

Mansfield Shire Council

Budget | 2025-26



Mansfield Shire

Mansfield Shire Council **Budget 2025-26****Table of Contents**

Mayor's Introduction.....	3
Budget Influences	6
1. Link to the Integrated Strategic Planning and Reporting Framework	9
1.1. Legislative Planning and Accountability Framework.....	9
1.2. Our Purpose	11
1.3. Strategic Objectives.....	12
2. Services and Service Performance Indicators	13
2.1. Strategic Objective 1:	14
2.2. Strategic Objective 2:	15
2.3. Strategic Objective 3:	16
2.4. Strategic Objective 4:	19
2.5. Strategic Objective 5:	20
2.6. Strategic Objective 6:	20
2.7. Strategic Objective 7:	21
2.8. Strategic Objective 8:	22
2.9 Reconciliation with Budgeted Operating Result.....	24
3. Financial Statements	25
4. Notes to the Financial Statements	37
4.1. Comprehensive Income Statement	37
4.2. Balance Sheet	47
4.3. Statement of Changes in Equity	48
4.4. Statement of Cash Flows	48
4.5 Capital Works Program	50
4.6. Summary of Planned Capital Works Expenditure.....	52
5a. Targeted Performance Indicators.....	55
5b. Financial Performance Indicators.....	55
6. Fees & Charges	58
7. Proposal to Lease Council Land	59
Appendix A: Mansfield Shire Council Fees & Charges	60

Mansfield Shire Council Budget 2025-26

Mayor's Introduction

I am pleased to present a budget that continues to deliver value to the community for the first budget for this term of Council. This is a fiscally responsible budget that prioritises strong financial management of resident and ratepayer funds while focusing on Council's core services, reducing the backlog of work on our assets and listening and acting on the changing needs of our community.

Just as the community faces inflationary pressures, so does Council. While the Fair Go Rates System rate cap for 2025-26 has been set at 3%, the real cost of inflation over the past year has been closer to 3.3%. Despite this additional pressure, Council has been able to identify savings with careful planning and management and responsible fiscal control. This year, Council has again been able to deliver a rate rise that is lower than the cap at 2.75%.

Council first reviews its own expenses before it considers how we make strategic changes to spending overall. We reviewed the Council Expenses Policy to formalise that there is no Mayoral vehicle, ensuring better community use of those funds.

Another example of how Council has worked hard to lower costs in the face of increasing pressure is demonstrated by the decrease of Council's cost of waste collection services. State government charges, such as the EPA waste levy have increased significantly in recent years, from \$33.03 per tonne in 2019-20 to \$66.30 in 2024-25. There is a scheduled rise to \$84.78 per tonne for the 2025-26 financial year, which is a 20% increase on last year. Despite this, Council's cost of waste collection services actually reduced through the proactive, collaborative renegotiation of contracts with our primary provider of waste collection services.

Strategically, Council has been catching up on a backlog of renewals for roads, bridges and stormwater drains, including the Mullum Wetlands rejuvenation, completion of the IMPACT Route works on Highton Lane and Rifle Butts Road, as well as many other projects the community has told us were needed. We know that roads are important to our community, so we have managed to grade more kilometres of road than ever before, with 1038km graded over the last two years and 21km of in-house gravel resheeting works completed by our Field Services team on unsealed roads over the last year.

Council received 117 submissions in our early budget consultation. Every submission was considered and many have been included in this year's budget, including:

- ▶ Extending the new shared footpath from Howqua Inlet to the Caravan Park in collaboration with community volunteers.
- ▶ Upgrade of Walshs Road, Goughs Bay with an additional 1km of road sealing, to be completed over the next 2 years in consultation with DEECA.
- ▶ Township Sealing Program continued with upgrades for Church Street and New Street, Mansfield.
- ▶ Extending shared paths along Piries-Goughs Bay Road to Mountain Bay Drive and along Mansfield-Woods Point Road in Jamieson to Gooley's Bridge in collaboration with community volunteers.

Yet another intensive Capital Works program is proposed for 2025-26, worth \$22.28 million. This will be funded with \$13.9 million from government grants, \$99,000 from development contributions and \$8.26 million from Council operations. We're doing more with every dollar.

Some key infrastructure projects to be undertaken include:

- ▶ Completing the IMPACT Route with Highton Lane and Rifle Butts Road works being finalised, including the construction of a new roundabout at the intersection with Monkey Gully Road.
- ▶ Progressing the Mansfield Heritage Museum, working with the Mansfield Historical Society and other project partners including Taungurung Land and Waters Council on the exhibit design and fit-out of the new building and other station precinct projects.
- ▶ Construction of a new roundabout at the black spot intersection of Dead Horse Lane and the Mansfield-Whitfield Road, which is a state government road that is managed by VicRoads, with a targeted full completion by the end of the year.
- ▶ Commencement of the construction of the Lords Reserve Pavilion and amenities upgrades at Lords

Mansfield Shire Council Budget 2025-26

Reserve and at the Mansfield Sporting Complex changerooms so that all users of these important sporting and recreational spaces can benefit.

- ▶ Design and construction of a new bridge on Greenvale Lane for pedestrians, cyclists and equestrians and more funding for bridges and culverts to address longstanding issues.
- ▶ Upgrade of the access road at the Mansfield Resource and Recovery Centre, improving the experience for all users who access this important service.
- ▶ Installation of solar panels and batteries at the Mansfield Sporting Complex and other key locations as part of our Climate Action Plan.

Other major programs of work for the 2025-26 financial year include:

- ▶ Working with our community to finalise the Delatite Valley Plan and progress plans for a riverside green space and public park in Merrijig.
- ▶ Continuing the successful spring clean-up event for green waste (disposal free of charge) and tip-vouchers for free disposal of green waste at the Resource Recovery Centre once per year.
- ▶ Streamlining our health and wastewater permit systems to make it easier to apply for permits, make payments and track applications, as part of our digital transformation program. This puts systems in place that mean we can deal with regional growth in a more efficient way.
- ▶ Further increased funding for weed management, controlling weeds such as blackberry and Paterson's curse, with a continued focus on European Wasp control following the successful community collaboration last year.

Funding has been put aside to demonstrate Council's commitment to progressing major community projects. These projects will require Council to commit a co-contribution to a funding application and we are working hard to advocate for the money we need for these projects:

- ▶ The construction of an Emergency Resilience Centre on the Maroondah Highway in Mansfield, co-located with the SES to provide an important hub for emergency management training and collaboration between first responders, building community resilience.
- ▶ An upgrade of facilities at the Mansfield swimming pool including a new roof over the learner's pool and improved accessibility so that it can be used for swimming lessons all year round.

Our confident delivery of this budget rests on two non-negotiables: we listen to our community and we manage resident and ratepayer funds effectively. As a result, we have been able to deliver a rate increase below the rate cap.

There is an underlying deficit described in this budget for 2025-26, which is dependent on the timing of income related to grant funding. The annual report for 2024-25 is forecast to show an underlying surplus of \$2.495 million. This is all in alignment with our ten-year plan. I encourage you to look at Council's financial strategy, which assumes an average and not the ups and downs in accounting that occur with large grant income timed irregularly. In future years, an expanded capital program supported by successful grant funding continues to demonstrate an underlying surplus.

I look forward to working with you throughout the coming year.



Cr Steve Rabie

Mayor

Mansfield Shire Council **Budget 2025-26**

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 and is expected to continue at a rate of 2.02% 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.

The Victorian Government has set a housing target for 2051 of an additional 3900 houses for Mansfield Shire. In 2023, there were 6900 houses in the municipality, making this a 36% increase in the number of houses. Over the next 15 years Mansfield Shire's permanent population is forecast to grow by 4,000 residents. This, together with our non-resident population, which currently equates to 43% 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 2025-26 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 Government introduced a cap on rate increases from 2016-17. The cap for 2025-26 has been set at 3%. Over the last year CPI has been sitting around 3%. With inflationary and cost of living pressures, the economic climate provides a challenging operational landscape.

The Federal Government announced in the 2021 Budget that the superannuation guarantee percentage would increase, moving the rate progressively each financial year from 9.5%, until the rate reaches 12.0% in the 2025-26 financial year. For the 2025-26 Budget, the Superannuation Guarantee is 12.0%.

State Government charges such as the Environment Protection Agency (EPA) waste levy have increased significantly in recent years from \$33.03 per tonne in 2019-20 up to \$66.30 in 2024-25, an increase of over 100%. In addition to this, the EPA levy is scheduled to rise to \$84.78 per tonne for the 2025-26 Financial Year, an additional increase of 20% on the previous year. Despite this, Council's cost of waste collection services reduced in 2024-25 due to the renegotiation of waste service contracts with our primary service provider.

Council's waste charges are now proposed to reduce even further in 2025-26 as a result of on-going efforts to reduce waste to landfill from all sources in order to reduce costs for the community. This has resulted in the following reductions to our waste charges proposed from 1 July 2025:

Community Waste - down 11.1% to \$76.70

Kerbside Garbage 80L – down 5.2% to \$163.70

Kerbside Garbage 120L - down 5.2% to \$245.55

Kerbside Garbage 240L - down 5.2% to \$491.10

Mansfield Shire Council Budget 2025-26

Kerbside Recycling 240L - down 4.5% to \$131.70

Kerbside FOGO 240L (Green Bin) - up 3.4% to \$102.00

Hence, the **average household waste charge will reduce by 6.1% to \$453.96** for those households not receiving a green bin. The average household waste charge will **reduce by 4.5% to \$555.96** for those households who have a green bin.

In December 2024, the Victorian Government announced the introduction of the Emergency Services Volunteer Fund to replace the existing Fire Services Property Levy (FSPL). Councils will be required to collect this tax on behalf of the Victorian Government and it is mandatory for this tax to be included on Council's rate notice. The FSPL increased substantially in 2024-25 and the ESVF is forecast to increase again in 2025-26 for all properties except primary producers (deferred for one year).

Internal Influences

As well as external influences, there are also several internal influences which have been taken into consideration in the preparation of the 2025-26 Proposed Budget.

These include:

- ▶ Continuing to invest in the maintenance and beautification of the Shire's public spaces, through increased investment in Field Services resources to maintain the new open space assets transferred to Council from subdivisions.
- ▶ Maintaining a positive position for the waste reserve with careful budget management and cost reduction, in addition to managing the cost impacts associated with new waste streams.
- ▶ Increased resourcing in our Youth Services, partly funded with a reduction in resourcing at a coordinator level to have more staff on the ground directly working with our young people.
- ▶ Investing in systems, with funding to improve efficiencies through the continued rollout of the Collaborative Digital Transformation program this year to enhance productivity and customer service.
- ▶ Continuing to renew infrastructure assets, with an expanded capital works program focused on road, stormwater and bridge renewal.
- ▶ Training a Junior Local Laws officer (ranger) to better service the Shire's growing communities.
- ▶ Continuing to carefully plan for the future development of our Shire and respond to growth pressures through the Strategic Planning Program, preparation of Flood Studies and adoption of an Infrastructure Plan to guide development contributions.
- ▶ Strategic Property Program to critically look at Council's property portfolio and maximise the value of this for residents while balancing community uses and needs for all spaces.
- ▶ Delivery of major grant-funded capital works projects. These include a major package of works at the Station Precinct for delivery over two financial years including a new pump track and shared paths, a fenced dog park, Changing Places facility and all abilities playground, refurbishment of the Goods Shed and Fertiliser Shed and fit out of the Mansfield Heritage Museum. The capital works program also includes a new Pavilion at Lords Reserve, new roundabouts on Dead Horse Lane and on Monkey Gully Road, Mansfield and upgraded changerooms at the Mansfield Sporting Complex.

Mansfield Shire Council **Budget 2025-26**

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 2025-26 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
- ▶ Merton Plan
- ▶ Mansfield Planning Scheme Review
- ▶ Botanic Park Masterplan
- ▶ Station Precinct Masterplan
- ▶ Tree Management Plan
- ▶ Mansfield Sport Facilities Strategy Update
- ▶ Goughs Bay 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 3.00% - in line with the Local Government Victoria Bulletin – December 2024. (Noting that current CPI is sitting below 3.00% at the end of the March quarter)
- ▶ Rates increase of 2.75% proposed, below the rate cap set by the Minister of 3.00% under the Fair Go Rates System, in recognition of current financial challenges faced by many community members.
- ▶ Differential rates have been reviewed with consideration of movements in 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. Legislated fees are generally advised by the Victorian State Government during July each year.
- ▶ Recurrent operating grant revenue is maintained at 2024-25 levels unless otherwise identified.
- ▶ Robust review of operational expenditure 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.

Mansfield Shire Council Budget 2025-26

Cost Savings and Productivity Initiatives

The Shire has grown from 9,792 to 10,782 residents in 5 years. This takes more management and maintenance from front line staff - more roads to be graded, more public spaces and a higher demand for their use, more customer service enquiries, more bins to pick up, more planning applications and more strategic planning decisions to be made. In recruiting more staff, Council has been able to demonstrate real efficiencies by using these resources in a strategic way. We've brought work in-house where it can be completed more cost effectively. This includes increased gravel road resheeting, street sweeping, strategic planning, VCAT preparation and appearances, in-house recruitment, arborist inspections, some of our training and development and the preparation of key documents often previously requiring a consultant, such as the Annual Report, strategic planning reports and engineering concept designs. Council has continued to realise substantial savings through these initiatives this past financial year.

Additional staff include Field Services team members to support increased in-house tree maintenance and continued high community satisfaction ratings for parks and gardens. This budget also includes continuation of the Community Connections program and the Tech Help Program at the Library. The Community Connections program has demonstrated its value with 86 community members and multiple community groups serviced since its inception, with monthly visits to outlying communities, to support engagement with seniors and outlying communities. The popular tech-help at the Library program has consistently had a wait list with 144 sessions provided over 2024-25.

Council will undergo a system overhaul to streamline our environmental health and wastewater management processes and many other corporate systems to replace outdated manual processes. This is substantially grant funded and will make a real difference in how the community can efficiently access and use Council services. These new systems will provide great efficiencies for how Council services the population growth being experienced. The budget also includes additional resources for in-house management of internet and intranet functions to provide improved user experience and additional governance support for completion of post-Election statutory requirements.

Proposed Acquisition and Sale of Property Assets

A major element of this year's budget is the finalisation of the purchase of property at 35-37 Ailsa Street at the rear section of the Mansfield Bowls Club, with the final payment of \$550,000 due on completion of the subdivision in 2025-26. Council sees this as a win-win, with the club selling this land to raise funds to upgrade their other bowling green's surface, making the rear green surplus to their needs. The sale has been structured to allow the club to retain access to the rear green while the new, more durable surface is installed on the remaining green. The strategic purchase of this land abutting existing carparks and community facilities will allow Council to respond to the future growth of the Mansfield township. Council will engage with the community over the use of this land once the subdivision and settlement has been finalised.

Council has engaged a Strategic Property Program Manager to progress plans for the further development of land at Lakins Road during 2025-26.

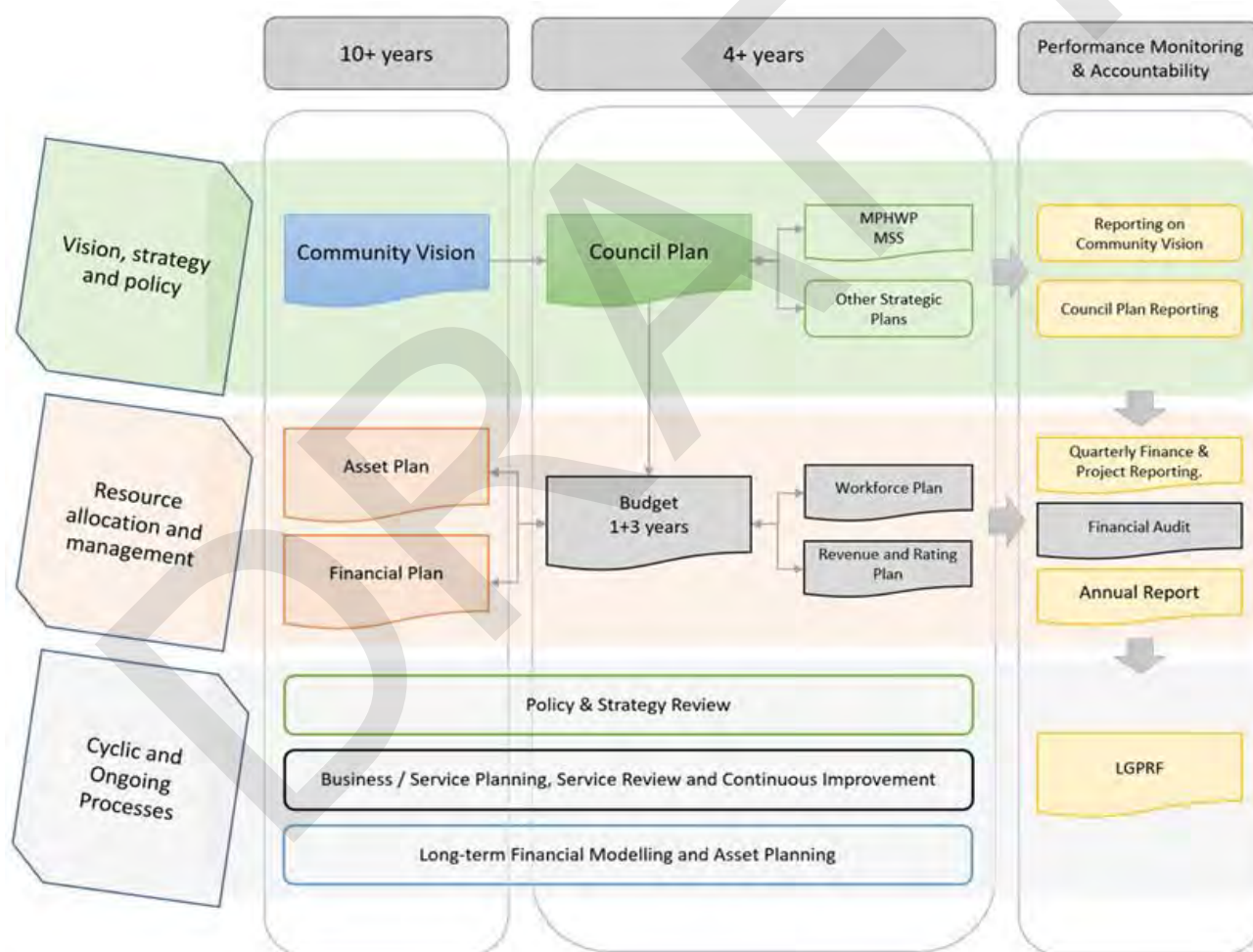
Mansfield Shire Council Budget 2025-26

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 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.

Mansfield Shire Council Budget 2025-26

1.1.2. Key Planning Considerations

Service Level Planning

Although councils have a legal obligation to provide some services, including 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 2025-26 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.

Council undertook early community engagement, going to the community to ask what the key priority projects were that should be considered for this budget. Thank you to the community members and the community groups who made submissions, including the Goughs Bay Area Progress Association, the Mansfield Tennis Association, the Bonnie Doon Community Group and the Mansfield Mt Buller Cycling Club. More than 70 percent of the submissions received have been incorporated into the final budget, including:

- ▶ Finalisation of shared footpath from Howqua Inlet Estate to the caravan park - 53 submissions (45.7%)
- ▶ Mansfield – Aquatic Centre and Splash Park - 13 submissions (11.2%). Council will work with the newly formed Aquatic Facilities Working Group to progress the scoping and design of a new facility. Council has made a grant submission for a roof over the existing learner pool and splash play area at the Mansfield Swimming Centre.
- ▶ Road sealing and footpaths – 4 submissions (3.5%) including:
 - Construction of gravel footpath – Maintongoon Road, Bonnie Doon
 - Walking track from Jamieson township to Jamieson Brewery – first stage to Gooley's Bridge
 - Repair of footpath at Lords Oval southern end in conjunction with new Lords Reserve Pavilion
 - Sealing of Walshs Road – 1km to be sealed over the next 2 years in consultation with DEECA
- ▶ Replacement of roof at Mansfield Tennis Association – 8 submissions (6.9%)
- ▶ Events – Additional event sponsorship for Mansfield Readers & Writers Festival, MOST and Arts Groups – 3 submissions (2.6%)
- ▶ Buildings – Air conditioning at MPAC – 1 submission

Other submissions that were received that are not included in the 2025-26 Budget include:

- ▶ Oval to accommodate 400m track events: 1 submission – although not included this year, this will be reviewed for inclusion in the 10 Year Capital Works Program and Council will work with the newly formed Sports and Recreation Reference Group on this project.
- ▶ Improvement of public transport between Mansfield and Benalla: 3 submissions - this is a Victorian Government responsibility; however, Council will continue to advocate for improved public transport.
- ▶ Buildings - Indoor Play Centre and public toilets in Goughs Bay: 2 submissions – although not included this year, these requests have been reviewed and public toilets at Goughs Bay are proposed for inclusion in the 10 Year Capital Works Program.
- ▶ Road Sealing and Footpaths: 5 additional submissions - although not all could be included this year, these will be reviewed for inclusion in the 10 Year Capital Works Program.

The community submissions have been carefully considered by Council in development of the proposed 2025-26 Budget and the updated 10 Year Capital Works Plan. We will continue to work with the community and identify opportunities to progress each of these ideas as identified above.

Mansfield Shire Council Budget 2025-26

1.2. Our Purpose

Our Vision

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

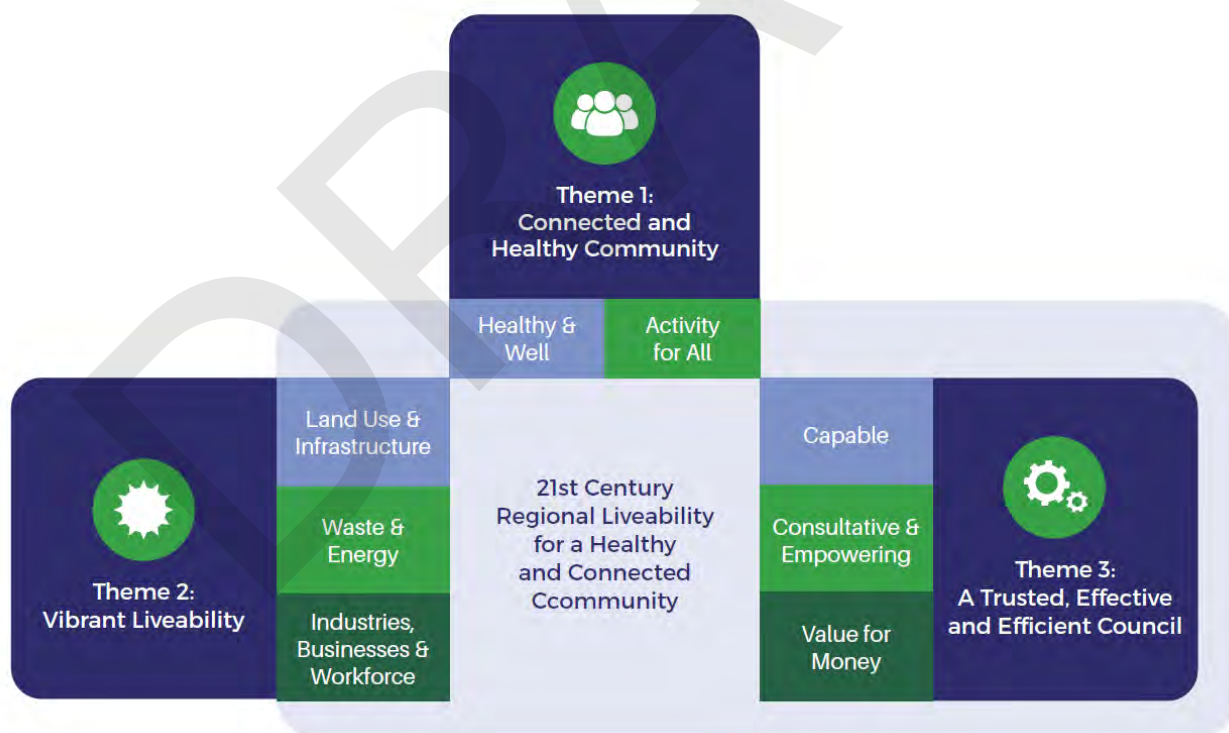
Our Mission

- ▶ 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

Mansfield Shire Council Budget 2025-26

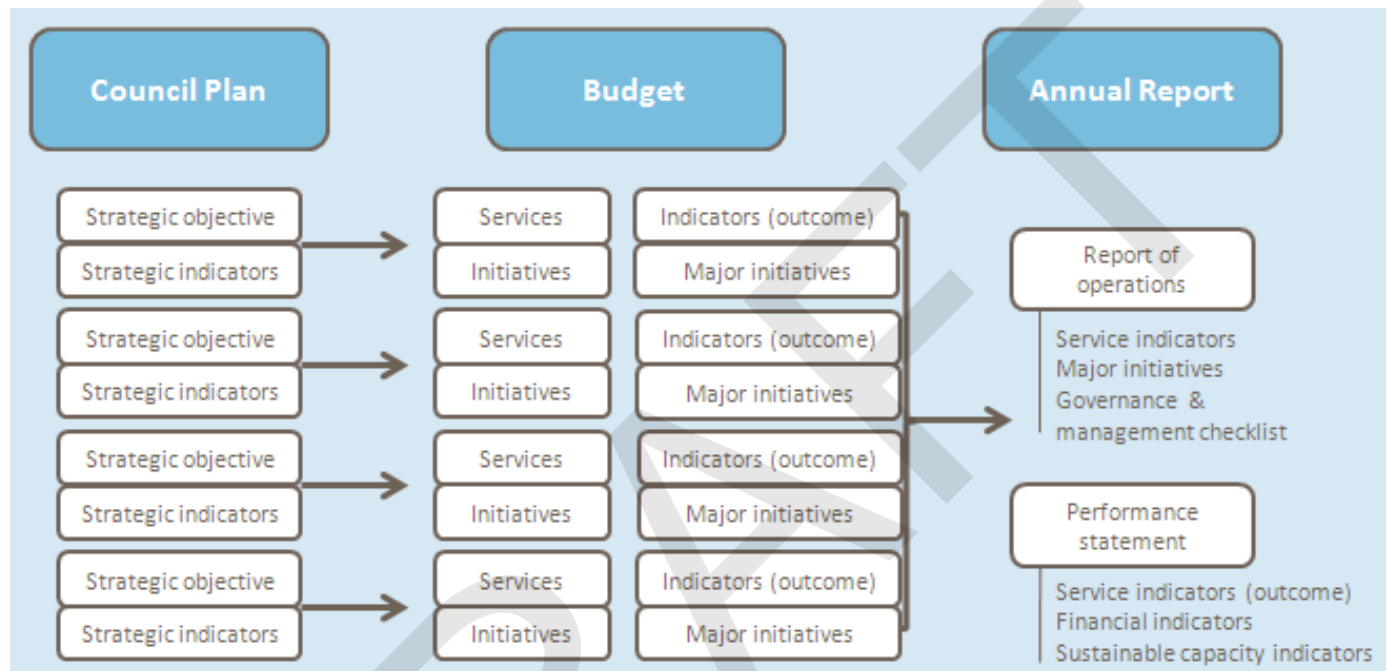
1.3. Strategic Objectives

The Council Plan 2025-29 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 farmland.</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>

Mansfield Shire Council **Budget 2025-26****2. Services and Service Performance Indicators**

This section provides a description of the services and initiatives to be funded in the Budget for the 2025-26 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

Mansfield Shire Council **Budget 2025-26****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		2023/24 Actual \$'000	2024/25 Forecast \$'000	2025/26 Budget \$'000
Aged & Disability Services	Community connections, the community bus, Volunteers program, and Seniors events.	<i>Inc</i>	14	9	15
		<i>Exp</i>	76	48	49
		<i>Surplus / (deficit)</i>	(62)	(39)	(34)
Family Services & Partnerships	Financial counselling, Maternal and Child Health, Integrated family services and Supported playgroups.	<i>Inc</i>	108	1,496	1,268
		<i>Exp</i>	994	1,261	1,452
		<i>Surplus / (deficit)</i>	(886)	235	(184)
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>	8	35	74
		<i>Exp</i>	108	35	74
		<i>Surplus / (deficit)</i>	(100)	0	0
Youth Services	Youth services including the Mansfield Youth Centre, FReeZa, Engage! and youth development programs.	<i>Inc</i>	28	444	152
		<i>Exp</i>	468	646	448
		<i>Surplus / (deficit)</i>	(440)	(202)	(296)
Emergency Management	Fire prevention and emergency management. Relief and recovery operations with a focus on the Municipal Emergency Resource Program in the context of community capacity building.	<i>Inc</i>	171	465	338
		<i>Exp</i>	791	468	181
		<i>Surplus / (deficit)</i>	(620)	(3)	157
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>	251	160	187
		<i>Exp</i>	431	393	467
		<i>Surplus / (deficit)</i>	(180)	(233)	(280)
School Crossings	Supervisors at school crossings throughout the municipality to assist school aged children to cross the road safely when walking or riding to and from school.	<i>Inc</i>	38	39	42
		<i>Exp</i>	85	80	94
		<i>Surplus / (deficit)</i>	(47)	(41)	(52)

Major Initiatives

1. Support for the expansion of Council's volunteer program and to attract, induct and onboard new volunteers. Includes additional volunteer training and software to support volunteer engagement and the continuation of the L2P program.
2. Delivery of youth-focused activities and events supported through the new combined Youth and Events team based at the Erril Street Centre.
3. Advocate and plan for appropriate and adequate Early Childhood Education and Care licensed places for local families. Early Years initiatives include the completion of the Workforce Plan recommendations and working with local providers to advocate for the infrastructure and workforce needed to support the Department of Education Early Years Reforms rollout.
4. Implementation of the Social Inclusion Action Group's Work Plan to support community-driven local mental health and wellbeing initiatives that address isolation and loneliness in the community through the Department of Health funded program.
5. Advocate for improved and equitable health and community services for Mansfield Shire, working with the Mansfield Health and Wellbeing Network and Mansfield District Hospital (MDH). Collaborate with the Hume Regional Local Government Network to progress priority initiatives and advocacy for improved local service provision for our growing community.

Mansfield Shire Council Budget 2025-26

6. Improve access and inclusion identified in community consultation initiatives, such as increased disability carparking spaces and a Changing Places facility. Support the Community Bus program including access to key community events and Seniors Week festivities.
7. Partner with Mansfield Emergency Services Precinct Committee to advocate for the next stage in developing the Precinct, based on the detailed design plans and stakeholder engagement completed in 2024-25.

Other Initiatives

1. Community Connections Officer role, now ongoing, to provide advocacy and support for seniors with advice and guidance on services, engagement with outlying communities, in addition to the popular Tech-help at the library program.
2. Deliver activities and programs for healthy eating and active living through RESPOND collaboration between Mansfield District Hospital and Mansfield Shire Council. Investigate opportunity for new Community Garden in collaboration with community partners.
3. Support and promote breastfeeding through building Maternal Child Health (MCH) workforce capacity funded by the Department of Health Lactation Service Delivery Funding and supporting parents with lactation support through breast pump loan program.
4. Deliver the Dads Group Program over the next two years of this four-year program, supported by grant funding from the Department of Health.

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		2023/24 Actual \$'000	2024/25 Forecast \$'000	2025/26 Budget \$'000
Arts, Culture & Library	Mansfield Library services and the Mansfield Performing Arts Centre.	<i>Inc</i>	149	155	144
		<i>Exp</i>	544	509	529
		<i>Surplus/ (deficit)</i>	(395)	(354)	(385)
Community Development	Community matching fund contributions and community projects including community planning, development and resilience.	<i>Inc</i>	2	0	1
		<i>Exp</i>	217	191	200
		<i>Surplus/ (deficit)</i>	(215)	(191)	(199)
Economic Development - Tourism & Events	Support for a wide range of community events and Council events including High-Country Festival, Lake Eildon Festival, Horsepower in the High Country, Christmas events and Australia Day. Visitor Information Centre operations and Tourism North East membership buy-in.	<i>Inc</i>	100	83	53
		<i>Exp</i>	628	498	467
		<i>Surplus/ (deficit)</i>	(528)	(415)	(414)
Sport & Recreation	Sports and Recreation strategic planning.	<i>Inc</i>	0	36	4
		<i>Exp</i>	1	45	14
		<i>Surplus/ (deficit)</i>	(1)	(9)	(10)

Note: Other expenses related to Sports & Recreation are contained within Field Services.

Mansfield Shire Council Budget 2025-26

Major Initiatives

1. Mansfield Station Precinct Activation – Following the successful grant application, the work for the precinct will be delivered over two financial years including a new pump track and shared paths, a fenced dog park, carparking, Changing Places facility and all abilities playground, refurbishment of the Goods Shed and Fertiliser Shed, Taungurung art trail and fit out of the Mansfield Heritage Museum. Council will continue to work with Mansfield Historical Society and other project partners including Taungurung Land and Waters Council on the design and delivery of the Heritage Museum fit out.
2. Commitment to ongoing Outlying Communities Infrastructure Fund (\$50K) to support and engage outlying communities to deliver new infrastructure projects for the enjoyment of all community members.
3. In collaboration with the Sports and Recreation Reference Group, progress priority initiatives from the Sports Facility Strategy Update 2024 to respond to population growth and deliver Council's Fair Access Policy action plan to support participation of women and girls in sport. This includes development of new female friendly changerooms at the Mansfield Sporting Complex and formation of a women and girls in sport network through a VicHealth Local Government Partnership project.
4. Support the Sport and Recreation Reference Group and the Aquatic Facilities Working Group to bring together Council and community members to provide advice and direction on local needs and initiatives and to progress design plans for a year-round aquatic facility.
5. Deliver an upgraded toilet and other facilities at Lords Reserve, in addition to the new Pavilion for user groups based on the detailed design plans and successful grant application.

Other Initiatives

1. Partner with Arts Mansfield and the arts community through creation of an Arts Forum to support an expanding year-round program of community-driven initiatives including art installations, performances, workshops and events with assistance from Council's Youth and Events team – includes events such as the Pottery Festival, Autumn Festival, MOST, Bald Archies, Three Faces.
2. Complete the Delatite Valley Plan and progress planning and advocacy for key initiatives and priority projects in collaboration with the Delatite Valley Association, Tourism North East (TNE) and community stakeholders. Work with the Tourism stakeholder group to develop and implement the Destination Management Action Plan from Council's adopted Sustainable Tourism Plan.
3. Continue advocacy and seek funding opportunities for priority projects from the Lake Eildon Masterplan (including landscaping and carparking at Goughs Bay Boat Club, Skyline Road and enabling infrastructure at Goughs Bay). Complete grant funded Tracks and Trails Masterplan.

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

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

Services

Service area	Description of services provided		2023/24	2024/25	2025/26
			Actual \$'000	Forecast \$'000	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	Inc	10	72	90
		Exp	162	150	162
		Surplus/ (deficit)	(152)	(78)	(72)

Mansfield Shire Council Budget 2025-26

Service area	Description of services provided		2023/24 Actual \$'000	2024/25 Forecast \$'000	2025/26 Budget \$'000
	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. Compliance Management is also categorised within the Building service.				
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 and undertake Fire Inspections.	Inc	138	166	333
		Exp	258	309	477
		Surplus/(deficit)	(120)	(143)	(144)
Road Network	Ongoing maintenance of Council's road, footpath and drainage network.	Inc	56	1,232	1,304
		Exp	2318	2,113	2,213
		Surplus/(deficit)	(2262)	(881)	(909)
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. Includes the strategic property program.	Inc	1,359	679	383
		Exp	2,790	1,221	821
		Surplus/(deficit)	(1,431)	(542)	(438)
Engineering Services	Capital works planning for civil infrastructure assets supervision and approval of private development activities, design review of Council's capital works program including asset management and renewal programs.	Inc	3,610	366	237
		Exp	1,463	1,032	1,198
		Surplus/(deficit)	(2,147)	(666)	(961)
Operations & Capital Works	Operations & Capital Works responsible for the delivery of new, upgraded or renewal projects.	Inc	0	0	0
		Exp	0	516	517
		Surplus/(deficit)	0	(516)	(517)
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	280	300	250
		Exp	659	531	601
		Surplus/(deficit)	(379)	(231)	(351)
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	(174)	255	56
		Exp	361	414	280
		Surplus/(deficit)	(535)	(159)	(224)
Field Services	Field Services, infrastructure maintenance and renewal support including asset inspections, facilities maintenance and mechanical maintenance.	Inc	0	3	11
		Exp	467	542	573
		Surplus/(deficit)	(467)	(539)	(562)
		Inc	8	0	0

Mansfield Shire Council **Budget 2025-26**

Service area	Description of services provided		2023/24	2024/25	2025/26
			Actual	Forecast	Budget
			\$'000	\$'000	\$'000
Parks & Gardens	Maintenance of Council's open space areas such as playgrounds, parks, street trees, roundabouts and public reserves.	Exp	991	1,138	1,177
		Surplus/ (deficit)	(983)	(1,138)	(1,177)

Major Initiatives

1. Deliver priority road upgrade projects including completion of upgrades to Highton Lane and Rifle Butts Road, upgrade of the Rifle Butts/Ogilvies Road intersection and construction of a new roundabout at the Monkey Gully Road intersection (IMPACT Route works). Sealing of 1km of Walshs Road, Goughs Bay over the next 2 years in consultation with DEECA and township sealing works for Church Street and New Street, Mansfield.
2. Complete new shared path from Howqua Inlet to the Caravan Park in collaboration with community volunteers, continue the shared path along the Piries-Goughs Bay Road to Mountain Bay Drive and at Jamieson on the Mansfield-Woods Point Road to Gooley's Bridge in collaboration with community to ensure residents and visitors to our community aren't walking on the road unsafely.
3. Continue a program of Planning Scheme amendments over the next 2 years to implement new policy within the Mansfield Planning Scheme to complete and improve the protect the alpine approaches (Design and Development Overlay), properly identify flood affected areas in Mansfield township (following completion of the flood study), change the Environmental Significance Overlay to reduce red tape in referrals to Goulburn Murray Water and implement the Mansfield Planning Strategy with Amendment C60mans.
4. Commence a flood study for the Upper Tributaries, including the Upper Broken, Delatite and Howqua Rivers in collaboration with the Goulburn Broken CMA (externally funded).
5. Commence works on the priority road safety improvements at intersections with arterial roads including Mt Buller Road and the Heavy Vehicle Alternative Route, starting with the identified black spot at the intersection of Dead Horse Lane and Mansfield-Whitfield Road (State Government owned road).

Other Initiatives

1. Increased frontline resources with increased presence within the Local Laws team, with the training of a Junior Local Laws Officer and Field Services team members to support increased in-house tree maintenance and road resheeting.
2. Complete and adopt the draft strategic plans for Goughs Bay and Delatite Valley and complete the planning scheme amendments to implement the recommendations of the Bonnie Doon Plan and Merton Plan.
3. Complete Local Laws review (grant funded), including consideration of mechanisms for increased protection of significant trees, responding to community concern over the loss of old red gums through subdivision activity. Continue to actively seek retention of trees through careful review of planning applications and designs for new infrastructure.
4. Complete and implement the recommendations of a parking study as part of the High Street Masterplan to improve accessibility to the Mansfield township and respond to growth.

Mansfield Shire Council **Budget 2025-26****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		2023/24 Actual \$'000	2024/25 Forecast \$'000	2025/26 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	27	28	28
		Exp	178	160	169
		Surplus/ (deficit)	(151)	(132)	(141)
Waste Management	Kerbside rubbish collections of garbage and recycling waste from all households and some commercial properties in the Shire. Waste management services including the Resource Recovery Centre and the community education program.	Inc	510	621	510
		Exp	3,648	3,426	3,740
		Surplus/ (deficit)	(3,138)	(2,805)	(3,230)

Major Initiatives

1. Continue the successful "Spring Clean Up" event for green waste in advance of the declared Fire Danger Period with the acceptance of green waste at the Resource Recovery Centre, free of charge and the provision of a Tip Voucher for green waste disposal, available for collection through the Customer Service Centre.
2. Expand and review the festive season waste management provision of additional bins and service to high traffic areas and continue to work with outlying community groups including the Goughs Bay Area Progress Association to reduce camper waste deposited in public areas and illegal dumping.
3. Continue the implementation of the Waste Strategy with promotion for an increased take up of the FOGO (green bin) service in urban areas and outlying townships. Investigate Container Deposit Scheme (CDS) collection through public bins.
4. Continue to work collaboratively and actively with local community members and neighbouring shires to target and reduce European Wasp populations in the municipality.

Other Initiatives

1. Continue to implement the 5-year Street Tree Planting Program for enhancement of townscape character, beautification and preservation of natural assets.
2. Continue implementing the Mansfield Resource Recovery Centre (MRRC) Masterplan with upgrade works on the road network including upgrade of the access road to the MRCC.
3. Continue to progress rectification works for closed landfills and landfill monitoring program to monitor results from new bores, including the repatriation of 340 Dead Horse Lane site.
4. Continue to implement the Climate Action Plan, including installation of solar arrays on Council buildings.
5. Increased funding for weed management on Council managed roadsides and public spaces and mapping of roadsides for both weed infestation and conservation values.

Mansfield Shire Council **Budget 2025-26****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		2023/24 Actual \$'000	2024/25 Forecast \$'000	2025/26 Budget \$'000
Economic Development - Business & Industry	Economic development programs and projects, business sector support initiatives and product development.	Inc	(630)	13	0
		Exp	237	257	300
		Surplus/ (deficit)	(867)	(244)	(300)
Development Services Management	Strategic and operational management of intelligent land use and infrastructure. Administration support for the development services department.	Inc	0	0	0
		Exp	157	173	162
		Surplus/ (deficit)	(157)	(173)	(162)

Major Initiatives

1. Continue to progress Lakins Road Industrial Precinct, through the completion of an options and feasibility assessment for the balance of industrial land at 141 Lakins Road, to maximise value for residents and ratepayers, following settlement of contracted land sale of Lot 1.
2. Host bi-annual speed-dating workshops for stakeholders and landowners to facilitate and deliver new housing and development opportunities.
3. Complete the development of the Infrastructure Plan to respond to residential growth and facilitate development infrastructure planning to be funded through developer 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. 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		2023/24 Actual \$'000	2024/25 Forecast \$'000	2025/26 Budget \$'000
Human Resources	Staff recruitment, resourcing, training and development and Workcover.	Inc	0	0	0
		Exp	723	788	893
		Surplus/ (deficit)	(723)	(788)	(893)
Communications	Communications 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	0	0	0
		Exp	156	182	270
		Surplus/ (deficit)	(156)	(182)	(270)
Information Technology	Communications and computer systems, facilities and infrastructure to enable Council staff to deliver services	Inc	139	1,551	1,221
		Exp	1,795	2,872	2,386
		Surplus/ (deficit)	(1,655)	(1,321)	(1,165)

Mansfield Shire Council **Budget 2025-26**

Service area	Description of services provided	2023/24 Actual \$'000	2024/25 Forecast \$'000	2025/26 Budget \$'000
	efficiently. This also includes the Collaborative Digital Transformation Project.			

Major Initiatives

1. Continue to progress the Collaborative Digital Transformation Project including support for backfill of key organisational resources during the introduction of new core systems.
2. Deliver improved in-house maintenance and development of Council's internet and intranet platforms with the appointment of a new Communications Digital Officer.
3. Continue to improve efficiency by digitisation of Council records and implementation of new systems for finance, payroll and customer request management (CRMS).
4. Continue the Undergraduate Program to employ and develop students with technical abilities to provide a future employment pipeline in difficult to fill roles.

Other Initiatives

1. Continue to deliver the employee induction program and learning and development opportunities to attract, retain and develop our workforce.
2. 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		2023/24 Actual \$'000	2024/25 Forecast \$'000	2025/26 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>	6,935	3,500	3,414
		<i>Exp</i>	1,003	1,142	961
		<i>Surplus/ (deficit)</i>	5,931	2,358	2,453
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>	213	200	208
		<i>Exp</i>	417	431	544
		<i>Surplus/ (deficit)</i>	(204)	(231)	(336)

Major Initiatives

1. Adoption of a new 10 Year Financial Plan through a deliberative engagement process.
2. Identify opportunities and continue to grow revenue through careful management of investments.
3. New financial system introduced to build capacity gains and improved forecasting through Collaborative Digital project.
4. Introduce new Rates and Property system through Collaborative Digital project.

Mansfield Shire Council Budget 2025-26

Other Initiatives

1. Improve monthly financial management reporting to provide timely and accurate forecasts.
2. Grow revenue through successful grant applications.
3. Continue to manage and reduce consultancy fees and contractor costs through use of in-house Council officer expertise.

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.

Services

Service area	Description of services provided		2023/24 Actual \$'000	2024/25 Forecast \$'000	2025/26 Budget \$'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>	3	8	6
		<i>Exp</i>	563	521	453
		<i>Surplus / (deficit)</i>	(560)	(513)	(447)
Executive Management	Strategic and operational management and social media management.	<i>Inc</i>	0	0	0
		<i>Exp</i>	1,164	1,394	1,376
		<i>Surplus / (deficit)</i>	(1,164)	(1,394)	(1,376)
Council	Councillor remuneration, election procedures and council induction and training programs.	<i>Inc</i>	3	0	2
		<i>Exp</i>	247	368	263
		<i>Surplus / (deficit)</i>	(244)	(368)	(261)
Governance	Statutory and corporate support for executive management and Councillors, Freedom of Information management.	<i>Inc</i>	0	0	0
		<i>Exp</i>	178	214	215
		<i>Surplus / (deficit)</i>	(178)	(214)	(215)
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>	0	0	0
		<i>Exp</i>	531	537	568
		<i>Surplus / (deficit)</i>	(531)	(537)	(568)

Major Initiatives

1. Development and adoption of the new Council Plan through a deliberative engagement process.
2. 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.
3. Advocacy to State Government on improvements required to the local arterial road network to address community concern over road safety and condition issues.
4. Continued collaboration with Hume Regional Local Government Network and advocacy to State Government for the formation of planning policy that retains the rural character of our townships.

Other Initiatives

1. Reduce ongoing storage cost of records by review and destruction of obsolete records in accordance with regulatory requirements.
2. Continue to report to Council on Local Government Reporting Framework results.
3. Continue monthly CEO Report to Council including progress against Council Plan Actions.

Mansfield Shire Council Budget 2025-26

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	Consultation and engagement	Satisfaction with community consultation and engagement (community satisfaction rating out of 100 with the consultation and engagement efforts of Council)	Community consultation rating out of 100 with how Council has performed on community consultation and engagement.
Statutory planning	Service standard	Planning applications decided within the required timeframes (percentage of regular and VicSmart planning application decisions made within legislated timeframes)	[Number of planning application decisions made within 60 days for regular permits and 10 days for VicSmart permits / Number of planning application decisions made] x 100.
Roads	Condition	Sealed local roads below the intervention level (percentage of sealed local roads that are below the renewal intervention level set by Council are not requiring renewal)	[Number of kilometres of sealed local roads below the renewal intervention level set by Council / Kilometres of sealed local roads] x100.
Libraries	Participation	Library membership (Percentage of the population that are registered library members)	[Number of registered library members / Population] x100.
Waste management	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] x 100.
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] x 100.
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] x 100. [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] x 100.

Mansfield Shire Council Budget 2025-26

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.	(689)	2,765	2,076
Strategic Objective 2: Activities that promote connection and fitness of our people and visitors.	(1,008)	1,210	202
Strategic Objective 3: Future focused: Intelligent land use and infrastructure.	(5,355)	8,019	2,664
Strategic Objective 4: Clean and green: Waste and energy sustainability.	(3,371)	3,909	538
Strategic Objective 5: Prosperous: Industries, businesses and workforces of the future.	(462)	462	0
Strategic Objective 6: Council possesses in-house and outsourced capability to meet community expectations.	(2,328)	3,549	1,221
Strategic Objective 7: Financial sustainability and value for money.	2,116	1,505	3,622
Strategic Objective 8: A consultative Council that represents and empowers its community.	(2,867)	2,875	8
Total	(13,963)	24,294	10,331

Expenses added in:

Depreciation & Amortisation	(5,558)
Finance Costs	(201)
Cemetery Expenditure	(95)

Surplus/(Deficit) before funding sources **(19,817)**

Funding sources added in:

Rates and charges revenue	14,682
Waste charge revenue	3,671
Capital grants	13,913
Disposal of Property	235
Capital contribution	99
Cemetery Income	95

Total funding sources

Operating surplus/(deficit) for the year **12,878**

Mansfield Shire Council Budget 2025-26**3. Financial Statements**

This section presents information in relation to the Financial Statements and Statement of Human Resources. The budget information for 2025-26 has been supplemented with projections to 2028-29.

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

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Mansfield Shire Council Budget 2025-26

Comprehensive Income Statement

For the four years ending 30 June 2029

		Forecast Actual 2024/25 \$'000	Budget 2025/26 \$'000	2026/27 \$'000	2027/28 \$'000	Projections 2028/29 \$'000
	NOTES					
Income						
Rates and charges	4.1.1	18,016	18,352	18,783	19,319	19,871
Statutory fees and fines	4.1.2	369	405	445	489	503
User fees	4.1.3	850	871	958	1,054	1,075
Grants – operating	4.1.4	7,803	7,644	8,026	8,427	8,680
Grants – capital	4.1.4	9,211	13,913	9,178	1,041	1,041
Contributions – monetary	4.1.5	379	137	180	102	102
Contributions - non-monetary	4.1.5	-	-	-	-	-
Net gain/(loss) on disposal of property, infrastructure, plant and equipment		1,688	235	-	-	-
Fair value adjustments for investment property		-	-	-	-	-
Reimbursements and subsidies		1,372	528	48	50	52
Other income	4.1.6	1,346	941	616	666	650
Total income		41,034	43,026	38,234	31,148	31,974
Expenses						
Employee costs	4.1.7	(12,822)	(13,089)	(12,666)	(12,524)	(12,899)
Materials and services	4.1.8	(11,574)	(10,913)	(9,717)	(9,911)	(10,110)
Depreciation	4.1.9	(5,122)	(5,492)	(5,550)	(5,600)	(5,768)
Amortisation - right of use assets	4.1.10	(71)	(66)	(61)	(55)	(50)
Bad and doubtful debts		-	-	-	-	-
Borrowing costs		(224)	(201)	(178)	(150)	(123)
Finance costs – leases		-	-	-	-	-
Other expenses	4.1.11	(377)	(387)	(390)	(393)	(405)
Total expenses		(30,190)	(30,148)	(28,562)	(28,634)	(29,355)
Surplus/(deficit) for the year		10,844	12,878	9,672	2,515	2,619
Other comprehensive income						
Items that will not be reclassified to surplus or deficit in future periods						
Net asset revaluation increment /(decrement)		-	-	-	-	-
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		-	-	-	-	-
Total comprehensive result		10,844	12,878	9,672	2,515	2,619

Mansfield Shire Council Budget 2025-26

Balance Sheet

For the four years ending 30 June 2029

	NOTES	Forecast Actual 2024/25 \$'000	Budget 2025/26 \$'000	2026/27 \$'000	2027/28 \$'000	Projections 2028/29 \$'000
Assets						
Current assets						
Cash and cash equivalents		9,710	8,436	3,424	3,908	5,174
Trade and other receivables		2,150	2,350	2,400	2,100	2,100
Other financial assets		1,284	314	314	314	314
Inventories		14	14	15	15	15
Accrued income		98	55	10	10	10
GST Receivable		300	452	250	250	250
Other assets		195	201	204	210	210
Total current assets	4.2.1	13,751	11,822	6,617	6,807	8,073
Non-current assets						
Trade and other receivables		-	-	-	-	-
Other financial assets		-	-	-	-	-
Investments in associates, joint arrangement and subsidiaries		-	-	-	-	-
Property, infrastructure, plant & equipment		297,235	319,513	333,838	340,026	346,176
Right-of-use assets		3,060	2,994	2,933	2,878	2,828
Investment property		-	-	-	-	-
Intangible assets		-	-	-	-	-
Total non-current assets	4.2.1	300,295	322,507	336,771	342,904	349,004
Total assets		314,046	334,329	343,388	349,711	357,077
Liabilities						
Current liabilities						
Trade and other payables		3,200	2,500	2,400	2,300	2,200
Trust funds and deposits		2,200	2,800	2,600	1,700	1,600
Unearned income/revenue		3,895	6,600	1,500	1,500	1,500
Provisions		200	200	200	200	200
Interest-bearing liabilities	4.2.3	536	563	592	621	409
Employee Benefits		1,850	1,900	1,820	1,780	1,800
Total current liabilities	4.2.2	11,881	14,563	9,112	8,101	7,709
Non-current liabilities						
Provisions		1,506	1,350	1,150	950	750
Interest-bearing liabilities	4.2.3	3,020	2,457	1,865	1,244	835
Employee Benefits		168	173	174	178	182
Total non-current liabilities	4.2.2	4,694	3,980	3,189	2,372	1,767
Total liabilities		16,575	18,543	12,301	10,473	9,476
Net assets		297,471	315,786	331,087	339,238	347,601
Equity						
Accumulated surplus		106,617	124,564	139,765	147,816	156,379
Reserves		190,854	191,222	191,322	191,422	191,222
Total equity		297,471	315,786	331,087	339,238	347,601

Mansfield Shire Council Budget 2025-26

Statement for Changes in Equity

For the four years ending 30 June 2029

	NOTES	Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
2025 Forecast Actual					
Balance at beginning of the financial year		277,886	87,656	188,483	1,747
Impact of adoption of new accounting standards		-	-	-	-
Adjusted opening balance		-	-	-	-
Surplus/(deficit) for the year		15,956	15,956	-	-
Net asset revaluation increment/(decrement)		-	-	-	-
Transfers to/from other reserves		3,629	3,005	-	624
Balance at end of the financial year		297,471	106,617	188,483	2,371
2026 Budget					
Balance at beginning of the financial year		297,471	106,617	188,483	2,371
Surplus/(deficit) for the year		18,360	18,360	-	-
Net asset revaluation increment/(decrement)		-	-	-	-
Transfers to/from other reserves	4.3.1	(46)	(413)	-	368
Balance at end of the financial year	4.3.2	315,786	124,564	188,483	2,739
2027					
Balance at beginning of the financial year		315,786	124,564	188,483	2,739
Surplus/(deficit) for the year		15,222	15,222	-	-
Net asset revaluation increment/(decrement)		-	-	-	-
Transfers to/from other reserves		80	(21)	-	100
Balance at end of the financial year		331,087	139,765	188,483	2,839
2028					
Balance at beginning of the financial year		331,087	139,765	188,483	2,839
Surplus/(deficit) for the year		8,115	8,115	-	-
Net asset revaluation increment/(decrement)		-	-	-	-
Transfers to/from other reserves		36	(64)	-	100
Balance at end of the financial year		339,238	147,816	188,483	2,939
2029					
Balance at beginning of the financial year		339,238	147,816	188,483	2,939
Surplus/(deficit) for the year		8,387	7,387	-	-
Net asset revaluation increment/(decrement)		-	-	-	-
Transfers to other reserves		(24)	176	-	(200)
Balance at end of the financial year		347,601	156,379	188,483	2,739

Mansfield Shire Council Budget 2025-26

Statement for Cash Flows

For the four years ending 30 June 2029

	Notes	Forecast Actual 2024/25 \$'000	Budget 2025/26 \$'000	2026/27 \$'000	2027/28 \$'000	Projections 2028/29 \$'000
		Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)
Cash flows from operating activities						
Rates and charges		18,016	18,352	18,783	19,319	19,871
Statutory fees and fines		369	405	445	489	503
User fees		850	871	958	1,054	1,075
Grants – operating		7,803	7,644	8,026	8,427	8,680
Grants – capital inc. carried forward		9,004	16,419	4,028	1,341	1,041
Contributions – monetary		-	-	-	-	-
Interest received		863	529	160	115	115
Dividends received		-	-	-	-	-
Trust funds and deposits taken		-	-	-	-	-
Other receipts		2,306	1,121	729	703	689
Net GST refund / payment		(300)	(152)	202	-	-
Employee costs		(12,822)	(13,089)	(12,666)	(12,524)	(12,899)
Materials and services		(12,465)	(11,775)	(10,021)	(10,217)	(10,410)
Short-term, low value and variable lease payments		-	-	-	-	-
Trust funds and deposits repaid		555	600	(200)	(900)	(100)
Other payments		(377)	(387)	(390)	(393)	(405)
Net cash provided by/ (used in) operating activities	4.4.1	13,802	20,537	10,053	7,414	8,160
Cash flows from investing activities						
Payments for property, infrastructure, plant and equipment		(15,685)	(22,279)	(14,324)	(6,188)	(6,150)
Proceeds from sale of property, infrastructure, plant and equipment		1,688	235	-	-	-
Payments for investment property		-	-	-	-	-
Payments for investments		8,046	970	-	-	-
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	(5,951)	(21,074)	(14,324)	(6,188)	(6,150)
Cash flows from financing activities						
Finance costs		(224)	(201)	(178)	(150)	(123)
Proceeds from borrowings		-	-	-	-	-
Repayment of borrowings		(511)	(536)	(563)	(592)	(621)
Interest paid – lease liability		-	-	-	-	-
Repayment of lease liabilities		-	-	-	-	-
Net cash provided by/ (used in) financing activities	4.4.3	(735)	(738)	(741)	(742)	(744)
Net increase/(decrease) in cash & cash equivalents		7,116	(1,275)	(5,012)	484	1,266
Cash and cash equivalents at the beginning of the financial year		2,594	9,710	8,436	3,424	3,908
Cash and cash equivalents at the end of the financial year		9,710	8,436	3,424	3,908	5,174

Mansfield Shire Council Budget 2025-26

Statement of Capital Works

For the four years ending 30 June 2029

	NOTES	Forecast Actual 2024/25 \$'000	Budget 2025/26 \$'000	2026/27 \$'000	2027/28 \$'000	Projections 2028/29 \$'000
Property						
Land		617	550	-	-	-
Total land		617	550	-	-	-
Buildings						
New Buildings		794	9,203	8,409	361	309
Building improvements		-	-	-	-	-
Leasehold improvements		-	-	-	-	-
Total buildings		794	9,203	8,409	361	309
Total property		1,411	9,753			
Plant and equipment						
Plant, machinery and equipment		435	1,029	691	646	631
Fixtures, fittings and furniture		-	15	-	-	-
Computers and telecommunications		59	24	38	38	38
Library books		-	-	-	-	-
Total plant and equipment		494	1,068	729	684	669
Infrastructure						
Roads		11,466	8,440	3,595	3,470	3,222
Bridges		412	1,217	649	645	555
Footpaths and cycleways		687	656	491	581	595
Drainage		801	339	400	450	450
Recreational, leisure and community facilities		327	556	461	252	350
Kerb & Channel		-	-	-	-	-
Parks, open space and streetscapes		-	-	-	-	-
Waste Management		89	250	-	-	-
Off street car parks		-	-	-	-	-
Other infrastructure		-	-	-	-	-
Total infrastructure		13,787	11,458	5,596	5,398	5,172
Total capital works expenditure	4.5.1	15,685	22,279	14,324	6,188	6,150
Represented by:						
New asset expenditure		2,620	10,760	8,542	496	648
Asset renewal expenditure		4,232	6,963	4,399	4,474	4,519
Asset expansion expenditure		-	-	-	-	-
Asset upgrade expenditure		8,833	4,556	1,383	1,219	983
Total capital works expenditure	4.5.1	15,685	22,279	14,324	6,188	6,150
Funding sources represented by:						
Grants		9,211	13,913	9,178	1,041	1,041
Contributions		512	99	240	-	-
Council cash		5,963	8,266	4,906	5,147	5,109
Borrowings		-	-	-	-	-
Total capital works expenditure	4.5.1	15,685	22,279	14,324	6,188	6,150

Mansfield Shire Council Budget 2025-26

Statement of Human Resources

For the four years ending 30 June 2029:

	Forecast Actual 2024/25 \$'000	Budget 2025/26 \$'000	2026/27 \$'000	2027/28 \$'000	Projections 2028/29 \$'000
Staff expenditure					
Employee costs – operating	12,821	13,089	12,715	12,572	12,918
Employee costs – capital	971	1,578	817	482	496
Casual	-	-	-	-	-
Total staff expenditure	13,792	14,667	13,532	13,054	13,414
Staff numbers					
Employees	133.2	134.5	117.3	110.4	110.4
Total staff numbers	133.2	134.5	117.3	110.4	110.4

*Note: all permanent and fixed term roles are now included in the table above. This now summarises fixed term grant-funded roles associated with the delivery of the Capital Works program and other roles that are grant-funded operational roles which include the IWM (Integrated Water Management), SIAG (Social Inclusion Action Group) and Project CODI programs.

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

Department	Budget 2025/26 \$'000	Comprises			
		Permanent and Fixed		Casual \$'000	Temporary \$'000
		Full Time \$'000	Part time \$'000		
Executive Management	1,297	1,209	87	-	-
Community Health & Wellbeing	1,518	609	909	-	-
Investment & Planning	4,598	2,879	1,719	-	-
Capital Works & Operations	3,313	2,970	343	-	-
People, Communications & Governance	1,086	578	508	-	-
Business & Finance	1,286	784	502	-	-
Total permanent & fixed staff expenditure	13,098	9,029	4,069	-	-
Other employee related expenditure	391				
Capitalised labour costs	1,578				
Vacancies	(400)				
Total expenditure	14,667				

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

Department	Budget 2025/26	Comprises				
		Permanent		Fixed		Casual
		Full Time	Part Time	Full Time	Part Time	
Executive Management	8	7	-	-	1	-
Community Health & Wellbeing	15	6	6	-	3	-
Investment & Planning	43	22	16	4	1	-
Capital Works & Operations	50	36	3	9	2	-
People, Communications & Governance	12	5	4	1	2	-
Business & Finance	12	6	4	1	1	-
Vacancies	(5)	(3)	(1)	(1)	-	-
Total staff	134	79	32	14	10	-

Mansfield Shire Council Budget 2025-26

Summary of Planned Human Resources Expenditure

For the four years ending 30 June 2029

	2025/26 \$'000	2026/27 \$'000	2027/28 \$'000	2028/29 \$'000
Executive Management				
Permanent - Full time				
Women	1,209	1,234	1,253	1,288
Men	1,034	1,056	1,072	1,021
Persons of self-described gender	175	178	181	186
Permanent - Part time	0	0	0	0
Women	0	0	0	0
Men	0	0	0	0
Persons of self-described gender	0	0	0	0
Fixed Term - Full time	0	0	0	0
Women	0	0	0	0
Men	0	0	0	0
Persons of self-described gender	0	0	0	0
Fixed Term - Part time	87	0	0	0
Women	87	0	0	0
Men	0	0	0	0
Persons of self-described gender	0	0	0	0
Total Executive Management	1,297	1,234	1,253	1,288
Community Health & Wellbeing				
Permanent - Full time	609	638	636	654
Women	609	590	636	654
Men	0	0	0	0
Persons of self-described gender	0	49	0	0
Permanent - Part time	611	680	719	739
Women	560	627	647	665
Men	0	0	0	0
Persons of self-described gender	52	53	72	74
Fixed Term - Full time	0	0	0	0
Women	0	0	0	0
Men	0	0	0	0
Persons of self-described gender	0	0	0	0
Fixed Term - Part time	298	191	198	204
Women	137	94	92	95
Men	0	0	0	0
Persons of self-described gender	161	97	106	109
Total Community Health & Wellbeing	1,518	1,509	1,554	1,597
Investment & Planning				
Permanent - Full time	2,447	2,449	2,471	2,539
Women	1,189	1,244	1,278	1,314
Men	1,068	1,000	983	1,010
Persons of self-described gender	191	204	210	215
Permanent - Part time	1,647	1,656	1,700	1,747
Women	593	574	593	609
Men	1,026	1,053	1,077	1,107
Persons of self-described gender	28	29	31	31
Fixed Term - Full time	432	145	0	0
Women	177	0	0	0
Men	98	0	0	0
Persons of self-described gender	158	145	0	0
Fixed Term - Part time	72	36	18	18
Women	0	3	0	0
Men	33	16	0	0
Persons of self-described gender	38	17	18	18
Total Investment & Planning	4,598	4,286	4,189	4,304
Capital Works & Operations				
Permanent - Full time	2,979	3,085	3,054	3,138
Women	388	403	413	425
Men	2,512	2,604	2,555	2,625

Mansfield Shire Council Budget 2025-26

	2025/26 \$'000	2026/27 \$'000	2027/28 \$'000	2028/29 \$'000
Persons of self-described gender	78	78	86	89
Permanent - Part time	298	312	321	330
Women	77	79	81	83
Men	221	233	240	246
Persons of self-described gender	0	0	0	0
Fixed Term - Full time	123	87	148	152
Women	41	3	0	0
Men	82	84	148	152
Persons of self-described gender	0	0	0	0
Fixed Term - Part time	45	47	49	50
Women	0	0	49	50
Men	45	47	0	0
Persons of self-described gender	0	0	0	0
Total Capital Works & Operations	3,445	3,532	3,572	3,670
People, Communications & Governance				
Permanent - Full time	578	595	610	626
Women	382	390	401	412
Men	196	205	209	215
Persons of self-described gender	0	0	0	0
Permanent - Part time	385	346	357	367
Women	222	231	239	245
Men	111	115	119	122
Persons of self-described gender	52	0	0	0
Fixed Term - Full time	0	0	0	0
Women	0	0	0	0
Men	0	0	0	0
Persons of self-described gender	0	0	0	0
Fixed Term - Part time	123	34	36	37
Women	82	34	36	37
Men	8	0	0	0
Persons of self-described gender	32	0	0	0
Total People, Communications & Governance	1,086	975	1,003	1,030
Business & Finance				
Permanent - Full time	697	717	737	757
Women	278	287	298	306
Men	419	431	439	452
Persons of self-described gender	0	0	0	0
Vacant	0	0	0	0
Permanent - Part time	397	408	420	432
Women	397	408	420	432
Men	0	0	0	0
Persons of self-described gender	0	0	0	0
Vacant	0	0	0	0
Fixed Term - Full time	87	10	0	0
Women	87	10	0	0
Men	0	0	0	0
Persons of self-described gender	0	0	0	0
Vacant	0	0	0	0
Fixed Term - Part time	106	42	0	0
Women	0	0	0	0
Men	0	0	0	0
Persons of self-described gender	106	42	0	0
Total Business & Finance	1,286	1,177	1,157	1,189
Casuals, temporary and other expenditure	0	0	0	0
Vacancies Expected	(400)	(400)	(400)	(400)
Capitalised labour costs	1,578	817.5	482.2	495.5
Total staff expenditure	12,698	12,312	12,182	12,528

Mansfield Shire Council Budget 2025-26

	2025/26 FTE	2026/27 FTE	2027/28 FTE	2028/29 FTE
Executive Services				
Permanent - Full time	7.00	7.00	7.00	7.00
Women	6.00	6.00	6.00	6.00
Men	1.00	1.00	1.00	1.00
Persons of self-described gender	0.00	0.00	0.00	0.00
Vacant	0.00	0.00	0.00	0.00
Permanent - Part time	0.00	0.00	0.00	0.00
Women	0.00	0.00	0.00	0.00
Men	0.00	0.00	0.00	0.00
Persons of self-described gender	0.00	0.00	0.00	0.00
Vacant	0.00	0.00	0.00	0.00
Fixed Term - Full time	0.00	0.00	0.00	0.00
Women	0.00	0.00	0.00	0.00
Men	0.00	0.00	0.00	0.00
Persons of self-described gender	0.00	0.00	0.00	0.00
Vacant	0.00	0.00	0.00	0.00
Fixed Term - Part time	1.00	0.00	0.00	0.00
Women	1.00	0.00	0.00	0.00
Men	0.00	0.00	0.00	0.00
Persons of self-described gender	0.00	0.00	0.00	0.00
Vacant	0.00	0.00	0.00	0.00
Total Executive Services	8.00	7.00	7.00	7.00
Business and Finance				
Permanent - Full time	6.00	6.00	6.00	6.00
Women	3.00	3.00	3.00	3.00
Men	3.00	3.00	3.00	3.00
Persons of self-described gender	0.00	0.00	0.00	0.00
Vacant	0.00	0.00	0.00	0.00
Permanent - Part time	3.80	3.80	3.80	3.80
Women	3.80	3.80	3.80	3.80
Men	0.00	0.00	0.00	0.00
Persons of self-described gender	0.00	0.00	0.00	0.00
Vacant	0.00	0.00	0.00	0.00
Fixed Term - Full time	1.00	0.11	0.00	0.00
Women	1.00	0.11	0.00	0.00
Men	0.00	0.00	0.00	0.00
Persons of self-described gender	0.00	0.00	0.00	0.00
Vacant	0.00	0.00	0.00	0.00
Fixed Term - Part time	1.30	0.50	0.00	0.00
Women	0.00	0.00	0.00	0.00
Men	0.00	0.00	0.00	0.00
Persons of self-described gender	0.00	0.50	0.00	0.00
Vacant	1.30	0.00	0.00	0.00
Total Business and Finance	12.10	10.41	9.80	9.80
Community Health and Wellbeing				
Permanent - Full time	5.60	5.60	5.60	5.60
Women	5.60	5.60	5.60	5.60
Men	0.00	0.00	0.00	0.00
Persons of self-described gender	0.00	0.00	0.00	0.00
Vacant	0.00	0.00	0.00	0.00
Permanent - Part time	6.10	6.10	6.10	6.10
Women	5.70	5.70	5.70	5.70
Men	0.00	0.00	0.00	0.00
Persons of self-described gender	0.40	0.40	0.40	0.40
Vacant	0.00	0.00	0.00	0.00
Fixed Term - Full time	0.00	0.00	0.00	0.00
Women	0.00	0.00	0.00	0.00
Men	0.00	0.00	0.00	0.00
Persons of self-described gender	0.00	0.00	0.00	0.00
Vacant	0.00	0.00	0.00	0.00
Fixed Term - Part time	2.85	1.84	1.80	1.80
Women	1.37	0.84	0.80	0.80
Men	0.00	0.00	0.00	0.00

Mansfield Shire Council Budget 2025-26

	2025/26 FTE	2026/27 FTE	2027/28 FTE	2028/29 FTE
Persons of self-described gender	1.48	1.00	1.00	1.00
Vacant	0.00	0.00	0.00	0.00
Total Community Health and Wellbeing	14.55	13.54	13.50	13.50
People, Communications and Governance				
Permanent - Full time	5.20	5.20	5.20	5.20
Women	3.40	3.40	3.40	3.40
Men	1.80	1.80	1.80	1.80
Persons of self-described gender	0.00	0.00	0.00	0.00
Vacant	0.00	0.00	0.00	0.00
Permanent - Part time	4.25	3.65	3.65	3.65
Women	2.45	2.45	2.45	2.45
Men	1.20	1.20	1.20	1.20
Persons of self-described gender	0.00	0.00	0.00	0.00
Vacant	0.60	0.00	0.00	0.00
Fixed Term - Full time	0.00	0.00	0.00	0.00
Women	0.00	0.00	0.00	0.00
Men	0.00	0.00	0.00	0.00
Persons of self-described gender	0.00	0.00	0.00	0.00
Vacant	0.00	0.00	0.00	0.00
Fixed Term - Part time	1.50	0.40	0.40	0.40
Women	1.00	0.40	0.40	0.40
Men	0.10	0.00	0.00	0.00
Persons of self-described gender	0.00	0.00	0.00	0.00
Vacant	0.40	0.00	0.00	0.00
Total People, Communications and Governance	10.95	9.25	9.25	9.25
Investment and Planning				
Permanent - Full time	22.40	21.65	21.40	21.40
Women	11.40	11.40	11.40	11.40
Men	9.00	8.25	8.00	8.00
Persons of self-described gender	1.00	2.00	2.00	2.00
Vacant	1.00	0.00	0.00	0.00
Permanent - Part time	15.66	15.16	15.15	15.15
Women	6.42	5.92	5.92	5.92
Men	8.87	8.87	8.87	8.87
Persons of self-described gender	0.37	0.37	0.37	0.37
Vacant	0.00	0.00	0.00	0.00
Fixed Term - Full time	4.20	1.00	0.00	0.00
Women	2.00	0.00	0.00	0.00
Men	0.95	0.00	0.00	0.00
Persons of self-described gender	0.00	1.00	0.00	0.00
Vacant	1.25	0.00	0.00	0.00
Fixed Term - Part time	0.80	0.42	0.20	0.20
Women	0.00	0.03	0.00	0.00
Men	0.40	0.19	0.00	0.00
Persons of self-described gender	0.00	0.20	0.20	0.20
Vacant	0.40	0.00	0.00	0.00
Total Investment and Planning	43.06	38.23	36.75	36.75
Capital Works and Operations				
Permanent - Full time	30.00	32.00	30.00	30.00
Women	4.50	4.00	4.00	4.00
Men	26.00	27.00	26.00	26.00
Persons of self-described gender	0.00	1.00	0.00	0.00
Vacant	1.00	0.00	0.00	0.00
Permanent - Part time	3.05	3.05	3.05	3.05
Women	0.70	0.70	0.70	0.70
Men	2.35	2.35	2.35	2.35
Persons of self-described gender	0.00	0.00	0.00	0.00
Vacant	0.00	0.00	0.00	0.00
Fixed Term - Full time	1.33	1.00	1.00	1.00
Women	0.33	0.03	0.00	0.00
Men	1.00	1.00	1.00	1.00
Persons of self-described gender	0.00	0.00	0.00	0.00
Vacant	0.00	0.00	0.00	0.00

Mansfield Shire Council **Budget 2025-26**

	2025/26 FTE	2026/27 FTE	2027/28 FTE	2028/29 FTE
Fixed Term - Part time	0.55	0.55	0.55	0.55
Women	0.00	0.00	0.00	0.00
Men	0.55	0.55	0.55	0.55
Persons of self-described gender	0.00	0.00	0.00	0.00
Vacant	0.00	0.00	0.00	0.00
Total Capital Works and Operations	35.43	36.63	34.60	34.60
Casuals and temporary staff	0.00	0.00	0.00	0.00
Vacancies	-5.00	-5.00	-5.00	-5.00
Capitalised labour	15.40	7.29	4.50	4.50
Total Staff Numbers Excluding Capitalised	119.09	110.06	105.90	105.90

Mansfield Shire Council **Budget 2025-26****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 are 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 2025-26 the FGRS cap has been set at 3%. The cap applies to both general rates and municipal charges and is calculated on the basis of a 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 2.75% which is 0.25% lower than the FGRS rate cap.

The typical waste charge for garbage, recycling and community waste will decrease by 6.1% to reflect the cost recovery of services for the collection and disposal of refuse. The total amount raised through waste charges will decrease by 4.69%.

This will raise total rates and charges including waste charges for 2025-26 to \$18.353 million.

The table below shows the total rates and municipal charges proposed for the 2025-26 budget period:

	2024/25	2025/26
Total Rates	\$14,070,413	\$14,591,462
Number of rateable properties	8,325	8,350
Base Average Rate	\$1,690.14	\$1,748.63
Rate Increase (proposed by Mansfield Shire Council)	2.25%	2.75%
Budgeted General Rates and Municipal Charges Revenue	\$14,062,300	\$14,601,068
Budgeted Supplementary Rates	116,880	\$80,614

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

	2024/25 Forecast Actual \$'000	2025/26 Budget \$'000	Change \$'000	%
General rates*	11,269	11,686	417	3.70%
Municipal charge*	2,801	2,915	114	4.07%
Waste Management charge	3,852	3,671	-181	-4.69%
Supplementary rates and rate adjustments	84	81	-3	-3.57%
Total rates and charges	18,006	18,353	347	1.92%

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

Mansfield Shire Council Budget 2025-26

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	2024/25 cents/\$CIV	2025/26 cents/\$CIV*	Change
General rate for rateable residential properties	0.1635	0.1689	3.30%
General rate for rateable commercial properties	0.2714	0.2802	3.24%
General rate for rateable vacant land	0.2942	0.3288	11.76%
General rate for rateable rural residential properties	0.1406	0.1453	3.34%
General rate for rateable farmland	0.1000	0.1030	3.00%

(* The CIV rate is based on Stage 4 Valuer General land valuations)

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	2024/25 \$'000	2025/26 \$'000	Change \$'000	%
Residential	4,218	4,449	231	5.47%
Commercial	970	1,008	38	3.97%
Vacant land	598	576	-22	-3.64%
Rural residential	3,716	3,843	127	3.42%
Farmland	1,766	1,808	42	2.37%
Total amount to be raised by general rates	11,269	11,686	416	3.70%

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	2024/25 Number	2025/26 Number	Change Number	%
Residential	4,044	4,101	57	1.41%
Commercial	397	393	-4	-1.01%
Vacant land	566	535	-31	-5.48%
Rural residential	2,539	2,536	-3	-0.12%
Farmland	779	785	6	0.77%
Total number of assessments	8,325	8,350	25	0.30%
Cultural & Recreational Properties	5	5	0	0.00%
Total number of assessments	8,330	8,355	25	0.30%

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	2024/25 \$'000	2025/26 \$'000	Change \$'000	%
Residential	2,580,071	2,634,265	54,149	2.10%
Commercial	357,590	360,098	2,508	0.70%
Vacant land	203,254	175,253	-28,001	-13.78%
Rural residential	2,643,136	2,645,035	1,899	0.07%
Farmland	1,766,001	1,755,200	-11,291	-0.61%
Total value of land	7,550,052	7,569,851	19,799	0.26%

Mansfield Shire Council Budget 2025-26

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	
	2024/25	2025/26	\$	%
	\$	\$		
Municipal	347	359	12	3.46%

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

Type of Charge	2024/25	2025/26	Change	
	\$'000	\$'000	\$'000	%
Municipal	2,801	2,915	114	4.07%

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	Per Rateable Property	Change	
	2024/25	2025/26	\$	%
	\$	\$		
Kerbside rubbish collection – 80L bin	172.72	163.70	-9.02	-5.2%
Kerbside rubbish collection – 120L bin	259.08	245.55	-13.53	-5.2%
Kerbside rubbish collection – 240L bin	518.16	491.10	-27.06	-5.2%
Kerbside recycling collection – 240L bin	137.87	131.70	-6.17	-4.5%
Kerbside FOGO collection - 240L bin	98.69	102.00	3.31	3.35%
Community waste	86.29	76.70	-9.59	-11.11%

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	2024/25	2025/26	Change	
	\$'000	\$'000	\$'000	%
Kerbside collection	1,930	1,834	-96	-4.97%
Recycling collection	973	954	-19	-1.90%
FOGO collection	250	260	10	4.00%
Community Waste	700	623	-77	-10.94%
Total	3,852	3,671	-181	-4.69%

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

	2024/25	2025/26	Change	
	\$'000	\$'000	\$'000	%
Rates	11,269	11,686	417	3.70%
Municipal charge	2,801	2,915	114	4.08%
Service rates and charges	3,852	3,671	-181	-4.69%
Supplementary rates	84	81	-3	-3.57%
Total Rates and charges	18,006	18,353	347	1.92%

Mansfield Shire Council Budget 2025-26

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.

	2024/25	2025/26
Total Rates	\$14,070,413	\$14,601,068
Number of rateable properties	8,325	8,350
Base Average Rate	\$1,690.14	\$1,748.63
Maximum Rate Increase (set by the State Government)	2.75%	3.00%
Capped Average Rate	\$1,694	\$1,757
Maximum General Rates and Municipal Charges Revenue	\$14,131,064	\$14,626,964
Budgeted General Rates and Municipal Charges Revenue	\$14,062,300	\$14,601,068
Budgeted Supplementary Rates	116,880	\$80,614
Budgeted Total Rates and Municipal Charges Revenue	\$14,179,180	\$14,681,682

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 (2025-26: estimated \$81,000 and 2024-25: actual \$83,785)
- ▶ 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

Council has made the decision that rating fairness is measured by a consistent sharing of rates charges between rating sectors from year to year. It is a method called the 'pie model'. It means that each year, each rating sector should contribute a very similar amount of the rating pie. This reflects the intent of section 101(1) (c) of the Local Government Act 2020 which requires that Council's seek to provide stability and predictability in the financial impact on the municipal community.

To maintain consistency in the percentage of rates being charged across the five rating sectors it is critical to understand that the differential is not a discount or a fixed element that underpins rating fairness, rather that it is an economic lever to be used to ensure that the current rates proportion is maintained between rating sectors.

This equilibrium in charges between rating sectors is often disturbed through changes in property valuations between rating sectors. If valuations in one sector increase or decrease disproportionately to the overall movement in valuations it will skew the proportion of rates paid by one sector and this needs to be adjusted through alteration of one or more differentials.

Council will continue to attempt to minimise the impact of rating increases on the community by seeking ongoing organisational efficiencies.

Rating Sectors	Rates Proportion 2024/25	Rates Proportion 2025/26
Residential	37.43%	38.07%
Commercial	8.61%	8.63%
Vacant	5.30%	4.93%
Rural Residential	32.97%	32.89%
Farmland	15.67%	15.47%

Mansfield Shire Council Budget 2025-26

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 0.1689 cents in the dollar of CIV for all rateable residential properties,
- ▶ A general rate of 0.2802 cents in the dollar of CIV for all rateable commercial properties,
- ▶ A general rate of 0.3288 cents in the dollar of CIV for all rateable vacant land properties,
- ▶ A general rate of 0.1453 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 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: 86% of Residential Rate.

Mansfield Shire Council Budget 2025-26

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: 194.7% 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.

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

Mansfield Shire Council Budget 2025-26

objectives specified above.

Level of Rate: 61% of the Residential 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 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: 165.9% of the Residential 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*.

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

Mansfield Shire Council Budget 2025-26

► 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)).

Council has elected to provide a rebate to Beolite Village, a not-for-profit retirement village, with respect to the community benefit derived from the Community Centre facility that is available for use by members of the Mansfield Shire Community.

4.1.2. Statutory Fees and Fines

	Forecast Actual 2024/25 \$'000	Budget 2025/26 \$'000	Change	
			\$'000	%
Revenue Services	22	24	2	9.09%
Town planning fees	230	250	20	8.70%
Building, Health and Local Laws	117	131	14	12.02%
Total statutory fees and fines	369	405	36	9.77%

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 increase by \$36,000 or 9.77% on the 2024-25 forecast.

4.1.3. User Fees

	Forecast Actual 2024/25 \$'000	Budget 2025/26 \$'000	Change	
			\$'000	%
Building, Health and Local Laws	253	255	2	0.79%
Planning and Environment	427	415	-12	-2.81%
Operations	57	88	31	54.39%
Cemetery trust	95	96	1	1.05%
Community and economic development	9	9	0	0.00%
Revenue Services	9	8	-1	-11.11%
Total user fees	850	871	21	2.47%

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 increase by \$21,000 or 2.47% on the 2024-25 forecast.

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

Mansfield Shire Council Budget 2025-26

4.1.4. Grants

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

	Forecast Actual 2024/25 \$'000	Budget 2025/26 \$'000	Change \$'000	%
Grants were received in respect of the following:				
Summary of grants				
Commonwealth funded grants	13,210	17,769	4,559	34.51%
State funded grants	3,804	3,788	-16	-0.42%
Total grants received	17,014	21,557	4,543	26.70%
(a) Operating Grants				
Recurrent – Commonwealth Government				
Financial Assistance Grants	2,836	3,064	228	8.04%
Local Roads Operations	1,232	1,287	55	4.46%
Recurrent – State Government				
School crossing supervisors	39	42	3	7.69%
Libraries	143	137	-6	-4.20%
Integrated Family Services	402	274	-128	-31.84%
Youth Services	74	109	35	47.30%
Maternal Child Health	531	365	-166	-31.26%
Social Inclusion Action Group	322	453	131	40.68%
Environmental Health	0	16	16	1%
Emergency Management	60	60	-	0.00%
Family Services & Partnerships	166	175	9	5.42%
Total recurrent grants	5,805	5,982	177	3.05%
Non-recurrent – Federal Government				
Australia Day	15	10	-5	-33.33%
Non-recurrent – State Government				
Digital Transformation	287	741	454	158.19%
Family, Services & Partnerships	108	88	20	-18.52%
Engineering Services	289	152	47	-23.61%
Tourism, Youth & Events	405	47	-358	-88.40%
Emergency Management	386	278	-108	-27.98%
Waste Management	59	-	-59	-100.00%
Planning and Environment	351	84	-271	-76.34%
Local Laws	43	207	165	387.94%
FSPL	55	55	-	0.00%
Total non-recurrent grants	1,998	1,662	-336	-16.82%
Total operating grants	7,803	7,644	-159	-2.04%
(b) Capital Grants				
Recurrent – Commonwealth Government				
Roads to Recovery	1,041	1,041	-	0.00%
Total recurrent grants	1,041	1,041	-	0.00%
Non-recurrent – Commonwealth Government				
Piries Goughs Bay Rd – Stage 1	100	-	-100	-100.00%
IMPACT Route Project inc Roundabout	6,589	2,582	-4,007	-61.00%
LRCI – Phase 1, 2, 3 & 4	991	-	-991	-100.00%
Flexible Local Transport	230	-	-230	-100.00%
Safer Local Roads and Streets Program	56	550	494	1,61%
Station Precinct	-	6,449	6,449	100.00%
Lords Pavillion & Oval Upgrade	22	969	947	4,304.54%
Howqua Inlet Boat Ramp	39	0	-39	-100.00%
Blackspot – Roundabout	74	827	1,753	2,368.91%
Non-recurrent – State Government				
Footpaths and Cycleways	19	-	-19	-100.00%
Motorcycle Safety	50	85	35	70.00%
Rifle Butts/Ogilvies Road Intersection	0	410	410	100.00%
Total non-recurrent grants	8,170	12,872	4,702	57.55%
Total capital grants	9,211	13,913	4,702	51.04%
Total Grants	17,014	21,557	4,543	26.70%

Mansfield Shire Council **Budget 2025-26****4.1.5. Contributions**

	Forecast Actual 2024/25 \$'000	Budget 2025/26 \$'000	Change	
			\$'000	%
Monetary	380	137	-243	-63.95%
Total contributions	380	137	-243	-63.95%

Monetary contributions relate to monies received from Developer Contributions, State Government, Federal Government and community sources. Overall, the level of monetary contributions expected for 2025-26 is \$0.243 million which is a decrease of -63.95% from 2024-25.

4.1.6. Other Income

	Forecast Actual 2024/25 \$'000	Budget 2025/26 \$'000	Change	
			\$'000	%
Other revenue outside of Operating activities i.e. Property rental income	556	455	-101	-18.16%
Interest	791	486	-305	-38.55%
Other	-	-	-	-
Total other income	1,346	941	-406	-30.16%

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. Other revenue outside of operating activities includes property rental income and leasing income.

4.1.7. Employee Costs

	Forecast Actual 2024/25 \$'000	Budget 2025/26 \$'000	Change	
			\$'000	%
Wages and salaries	10,979	11,163	184	1.68%
Workcover	351	391	40	11.50%
Superannuation	1,285	1,323	38	2.99%
Other (LSL)	207	211	4	1.91%
Total employee costs	12,822	13,089	267	2.08%

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

Budgeted employee costs are expected to increase over the 2025-26 period by \$0.267 million or 2.08% and partly due to an increase in the employee enterprise agreement.

Note: Other costs are purely Long Service Leave entitlements.

4.1.8. Materials and Services

	Forecast Actual 2024/25 \$'000	Budget 2025/26 \$'000	Change	
			\$'000	%
Materials and Services <i>Note: includes Contracts, Consultants & Other</i>	11,574	10,913	-661	-5.71%
Total materials and services	11,574	10,913	-661	-5.71%

Materials and services include the purchases of consumables, payments to contractors for the provision of services and utility costs. Budget costs in 2025-26 are set to decrease by \$0.661 million or -5.71%.

Mansfield Shire Council **Budget 2025-26****4.1.9. Depreciation**

	Forecast Actual 2024/25 \$'000	Budget 2025/26 \$'000	Change	
			\$'000	%
Property	5,122	5,492	370	7.22%
Plant & equipment	-	-	-	-
Infrastructure	-	-	-	-
Total depreciation	5,122	5,492	370	7.22%

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 \$0.370 million or 7.22% compared to 2024-25 forecast is due mainly to the full year effect of the 2024-25 Capital Works Program on depreciation.

4.1.10. Amortisation – Right of use assets

	Forecast Actual 2024/25 \$'000	Budget 2025/26 \$'000	Change	
			\$'000	%
Right of use assets	71	66	-5	-7.04%
(Dual Court Stadium)	-	-	-	-
Total – right of use assets	71	66	-5	-7.04%

4.1.11. Other Expenses

	Forecast Actual 2024/25 \$'000	Budget 2025/26 \$'000	Change	
			\$'000	%
Leases	-	-	-	-
Audit	70	70	0	0.00%
Councillors Allowances	202	209	7	3.46%
Other	105	108	3	2.85%
Total other expenses	377	387	10	2.65%

Councillor allowances are based on the Victorian Independent Remuneration Tribunal guidelines for 2025-26.

4.2. Balance Sheet**4.2.1. Assets****Current Assets**

Total current assets are projected to decrease by \$1.929 million compared to the 2024-25 forecast as Council finalises several large capital works projects during the year and receives new capital grant funding for the Station Precinct project.

Trade and other receivables are budgeted to increase in 2025-26 by \$0.200 million.

Non-Current Assets

Total non-current assets are expected to increase by \$22.212 million in 2025-26. This is due to increases in property and infrastructure assets.

Property, infrastructure, plant and equipment is the largest component of Council's Non-Current Assets position and represents the value of all Council owned land, buildings, roads, vehicles and equipment.

The 2025-26 Capital Works Program of \$22.28 million has contributed to the increase in NCA.

Mansfield Shire Council Budget 2025-26

4.2.2. Liabilities

Current Liabilities

Total current liabilities, which represents financial obligations Council must pay within the next twelve months is expected to increase by \$2.682 million in 2025-26. This is mainly attributed to Council's capital works program as unearned grant revenue is realised and registered as expenditure against planned capital works projects.

Non-Current Liabilities

Total non-current liabilities, which represents financial obligations Council must pay beyond the next twelve months is expected to decrease by \$0.714 million in 2025-26. This includes items of provisions and interest-bearing loans.

4.2.3. Borrowings

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

	Forecast Actual 2024/25 \$	Budget 2025/26 \$	Projections		
			2026/27 \$	2027/28 \$	2028/29 \$
Amount borrowed at 30 June of the prior year	4,067,000	3,556,439	3,020,000	2,456,837	1,864,219
Amount proposed to be borrowed					
Amount projected to be redeemed	(510,862)	(536,439)	(563,163)	(592,618)	(621,362)
Amount of borrowings at 30 June	3,556,439	3,020,000	2,456,837	1,864,219	1,242,857

4.3. Statement of Changes in Equity

4.3.1. Reserves

Both the Waste reserve and Open Space reserve are budgeted to increase by \$294,000 and \$74,000 respectively during 2025-26.

4.3.2. Equity

Total equity is expected to increase by \$18.315 million by the end of 2025-26. 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 is budgeted to increase by \$6.735 million by the conclusion of 2025-26 as Council receives a large portion of capital grant funding to deliver on major projects i.e. the Lords Pavillion Upgrade, the Station Precinct project and finalisation of IMPACT Route.

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 \$15.123 million during 2025-26 mainly due to expenditure relating to several major capital works projects during the year inclusive of those mentioned above.

Mansfield Shire Council Budget 2025-26**4.4.3. Net Cash Flows Provided by/used in Financing Activities**

Cash flows from financing 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 2025-26 year with a net outflow of cash of \$0.738 million, noting borrowings to Council are on principle terms

Cash and cash equivalents at the end of the financial year is budgeted to decrease by \$1.274 million largely due to the positive net position of large capital grant amounts supporting major project expenditure.

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Mansfield Shire Council **Budget 2025-26****4.5 Capital Works Program**

This section presents a listing of the capital works projects that will be undertaken for the 2025-26 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 2024/25 \$'000	Budget 2025/26 \$'000	Change \$'000	%
Property	1,410	9,753	8,343	591.7%
Plant and equipment	493	1,068	575	116.4%
Infrastructure	13,781	11,458	(2,323)	-16.8%
Total	15,685	22,279	6,594	42.0%

	2025/26 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	9,753	9,211	625	16	-	7,418	99	2,335	-
Plant & Equipment	1,068	-	1,068	-	-	-	-	1,068	-
Infrastructure	11,458	1,749	5,670	2,411	-	6,576	-	3,254	-
Total	22,279	10,960	7,363	2,427	-	13,995	99	6,657	-

4.5.2. 2025/26 Current Budget

Capital Works Area	2025/26 Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contributions \$'000	Council cash \$'000	Borrowings \$'000
PROPERTY									
Land									
Sale	-	-	-	-	-	-	-	-	-
Acquisition	550	550	-	-	-	-	-	550	-
Buildings	9,203	8,661	525	16	-	7,418	99	1,685	-
TOTAL PROPERTY	9,753	9,211	525	16	-	7,418	99	2,235	-
PLANT AND EQUIPMENT									
Plant, Machinery and Equipment									
Heavy Fleet Renewal	738	-	738	-	-	-	-	738	-
Heavy Fleet New	-	-	-	-	-	-	-	-	-
Light Fleet Renewal	206	-	206	-	-	-	-	206	-
Miscellaneous New Equipment	-	-	-	-	-	-	-	-	-
Small Equipment Renewal	85	-	85	-	-	-	-	85	-
Fixtures, Fittings and Furniture									

Mansfield Shire Council Budget 2025-26

Capital Works Area	2025/26 Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contributions \$'000	Council cash \$'000	Borrowings \$'000
Furniture	15	-	15	-	-	-	-	15	-
Computers and Telecommunications									
Computers and Telecommunications	24	-	24	-	-	-	-	24	-
Library books									
Library books	-	-	-	-	-	-	-	-	-
TOTAL PLANT AND EQUIPMENT	1,068	-	1,068	-	-	-	-	1,068	-
INFRASTRUCTURE									
Roads	8,440	100	4,563	3,777	-	5,946	-	2,494	-
Bridges	1,217	549	169	498	-	549	-	668	-
Footpaths and Cycleways	656	480	176	-	-	-	-	656	-
Drainage	339	100	159	80	-	-	-	339	-
Recreational, Leisure & Community Facilities	-	-	-	-	-	-	-	-	-
Parks, Open Space and Streetscapes	556	320	176	60	-	-	-	556	-
Waste Management	250	-	125	125	-	-	-	250	-
TOTAL INFRASTRUCTURE	11,458	1,549	5,369	4,540	-	6,495	-	4,963	-
TOTAL NEW CAPITAL WORKS	22,279	10,760	6,962	4,556	-	13,913	99	8,266	-

4.5.3. Works Carried Forward From 2024-25 Year

Capital Works Area	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contributions \$'000	Council cash \$'000	Borrowings \$'000
PROPERTY									
Buildings									
Station Precinct	1,500	1,500	-	-	-	1,500	-	-	-
Lords Reserve Pavilion Upgrade	300	300	-	-	-	300	-	-	-
Emergency Resilience Centre	-	-	-	-	-	-	-	-	-
TOTAL PROPERTY	1,800	1,800	-	-	-	1,800	-	-	-
INFRASTRUCTURE									
Bridges & Roads									
Greenvale Lane Bridge	134	134	-	-	-	134	-	-	-
Rifle Butts / Ogilvies Road Intersection	114	114	-	-	-	114	-	-	-
Impact Route - Highton Lane Roundabout	609	-	-	609	-	609	-	-	-
Parks, Open Space and Streetscapes									
Other Infrastructure									
TOTAL INFRASTRUCTURE	857	248	-	609	-	857	-	-	-
TOTAL CARRIED FORWARD CAPITAL WORKS FROM 2024/25	2,657	2,048	-	609	-	2,657	-	-	-

Note: This carry forward table is not in addition to the 2025-26 Capital Works program above. It explains the unearned capital grant income.

Mansfield Shire Council Budget 2025-26

4.6. Summary of Planned Capital Works Expenditure

For the years ending 30 June 2027, 2028 & 2029

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										
Land	-	-	-	-	-	-	-	-	-	-
Land improvements	-	-	-	-	-	-	-	-	-	-
Total Land	-	-	-	-	-	-	-	-	-	-
Buildings	8,409	8,101	283	-	25	8,409	8,137	240	32	-
Heritage Buildings	-	-	-	-	-	-	-	-	-	-
Building improvements	-	-	-	-	-	-	-	-	-	-
Leasehold improvements	-	-	-	-	-	-	-	-	-	-
Total Buildings	8,409	8,101	283	-	25	8,409	8,137	240	32	-
Total Property	8,409	8,101	283	-	25	8,409	8,137	240	32	-
Plant and Equipment										
Heritage plant and equipment	-	-	-	-	-	-	-	-	-	-
Plant, machinery and equipment	691	-	691	-	-	691	-	-	691	-
Fixtures, fittings and furniture	-	-	-	-	-	-	-	-	-	-
Computers and telecommunications	38	-	38	-	-	38	-	-	38	-
Library books	-	-	-	-	-	-	-	-	-	-
Total Plant and Equipment	729	-	729	-	-	729	-	-	729	-
Infrastructure										
Roads	3,595	-	2,657	-	938	3,595	1,041	-	2,554	-
Bridges	240	-	140	-	100	240	-	-	240	-
Footpaths and cycleways	491	291	200	-	-	491	-	-	491	-
Drainage	400	-	150	-	250	400	-	-	400	-
Recreational, leisure and community facilities	-	-	-	-	-	-	-	-	-	-
Waste management	-	-	-	-	-	-	-	-	-	-
Parks, open space and streetscapes	461	150	241	-	70	461	-	-	461	-
Aerodromes	-	-	-	-	-	-	-	-	-	-
Off street car parks	-	-	-	-	-	-	-	-	-	-
Other infrastructure	-	-	-	-	-	-	-	-	-	-
Total Infrastructure	5,186	441	3,388	-	1,358	5,186	1,041	-	4,145	-
Total Capital Works Expenditure	14,324	8,542	4,399	-	1,383	14,324	9,178	240	4,906	-

Mansfield Shire Council Budget 2025-26

2027/28	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										
Land	-	-	-	-	-	-	-	-	-	-
Land improvements	-	-	-	-	-	-	-	-	-	-
Total Land	-	-	-	-	-	-	-	-	-	-
Buildings	361	150	211	-	-	361	-	-	361	-
Heritage Buildings	-	-	-	-	-	-	-	-	-	-
Building improvements	-	-	-	-	-	-	-	-	-	-
Leasehold improvements	-	-	-	-	-	-	-	-	-	-
Total Buildings	361	150	211	-	-	361	-	-	361	-
Total Property	361	150	211	-	-	361	-	-	361	-
Plant and Equipment										
Heritage plant and equipment	-	-	-	-	-	-	-	-	-	-
Plant, machinery and equipment	646	-	646	-	-	646	-	-	646	-
Fixtures, fittings and furniture	-	-	-	-	-	-	-	-	-	-
Computers and telecommunications	38	-	38	-	-	38	-	-	38	-
Library books	-	-	-	-	-	-	-	-	-	-
Total Plant and Equipment	684	-	684	-	-	684	-	-	684	-
Infrastructure										
Roads	3,470	-	2,621	-	849	3,470	1,041	-	2,429	-
Bridges	390	-	290	-	100	390	-	-	390	-
Footpaths and cycleways	581	346	236	-	-	581	-	-	581	-
Drainage	450	-	200	-	250	450	-	-	450	-
Recreational, leisure and community facilities	-	-	-	-	-	-	-	-	-	-
Waste management	-	-	-	-	-	-	-	-	-	-
Parks, open space and streetscapes	252	-	232	-	20	252	-	-	252	-
Aerodromes	-	-	-	-	-	-	-	-	-	-
Off street car parks	-	-	-	-	-	-	-	-	-	-
Other infrastructure	-	-	-	-	-	-	-	-	-	-
Total Infrastructure	5,143	346	3,579	-	1,219	5,143	1,041	-	4,102	-
Total Capital Works Expenditure	6,188	346	4,474	-	1,219	7,030	1,041	-	5,147	-

Mansfield Shire Council Budget 2025-26

2028/29	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										
Land	-	-	-	-	-	-	-	-	-	-
Land improvements	-	-	-	-	-	-	-	-	-	-
Total Land	-	-	-	-	-	-	-	-	-	-
Buildings	309	200	109	-	-	309	-	-	309	-
Heritage Buildings	-	-	-	-	-	-	-	-	-	-
Building improvements	-	-	-	-	-	-	-	-	-	-
Leasehold improvements	-	-	-	-	-	-	-	-	-	-
Total Buildings	309	200	109	-	-	309	-	-	309	-
Total Property	309	200	109	-	-	309	-	-	309	-
Plant and Equipment										
Heritage plant and equipment	-	-	-	-	-	-	-	-	-	-
Plant, machinery and equipment	631	-	631	-	-	631	-	-	631	-
Fixtures, fittings and furniture	-	-	-	-	-	-	-	-	-	-
Computers and telecommunications	38	-	38	-	-	38	-	-	38	-
Library books	-	-	-	-	-	-	-	-	-	-
Total Plant and Equipment	669	-	669	-	-	669	-	-	669	-
Infrastructure										
Roads	3,222	-	2,829	-	393	3,222	1,041	-	2,181	-
Bridges	555	-	365	-	190	555	-	-	555	-
Footpaths and cycleways	595	448	147	-	-	595	-	-	595	-
Drainage	450	-	250	-	200	450	-	-	450	-
Recreational, leisure and community facilities	-	-	-	-	-	-	-	-	-	-
Waste management	-	-	-	-	-	-	-	-	-	-
Parks, open space and streetscapes	350	-	150	-	200	350	-	-	350	-
Aerodromes	-	-	-	-	-	-	-	-	-	-
Off street car parks	-	-	-	-	-	-	-	-	-	-
Other infrastructure	-	-	-	-	-	-	-	-	-	-
Total Infrastructure	5,172	448	3,891	-	983	5,172	1,041	-	4,131	-
Total Capital Works Expenditure	6,150	648	4,519	-	983	6,150	1,041	-	5,109	-

Mansfield Shire Council **Budget 2025-26****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	Actual 2023/24	Forecast 2024/25	Target 2025/26	2026/27	Target Projections		Trend +/-
Governance Satisfaction with community consultation and engagement	Community satisfaction rating out of 100 with the consultation and engagement efforts of Council	59	59	60	61	62	62	+
Roads Sealed local roads maintained to condition standards	Number of kms of sealed local roads below the renewal intervention level set by Council / Kms of sealed local roads	99.0%	99.0%	97.0%	95.0%	93.0%	91.0%	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	80.2%	90.0%	90.0%	90.0%	90.0%	90.0%	+
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	29.7%	40.0%	41.0%	42.0%	43.0%	44.0%	+

Targeted performance indicators – Financial

Indicator	Measure	Actual 2023/24	Forecast 2024/25	Target 2025/26	2026/27	Target Projections		Trend +/-
Liquidity Working Capital	Current assets / current liabilities	113.7%	115.7%	81.2%	72.6%	84.0%	104.7%	-
Obligations Asset renewal	Asset renewal and upgrade expense / Asset depreciation	224.7%	251.6%	207.2%	103.1%	100.7%	94.6%	-
Stability Rates concentration	Rate revenue / adjusted underlying revenue	63.3%	58.5%	61.6%	62.8%	62.2%	62.4%	o
Efficiency Expenditure level	Total expenses / no. of property assessments	3,585	3,615	3,593	3,376	3,365	3,429	O

Mansfield Shire Council **Budget 2025-26****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	Actual	Forecast	Budget	Projections			Trend
		2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	+o/-
Operating position	Adjusted underlying surplus (deficit) / Adjusted underlying revenue	(8.3%)	6.3%	(0.2%)	3.8%	7.8%	7.9%	+
Liquidity	Unrestricted cash	10.9%	21.3%	(23.3%)	(35.1%)	(23.7%)	(4.6%)	-
Obligations								
Loans and borrowings	Interest bearing loans and borrowings / rate revenue	22.8%	19.8%	16.5%	13.1%	9.7%%	6.3%	+
Loans and borrowings	Interest and principal repayments on interest bearing loans and borrowings / rate revenue	3.91%	3.87%	3.80%	3.71%	3.61%	3.51%	+
Indebtedness	Non-current liabilities / own source revenue	25.5%	22.4%	19.2%	15.2%	11.0%	8.0%	+
Stability	Rate revenue / CIV of rateable properties in the municipality	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	o
Efficiency	General rates and municipal charges / no. of property assessments	1,662	1,700	1,748	1,800	1,854	1,910	+

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

Notes to indicators:

5a - Targeted Performance Indicators**1. Satisfaction with community consultation and engagement**

This is an assessment of community satisfaction with Council. It demonstrates the community's perception of whether Council decisions made and implemented had community input. High or increasing satisfaction rating suggests an improvement in the effectiveness of Council's consultation and engagement strategies and decision-making practices.

Mansfield Shire Council Budget 2025-26

2. Sealed local roads below the intervention level

This is an assessment of community satisfaction with Council services. The lower sealed local road requests suggest a more effective roads service and greater satisfaction from road users.

3. Planning applications decided within the relevant required time

This is an assessment of Council efficiency in decision making. The higher proportion of planning applications decided in a timely manner suggests an effective statutory planning service.

4. Kerbside collection waste diverted from landfill

This is an assessment of the extent to which Council promotes community environmental outcomes. The higher volume of waste diverted away from landfill suggests a more effective waste collection system.

5. Working Capital

Working capital (current assets / current liabilities) is the proportion of current liabilities represented by current assets. It is a general measure of the organisation's liquidity and its ability to meet its commitments as and when they fall due. The working capital ratio trends downwards as Council's cash is used to fund capital works projects. Council has an objective to restore its working capital ratio back to greater than 150%, in order to maintain a comfortable liquidity position into the future, in line with its long term financial plan.

6. Asset renewal

Asset renewal is calculated as asset renewal expenditure as a percentage of depreciation. This indicates the extent of Council's renewal of assets against its depreciation charge (an indication of the decline in value of its existing capital assets). A percentage greater than 100 indicates Council is maintaining its existing assets, while a percentage less than 100 means its assets are deteriorating faster than they are being renewed and future capital expenditure will be required to renew assets. Council's asset renewal indicator is budgeted at 207.2% in 2025-26. However, it is set to normalise in future years.

7. Rates concentration

Rates concentration is measured as rate revenue compared to adjusted underlying revenue. Adjusted underlying revenue is defined as total income excluding non-recurrent grants used to fund capital expenditure, non-monetary asset contributions and contributions to fund capital expenditure from sources other than grants and non-monetary contributions. Rates concentration reflects the extent of reliance on rate revenues to fund all of Council's ongoing services. The trend is relatively steady.

8. Expenditure level

Expenditure level is the total expenditure per the number of property assessments. This trends higher over the next two years given the planned Capital Works projects committed. This is then forecast to reduce as the Capital Works program steadies into future years.

Mansfield Shire Council Budget 2025-26

5b - Financial Performance Indicators

9. Adjusted underlying result

Adjusted underlying result is the net surplus or deficit for the year (per Australian Accounting Standards) adjusted for non-recurrent grants used to fund capital expenditure, non-monetary asset contributions and contributions to fund capital expenditure other than grants and non-monetary asset contributions. It is an indicator of the sustainable operating result required to enable Council to continue to provide core services and meet its objectives. Improvement in financial performance is expected over the period.

10. Unrestricted Cash

Unrestricted cash includes all cash and cash equivalents other than restricted cash, including cash that will be used to fund capital expenditure from the previous financial year. Restricted cash means cash and cash equivalents, within the meaning of Accounting Standard AASB 107 Statement of Cash Flows, that are not available for use other than for a purpose for which it is restricted. The decline from the current year forecast demonstrates a reduction of cash and cash equivalents to fund the Capital Works Program, with the majority from Council funds and reserves. Statutory reserve balances will reduce as the capital works program is completed.

11. Debt compared to rates

Loans and borrowings includes interest bearing loans and borrowings compared to rates and charges revenue. The balance of interest-bearing loans and borrowings is shown as a percentage of rates revenue. Loans and borrowings also refers to interest and principal repayments compared to rate revenue. The ratio describes Council's cash flow debt repayment capacity through the inclusion of interest and principal repayments on interest bearing loans and borrowings as a percentage of rate revenue. The trend indicates a stable reliance on Council's own sourced funding against annual rate revenue. The decrease in the loans and borrowings indicator is due to Council payment principal and interest repayments on its loan obligations.

12. Rates effort

Rates effort, which is intended to examine the community's capacity to pay, presents rate revenue as a percentage of the capital improved value of rateable properties in the municipality. The trend is relatively steady.

13. Revenue level

Revenue level is the average rate per property assessment.

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 2025/26.

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.

Mansfield Shire Council Budget 2025-26**7. Proposal to Lease Council Land**

Section 115 of the Local Government Act 2020 requires a council to include in its budget any proposal to lease land (for one year or more) where the rent for any period of the lease is \$100,000 or more a year, or, the current market rental value of the land is \$100,000 or more a year, or, the lease is for 10 years or more. Council only needs to meet any one of the 3 tests to require disclosure.

A 10-year lease agreement to the Victorian SES for a site lease area located on Lots 4 and 5 of the land at 166 – 176 Maroondah Highway, Mansfield, with an additional 3 further terms of 10 years, was concluded in 2024-25. Council does not have any lease proposals requiring disclosure for 2025-26.

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Appendix A

Fees & Charges

Mansfield Shire Council

Table Of Contents

Mansfield Shire Council..... 3

 Council Offices 3

 Local Laws 3

 Emergency Management 6

 Road Infrastructure Service 6

 Waste Management..... 6

 Community Services..... 7

 Building & Sporting Facilities 9

 Building Fees 15

 Planning Fees 15

 Forestry 19

 Environmental Health Service..... 20

 Transshipment Yards..... 21

 Cemetery Trust..... 21

DRAFT

Name	Year 24/25 Fee (incl. GST)	Year 25/26 Fee (incl. GST)	Increase %	Increase \$	GST
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Mansfield Shire Council

Council Offices

Freedom of Information Request

Application Fee (Legislated)	\$32.70	\$32.70	0.00%	\$0.00	N
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Revenue Services - Rates & Debtors

Copy of Rates Notice	\$10.00	\$10.50	5.00%	\$0.50	N
Land information Certificates (Legislated)	\$29.72	\$29.72	0.00%	\$0.00	N
Land information Certificates - 24 Hour Service (Legislated)	\$77.88	\$77.88	0.00%	\$0.00	N
Printed and mailed rates notice	\$5.00	\$5.15	3.00%	\$0.15	N
Adverse possession admin fee	\$100.00	\$103.00	3.00%	\$3.00	N
Debtor Invoices Interest on Overdue	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.				N

Records

Records Retrieval (Non FOI)	\$108.00	\$111.25	3.01%	\$3.25	N
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Local Laws

Infringements

Failure to comply with "Notice to Comply" (as detailed in the Local Law) - Fee is Legislated	\$197.59	\$197.59	0.00%	\$0.00	N
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59.1 - A person is **guilty of an offence** if a person contravenes this Local Law by:

59.1.3 - **Failing to comply with a notice to comply** by the due date specified in the notice to comply;

59.2 - **If a person is guilty of an offence**, he or she is liable to:

59.2.1 - A **maximum** penalty of 20 penalty units for a first offence;

1 x Penalty Unit (as determined by Legislation) = \$197.59

Other Local Laws contraventions	Legislated Penalty Unit per quantum listed within Local Law				N
Traffic Regulations	As determined by legislation				N
Other fines, including EPA, Food, Animal	As determined by legislation				N

Dog & Cat Registration

All registrations are due for renewal by 10 April each year. New Registrations (including new Domestic Animal Business Registration) paid after 31 December each year will only pay 50% of the full fee. (Renewals are exempt from this).

Entire dog or cat	\$177.00	\$182.00	2.82%	\$5.00	N
Entire dog or cat (concession)	\$90.00	\$91.00	1.11%	\$1.00	N
Applicable to pension or concession card holders.					

Dog or cat (reduced fee)	\$48.00	\$50.00	4.17%	\$2.00	N
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.					

Name	Year 24/25 Fee (incl. GST)	Year 25/26 Fee (incl. GST)	Increase %	Increase \$	GST
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Dog & Cat Registration [continued]

Dog or cat (reduced fee and concession)	\$24.00	\$25.00	4.17%	\$1.00	N
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.					
Dog or cat (older, not desexed)	\$90.00	\$91.00	1.11%	\$1.00	N
This fee is available for dogs and cats that were first registered before April 2013 and have not been desexed.					
Dog or cat (older, not desexed, concession)	\$48.00	\$50.00	4.17%	\$2.00	N
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.					
Dog kept for working stock	\$32.00	\$33.00	3.13%	\$1.00	N
Dog kept for working stock (concession)	\$16.50	\$17.00	3.03%	\$0.50	N
Applicable to pension or concession card holders.					
All Restricted Breed / Declared Dogs (no concession available)	\$345.00	\$355.00	2.90%	\$10.00	N
Excess Animal Permit (initial)	\$85.00	\$88.00	3.53%	\$3.00	N
Renewal of Excess Animal Permit (yearly)	\$85.00	\$88.00	3.53%	\$3.00	N
Domestic Animal Business Registration	\$320.00	\$330.00	3.13%	\$10.00	N
Replacement registration tags	\$5.00	\$5.50	10.00%	\$0.50	N
Transfer Fee	\$10.00	\$10.00	0.00%	\$0.00	N
This fee is applicable if animal being transferred into Mansfield Shire has current registration with another Council. If not, new registration will be required.					

Pound

Sustenance

Dogs	\$42.00	\$43.00	2.38%	\$1.00	N
Cats	\$42.00	\$43.00	2.38%	\$1.00	N
Sheep/Goats	\$27.00	\$28.00	3.70%	\$1.00	N
Cattle	\$27.00	\$28.00	3.70%	\$1.00	N
Horses	\$27.00	\$28.00	3.70%	\$1.00	N
Veterinarian Fees	At Cost				N

Animal Surrender

Small animal surrender for euthanasia	\$30.00	\$31.00	3.33%	\$1.00	N
Includes small dogs, cats, and other small domestic animals.					
Large or medium dog surrender for euthanasia	\$98.00	\$101.00	3.06%	\$3.00	Y

Release Fees

Dog or cat - 1st offence	\$107.00	\$110.00	2.80%	\$3.00	N
Limited to office hours only					
Dog or cat - 2nd and subsequent offence	\$214.00	\$220.00	2.80%	\$6.00	N
Livestock release fee (up to 4 animals)	\$117.00	\$120.00	2.56%	\$3.00	N
Includes sheep, goats, cattle, horses, and alpacas.					
Livestock release fee (each subsequent animal)	\$10.50	\$11.00	4.76%	\$0.50	N
Includes sheep, goats, cattle, horses, and alpacas.					

Name	Year 24/25 Fee (incl. GST)	Year 25/26 Fee (incl. GST)	Increase %	Increase \$	GST
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Release Fees [continued]

Weekend & afterhours additional release fee	\$135.00	\$138.00	2.22%	\$3.00	N
Transport Fee / Advertisement Fee	Cost +25%				N

Impounding Vehicle

Recovery of towing fee	Cost plus 25%				N
Release fee (Limited to office hours only)	\$235.00	\$242.00	2.98%	\$7.00	N

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	\$160.00	\$165.00	3.13%	\$5.00	N
Camping & temporary accommodation on applicant's private property - 1yr	\$160.00	\$165.00	3.13%	\$5.00	N
Large market on Council Land or in a public place - single event permit	\$485.00	\$500.00	3.09%	\$15.00	N
Over 50 stalls.					
Small market on Council Land or in a public place - 1 year permit	\$160.00	\$165.00	3.13%	\$5.00	N
Up to 50 stalls.					
Use of council land or a public place for distribution of unsolicited material	\$65.00	\$67.00	3.08%	\$2.00	N
Use of council land or a public place for trade displays / clothing racks	\$160.00	\$165.00	3.13%	\$5.00	N
Use of council land or public place for advertising signs / A-frames	\$97.50	\$100.00	2.56%	\$2.50	N
Use of council land or public place for ancillary items (umbrellas, bollards, heaters, barrier screens, awnings, blinds and planter boxes)	\$97.50	\$100.00	2.56%	\$2.50	N
Use of council land or public place for consumption of alcohol	\$118.00	\$122.00	3.39%	\$4.00	N
Use of private - residential land for open air burning (burning off)	\$118.00	\$122.00	3.39%	\$4.00	N
Use of private - residential land for storage of machinery, materials, goods or vehicles	\$160.50	\$165.00	2.80%	\$4.50	N
Use of private - residential land for use of scare guns	\$187.00	\$193.00	3.21%	\$6.00	N
Permits not elsewhere specified	\$154.00	\$159.00	3.25%	\$5.00	N
Busking on Council Land or in a public place	\$19.00	\$20.00	5.26%	\$1.00	N
Mobile Trader - initial permit	\$80.00	\$82.00	2.50%	\$2.00	N
Mobile Trader - ongoing permit per week	\$80.00	\$82.00	2.50%	\$2.00	N
Commercial Health & Fitness Provider - Annual Fee	\$300.00	\$310.00	3.33%	\$10.00	Y
Livestock Grazing Permit - Council Roads (1 year)	\$102.00	\$105.00	2.94%	\$3.00	N
Events & Festivals on Council land	\$165.00	\$170.00	3.03%	\$5.00	N
Urgent consideration of application (if sought in less than 28 days)	\$110.00	\$115.00	4.55%	\$5.00	N

Name	Year 24/25 Fee (incl. GST)	Year 25/26 Fee (incl. GST)	Increase %	Increase \$	GST
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Emergency Management

Fire Hazard Management

Fire Direction clearing Notice - non compliance	\$1,950.00	\$2,010.00	3.08%	\$60.00	N
Fire hazard removal	Cost +10%				N

Road Infrastructure Service

Works within a Road Reserve Permit (All fees are Legislated)

Minor Works - conducted on any part of roadway, shoulder or pathway	\$151.95	\$151.95	0.00%	\$0.00	N
Minor Works - not conducted on any part of roadway, shoulder or pathway	\$98.02	\$98.02	0.00%	\$0.00	N
Works other than minor works - conducted on any part of roadway, shoulder or pathway (speed limit above 50kph)	\$704.15	\$704.15	0.00%	\$0.00	N
Works other than minor works - conducted on any part of roadway, shoulder or pathway (speed limit 50kph or below)	\$383.95	\$383.95	0.00%	\$0.00	N
Works other than minor works - not conducted on any part of roadway, shoulder or pathway (speed limit above 50kph)	\$383.95	\$383.95	0.00%	\$0.00	N
Works other than minor works - not conducted on any part of roadway, shoulder or pathway (speed limit 50kph or below)	\$98.00	\$98.00	0.00%	\$0.00	N
Legal Point of Stormwater Discharge (Legislated)	\$231.40	\$231.40	0.00%	\$0.00	N

Damage to Council Assets - Reinstatement works

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

Sundry Works

Sundry External Works	Cost +25%	Y
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Waste Management

Resource Recovery Centre

Commercial Quantity Recyclables (per 1m3)	\$0.00	\$40.00	–	\$40.00	Y
Concrete Rubble (per 1m3)	\$0.00	\$50.00	–	\$50.00	Y
Domestic Waste 240L Bin	\$0.00	\$90.00	–	\$90.00	Y
Green Waste - Commercial Quantity - above 4m3 - cost per m3	\$0.00	\$30.00	–	\$30.00	Y
Soft furnishings (per item)	\$31.00	\$34.00	9.68%	\$3.00	Y
Solar Panel	\$5.00	\$15.00	200.00%	\$10.00	Y
Tyre - Bike	\$0.00	\$5.00	–	\$5.00	Y
Tyre - Motorcycle	\$0.00	\$10.00	–	\$10.00	Y

Name	Year 24/25 Fee (incl. GST)	Year 25/26 Fee (incl. GST)	Increase %	Increase \$	GST
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Resource Recovery Centre [continued]

E-Waste (electronic waste) - Out of scope	\$10.00	\$0.00	-100.00%	-\$10.00	Y
TV, PC and IT peripherals - Within scope	\$5.00	\$12.00	140.00%	\$7.00	Y
Domestic Waste up to 2m3 - cost per m3	\$100.00	\$100.00	0.00%	\$0.00	Y
Commercial / Building Waste (per m3)	\$270.00	\$270.00	0.00%	\$0.00	Y
Commercial Quantity Cardboard (per m3)	\$50.00	\$55.00	10.00%	\$5.00	Y
Gas Bottle	\$15.00	\$16.00	6.67%	\$1.00	Y
Green Waste	\$15.00	\$15.00	0.00%	\$0.00	Y
Motor Oil per 4 litres	\$2.00	\$2.00	0.00%	\$0.00	Y
Mattress - any size	\$37.00	\$37.00	0.00%	\$0.00	Y
Fridges (covers cost of degassing)	\$30.00	\$30.00	0.00%	\$0.00	Y
Tyre - Car	\$17.00	\$17.00	0.00%	\$0.00	Y
Tyre - 4WD	\$31.00	\$31.00	0.00%	\$0.00	Y
Tyre - Light Truck	\$52.00	\$52.00	0.00%	\$0.00	Y

Commercial / Bulk Garbage Charges

Replacement bin 120 litre	\$90.00	\$92.50	2.78%	\$2.50	N
Replacement bin 240 litre	\$99.00	\$102.00	3.03%	\$3.00	N
Replacement bin 80 litre	\$90.00	\$93.00	3.33%	\$3.00	N
240 Litre mobile garbage bin collection	\$14.50	\$15.00	3.45%	\$0.50	N
Commercial Recycling collections	\$12.50	\$13.00	4.00%	\$0.50	N
Special Events Waste Collection - Bin delivery & collection	\$26.50	\$29.00	9.43%	\$2.50	Y
Special Events Waste Collection - Collection only	\$24.00	\$25.00	4.17%	\$1.00	Y
Bin Lid	\$19.00	\$20.00	5.26%	\$1.00	N

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	\$7.00	\$6.00	-14.29%	-\$1.00	Y
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Mansfield Library

Room Hire

Not for Profit Groups

Hourly	\$9.00	\$9.00	0.00%	\$0.00	Y
Half Day	\$23.00	\$24.00	4.35%	\$1.00	Y
Full Day	\$45.00	\$46.00	2.22%	\$1.00	Y

Commercial Operators

Hourly	\$41.00	\$42.00	2.44%	\$1.00	Y
Half Day	\$78.00	\$80.00	2.56%	\$2.00	Y

Name	Year 24/25 Fee (incl. GST)	Year 25/26 Fee (incl. GST)	Increase %	Increase \$	GST
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Commercial Operators [continued]

Full Day	\$165.00	\$170.00	3.03%	\$5.00	Y
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Overdue Fines

Non Collection of Reserve Item	\$0.00	\$2.00	–	\$2.00	N
Fine for Inter Library Loan item	\$0.60	\$0.60	0.00%	\$0.00	N
Fine for book club item	\$1.00	\$1.00	0.00%	\$0.00	N

Damage or Lost Fees

Replacement of Lost or Damaged Card	\$3.00	\$3.00	0.00%	\$0.00	N
Minor damage to an item or barcode	\$3.50	\$3.50	0.00%	\$0.00	N
DVD or CD Rom replacement cover	\$3.00	\$3.00	0.00%	\$0.00	N
CDB Covers	\$10.00	\$10.00	0.00%	\$0.00	N
Playaway	\$100.00	\$100.00	0.00%	\$0.00	N

Penalty Replacement Cost for Lost or Damaged Item unless indicated on Library Management System

Adult Book (Fiction)	\$26.00	\$32.00	23.08%	\$6.00	N
Adult Book (Non-Fiction)	\$26.00	\$33.00	26.92%	\$7.00	N
Adult Book (Large Print)	\$26.00	\$55.00	111.54%	\$29.00	N
Junior Book (Fiction)	\$20.00	\$15.00	-25.00%	-\$5.00	N
Junior Book (Non-Fiction)	\$20.00	\$24.00	20.00%	\$4.00	N
Teen Book (Fiction)	\$0.00	\$20.00	–	\$20.00	N
Periodical	\$11.00	\$11.00	0.00%	\$0.00	N
Book on CD (Adult)	\$109.00	\$110.00	0.92%	\$1.00	N
Book on CD (Junior)	\$109.00	\$60.00	-44.95%	-\$49.00	N
Book on MP3 (Adult)	\$108.00	\$112.00	3.70%	\$4.00	N
Book on MP3 (Junior)	\$108.00	\$67.00	-37.96%	-\$41.00	N
DVD Film (Adult)	\$25.00	\$25.00	0.00%	\$0.00	N
DVD Film (Junior)	\$25.00	\$19.00	-24.00%	-\$6.00	N
DVD TV (Adult)	\$25.00	\$40.00	60.00%	\$15.00	N
Single Disk Replacement (DVD/CD/MP3)	Entire Price of Full Replacement				N

Inter Library Fees and Charges

Requests for items not in stock and obtained by Inter Library Loan	As charged by the Supplier.				Y
Requests for photocopies not in stock and obtained on Inter Library Loan	As charged by supplier				Y
Recoup of any Inter Library Loan postage charges	As charged by the Supplier.				Y
Inter Library Loan strap / barcode	\$4.20	\$4.20	0.00%	\$0.00	Y

Photocopying & Printing

Black & White Single Side A4	\$0.20	\$0.20	0.00%	\$0.00	Y
Black & White Single Side A3	\$0.50	\$0.40	-20.00%	-\$0.10	Y
Colour Single Side A4	\$1.00	\$1.00	0.00%	\$0.00	Y
Colour Single Side A3	\$2.00	\$2.00	0.00%	\$0.00	Y

Name	Year 24/25 Fee (incl. GST)	Year 25/26 Fee (incl. GST)	Increase %	Increase \$	GST
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Telephone & Fax (Australia only)

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

Programs and Activities	Charges may be applied on a cost recovery basis				Y
Research Fee per half hour	\$30.00	\$32.00	6.67%	\$2.00	Y

Penalties

Maximum Fine Accrued before Borrowing Privileges are Suspended	\$0.00	\$20.00	–	\$20.00	N
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Mansfield Pool

Casual - Adult	\$7.00	\$7.20	2.86%	\$0.20	Y
Casual - Child	\$6.00	\$6.20	3.33%	\$0.21	Y
Casual - Concession	\$6.00	\$6.20	3.33%	\$0.20	Y
Season Pass - Adult	\$145.00	\$150.00	3.45%	\$5.00	Y
Season Pass - Child	\$100.00	\$100.00	0.00%	\$0.00	Y
Season Pass - Concession	\$100.00	\$100.00	0.00%	\$0.00	Y
Season Family Pass - 2 Adults & 2 Children	\$236.00	\$250.00	5.93%	\$14.00	Y
Lane Hire (per use) - Private	\$60.00	\$61.60	2.67%	\$1.60	Y
Lane Hire (per event) - Not for Profit	\$25.00	\$26.00	4.00%	\$1.00	Y
Lane Hire (per event) - Commercial	\$60.00	\$61.60	2.67%	\$1.60	Y
Whole Pool Hire - Commercial	\$115.00	\$118.20	2.78%	\$3.20	Y
School Group (per student)	\$4.00	\$5.00	25.00%	\$1.00	Y
Duty Manager (closed hours) - per hour	\$52.00	\$54.60	5.00%	\$2.60	Y
Life Guard (closed hours) - Per Hour	\$46.80	\$49.15	5.02%	\$2.35	Y

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

Note: Charges do not apply to youth occupants between hours of 3:00pm - 5:30pm

Community Organisations

Meeting Room - Hourly	\$27.00	\$28.00	3.70%	\$1.00	Y
Meeting Room - 1/2 day	\$64.00	\$66.00	3.13%	\$2.00	Y
Meeting Room - Full day	\$123.00	\$127.00	3.25%	\$4.00	Y
Music Shed - Hourly	\$15.50	\$16.00	3.23%	\$0.50	Y
Music Shed - 1/2 day	\$41.00	\$42.00	2.44%	\$1.00	Y
Music Shed - Full day	\$82.00	\$84.00	2.44%	\$2.00	Y
Recreation Room 1 - Hourly	\$27.00	\$28.00	3.70%	\$1.00	Y
Recreation Room 1 - 1/2 day	\$64.00	\$66.00	3.13%	\$2.00	Y
Recreation Room 1 - Full day	\$123.00	\$127.00	3.25%	\$4.00	Y

Name	Year 24/25 Fee (incl. GST)	Year 25/26 Fee (incl. GST)	Increase %	Increase \$	GST
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Community Organisations [continued]

Recreation Room 2 - Hourly	\$27.00	\$28.00	3.70%	\$1.00	Y
Recreation Room 2 - 1/2 day	\$64.00	\$66.00	3.13%	\$2.00	Y
Recreation Room 2 - Full day	\$123.00	\$127.00	3.25%	\$4.00	Y

Commercial Operator

Meeting Room - Hourly	\$43.00	\$44.00	2.33%	\$1.00	Y
Meeting Room - 1/2 day	\$128.00	\$132.00	3.13%	\$4.00	Y
Meeting Room - Full day	\$257.00	\$265.00	3.11%	\$8.00	Y
Music Shed - Hourly	\$22.00	\$23.00	4.55%	\$1.00	Y
Music Shed - 1/2 day	\$57.00	\$59.00	3.51%	\$2.00	Y
Music Shed - Full day	\$113.00	\$116.00	2.65%	\$3.00	Y
Recreation Room 1 - Hourly	\$43.00	\$44.00	2.33%	\$1.00	Y
Recreation Room 1 - 1/2 day	\$128.00	\$132.00	3.13%	\$4.00	Y
Recreation Room 1 - Full day	\$257.00	\$265.00	3.11%	\$8.00	Y
Recreation Room 2 - Hourly	\$43.00	\$44.00	2.33%	\$1.00	Y
Recreation Room 2 - 1/2 day	\$128.00	\$132.00	3.13%	\$4.00	Y
Recreation Room 2 - Full day	\$257.00	\$265.00	3.11%	\$8.00	Y

Key Replacement

Key Replacement Fee	\$80.00	\$82.00	2.50%	\$2.00	Y
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Cleaning

Cleaning Fee	\$95.00	\$100.00	5.26%	\$5.00	Y
Additional charges on a cost recovery basis.					

Mansfield Community Centre

Not for Profit / Community Organisations

Anderson Hall & Buckland Room Hire - Hourly	\$27.00	\$28.00	3.70%	\$1.00	Y
Anderson Hall & Buckland Room Hire - Half Day	\$65.00	\$67.00	3.08%	\$2.00	Y
Anderson Hall & Buckland Room Hire - Full Day	\$128.00	\$132.00	3.13%	\$4.00	Y
Consulting Room Hire - Hourly	\$11.00	\$11.50	4.55%	\$0.50	Y
Consulting Room Hire - Half Day	\$45.00	\$46.00	2.22%	\$1.00	Y
Consulting Room Hire - Full Day	\$85.00	\$88.00	3.53%	\$3.00	Y

Commercial Operator

Anderson Hall & Buckland Room Hire - Hourly	\$45.00	\$46.00	2.22%	\$1.00	Y
Anderson Hall & Buckland Room Hire - Half Day	\$130.00	\$135.00	3.85%	\$5.00	Y
Anderson Hall & Buckland Room Hire - Full Day	\$260.00	\$270.00	3.85%	\$10.00	Y
Consulting Room Hire - Hourly	\$54.00	\$55.50	2.78%	\$1.50	Y
Consulting Room Hire - Half Day	\$107.00	\$110.00	2.80%	\$3.00	Y
Consulting Room Hire - Full Day	\$214.00	\$220.00	2.80%	\$6.00	Y

Key Replacement

Key Replacement Fee	\$80.00	\$82.00	2.50%	\$2.00	Y
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Name	Year 24/25 Fee (incl. GST)	Year 25/26 Fee (incl. GST)	Increase %	Increase \$	GST
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Cleaning

Cleaning Fee	\$95.00	\$100.00	5.26%	\$5.00	Y
Additional charges on a cost recovery basis					

Mansfield Family and Children's Centre

Room Hire - Community Organisations

Multi Purpose Room Hire - Hourly	\$27.00	\$28.00	3.70%	\$1.00	Y
Multi Purpose Room Hire - Half Day	\$64.00	\$66.00	3.13%	\$2.00	Y
Multi Purpose Room Hire - Full Day	\$123.00	\$127.00	3.25%	\$4.00	Y
Consulting Room Hire - Hourly	\$10.50	\$11.00	4.76%	\$0.50	Y
Consulting Room Hire - Half Day	\$43.00	\$44.00	2.33%	\$1.00	Y
Consulting Room Hire - Full Day	\$85.00	\$88.00	3.53%	\$3.00	Y

Room Hire - Commercial Operators

Multi Purpose Room Hire - Hourly	\$43.00	\$44.00	2.33%	\$1.00	Y
Multi Purpose Room Hire - Half Day	\$128.00	\$132.00	3.13%	\$4.00	Y
Multi Purpose Room Hire - Full Day	\$257.00	\$265.00	3.11%	\$8.00	Y
Consulting Room Hire - Hourly	\$53.50	\$55.00	2.80%	\$1.50	Y
Consulting Room Hire - Half Day	\$107.00	\$110.00	2.80%	\$3.00	Y
Consulting Room Hire - Full Day	\$214.00	\$220.00	2.80%	\$6.00	Y

Key Replacement

Key Replacement Fee	\$80.00	\$82.00	2.50%	\$2.00	Y
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Cleaning

Cleaning Fee	\$95.00	\$100.00	5.26%	\$5.00	Y
Additional charges on a cost recovery basis					

Mansfield Sporting Complex

Main Stadium

Not for Profit / Community Organisations

Casual Use - Hourly rate	\$39.00	\$40.00	2.56%	\$1.00	Y
Regular Use - Hourly rate	\$30.00	\$31.00	3.33%	\$1.00	Y
Special Events - all day	\$615.00	\$635.00	3.25%	\$20.00	Y
Special Events - two days	\$1,070.00	\$1,100.00	2.80%	\$30.00	Y
Refundable Bond (Special Events Only)	\$640.00	\$660.00	3.13%	\$20.00	N

Commercial Operator

Casual Use - Hourly rate	\$70.00	\$72.00	2.86%	\$2.00	Y
Regular Use - Daily rate	\$53.00	\$55.00	3.77%	\$2.00	Y
Special Events - all day	\$1,350.00	\$1,390.00	2.96%	\$40.00	Y
Special Events - two days	\$1,920.00	\$1,980.00	3.13%	\$60.00	Y
Refundable Bond (Special Events Only)	\$641.00	\$660.00	2.96%	\$19.00	N

Name	Year 24/25 Fee (incl. GST)	Year 25/26 Fee (incl. GST)	Increase %	Increase \$	GST
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Drama Room

Not for Profit / Community Organisations

Casual Use - Hourly rate	\$32.00	\$33.00	3.13%	\$1.00	Y
Regular (minimum 4 week booking) - Hourly rate	\$25.00	\$26.00	4.00%	\$1.00	Y
Special Events - all day	\$192.00	\$198.00	3.13%	\$6.00	Y
Special Events - two days	\$285.00	\$295.00	3.51%	\$10.00	Y
Refundable Bond (Special Events Only)	\$215.00	\$220.00	2.33%	\$5.00	N
School Usage (applicable to Mansfield Secondary College and Mansfield Primary School only as per agreement)	\$27.17	\$27.99	3.02%	\$0.81	Y

Commercial Operator

Casual Use - Hourly rate	\$64.00	\$66.00	3.13%	\$2.00	Y
Regular (minimum 4 week booking)	\$43.00	\$44.00	2.33%	\$1.00	Y
Special Events - all day (10 hrs)	\$384.00	\$396.00	3.13%	\$12.00	Y
Special Events - two days	\$565.00	\$580.00	2.65%	\$15.00	Y
Refundable Bond (Special Events Only)	\$342.00	\$352.00	2.92%	\$10.00	N

Store Rooms / Cupboards

Store room 1 (currently occupied by Mansfield Secondary and Auskick) Classified as a SMALL storage room <5m	\$213.50	\$220.00	3.04%	\$6.50	Y
Store room 2 (currently occupied by Mansfield Gymnastics Club) Classified as a LARGE store room >10m	\$427.00	\$440.00	3.04%	\$13.00	Y
Store room 3 (currently occupied by Mansfield Basketball Club) Classified as a SMALL store room <5m	\$213.50	\$220.00	3.04%	\$6.50	Y
Store room 4 (currently occupied by Mansfield Basketball Club) Classified as a MEDIUM store room 5m-10m	\$321.00	\$331.00	3.12%	\$10.00	Y
Store room 5 lockable cupboards (old office transformed into smaller space storage cupboards)	\$14.00	\$14.50	3.57%	\$0.50	Y
Lockable cupboards in sports complex foyer	\$14.00	\$14.50	3.57%	\$0.50	Y

Key Replacement

Key Replacement Fee	\$80.00	\$82.00	2.50%	\$2.00	Y
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Cleaning

Cleaning Fee	\$195.00	\$200.00	2.56%	\$5.00	Y
Additional charges on a cost recovery basis.					

Alex Pullin Stadium

Not for Profit / Community Organisations

Court 1

Casual use - Hourly rate	\$35.00	\$36.00	2.86%	\$1.00	Y
Regular (minimum 4 week booking) - Hourly rate	\$27.00	\$28.00	3.70%	\$1.00	Y

Court 2

Casual Use - Hourly rate	\$35.00	\$36.00	2.86%	\$1.00	Y
Regular (minimum 4 week booking)	\$27.00	\$28.00	3.70%	\$1.00	Y

Name	Year 24/25 Fee (incl. GST)	Year 25/26 Fee (incl. GST)	Increase %	Increase \$	GST
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Foyer

Foyer - Hourly	\$21.00	\$22.00	4.76%	\$1.00	Y
Foyer - Daily	\$103.00	\$106.00	2.91%	\$3.00	Y

Canteen

Canteen - Hourly	\$31.00	\$32.00	3.23%	\$1.00	Y
Canteen - Daily	\$155.00	\$160.00	3.23%	\$5.00	Y

Community Meeting Room

Community Meeting Room - Hourly	\$21.00	\$22.00	4.76%	\$1.00	Y
Community Meeting Room - Daily	\$103.00	\$106.00	2.91%	\$3.00	Y

Commercial Operator

Court 1

Casual Use - Hourly rate	\$51.00	\$53.00	3.92%	\$2.00	Y
Regular (minimum 4 week booking) - Hourly rate	\$40.00	\$41.00	2.50%	\$1.00	Y

Court 2

Casual Use - Hourly rate	\$51.00	\$53.00	3.92%	\$2.00	Y
Regular (minimum 4 week booking)	\$40.00	\$41.00	2.50%	\$1.00	Y

Store Room

Store Room 1	\$213.50	\$220.00	3.04%	\$6.50	Y
Store Room 2	\$427.00	\$440.00	3.04%	\$13.00	Y
Store Room 3	\$213.50	\$220.00	3.04%	\$6.50	Y
Store Room 4	\$321.00	\$331.00	3.12%	\$10.00	Y
Store Room 5	\$14.00	\$14.50	3.57%	\$0.50	Y
Store Room	Price negotiated based on area to be used				Y

Key Replacement

Key replacement	\$80.00	\$82.00	2.50%	\$2.00	Y
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Cleaning

Cleaning Fee	\$385.00	\$395.00	2.60%	\$10.00	Y
Additional charges on a cost recovery basis					

Special Events

Not for Profit / Community Organisations

Refundable bond	\$565.00	\$580.00	2.65%	\$15.00	N
Special events - all day	\$540.00	\$555.00	2.78%	\$15.00	Y
Special events - two days	\$990.00	\$1,020.00	3.03%	\$30.00	Y

Commercial Operator

Refundable bond	\$565.00	\$580.00	2.65%	\$15.00	N
Special events - all day	\$1,130.00	\$1,165.00	3.10%	\$35.00	Y

Name	Year 24/25 Fee (incl. GST)	Year 25/26 Fee (incl. GST)	Increase %	Increase \$	GST
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Commercial Operator *[continued]*

Special events - two days	\$1,695.00	\$1,745.00	2.95%	\$50.00	Y
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Bonnie Doon Recreation Reserve and Hall

Not for Profit Private Hire

Football Oval - Hourly	\$0.00	\$16.00	–	\$16.00	Y
Football Oval - Daily	\$0.00	\$80.00	–	\$80.00	Y
Outdoor netball court or multi-use tennis court - Hourly	\$0.00	\$7.00	–	\$7.00	Y
Outdoor netball court or multi-use tennis court - Daily	\$0.00	\$39.50	–	\$39.50	Y
Outdoor court change rooms - Hourly	\$0.00	\$7.50	–	\$7.50	Y
Outdoor court change rooms - Daily	\$0.00	\$39.50	–	\$39.50	Y
Hall with kitchen, toilets, verandah - Hourly	\$0.00	\$16.00	–	\$16.00	Y
Hall with kitchen, toilets, verandah - Daily	\$0.00	\$79.50	–	\$79.50	Y

Community Organisations

Football Oval - Hourly	\$31.00	\$32.00	3.23%	\$1.00	Y
Football Oval - Daily	\$155.00	\$160.00	3.23%	\$5.00	Y
Outdoor netball court or multi-use tennis court - Hourly	\$15.00	\$15.00	0.00%	\$0.00	Y
Outdoor netball court or multi-use tennis court - Daily	\$77.00	\$79.00	2.60%	\$2.00	Y
Outdoor court change rooms - Hourly	\$15.00	\$15.00	0.00%	\$0.00	Y
Outdoor court change rooms - Daily	\$77.00	\$79.00	2.60%	\$2.00	Y
Hall with kitchen, toilets, verandah - Hourly	\$31.00	\$32.00	3.23%	\$1.00	Y
Hall with kitchen, toilets, verandah - Daily	\$154.00	\$159.00	3.25%	\$5.00	Y

Key Replacement

Key Replacement Fee	\$80.00	\$82.00	2.50%	\$2.00	Y
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Cleaning Fee

Cleaning Fee	\$190.00	\$195.00	2.63%	\$5.00	Y
Additional Charges on a cost recovery basis.					

Mansfield Recreational Reserve

Community Organisations

Oval & tiered seating - Hourly	\$31.00	\$32.00	3.23%	\$1.00	Y
Oval & tiered seating - Daily	\$155.00	\$160.00	3.23%	\$5.00	Y
Netball Court - Hourly	\$15.00	\$15.00	0.00%	\$0.00	Y
Netball Court - Daily	\$77.00	\$79.00	2.60%	\$2.00	Y

College Park

Community Organisations

College Park Oval - Field 2 (Daily)	\$51.00	\$53.00	3.92%	\$2.00	Y
College Park Oval - Field 2 (Hourly)	\$10.00	\$10.50	5.00%	\$0.50	Y
College Park Oval - Field 1 (Hourly)	\$10.00	\$10.50	5.00%	\$0.50	Y
College Park Oval - Field 1 (Daily)	\$51.00	\$53.00	3.92%	\$2.00	Y

Name	Year 24/25 Fee (incl. GST)	Year 25/26 Fee (incl. GST)	Increase %	Increase \$	GST
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Lords Recreation Ground

Community Organisations

Oval - Hourly	\$21.00	\$22.00	4.76%	\$1.00	Y
Oval - Daily	\$103.00	\$106.00	2.91%	\$3.00	Y

Visitor Information Centre Meeting Room

Not for Profit / Community Organisations

Meeting Room Hire - Full Day	\$123.00	\$126.00	2.44%	\$3.00	Y
Meeting Room Hire - Half Day	\$64.00	\$66.00	3.13%	\$2.00	Y
Meeting Room Hire - Hourly	\$27.01	\$28.00	3.67%	\$1.00	Y

Commercial Operator

Meeting Room Hire - Full Day	\$257.00	\$265.00	3.11%	\$8.00	Y
Meeting Room Hire - Half Day	\$128.00	\$132.00	3.13%	\$4.00	Y
Meeting Room Hire - Hourly	\$43.00	\$44.50	3.49%	\$1.50	Y

Building Fees

Building Permits - Dwellings & Out Buildings

Requested consideration of retaining illegal building works	The fee is calculated as the cost of works / 200 (minimum charge \$500 incl. GST).				Y
Building Permit has expired - per inspection	\$355.00	\$365.00	2.82%	\$10.00	Y

Property Information

Swimming Pool Inspections	\$380.00	\$390.00	2.63%	\$10.00	Y
Request for Property / Building Information (Legislated)	\$52.10	\$52.10	0.00%	\$0.00	N
Building Inspections other than Mandatory Inspections	\$355.00	\$365.00	2.82%	\$10.00	Y
Lodgement fee (Legislated)	\$134.40	\$134.40	0.00%	\$0.00	N
Protection of Public Works (Legislated)	\$324.90	\$324.90	0.00%	\$0.00	N
Demolition Section 29A Response (Legislated)	\$93.90	\$93.90	0.00%	\$0.00	N
File Retrieval from Off Site Archive	\$118.00	\$122.00	3.39%	\$4.00	N

Pool Registrations

Information search fee (Legislated)	\$52.10	\$52.10	0.00%	\$0.00	N
Lodgement of Certificate of Barrier Compliance (Legislated)	\$22.50	\$22.50	0.00%	\$0.00	N
Lodgement of Non-compliant Certificate of Barrier Compliance (Legislated)	\$424.60	\$424.60	0.00%	\$0.00	N
Registration of pool (Legislated)	\$35.10	\$35.10	0.00%	\$0.00	N
Requested inspection of pool barrier for certificate of compliance	\$380.00	\$390.00	2.63%	\$10.00	Y

Planning Fees

Advertising Fee

Administration Charge	\$60.50	\$62.30	2.98%	\$1.80	N
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Name	Year 24/25 Fee (incl. GST)	Year 25/26 Fee (incl. GST)	Increase %	Increase \$	GST
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Advertising Fee [continued]

Newspaper Charge (per advertisement)	\$370.00	\$381.00	2.97%	\$11.00	N
Public Notice by letter	Public notice by letter: \$220 or per letter: \$5.50				N
Public Notice on site	\$170.50	\$175.50	2.93%	\$5.00	N

Fees for Permits (All fees are Legislated)

Use of land

Class 1 - Use only	\$1,453.40	\$1,453.40	0.00%	\$0.00	N
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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 - \$10,000 or less	\$220.50	\$220.50	0.00%	\$0.00	N
Class 3 - More than \$10,000 but not more than \$100,000	\$694.00	\$694.00	0.00%	\$0.00	N
Class 4 - More than \$100,000 but not more than \$500,000	\$1,420.70	\$1,420.70	0.00%	\$0.00	N
Class 5 - More than \$500,000 but not more than \$1,000,000	\$1,535.00	\$1,535.00	0.00%	\$0.00	N
Class 6 - More than \$1,000,000 but not more than \$2,000,000	\$1,649.30	\$1,649.30	0.00%	\$0.00	N

VicSmart

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

Class 7 - VicSmart application if the estimated cost of development is \$10,000 or less	\$220.50	\$220.50	0.00%	\$0.00	N
Class 8 - VicSmart application if the estimated cost of development is more than \$10,000	\$473.60	\$473.60	0.00%	\$0.00	N
Class 9 - VicSmart application to subdivide or consolidate land	\$220.50	\$220.50	0.00%	\$0.00	N
Class 10 - VicSmart application (other than a class 7, 8 or 9 permit)	\$220.50	\$220.50	0.00%	\$0.00	N

Other development if the cost of development is:

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

Class 11 - \$100,000 or less	\$1,265.60	\$1,265.60	0.00%	\$0.00	N
Class 12 - More than \$100,000 but not more than \$1,000,000	\$1,706.50	\$1,706.50	0.00%	\$0.00	N
Class 13 - More than \$1,000,000 but not more than \$5,000,000	\$3,764.10	\$3,764.10	0.00%	\$0.00	N
Class 14 - More than \$5,000,000 but not more than \$15,000,000	\$9,593.90	\$9,593.90	0.00%	\$0.00	N
Class 15 - More than \$15,000,000 but not more than \$50,000,000	\$28,291.70	\$28,291.70	0.00%	\$0.00	N
Class 16 - More than \$50,000,000	\$63,589.00	\$63,589.00	0.00%	\$0.00	N

Subdivision

Class 17 - To subdivide an existing building (other than a class 9 permit)	\$1,453.40	\$1,453.40	0.00%	\$0.00	N
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Name	Year 24/25 Fee (incl. GST)	Year 25/26 Fee (incl. GST)	Increase %	Increase \$	GST
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Subdivision [continued]

Class 18 - To subdivide land into 2 lots (other than a class 9 or class 17 permit)	\$1,453.40	\$1,453.40	0.00%	\$0.00	N
Class 19 - To effect a realignment of a common boundary between lots or consolidate 2 or more lots (other than a class 9 permit)	\$1,453.40	\$1,453.40	0.00%	\$0.00	N
Class 20 - Subdivide land (other than a class 9, class 17, class 18, or class 19 permit)	\$1,453.40	\$1,453.40	0.00%	\$0.00	N
Class 21 - To: a) create, vary or remove a restriction within the meaning of the Subdivision Act 1988; or b) create or remove a right of way; or c) create, vary or remove an easement other than a right of way; or d) vary or remove a condition in the nature of an easement (other than right of way) in a Crown grant.	\$1,453.40	\$1,453.40	0.00%	\$0.00	N
Class 22 - A permit not otherwise provided for in the regulation	\$1,453.40	\$1,453.40	0.00%	\$0.00	N

Fees for amending permits (All fees are Legislated)

Use of land

Class 1 - Amendment to a permit to change the use of land allowed by the permit or allow a new use of land.	\$1,453.40	\$1,453.40	0.00%	\$0.00	N
Class 2 - Amendment to a permit to change the statement of what the permit allows or to change any or all of the conditions which apply to the permit	\$1,453.40	\$1,453.40	0.00%	\$0.00	N

Single dwelling use or development if the cost of the additional development is:

To develop 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 3 - \$10,000 or less	\$220.50	\$220.50	0.00%	\$0.00	N
Class 4 - More than \$10,000 but not more than \$100,000	\$694.00	\$694.00	0.00%	\$0.00	N
Class 5 - More than \$100,000 but not more than \$500,000	\$1,420.70	\$1,420.70	0.00%	\$0.00	N
Class 6 - More than \$500,000	\$1,535.00	\$1,535.00	0.00%	\$0.00	N

VicSmart applications

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

Class 7 - Amendment to a class 7 permit - if the cost of any additional development is \$10,000 or less	\$220.50	\$220.50	0.00%	\$0.00	N
Class 8 - Amendment to a class 8 permit - if the cost of any additional development is more than \$10,000	\$473.60	\$473.60	0.00%	\$0.00	N
Class 9 - Amendment to a class 9 permit - subdivide or consolidate land	\$220.50	\$220.50	0.00%	\$0.00	N
Class 10 - Amendment to a class 10 permit (a VicSmart application other than a class 7, 8 or 9 permit)	\$220.50	\$220.50	0.00%	\$0.00	N

Other development if the cost of the additional development is:

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

Class 11 - \$100,000 or less	\$1,265.60	\$1,265.60	0.00%	\$0.00	N
Class 12 - More than \$100,000 but not more than \$1,000,000	\$1,706.50	\$1,706.50	0.00%	\$0.00	N
Class 13 - More than \$1,000,000	\$3,764.10	\$3,764.10	0.00%	\$0.00	N

Name	Year 24/25 Fee (incl. GST)	Year 25/26 Fee (incl. GST)	Increase %	Increase \$	GST
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Subdivision

Class 14 - Amendment to a permit - to subdivide an existing building (other than a class 9 permit)	\$1,453.40	\$1,453.40	0.00%	\$0.00	N
Class 15 - Amendment to a permit - to subdivide land into two lots (other than a class 9 or 17 permit)	\$1,453.40	\$1,453.40	0.00%	\$0.00	N
Class 16 - Amendment to a permit - to effect a realignment of a common boundary between lots or to consolidate two or more lots (other than a class 9 permit)	\$1,453.40	\$1,453.40	0.00%	\$0.00	N
Class 17 - Amendment to a permit - to subdivide land (other than a class 9, 17, 18 or 19 permit) - per 100 lots	\$1,453.40	\$1,453.40	0.00%	\$0.00	N
Class 18 - Amendment to a permit to: a) create, vary or remove a restriction within the meaning of the Subdivision Act 1988; or b) create or remove a right of way; or c) create, vary or remove an easement other than a right of way; or d) vary or remove a condition in the nature of an easement (other than right of way) in a Crown grant.	\$1,453.40	\$1,453.40	0.00%	\$0.00	N
Class 19 - Amendment to a permit not otherwise provided for in the regulation	\$1,453.40	\$1,453.40	0.00%	\$0.00	N

Subdivision Fees (All fees are Legislated)

Regulation 6 - For certification of a plan of subdivision	\$192.70	\$192.70	0.00%	\$0.00	N
Regulation 7 - Alteration of plan under section 10(2) of the Act	\$122.50	\$122.50	0.00%	\$0.00	N
Regulation 8 - Amendment of certified plan under section 11(1) of the Act	\$155.10	\$155.10	0.00%	\$0.00	N
Regulation 9 - Checking of engineering plans	0.75% of the estimated cost of construction of the works proposed in the engineering plan (maximum fee)				N
Regulation 10 - Engineering plan prepared by council	3.5% of the cost of works proposed in the engineering plan (maximum fee)				N
Regulation 11 - Supervision of works	2.5% of the estimated cost of construction of the works (maximum fee)				N

Other Fees (All fees are Legislated)

Regulation 7 - For requesting the Minister to prepare an amendment to a planning scheme exempted from the requirements referred to in section 20(4) of the Act.	\$4,409.10	\$4,409.10	0.00%	\$0.00	N
Regulation 8 - For requesting the Minister to prepare an amendment to a planning scheme exempted from certain requirements prescribed under section 20A of the Act.	\$1,061.50	\$1,061.50	0.00%	\$0.00	N
Regulation 10 - For combined permit applications	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				N
Regulation 12 - Amend an application for a permit or an application to amend a permit	a) Under section 57A(3)(a) of the Act the fee to amend an application for a permit after notice is given is 40% of the application fee for that class of permit set out in the Table at regulation 9 b) Under section 57A(3)(a) of the Act the fee to amend an application to amend a permit after notice is given is 40% of the application fee for that class of permit set out in the Table at regulation 11 and any additional fee under c) below c) If an application to amend an application for a permit or amend an application to amend a permit has the effect of changing the class of that permit to a new class, having a higher application fee set out in the Table to regulation 9, the applicant must pay an additional fee being the difference the original class of application and the amended class of permit				N

Name	Year 24/25 Fee (incl. GST)	Year 25/26 Fee (incl. GST)	Increase %	Increase \$	GST
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Other Fees (All fees are Legislated) [continued]

Regulation 13 - For a combined application to amend permit	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				N
Regulation 14 - For a combined permit and planning scheme amendment Under section 96A(4)(a) of the Act	The sum of the fee(s) for the amendment to the planning scheme (regulation 6) and whichever of the following applies: 50% of the fee which would have applied if the permit application had been made separately; or if the permit application is for more than one class of permit (regulation 9), the highest of the fees which would have applied if the permit applications had been made separately.				N
Regulation 15 - For a certificate of compliance	\$359.30	\$359.30	0.00%	\$0.00	N
Regulation 16 - For an agreement to a proposal to amend or end an agreement under section 173 of the Act	\$726.70	\$726.70	0.00%	\$0.00	N
Regulation 18 - Where a planning scheme specifies that a matter must be done to the satisfaction of a responsible authority, Minister, public authority, or municipal council	\$359.30	\$359.30	0.00%	\$0.00	N

Fees for stages of an amendment to a planning scheme (All fees are Legislated)

Stage 1	\$3,364.00	\$3,364.00	0.00%	\$0.00	N
Stage 2 - Up to 10 submissions	\$16,672.90	\$16,672.90	0.00%	\$0.00	N
Stage 2 - 11 to 20 Submissions	\$33,313.20	\$33,313.20	0.00%	\$0.00	N
Stage 2 - More than 20 submissions	\$44,531.90	\$44,531.90	0.00%	\$0.00	N
Stage 3; a) Adopting the amendment or a part of an amendment; and b) Submitting the amendment for approval by the Minister; and c) Giving the notice of the approval of the amendment.	\$530.70	\$530.70	0.00%	\$0.00	N
Stage 4; a) Consideration by the Minister of a request to approve an amendment; and b) Giving notice of approval of an amendment.	\$530.70	\$530.70	0.00%	\$0.00	N

Planning - Other Matters

Application for an extension of time to a Planning Permit	\$267.00	\$275.00	3.00%	\$8.00	N
Extension of Time of permit - second application	\$534.30	\$550.00	2.94%	\$15.70	N
Application for an extension of time to a Planning Permit - Subsequent applications (3rd onwards)	\$0.00	\$825.00	—	\$825.00	N
Request for Information (Planning Scheme Interpretation in writing)	\$96.60	\$99.50	3.00%	\$2.90	Y
Secondary consent to plans	\$205.50	\$211.50	2.92%	\$6.00	N
Retrieval of copy of a Planning Permit (and Endorsed Plans) per permit. inc. GST	\$96.50	\$99.50	3.11%	\$3.00	N

Development Plans

Application for Development Plan approval	\$1,453.40	\$1,453.40	0.00%	\$0.00	N
Application to amend a Development Plan (Legislated)	\$1,453.40	\$1,453.40	0.00%	\$0.00	N

*Note that the Development plan fees will vary depending on the estimated cost of development consistent with planning permit fees.

Forestry

Mansfield Shire Forestry Officer coup inspection	\$169.00	\$174.00	2.96%	\$5.00	Y
Timber Harvest Thinning Plan Fee	\$175.00	\$180.00	2.86%	\$5.00	Y

Name	Year 24/25 Fee (incl. GST)	Year 25/26 Fee (incl. GST)	Increase %	Increase \$	GST
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Forestry [continued]

Timber Harvest Plan Satisfaction Fee	\$760.00	\$785.00	3.29%	\$25.00	Y
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Environmental Health Service

Onsite Wastewater Management Systems

Amend Permit (Legislated)	\$169.50	\$169.50	0.00%	\$0.00	N
Finalise Expired Permit	\$170.00	\$175.00	2.94%	\$5.00	N
Permit to Alter - Major (Legislated)	\$798.20	\$798.20	0.00%	\$0.00	N
Permit to Alter - Minor (Legislated)	\$608.20	\$608.20	0.00%	\$0.00	N
Permit to Install (Legislated)	\$798.20	\$798.20	0.00%	\$0.00	N
Transfer Permit (Legislated)	\$162.10	\$162.10	0.00%	\$0.00	N
Extension to Expired Permit (Legislated)	\$135.70	\$135.70	0.00%	\$0.00	N

Environmental Health Registrations

Food Act

Class 1 - Hospitals, Nursing Homes - New	\$427.00	\$580.00	35.83%	\$153.00	N
Class 1 - Hospitals, Nursing Homes - Renewal	\$427.00	\$500.00	17.10%	\$73.00	N
Class 2A - Hazardous foods large scale premises as defined - New	\$577.00	\$580.00	0.52%	\$3.00	N
Class 2A - Hazardous foods large scale premises as defined - Renewal	\$577.00	\$580.00	0.52%	\$3.00	N
Class 2B - Hazardous foods smaller scale premises as assessed by Council - New	\$438.00	\$580.00	32.42%	\$142.00	N
Class 2B - Hazardous foods smaller scale premises as assessed by Council - Renewal	\$438.00	\$500.00	14.16%	\$62.00	N
Class 3, 3A - Lower risk unpackaged & packaged potentially hazardous - New	\$206.00	\$300.00	45.63%	\$94.00	N
Class 3, 3A - Lower risk unpackaged & packaged potentially hazardous - Renewal	\$206.00	\$210.00	1.94%	\$4.00	N
Charitable Organisation Community Groups - New	\$80.00	\$82.00	2.50%	\$2.00	N
Charitable Organisation Community Groups - Renewal	\$80.00	\$82.00	2.50%	\$2.00	N
Single food stall application - New	\$69.00	\$71.00	2.90%	\$2.00	N
Single food stall application - Renewal	\$69.00	\$71.00	2.90%	\$2.00	N
Up to 4 food stall events - New	\$109.00	\$112.00	2.75%	\$3.00	N
Up to 4 food stall events - Renewal	\$109.00	\$112.00	2.75%	\$3.00	N
More than 4 food stall events Class 2 - New	\$163.00	\$168.00	3.07%	\$5.00	N
More than 4 food stall events Class 2 - Renewal	\$163.00	\$168.00	3.07%	\$5.00	N
More than 4 food stall events Class 3 - New	\$111.00	\$114.00	2.70%	\$3.00	N
More than 4 food stall events Class 3 - Renewal	\$111.00	\$114.00	2.70%	\$3.00	N
Additional inspection - where 'Section 19 Notice' is issued to Food Premises - New	\$177.00	\$182.00	2.82%	\$5.00	N
Additional inspection - where 'Section 19 Notice' is issued to Food Premises - Renewal	\$177.00	\$182.00	2.82%	\$5.00	N
Failed food samples - resampling fee				Cost +10%	N

Name	Year 24/25 Fee (incl. GST)	Year 25/26 Fee (incl. GST)	Increase %	Increase \$	GST
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Public Health & Wellbeing Act

Aquatic - New	\$220.00	\$227.00	3.18%	\$7.00	N
Aquatic - Renewal	\$220.00	\$227.00	3.18%	\$7.00	N
Prescribed Accommodation - New	\$240.00	\$300.00	25.00%	\$60.00	N
Prescribed Accommodation - Renewal	\$240.00	\$300.00	25.00%	\$60.00	N
School camps - New	\$171.00	\$176.00	2.92%	\$5.00	N
School camps - Renewal	\$171.00	\$176.00	2.92%	\$5.00	N
Hairdressing/Beauty - New	\$171.00	\$176.00	2.92%	\$5.00	N
Hairdressing/Beauty - Renewal	\$171.00	\$176.00	2.92%	\$5.00	N
Mobile Hairdressing - New	\$171.00	\$176.00	2.92%	\$5.00	N
Mobile Hairdressing - Renewal	\$171.00	\$176.00	2.92%	\$5.00	N
Skin Penetration Processes - New	\$197.00	\$200.00	1.52%	\$3.00	N
Skin Penetration Processes - Renewal	\$197.00	\$200.00	1.52%	\$3.00	N
Transfer fee - New	50% of Annual Fee				N
Not applicable to hairdressing premises.					
Transfer fee - Renewal	50% of Annual Fee				N
Inspection Requests (pre-purchase of business)	\$192.00	\$198.00	3.13%	\$6.00	N

Caravan Parks & Movable Dwellings

3 yearly registration cycle.

Up to 25 sites - 17 fee units (Legislated)	\$277.60	\$277.60	0.00%	\$0.00	N
26 to 50 sites - 34 fee units (Legislated)	\$555.20	\$555.20	0.00%	\$0.00	N
51 to 100 sites - 68 fee units (Legislated)	\$1,110.40	\$1,110.40	0.00%	\$0.00	N
101 to 150 sites - 100 fee units (Legislated)	\$1,633.00	\$1,633.00	0.00%	\$0.00	N
151 to 200 sites - 120 fee units (Legislated)	\$1,959.60	\$1,959.60	0.00%	\$0.00	N
Transfer - Change of Ownership, etc. 5 fee units (Legislated)	\$81.65	\$81.65	0.00%	\$0.00	N

Transhipment Yards

Transhipment Fees	\$1,465.00	\$1,510.00	3.07%	\$45.00	Y
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Cemetery Trust

Administration Fees Miscellaneous

Cancellation Fees	\$200.00	\$200.00	0.00%	\$0.00	Y
Interment administration	\$130.00	\$135.00	3.85%	\$5.00	Y
Interment administration - Removal of ashes from Wall Niche	\$480.00	\$485.00	1.04%	\$5.00	Y
Interment out of standard hours	\$260.00	\$265.00	1.92%	\$5.00	Y
Search of cemetery records	\$22.00	\$22.00	0.00%	\$0.00	N

Interment Services

Exhumation	\$2,080.00	\$2,130.00	2.40%	\$50.00	Y
Interment of bodily remains - Adult - First interment - Monumental/Lawn	\$1,475.00	\$1,565.00	6.10%	\$90.00	Y
Interment of bodily remains - Adult - First interment - surcharge when a hand dig is required	\$450.00	\$460.00	2.22%	\$10.00	Y

Name	Year 24/25 Fee (incl. GST)	Year 25/26 Fee (incl. GST)	Increase %	Increase \$	GST
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Interment Services [continued]

Interment of bodily remains - Child - First interment	\$550.00	\$565.00	2.73%	\$15.00	Y
Lift and Reposition	\$2,080.00	\$2,130.00	2.40%	\$50.00	Y
Oversized Grave	\$195.00	\$200.00	2.56%	\$5.00	Y
Re Opening Grave - Without cover	\$985.00	\$1,010.00	2.54%	\$25.00	Y
Removal of ledger - Fee for qualified stone mason to remove top from Memorial	Cost plus 30%				Y

Memorial Permit Fees - Installation

Affixing bronze and or granite panel or other base by external supplier - On a lawn grave or lawn beam excludes concrete rest and or spacing block	\$125.00	\$130.00	4.00%	\$5.00	N
Affixing bronze externally supplied plaque and or granite panel or other base by cemetery - Affixing or installation or placement fee	\$125.00	\$130.00	4.00%	\$5.00	N
Affixing bronze externally supplied plaque and or granite panel or other base by cemetery - Supply of concrete rest, spacing block or other necessary base	\$125.00	\$130.00	4.00%	\$5.00	N
New headstone and base with existing foundation - Each additional grave forming the same monument	\$44.00	\$44.00	0.00%	\$0.00	N
New headstone and base with existing foundation - Single Grave	\$180.00	\$185.00	2.78%	\$5.00	N
New headstone and base without existing foundation - Each additional grave forming the same monument	\$60.00	\$60.00	0.00%	\$0.00	N
New headstone and base without existing foundation - Single Grave	\$60.00	\$60.00	0.00%	\$0.00	N
New monument with existing foundation - Each additional grave forming the same monument	\$80.00	\$80.00	0.00%	\$0.00	N
New monument with existing foundation - Single Grave	\$220.00	\$225.00	2.27%	\$5.00	N
New monument without existing foundation - Each additional grave forming the same monument	\$250.00	\$255.00	2.00%	\$5.00	N
New monument without existing foundation - Single Grave	\$190.00	\$195.00	2.63%	\$5.00	N
Out of Standard Hours - 0-4hrs (memorial installation with prior approval)	\$125.00	\$130.00	4.00%	\$5.00	N
Out of Standard Hours - 4hr+ within same day (memorial installation with prior approval)	\$270.00	\$275.00	1.85%	\$5.00	N

Memorial Permit Fees - Renovation

Additional Inscription	At cost				N
Major - Single Grave	\$190.00	\$195.00	2.63%	\$5.00	N
Minor - Single Grave	\$140.00	\$145.00	3.57%	\$5.00	N
Minor - Single Grave - Plaque refurbishment	\$270.00	\$275.00	1.85%	\$5.00	N

Memorialisation - Plaque

Memorialisation Plaque (New bronze) - 380mm x 280mm	\$855.00	\$805.00	-5.85%	-\$50.00	Y
Memorialisation Plaque (New bronze) - 300mm x 200mm	\$0.00	\$710.00	—	\$710.00	Y
Memorialisation Plaque (New bronze) - 235mm x 185mm	\$0.00	\$582.00	—	\$582.00	Y
Memorialisation Plaque (New bronze) - 200mm x 200mm or 155mm x 230mm	\$405.00	\$435.00	7.41%	\$30.00	Y

Name	Year 24/25 Fee (incl. GST)	Year 25/26 Fee (incl. GST)	Increase %	Increase \$	GST
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Memorialisation - Plaque [continued]

Memorialisation Plaque (New bronze) - With additional features				At cost	Y
Memorial Plaque refurbishment	\$295.00	\$305.00	3.39%	\$10.00	Y
Rock position	\$520.00	\$535.00	2.88%	\$15.00	Y
Monumental works permit	\$180.00	\$185.00	2.78%	\$5.00	N

Right of Interment bodily remains (At Need)

Adult - First interment - And Pre Need - Lawn and Monumental sections	\$1,475.00	\$1,510.00	2.37%	\$35.00	Y
Child - First interment - Monumental	\$942.00	\$965.00	2.44%	\$23.00	Y

Right of Interment cremated remains (At Need)

Single - Perpetual tenure - Lawn	\$649.00	\$665.00	2.47%	\$16.00	Y
Single - Perpetual tenure - Rock Position	\$410.00	\$420.00	2.44%	\$10.00	Y
Single - Perpetual tenure - Wall Niche	\$580.00	\$595.00	2.59%	\$15.00	Y

Other

Memorial Permit Fees - Supply of Approved Products	\$0.00	\$205.00	–	\$205.00	Y
Right of interment Surrender - Maintenance as per Department of Health Scale - Excluding administration costs			As per Department of Health Scale		Y