N	\$150.00	\$156.00	4.00%	\$6.00
Camping & temporary accommodation on applicant's private property - 3yrs	N	\$400.00	\$416.00	4.00%	\$16.00
Large market on Council Land or in a public place - single event permit	N	\$450.00	\$470.00	4.44%	\$20.00
Over 50 stalls.					
Small market on Council Land or in a public place - 1 year permit	N	\$150.00	\$156.00	4.00%	\$6.00
Up to 50 stalls.					
Use of council land or a public place for distribution of unsolicited material	N	\$60.00	\$63.00	5.00%	\$3.00
Use of council land or a public place for trade displays / clothing racks	N	\$150.00	\$156.00	4.00%	\$6.00
Use of council land or public place for advertising signs / A-frames	N	\$90.00	\$95.00	5.56%	\$5.00
Use of council land or public place for ancillary items (umbrellas, bollards, heaters, barrier screens, awnings, blinds and planter boxes)	N	\$90.00	\$95.00	5.56%	\$5.00
Use of council land or public place for consumption of alcohol	N	\$110.00	\$115.00	4.55%	\$5.00
Use of private - residential land for open air burning (burning off)	N	\$110.00	\$115.00	4.55%	\$5.00
Use of private - residential land for storage of machinery, materials, goods or vehicles	N	\$150.00	\$156.00	4.00%	\$6.00
Use of private - residential land for use of scare guns	N	\$175.00	\$182.00	4.00%	\$7.00
Permits not elsewhere specified	N	\$150.00	\$150.00	0.00%	\$0.00
Busking on Council Land or in a public place	N	\$18.00	\$18.50	2.78%	\$0.50
Mobile Trader - initial permit	N	\$75.00	\$78.00	4.00%	\$3.00
Mobile Trader - ongoing permit per week	N	\$75.00	\$78.00	4.00%	\$3.00
Commercial Health & Fitness Provider - Annual Fee	Y	\$280.00	\$291.00	3.93%	\$11.00
Livestock Grazing Permit - Council Roads (1 year)	N	\$95.00	\$99.00	4.21%	\$4.00
Livestock Grazing Permit - Council Roads (3 years)	N	\$190.00	\$198.00	4.21%	\$8.00
Livestock Grazing Permit - Council Roads (5 years)	N	\$285.00	\$297.00	4.21%	\$12.00
Events & Festivals on Council land	N	\$155.00	\$161.00	3.87%	\$6.00
Urgent consideration of application (if sought in less than 28 days)	N	\$100.00	\$105.00	5.00%	\$5.00

Name	GST	Year 22/23 Last YR Fee (incl. GST)	Year 23/24 Fee (incl. GST)	Increase %	Increase \$
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Emergency Management

Fire Hazard Management

Fire Direction clearing Notice - non compliance	N	\$1,710.84	\$1,850.00	8.13%	\$139.16
Fire hazard removal	N				Cost +10%

Road Infrastructure Service

Works within a Road Reserve Permit

Minor Works - conducted on any part of roadway, shoulder or pathway	N	\$139.80	\$139.80	0.00%	\$0.00
Updated fee to be released in July by the federal government.					
Minor Works - not conducted on any part of roadway, shoulder or pathway	N	\$90.20	\$90.20	0.00%	\$0.00
Updated fee to be released in July by the federal government.					
Works other than minor works - conducted on any part of roadway, shoulder or pathway (speed limit above 50kph)	N	\$647.80	\$647.80	0.00%	\$0.00
Updated fee to be released in July by the federal government.					
Works other than minor works - conducted on any part of roadway, shoulder or pathway (speed limit 50kph or below)	N	\$353.20	\$353.20	0.00%	\$0.00
Updated fee to be released in July by the federal government.					
Works other than minor works - not conducted on any part of roadway, shoulder or pathway (speed limit above 50kph)	N	\$353.20	\$353.20	0.00%	\$0.00
Updated fee to be released in July by the federal government.					
Works other than minor works - not conducted on any part of roadway, shoulder or pathway (speed limit 50kph or below)	N	\$90.20	\$90.20	0.00%	\$0.00
Updated fee to be released in July by the federal government.					
Legal Point of Stormwater Discharge	N	\$146.85	\$146.85	0.00%	\$0.00
Statutory fee set by the Local Government Act 1989. Updated fee to be released in July by the federal government.					

Damage to Council Assets - Reinstatement works

Asphalt	N				Cost +25%
Bitumen / spray seal	N				Cost +25%
Gravel	N				Cost +25%
Nature strips / Road shoulders	N				Cost +25%
Kerb & Channel	N				Cost +25%
Footpath	N				Cost +25%
Driveways - concrete	N				Cost +25%
Driveway Layback	N				Cost +25%

Sundry Works

Sundry External Works	Y				Cost +25%
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Name	GST	Year 22/23 Last YR Fee (incl. GST)	Year 23/24 Fee (incl. GST)	Increase %	Increase \$
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Waste Management

Resource Recovery Centre

Soft furnishings	Y	\$27.00	\$31.00	14.81%	\$4.00
Domestic Waste less than 1/2 m3	Y	\$10.00	\$14.00	40.00%	\$4.00
E-Waste (electronic waste)	Y	\$10.00	\$10.00	0.00%	\$0.00
Solar Panel, TV, PC and IT peripherals (transport fee) - per item	Y	\$0.00	\$5.00	∞	\$5.00
Domestic Waste up to 2m3 - cost per m3	Y	\$55.00	\$100.00	81.82%	\$45.00
Commercial / Building Waste	Y	\$250.00	\$270.00	8.00%	\$20.00
Commercial Quantity Cardboard (per m3)	Y	\$15.00	\$120.00	700.00%	\$105.00
Gas Bottle	Y	\$13.00	\$15.00	15.38%	\$2.00
Green Waste	Y	\$13.00	\$14.00	7.69%	\$1.00
Motor Oil per 4 litres	Y	\$1.50	\$1.60	6.67%	\$0.10
Mattress - any size	Y	\$37.00	\$37.00	0.00%	\$0.00
Fridges (covers cost of degassing)	Y	\$30.00	\$30.00	0.00%	\$0.00
Tyre - Car	Y	\$10.00	\$17.00	70.00%	\$7.00
Tyre - 4WD	Y	\$22.00	\$31.00	40.91%	\$9.00
Tyre - Light Truck	Y	\$34.00	\$52.00	52.94%	\$18.00

Commercial / Bulk Garbage Charges

Replacement bin 120 litre	N	\$80.00	\$87.00	8.75%	\$7.00
Replacement bin 240 litre	N	\$89.00	\$96.00	7.87%	\$7.00
Replacement bin 80 litre	N	\$80.00	\$87.00	8.75%	\$7.00
240 Litre mobile garbage bin collection	N	\$13.00	\$14.00	7.69%	\$1.00
Commercial Recycling collections	N	\$11.00	\$12.00	9.09%	\$1.00
Special Events Waste Collection - Bin delivery & collection	Y	\$24.00	\$26.00	8.33%	\$2.00
Special Events Waste Collection - Collection only	Y	\$21.00	\$23.00	9.52%	\$2.00
Bin Lid	N	\$17.00	\$18.35	7.94%	\$1.35

Community Services

Aged and Disability Services

Community Shopping Bus

Charges are for return trip from Mansfield.

Pick up from outside of Mansfield may incur an additional charge.

Client - Community Shopping Bus	Y	\$6.00	\$6.50	8.33%	\$0.51
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Mansfield Library

Meeting Rooms

Not for Profit Groups

Hourly	Y	\$7.00	\$8.00	14.29%	\$1.00
Half Day	Y	\$21.00	\$22.00	4.76%	\$1.00

Name	GST	Year 22/23 Last YR Fee (incl. GST)	Year 23/24 Fee (incl. GST)	Increase %	Increase \$
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Not for Profit Groups [continued]

Full Day	Y	\$41.00	\$43.00	4.88%	\$2.00
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Commercial Operators

Hourly	Y	\$38.00	\$40.00	5.26%	\$2.00
Half Day	Y	\$73.00	\$76.00	4.11%	\$3.00
Full Day	Y	\$150.00	\$160.00	6.67%	\$10.00

Overdue Fines

Fine for Inter Library Loan item	N	\$0.60	\$0.60	0.00%	\$0.00
Fine for book club item	N	\$0.00	\$1.00	∞	\$1.00

Damage Fees

Minor damage to an item or barcode	N	\$2.30	\$3.00	30.43%	\$0.70
DVD or CD Rom replacement cover	N	\$3.10	\$3.00	-3.23%	-\$0.10
CDB Covers	N	\$10.20	\$10.00	-1.96%	-\$0.20
Playaway	N	\$102.00	\$100.00	-1.96%	-\$2.00

Penalty Replacement Costs

Adult Book	N	\$26.50	\$26.00	-1.89%	-\$0.50
Junior Book	N	\$15.00	\$14.00	-6.67%	-\$1.00
Light Romance	N	\$2.00	\$2.00	0.00%	\$0.00
Periodical	N	\$9.50	\$9.00	-5.26%	-\$0.50
Book on disk	N	\$102.00	\$100.00	-1.96%	-\$2.00
Single disk	N	\$19.50	\$19.00	-2.56%	-\$0.50
DVD	N	\$27.50	\$27.00	-1.82%	-\$0.50
MP3	N	\$107.00	\$105.00	-1.87%	-\$2.00
Replacement of lost or damaged library card	N	\$3.10	\$3.00	-3.23%	-\$0.10

Inter Library Fees and Charges

Requests for items not in stock and obtained by Inter Library Loan (as charged by supplier)	Y	\$17.50	\$0.00	-100.00%	-\$17.50
Recoup of any Inter Library Loan postage charges	Y	\$10.50	\$0.00	-100.00%	-\$10.50
Inter Library Loan strap / barcode	Y	\$4.00	\$4.00	0.00%	\$0.00
Requests for photocopies not in stock and obtained on Inter Library Loan	Y	As charged by supplier			

Printing

Black & White	Y	\$0.20	\$0.25	25.00%	\$0.05
Colour	Y	\$1.10	\$1.00	-9.09%	-\$0.10

Photocopying

Black & White Single Sided A4	Y	\$0.20	\$0.20	0.00%	\$0.00
Black & White Single Sided A3	Y	\$0.40	\$0.50	25.00%	\$0.10
Colour Single Sided A4	Y	\$1.10	\$1.00	-9.09%	-\$0.10

Name	GST	Year 22/23 Last YR Fee (incl. GST)	Year 23/24 Fee (incl. GST)	Increase %	Increase \$
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Photocopying [continued]

Colour Single Sided A3	Y	\$2.20	\$2.00	-9.09%	-\$0.20
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Telephone & Fax (Australia only)

Telephone	Y	\$0.50	\$0.50	0.00%	\$0.00
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Miscellaneous Library Charges

Programs and Activities	Y			Charges may be applied on a cost recovery basis	
Research Fee per half hour	Y	\$16.00	\$18.15	13.44%	\$2.15

Building & Sporting Facilities

The following charges are for casual adhoc bookings for facilities not covered by existing agreements with Council for community groups/organisations.

Facility Hire Rates

Youth Centre

Community Organisations

Meeting Room - Hourly	Y	\$0.00	\$26.00	∞	\$26.00
Meeting Room - 1/2 day	Y	\$0.00	\$62.50	∞	\$62.50
Meeting Room - Full day	Y	\$0.00	\$120.00	∞	\$120.00
Music Shed - Hourly	Y	\$0.00	\$15.00	∞	\$15.00
Music Shed - 1/2 day	Y	\$0.00	\$40.00	∞	\$40.00
Music Shed - Full day	Y	\$0.00	\$80.00	∞	\$80.00
Recreation Room 1 - Hourly	Y	\$0.00	\$26.00	∞	\$26.00
Recreation Room 1 - 1/2 day	Y	\$0.00	\$62.50	∞	\$62.50
Recreation Room 1 - Full day	Y	\$0.00	\$120.00	∞	\$120.00
Recreation Room 2 - Hourly	Y	\$0.00	\$26.00	∞	\$26.00
Recreation Room 2 - 1/2 day	Y	\$0.00	\$62.50	∞	\$62.50
Recreation Room 2 - Full day	Y	\$0.00	\$120.00	∞	\$120.00

Commercial Operator

Meeting Room - Hourly	Y	\$0.00	\$42.00	∞	\$42.00
Meeting Room - 1/2 day	Y	\$0.00	\$125.00	∞	\$125.00
Meeting Room - Full day	Y	\$0.00	\$250.00	∞	\$250.00
Music Shed - Hourly	Y	\$0.00	\$21.00	∞	\$21.00
Music Shed - 1/2 day	Y	\$0.00	\$55.00	∞	\$55.00
Music Shed - Full day	Y	\$0.00	\$110.00	∞	\$110.00
Recreation Room 1 - Hourly	Y	\$0.00	\$42.00	∞	\$42.00
Recreation Room 1 - 1/2 day	Y	\$0.00	\$125.00	∞	\$125.00
Recreation Room 1 - Full day	Y	\$0.00	\$250.00	∞	\$250.00
Recreation Room 2 - Hourly	Y	\$0.00	\$42.00	∞	\$42.00
Recreation Room 2 - 1/2 day	Y	\$0.00	\$125.00	∞	\$125.00
Recreation Room 2 - Full day	Y	\$0.00	\$250.00	∞	\$250.00

Name	GST	Year 22/23 Last YR Fee (incl. GST)	Year 23/24 Fee (incl. GST)	Increase %	Increase \$
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Key Replacement

Key Replacement Fee	Y	\$0.00	\$78.00	∞	\$78.00
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Cleaning

Cleaning Fee	Y	\$0.00	\$81.00	∞	\$81.00
Additional charges on a cost recovery basis.					

Mansfield Community Centre

Not for Profit / Community Organisations

Anderson Hall & Buckland Room Hire - Hourly	Y	\$25.00	\$26.00	4.00%	\$1.00
Anderson Hall & Buckland Room Hire - Half Day	Y	\$60.00	\$62.50	4.17%	\$2.50
Anderson Hall & Buckland Room Hire - Full Day	Y	\$120.00	\$125.00	4.17%	\$5.00
Consulting Room Hire - Hourly	Y	\$10.00	\$10.50	5.00%	\$0.50
Consulting Room Hire - Half Day	Y	\$40.00	\$42.00	5.00%	\$2.00
Consulting Room Hire - Full Day	Y	\$80.00	\$83.00	3.75%	\$3.00

Commercial Operator

Anderson Hall & Buckland Room Hire - Hourly	Y	\$40.00	\$42.00	5.00%	\$2.00
Anderson Hall & Buckland Room Hire - Half Day	Y	\$120.00	\$125.00	4.17%	\$5.00
Anderson Hall & Buckland Room Hire - Full Day	Y	\$240.00	\$250.00	4.17%	\$10.00
Consulting Room Hire - Hourly	Y	\$50.00	\$52.00	4.00%	\$2.00
Consulting Room Hire - Half Day	Y	\$100.00	\$104.00	4.00%	\$4.00
Consulting Room Hire - Full Day	Y	\$200.00	\$208.00	4.00%	\$8.00

Key Replacement

Key Replacement Fee	Y	\$72.00	\$78.00	8.33%	\$6.00
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Cleaning

Cleaning Fee	Y	\$75.00	\$81.00	8.00%	\$6.00
Additional charges on a cost recovery basis					

Mansfield Family and Children's Centre

Room Hire - Community Organisations

Multi Purpose Room Hire - Hourly	Y	\$40.00	\$26.00	-35.00%	-\$14.00
Multi Purpose Room Hire - Half Day	Y	\$85.00	\$62.50	-26.47%	-\$22.50
Multi Purpose Room Hire - Full Day	Y	\$190.00	\$120.00	-36.84%	-\$70.00
Consulting Room Hire - Hourly	Y	\$0.00	\$10.50	∞	\$10.50
Consulting Room Hire - Half Day	Y	\$100.00	\$42.00	-58.00%	-\$58.00
Consulting Room Hire - Full Day	Y	\$200.00	\$83.00	-58.50%	-\$117.00

Room Hire - Commercial Operators

Multi Purpose Room Hire - Hourly	Y	\$0.00	\$42.00	∞	\$42.00
Multi Purpose Room Hire - Half Day	Y	\$0.00	\$125.00	∞	\$125.00
Multi Purpose Room Hire - Full Day	Y	\$0.00	\$250.00	∞	\$250.00

Name	GST	Year 22/23 Last YR Fee (incl. GST)	Year 23/24 Fee (incl. GST)	Increase %	Increase \$
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Room Hire - Commercial Operators [continued]

Consulting Room Hire - Hourly	Y	\$0.00	\$52.00	∞	\$52.00
Consulting Room Hire - Half Day	Y	\$0.00	\$104.00	∞	\$104.00
Consulting Room Hire - Full Day	Y	\$0.00	\$208.00	∞	\$208.00

Key Replacement

Key Replacement Fee	Y	\$72.00	\$78.00	8.33%	\$6.00
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Cleaning

Cleaning Fee	Y	\$72.00	\$81.00	12.50%	\$9.00
Additional charges on a cost recovery basis					

Mansfield Sporting Complex

Main Stadium

Not for Profit / Community Organisations

Casual Use - Hourly rate	Y	\$37.00	\$38.00	2.70%	\$1.00
Regular Use - Hourly rate	Y	\$28.00	\$29.00	3.57%	\$1.00
Special Events - all day	Y	\$575.00	\$598.00	4.00%	\$23.00
Special Events - two days	Y	\$1,000.00	\$1,040.00	4.00%	\$40.00
Refundable Bond (Special Events Only)	N	\$600.00	\$624.00	4.00%	\$24.00

Commercial Operator

Casual Use - Hourly rate	Y	\$60.00	\$65.00	8.33%	\$5.00
Regular Use - Daily rate	Y	\$50.00	\$52.00	4.00%	\$2.00
Special Events - all day	Y	\$1,250.00	\$1,300.00	4.00%	\$50.00
Special Events - two days	Y	\$1,800.00	\$1,870.00	3.89%	\$70.00
Refundable Bond (Special Events Only)	N	\$600.00	\$624.00	4.00%	\$24.00

Drama Room

Not for Profit / Community Organisations

Casual Use - Hourly rate	Y	\$30.00	\$31.00	3.33%	\$1.00
Regular (minimum 4 week booking) - Hourly rate	Y	\$23.00	\$24.00	4.35%	\$1.00
Special Events - all day	Y	\$180.00	\$187.00	3.89%	\$7.00
Special Events - two days	Y	\$265.00	\$276.00	4.15%	\$11.00
Refundable Bond (Special Events Only)	N	\$200.00	\$208.00	4.00%	\$8.00
School Usage (applicable to Mansfield Secondary College and Mansfield Primary School only as per agreement)	Y	\$25.43	\$26.45	4.01%	\$1.02

Commercial Operator

Casual Use - Hourly rate	Y	\$60.00	\$62.00	3.33%	\$2.00
Regular (minimum 4 week booking)	Y	\$40.00	\$42.00	5.00%	\$2.00
Special Events - all day (10 hrs)	Y	\$360.00	\$374.00	3.89%	\$14.00
Special Events - two days	Y	\$530.00	\$551.00	3.96%	\$21.00
Refundable Bond (Special Events Only)	N	\$320.00	\$333.00	4.06%	\$13.00

Name	GST	Year 22/23 Last YR Fee (incl. GST)	Year 23/24 Fee (incl. GST)	Increase %	Increase \$
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Store Rooms / Cupboards

Store room 1 (currently occupied by Mansfield Secondary and Auskick) Classified as a SMALL storage room <5m	Y	\$200.00	\$208.00	4.00%	\$8.00
Store room 2 (currently occupied by Mansfield Gymnastics Club) Classified as a LARGE store room >10m	Y	\$400.00	\$416.00	4.00%	\$16.00
Store room 3 (currently occupied by Mansfield Basketball Club) Classified as a SMALL store room <5m	Y	\$200.00	\$208.00	4.00%	\$8.00
Store room 4 (currently occupied by Mansfield Basketball Club) Classified as a MEDIUM store room 5m-10m	Y	\$300.00	\$312.00	4.00%	\$12.00
Store room 5 lockable cupboards (old office, currently being transformed into smaller space storage cupboards)	Y	\$12.00	\$13.00	8.33%	\$1.00
Lockable cupboards in sports complex foyer	Y	\$12.00	\$13.00	8.33%	\$1.00

Key Replacement

Key Replacement Fee	Y	\$72.00	\$78.00	8.33%	\$6.00
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Cleaning

Cleaning Fee	Y	\$170.00	\$185.00	8.82%	\$15.00
Additional charges on a cost recovery basis.					

Dual Court Stadium

Not for Profit / Community Organisations

Court 1

Casual use - Hourly rate	Y	\$32.00	\$34.00	6.25%	\$2.00
Regular (minimum 4 week booking) - Hourly rate	Y	\$25.00	\$26.00	4.00%	\$1.00

Court 2

Casual Use - Hourly rate	Y	\$32.00	\$34.00	6.25%	\$2.00
Regular (minimum 4 week booking)	Y	\$25.00	\$26.00	4.00%	\$1.00

Foyer

Foyer - Hourly	Y	\$0.00	\$20.00	∞	\$20.00
Foyer - Daily	Y	\$0.00	\$100.00	∞	\$100.00

Canteen

Canteen - Hourly	Y	\$0.00	\$30.00	∞	\$30.00
Canteen - Daily	Y	\$0.00	\$150.00	∞	\$150.00

Community Meeting Room

Community Meeting Room - Hourly	Y	\$0.00	\$20.00	∞	\$20.00
Community Meeting Room - Daily	Y	\$0.00	\$100.00	∞	\$100.00

Name	GST	Year 22/23 Last YR Fee (incl. GST)	Year 23/24 Fee (incl. GST)	Increase %	Increase \$
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Commercial Operator

Court 1

Casual Use - Hourly rate	Y	\$46.00	\$50.00	8.70%	\$4.00
Regular (minimum 4 week booking) - Hourly rate	Y	\$36.00	\$39.00	8.33%	\$3.00

Court 2

Casual Use - Hourly rate	Y	\$46.00	\$50.00	8.70%	\$4.00
Regular (minimum 4 week booking)	Y	\$36.00	\$39.00	8.33%	\$3.00

Store Room

Store Room	Y	Price negotiated based on area to be used			
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Key Replacement

Key replacement	Y	\$72.00	\$78.00	8.33%	\$6.00
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Cleaning

Cleaning Fee	Y	\$345.00	\$375.00	8.70%	\$30.00
Additional charges on a cost recovery basis					

Special Events

Not for Profit / Community Organisations

Refundable bond	N	\$525.00	\$550.00	4.76%	\$25.00
Special events - all day	Y	\$500.00	\$525.00	5.00%	\$25.00
Special events - two days	Y	\$925.00	\$965.00	4.32%	\$40.00

Commercial Operator

Refundable bond	N	\$525.00	\$550.00	4.76%	\$25.00
Special events - all day	Y	\$1,050.00	\$1,100.00	4.76%	\$50.00
Special events - two days	Y	\$1,580.00	\$1,650.00	4.43%	\$70.00

Bonnie Doon Recreation Reserve

Community Organisations

Football Oval - Hourly	Y	\$0.00	\$30.00	∞	\$30.00
Football Oval - Daily	Y	\$0.00	\$150.00	∞	\$150.00
Outdoor netball court or multi-use tennis court - Hourly	Y	\$0.00	\$15.00	∞	\$15.00
Outdoor netball court or multi-use tennis court - Daily	Y	\$0.00	\$75.00	∞	\$75.00
Outdoor court change rooms - Hourly	Y	\$0.00	\$15.00	∞	\$15.00
Outdoor court change rooms - Daily	Y	\$0.00	\$75.00	∞	\$75.00
Hall with kitchen, toilets, verandah - Hourly	Y	\$0.00	\$30.00	∞	\$30.00
Hall with kitchen, toilets, verandah - Daily	Y	\$0.00	\$150.00	∞	\$150.00

Key Replacement

Key Replacement Fee	Y	\$0.00	\$78.00	∞	\$78.00
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Name	GST	Year 22/23 Last YR Fee (incl. GST)	Year 23/24 Fee (incl. GST)	Increase %	Increase \$
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Cleaning Fee

Cleaning Fee	Y	\$0.00	\$185.00	∞	\$185.00
Additional Charges on a cost recovery basis.					

Mansfield Recreational Reserve

Community Organisations

Oval & tiered seating - Hourly	Y	\$0.00	\$30.00	∞	\$30.00
Oval & tiered seating - Daily	Y	\$0.00	\$150.00	∞	\$150.00
Netball Court - Hourly	Y	\$0.00	\$15.00	∞	\$15.00
Netball Court - Daily	Y	\$0.00	\$75.00	∞	\$75.00

College Park

Community Organisations

College Park Oval - Hourly	Y	\$0.00	\$10.00	∞	\$10.00
College Park Oval - Daily	Y	\$0.00	\$50.00	∞	\$50.00

Lords Recreation Ground

Community Organisations

Oval - Hourly	Y	\$0.00	\$20.00	∞	\$20.00
Oval - Daily	Y	\$0.00	\$100.00	∞	\$100.00

Mansfield Botanic Park

Community Organisations

Oval - Hourly	Y	\$0.00	\$20.00	∞	\$20.00
Oval & cricket pitch - Daily	Y	\$0.00	\$100.00	∞	\$100.00

Building Fees

Building Permits - Dwellings & Out Buildings

Requested consideration of retaining illegal building works	Y	The fee is calculated as the cost of works / 200 (minimum charge \$500). Min. Fee: \$454.55			
Building Permit has expired - per inspection	Y	\$332.00	\$345.00	3.92%	\$13.00

Property Information

Swimming Pool Inspections	Y	\$336.50	\$370.00	9.96%	\$33.50
Request for Property / Building Information - legislated	N	\$47.95	\$48.70	1.56%	\$0.75
Building Inspections other than Mandatory Inspections	Y	\$330.50	\$345.00	4.39%	\$14.51
Lodgement fee - legislated	N	\$123.70	\$125.80	1.70%	\$2.10
Fee (Request for Variation to Building Regs.) - legislated	N	\$294.60	\$299.80	1.77%	\$5.20
Demolition Section 29A Response - legislated	N	\$86.40	\$87.90	1.74%	\$1.50

Name	GST	Year 22/23 Last YR Fee (incl. GST)	Year 23/24 Fee (incl. GST)	Increase %	Increase \$
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Property Information [continued]

File Retrieval from Off Site Archive	N	\$110.00	\$115.00	4.55%	\$5.00
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Pool Registrations

Information search fee	N	\$47.95	\$48.70	1.56%	\$0.75
Lodgement of Certificate of Barrier Compliance	N	\$20.75	\$21.10	1.69%	\$0.35
Lodgement of Non-compliant Certificate of Barrier Compliance	N	\$390.80	\$397.50	1.71%	\$6.70
Registration of pool	N	\$32.32	\$32.80	1.49%	\$0.48
Requested inspection of pool barrier for certificate of compliance	Y	\$356.00	\$370.00	3.93%	\$14.00

Planning Fees

Request for Information

Request for Information (Planning Scheme Interpretation in writing)	Y	\$90.00	\$94.00	4.44%	\$4.00
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Advertising Fee

Extension of time of Permit - first request	N	\$250.00	\$260.00	4.00%	\$10.00
Extension of Time of permit - subsequent requests	N	\$500.00	\$520.00	4.00%	\$20.00
Public Notice by letter	N	\$200.00	\$208.00	4.00%	\$8.00
Public Notice on site	N	\$160.00	\$166.00	3.75%	\$6.00
Per letter	N	\$5.15	\$5.35	3.88%	\$0.20
Administration Charge	N	\$57.00	\$59.00	3.51%	\$2.00
Secondary consent to plans	N	\$153.00	\$200.00	30.72%	\$47.00

Applications for Planning Permits

New Use

Class 1 - Change or allow a new use of the land	N	\$1,337.70	\$1,337.70	0.00%	\$0.00
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Single Dwelling

To development land, or to use and develop land for a single dwelling per lot, or to undertake development ancillary to the use of the land for a single dwelling per lot if the estimated cost of the development is;

Class 2 - Up to \$10,000	N	\$202.90	\$202.90	0.00%	\$0.00
Class 3 - \$10,001 to \$100,000	N	\$638.80	\$638.80	0.00%	\$0.00
Class 4 - \$100,001 to \$500,000	N	\$1,307.60	\$1,307.60	0.00%	\$0.00
Class 5 - \$500,001 to \$1,000,000	N	\$1,412.80	\$1,412.80	0.00%	\$0.00
Class 6 - \$1,000,000 to \$2,000,000	N	\$1,518.00	\$1,518.00	0.00%	\$0.00

VicSmart

A permit that is subject of a VicSmart application if the estimated cost of the development is;

Class 7 - Up to \$10,000	N	\$202.90	\$202.90	0.00%	\$0.00
Class 8 - More than \$10,000	N	\$435.90	\$435.90	0.00%	\$0.00

Name	GST	Year 22/23 Last YR Fee (incl. GST)	Year 23/24 Fee (incl. GST)	Increase %	Increase \$
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VicSmart [continued]

Class 9 - VicSmart application to subdivide or consolidate land	N	\$202.90	\$202.90	0.00%	\$0.00
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All Other Development

To develop land if the estimated cost of the development is;

Class 10 - Up to \$100,000	N	\$1,164.80	\$1,164.80	0.00%	\$0.00
Class 11 - \$100,001 to \$1,000,000	N	\$1,570.60	\$1,570.60	0.00%	\$0.00
Class 12 - \$1,000,001 to \$5,000,000	N	\$3,464.40	\$3,464.40	0.00%	\$0.00
Class 13 - \$5,000,001 to \$15,000,000	N	\$8,830.10	\$8,830.10	0.00%	\$0.00
Class 14 - \$15,000,001 to \$50,000,000	N	\$26,039.50	\$26,039.50	0.00%	\$0.00
Class 15 - More than \$50,000,000	N	\$58,526.80	\$58,526.80	0.00%	\$0.00

Subdivision

Class 16 - Subdivide an existing building	N	\$1,337.70	\$1,337.70	0.00%	\$0.00
Class 17 - Subdivide land into two lots	N	\$1,337.70	\$1,337.70	0.00%	\$0.00
Class 18 - Realignment of a common boundary between two lots or to consolidate two or more lots	N	\$1,337.70	\$1,337.70	0.00%	\$0.00
Class 19 - To subdivide land	N	\$1,337.70	\$1,337.70	0.00%	\$0.00
Class 20 - To create, vary or remove a restriction within the meaning of the Subdivision Act 1988, or To create or remove a right of way; or To create, vary or remove an easement other than a right of way; or To vary, remove a condition in the nature of an easement other than a right of way in a Crown grant	N	\$1,337.70	\$1,337.70	0.00%	\$0.00
Class 21 - A permit not otherwise provided for in this regulation	N	\$1,337.70	\$1,337.70	0.00%	\$0.00

Applications to Amend Planning Permits

New Use

Class 1 - Change or allow a new use of the land	N	\$1,337.70	\$1,337.70	0.00%	\$0.00
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Single Dwelling

To development land, or to use and develop land for a single dwelling per lot, or to undertake development ancillary to the use of the land for a single dwelling per lot if the estimated cost of the development is;

Class 2 - Up to \$10,000	N	\$202.90	\$202.90	0.00%	\$0.00
Class 3 - \$10,001 to \$100,000	N	\$638.80	\$638.80	0.00%	\$0.00
Class 4 - \$100,001 to \$500,000	N	\$1,307.60	\$1,307.60	0.00%	\$0.00
Class 5 - \$500,001 to \$1,000,000	N	\$1,412.80	\$1,412.80	0.00%	\$0.00
Class 6 - \$1,000,000 to \$2,000,000	N	\$1,518.00	\$1,518.00	0.00%	\$0.00

VicSmart

A permit that is subject of a VicSmart application if the estimated cost of the development is;

Class 7 - Up to \$10,000	N	\$202.90	\$202.90	0.00%	\$0.00
Class 8 - More than \$10,000	N	\$435.90	\$435.90	0.00%	\$0.00

Name	GST	Year 22/23 Last YR Fee (incl. GST)	Year 23/24 Fee (incl. GST)	Increase %	Increase \$
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VicSmart [continued]

Class 9 - VicSmart application to subdivide or consolidate land	N	\$202.90	\$202.90	0.00%	\$0.00
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All Other Development

To develop land if the estimated cost of the development is;

Class 10 - Up to \$100,000	N	\$1,164.80	\$1,164.80	0.00%	\$0.00
Class 11 - \$100,001 to \$1,000,000	N	\$1,570.60	\$1,570.60	0.00%	\$0.00
Class 12 - \$1,000,001 to \$5,000,000	N	\$3,464.40	\$3,464.40	0.00%	\$0.00
Class 13 - \$5,000,001 to \$15,000,000	N	\$8,830.10	\$8,830.10	0.00%	\$0.00
Class 14 - \$15,000,001 to \$50,000,000	N	\$26,039.50	\$26,039.50	0.00%	\$0.00
Class 15 - More than \$50,000,000	N	\$58,526.80	\$58,526.80	0.00%	\$0.00

Subdivision

Class 16 - Subdivide an existing building	N	\$1,337.70	\$1,337.70	0.00%	\$0.00
Class 17 - Subdivide land into two lots	N	\$1,337.70	\$1,337.70	0.00%	\$0.00
Class 18 - Realignment of a common boundary between two lots or to consolidate two or more lots	N	\$1,337.70	\$1,337.70	0.00%	\$0.00
Class 19 - To subdivide land (\$1,265.60 for each 100 lots created)	N	\$1,337.70	\$1,337.70	0.00%	\$0.00
Class 20 - To create, vary or remove a restriction within the meaning of the Subdivision Act 1988, or To create or remove a right of way; or To create, vary or remove an easement other than a right of way; or To vary, remove a condition in the nature of an easement other than a right of way in a Crown grant	N	\$1,337.70	\$1,337.70	0.00%	\$0.00
Class 21 - A permit not otherwise provided for in this regulation	N	\$1,337.70	\$1,337.70	0.00%	\$0.00

Combined Planning Permit Applications

Combined Planning Scheme Amendments and Planning Permit Applications	N	The application fee is the highest fee applicable plus 50% of the lower fee. Given there are sliding scales this fee will differ for each application.			
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Permit Applications for more than one class

Application for more than one class of permit	N	The sum of: The highest of the fees which would have applied if separate applications were made; and 50% of each of the other fees which would have applied if separate applications were made
Application to amend a permit in more than one class	N	The sum of: The highest of the fees which would have applied if separate applications were made; and 50% of each of the other fees which would have applied if separate applications were made

Amending an application after notice has been given

Section 57A - request to amend an application for permit after notice has been given	N	40% of the application fee for that class of permit or amendment to permit and Where the class of the application is changing to a new class of higher application fee, the difference between the fee for the application to be amended and the fee for the new class
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Name	GST	Year 22/23 Last YR Fee (incl. GST)	Year 23/24 Fee (incl. GST)	Increase %	Increase \$
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Amending an application after notice has been given [continued]

Section 57A - Request to amend an application for an amendment to a permit after notice has been given	N	40% of the application fee for that class of permit or amendment to permit and Where the class of the application is changing to a new class of higher application fee, the difference between the fee for the application to be amended and the fee for the new class			
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Subdivision Certification & Engineering Fees

Reg 6; Certification of a plan of subdivision	N	\$177.40	\$177.40	0.00%	\$0.00
Reg 7; Alteration of plan	N	\$112.70	\$112.70	0.00%	\$0.00
Reg 8; Amendment to a certified plan	N	\$142.80	\$142.80	0.00%	\$0.00
Reg 9; Checking of engineering plans	N	0.75% of cost of works			
Reg 10; Engineering plan prepared by Council	N	3.5% of cost of works			
Reg 11; Supervision of works	N	2.5% of cost of works			

Planning - Other Matters

Reg 15; Certification of compliance under Section 97N	N	\$330.70	\$330.70	0.00%	\$0.00
Reg 16; Amend or end a section 173 Agreement	N	\$668.80	\$668.80	0.00%	\$0.00
Reg 18; Satisfaction matters	N	\$330.70	\$330.70	0.00%	\$0.00

Amendments to Planning Schemes

Stage 1	N	\$4,058.10	\$4,058.10	0.00%	\$0.00
a) Considering a request to amend a planning scheme; and					
b) Exhibition and notice of the amendment; and					
c) Considering any submissions which do not seek a change to the amendment; and					
d) if applicable, abandoning the amendment.					
Stage 2 - Up to 10 Submissions	N	\$15,345.60	\$15,345.60	0.00%	\$0.00
Considering submissions which seek a change to an amendment, and where necessary referring the submissions to a panel; and providing assistance to a panel, making a submission to the panel, considering the panel's report, and after considering submissions and the report, if applicable abandoning the amendment.					
Stage 2 - 11 to 20 Submissions	N	\$30,661.20	\$30,661.20	0.00%	\$0.00
Considering submissions which seek a change to an amendment, and where necessary referring the submissions to a panel; and providing assistance to a panel, making a submission to the panel, considering the panel's report, and after considering submissions and the report, if applicable abandoning the amendment.					
Stage 2 - More than 20 submissions	N	\$40,986.80	\$40,986.80	0.00%	\$0.00
Considering submissions which seek a change to an amendment, and where necessary referring the submissions to a panel; and providing assistance to a panel, making a submission to the panel, considering the panel's report, and after considering submissions and the report, if applicable abandoning the amendment.					
Stage 3	N	\$488.50	\$488.50	0.00%	\$0.00
Stage 4	N	\$488.50	\$488.50	0.00%	\$0.00

Development Plans

Application for Development Plan	N	\$1337.70			
Application to amend a Development Plan	N	\$1,337.70	\$1,337.70	0.00%	\$0.00

Name	GST	Year 22/23 Last YR Fee (incl. GST)	Year 23/24 Fee (incl. GST)	Increase %	Increase \$
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Forestry

Mansfield Shire Forestry Officer coup inspection	Y	\$158.00	\$164.00	3.80%	\$6.00
Timber Harvest Thinning Plan Fee	Y	\$155.00	\$170.00	9.68%	\$15.00
Timber Harvest Plan Satisfaction Fee	Y	\$684.98	\$740.00	8.03%	\$55.02

Environmental Health Service

Onsite Wastewater Management Systems

Extend permit life or additional Inspections	N	\$150.00	\$156.00	4.00%	\$6.00
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Environmental Health Registrations

Food Act

Class 1 - Hospitals, nursing home etc	N	\$400.00	\$416.00	4.00%	\$16.00
Class 2a - Hazardous foods large scale premises as defined	N	\$540.00	\$562.00	4.07%	\$22.00
Class 2b - Hazardous foods smaller scale premises as assessed by Council	N	\$410.00	\$426.00	3.90%	\$16.00
Class 3 - Lower risk unpackaged & packaged potentially hazardous	N	\$192.00	\$200.00	4.17%	\$8.00
Charitable organisation community groups	N	\$75.00	\$78.00	4.00%	\$3.00
Single food stall application	N	\$64.00	\$67.00	4.69%	\$3.00
Up to 4 food stall events	N	\$102.00	\$106.00	3.92%	\$4.00
More than 4 food stall events Class 2	N	\$153.00	\$159.00	3.92%	\$6.00
More than 4 food stall events Class 3	N	\$104.00	\$108.00	3.85%	\$4.00
Failed food samples - resampling fee	N				Cost +10%
Additional inspection - where 'Section 19 Notice' is issued to Food Premises	N	\$165.00	\$172.00	4.24%	\$7.00

Public Health & Wellbeing Act

Category 1 Swimming Pools	N	\$220.00	\$220.00	0.00%	\$0.00
Prescribed Accommodation fee	N	\$225.00	\$234.00	4.00%	\$9.00
Variation - School camps (non profit)	N	\$160.00	\$166.00	3.75%	\$6.00
Infectious Diseases Control Premises - Hairdressing/Beauty Parlour	N	\$160.00	\$166.00	3.75%	\$6.00
Infectious Diseases Control Premises - Mobile Hairdressing	N	\$160.00	\$166.00	3.75%	\$6.00
Infectious Diseases Control Premises - Skin Penetration Processes (often in addition to other services provided)	N	\$185.00	\$192.00	3.78%	\$7.00
Infectious Diseases Control Premises - Transfer fee	N	\$85.00	\$88.00	3.53%	\$3.00
Not applicable to hairdressing premises.					
Inspection Requests (pre-purchase of business)	N	\$180.00	\$187.00	3.89%	\$7.00

Caravan Parks & Movable Dwellings

3 yearly registration cycle.

Up to 25 sites - 17 fee units	N	\$250.00	\$260.00	4.00%	\$10.00
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Name	GST	Year 22/23 Last YR Fee (incl. GST)	Year 23/24 Fee (incl. GST)	Increase %	Increase \$
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Caravan Parks & Movable Dwellings [continued]

26 to 50 sites - 34 fee units	N	\$500.00	\$520.00	4.00%	\$20.00
51 to 100 sites - 68 fee units	N	\$1,000.00	\$1,040.00	4.00%	\$40.00
101 to 150 sites - 100 fee units	N	\$1,500.00	\$1,540.00	2.67%	\$40.00
151 to 200 sites - 120 fee units	N	\$1,750.00	\$1,830.00	4.57%	\$80.00
Transfer (change of ownership, etc.)	N	\$75.00	\$78.00	4.00%	\$3.00

Transshipment Yards

Transshipment Fees	Y	\$1,320.00	\$1,425.00	7.95%	\$105.00
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Cemetery Trust

Right of Interment

Adult grave	N	\$855.00	\$1,200.00	40.35%	\$345.00
Child grave	N	\$505.00	\$795.00	57.43%	\$290.00
Ashes grave	N	\$365.00	\$505.00	38.36%	\$140.00
Niche wall	N	\$290.00	\$375.00	29.31%	\$85.00

Interments

Body interment - adult grave - first interment	Y	\$1,360.00	\$1,515.00	11.40%	\$155.00
Body interment - adult grave - subsequent interment	Y	\$880.00	\$1,180.00	34.09%	\$300.00
Body interment - child grave	Y	\$490.00	\$720.00	46.94%	\$230.00
Ashes interment	Y	\$140.00	\$145.00	3.57%	\$5.00

Memorialisation

Monumental works permit	N	\$170.00	\$175.00	2.94%	\$5.00
Memorial plaque - 760mm x 280mm	Y	\$975.00	\$1,000.00	2.56%	\$25.00
Memorial plaque - 380mm x 280mm	Y	\$700.00	\$830.00	18.57%	\$130.00
Memorial plaque - 200mm x 200mm or 155mm x 230mm	Y	\$335.00	\$395.00	17.91%	\$60.00
Memorial plaque - additional features	Y				Cost plus 20%
Memorial plaque refurbishment	Y	\$240.00	\$285.00	18.75%	\$45.00
Rock position	Y	\$365.00	\$505.00	38.36%	\$140.00
Australian War Graves plaque	Y				Cost plus 20%

Other

Oversize grave	Y	\$175.00	\$205.00	17.14%	\$30.00
Hand digging	Y	\$405.00	\$480.00	18.52%	\$75.00
Staff attendance out of standard hours	Y	\$230.00	\$275.00	19.57%	\$45.00
Exhumation or lift and reposition	Y	\$1,855.00	\$2,200.00	18.60%	\$345.00
Ashes disinterment	Y	\$425.00	\$435.00	2.35%	\$10.00
Monument re-opening by Council staff	Y	\$715.00	\$735.00	2.80%	\$20.00
Monument re-opening by professional mason	Y	\$845.00	\$1,000.00	18.34%	\$155.00