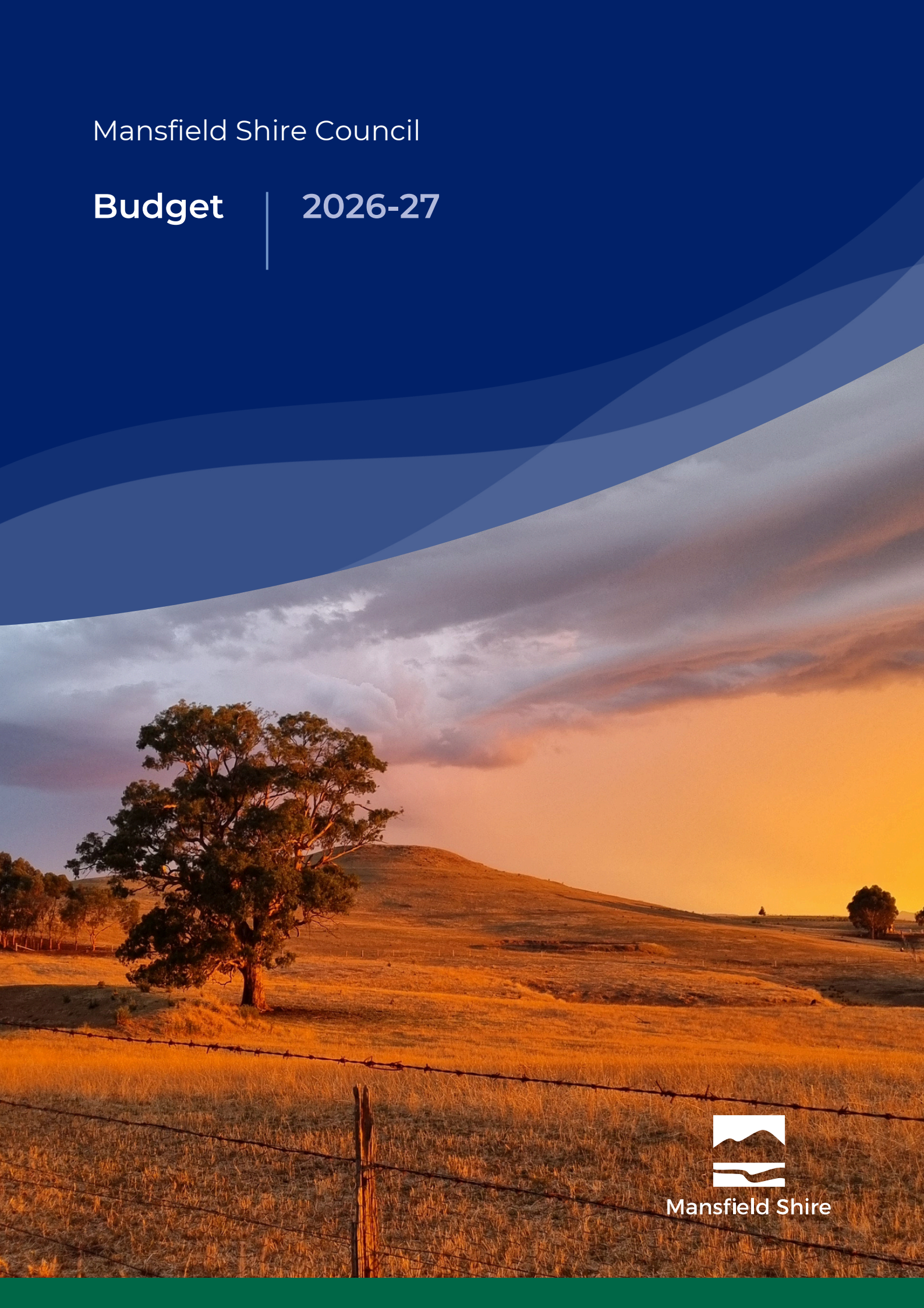
Mansfield Shire Council

Budget | 2026-27



Mansfield Shire

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Mayor's Introduction

I am proud to present Mansfield Shire Council's Budget for 2026-27. This Budget reflects Council's commitment to responsible financial management while continuing to invest in the infrastructure, services and facilities needed to support our growing community.

Preparing this Budget has required careful judgement. My fellow Councillors and Council staff have worked to balance fiscal restraint with the need to invest in projects that will strengthen our shire, preserve our unique country character and meet the needs of a growing population.

One of the most significant achievements in this Budget is Council's ability to deliver a rate increase of just 2.65 per cent, below the Victorian Government's rate cap of 2.75 per cent. At a time when inflation remains at 3.8 per cent and councils across Victoria continue to face increasing financial pressure, this has only been possible through disciplined financial management, careful planning and a continued focus on efficiency.

We recognise the cost-of-living pressures affecting many households and businesses. Council has worked to contain costs wherever possible, continuing to deliver key services such as road renewal and strategic planning in-house and maintaining service standards while making the best use of every ratepayer dollar.

Community input continues to play an important role in shaping Council's priorities. Earlier this year we invited residents to help shape the 2026-27 Budget, with 45 submissions received. Many of those ideas have been incorporated into this Budget, including improvements at Macs Cove, planning for a new bike pump track in Jamieson, upgrades to roads and paths, improvements at College Park and Bonnie Doon Community Centre, and enhanced recreational facilities at the Mansfield Aquatic Centre and Station Precinct.

Council has also continued to advocate for external funding, with more than $13.6 million in grant-funded projects to be delivered across the shire this year. Securing this funding reduces the burden on ratepayers while allowing important community infrastructure to be delivered sooner than would otherwise be possible.

Major projects this year include continued development of the Mansfield Station Precinct, completion of the Lords Reserve redevelopment, upgrades to the Mansfield Aquatic Centre and improvements to the Mansfield Sporting Complex. Together, these projects represent one of the most significant infrastructure investment programs undertaken by Council.

The Mansfield Station Precinct remains the centrepiece of this investment. Supported by the Australian Government's Regional Precincts and Partnerships Program, the project will transform an important heritage site into a vibrant community destination and preserve its unique history and character for future generations.

This Budget also delivers practical improvements to everyday services. From 2026-27, the Mansfield Resource Recovery Centre will operate seven days a week, providing greater convenience for residents. Importantly, this expanded service has been achieved through efficiencies within existing budgets and will not increase costs to ratepayers.

As our shire continues to grow, Council has allocated additional resources to maintain new public open spaces and street tree plantings, while continuing investment in environmental initiatives including solar power projects, weed management, European wasp control and community tree planting.

While I am disappointed that the Mansfield Emergency Services Precinct and Resilience Centre does not yet appear in this year's Capital Works program, the recent bushfire season has only reinforced the importance of this critical infrastructure. Council will continue to advocate strongly to all levels of government until these facilities become a reality for our community.

This Budget reflects Council's commitment to careful financial management, sensible investment and strong advocacy on behalf of our community. We will continue to manage ratepayers' money responsibly, invest where it delivers value and ensure Mansfield Shire remains a great place to live, work, visit and raise a family.

I commend the 2026-27 Budget to our community.

Cr Steve Rabie
Mayor

Budget Influences

Our Shire

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

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

Mansfield Shire has experienced extraordinary growth in recent years 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 North East Victoria.

The Victorian Government has set a housing target for 2051 of an additional 3,900 houses for Mansfield Shire. In 2023, there were 6,900 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 challenges as we advocate to 'keep it country'.

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 2026-27 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 2026-27 has been set at 2.75%, however Council proposes a rate increase of 2.65% recognising cost of living pressures. 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, progressively each financial year to 12.0% in the 2025-26 financial year. For the 2026-27 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 $88.68 per tonne for the 2026-27 Financial Year, an additional increase of 168.5% in the last 6 years.

Concerns around fuel are at the forefront of our community's mind during the ongoing uncertainty around supply and prices. Council will continue to work with other levels of government and the Municipal Association of Victoria on actions that can provide meaningful relief locally while the situation remains ongoing.

Recognising cost of living pressures Council's waste charges are proposed to remain stable in 2026-27 as a result of on-going efforts to reduce waste to landfill from all sources in order to reduce costs for the community. The following waste charges are proposed from 1 July 2026:

Community Waste – $76.70

Kerbside Garbage 80L – $163.70

Kerbside Garbage 120L – $245.55

Kerbside Garbage 240L – $491.10

Kerbside Recycling 240L – $131.70

Kerbside FOGO 240L (Green Bin) – $102.00

Hence, the **average household waste charge will remain at $453.96** for those households not receiving a green bin. The average household waste charge will **remain at $555.96** for those households who have a green bin.

The State Government's Emergency Services and Volunteers Fund (ESVF) came into effect in the 2025-26 financial year, which has placed a significant financial burden on rural ratepayers and small businesses. Council has advocated strongly against the ESVF and will continue to pursue removal of the tax and seek fairer arrangements that do not impose unreasonable cost of living pressure to our community.

The State Government has also introduced a series of planning reforms that have reduced local government decision-making, removed notification and appeal rights, diminished community voices and applied metropolitan-focused planning standards to rural towns. Council will continue to advocate against these reforms through regional partnerships and the Municipal Association of Victoria, seeking planning frameworks that keep decisions local, protect rural character and ensure genuine community participation in shaping the future of Mansfield Shire.

Internal Influences

As well as external influences, there are also several internal influences which have been taken into consideration in the preparation of the 2026-27 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, in addition to managing the cost impacts associated with new waste streams and progressing the Resource Recovery Centre masterplan.
+ Investing in systems, with funding to improve efficiencies through the completion of the Collaborative Digital Transformation program to enhance productivity and customer service.
+ Continuing to renew infrastructure assets, with a capital works program focused on road, stormwater and bridge renewal.
+ 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 including a new pump track and shared paths, 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 and upgraded changerooms at the Mansfield Sporting Complex and Aquatic Centre.

Emergency Response Recovery and Resilience

Our experience and community preparedness for the 2026 Bushfire events has also been taken into consideration in this Budget, as we work together on recovery and on improving our resilience to future events.

This includes the following initiatives:

+ Appointment of an experienced Recovery Manager and Recovery Support team to work with impacted property owners and businesses.
+ Working with community organisations including Mansfield Autism Statewide Service, Mansfield District Hospital, Rosehaven, Mansfield Pastoral & Agricultural Society, Mansfield Football Netball Club and Mansfield Racecourse to investigate and plan for upgrade of facilities used in emergency events.
+ Continuing to advocate to all levels of government for support and funding for the Mansfield Emergency Services Precinct and Resilience Centre in order to improve the Shire's emergency resilience.
+ Review of the Shire's infrastructure and assets for relief and resilience, including water and power infrastructure and fire refuges.
+ Continuing to carefully plan for the future development of our Shire to increase resilience and respond to growth pressures through the Strategic Planning Program and through completion of Flood Studies and associated mitigation actions.

Implementation of Strategic Plans

The implementation of Plans and Strategies adopted by Council in line with the Council Plan 2025-29 objectives, has also been taken into consideration in forming the 2026-27 Proposed Budget.

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

+ Financial Plan
+ Domestic Animal Management Plan

+ Tree Management Plan
+ Municipal Public Health and Wellbeing Plan
+ Destination Management Action Plan
+ Community Local Laws (due for adoption in late 2025-26).

Budget Principles

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

These include:

+ Consumer Price Index set at 2.75% - in line with the Local Government Victoria Bulletin – December 2025. (Noting that current CPI is sitting at 3.00% at the end of the March quarter)
+ Rates increase of 2.65% proposed, below the rate cap set by the Minister of 2.75% 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, with no changes required.
+ 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 2025-26 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.

Cost Savings and Productivity Initiatives

The Shire has grown from 9,792 residents to an estimated 10,979 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.

Council has undergone a system overhaul to streamline our corporate systems to replace outdated manual processes. This was substantially grant funded and has made a real difference in how the community can efficiently access and use Council services. We will continue to look for ways to improve our systems.

Proposed Strategic Land Use, Development Plan and Sale of Property Assets

A notable component of this year's budget supports the maturation and growth of Council's property function, with focus on surplus land to unlock opportunities in other priority areas for the community, alongside strengthening leasing and licensing arrangements for Council-owned facilities.

To lead this work, Council has appointed a Strategic Property Program Manager to oversee the development of a 10-year Strategic Land Use and Development Plan. The plan will:

+ Identify Council-owned land suitable for sale, redevelopment, expansion, partnership opportunities, or consolidation.

- Establish a consistent, organisation-wide framework for the use, development, retention, repurposing, and disposal of land assets.
- Align property decisions with the Community Vision 2040, Council Plan, Financial Plan, and Asset Plan.
- Shift the property portfolio from passive landholding to proactive, strategic value creation for the community.
- Strengthen transparency, consistency, and rigour in property decision-making.

Major property initiatives for 2026–27 also include continued delivery of the Lakins Road Industrial Estate subdivision, including servicing design and associated works. Asset disposals identified as surplus to Council requirements are also included in this Budget, with community consultation planned for each of the identified parcels.

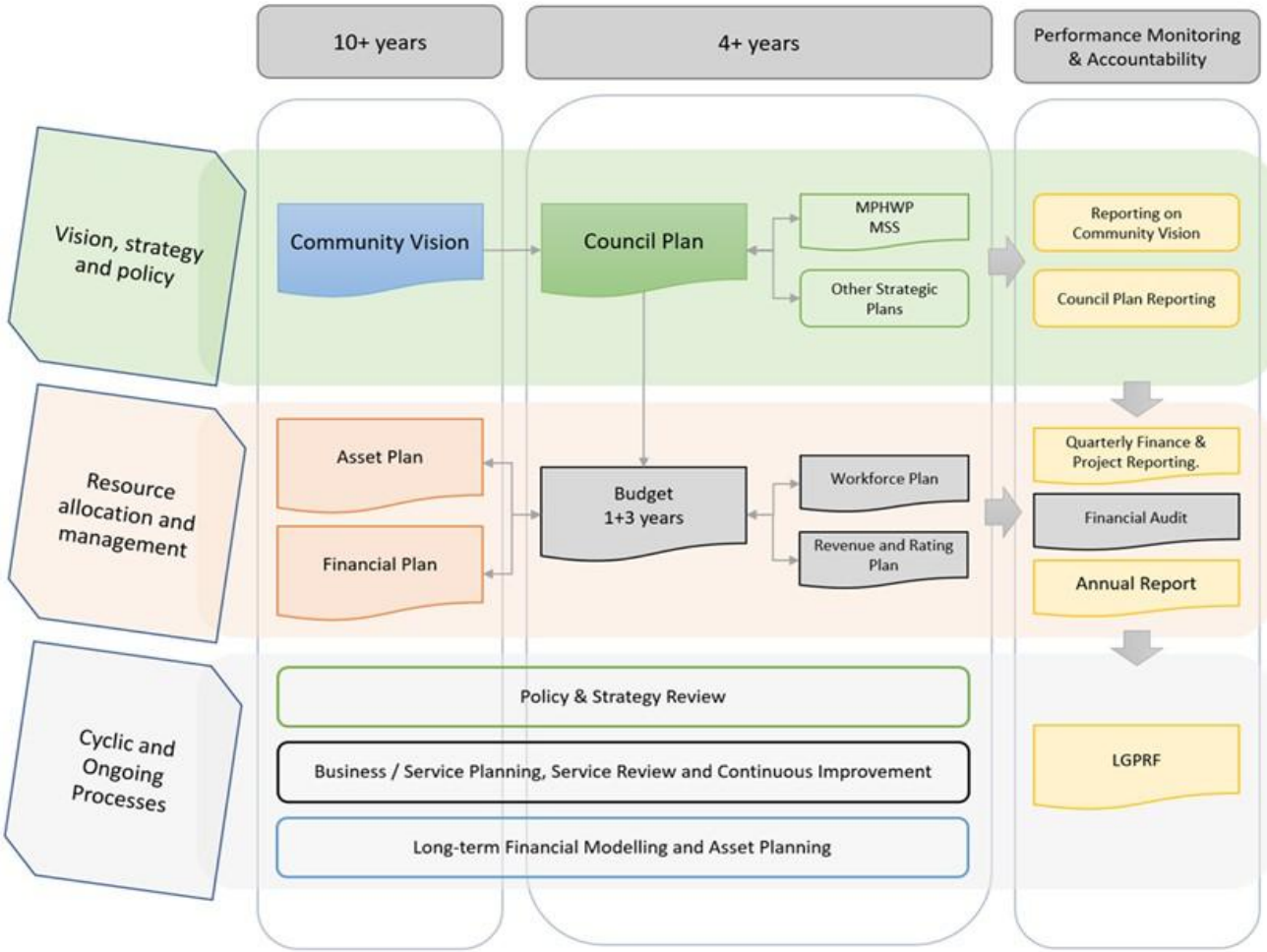
In addition, Council has endorsed the establishment of a Community Asset Committee to manage the Bonnie Doon Community Centre. Further agreements with the Jamieson Community Group Inc. and other key user groups are also being progressed. These arrangements will support future budget outcomes while recognising the value of community-led management and service delivery to local communities.

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 the Council in identifying community needs and aspirations over the long term (Community Vision, Financial Plan and Asset Plan), medium term (Council Plan, Workforce Plan, and Revenue and Rating Plan) and short term (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 Government Services

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

1.1.2. Key Planning Considerations

Service Level Planning

Although councils have a legal obligation to provide some services, 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. The community feedback received through the early 2026-27 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 went to the community to ask what key priority projects should be considered for this budget. Following is a summary of the community submissions received from the early budget engagement, in order of the most popular themes:

Community submissions that resulted in projects being proposed for the 2026-27 Budget include over 80% of the submissions, as follows:

+ BBQ area, shelter and basketball court in Macs Cove: 12 submissions (27%) - a BBQ area and shelter at Macs Cove is proposed in collaboration with the community group.
+ New bike pump track for Jamieson: 9 submissions (20%) – planning and design to commence in 2026-27 for completion of track in collaboration with community.
+ Year-round swimming pool and/or splash park: 6 submissions (13%) – new splash play area to be included in Station Precinct all-abilities playground, and new roof to Learners Pool and splash play area included at Mansfield Aquatic Centre.
+ Roads, Drainage & Footpaths: 1 submissions (2%):
    - Installation of concrete culvert and gutters along Station Street – planning and design work to commence.
+ Open spaces: 3 submissions (7%)
    - BBQ, lighting and shade at College Park – improved facilities to be planned and delivered in collaboration with user groups.
    - Outdoor exercise equipment at Bonnie Doon – to be included in Bonnie Doon Community Centre open space upgrade.
    - Plant and establish more trees – locations to be reviewed and incorporated into Council's 5 Year planting program.
+ Buildings: 3 submissions (7%)
    - Bonnie Doon Community Centre upgrades – included for delivery in collaboration with Bonnie Doon Community Group.
    - Fire refuge point at Kevington – will be investigated in consultation with CFA as part of a package of bushfire recovery initiatives.
+ Additional events in winter including a night market and food trucks, during peak winter season: 2 submissions (5%) – expanded winter festival planned as part of bushfire economic recovery and a moonlight cinema.

Other submissions that were received that are not included in the Proposed 2026-27 Budget include:

+ Sealing of residential roads in Merrijig and Sawmill Settlement - although not included this year, will be reviewed for inclusion in the 10 Year Capital Works Program for design and planning works to commence next year.
+ Construction of footpath at McDonald Street - although not included this year, will be reviewed for inclusion in the 10 Year Capital Works Program.
+ Mountain bike jumps and skills area – although not included this year, Council will work with local bike user groups to investigate potential locations and scope for future grant opportunities.
+ 400m oval/track facilities – although not included this year, will be reviewed for inclusion in the 10 Year Capital Works Program and Council will look for opportunities to include this in planning for future sporting facilities.
+ Construction of public toilets at Goughs Bay and Macs Cove - although not included this year, these requests have been reviewed and are proposed for inclusion in the 10 Year Capital Works Program, for delivery in collaboration with Goulburn-Murray Water.

The community submissions have been carefully considered by Council in development of the proposed 2026-27 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.

1.2. Our Purpose

Our Values

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

+ Leadership & Advocacy
+ Engagement & Collaboration
+ Integrity & Respect
+ Improvement & Innovation



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.

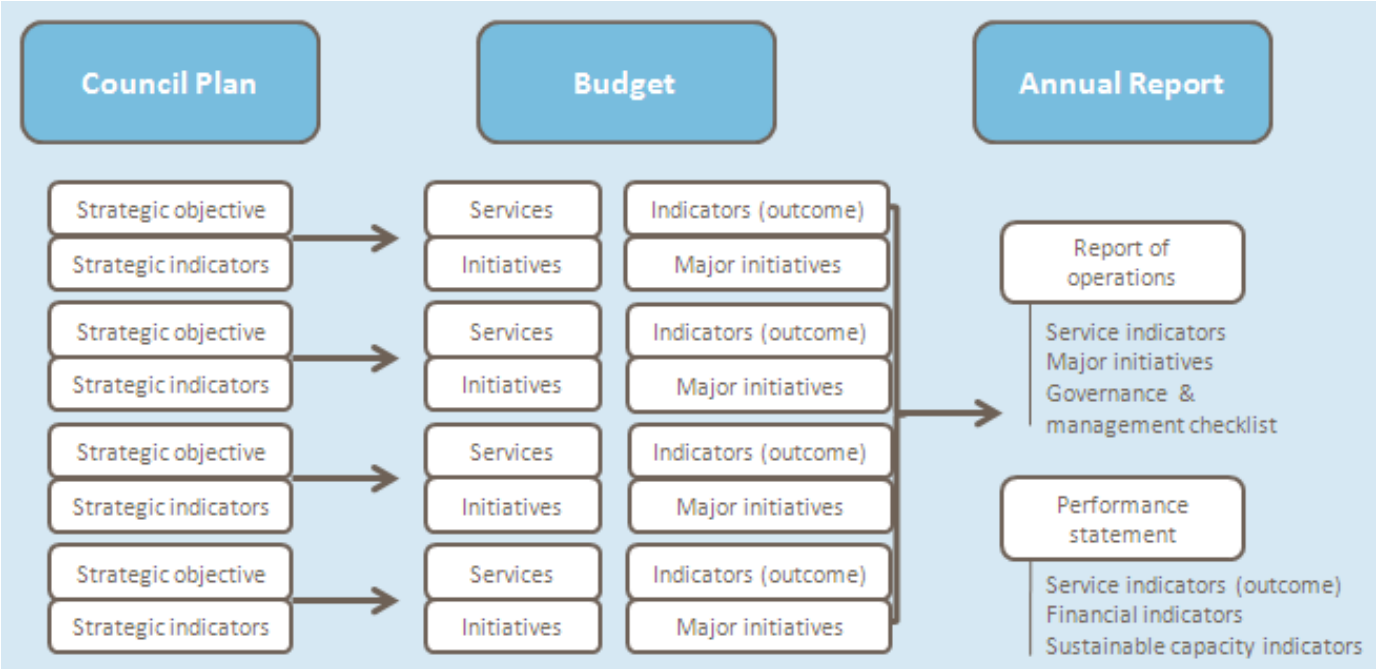
Strategic Objective	Description
Strengthen community connection, inclusion and participation	+ Promote local volunteering initiatives and opportunities to encourage active community participation. + Support and promote community arts and cultural initiatives. + Partner with outlying communities and groups to support more initiatives and events that connect the community. + Improve community health and wellbeing outcomes including through partnerships with health services. + Work with representatives of First Peoples to further develop partnerships that inform history, culture and planning. + Connect, develop and support children and young people
Enable active lifestyles through inclusive, accessible and utilised public spaces	+ Develop public spaces and parks through collaborative projects that encourage community ownership. + Advocate for funding to deliver planned priority projects (including, for example, the Bonnie Doon Recreation Reserve Masterplan and Botanic Park Masterplan). + Partner with clubs and community groups to advocate for sports and community facilities and grow opportunities for all users.
Promote health and wellbeing across all life stages	+ Advocate for funding to deliver the infrastructure for the Mansfield Emergency Services Precinct. + Promote healthy eating and active lifestyles across all age groups. + Link public spaces by extending and upgrading path networks in line with the Footpath and Shared Path Strategy.
Look after the land, the environment and our country character	+ Protect natural vistas and farmland. + Continue to deliver waste education and camper waste activities in collaboration with community groups. + Build, upgrade and maintain recreational tracks and trails in line with the Tracks and Trails Strategy. + Partner with community groups and water authorities to improve waterway health (including Ford Creek, Mullum Wetlands and other waterways). + Protect significant trees, expand tree planting and improve public spaces with opportunities for shade and better climate resilience.

Strategic Objective	Description
	+ Manage bushfire risk through partnerships with community groups and emergency services.
Plan and deliver sustainable, future-ready infrastructure and land use	+ Protect township character through the strategic planning program delivery and advocacy at a regional level to state government. + Advocate and partner with other levels of government and responsible authorities to address infrastructure gaps in water, wastewater, transport, telecommunications and digital services. + Coordinate land use with infrastructure investment and ensure new developments continue to contribute to infrastructure improvements to meet the demands of growth. + Continue to work with the community and Goulburn Murray Climate Alliance on renewable energy projects including conversion of Council-owned/managed facilities. + Improve the road network, drainage and parking in line with the Asset Plan and 10-year Capital Works Plan and engage the community in prioritisation. + Optimise sorting and diversion of recoverable materials at the Mansfield Resource Recovery Centre and enhance the operation of the Resale Shop. + Respond to infrastructure pressures from population growth including advocating for roundabouts at key intersections. + Progress the Goughs Bay Water Sensitive Town Plan. + Advocate for funding to deliver the Resource Recovery Centre redevelopment masterplan. as a priority project. + Progress the Lakins Road Industrial Precinct.
Enhance recreation, sport and community facilities	+ Promote and enhance use of Mansfield Performing Arts Centre. + Deliver the Station Precinct Masterplan including commercial and community activation. + Continue to work toward year-round access to aquatic facilities in collaboration with the Aquatic Facilities Working Group. + Explore opportunities for expanding community sporting and recreation facilities (including basketball, cricket, football, netball and soccer) in collaboration with the Sports and Recreation Reference Group.
Strengthen and diversify the local economy and visitor appeal	+ Advocate for priority projects from key strategic plans (such as the Delatite Valley Plan, Goughs Bay Plan, Bonnie Doon Plan and Lake Eildon Masterplan).

Strategic Objective	Description
	+ Support community events and festivals that bring all people together from across the Shire. + Implement and deliver the Tourism Destination Management Action Plan. + Create conditions that enable local businesses and employers to thrive. + Create opportunities for community-led initiatives that contribute to economic development through collaboration and partnerships, including the Delatite Chamber of Commerce.
Deepen community engagement and foster civic responsibility	+ Engage with community asset committees to continue to listen and act on community needs for the development of community facilities. + Continue community collaboration, including with Mansfield District Hospital and Mansfield Autism Statewide Services for the further development and use of their facilities and important community services. + Continue to listen and engage meaningfully with the community on decisions that impact them.
Ensure responsible and innovative resource management	+ Continue to grow other revenue and support community needs through advocacy and grant applications. + Identify methods of providing greater value for money from community partnerships, donations and volunteerism. + Collaborate with other shires and take advantage of opportunities through shared services and collaborative procurement. + Continue developing Council's organisational capacity through effective workforce planning. + Continuously improve Council’s customer service experience.
Maintain strong governance, transparency and accountability	+ Transparent decision-making with 'no surprises.’ + Provide the community with transparent information about Council plans, strategies and performance. + Manage risk and financial sustainability and continue to deliver value for money with a focus on rating fairness.

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 Government Services

2.1. Strategic Objective 1.1 Strengthen community connection, inclusion and participation

+ Promote local volunteering initiatives and opportunities to encourage active community participation.
+ Support and promote community arts and cultural initiatives.
+ Partner with outlying communities and groups to support more initiatives and events that connect the community.
+ Improve community health and wellbeing outcomes including through partnerships with health services.
+ Work with representatives of First Peoples to further develop partnerships that inform history, culture and planning.
+ Connect, develop and support children and young people.

Services

Service area	Description of services provided		*2024/25* Actual $'000	*2025/26* Forecast $'000	*2026/27* Budget $'000
Aged & Disability Services	Community connections, the community bus, Volunteers program, and Seniors events.	*Inc*	56	56	54
		Exp	71	87	112
		Surplus / (deficit)	(15)	(31)	(58)
Family Services & Partnerships	Financial counselling, Maternal and Child Health, Integrated family services and Supported playgroups.	*Inc*	942	982	798
		Exp	1,144	1,041	1,136
		Surplus / (deficit)	(203)	(59)	(338)
Community Health & Wellbeing	Strategic and operational management of programs, activities and services to develop and promote the optimal health and wellbeing of the community.	*Inc*	321	512	236
		Exp	373	546	250
		Surplus / (deficit)	(52)	(34)	(14)
Youth Services	Youth services including the Mansfield Youth Centre, Amplify, Engage! and youth development programs.	*Inc*	102	88	84
		Exp	325	331	253
		Surplus / (deficit)	(223)	(243)	(169)
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.	*Inc*	164	207	209
		Exp	420	420	503
		Surplus / (deficit)	(256)	(213)	(294)
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.	*Inc*	39	40	41
		Exp	93	96	109
		Surplus / (deficit)	(54)	(56)	(68)
Arts, Culture & Library	Mansfield Library Services	*Inc*	154	388	142
		Exp	460	773	576
		Surplus / (deficit)	(306)	(385)	(434)

Major Initiatives

1. Support the expansion of Council's volunteer program and to attract, induct and onboard new volunteers including the continuation of the Friends of the Botanic Park, Visitor Information Centre, and the L2P programs as well as the implementation of events and library volunteer programs.
2. Work with the new Arts Collaboration 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.
3. Deliver the Youth Services Program and Youth Centre activities and events, including the Amplify Group, Youth Advisory Group, school holiday programs and after-school activities with the appointment of an ongoing Youth & Events Officer, initially funded through bushfire recovery funding.

4. Deliver and support events that strengthen community connection such as the successful Harmony Festival and Community Health and Volunteers Expo, in addition to working with the Social Inclusion Action Group (SIAG) 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. Improve access and inclusion, with a focus on improving accessibility to main street businesses in collaboration with SIAG members, local businesses and community organisations. Continue the Community Bus program including access to key community events and Seniors Week festivities as well as exploration of a new community transport initiative with Mansfield District Hospital (MDH) and Rosehaven.
6. Partner with MDH, SIAG members and interested organisational partners to initiate, risk assess and plan a pilot 'Homes for Good' project to connect older residents with local workers through supported room-sharing arrangements.
7. Partner with MDH, Central General Practice and Mansfield Medical Centre to provide antenatal education including breastfeeding education to Mansfield families. Deliver breastfeeding support and education through the Maternal and Child Health Service. Provide free breast pump hire supported by Department of Health lactation service funding.

Other Initiatives

1. Increased resources (additional 0.2 FTE) for Integrated Family Services and to provide a dedicated focus on the coordination and delivery of initiatives included in Council's Public Health and Wellbeing Plan.
2. Continue to work with the Mansfield Historical Society and the Taungurung Land and Waters Council on the Heritage Museum exhibits and operations through the Museum Complex Community Asset Committee.
3. Collaborate with Gadhaba to strengthen cultural awareness in the early years through Supported Playgroup activities including an event in NAIDOC week to enhance cultural awareness and foster stronger connections with Aboriginal and Torres Strait Islander people within our community.

2.2. Strategic Objective 1.2: Enable active lifestyles through inclusive, accessible and utilised public spaces

+ Develop public spaces and parks through collaborative projects that encourage community ownership.
+ Advocate for funding to deliver planned priority projects (including, for example, the Bonnie Doon Recreation Reserve Masterplan and Botanic Park Masterplan).
+ Partner with clubs and community groups to advocate for sports and community facilities and grow opportunities for all users.

Services

Service area	Description of services provided		*2024/25* Actual $'000	*2025/26* Forecast $'000	*2026/27* Budget $'000
Community Development	Community matching fund contributions and community projects including community planning, development and resilience.	*Inc*	34	71	0
		Exp	227	246	197
		Surplus/ (deficit)	(194)	(175)	(197)
Parks & Gardens	Maintenance of Council's open space areas such as playgrounds, parks, street trees, roundabouts and public reserves.	*Inc*	0	21	5
		Exp	1,192	1,264	1,446
		Surplus / (deficit)	(1,192)	(1,243)	(1,441)

Major Initiatives

1. Outlying Communities Infrastructure Fund increased to $60,000 to support and engage outlying communities to deliver new infrastructure projects for the enjoyment of all community members.
2. 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.
3. Complete the development of new female friendly changerooms at the Mansfield Sporting Complex through the 'Play Our Way' grant funded project, and the formation of a women and girls in sport network (Mansfield Girls Can) through a VicHealth Local Government Partnership project.
4. Appoint additional ongoing Parks and Gardens team resource (1.0FTE) to support continuity of service delivery and respond to increased open space assets from subdivision activity, in line with Workforce Plan projections.
5. New exercise equipment and other improvements at the Bonnie Doon Community Centre, in collaboration with the Bonnie Doon Community Asset Committee.

Other Initiatives

1. Collaborate with the 'Good Sports' Program (free program) to facilitate and address smoking and alcohol use through engagement with local sporting clubs.

2.3. Strategic Objective 1.3: Promote health and wellbeing across all life stages

+ Advocate for funding to deliver the infrastructure for the Mansfield Emergency Services Precinct.
+ Promote healthy eating and active lifestyles across all age groups.
+ Link public spaces by extending and upgrading path networks in line with the Footpath and Shared Path Strategy.

Services

Service area	Description of services provided		*2024/25* Actual $'000	*2025/26* Forecast $'000	*2026/27* Budget $'000
Field Services	Field Services, infrastructure maintenance and renewal support including asset inspections, facilities maintenance and mechanical maintenance.	*Inc*	0	0	0
		Exp	946	1,312	1,437
		Surplus/ (deficit)	(946)	(1,312)	(1,437)
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.	*Inc*	145	482	880
		Exp	375	422	1,086
		Surplus/ (deficit)	(230)	60	(206)

Major Initiatives

1. Continue to partner with Mansfield Emergency Services Precinct Committee and actively advocate for the next stage in developing the Precinct, based on the detailed design plans and stakeholder engagement completed in prior years.
2. Complete planning and design work (supported by bushfire recovery funding) for a program of emergency preparedness and resilience improvements across the shire. Includes a review of infrastructure and assets for relief and recovery, including for water, power and the consideration of fire refuges, as well as plans for facility upgrades at relief and recovery hubs such as the Mansfield Showgrounds and Sporting Complex and completion of detailed design plans for outlying community hubs including Jamieson and Peppin Point.
3. Provide conferencing system and wireless upgrade for Field Services Lunchroom for use for training and emergency briefings and backup internet connectivity (Starlink) for emergency purposes.
4. Maternal and Child Health (MCH) to partner with Mansfield Early Years Services to deliver coordinated health promotion initiatives within three and four-year-old kindergarten settings. Education will focus on healthy eating, physical activity, preventive health practices, regular MCH key age and stage consultations, and oral health care. MCH will also strengthen partnerships with Early Years Services to enhance collaboration and improve health and developmental outcomes for children.
5. Provide education through new parent group as well as MCH delivered ‘Starting Solids’ group around healthy eating and active play. Collaborate with Mansfield District Hospital (MDH) dietitian to facilitate and deliver programs, including programs for healthy eating and active living through RESPOND collaboration and terms of reference developed with MDH.

Other Initiatives

1. Partner with Kidsafe Victoria to provide their Safe Seats, Safe Kids program through the Enhanced Maternal and Child Health Program as a preventive health initiative to reduce the risk of serious injury and death in motor vehicle accidents, supporting safer families and communities.
2. Supported Playgroup to collaborate with MDH dietitian to provide resources to families around healthy eating for children and provide morning tea to participants that meets the Australian Guide to Healthy Eating.

2.4. Strategic Objective 2.1: Look after the land, the environment and our country character

+ Protect natural vistas and farmland.
+ Continue to deliver waste education and camper waste activities in collaboration with community groups.
+ Build, upgrade and maintain recreational tracks and trails in line with the Tracks and Trails Strategy.
+ Partner with community groups and water authorities to improve waterway health (including Ford Creek, Mullum Wetlands and other waterways).
+ Protect significant trees, expand tree planting and improve public spaces with opportunities for shade and better climate resilience.
+ Manage bushfire risk through partnerships with community groups and emergency services.

Services

Service area	Description of services provided		*2024/25* Actual $'000	*2025/26* Forecast $'000	*2026/27* 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*	28	91	117
		Exp	149	217	272
		Surplus/ (deficit)	(121)	(126)	(155)
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*	509	448	440
		Exp	3,407	3,884	4,265
		Surplus/ (deficit)	(2,898)	(3,436)	(3,825)

Major Initiatives

1. Expand the Resource Recovery Centre (RRC) operations to seven days a week, continue the successful 'Spring Clean Up' event for green waste in advance of the declared Fire Danger Period at the RRC 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. Review Council's adopted Waste Strategy outcomes and prepare a new Waste Strategy for 2026-2031 in collaboration with community, supported by in-house Waste team resource.
4. Continue to actively seek retention of trees through careful review of planning applications and designs for new infrastructure and subdivisions.
5. Complete the flood study for the Upper Tributaries, including the Upper Broken, Delatite and Howqua Rivers in collaboration with the Goulburn Broken CMA (externally funded) and identify potential mitigation actions from the flood modelling completed for the Mansfield township in consultation with stakeholders.
6. Complete walking trail from Howqua Inlet towards the Caravan Park in collaboration with community volunteers and progress next stage 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.

7. Continue to implement the 5-year Street Tree Planting Program for enhancement of townscape character, beautification and preservation of natural assets, with increased funding for tree planting in public spaces. Partner with Up2Us to deliver an Annual Native Tree Planting Program for Mansfield Shire to increase tree planting contributions, with ongoing maintenance supported by the community through Up2Us/volunteer groups.
8. Collaborate with landcare groups and the GBCMA to rehabilitate and enhance Fords Creek and work with the IWM officer to seek additional funding and develop grant proposals.
9. Continue the collaborative approach with key stakeholders and support the re-establishment of the 'Friends of the Mullum Wetlands' community group to both facilitate and fulfill the identified ongoing maintenance requirements of the Mullum Wetlands with support from Councils Volunteers Program.

Other Initiatives

1. Continue to work collaboratively and actively with local community members and neighbouring shires to target and reduce European Wasp populations in the municipality.
2. Target priority areas for spraying of Patterson's Curse and other weeds on Council managed roadsides and public spaces based on community feedback and survey results, with Up2Us collaboration offering residents rebates for weed management costs.
3. Continue with promotion for an increased take up of the FOGO (green bin) service in urban areas and outlying townships and introduce a smaller 120L green waste bin option for residents unable to manage 240L bins.
4. Introduce Container Deposit Scheme (CDS) collection through public bins in collaboration with VicReturn and The Green Community Containers Mansfield.

2.5. Strategic Objective 2.2: Plan and deliver sustainable, future-ready infrastructure and land use.

+ Protect township character through the strategic planning program delivery and advocacy at a regional level to state government.
+ Advocate and partner with other levels of government and responsible authorities to address infrastructure gaps in water, wastewater, transport, telecommunications and digital services.
+ Coordinate land use with infrastructure investment and ensure new developments continue to contribute to infrastructure improvements to meet the demands of growth.
+ Continue to work with the community and Goulburn Murray Climate Alliance on renewable energy projects including conversion of Council-owned/managed facilities.
+ Improve the road network, drainage and parking in line with the Asset Plan and 10-year Capital Works Plan and engage the community in prioritisation.
+ Optimise sorting and diversion of recoverable materials at the Mansfield Resource Recovery Centre and enhance the operation of the Resale Shop.
+ Respond to infrastructure pressures from population growth including advocating for roundabouts at key intersections.
+ Progress the Goughs Bay Water Sensitive Town Plan.
+ Advocate for funding to deliver the Resource Recovery Centre redevelopment masterplan. As a priority project.
+ Progress the Lakins Road Industrial Precinct.

Services

Service area	Description of services provided		2024/25 Actual $'000	2025/26 Forecast $'000	2026/27 Budget $'000
Road Network	Ongoing maintenance of Council's road, footpath and drainage network.	*Inc*	1,875	1,769	1,422
		Exp	2,564	2,167	2,599
		Surplus/ (deficit)	(689)	(398)	(1,177)
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*	8	5	5
		Exp	1017	837	914
		Surplus / (deficit)	(1,008)	(832)	(909)
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*	90	222	0
		Exp	325	375	140
		Surplus / (deficit)	(235)	(153)	(140)
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*	2,037	232	235
		Exp	575	701	812
		Surplus / (deficit)	1,462	(469)	(578)

Major Initiatives

1. Complete a Mansfield Planning Scheme Review in accordance with the requirements of the Planning and Environment Act 1987, and complete Planning Scheme amendments to improve the protection of 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.
2. Engage with the community over the Infrastructure Plan developed to respond to residential growth and associated infrastructure planning, and advocate and collaborate with Goulburn Valley Water and Goulburn Murray Water for secure and sufficient water supply for future growth.
3. Progress Integrated Water Management (IWM) priority projects including seeking funding for the pilot stage and design of the Water Sensitive Township project for Goughs Bay to address barriers to growth and development.
4. Continue to advocate for completion of priority road safety improvements at intersections with arterial roads including Mt Buller Road and intersections on the Heavy Vehicle Alternative Route, including completion of grant funded works on the identified black spot at the intersection of Dead Horse Lane and Mansfield-Whitfield Road (State Government owned road) in FY2026-27.
5. Deliver priority road upgrade projects including sealing of Walshs Road, Goughs Bay in collaboration with DEECA and progress the planning, design and community engagement for further sealing of Hearns Rd and Buttercup Rd.
6. Progress the Lakins Road Industrial Precinct through the completion of staged subdivision design and servicing for the industrial land at 141 Lakins Road, to maximise value for residents and ratepayers.

Other Initiatives

1. Continue to implement the Climate Action Plan, including installation of solar arrays on Council buildings.
2. Recognition of additional ongoing planning resource (0.4 FTE) to support the team's in-house preparation for VCAT hearings and assist with initial planning compliance investigations and resolution.
3. Support the Resale Shop operations and volunteer collaboration with a new point of sale system to enhance usability and provide reliable data and additional security measures to control after-hours access and enhance overall site security as the Resale Shop and its contents expand.
4. Continue implementing the Mansfield Resource Recovery Centre (MRRC) Masterplan with upgrade works to the building facilities including cladding of the existing FOGO/Glass Drop-off facility and new skip for glass only container drop off facility commencing in FY2026-27. New diesel tank proposed as a fuel drop-off location to improve operational efficiency.

2.6. Strategic Objective 2.3: Enhance recreation, sport and community facilities.

+ Promote and enhance use of Mansfield Performing Arts Centre.
+ Deliver the Station Precinct Masterplan including commercial and community activation.
+ Continue to work toward year-round access to aquatic facilities in collaboration with the Aquatic Facilities Working Group.
+ Explore opportunities for expanding community sporting and recreation facilities (including basketball, cricket, football, netball and soccer) in collaboration with the Sports and Recreation Reference Group.

Services

Service area	Description of services provided		2024/25 Actual $'000	2025/26 Forecast $'000	2026/27 Budget $'000
Economic Development – Tourism & Events	Support for a wide range of community events and Council events including High-Country Festival, Mansfield Pottery Festival, Horsepower in the High Country, Christmas events and Australia Day, Visitor Information Centre operations and Tourism North East membership buy-in.	*Inc*	63	40	45
		Exp	383	333	413
		Surplus / (deficit)	(320)	(293)	(368)
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*	1,627	577	504
		Exp	680	655	99
		Surplus / (deficit)	947	(78)	405
Operations & Capital Works	Operations & Capital Works responsible for the delivery of new, upgraded and renewal projects.	*Inc*	269	125	0
		Exp	813	543	550
		Surplus / (deficit)	(544)	(418)	(550)
Development Services Management	Strategic and operational management of intelligent land use and infrastructure. Administration support for the development services department.	*Inc*	211	0	0
		Exp	389	355	411
		Surplus / (deficit)	(178)	(355)	(411)

Major Initiatives

1. Completion of grant funded Lords Reserve ‘Around the Grounds’ package, including new Pavillion and upgrade of existing clubrooms to provide much-improved facilities for user groups at Lords Reserve.
2. Implement Mansfield Aquatic Centre upgrade project, with a new roof to the learner’s pool, accessibility and changeroom upgrades and new splash play area.
3. Deliver Mansfield Sporting Complex home and away changeroom upgrades for all users of this important sporting and recreational space.
4. Deliver Mansfield Station Precinct Activation following the successful grant application and work commenced in prior year including fenced dog park, new pump track and shared path, refurbishment of the Goods Shed and Fertiliser Shed and fit out of the Mansfield Heritage Museum. Projects commencing in 2026-27 include improvements to carparking and landscaping, Changing Places facility and all abilities playground, and Council will continue to work with Mansfield Historical Society and other project partners including Taungurung Land and Waters Council on the Heritage Museum exhibit fitout, Taungurung art trail and precinct branding.

Other Initiatives

1. 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 plans for new facilities, including improvements to College Park.

2.7. Strategic Objective 2.4: Strengthen and diversify the local economy and visitor appeal.

+ Advocate for priority projects from key strategic plans (such as Delatite Valley Plan, Goughs Bay Plan, Bonnie Doon Plan and Lake Eildon Masterplan).
+ Support community events and festivals that bring all people together from across the Shire.
+ Implement and deliver the Tourism Destination Management Action Plan.
+ Create conditions that enable local businesses and employers to thrive.
+ Create opportunities for community-led initiatives that contribute to economic development through collaboration and partnerships, including the Delatite Chamber of Commerce.

Services

Service area	Description of services provided		*2024/25* Actual $'000	*2025/26* Forecast $'000	*2026/27* Budget $'000
Economic Development – Business & Industry	Economic development programs and projects, business sector support initiatives and product development.	*Inc*	18	2	0
		Exp	465	409	254
		Surplus / (deficit)	(447)	(407)	(254)

Major Initiatives

1. 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).
2. Progress planning and advocacy for key initiatives and priority projects in collaboration with the Delatite Valley Association, Tourism North East (TNE) and community stakeholders.
3. Continue to host bi-annual speed-dating workshops for stakeholders and landowners to facilitate and deliver new housing and development opportunities.
4. Plan and deliver additional events; including an expanded winter festival planned as part of bushfire economic recovery and a moonlight cinema.
5. Support local business through bushfire recovery officer role, with business events and ‘boost your till’ audits to maximise local economic recovery.

Other Initiatives

1. Work with the Tourism reference group to implement the initiatives from the adopted Destination Management Action Plan, underpinning Council’s Sustainable Tourism Plan.
2. Continue to work with Telco partners to advocate for improved connectivity and network capacity, with a focus on identifying gaps and opportunities in the network.

2.8. Strategic Objective 3.1: Deepen community engagement and foster civic responsibility.

+ Engage with community asset committees to continue to listen and act on community needs for the development of community facilities.
+ Continue community collaboration, including with Mansfield District Hospital and Mansfield Autism Statewide Services for the further development and use of their facilities and important community services.
+ Continue to listen and engage meaningfully with the community on decisions that impact them.

Services

Service area	Description of services provided		*2024/25* Actual $'000	*2025/26* Forecast $'000	*2026/27* Budget $'000
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	172	244	303
		Surplus/ (deficit)	(172)	(244)	(303)

Major Initiatives

1. New website, engagement platform and digital forms to improve communication with and engagement of Mansfield Shire community, achieving efficiencies and cost savings in the process.
2. Deliver improved in-house maintenance and development of Council's internet and intranet platforms with the appointment of a new externally funded Communications Officer (Bushfire Recovery funding).

Other Initiatives

1. Continue to use the Community Engagement Framework and Engage platform to provide timely and accurate information and seek community feedback.
2. Advocate for improved and equitable health and community services for Mansfield Shire, working with MDH and other groups such as MASS and Rosehaven on local priority projects and advocacy issues.

2.9. Strategic Objective 3.2: Ensure responsible and innovative resource management.

+ Continue to grow other revenue and support community needs through advocacy and grant applications.
+ Identify methods of providing greater value for money from community partnerships, donations and volunteerism.
+ Collaborate with other shires and take advantage of opportunities through shared services and collaborative procurement.
+ Continue developing Council's organisational capacity through effective workforce planning.
+ Continuously improve Council's customer service experience.

Services

Service area	Description of services provided		*2024/25* Actual $'000	*2025/26* Forecast $'000	*2026/27* 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.	*Inc*	5,031	4,516	3,560
		Exp	1,950	1,860	1,854
		Surplus/ (deficit)	3,081	2,656	1,706
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.	*Inc*	0	0	0
		Exp	461	510	479
		Surplus/ (deficit)	(461)	(510)	(479)
Human Resources	Staff recruitment, resourcing, training and development and Workcover.	*Inc*	0	0	0
		Exp	840	930	1,031
		Surplus/ (deficit)	(840)	(930)	(1,031)
Information Technology	Communications and computer systems, facilities and infrastructure to enable Council staff to deliver services efficiently. This also includes the Collaborative Digital Transformation Project.	*Inc*	1,949	836	0
		Exp	2,920	3,134	1,296
		Surplus / (deficit)	(971)	(2,298)	(1,296)

Major Initiatives

1. New financial system introduced to build capacity gains and improved forecasting through Collaborative Digital project; improve analysis and financial tools in new system with Business Analyst in Finance team to optimise business processes and use of new system.
2. Conclude the Collaborative Digital Transformation Program including resourcing to support the ongoing management of the program following the introduction of new core systems; includes contribution to program management resources to manage optimisation for 12 months.
3. In line with the Cyber Security Strategy, deploy identity and access management solutions and monitor privileged activity.
4. Identify opportunities and continue to grow revenue through successful grant applications, in collaboration with community groups and industry stakeholders.
5. Appoint ongoing Building Technical Officer (1.0FTE) to continue in-house capital works delivery of small building projects and deliver proven savings and efficiency gains in building maintenance.
6. Collaborate with local secondary schools to establish an apprenticeship program and succession planning for the Field Services team.

Other Initiatives

1. Implement enhanced monthly financial management reporting in new financial business information system to provide timely and accurate forecasts.
2. Continue to manage and reduce consultancy fees and contractor costs through use of in-house Council officer expertise.
3. Continue to deliver the employee induction program, undergraduate program and learning and development opportunities to attract, retain and develop our workforce.
4. Identify opportunities and continue to grow revenue through careful management of investments.

2.10. Strategic Objective 3.3: Maintain strong governance, transparency and accountability.

+ Transparent decision-making with 'no surprises'.
+ Provide the community with transparent information about Council plans, strategies and performance.
+ Manage risk and financial sustainability and continue to deliver value for money with a focus on rating fairness.

Services

Service area	Description of services provided		2024/25 Actual $'000	2025/26 Forecast $'000	2026/27 Budget $'000
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*	217	344	137
		Exp	359	573	318
		Surplus/ (deficit)	(142)	(229)	(181)
Building	Provision of information on building regulations, fencing, termites, relocation of dwellings, swimming pools and spas, requirements in bushfire prone areas and general property issues. This service also assesses applications to vary the standard provisions of the Building Regulations, undertakes inspections to finalise permits issued by Council and receives and records all building permits issued within the Shire. Compliance Management is also categorised within the Building service.	*Inc*	90	90	90
		Exp	394	397	415
		Surplus/ (deficit)	(304)	(307)	(325)

Major Initiatives

1. Continue to report to Council on Local Government Reporting Framework results and Council Plan actions.
2. Appointment of Local Laws Team Leader (0.2 FTE additional) to support insurance claims review and parking infringement review procedures, increasing the Local Laws team capacity and response to increased Local Laws and Compliance activity.
3. Additional externally funded fixed term support officer (through Bushfire Recovery) to work with the Recovery Manager in agricultural recovery and assist Local Laws team with animal management support.
4. Investigate providing building certification as an in-house service, including potential costs and internal capacity to offer this service.

Other Initiatives

1. Introduction of body worn cameras for Local Laws officers to enhance staff and public safety.
2. Explore automation of Local Laws Permits to improve administrative efficiency.
3. Update rates threshold for property improvements including extensions, sheds, pools, that should incur supplementary rates during the Financial Year.
4. Continue to progress rectification works for closed landfills and landfill monitoring program, including repatriation of 340 Dead Horse Lane site.

2.11 Service Performance Outcome Indications

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

Domain	Indicator	Performance Measure	Computation
Governance	Community Engagement	Satisfaction with the opportunities offered by Council to be consulted on or engaged in Council decisions (community satisfaction rating out of 100 with the consultation and engagement efforts of Council)	Community satisfaction rating out of 100 with how Council has performed on community consultation and engagement
	Financial Decisions	Total unpaid rates and charges (total unpaid rates and charges and unpaid interest on rates and charges for all financial years as a percentage of all rates and charges for the financial year)	[Sum of unpaid rates and charges and unpaid interest on rates and charges for all financial years / Sum of all rates and charges for the financial year] x100
Community	Library Services	Library membership (Percentage of the population that are registered library members)	[Number of registered library members / Population] x100
	Maternal and Child Health Services	Participation in the MCH service (Percentage of children enrolled who participate in the MCH service)	[Number of children who attend the MCH service at least once (in the financial year) / Number of children enrolled in the MCH service] x100
		Participation in the MCH service by Aboriginal children (Percentage of Aboriginal children enrolled who participate in the MCH service)	[Number of Aboriginal children who attend the MCH service at least once (in the financial year) / Number of Aboriginal children enrolled in the MCH service] x100
Environment	Roads	Sealed local roads below the intervention level (percentage of sealed local roads that are below the renewal intervention level set by Council and not requiring renewal)	[Number of kilometres of sealed local roads below the renewal intervention level set by Council / Kilometres of sealed local roads] x100
	Waste Management	Kerbside collection waste to landfill per serviced property (amount of waste collected from kerbside waste collection services that is sent to landfill per serviced property)	Amount of waste in tonnes (t) collected from kerbside waste collection services that is sent to landfill / Number of serviced properties

Domain	Indicator	Performance Measure	Computation
Responsiveness	Food Safety	Critical and major non-compliance outcome notifications. (Percentage of critical and major non-compliance outcome notifications that are followed up by Council)	[Number of critical non-compliance outcome notifications and major non-compliance outcome notifications about a food premises followed up / Number of critical non-compliance outcome notifications and major non-compliance outcome notifications about food premises] x100
	Statutory Planning	Planning applications decided within the relevant required time (percentage of regular and VicSmart planning application decisions made within the relevant required time)	[Number of planning application decisions made within 60 days for regular permits and 10 days for VicSmart permits / Number of planning application decisions made] x100
Cost	Library Services	Cost of library services (direct cost of library services per head of population)	Direct cost of library services / Population
	Waste Management	Cost of kerbside waste collection services (direct cost of kerbside waste collection services per serviced property)	Direct cost of kerbside waste collection services / Number of serviced properties

2.12 Reconciliation with Budgeted Operating Result 2026/27

	Surplus/ (Deficit) $'000	Expenditure $'000	Income $'000
Strategic Objective 1.1: Strengthen community connection, inclusion and participation.	(1,376)	2,940	1,564
Strategic Objective 1.2: Enable active lifestyles through inclusive, accessible and utilised public spaces.	(1,642)	1,647	5
Strategic Objective 1.3: Promote health and wellbeing across all life stages.	(1,643)	2,523	880
Strategic Objective 2.1: Look after the land, environment and our country character.	(3,980)	4,537	557
Strategic Objective 2.2: Plan and deliver sustainable, future-ready infrastructure and land use.	(2,804)	4,466	1,662
Strategic Objective 2.3: Enhance recreation, sport and community facilities.	(924)	1,473	549
Strategic Objective 2.4: Strengthen and diversify the local economy and visitor appeal.	(254)	254	0
Strategic Objective 3.1: Deepen community engagement and foster civic responsibility.	(303)	303	0
Strategic Objective 3.2: Ensure responsible and innovative resource management.	(1,100)	4,659	3,560
Strategic Objective 3.3: Maintain strong governance, transparency and accountability.	(506)	733	227
Total	**(14,531)**	**23,535**	**9,004**

Expenses added in:	
Depreciation	(5,714)
Finance Costs	(177)
Cemetery Expenditure	(79)
Surplus/(Deficit) before funding sources	**(20,501)**
Funding sources added in:	
Rates and charges revenue	15,195
Waste charge revenue	3,845
Capital Grants	13,208
Cemetery Income	115
Asset Disposal	206
Capital Contribution	224
Total funding sources	
Operating surplus/(deficit) for the year	**12,292**

3. Financial Statements

This section presents information in relation to the Financial Statements and Statement of Human Resources. The budget information for 2026-27 has been supplemented with projections to 2029-30.

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

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

Comprehensive Income Statement

For the four years ending 30 June 2030

	NOTES	Forecast Actual 2025/26 $'000	Budget 2026/27 $'000	2027/28 $'000	2028/29 $'000	Projections 2029/30 $'000
Income						
Rates and charges	4.1.1	18,306	**19,040**	19,577	20,169	20,783
Statutory fees and fines	4.1.2	374	**372**	383	395	407
User fees	4.1.3	803	**839**	864	890	916
Grants – operating	4.1.4	9,313	**7,128**	6,863	6,490	6,684
Grants – capital	4.1.4	14,737	**13,208**	1,041	1,041	1,093
Contributions – monetary	4.1.5	270	**259**	102	105	108
Contributions - non-monetary	4.1.5	-	**-**	-	-	-
Net gain/(loss) on disposal of property, infrastructure, plant and equipment		235	**206**	-	-	-
Fair value adjustments for investment property						
Reimbursements and subsidies		541	**58**	60	62	64
Other income	4.1.6	915	**687**	644	642	647
Total income		45,494	**41,796**	29,534	29,794	30,702
Expenses						
Employee costs	4.1.7	12,933	**13,644**	12,491	12,645	13,177
Materials and services	4.1.8	11,503	**9,506**	9,789	10,000	10,443
Depreciation	4.1.9	5,492	**5,714**	5,721	5,727	5,732
Amortisation - right of use assets	4.1.10	66	**65**	63	62	60
Bad and doubtful debts						
Borrowing costs		201	**177**	148	120	94
Finance costs – leases						
Other expenses	4.1.11	396	**399**	411	423	436
Total expenses		30,591	**29,504**	28,623	28,977	29,942
Surplus/(deficit) for the year		14,902	**12,292**	911	817	760
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		14,902	**12,292**	910	817	760

Balance Sheet

For the four years ending 30 June 2030

	NOTES	Forecast Actual 2025/26 $'000	Budget 2026/27 $'000	2027/28 $'000	2028/29 $'000	Projections 2029/30 $'000
Assets						
Current assets						
Cash and cash equivalents		6,542	**4,496**	3,847	3,417	3,255
Trade and other receivables		2,263	**2,400**	2,400	2,400	2,400
Other financial assets		3,285	**285**	285	285	285
Inventories		14	**18**	18	18	18
Accrued income		40	**40**	40	40	40
GST Receivable		278	**300**	300	300	300
Other assets		195	**201**	210	215	220
Total current assets	4.2.1	12,617	**7,740**	7,100	6,675	6,518
Non-current assets						
Trade and other receivables						
Other financial assets						
Investments in associates, joint arrangement and subsidiaries						
Property, infrastructure, plant & equipment		325,171	**344,047**	350,194	356,328	362,299
Right-of-use assets		3,000	**2,934**	2,868	2,802	2,736
Investment property						
Intangible assets						
Total non-current assets	4.2.1	328,171	**346,981**	353,062	359,040	365,035
Total assets		340,788	**354,721**	360,162	365,715	371,553
Liabilities						
Current liabilities						
Trade and other payables		2,350	**2,400**	2,500	2,550	2,600
Trust funds and deposits		1,985	**1,785**	1,685	1,585	1,585
Unearned income/revenue		3,249	**257**	0	0	0
Provisions		200	**200**	200	200	200
Interest-bearing liabilities	4.2.3	563	**592**	621	409	373
Employee Benefits		1,900	**2,050**	2,100	2,150	2,200
Total current liabilities	4.2.2	10,247	**7,284**	7,106	6,894	6,958
Non-current liabilities						
Provisions		1,270	**1,070**	870	670	470
Interest-bearing liabilities	4.2.3	2,457	**1,865**	1,244	835	462
Employee Benefits		250	**265**	265	265	265
Total non-current liabilities	4.2.2	3,977	**3,200**	2,379	1,770	1,197
Total liabilities		14,224	**10,484**	9,485	8,664	8,155
Net assets		326,564	**344,237**	350,677	357,051	363,398
Equity						
Accumulated surplus		119,312	**136,886**	143,172	149,670	156,427
Reserves		207,252	**207,351**	207,505	207,381	206,971
Total equity		326,564	**344,237**	350,677	357,051	363,398

Statement for Changes in Equity

For the four years ending 30 June 2030

	NOTES	Total $'000	Accumulated Surplus $'000	Revaluation Reserve $'000	Other Reserves $'000
2026 Forecast Actual					
Balance at beginning of the financial year		306,244	99,295	204,331	2,618
Impact of adoption of new accounting standards					
Adjusted opening balance					
Surplus/(deficit) for the year		14,903	14,903	-	-
Net asset revaluation increment/(decrement)		-	-	-	-
Transfers to/from other reserves		5,417	5,114	-	303
Balance at end of the financial year		**326,564**	**119,312**	**204,331**	**2,921**
2027 Budget					
Balance at beginning of the financial year		**326,564**	119,312	204,331	2,921
Surplus/(deficit) for the year		**12,293**	**12,293**	**-**	**-**
Net asset revaluation increment/(decrement)		**-**	**-**	**-**	**-**
Transfers to/from other reserves	**4.3.1**	**5,380**	**5,281**	**-**	**99**
Balance at end of the financial year	**4.3.2**	**344,237**	**136,886**	**204,331**	**3,020**
2028					
Balance at beginning of the financial year		344,237	136,886	204,331	3,020
Surplus/(deficit) for the year		911	911	-	-
Net asset revaluation increment/(decrement)		-	-	-	-
Transfers to/from other reserves		5,530	5,375	-	155
Balance at end of the financial year		**350,677**	**143,172**	**204,331**	**3,174**
2029					
Balance at beginning of the financial year		350,677	143,172	204,331	3,174
Surplus/(deficit) for the year		817	817	-	-
Net asset revaluation increment/(decrement)		-	-	-	-
Transfers to/from other reserves		5,556	5,681	-	(125)
Balance at end of the financial year		**357,051**	**149,670**	**204,331**	**3,050**
2030					
Balance at beginning of the financial year		357,051	149,670	204,331	3,050
Surplus/(deficit) for the year		760	760	-	-
Net asset revaluation increment/(decrement)		-	-	-	-
Transfers to other reserves		5,588	5,997	-	(409)
Balance at end of the financial year		**363,398**	**156,427**	**204,331**	**2,640**

Statement for Cash Flows

For the four years ending 30 June 2030

	Notes	Forecast Actual 2025/26 $'000	Budget 2026/27 $'000	2027/28 $'000	2028/29 $'000	Projections 2029/30 $'000
		Inflows (Outflows)	**Inflows (Outflows)**	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)
Cash flows from operating activities						
Rates and charges		18,729	**18,903**	19,577	20,169	20,783
Statutory fees and fines		374	**372**	383	395	407
User fees		803	**839**	864	890	916
Grants – operating		9,313	**7,128**	6,606	6,490	6,684
Grants – capital inc. carried forward		13,248	**10,216**	1,041	1,041	1,093
Contributions – monetary		270	**259**	102	105	108
Interest received		481	**321**	217	201	194
Dividends received		-	**-**	-	-	-
Trust funds and deposits taken		71	**-**	-	-	-
Other receipts		705	**166**	385	397	409
Net GST refund / payment		(278)	**(22)**	-	-	-
Employee costs		(12,933)	**(13,644)**	(12,491)	(12,645)	(13,177)
Materials and services		(11,439)	**(9,397)**	(9,787)	(10,045)	(10,485)
Short-term, low value and variable lease payments		-	**-**	-	-	-
Trust funds and deposits repaid		-	**(200)**	(100)	(100)	-
Other payments		(597)	**(576)**	(560)	(543)	(530)
Net cash provided by/ (used in) operating activities	4.4.1	18,746	**14,365**	6,238	6,355	6,402
Cash flows from investing activities						
Payments for property, infrastructure, plant and equipment		(21,015)	**(18,876)**	(6,147)	(6,044)	(6,062)
Proceeds from sale of property, infrastructure, plant and equipment		235	**206**	-	-	-
Payments for investment property		-	**-**	-	-	-
Payments for investments		-	**-**	-	-	-
Proceeds from sale of investments		(1,991)	**(3,000)**	-	-	-
Loans and advances made						
Payments of loans and advances		-	**-**	-	-	-
Net cash provided by/ (used in) investing activities	4.4.2	(22,771)	**(15,671)**	(6,147)	(6,044)	(6,062)
Cash flows from financing activities						
Finance costs		(201)	**(177)**	(148)	(120)	(94)
Proceeds from borrowings		-	**-**	-	-	-
Repayment of borrowings		(536)	**(563)**	(592)	(621)	(409)
Interest paid – lease liability		-	**-**	-	-	-
Repayment of lease liabilities		-	**-**	-	-	-
Net cash provided by/ (used in) financing activities	4.4.3	(737)	**(740)**	(740)	(741)	(503)
Net increase/(decrease) in cash & cash equivalents		(4,762)	**(2,046)**	(649)	(430)	(163)
Cash and cash equivalents at the beginning of the financial year		11,304	**6,542**	4,496	3,847	3,417
Cash and cash equivalents at the end of the financial year		6,542	**4,496**	3,847	3,417	3,255

Statement of Capital Works

For the four years ending 30 June 2030

	NOTES	Forecast Actual 2025/26 $'000	Budget 2026/27 $'000	2027/28 $'000	2028/29 $'000	Projections 2029/30 $'000
Property						
Land		652	-	-	-	-
Total land		652	-	-	-	-
Buildings						
Buildings		5,580	**5,756**	265	309	436
Building improvements		-	-	-	-	-
Leasehold improvements		-	-	-	-	-
Total buildings		5,580	**5,756**	265	309	436
Total property		6,232	**5,756**	265	309	436
Plant and equipment						
Plant, machinery and equipment		1,119	**875**	790	525	645
Fixtures, fittings and furniture		15	-	-	-	-
Computers and telecommunications		24	**24**	38	38	38
Library books		-	-	-	-	-
Total plant and equipment		1,158	**899**	828	563	683
Infrastructure						
Roads		9,592	**4,132**	3,475	3,222	3,017
Bridges		861	**335**	340	555	560
Footpaths and cycleways		602	**1,807**	541	595	372
Drainage		149	**161**	450	450	450
Recreational, leisure and community facilities		-	-	-	-	-
Kerb & Channel		-	-	-	-	-
Parks, open space and streetscapes		2,132	**5,787**	248	350	543
Waste Management		289	-	-	-	-
Off street car parks		-	-	-	-	-
Other infrastructure		-	-	-	-	-
Total infrastructure		13,625	**12,221**	5,054	5,172	4,943
Total capital works expenditure	4.5.1	21,015	**18,876**	6,147	6,044	6,062
Represented by:						
New asset expenditure		9,588	**5,754**	496	648	263
Asset renewal expenditure		4,010	**6,960**	4,432	4,413	4,789
Asset expansion expenditure		-	-	-	-	-
Asset upgrade expenditure		7,417	**7,162**	1,219	983	1,010
Total capital works expenditure	4.5.1	21,015	**18,876**	6,147	6,044	6,062
Funding sources represented by:						
Grants		14,737	**13,208**	1,041	1,041	1,093
Contributions		145	**224**	-	-	-
Council cash		6,133	**5,444**	5,054	5,003	4,969
Borrowings		-	-	-	-	-
Total capital works expenditure	4.5.1	21,015	**18,876**	6,147	6,044	6,062

Statement of Human Resources

For the four years ending 30 June 2030:

	Forecast Actual 2025/26 $'000	Budget 2026/27 $'000	2027/28 $'000	Projections 2028/29 $'000	2029/30 $'000
Staff expenditure					
Employee costs – operating		**13,644**	12,491	12,645	13,177
Employee costs – capital		**1,429**	506	529	546
Casual	-	**-**	-	-	-
Total staff expenditure		**15,073**	12,997	13,174	13,723
Staff numbers					
Employees		**135.98**	111.86	109.32	109.32
Total staff numbers		**135.98**	111.86	109.32	109.32

*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 Fire Recovery.

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

Department	Budget 2026/27 $'000	Comprises Permanent and Fixed Full Time $'000	Permanent and Fixed Part time $'000	Casual $'000	Temporary $'000
Executive Management	**1,362**	1,362	-	-	-
Community Health & Wellbeing	**1,519**	673	847	-	-
Investment & Planning	**2,755**	1,786	968	-	-
Development & Customer Service	**1,715**	918	796	-	-
Capital Works & Operations	**4,409**	3,826	582	-	-
People, Communications & Governance	**820**	665	155	-	-
Business & Finance	**1,253**	961	292	-	-
Total permanent & fixed staff expenditure	**13,832**	10,191	3,640	-	-
Other employee related expenditure	**337**				
Capitalised labour costs	**1,429**				
Vacancies	**(525)**				
Total expenditure	**15,073**				

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

Department	Budget 2026/27	Comprises Permanent Full Time	Permanent Part Time	Fixed Full Time	Fixed Part Time	Casual
Executive Management	**8.00**	8.00	-	-	-	-
Community Health & Wellbeing	**13.29**	6.00	3.83	-	3.46	-
Investment & Planning	**24.67**	13.50	7.54	2.23	1.40	-
Development & Customer Service	**17.11**	7.00	8.00	2.00	0.11	-
Capital Works & Operations	**59.31**	29.50	2.18	19.90	7.73	-
People, Communications & Governance	**7.10**	5.60	0.60	0.00	0.90	-
Business & Finance	**11.50**	6.40	2.00	1.00	1.10	-
Vacancies	(5.00)	(3.00)	(1.00)	(1.00)	-	-
Total staff	**135.98**	73.00	24.15	24.13	14.70	

Summary of Planned Human Resources Expenditure

For the four years ending 30 June 2030

	2026/27 $'000	2027/28 $'000	2028/29 $'000	2029/30 $'000
Executive Management				
Permanent - Full time				
Women	1,185	1,221	1,274	1,313
Men	177	182	189	195
Persons of self-described gender	0	0	0	0
Permanent - Part time				
Women	0	0	0	0
Men	0	0	0	0
Persons of self-described gender	0	0	0	0
Fixed Term - Full time				
Women	0	0	0	0
Men	0	0	0	0
Persons of self-described gender	0	0	0	0
Fixed Term - Part time				
Women	0	0	0	0
Men	0	0	0	0
Persons of self-described gender	0	0	0	0
Total Executive Management	1,362	1,403	1,463	1,508
Community Health & Wellbeing				
Permanent - Full time				
Women	552	578	610	629
Men	121	127	135	139
Persons of self-described gender	0	0	0	0
Permanent - Part time				
Women	470	482	503	521
Men	0	0	0	0
Persons of self-described gender	0	0	0	0
Fixed Term - Full time				
Women	0	0	0	0
Men	0	0	0	0
Persons of self-described gender	0	0	0	0
Fixed Term - Part time				
Women	334	356	375	387
Men	0	0	0	0
Persons of self-described gender	42	45	48	49
Total Community Health & Wellbeing	1,519	1,588	1,671	1,725
Investment & Planning				
Permanent - Full time				
Women	673	703	840	865
Men	863	904	951	981
Persons of self-described gender	0	0	0	0
Permanent - Part time				
Women	433	447	462	477
Men	412	477	441	453
Persons of self-described gender	0	0	0	0
Fixed Term - Full time				
Women	139	0	0	0
Men	111	0	0	0
Persons of self-described gender	0	0	0	0
Fixed Term - Part time				
Women	0	0	0	0
Men	124	41	43	0
Persons of self-described gender	0	0	0	0
Total Investment & Planning	2,755	2,572	2,735	2,820
Capital Works & Operations				
Permanent - Full time				
Women	440	409	375	386
Men	2,330	2,383	2,437	2,643

	2026/27 $'000	2027/28 $'000	2028/29 $'000	2029/30 $'000
Persons of self-described gender	0	0	0	0
Vacant	0	0	0	0
Permanent - Part time				
Women	48	49	134	138
Men	155	104	107	110
Persons of self-described gender	0	0	0	0
Fixed Term - Full time				
Women	71	0	0	0
Men	669	298	205	211
Vacant	316	179	0	0
Fixed Term - Part time				
Women	290	98	0	0
Men	46	48	49	51
Persons of self-described gender	43	60	0	0
Total Capital Works & Operations	4,408	3,628	3,308	3,539
People, Communications & Governance				
Permanent - Full time				
Women	427	448	478	496
Men	238	251	269	278
Persons of self-described gender	0	0	0	0
Permanent - Part time				
Women	77	79	81	83
Men	0	0	0	0
Persons of self-described gender	0	0	0	0
Fixed Term - Full time				
Women	78	0	0	0
Men	0	0	0	0
Persons of self-described gender	0	0	0	0
Fixed Term - Part time				
Women	0	0	0	0
Men	0	0	0	0
Persons of self-described gender	0	0	0	0
Total People, Communications & Governance	820	778	828	857
Business & Finance				
Permanent - Full time				
Women	466	630	663	686
Men	292	304	322	331
Persons of self-described gender	0	0	0	0
Vacant	0	0	0	0
Permanent - Part time				
Women	199	197	210	218
Men	0	56	62	66
Persons of self-described gender	0	0	0	0
Vacant	0	0	0	0
Fixed Term - Full time				
Women	85	0	0	0
Men	117	0	0	0
Persons of self-described gender	0	0	0	0
Vacant	0	0	0	0
Fixed Term - Part time				
Women	93	0	0	0
Men	0	0	0	0
Persons of self-described gender	0	0	0	0
Total Business & Finance	1,252	1,187	1,257	1,301
Development & Customer Service				
Permanent - Full time				
Women	529	496	514	529
Men	252	237	245	252
Persons of self-described gender	0	0	0	0
Vacant	0	0	0	0
Permanent - Part time				
Women	443	467	485	500

	2026/27 $'000	2027/28 $'000	2028/29 $'000	2029/30 $'000
Men	345	355	370	380
Persons of self-described gender	0	0	0	0
Vacant	0	0	0	0
Fixed Term - Full time				
Women	215	0	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				
Women	0	0	0	0
Men	8	0	0	0
Persons of self-described gender	0	0	0	0
Total Development & Customer Service	1,715	**1,555**	**1,614**	**1,661**
Casuals and temporary staff	0.00	0.00	0.00	0.00
Vacancies Expected	-525	-541	-557	-573
Capitalised labour costs	1,429	506	529	546
Total Staff Expenditure Excluding Capitalised	**13,682**	**12,172**	**12,446**	**12,839**

	2026/27 FTE	2027/28 FTE	2028/29 FTE	2029/30 FTE
Executive Management				
Permanent - Full time				
Women	7.00	7.00	7.00	7.00
Men	1.00	1.00	1.00	1.00
Persons of self-described gender	0.00	0.00	0.00	0.00
Permanent - Part time				
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
Fixed Term - Full time				
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
Fixed Term - Part time				
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
Total Executive Management	8.00	8.00	8.00	8.00
Community Health & Wellbeing				
Permanent - Full time				
Women	5.00	5.00	5.00	5.00
Men	1.00	1.00	1.00	1.00
Persons of self-described gender	0.00	0.00	0.00	0.00
Permanent - Part time				
Women	3.83	3.83	3.83	3.83
Men	0.00	0.00	0.00	0.00
Persons of self-described gender	0.00	0.00	0.00	0.00
Fixed Term - Full time				
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
Fixed Term - Part time				
Women	3.06	3.06	3.06	3.06
Men	0.00	0.00	0.00	0.00
Persons of self-described gender	0.00	0.00	0.00	0.00
Vacant	0.40	0.40	0.40	0.40
Total Community Health & Wellbeing	13.29	13.29	13.29	13.29
Investment & Planning				
Permanent - Full time				
Women	6.50	6.50	7.50	7.50
Men	7.00	7.00	7.00	7.00
Persons of self-described gender	0.00	0.00	0.00	0.00
Permanent - Part time				
Women	4.54	4.54	4.54	4.54
Men	3.00	3.50	3.00	3.00
Persons of self-described gender	0.00	0.00	0.00	0.00
Fixed Term - Full time				
Women	1.23	0.00	0.00	0.00
Men	1.00	0.00	0.00	0.00
Persons of self-described gender	0.00	0.00	0.00	0.00
Fixed Term - Part time				
Women	0.00	0.00	0.00	0.00
Men	1.40	0.40	0.40	0.40
Persons of self-described gender	0.00	0.00	0.00	0.00
Total Investment & Planning	24.67	21.94	22.44	24.44
Capital Works & Operations				
Permanent - Full time				
Women	4.50	4.00	3.50	3.50
Men	25.00	25.00	25.00	26.00
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				

	2026/27 FTE	2027/28 FTE	2028/29 FTE	2029/30 FTE
Women	0.56	0.56	1.26	1.26
Men	1.62	1.07	1.07	1.07
Persons of self-described gender	0.00	0.00	0.00	0.00
Fixed Term - Full time				
Women	0.76	0.00	0.00	0.00
Men	6.50	3.00	2.00	2.00
Persons of self-described gender	0.00	0.00	0.00	0.00
Vacant	3.20	1.73	0.00	0.00
Fixed Term - Part time				
Women	2.90	0.86	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	0.50	0.64	0.00	0.00
Total Capital Works & Operations	46.10	37.42	33.38	34.38
People, Communications & Governance				
Permanent - Full time				
Women	3.60	3.60	3.60	3.60
Men	2.00	2.00	2.00	2.00
Persons of self-described gender	0.00	0.00	0.00	0.00
Permanent - Part time				
Women	0.60	0.60	0.60	0.60
Men	0.00	0.00	0.00	0.00
Persons of self-described gender	0.00	0.00	0.00	0.00
Fixed Term - Full time				
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
Fixed Term - Part time				
Women	0.90	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
Total People, Communications & Governance	7.10	6.20	6.20	6.20
Business & Finance				
Permanent - Full time				
Women	6.40	6.00	6.00	6.00
Men	2.00	2.00	2.00	2.00
Persons of self-described gender	0.00	0.00	0.00	0.00
Permanent - Part time				
Women	2.00	1.80	1.80	1.80
Men	0.00	0.60	0.60	0.60
Persons of self-described gender	0.00	0.00	0.00	0.00
Fixed Term - Full time				
Women	1.00	0.00	0.00	0.00
Men	1.00	0.00	0.00	0.00
Persons of self-described gender	0.00	0.00	0.00	0.00
Fixed Term - Part time				
Women	1.10	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
Total Business & Finance	11.50	10.40	10.40	10.40
Development & Customer Service				
Permanent – Full Time				
Women	5.00	5.00	5.00	5.00
Men	2.00	2.00	2.00	2.00
Persons of self-described gender	0.00	0.00	0.00	0.00
Permanent - Part time				
Women	4.54	4.54	4.54	4.54
Men	3.47	3.47	3.47	3.47
Persons of self-described gender	0.00	0.00	0.00	0.00
Fixed Term - Full time				
Women	2.00	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

	2026/27 FTE	2027/28 FTE	2028/29 FTE	2029/30 FTE
Fixed Term - Part time				
Women	0.00	0.00	0.00	0.00
Men	0.11	0.00	0.00	0.00
Persons of self-described gender	0.00	0.00	0.00	0.00
Total Development & Customer Service	17.11	15.01	15.01	15.01
Casuals and temporary staff	0.00	0.00	0.00	0.00
Vacancies	-5.00	-5.00	-5.00	-5.00
Capitalised labour	13.21	4.60	4.60	4.60
Total Staff Numbers Excluding Capitalised	**122.77**	**107.26**	**103.72**	**104.72**

4. Notes to the Financial Statements

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

4.1. Comprehensive Income Statement

4.1.1. Rates and Charges

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

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

In developing the Budget, rates and charges were identified as an important source of revenue. Planning for future rate increases has therefore been an important component of the financial planning process. The Fair Go Rates System (FGRS) sets out the maximum amount councils may increase rates in a year. For 2026/27 the FGRS cap has been set at 2.75%. The cap applies to both general rates and municipal charges and is calculated on the basis of council's average rates and charges.

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

To achieve these objectives while maintaining service levels and a strong capital expenditure program, the average general rate and the municipal charge will increase by 2.65% below the rate cap.

The table below shows the total rates and municipal charges proposed for the 2026-27 budget period:

	2025/26	2026/27
Total Rates	$14,662,925	**$15,194,411**
Number of rateable properties	8,370	**8,409**
Base Average Rate	$1,749.54	**$1,793,92**
Rate Increase (proposed by Mansfield Shire Council)	**2.75%**	**2.65%**
Budgeted General Rates and Municipal Charges Revenue	$14,552,549	**$15,084,411**
Budgeted Supplementary Rates	$110,376	**$110,000**

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

	2025/26 Forecast Actual $'000	2026/27 Budget $'000	Change $'000	%
General rates*	11,686	**12,122**	436	**3.73%**
Municipal charge*	2,866	**2,962**	96	**3.35%**
Waste Management charge	3,656	**3,846**	190	**1.63%**
Supplementary rates and rate adjustments	110	**110**	0	**0%**
Total rates and charges	18,333	**19,040**	722	**3.94%**

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

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

Type or class of land	2025/26 cents/$CIV	2026/27 cents/$CIV*	Change
General rate for rateable residential properties	0.1689	**0.1715**	**1.51%**
General rate for rateable commercial properties	0.2802	**0.2709**	**-3.32%**
General rate for rateable vacant land	0.3288	**0.3429**	**4.29%**
General rate for rateable rural residential properties	0.1453	**0.1475**	**1.48%**
General rate for rateable farmland	0.1030	**0.1046**	**1.55%**

(* The CIV rate is based on Stage 3 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	2025/26 $'000	2026/27 $'000	Change $'000	Change %
Residential	4,449	**4,673**	224	**5.03%**
Commercial	1,009	**1,043**	34	**3.42%**
Vacant land	577	**583**	6	**0.97%**
Rural residential	3,843	**3.974**	131	**3.41%**
Farmland	1,808	**1,849**	41	**2.27%**
Total amount to be raised by general rates	**11,687**	**12,122**	**435**	**3.72%**

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	2025/26 Number	2026/27 Number	Change Number	Change %
Residential	4,109	**4,145**	36	**0.89%**
Commercial	394	**396**	2	**0.50%**
Vacant land	540	**526**	-14	**-2.47%**
Rural residential	2,542	**2,552**	10	**0.39%**
Farmland	785	**790**	5	**0.64%**
Total number of assessments	**8,370**	**8,409**	**39**	**0.47%**
Cultural & Recreational Properties	5	**5**	**0**	**0.00%**
Total number of assessments	**8,375**	**8,414**	**39**	**0.47%**

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	2025/26 $'000	2026/27 $'000	Change $'000	Change %
Residential	2,634,265	**2,725,456**	91,191	**3.46%**
Commercial	360,098	**385,181**	25,083	**6.97%**
Vacant land	175,542	**169,963**	-5,579	**-3.18%**
Rural residential	2,645,035	**2,695,323**	50,288	**1.90%**
Farmland	1,755,200	**1,767,550**	12,350	**0.70%**
Total value of land	**7,570,140**	**7,743,473**	**171,332**	**2.26%**

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 2025/26 $	Per Rateable Property 2026/27 $	Change $	Change %
Municipal	353	**362**	9	**2.59%**

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

Type of Charge	2025/26 $'000	2026/27 $'000	Change $'000	Change %
Municipal	2,866	**2,962**	96	**3.35%**

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 2025/26 $	Per Rateable Property 2026/27 $	Change $	Change %
Kerbside rubbish collection – 80L bin	163.70	**163.70**	0.00	**0.00**
Kerbside rubbish collection – 120L bin	245.55	**245.55**	0.00	**0.00**
Kerbside rubbish collection – 240L bin	491.10	**491.10**	0.00	**0.00**
Kerbside recycling collection – 240L bin	131.70	**131.70**	0.00	**0.00**
Kerbside FOGO collection - 240L bin	102.00	**102.00**	0.00	**0.00**
Community waste	76.70	**76.70**	0.00	**0.00**

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	2025/26 $'000	2026/27 $'000	Change $'000	Change %
Kerbside collection	1843	**1900**	57	**3.09%**
Recycling collection	922	**1030**	108	**11.71%**
FOGO collection	266	**265**	-1	**-0.21%**
Community Waste	625	**650**	25	**4.00%**
Total	**3,656**	**3,845**	**189**	**5.17%**

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

	2025/26 $'000	2026/27 $'000	Change $'000	Change %
General rates*	11,686	**12,122**	436	**3.73%**
Municipal charge*	2,866	**2,962**	96	**3.35%**
Waste Management charge	3,656	**3,846**	190	**1.63%**
Supplementary rates	110	**110**	0	**0%**
Total Rates and charges	18,333	**19,040**	**707**	**3.86%**

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.

	2025/26	2026/27
Total Rates	$14,552,549	**$15,194,411**
Number of rateable properties	8,381	**8,401**
Base Average Rate	$1,736.37	**$1,793.92**
Maximum Rate Increase (set by the State Government)	**3.00%**	**2.75%**
Capped Average Rate	$1,740.59	**$1,795.67**
Maximum General Rates and Municipal Charges Revenue	$14,587,925	**15,099,032**
Budgeted General Rates and Municipal Charges Revenue	$14,552,549	**15,084,411**
Budgeted Supplementary Rates	110,376	**110,000**
Budgeted Total Rates and Municipal Charges Revenue	14,662,925	**15,194,411**

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 (2026-27: estimated $110,000 and 2025-26: actual $142,372)
+ 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 2025/26	Rates Proportion 2026/27
Residential	38.07%	**38.54%**
Commercial	8.64%	**8.61%**
Vacant	4.93%	**4.81%**
Rural Residential	32.89%	**32.78%**
Farmland	15.47%	**15.25%**

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 0.1715 cents in the dollar of CIV for all rateable residential properties,
+ A general rate of 0.2709 cents in the dollar of CIV for all rateable commercial properties,
+ A general rate of 0.3429 cents in the dollar of CIV for all rateable vacant land properties,
+ A general rate of 0.1475 cents in the dollar of CIV for all rateable rural residential properties,
+ A general rate of 0.1046 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.

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: 200% 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 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: 158% 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
+ 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 2025/26 $'000	Budget 2026/27 $'000	Change $'000	Change %
Revenue Services	24	**22**	-2	**-8.3%**
Town planning fees	200	**200**	0	**0.0%**
Building, Health and Local Laws	150	**150**	0	**0.0%**
Total statutory fees and fines	**374**	**372**	**-2**	**-0.5%**

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

Statutory Fees and Fines are budgeted to decrease by $2,000 or 0.5% on the 2025-26 forecast.

4.1.3. User Fees

	Forecast Actual 2025/26 $'000	Budget 2026/27 $'000	Change $'000	Change %
Building, Health and Local Laws	251	**264**	13	**5.18%**
Planning and Environment	417	**460**	43	**10.31%**
Operations	32	**13**	-19	**-59.37%**
Cemetery trust	102	**100**	-2	**-2.45%**
Community and economic development	1	**2**	1	**43.75%**
Total user fees	**803**	**839**	**36**	**4.47%**

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 $36,000 or 4.47% on the 2025-26 forecast.

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

4.1.4. Grants

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

	Forecast Actual 2025/26 $'000	Budget 2026/27 $'000	Change $'000	Change %
Grants were received in respect of the following:				
Summary of grants				
Commonwealth funded grants	18,318	**18,170**	-148	-0.81%
State funded grants	5,732	**2,166**	-3,669	-64.01%
Total grants received	**24,050**	**20,336**	**-3,714**	**-15.44%**
(a) Operating Grants				
Recurrent – Commonwealth Government				
Financial Assistance Grants	4,051	**3,260**	-791	-19.53%
Local Roads Operations	1,752	**1,423**	-329	-18.78%
Recurrent – State Government				
School crossing supervisors	40	42	2	5.00%
Libraries	137	137	0	0.00%
Waste and Environment	28	28	0	0.00%
Tourism, Youth & Events	97	94	-3	-3.09%
Maternal Child Health	596	412	-184	-30.87%
Social Inclusion Action Group	505	236	-269	-53.27%
Environmental Health	19	**7**	-12	-63.16%
Emergency Management - MERP	60	**60**	0	0%
Family Services & Partnerships	363	**353**	-10	-2.75%
ESVF	**64**	**65**	1	1.56%
Total recurrent grants	**7,712**	**6,117**	**-1,595**	**-20.68%**
Non-recurrent – Federal Government				
Australia Day	**0**	10	10	100.00%
Emergency Management – CROS	88	372	284	322.73%
Non-recurrent – State Government				
Digital Transformation	400	0	-400	-100.00%
Family, Services & Partnerships	22	25	3	13.64%
Maternal Child Health	9	8	-1	-11.11%
Community Strengthening	112	40	-72	-64.29%
Engineering Services	107	89	-18	-16.82%
Tourism, Youth & Events	26	2	-24	-92.31%
Emergency Management - Floods	281	0	-281	-100.00%
Resilience Benchmarking	9	0	-9	-100.00%
Emergency Management – Council Support	45	448	403	895.56%
Environment Health	13	13	0	0.00%
Waste Management & Environment	26	4	-22	-84.62%
Planning	206	0	-206	-100.00%
Local Laws	207	0	-207	-100.00%
ESVF	50	0	-50	-100.00%
Total non-recurrent grants	**1,601**	**1,011**	**-590**	**-36.85%**
Total operating grants	**9,313**	**7,128**	**-2,185**	**-23.46%**
(b) Capital Grants				
Recurrent – Commonwealth Government				
Roads to Recovery	1,041	1,041	0	0.00%
Total recurrent grants	1,041	1,041	**0**	**0.00%**
Non-recurrent – Commonwealth Government				
IMPACT Route Project inc Roundabout	2,580	**0**	-2,580	-100.00%
LRCI – Phase 1, 2, 3 & 4	373	**0**	-373	-100.00%
LAPS – Mansfield Swimming Pool	68	**932**	864	1,270.59%
Malcolm Street Pedestrian Improvement	0	**609**	609	100.00%
Play Our Way – Mansfield Sporting Complex	213	**1,025**	812	381.22%
Blackspot – Roundabout Deadhorse Ln	2,145	**0**	0	-100%
Lords Pavilion	801	**612**	-189	-23.60%
Station Precinct	5,205	**8,886**	3,680	70.69%
Non-recurrent – State Government				

	Forecast Actual 2025/26 $'000	Budget 2026/27 $'000	Change $'000	Change %
DEECA – Station Precinct Dog Park	72	103	31	43.06%
DEECA – Walsh's Rd	600	0	-600	-100.00%
DTP - Reseals	7	0	-7	-100.00%
Footpaths	2	0	-2	-100.00%
Howqua Inlet Boat Ramp	39	0	-39	-100.00%
Flexible Local Transport	4	0	-4	-100.00%
Energy Resilience Fund	43	0	-43	-100.00%
Department Government Services – Library Van	243	0	-243	-100.00%
SRLSP	1,300	0	-1,300	-100.00%
Total non-recurrent grants	**13,696**	**12,167**	**-1,529**	**-11.16%**
Total capital grants	**14,737**	**13,208**	**-1,529**	**-10.38%**
Total Grants	**24,050**	**20,336**	**-3,714**	**-15.44%**

Financial Assistance grant has been budgeted for 80% in advance of the financial year it is due, this assumption is based on the grant being received in June 2026.

4.1.5. Contributions

	Forecast Actual 2025/26 $'000	Budget 2026/27 $'000	Change $'000	Change %
Monetary	235	**206**	**-29**	**-12.34%**
Total contributions	**235**	**206**	**-29**	**-12.34%**

Monetary contributions relate to monies received from Developer Contributions, State Government, Federal Government and community sources. Overall, the level of monetary contributions expected for 2026-27 is $0.206 million which is a decrease of -12.34% from 2025-26.

4.1.6. Other Income

	Forecast Actual 2025/26 $'000	Budget 2026/27 $'000	Change $'000	Change %
Other revenue outside of Operating activities i.e. Property rental income	434	**366**	-68	**-15.67%**
Interest	481	**321**	-160	**-33.26%**
Other	541	**58**	-483	**-89.28%**
Total other income	**1,456**	**745**	**-711**	**-48.83%**

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 2025/26 $'000	Budget 2026/27 $'000	Change $'000	Change %
Wages and salaries	11,071	**11,695**	624	**5.64%**
Superannuation	1,328	**1,403**	75	**5.64%**
Workcover	306	**310**	4	**1.31%**
Other (LSL)	228	**236**	8	**3.51%**
Total employee costs	**12,933**	**13,644**	**711**	**5.50%**

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 2025/26 $'000	Budget 2026/27 $'000	Change $'000	Change %
Materials and Services *Note: includes Contracts, Consultants & Other*	11,503	**9,506**	-1,997	**-17.36%**
Total materials and services	**11,503**	**9,506**	**-1,997**	**-17.36%**

Materials and services include the purchases of consumables, payments to contractors for the provision of services and utility costs. Budget costs in 2026-27 are set to decrease by $1.997 million or -17.36%, this decrease is due to the digital transformation project being completed in 2025-26 and the operational carry forwards reduced in 2026-27.

4.1.9. Depreciation

	Forecast Actual 2025/26 $'000	Budget 2026/27 $'000	Change $'000	Change %
Property	5,492	**5,714**	222	**4.04%**
Plant & equipment	-	**-**	-	**-**
Infrastructure	-	**-**	**-**	
-Total depreciation	**5,492**	**5,714**	**222**	**4.04%**

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 $0.22 million or 4.04% compared to 2025-26 forecast is due mainly to the full year effect of the 2025-26 Capital Works Program on depreciation.

4.1.10. Amortisation – Right of use assets

	Forecast Actual 2025/26 $'000	Budget 2026/27 $'000	Change $'000	Change %
Right of use assets *(Dual Court Stadium)*	66	**65**	-1	**-1.52%**
Total – right of use assets	**66**	**65**	**-1**	**-1.52%**

4.1.11. Other Expenses

	Forecast Actual 2025/26 $'000	Budget 2026/27 $'000	Change $'000	Change %
Leases	10	**10**	0	**4.5%**
Audit	135	**146**	11	**8.1%**
Councillors Allowances	225	**218**	-7	**-3.1%**
Other	27	**25**	-2	**-7.4%**
Total other expenses	**396**	**399**	**3**	**0.8%**

Councillor allowances are based on the Victorian Independent Renumeration Tribunal guidelines for 2026-27.

4.2. Balance Sheet

4.2.1. Assets

Current Assets

Total current assets are projected to decrease by $4.877 million compared to the 2025-26 forecast as Council finalises several large capital works projects during the year, with no projection for new capital or operational non recurrent grants.

Non-Current Assets

Total non-current assets are expected to increase by $18.81 million in 2026-27. 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 2026-27 Capital Works Program of $18.876 million has contributed to the increase in NCA.

4.2.2. Liabilities

Current Liabilities

Total current liabilities, which represents financial obligations Council must pay within the next twelve months is expected to decrease by $2.963 million in 2026-27. 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 $0.777 million in 2026-27. 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	Budget	Projections		
	2025/26 $	2026/27 $	2027/28 $	2028/29 $	2029/30 $
Amount borrowed at 30 June of the prior year	3,556,439	**3,020,020**	2,456,866	1,865,248	1,243,885
Amount proposed to be borrowed					
Amount projected to be redeemed	536,439	**563,154**	591,618	621,363	409,375
Amount of borrowings at 30 June	**3,020,020**	**2,456,866**	**1,865,248**	**1,243,885**	**834,510**

4.3. Statement of Changes in Equity

4.3.1. Reserves

The Waste reserve is budgeted to increase by $251,000 and the Open Space reserve is budgeted to decrease by $152,000 due allocation to the Lords Reserve lighting and Botanic Park expansion design during 2026-27.

4.3.2. Equity

Total equity is expected to increase by $17,673 million by the end of 2026-27. 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 decrease by $4.381 million by the conclusion of 2026-27 as Council delivers capital works major projects i.e. the Lords Pavillion Upgrade, the Station Precinct project, the Mansfield Sporting Complex change rooms upgrade and the swimming pool upgrades.

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 decrease by $7.100 million during 2026-27 mainly due to expenditure relating to several major capital works projects decreasing by $2.139m.and drawing down on term deposit investments by $3m.

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 2026-27 year with a net outflow of cash of $0.74 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 $2,046 million largely due to the finalisation of the major capital works programs.

4.5 Capital Works Program

This section presents a listing of the capital works projects that will be undertaken for the 2026-27 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 2025/26 $'000	Budget 2026/27 $'000	Change $'000	%
Property	6,232	**5,756**	-476	-7.64%
Plant and equipment	1,158	**899**	-259	-22.37%
Infrastructure	13,625	**12,221**	-1,404	-10.30%
Total	**21,015**	**18,876**	**-2,139**	**-10.18%**

	2026 Project Cost	Asset expenditure types				Summary of Funding Sources			
		New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash	Borrowings
	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
Property		2,074	149	3,533	-	4,879	213	664	-
Plant & Equipment		-	899	-	-	-	-	899	-
Infrastructure		3,680	4,912	3,629	-	8,329	11	3,881	
Total		**5,754**	**5,960**	**7,162**	**-**	**13,208**	**224**	**5,444**	

4.5.2. 2026/27 Budget

Capital Works Area	2026/27 Project Cost	Asset expenditure types				Summary of Funding Sources			
		New	Renewal	Upgrade	Expansion	Grants	Contributions	Council cash	Borrowings
	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
PROPERTY									
Land									
Sale	**-**	-	-	-	-	-	-	-	-
Acquisition	**-**	-	-	-	-	-	-	-	-
Buildings	**5,756**	2,074	149	3,533		4,879	213	664	
TOTAL PROPERTY	**5,756**	**2,074**	**149**	**3,533**		**4,879**	**213**	**664**	
PLANT AND EQUIPMENT									
Plant, Machinery and Equipment									
Heavy Fleet Renewal	600	-	600	-	-	-	-	600	-
Light Fleet Renewal	200	-	200	-	-	-	-	200	-
Small Equipment Renewal	75	-	75	-	-	-	-	75	-
Fixtures, Fittings and Furniture									
Furniture	**-**	-	-	-	-	-	-	-	-

Capital Works Area	2026/27 Project Cost $'000	Asset expenditure types New $'000	Renewal $'000	Upgrade $'000	Expansion $'000	Summary of Funding Sources Grants $'000	Contributions $'000	Council cash $'000	Borrowings $'000
Computers and Telecommunications									
Computers and Telecommunications	24	-	24	-	-	-	-	-	-
Library books									
Library books	-	-	-	-	-	-	-	-	-
TOTAL PLANT AND EQUIPMENT	**899**	**-**	**899**	**-**	**-**	**-**	**-**	**899**	**-**
INFRASTRUCTURE									
Roads	4,132	-	4,412	-	-	2,490	-	1,642	-
Bridges	335	-	153	181	-	-	-	335	-
Footpaths and Cycleways	1,807	1,665	143	-	-	1,457	-	350	-
Drainage	161	-	161	-	-	-	-	161	-
Recreational, Leisure & Community Facilities	-	-	-	-	-	-	-	-	-
Parks, Open Space and Streetscapes	5,787	2,015	324	3,448	-	4,382	11	1,394	-
Waste Management	-	-	-	-	-	-	-	-	-
TOTAL INFRASTRUCTURE	**12,221**	**3,680**	**4,912**	**3,629**	-	**8,329**	**11**	**3,881**	
TOTAL NEW CAPITAL WORKS	**18,876**	**5,754**	**5,960**	**7,162**	**-**	**13,208**	**224**	**5,444**	

4.5.3. Works Carried Forward From 2025-26 Year

Capital Works Area	Project Cost $'000	Asset expenditure types New $'000	Renewal $'000	Upgrade $'000	Expansion $'000	Summary of Funding Sources Grants $'000	Contributions $'000	Council cash $'000	Borrowings $'000
PROPERTY									
Buildings									
Station Precinct	**3,425**	974	-	2,447	-	3,242	100	88	-
Lords Reserve Pavilion Upgrade	**919**	919	-	-	-	612	-	306	-
Mansfield Sporting Complex – Play our Way	**1,061**	-	-	1,061	-	1,025	18	18	-
TOTAL PROPERTY	**5,405**	**1,893**	**-**	**3,508**	**-**	**4,879**	**118**	**412**	
INFRASTRUCTURE									
Bridges, Roads & Footpaths									
Station Precinct	2,427	896	1,531	-	-	2,297	95	35	-
Parks, Open Space and Streetscapes									
Station Precinct	3,645	1,992	-	1,653	-	3,450	-	195	-
LAPS – Mansfield Swimming Pool	1,643	-	-	1,643		932	11	700	-
Other Infrastructure									
TOTAL INFRASTRUCTURE	**7,715**	**2,888**	**1,531**	**3,296**	**-**	**6,679**	**106**	**930**	
TOTAL CARRIED FORWARD CAPITAL WORKS FROM 2025/26	**13,120**	**4,781**	**1,531**	**6,804**		**11,558**	**224**	**1,342**	

Note: This carry forward table is not in addition to the 2026-27 Capital Works program above. It explains the unearned capital grant income.

4.6. Summary of Planned Capital Works Expenditure

For the years ending 30 June 2028, 2029 & 2030

	Asset Expenditure Types					Funding Sources			
2027/28	Total	New	Renewal	Expansion	Upgrade	Total	Grants	Contributions	Council Cash	Borrowings
	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
Property										
Land	-	-	-	-	-		-	-	-	-
Land improvements	-	-	-	-	-		-	-	-	-
Total Land	-	-	-	-	-		-	-	-	-
Buildings	265	150	115	-	-	65	-	-	265	-
Heritage Buildings	-	-	-	-	-		-	-	-	-
Building improvements	-	-	-	-	-		-	-	-	-
Leasehold improvements	-	-	-	-	-		-	-	-	-
Total Buildings	**265**	**150**	**115**	**-**	**-**	**265**	**-**	**-**	**265**	**-**
Total Property										
Plant and Equipment										
Heritage plant and equipment	-	-	-	-	-	-	-	-	-	-
Plant, machinery and equipment	790	-	790	-	-	790	-	-	790	-
Fixtures, fittings and furniture	-	-	-	-	-	-	-	-	-	-
Computers and telecommunications	38	-	38	-	-	38	-	-	38	-
Library books										
Total Plant and Equipment	828	-	828	-	-	828	-	-	828	-
Infrastructure										
Roads	3,475	-	2,626	849	-	3,475	1,041	-	2,434	-
Bridges	340	-	240	100	-	340	-	-	340	-
Footpaths and cycleways	541	346	196	-	-	541	-	-	541	-
Drainage	450	-	200	250	-	450	-	-	450	-
Recreational, leisure and community facilities	-	-	-	-	-	-	-	-	-	-
Waste management	-	-	-	-	-	-	-	-	-	-
Parks, open space and streetscapes	248	-	228	20	-	248	-	-	248	-
Aerodromes	-	-	-	-	-	-	-	-	-	-
Off street car parks	-	-	-	-	-	-	-	-	-	-
Other infrastructure	-	-	-	-	-	-	-	-	-	-
Total Infrastructure	**5,054**	**346**	**3,489**	**1,219**	**-**	**5,054**	**1,041**	**-**	**4,013**	**-**
Total Capital Works Expenditure	**6,147**	**496**	**4,432**	**1,219**	**-**	**6,147**	**1,041**	**-**	**5,106**	**-**

2028/29	Asset Expenditure Types					Funding Sources			
	Total	New	Renewal	Expansion	Upgrade	Total	Grants	Contributions	Council Cash	Borrowings
	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
Property										
Land	-	-	-	-	-		-	-	-	-
Land improvements	-	-	-	-	-		-	-	-	-
Total Land	-	-	-	-	-		-	-	-	-
Buildings	309	200	109	-	-		-	-	309	-
Heritage Buildings	-	-	-	-	-		-	-	-	-
Building improvements	-	-	-	-	-		-	-	-	-
Leasehold improvements	-	-	-	-	-		-	-	-	-
Total Buildings	309	200	109	-	-		-	-	309	-
Total Property	**309**	**200**	**109**	**-**	**-**		**-**	**-**	**309**	**-**
Plant and Equipment										
Heritage plant and equipment	-	-	-	-	-	-	-	-	-	-
Plant, machinery and equipment	525	-	525	-	-	525	-	-	525	-
Fixtures, fittings and furniture	-	-	-	-	-	-	-	-	-	-
Computers and telecommunications	38	-	38	-	-	38	-	-	38	-
Library books	-	-	-	-	-	-	-	-	-	-
Total Plant and Equipment	**563**	**-**	**563**	**-**	**-**	**563**	**-**	**-**	**563**	**-**
Infrastructure										
Roads	3,222	-	2,829	393	-	3,222	1,041	-	2,181	-
Bridges	555	-	265	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	-	-		-
Aerodromes	-	-	-	-	-		-	-	-	-
Off street car parks	-	-	-	-	-	-	-	-	-	-
Other infrastructure	-	-	-	-	-	-	-	-	-	-
Total Infrastructure	**5,172**	**448**	**3,741**	**983**	**-**		**1,041**	**-**	**4,131**	**-**
Total Capital Works Expenditure	**6,044**	**648**	**4,413**	**983**	**-**		**1,041**	**-**	**5,003**	**-**

Mansfield Shire Council **Budget 2026-27**

2029/30	Total $'000	Asset Expenditure Types: New $'000	Renewal $'000	Expansion $'000	Upgrade $'000	Total $'000	Funding Sources: Grants $'000	Contributions $'000	Council Cash $'000	Borrowings $'000
Property										
Land	-	-	-	-	-		-	-	-	-
Land improvements	-	-	-	-	-		-	-	-	-
Total Land	-	-	-	-	-		-	-	-	-
Buildings	436	-	436	-	-	436	-	-	436	-
Heritage Buildings	-	-	-	-	-		-	-	-	-
Building improvements	-	-	-	-	-		-	-	-	-
Leasehold improvements	-	-	-	-	-		-	-	-	-
Total Buildings	436	-	436	-	-	436	-	-	436	-
Total Property	**436**	**-**	**436**	**-**	**-**	**436**	**-**	**-**	**436**	**-**
Plant and Equipment	-	-	-	-	-	-	-	-	-	-
Heritage plant and equipment	-	-	-	-	-	-	-	-	-	-
Plant, machinery and equipment	645	-	645	-	-	645	-	-	645	-
Fixtures, fittings and furniture	-	-	-	-	-	-	-	-	-	-
Computers and telecommunications	38	-	38	-	-	38	-	-	38	-
Library books	-	-	-	-	-	-	-	-	-	-
Total Plant and Equipment	683	-	**683**	-	-	683	-	-	**683**	
Infrastructure										
Roads	3,017	50	2,667	300	-	3,017	1,093	-	1,924	-
Bridges	560	-	250	310	-	560	-	-	560	-
Footpaths and cycleways	372	213	159	-	-	372	-	-	372	-
Drainage	450	-	250	200	-	450	-	-	450	-
Recreational, leisure and community facilities	-	-	-	-	-	-	-	-	-	-
Waste management	-	-	-	-	-		-	-	-	-
Parks, open space and streetscapes	543	-	343	200	-	543	-	-	543	-
Aerodromes	-	-	-	-	-		-	-	-	-
Off street car parks	-	-	-	-	-		-	-	-	-
Other infrastructure	-	-	-	-	-	-	-	-	-	-
Total Infrastructure	**4,943**	**263**	**3,670**	**1,010**	**-**		**1,093**	**-**	**3,850**	**-**
Total Capital Works Expenditure	**6,062**	**263**	**4,789**	**1,010**	**-**		**1,093**	**-**	**4,969**	**-**

5. Targeted performance indicators (Council selected)

The following table highlights Council's current and projected performance across eight targeted performance indicators selected by Council from the range of prescribed performance measures contained in the Local Government (Planning and Reporting) Regulations 2020. These indicators provide a useful analysis of Council's intentions and performance and should be interpreted in the context of the organisation's objectives.

Results against these indicators and targets will be reported in Council's Performance Statement included in the Annual Report.

Indicator	Measure	Notes	Actual	Forecast	Target	Target Projections			Trend
			2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	+/o/-
Financial forecasting - Loans and borrowings (Level of interest-bearing loans and borrowings is appropriate to the size and nature of Council's activities)	**Loans and borrowings compared to own-source revenue** Interest bearing loans and borrowings as a percentage of own-source revenue	1	16%	14%	12%	9%	6%	4%	+
Financial forecasting - Population (Population is a key driver of a Council's ability to fund the delivery of services to the community)	**Expenses per head of population** Total expenses per head of population	2	$2,773	$2,786	$2,620	$2,479	$2,447	$2,466	+
Financial forecasting - Population (Population is a key driver of a Council's ability to fund the delivery of services to the community)	**Infrastructure per head of population** The value of infrastructure per head of population	3	$28,241	$29,618	$30,588	$30,330	$30,094	$29,837	o
Financial management – Liquidity (sufficient working capital and cash is available to cover expenses)	**Cash compared to current liabilities** Cash as a percentage of current liabilities	4	96%	64%	62%	54%	50%	47%	-
Financial management - Operating position (An adjusted underlying surplus is generated in the ordinary course of business)	**Adjusted underlying surplus (or deficit)** The adjusted underlying surplus (or deficit) as a percentage of adjusted underlying revenue	5	10.57%	7%	-0.5%	4%	3%	3%	o

Indicator	Measure	Notes	Actual	Forecast	Target	Target Projections			Trend
			2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	+/o/-
Governance - Strategic planning (Resourcing is planned and resources are used efficiently in the delivery of services)	**Permanent staff turnover** The number of permanent staff resignations and terminations as a percentage of the average number of permanent staff	6	17.5%	17%	20%	20%	20%	20%	o
Governance - Financial decisions (Council decisions are made to enhance the council's financial position and long term sustainability)	**Capital works planning** The actual capital works expenditure as a percentage of budgeted capital works expenditure for the financial year	7	81.23%	94.33%	90%	90%	90%	90%	o
Responsiveness - Statutory planning (Councils decide on planning applications and fulfill their legislative duties in a timely manner)	**Time taken to decide planning applications** The median number of days taken between receipt of a planning application and a decision on the application	8	79	59	60	60	60	60	+

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	Notes	Actual	Forecast	Target	Target Projections			Trend
			2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	+/o/-
Governance - Community Engagement (council decisions made and implemented with community input)	**Satisfaction with the opportunities offered by Council to be consulted on or engaged in Council decisions** Community satisfaction rating out of 100 with the consultation and engagement efforts of Council	9	59	60	61	62	62	62	+

Indicator	Measure	Notes	Actual 2024/25	Forecast 2025/26	Target 2026/27	Target Projections 2027/28	2028/29	2029/30	Trend +/o/-
Environment - Roads (sealed local roads are maintained and renewed to ensure a safe network)	**Sealed local roads below the intervention level** Number of kms of sealed local roads below the renewal intervention level set by Council / Kms of sealed local roads	10	91.94%	88.19%	90%	90%	90%	90%	o
Responsiveness - Statutory Planning (Councils decide on planning applications and fulfill their legislative duties in a timely manner)	**Planning applications decided within the relevant required time** Number of planning application decisions made within the relevant required time / Number of decisions made	11	58.96%	73.0%	75.0%	75.0%	75.0%	75.0%	+
Environment - Waste Management (waste is minimised and sustainability is promoted)	**Kerbside collection waste to landfill per serviced property** Waste in tonnage collected from kerbside waste collection services sent to landfill / Number of serviced properties	12	40.09%	41%	42%	42%	43%	43%	+

Targeted performance indicators – Financial

Indicator	Measure	Notes	Actual 2024/25	Forecast 2025/26	Target 2026/27	2027/28	Target Projections 2028/29	2029/30	Trend +/o/-
Financial management - Liquidity (sufficient working capital and cash is available to cover expenses)	**Current assets compared to current liabilities** Current assets / current liabilities	13	1.32	1.23	1.06	1.00	0.97	0.94	-
Financial forecasting - Asset renewal and upgrade (renewal and upgrade of assets is planned and delivered)	**Asset renewal and upgrade compared to depreciation** Asset renewal and upgrade expense / Asset depreciation	14	237%	206%	244%	98%	93%	100%	o
Financial management - Rates concentration (revenue is generated from a range of sources)	**Rates compared to adjusted underlying revenue** Rate revenue / adjusted underlying revenue	15	93.8%	86.9%	89.99%	90.96%	90.97%	90.99%	o
Financial management - Expenditure and revenue level (resources are used efficiently in the delivery of services)	**Expenses per property assessment** Total expenses / no. of property assessments	16	$3,590	$3,653	$3,519	$3,395	$3,419	$3,514	o

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	Notes	Actual	Forecast	Budget			Projections	Trend
			2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	+/o/-
Financial forecasting									
Indebtedness (level of long term abilities is appropriate to the size and nature of a Council's activities)	**Non-current liabilities compared to own-source revenue** Non-current liabilities / own source revenue	17	25%	19%	15%	11%	8%	5%	+
Loans and borrowings (level of interest bearing loans and borrowings is appropriate to the size and nature of Council's activities)	**Loans and borrowings repayments compared to own-source revenue** Interest and principal repayments on interest bearing loans and borrowings / own-source revenue	18	18%	14%	12%	9%	6%	4%	+
Revenue and grants (revenue is generated from a range of sources to fund the delivery of services to the community)	**Own-source revenue per head of population** Own source revenue / Population	19	$1,790	$1,922	$1,865	$1,853	$1,861	$1,870	o
	Recurrent grants per head of population Recurrent grants / Population	20	$886	$831	$636	$636	$636	$640	-
Financial management									
Rates effort (rating level is set based on the community's capacity to pay)	**Rates compared to property value** Rate revenue / CIV of rateable properties in the municipal district	21	0.001864	0.001893	0.001948	0.001978	0.002012.	0.002047	+
Expenditure and revenue level (resources are used efficiently in the delivery of services)	**Average rate per property assessment** General rates and municipal charges / no. of property assessments	22	$1,690	$1,738	$1,794	$1,852	$1,912	$1,973	+
Rates collection (rates and charges are being responsibly collected)	**Rates and charges debt** Unpaid rates and charges / all rates and charges	23	10%	9%	8%	8%	7%	7%	+

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:

5 - Targeted Performance Indicators (council selected)

1. Loans and borrowings compared to own-source revenue
This is an assessment of whether council's level of interest-bearing loans and borrowings are appropriate to the size and nature of council's activities. Demonstration of council managing its borrowing strategy in relation to the revenue it raises.

2. Expenses per head of population
This is an assessment of the extent to which population is a key driver of council's ability to provide services to the community. Lower proportion of expenses relative to population suggests an improved capacity to provide services.

3. Infrastructure per head of population
This is an assessment of the extent to which population is a key driver of council's ability to provide services to the community. Higher proportion of infrastructure value relative to population level suggests greater council commitment to improving infrastructure.

4. Cash compared to current liabilities
This is an assessment of council's abilities to pay bills on time. Higher cash relative to liabilities suggests councils can pay bills in a timely manner.

5. Adjusted underlying surplus (or deficit)
This is an assessment of whether council can generate a surplus. A significant surplus (or deficit) achieved in a particular financial year does not necessarily indicate good or bad financial performance in that year.

6. Permanent staff turnover
This is an assessment of the degree to which councils use resources efficiently to deliver services. Lower proportion of workforce turnover may be representative of greater organisational efficiency or management.

7. Capital works planning
This is an assessment of the extent to which council delivered its planned Capital Works program. A higher proportion of actual capital expenditure, relative to budgeted capital expenditure suggests councils' commitment to improving infrastructure and assets.

8. Time taken to decide planning applications
This is an assessment of council efficiency in decision-making. Higher proportion of planning applications decided in a timely manner suggests an effective statutory planning service.

5a - Targeted Performance Indicators

9. Satisfaction with the opportunities offered by Council to be consulted on or engaged in Council decisions
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.

10. 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.

11. 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.

12. 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.

13. Current assets compared to current liabilities
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.

14. Asset renewal and upgrade compared to depreciation
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.

15. Rates compared to adjusted underlying revenue
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.

16. Expenses per property assessment
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.

5b - Financial Performance Indicators

17. Non-current liabilities compared to own-source revenue
This is an assessment of whether council long term abilities are appropriate to the size and nature of council activities. Lower proportion of non-current liabilities suggests greater capacity to meet long-term obligations.

18. Loans and borrowings repayments compared to own-source revenue
This is an assessment of whether council's level of interest-bearing loans and borrowings are appropriate to the size and nature of council's activities. Demonstration of council managing its borrowing strategy in relation to the revenue it raises.

19. Own-source revenue per head of population
This is an assessment of the degree to which councils generate revenue from a range of sources. Higher amount of own source revenue suggests greater capacity to delivery services.

20. Recurrent grants per head of population
This is an assessment of the degree to which councils generate revenue from a range of sources. Higher

amount of grant revenue suggests greater capacity to delivery services.

21. Rates compared to property value
This is an assessment of whether councils set rates at an appropriate level. Lower proportion of rate revenue suggests a reduced rate burden on the community.

22. Average rate per property assessment
This is an assessment of whether resources are being used efficiently to deliver services.

23. Rates and charges debt
This is an assessment of the financial affordability of rates and charges on the community and their capacity to pay. Lower proportion of rates and charges debt suggests council is managing its rate revenue.

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 2026-27.

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.

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 council land for a period of one year or more where any one of the following criteria is met:

+ the rent for any period of the lease is $100,000 or more per year; or
+ the current market rental value of the land is $100,000 or more per year; or
+ the lease term (including any options) is for 10 years or more.

Council is proposing to grant Mansfield and District MAD Potters the right to occupy the Mansfield Police Stables for an initial term of ten (10) years, with an option for one further ten (10) year term, subject to mutual agreement and continued compliance with the lease conditions.

Although the arrangement operates on a peppercorn rental basis of $1.00 per annum if demanded, the cumulative lease duration exceeds ten years and therefore meets the disclosure requirements under Section 115 of the Local Government Act 2020.

Accordingly, the proposal is required to be disclosed as part of the 2026–27 Budget process and will be subject to public notice and Council resolution prior to entering into the lease agreement.

Appendix A

Fees & Charges

Mansfield Shire Council

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Name	Year 25/26 Fee (Incl. GST)	Year 26/27 Fee (incl. GST)	Increase %	Increase $	GST
Mansfield Shire Council					
Council Offices					
Freedom of Information Request					
Application Fee (Legislated)	$33.60	$33.60	0.00%	$0.00	N
Revenue Services - Rates & Debtors					
Copy of Rates Notice	$10.50	$11.00	4.76%	$0.50	Y
Land information Certificates (Legislated)	$29.72	$29.72	0.00%	$0.00	N
Land information Certificates - 24 Hour Service	$77.88	$80.00	3.00%	$2.12	N
Printed and mailed rates notice	$5.15	$6.80	32.04%	$1.65	Y
Adverse possession admin fee	$103.00	$106.00	2.91%	$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)	$111.25	$200.00	79.78%	$88.75	Y
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
*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	$182.00	$192.00	5.49%	$10.00	N
Entire dog or cat (concession)	$91.00	$98.00	7.69%	$7.00	N
Applicable to pension or concession card holders.					
Dog or cat (reduced fee)	$50.00	$56.00	12.00%	$6.00	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.					
Dog or cat (reduced fee and concession)	$25.00	$30.00	20.00%	$5.00	N

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Name	Year 25/26 Fee (Incl. GST)	Year 26/27 Fee (incl. GST)	Increase %	Increase $	GST
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)	$91.00	$98.00	7.69%	$7.00	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)	$50.00	$56.00	12.00%	$6.00	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	$33.00	$39.00	18.18%	$6.00	N
This fee was increased due to an increase to the Treasurer's payment for cat and dog registrations.					
Dog kept for working stock (concession)	$17.00	$22.00	29.41%	$5.00	N
Applicable to pension or concession card holders. This fee was increased due to an increase to the Treasurer's payment for cat and dog registrations.					
All Restricted Breed / Declared Dogs (no concession available)	$355.00	$370.00	4.23%	$15.00	N
Excess Animal Permit (initial)	$88.00	$95.00	7.95%	$7.00	N
Renewal of Excess Animal Permit (yearly)	$88.00	$91.00	3.41%	$3.00	N
Domestic Animal Business Registration	$330.00	$340.00	3.03%	$10.00	N
Replacement registration tags	$5.50	$5.70	3.64%	$0.20	Y
Transfer Fee	$10.00	$10.30	3.00%	$0.30	N
This fee is applicable if animal being transferred to Mansfield Shire has current registration with another Council. If not, new registration is required.					

Pound

Sustenance

Dogs	$43.00	$44.00	2.33%	$1.00	N
Cats	$43.00	$44.00	2.33%	$1.00	N
Sheep/Goats	$28.00	$29.00	3.57%	$1.00	N
Cattle	$28.00	$29.00	3.57%	$1.00	N
Horses	$28.00	$29.00	3.57%	$1.00	N
Veterinarian Fees				At Cost	Y

Animal Surrender

Small animal surrender	$31.00	$32.00	3.23%	$1.00	N
Includes small dogs, cats, and other small domestic animals					
Large or medium dog surrender	$101.00	$104.00	2.97%	$3.00	Y

Release Fees

Dog or cat - 1st offence	$110.00	$113.00	2.73%	$3.00	N
Limited to office hours only					
Dog or cat - 2nd and subsequent offence	$220.00	$227.00	3.18%	$7.00	N
Livestock release fee (up to 4 animals)	$120.00	$124.00	3.33%	$4.00	N
Includes sheep, goats, cattle, horses, and alpacas					
Livestock release fee (each subsequent animal)	$11.00	$11.50	4.55%	$0.50	N
Includes sheep, goats, cattle, horses, and alpacas					
Weekend & afterhours additional release fee	$138.00	$142.00	2.90%	$4.00	N
Transport Fee / Advertisement Fee				Cost +25%	Y

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Name	Year 25/26 Fee (Incl. GST)	Year 26/27 Fee (incl. GST)	Increase %	Increase $	GST
Impounding Vehicle					
Recovery of towing fee				Cost +25%	N
Release fee (Limited to office hours only)	$242.00	$250.00	3.31%	$8.00	N
Permits					
Note: All annual permits are due 1 September for payment and remewal. Registration Fees paid after 31 March each year shall only pay a pro rata fee based on a per month or part thereof basis.					
Conduct on Council Land, Buildings and Reserves					
Hold a public event on Council land (e.g. festival, circus, carnival or fete) Small event up to 40 people - Single Fee	$170.00	$300.00	76.47%	$130.00	N
Hold a public event on Council land (e.g. festival, circus, carnival or fete) Large event assessed on case by case basis - Single Fee	$170.00	$600 - 1200	252.94 - 605.88%	$430 - 1,030	N
Use amplification devices (including PA systems and loudspeakers - Single Fee	$67.00	$69.00	2.99%	$2.00	N
Conduct personal training or bootcamp - Single fee	-	$15.00	-	-	N
Conduct personal training or bootcamp - Annual Fee	$310.00	$800.00	158.06%	$490.00	N
Temporary fences and obstructions - Single Fee	$159.00	$163.00	2.52%	$4.00	N
Alter or undertake works to any Council land, assets or infrastructure - Single Fee	$250.00	$257.00	2.80%	$7.00	N
Use or operate a recreational or unregistered vehicle on Council land - Single Fee	$159.00	$165.00	3.77%	$6.00	N
Sell or offer goods or services on Council land - Single Fee	$82.00	$84.00	2.44%	$2.00	N
Sell or offer goods or services on Council land - Annual Fee	$165.00	$170.00	3.03%	$5.00	N
Erect or operate any amusement ride or device on Council land - Single Fee	$174.00	$175.00	0.57%	$1.00	N
Street Trading, Signs, Goods and Street Furniture					
A-Frame Sign - Annual Fee	$100.00	$103.00	3.00%	$3.00	N
A-Frame Sign (short term) - Single Fee	$100.00	$21.00	-79.00%	-$79.00	N
Erecting a sign on or above Council land - Annual Fee	$100.00	$103.00	3.00%	$3.00	N
Place, erect, hang, or attach any advertising sign or similar item on or above a road or Council land - Single Fee	$100.00	$21.00	-79.00%	-$79.00	N
Placing a mobile billboard on Council land - Single Fee	$100.00	$500.00	400.00%	$400.00	N
Cafe furniture - Extended Setup or Extended Hours - Annual Fee	-	$170.00	-	-	N
Events and Use of Council Land					
Solicit or collect money or articles from any person - Single Fee	$67.00	$69.00	2.99%	$2.00	N
Distribute to any person any advertising or promotional items	$67.00	$69.00	2.99%	$2.00	N
Organise or conduct any small function, market or event (up to 50 people) small market - Single Fee	-	$170.00	-	-	N

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Name	Year 25/26 Fee (Incl. GST)	Year 26/27 Fee (incl. GST)	Increase %	Increase $	GST
Organise or conduct a small function, market or event (up to 50 people) small market - Annual Fee	$165.00	$250.00	51.52%	$85.00	N
Organise or conduct a large function, market or event (above 51 - up to 150 people) Medium market - Single Fee	$500.00	$700.00	40.00%	$200.00	N
Organise or conduct a large function, market or event (above 151 people) Large market - Single Fee	-	$1,200.00	-	-	N
Clothing Bins					
Place or allow a clothing bin - Annual Fee	$165.00	$170.00	3.03%	$5.00	N
Bulk Waste Containers					
Place a bulk waste container - Single Fee	$165.00	$170.00	3.03%	$5.00	N
Occupation of Road or Public Places for Works					
Occupy a road or public place for works - Single Fee	$159.00	$163.00	2.52%	$4.00	N
Open Air Performances and Busking					
Performance acts - single performer - Single Fee	-	$21.00	-	-	N
Create art such as drawing, painting, or marking any image or message on public walls, footpaths or pavements in a public place - Single Fee	-	$21.00	-	-	N
Fireworks					
Discharge fireworks in a public place - Single Fee	$159.00	$163.00	2.52%	$4.00	N
Protection of Council Infrastructure prior to and during Building Works					
Undertake any building works adjacent to a Council Road Reserve - Single Fee	-	$163.00	-	-	N
Asset Protection Permit for any building works adjacent to a Council Road Reserve - Single fee	$159.00	$500.00	-	-	N
Protection and use of Council Drains - Single fee	$159.00	$500.00	-	-	N
Works within a Road Reserve and Firewood Collection					
A firewood collection permit to collect any wood, for the purpose of fueling a fire, or for any other purpose, from a Council Road Reserve, or on land owned or managed by Council - Single fee	-	$0.00	-	-	N
Vehicle Crossovers - Single fee	-	$257.00	-	-	N
Works within a Council Road Reserve - Single fee	-	$257.00	-	-	N
Storage on Land and Condition of Land					
Store dangerous substances- Annual Fee	$165.00	$170.00	3.03%	$5.00	N
Store or use temporary buildings or structures - Single Fee	$165.00	$170.00	3.03%	$5.00	N
Store building materials or machinery - Annual	$165.00	$170.00	3.03%	$5.00	N
Store buildings being relocated - Single Fee	$165.00	$170.00	3.03%	$5.00	N
Use scare guns or similar devices outside EPA guidelines - Single Fee	$165.00	$170.00	3.03%	$5.00	N
Store dilapidated caravans, boats or trailers - Annual Fee	$165.00	$170.00	3.03%	$5.00	N

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Name	Year 25/26 Fee (Incl. GST)	Year 26/27 Fee (incl. GST)	Increase %	Increase $	GST
Store vehicle parts - Annual Fee	$165.00	$170.00	3.03%	$5.00	N
Placement of Shipping Containers					
Place a shipping container - Annual Fee	$165.00	$170.00	3.03%	$5.00	N
Protection of Substantial and/or Significant Trees					
Remove, destroy, prune, ringbark, or otherwise interfere with a substantial and/or significant tree - Single Fee	$159.00	$500.00	214.47%	$341.00	N
Nature Strip Landscaping					
Undertake landscaping (excluding planting of grass), on a nature strip or road reserve - Single Fee	N/A	$55.00	N/A	N/A	N
Camping and Caravans in a Public Place					
Make use of a campsite - Single Fee	$165.00	$170.00	3.03%	$5.00	N
Camping and Caravans on Private Land					
Camping or caravans on private land - Annual Fee	$165.00	$170.00	3.03%	$5.00	N
Open Air Burning					
Open Air Burning - Single Fee	$122.00	$125.00	2.46%	$3.00	N
Recreational Vehicles					
Use recreational vehicles - Annual Fee	$159.00	$163.00	2.52%	$4.00	N
Number of Animals on Land					
Keep animals exceeding permitted numbers - Annual Fee	$88.00	$91.00	3.41%	$3.00	N
Livestock on Roads					
Allow livestock to graze on roads - Annual Fee	$105.00	$108.00	2.86%	$3.00	N
Camping or caravans on private land - Annual Fee	$165.00	$170.00	3.03%	$5.00	N

Emergency Management

Fire Hazard Management

Fire Direction clearing Notice - non compliance	$2,010.00	$2,070.00	2.99%	$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	$156.33	$156.33	0.00%	$0.00	N
Minor Works - not conducted on any part of roadway, shoulder or pathway	$100.86	$100.86	0.00%	$0.00	N
Legal Point of Stormwater Discharge	$238.19	$238.19	0.00%	$0.00	N

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Name	Year 25/26 Fee (Incl. GST)	Year 26/27 Fee (incl. GST)	Increase %	Increase $	GST
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
Waste Management					
Resource Recovery Centre					
Commercial Quantity Recyclables (per 1m3)	$40.00	$40.00	0.00%	$0.00	Y
Concrete Rubble (per 1m3)	$50.00	$50.00	0.00%	$0.00	Y
Domestic Waste 240L Bin	$90.00	$25.00	-72.22%	-$65.00	Y
Soft furnishings (per item)	$34.00	$38.00	11.76%	$4.00	Y
Solar Panel	$15.00	$16.00	6.67%	$1.00	Y
Tyre - Bike	$5.00	$5.00	0.00%	$0.00	Y
Tyre - Motorcycle	$10.00	$10.00	0.00%	$0.00	Y
E-Waste (Electronic waste) - Kettles, Toasters	$0.00	$0.00	0.00%	$0.00	Y
TV's - All types	$0.00	$0.00	0.00%	$0.00	Y
Laptops, PC's and IT peripherals (anything that plugs into computer)	$12.00	$0.00	-100.00%	-$12.00	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)	$55.00	$50.00	-9.09%	-$5.00	Y
Gas Bottle	$16.00	$16.50	3.13%	$0.50	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	$38.00	2.70%	$1.00	Y
Mattress - base	$37.00	$38.00	2.70%	$1.00	Y
Fridges, Freezers, Air conditioner units - (covers cost of degassing)	$30.00	$31.00	3.33%	$1.00	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	$92.50	$93.00	0.54%	$0.50	N
Replacement bin 240 litre	$102.00	$105.00	2.94%	$3.00	N
Replacement bin 80 litre	$93.00	$96.00	3.23%	$3.00	N

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Name	Year 25/26 Fee (Incl. GST)	Year 26/27 Fee (incl. GST)	Increase %	Increase $	GST
240 Litre mobile garbage bin collection	$15.00	$16.00	6.67%	$1.00	Y
Commercial Recycling collections	$13.00	$14.00	7.69%	$1.00	N
Special Events Waste Collection - Bin delivery & collection	$29.00	$31.50	8.62%	$2.50	Y
Special Events Waste Collection - Collection only	$25.00	$26.50	6.00%	$1.50	Y
Bin Lid	$20.00	$20.00	0.00%	$0.00	N

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Name	Year 25/26 Fee (Incl. GST)	Year 26/27 Fee (incl. GST)	Increase %	Increase $	GST
Community Services					
Aged and Disability Services					
Community Shopping Bus					
Client - Community Shopping Bus	$6.00	$6.00	0.00%	$0.00	Y
Charges are for return trip from Mansfield. Pick-up from outside Mansfield may incur an additonal charge.					
Mansfield Library					
Room Hire					
Not for Profit Groups					
Hourly	$9.00	$9.50	5.56%	$0.50	Y
Half Day	$24.00	$24.50	2.08%	$0.50	Y
Full Day	$46.00	$47.00	2.17%	$1.00	Y
Commercial Operators					
Hourly	$42.00	$44.00	4.76%	$2.00	Y
Half Day	$80.00	$82.00	2.50%	$2.00	Y
Full Day	$170.00	$175.00	2.94%	$5.00	Y
Overdue Fines					
Non Collection of Reserve Item	$2.00	$2.00	0.00%	$0.00	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)	$32.00	$32.00	0.00%	$0.00	N
Adult Book (Non-Fiction)	$33.00	$33.00	0.00%	$0.00	N
Adult Book (Large Print)	$55.00	$55.00	0.00%	$0.00	N
Junior Book (Fiction)	$15.00	$15.00	0.00%	$0.00	N
Junior Book (Non-Fiction)	$24.00	$24.00	0.00%	$0.00	N
Teen Book (Fiction)	$20.00	$20.00	0.00%	$0.00	N
Periodical	$11.00	$11.00	0.00%	$0.00	N
Book on CD (Adult)	$110.00	$110.00	0.00%	$0.00	N
Book on CD (Junior)	$60.00	$60.00	0.00%	$0.00	N
Book on MP3 (Adult)	$112.00	$112.00	0.00%	$0.00	N
Book on MP3 (Junior)	$67.00	$67.00	0.00%	$0.00	N
DVD Film (Adult)	$25.00	$25.00	0.00%	$0.00	N

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Name	Year 25/26 Fee (Incl. GST)	Year 26/27 Fee (incl. GST)	Increase %	Increase $	GST
DVD Film (Junior)	$19.00	$19.00	0.00%	$0.00	N
DVD TV (Adult)	$40.00	$40.00	0.00%	$0.00	N
Single Disk Replacement (DVD/CD/MP3)	Cost recovery (minimum fee $19.00)				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 the 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	$0.40	$0.40	0.00%	$0.00	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
Telephone & Fax (Australia only)					
Telephone	$0.50	$0.50	0.00%	$0.00	Y
Miscellaneous Library Charges					
Programs and Activities	Charges may be applied on a cost recovery basis				Y
Research Fee per half hour	$32.00	$32.00	0.00%	$0.00	Y
Penalties					
Maximum Fine Accrued before Borrowing Privileges are Suspended	$20.00	$32.00	60.00%	$12.00	N
Mansfield Pool					
Casual - Adult	$7.20	$7.40	2.78%	$0.20	Y
Casual - Child	$6.20	$6.40	3.23%	$0.20	Y
Casual - Concession	$6.20	$6.40	3.23%	$0.20	Y
Season Pass - Adult	$150.00	$154.00	2.67%	$4.00	Y
Season Pass - Child	$100.00	$103.00	3.00%	$3.00	Y
Season Pass - Concession	$100.00	$103.00	3.00%	$3.00	Y
Season Family Pass - 2 Adults & 2 Children	$250.00	$257.00	2.80%	$7.00	Y
Lane Hire (per use) - Private	$61.60	$63.00	2.27%	$1.40	Y
Lane Hire (per event) - Not for Profit	$26.00	$26.80	3.08%	$0.80	Y
Lane Hire (per event) - Commercial	$61.60	$63.50	3.08%	$1.90	Y
Whole Pool Hire - Commercial	$118.20	$122.00	3.21%	$3.80	Y
School Group Booking (all inclusive flat fee)		$118.00			Y
Duty Manager (closed hours) - per hour	$54.60	$56.30	3.11%	$1.70	Y
Life Guard (closed hours) - per hour	$49.15	$50.70	3.15%	$1.55	Y

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Name	Year 25/26 Fee (Incl. GST)	Year 26/27 Fee (incl. GST)	Increase %	Increase $	GST

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

All Facilities

Key Replacement Fee	$82.00	$85.00	3.66%	$3.00	Y

Youth Centre

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

Comunity Organisations

Meeting Room - Hourly	$28.00	$29.00	3.57%	$1.00	Y
Meeting Room - 1/2 day	$66.00	$68.00	3.03%	$2.00	Y
Meeting Room - Full day	$127.00	$130.00	2.36%	$3.00	Y
Music Shed - Hourly	$16.00	$16.50	3.13%	$0.50	Y
Music Shed - 1/2 day	$42.00	$43.00	2.38%	$1.00	Y
Music Shed - Full day	$84.00	$87.00	3.57%	$3.00	Y
Recreation Room 1 - Hourly	$28.00	$29.00	3.57%	$1.00	Y
Recreation Room 1 - 1/2 day	$66.00	$68.00	3.03%	$2.00	Y
Recreation Room 1 - Full day	$127.00	$131.00	3.15%	$4.00	Y
Recreation Room 2 - Hourly	$28.00	$29.00	3.57%	$1.00	Y
Recreation Room 2 - 1/2 day	$66.00	$68.00	3.03%	$2.00	Y
Recreation Room 2 - Full day	$127.00	$131.00	3.15%	$4.00	Y

Commercial Operator

Meeting Room - Hourly	$44.00	$45.50	3.41%	$1.50	Y
Meeting Room - 1/2 day	$132.00	$136.00	3.03%	$4.00	Y
Meeting Room - Full day	$265.00	$273.00	3.02%	$8.00	Y
Music Shed - Hourly	$23.00	$24.00	4.35%	$1.00	Y
Music Shed - 1/2 day	$59.00	$61.00	3.39%	$2.00	Y
Music Shed - Full day	$116.00	$120.00	3.45%	$4.00	Y
Recreation Room 1 - Hourly	$44.00	$45.00	2.27%	$1.00	Y
Recreation Room 1 - 1/2 day	$132.00	$136.00	3.03%	$4.00	Y
Recreation Room 1 - Full day	$265.00	$273.00	3.02%	$8.00	Y
Recreation Room 2 - Hourly	$44.00	$45.00	2.27%	$1.00	Y
Recreation Room 2 - 1/2 day	$132.00	$136.00	3.03%	$4.00	Y
Recreation Room 2 - Full day	$265.00	$273.00	3.02%	$8.00	Y

Cleaning

Cleaning Fee	$100.00	$103.00	3.00%	$3.00	Y

Additional charges on a cost recovery basis.

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Name	Year 25/26 Fee (Incl. GST)	Year 26/27 Fee (incl. GST)	Increase %	Increase $	GST
Mansfield Community Centre					
Community Organisations					
Anderson Hall & Buckland Room Hire - Hourly	$28.00	$29.00	3.57%	$1.00	Y
Anderson Hall & Buckland Room Hire - Half Day	$67.00	$69.00	2.99%	$2.00	Y
Anderson Hall & Buckland Room Hire - Full Day	$132.00	$136.00	3.03%	$4.00	Y
Consulting Room Hire - Hourly	$11.50	$12.00	4.35%	$0.50	Y
Consulting Room Hire - Half Day	$46.00	$47.00	2.17%	$1.00	Y
Consulting Room Hire - Full Day	$88.00	$90.00	2.27%	$2.00	Y
Commercial Operator					
Anderson Hall & Buckland Room Hire - Hourly	$46.00	$48.00	4.35%	$2.00	Y
Anderson Hall & Buckland Room Hire - Half Day	$135.00	$139.00	2.96%	$4.00	Y
Anderson Hall & Buckland Room Hire - Full Day	$270.00	$278.00	2.96%	$8.00	Y
Consulting Room Hire - Hourly	$55.50	$57.50	3.60%	$2.00	Y
Consulting Room Hire - Half Day	$110.00	$113.00	2.73%	$3.00	Y
Consulting Room Hire - Full Day	$220.00	$227.00	3.18%	$7.00	Y
Cleaning					
Cleaning Fee	$100.00	$103.00	3.00%	$3.00	Y
Additional charges on a cost recovery basis.					
Mansfield Family and Children's Centre					
Room Hire - Community Organisations					
Multi Purpose Room Hire - Hourly	$28.00	$29.00	3.57%	$1.00	Y
Multi Purpose Room Hire - Half Day	$66.00	$68.00	3.03%	$2.00	Y
Multi Purpose Room Hire - Full Day	$127.00	$130.00	2.36%	$3.00	Y
Consulting Room Hire - Hourly	$11.00	$11.50	4.55%	$0.50	Y
Consulting Room Hire - Half Day	$44.00	$45.00	2.27%	$1.00	Y
Consulting Room Hire - Full Day	$88.00	$91.00	3.41%	$3.00	Y
Room Hire - Commercial Operators					
Multi Purpose Room Hire - Hourly	$44.00	$45.50	3.41%	$1.50	Y
Multi Purpose Room Hire - Half Day	$132.00	$136.00	3.03%	$4.00	Y
Multi Purpose Room Hire - Full Day	$265.00	$273.00	3.02%	$8.00	Y
Consulting Room Hire - Hourly	$55.00	$57.00	3.64%	$2.00	Y
Consulting Room Hire - Half Day	$110.00	$114.00	3.64%	$4.00	Y
Consulting Room Hire - Full Day	$220.00	$227.00	3.18%	$7.00	Y
Cleaning					
Cleaning Fee	$100.00	$103.00	3.00%	$3.00	Y
Additional charges on a cost recovery basis.					
Mansfield Sporting Complex - Main Stadium					
Not for Profit / Community Organisations					
Casual Use - Hourly rate	$40.00	$41.00	2.50%	$1.00	Y
Regular Use - Hourly rate	$31.00	$32.00	3.23%	$1.00	Y
Special Events - all day	$635.00	$654.00	2.99%	$19.00	Y

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Name	Year 25/26 Fee (Incl. GST)	Year 26/27 Fee (incl. GST)	Increase %	Increase $	GST
Special Events - two days	$1,100.00	$1,133.00	3.00%	$33.00	Y
Refundable Bond (Special Events Only)	$660.00	$680.00	3.03%	$20.00	N
Commercial Operator					
Casual Use - Hourly rate	$72.00	$74.00	2.78%	$2.00	Y
Regular Use - Daily rate	$55.00	$57.00	3.64%	$2.00	Y
Special Events - all day	$1,390.00	$1,432.00	3.02%	$42.00	Y
Special Events - two days	$1,980.00	$2,040.00	3.03%	$60.00	Y
Refundable Bond (Special Events Only)	$660.00	$680.00	3.03%	$20.00	N
Drama Room					
Not for Profit / Community Organisations					
Casual Use - Hourly rate	$33.00	$34.00	3.03%	$1.00	Y
Regular (minimum 4 week booking) - Hourly rate	$26.00	$27.00	3.85%	$1.00	Y
Special Events - all day	$198.00	$204.00	3.03%	$6.00	Y
Special Events - two days	$295.00	$304.00	3.05%	$9.00	Y
Refundable Bond (Special Events Only)	$220.00	$227.00	3.18%	$7.00	N
School Usage (applicable to Mansfield Secondary College and Mansfield Primary School only as per agreement)	$27.99	$29.00	3.61%	$1.01	Y
Commercial Operator					
Casual Use - Hourly rate	$66.00	$68.00	3.03%	$2.00	Y
Regular (minimum 4 week booking)	$44.00	$45.50	3.41%	$1.50	Y
Special Events - all day (10 hrs)	$396.00	$408.00	3.03%	$12.00	Y
Special Events - two days	$580.00	$600.00	3.45%	$20.00	Y
Refundable Bond (Special Events Only)	$352.00	$363.00	3.13%	$11.00	N
Store Rooms / Cupboards					
Store room 1 (currently occupied by Mansfield Secondary and Auskick) Classified as a SMALL storage room <5m	$220.00	$227.00	3.18%	$7.00	Y
Store room 2 (currently occupied by Mansfield Gymnastics Club) Classified as a LARGE store room >10m	$440.00	$454.00	3.18%	$14.00	Y
Store room 3 (currently occupied by Mansfield Basketball Club) Classified as a SMALL store room <5m	$220.00	$227.00	3.18%	$7.00	Y
Store room 4 (currently occupied by Mansfield Basketball Club) Classified as a MEDIUM store room 5m-10m	$331.00	$341.00	3.02%	$10.00	Y
Store room 5 lockable cupboards (old office transformed into smaller space storage cupboards)	$14.50	$15.00	3.45%	$0.50	Y
Lockable cupboards in sports complex foyer	$14.50	$15.00	3.45%	$0.50	Y
Cleaning					
Cleaning Fee	$200.00	$206.00	3.00%	$6.00	Y

Additional charges on a cost recovery basis.

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Name	Year 25/26 Fee (Incl. GST)	Year 26/27 Fee (incl. GST)	Increase %	Increase $	GST
Alex Pullin Stadium					
Not for Profit / Community Organisations					
Court 1					
Casual use - Hourly rate	$36.00	$37.00	2.78%	$1.00	Y
Regular (minimum 4 week booking) - Hourly rate	$28.00	$29.00	3.57%	$1.00	Y
Court 2					
Casual Use - Hourly rate	$36.00	$37.00	2.78%	$1.00	Y
Regular (minimum 4 week booking)	$28.00	$29.00	3.57%	$1.00	Y
Foyer					
Foyer - Hourly	$22.00	$23.00	4.55%	$1.00	Y
Foyer - Daily	$106.00	$109.00	2.83%	$3.00	Y
Canteen					
Canteen - Hourly	$32.00	$33.00	3.13%	$1.00	Y
Canteen - Daily	$160.00	$165.00	3.13%	$5.00	Y
Community Meeting Room					
Community Meeting Room - Hourly	$22.00	$23.00	4.55%	$1.00	Y
Community Meeting Room - Daily	$106.00	$110.00	3.77%	$4.00	Y
Commercial Operator					
Court 1					
Casual Use - Hourly rate	$53.00	$55.00	3.77%	$2.00	Y
Regular (minimum 4 week booking) - Hourly rate	$41.00	$42.00	2.44%	$1.00	Y
Court 2					
Casual Use - Hourly rate	$53.00	$55.00	3.77%	$2.00	Y
Regular (minimum 4 week booking)	$41.00	$42.00	2.44%	$1.00	Y
Store Room					
Store Room 1	$220.00	$227.00	3.18%	$7.00	Y
Store Room 2	$440.00	$453.00	2.95%	$13.00	Y
Store Room 3	$220.00	$227.00	3.18%	$7.00	Y
Store Room 4	$331.00	$341.00	3.02%	$10.00	Y
Store Room 5	$14.50	$15.00	3.45%	$0.50	Y
Store Room		Price negotiated based on area to be used			Y
Cleaning					
Cleaning Fee	$395.00	$407.00	3.04%	$12.00	Y

Additional charges on a cost recovery basis.

Special Events

Not for Profit / Community Organisations

Refundable bond	$580.00	$600.00	3.45%	$20.00	N
Special events - all day	$555.00	$575.00	3.60%	$20.00	Y
Special events - two days	$1,020.00	$1,050.00	2.94%	$30.00	Y

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Name	Year 25/26 Fee (Incl. GST)	Year 26/27 Fee (incl. GST)	Increase %	Increase $	GST
Commercial Operator					
Refundable bond	$580.00	$600.00	3.45%	$20.00	N
Special events - all day	$1,165.00	$1,200.00	3.00%	$35.00	Y
Special events - two days	$1,745.00	$1,800.00	3.15%	$55.00	Y
Bonnie Doon Recreation Reserve and Hall					
Not for Profit Private Hire					
Football Oval - Hourly	$16.00	$16.50	3.13%	$0.50	Y
Football Oval - Daily	$80.00	$82.00	2.50%	$2.00	Y
Outdoor netball court or multi-use tennis court - Hourly	$7.00	$7.50	7.14%	$0.50	Y
Outdoor netball court or multi-use tennis court - Daily	$39.50	$41.00	3.80%	$1.50	Y
Outdoor court change rooms - Hourly	$7.50	$8.00	6.67%	$0.50	Y
Outdoor court change rooms - Daily	$39.50	$41.00	3.80%	$1.50	Y
Hall with kitchen, toilets, verandah - Hourly	$16.00	$16.50	3.13%	$0.50	Y
Hall with kitchen, toilets, verandah - Daily	$79.50	$82.00	3.14%	$2.50	Y
Community Organisations					
Football Oval - Hourly	$32.00	$33.00	3.13%	$1.00	Y
Football Oval - Daily	$160.00	$165.00	3.13%	$5.00	Y
Outdoor netball court or multi-use tennis court - Hourly	$15.00	$15.50	3.33%	$0.50	Y
Outdoor netball court or multi-use tennis court - Daily	$79.00	$82.00	3.80%	$3.00	Y
Outdoor court change rooms - Hourly	$15.00	$16.00	6.67%	$1.00	Y
Outdoor court change rooms - Daily	$79.00	$82.00	3.80%	$3.00	Y
Hall with kitchen, toilets, verandah - Hourly	$32.00	$33.00	3.13%	$1.00	Y
Hall with kitchen, toilets, verandah - Daily	$159.00	$164.00	3.14%	$5.00	Y
Cleaning Fee					
Cleaning Fee	$195.00	$201.00	3.08%	$6.00	Y

Additional charges on a cost recovery basis.

Mansfield Recreational Reserve

Community Organisations

Oval & tiered seating - Hourly	$32.00	$33.00	3.13%	$1.00	Y
Oval & tiered seating - Daily	$160.00	$165.00	3.13%	$5.00	Y
Netball Court - Hourly	$15.00	$15.50	3.33%	$0.50	Y
Netball Court - Daily	$79.00	$81.00	2.53%	$2.00	Y

College Park

Community Organisations

College Park Oval - Field 2 (Daily)	$53.00	$55.00	3.77%	$2.00	Y
College Park Oval - Field 2 (Hourly)	$10.50	$11.00	4.76%	$0.50	Y
College Park Oval - Field 1 (Hourly)	$10.50	$11.00	4.76%	$0.50	Y
College Park Oval - Field 1 (Daily)	$53.00	$55.00	3.77%	$2.00	Y

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Name	Year 25/26 Fee (Incl. GST)	Year 26/27 Fee (incl. GST)	Increase %	Increase $	GST
Lords Recreation Ground					
Community Organisations					
Oval - Hourly	$22.00	$23.00	4.55%	$1.00	Y
Oval - Daily	$106.00	$110.00	3.77%	$4.00	Y
Visitor Information Centre Meeting Room					
Not for Profit / Community Organisations					
Meeting Room Hire - Full Day	$126.00	$130.00	3.17%	$4.00	Y
Meeting Room Hire - Half Day	$66.00	$68.00	3.03%	$2.00	Y
Meeting Room Hire - Hourly	$28.00	$29.00	3.57%	$1.00	Y
Commercial Operator					
Meeting Room Hire - Full Day	$265.00	$273.00	3.02%	$8.00	Y
Meeting Room Hire - Half Day	$132.00	$136.00	3.03%	$4.00	Y
Meeting Room Hire - Hourly	$44.50	$46.00	3.37%	$1.50	Y
Mansfield Botanic Park					
Not for Profit / Community Organisations					
Stage Hire (standard booking)	-	$30.00	-	-	Y
Stage Hire - Council or Civic Events	-	Nil	-	-	Y
Stage Hire - Community Memorial / Commemorative Events	-	Nil (by approval)	-	-	Y
Audio System (Speaker)	-	$25.00	-	-	Y
Commercial Operator					
Stage Hire (standard booking)	-	$50.00	-	-	Y
Stage Hire - Council or Civic Events	-	N/A	-	-	Y
Stage Hire - Community Memorial / Commemorative Events	-	N/A	-	-	Y
Audio System (Speaker)	-	$100.00	-	-	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	$365.00	$376.00	3.01%	$11.00	Y
Property Information					
Report & Consent (Legislated)	$461.40	$461.40	0.00%	$0.00	Y
Request for Property / Building Information (Legislated)	$53.60	$53.60	0.00%	$0.00	N
Building Inspections other than Mandatory Inspections	$365.00	$376.00	3.01%	$11.00	Y
Lodgement fee (Legislated)	$138.30	$138.30	0.00%	$0.00	N
Protection of Public Works (Legislated)	$334.50	$334.50	0.00%	$0.00	N
Reg 153 & 154 Flood Areas (Legislated)	$461.40	$461.40	0.00%	$0.00	N

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Name	Year 25/26 Fee (Incl. GST)	Year 26/27 Fee (incl. GST)	Increase %	Increase $	GST
Siting/Projections/Designated Areas (Legislated)	$329.60	$329.60	0.00%	$0.00	N
Demolition Section 29A Response (Legislated)	$96.60	$96.60	0.00%	$0.00	N
File Retrieval from Off Site Archive	$122.00	$126.00	3.28%	$4.00	N

Pool Registrations

Information search fee (Legislated)	$53.60	$53.60	0.00%	$0.00	N
Lodgement of Certificate of Barrier Compliance (Legislated)	$23.10	$23.10	0.00%	$0.00	N
Lodgement of Non-compliant Certificate of Barrier Compliance (Legislated)	$437.00	$437.00	0.00%	$0.00	N
Registration of pool (Legislated)	$36.10	$36.10	0.00%	$0.00	N
Requested inspection of pool barrier for certificate of compliance	$390.00	$275.00	-29.49%	-$115.00	Y

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Name	Year 25/26 Fee (Incl. GST)	Year 26/27 Fee (incl. GST)	Increase %	Increase $	GST
Planning Fees					
Advertising Fee					
Administration Charge	$62.30	$64.10	2.89%	$1.80	N
Newspaper Charge (per advertisement)	$381.00	$392.00	2.89%	$11.00	N
Public Notice by letter	Public notice by letter: $226.6 or per letter: $5.67				N
Public Notice on site	$175.50	$180.50	2.85%	$5.00	N
Fees for Permits (All fees are Legislated)					
Use of land					
Class 1 - Use only	$1,496.10	$1,496.10	0.00%	$0.00	N
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	$226.90	$226.90	0.00%	$0.00	N
Class 3 - More than $10,000 but not more than $100,000	$714.40	$714.40	0.00%	$0.00	N
Class 4 - More than $100,000 but not more than $500,000	$1,462.50	$1,462.50	0.00%	$0.00	N
Class 5 - More than $500,000 but not more than $1,000,000	$1,580.10	$1,580.10	0.00%	$0.00	N
Class 6 - More than $1,000,000 but not more than $2,000,000	$1,697.80	$1,697.80	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	$226.90	$226.90	0.00%	$0.00	N
Class 8 - VicSmart application if the estimated cost of development is more than $10,000	$487.50	$487.50	0.00%	$0.00	N
Class 9 - VicSmart application to subdivide or consolidate land	$226.90	$226.90	0.00%	$0.00	N
Class 10 - VicSmart application (other than a class 7, 8 or 9 permit)	$226.90	$226.90	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	$1,302.80	$1,302.80	0.00%	$0.00	N
Class 12 - More than $100,000 but not more than $1,000,000	$1,756.60	$1,756.60	0.00%	$0.00	N
Class 13 - More than $1,000,000 but not more than $5,000,000	$3,874.70	$3,874.70	0.00%	$0.00	N

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Name	Year 25/26 Fee (Incl. GST)	Year 26/27 Fee (incl. GST)	Increase %	Increase $	GST
Class 14 - More than $5,000,000 but not more than $15,000,000	$9,875.90	$9,875.90	0.00%	$0.00	N
Requested inspection of pool barrier for certificate of compliance	$390.00	$275.00	-29.49%	-$115.00	Y
Class 15 - More than $15,000,000 but not more than $50,000,000	$29,123.30	$29,123.30	0.00%	$0.00	N
Class 16 - More than $50,000,000	$65,458.10	$65,458.10	0.00%	$0.00	N

Subdivision

Class 17 - To subdivide an existing building (other than a class 9 permit)	$1,496.10	$1,496.10	0.00%	$0.00	N
Class 18 - To subdivide land into 2 lots (other than a class 9 or class 17 permit)	$1,496.10	$1,496.10	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)	$1,496.10	$1,496.10	0.00%	$0.00	N
Class 20 - Subdivide land (other than a class 9, class 17, class 18, or class 19 permit)	$1,496.10	$1,496.10	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	$1,496.10	$1,496.10	0.00%	$0.00	N
Class 22 - A permit not otherwise provided for in the regulation	$1,496.10	$1,496.10	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.	$1,496.10	$1,496.10	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	$1,496.10	$1,496.10	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	$226.90	$226.90	0.00%	$0.00	N
Class 4 - More than $10,000 but not more than $100,000	$714.40	$714.40	0.00%	$0.00	N
Class 5 - More than $100,000 but not more than $500,000	$1,462.50	$1,462.50	0.00%	$0.00	N
Class 6 - More than $500,000	$1,580.10	$1,580.10	0.00%	$0.00	N

VicSmart applications

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

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Name	Year 25/26 Fee (Incl. GST)	Year 26/27 Fee (incl. GST)	Increase %	Increase $	GST
Class 7 - Amendment to a class 7 permit - if the cost of any additional development is $10,000 or less	$226.90	$226.90	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	$487.50	$487.50	0.00%	$0.00	N
Class 9 - Amendment to a class 9 permit - subdivide or consolidate land	$226.90	$226.90	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)	$226.90	$226.90	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	$1,302.80	$1,302.80	0.00%	$0.00	N
Class 12 - More than $100,000 but not more than $1,000,000	$1,756.60	$1,756.60	0.00%	$0.00	N
Class 13 - More than $1,000,000	$3,874.70	$3,874.70	0.00%	$0.00	N

Subdivision

Class 14 - Amendment to a permit - to subdivide an existing building (other than a class 9 permit)	$1,496.10	$1,496.10	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)	$1,496.10	$1,496.10	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)	$1,496.10	$1,496.10	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	$1,496.10	$1,496.10	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	$1,496.10	$1,496.10	0.00%	$0.00	N
Class 19 - Amendment to a permit not otherwise provided for in the regulation	$1,496.10	$1,496.10	0.00%	$0.00	N

Subdivision Fees (All fees are Legislated)

Regulation 6 - For certification of a plan of subdivision	$198.40	$198.40	0.00%	$0.00	N
Regulation 7 - Alteration of plan under section 10(2) of the Act	$126.10	$126.10	0.00%	$0.00	N
Regulation 8 - Amendment of certified plan under section 11(1) of the Act	$159.70	$159.70	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

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Name	Year 25/26 Fee (Incl. GST)	Year 26/27 Fee (incl. GST)	Increase %	Increase $	GST
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 - Section 20(4) - An amendment to a planning scheme exempted from the requirements	$4,538.70	$4,538.70	0.00%	$0.00	N
Regulation 8 - Section 20(4) - An amendment to a planning scheme exempted from certain requirements prescribed	$1,092.70	$1,092.70	0.00%	$0.00	N
Regulation 10 - Composite fee for combined permit applications	The fee for an application for more than one class of permit set out in the Table at the foot of regulation 9 is the sum of: (a) the highest of the fees which would have applied if separate applications had been made; and (b) 50% of each of the other fees which would have applied if separate applications had been made.				N
Regulation 12 - Fees for request to amend an application for a permit or an application for an amendment to a permit	(1) For the purposes of section 57A(3)(a) of the Act, the fee for a request to amend an application for a permit after notice of the application has been given under section 52 of the Act is 40% of the application fee for that class of permit set out in the Table at the foot of regulation 9 and any additional fee prescribed under subregulation (3). (2) For the purposes of section 57A(3)(a) of the Act, the fee for a request to amend an application to amend a permit after notice of the application has been given under section 52 of the Act is 40% of the application fee for that class of amendment to a permit set out in the Table at the foot of regulation 11 and any additional fee prescribed under subregulation (3). (3) If an amendment to an application for a permit referred to in subregulation (1) or an amendment to an application to amend a permit referred to in subregulation (2) were to have the effect of changing the class of that permit to a permit of a new class having a higher application fee set out in the Table at the foot of regulation 9, the applicant must pay an additional fee being the difference between the application fee for the permit that is to be amended and the application fee for the new class of permit set out in that Table.				N
Regulation 15 - Certificate of Compliance under Section 97N	$369.80	$369.80	0.00%	$0.00	N
Regulation 16 - Amend or end an Agreement under Section 173	$748.00	$748.00	0.00%	$0.00	N
Regulation 18 - Satisfaction matters (where a planning scheme or permit specifies that a matter must be done to the satisfaction of a Responsible Authority)	$369.80	$369.80	0.00%	$0.00	N

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

Stage 1	$3,462.90	$3,462.90	0.00%	$0.00	N
Stage 2 - Up to 10 submissions	$17,163.00	$17,163.00	0.00%	$0.00	N
Stage 2 - 11 to 20 Submissions	$34,292.40	$34,292.40	0.00%	$0.00	N
Stage 2 - More than 20 submissions	$45,840.90	$45,840.90	0.00%	$0.00	N

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Name	Year 25/26 Fee (Incl. GST)	Year 26/27 Fee (incl. GST)	Increase %	Increase $	GST
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.	$546.30	$546.30	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.	$546.30	$546.30	0.00%	$0.00	N

Planning - Other Matters

Consideration of Plans/Request under a Section 173 Agreement	$369.80	$369.80	0.00%	$0.00	N
Application for an extension of time to a Planning Permit	$275.00	$283.00	2.91%	$8.00	N
Extension of Time of permit - second application	$550.00	$570.00	3.64%	$20.00	N
Application for an extension of time to a Planning Permit - Subsequent applications (3rd onwards)	$825.00	$855.00	3.64%	$30.00	N
Request for Information - Written Planning Advice	$99.50	$102.50	3.02%	$3.00	Y
Secondary consent to plans	$211.50	$217.50	2.84%	$6.00	N
Retrieval of copy of a Planning Permit (and Endorsed Plans) per permit. inc. GST	$99.50	$102.50	3.02%	$3.00	N

Development Plans

Application for Development Plan approval*	$1,496.10	$1,496.10	0.00%	$0.00	N
Application to Amend a Development Plan*	$1,496.10	$1,496.10	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 (Legislated)	$174.00	$180.00	3.45%	$6.00	Y
Timber Harvest Thinning Plan Fee (Legislated)	$180.00	$185.00	2.78%	$5.00	Y
Timber Harvest Plan Satisfaction Fee (Legislated)	$785.00	$805.00	2.55%	$20.00	Y

Environmental Health Service

Onsite Wastewater Management Systems (All fees are Legislated)

Amend Permit (Legislated)	$174.40	$179.30	2.81%	$4.90	N
Finalise Expired Permit (Legislated)	$174.40	$179.30	2.81%	$4.90	N
Permit to Alter - Major (Legislated)	$821.60	$844.20	2.75%	$22.60	N
Permit to Alter - Minor (Legislated)	$626.10	$643.30	2.75%	$17.20	N
Permit to Install (Legislated)	$821.60	$844.20	2.75%	$22.60	N
Transfer Permit (Legislated)	$166.90	$171.50	2.76%	$4.60	N
Extension to Expired Permit (Legislated)	$139.60	$143.50	2.79%	$3.90	N
Application for Septic System	-	$844.20	-	-	N

Environmental Health Registrations

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Name	Year 25/26 Fee (Incl. GST)	Year 26/27 Fee (incl. GST)	Increase %	Increase $	GST
Food Act					
Class 1 - Hospitals, Nursing Homes - New	$580.00	$680.00	17.24%	$100.00	N
Class 1 - Hospitals, Nursing Homes - Renewal	$500.00	$597.00	19.40%	$97.00	N
Class 2A - Hazardous foods large scale premises as defined - New	$580.00	$680.00	17.24%	$100.00	N
Class 2A - Hazardous foods large scale premises as defined - Renewal	$580.00	$598.00	3.10%	$18.00	N
Class 2B - Hazardous foods smaller scale premises as assessed by Council - New	$580.00	$680.00	17.24%	$100.00	N
Class 2B - Hazardous foods smaller scale premises as assessed by Council - Renewal	$500.00	$515.00	3.00%	$15.00	N
Class 3, 3A - Lower risk unpackaged & packaged potentially hazardous - New	$300.00	$309.00	3.00%	$9.00	N
Class 3, 3A - Lower risk unpackaged & packaged potentially hazardous - Renewal	$210.00	$252.00	20.00%	$42.00	N
Charitable Organisation Community Groups - New	$82.00	$85.00	3.66%	$3.00	N
Charitable Organisation Community Groups - Renewal	$82.00	$85.00	3.66%	$3.00	N
Single food stall application	$71.00	$73.50	3.52%	$2.50	N
Up to 4 food stall events	$112.00	$116.00	3.57%	$4.00	N
More than 4 food stall events Class 2	$168.00	$173.00	2.98%	$5.00	N
More than 4 food stall events Class 3	$114.00	$118.00	3.51%	$4.00	N
Additional inspection - where 'Section 19 Notice' is issued to Food Premises	$182.00	$188.00	3.30%	$6.00	N
Request for Inspection (including pre-regisitration assessment)		$206.00			N
Additional inspection - within 48 hours		$250.00			N
Additional inspection - to rectify ongoing non-compliance concerns		$187.46			N
Failed food samples - resampling fee				Cost +10%	N
Public Health & Wellbeing Act					
Aquatic - New	$227.00	$234.00	3.08%	$7.00	N
Aquatic - Renewal	$227.00	$234.00	3.08%	$7.00	N
Prescribed Accommodation - New	$300.00	$309.00	3.00%	$9.00	N
Prescribed Accommodation - Renewal	$300.00	$309.00	3.00%	$9.00	N
School camps - New	$176.00	$182.00	3.41%	$6.00	N
School camps - Renewal	$176.00	$182.00	3.41%	$6.00	N
Hairdressing/Beauty - New	$176.00	$182.00	3.41%	$6.00	N
Beauty Premises - Renewal	$176.00	$182.00	3.41%	$6.00	N
Mobile Hairdressing - New	$176.00	$182.00	3.41%	$6.00	N
Mobile Hairdressing - Renewal	$176.00	$182.00	3.41%	$6.00	N
Skin Penetration Processes - New	$200.00	$206.00	3.00%	$6.00	N
Skin Penetration Processes - Renewal	$200.00	$206.00	3.00%	$6.00	N
Transfer fee - Renewal				50% of Annual Fee	N
Inspection Requests (pre-purchase of business)	$198.00	$204.00	3.03%	$6.00	N

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Name	Year 25/26 Fee (Incl. GST)	Year 26/27 Fee (incl. GST)	Increase %	Increase $	GST
Caravan Parks & Movable Dwellings					
3-yearly registration cycle					
Up to 25 sites - 17 fee units (Legislated)	$285.70	$293.60	2.77%	$7.90	N
26 to 50 sites - 34 fee units (Legislated)	$571.50	$587.20	2.75%	$15.70	N
51 to 100 sites - 68 fee units (Legislated)	$1,143.00	$1,174.40	2.75%	$31.40	N
101 to 150 sites - 100 fee units (Legislated)	$1,731.40	$1,778.80	2.74%	$47.40	N
151 to 200 sites - 120 fee units (Legislated)	$2,302.90	$2,366.00	2.74%	$63.10	N
Over 200 sites - 171 fee units (Legislated)	$2,874.50	$2,953.20	2.74%	$78.70	N
Transfer - Change of Ownership, etc. 5 fee units (Legislated)	$84.00	$86.40	2.86%	$2.40	N
Transhipment Yards					
Transhipment Fees	$1,510.00	$1,555.00	2.98%	$45.00	Y
Cemetery Trust					
Administration Fees Miscellaneous					
Cancellation Fees	$200.00	$200.00	0.00%	$0.00	Y
Interment administration	$135.00	$140.00	3.70%	$5.00	Y
Interment administration - Removal of ashes from Wall Niche	$485.00	$500.00	3.09%	$15.00	Y
Interment out of standard hours	$265.00	$273.00	3.02%	$8.00	Y
Search of cemetery records	$22.00	$23.00	4.55%	$1.00	N
Interment Services					
Exhumation	$2,130.00	$2,195.00	3.05%	$65.00	Y
Interment of bodily remains - Adult - First interment - Monumental/Lawn	$1,565.00	$1,615.00	3.19%	$50.00	Y
Interment of bodily remains - Adult - First interment - surcharge when a hand dig is required	$460.00	$475.00	3.26%	$15.00	Y
Interment of bodily remains - Child - First interment	$565.00	$582.00	3.01%	$17.00	Y
Lift and Reposition	$2,130.00	$2,195.00	3.05%	$65.00	Y
Oversized Grave	$200.00	$206.00	3.00%	$6.00	Y
Re Opening Grave - Without cover	$1,010.00	$1,040.00	2.97%	$30.00	Y
Removal of ledger - Fee for qualified stone mason to remove top from Memorial				Cost + 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	$130.00	$134.00	3.08%	$4.00	N
Affixing bronze externally supplied plaque and or granite panel or other base by cemetery - Affixing or installation or placement fee	$130.00	$134.00	3.08%	$4.00	N

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Name	Year 25/26 Fee (Incl. GST)	Year 26/27 Fee (incl. GST)	Increase %	Increase $	GST
Affixing bronze externally supplied plaque and or granite panel or other base by cemetery - Supply of concrete rest, spacing block or other necessary base	$130.00	$134.00	3.08%	$4.00	N
New headstone and base with existing foundation - Each additional grave forming the same monument	$44.00	$45.00	2.27%	$1.00	N
New headstone and base with existing foundation - Single Grave	$185.00	$190.00	2.70%	$5.00	N
New headstone and base without existing foundation - Each additional grave forming the same monument	$60.00	$62.00	3.33%	$2.00	N
New headstone and base without existing foundation - Single Grave	$60.00	$62.00	3.33%	$2.00	N
New monument with existing foundation - Each additional grave forming the same monument	$80.00	$83.00	3.75%	$3.00	N
New monument with existing foundation - Single Grave	$225.00	$232.00	3.11%	$7.00	N
New monument without existing foundation - Each additional grave forming the same monument	$255.00	$263.00	3.14%	$8.00	N
New monument without existing foundation - Single Grave	$195.00	$200.00	2.56%	$5.00	N
Out of Standard Hours - 0-4hrs (memorial installation with prior approval)	$130.00	$135.00	3.85%	$5.00	N
Out of Standard Hours - 4hr+ within same day (memorial installation with prior approval)	$275.00	$285.00	3.64%	$10.00	N
Memorial Permit Fees - Renovation					
Additional Inscription				At cost	N
Major - Single Grave	$195.00	$200.00	2.56%	$5.00	N
Minor - Single Grave	$145.00	$150.00	3.45%	$5.00	N
Minor - Single Grave - Plaque refurbishment	$275.00	$285.00	3.64%	$10.00	N
Memorialisation - Plaque					
Memorialisation Plaque (New bronze) - 380mm x 280mm	$805.00	$830.00	3.11%	$25.00	Y
Memorialisation Plaque (New bronze) - 300mm x 200mm	$710.00	$732.00	3.10%	$22.00	Y
Memorialisation Plaque (New bronze) - 235mm x 185mm	$582.00	$600.00	3.09%	$18.00	Y
Memorialisation Plaque (New bronze) - 200mm x 200mm or 155mm x 230mm	$435.00	$450.00	3.45%	$15.00	Y
Memorialisation Plaque (New bronze) - With additional features				At cost	Y
Memorial Plaque refurbishment	$305.00	$315.00	3.28%	$10.00	Y
Rock position	$535.00	$550.00	2.80%	$15.00	Y
Monumental works permit	$185.00	$190.00	2.70%	$5.00	N
Right of Interment bodily remains (At Need)					
Adult - First interment - And Pre Need - Lawn and Monumental sections	$1,510.00	$1,555.00	2.98%	$45.00	Y
Child - First interment - Monumental	$965.00	$995.00	3.11%	$30.00	Y

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Name	Year 25/26 Fee (Incl. GST)	Year 26/27 Fee (incl. GST)	Increase %	Increase $	GST
Right of Interment cremated remains (At Need)					
Single - Perpetual tenure - Lawn	$665.00	$685.00	3.01%	$20.00	Y
Single - Perpetual tenure - Rock Position	$420.00	$435.00	3.57%	$15.00	Y
Single - Perpetual tenure - Wall Niche	$595.00	$615.00	3.36%	$20.00	Y
Other					
Memorial Permit Fees - Supply of Approved Products	$205.00	$211.00	2.93%	$6.00	Y
Right of interment Surrender - Maintenance as per Department of Health Scale - Excluding administration costs	As per Department of Health Scale				Y

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