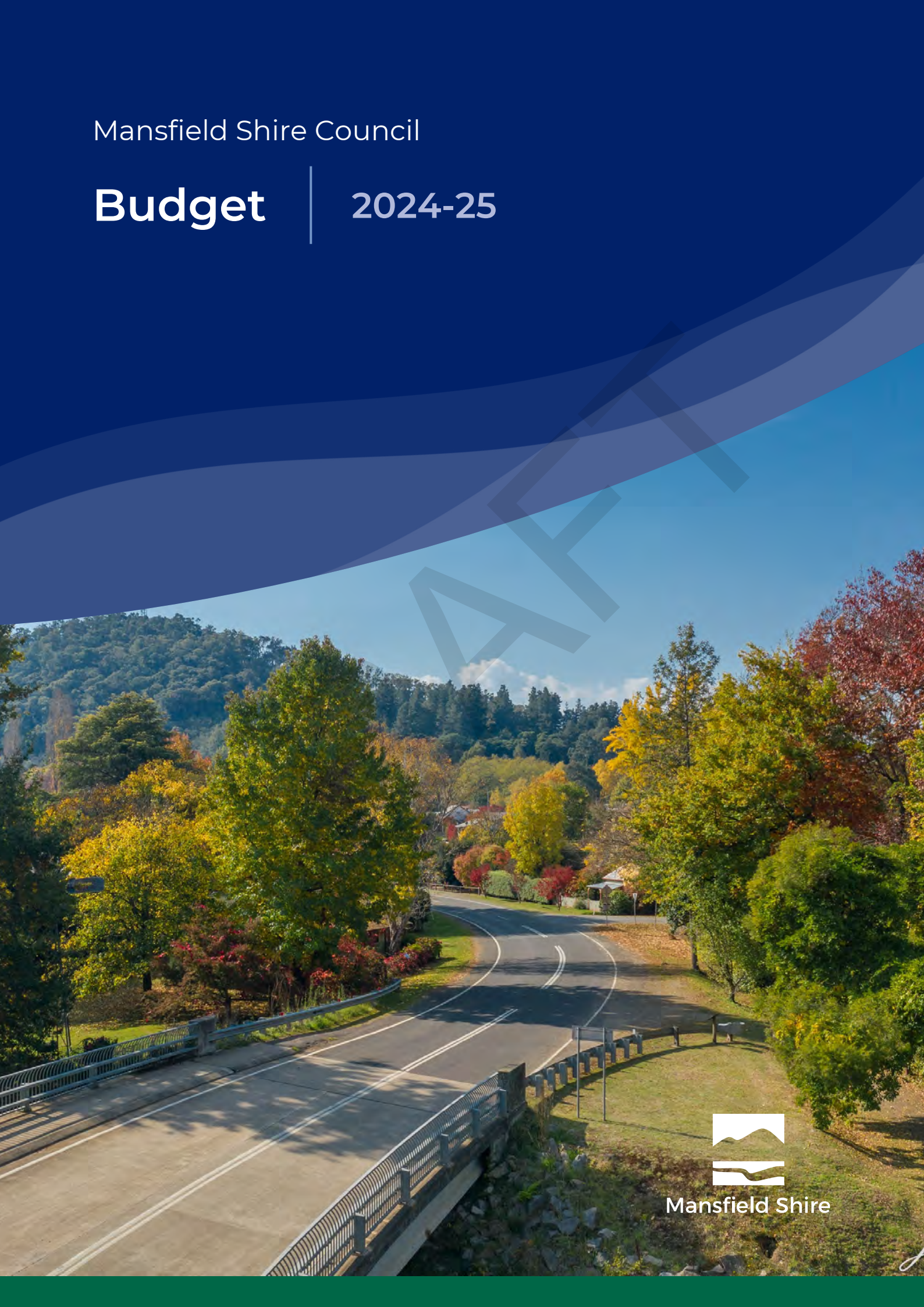


Mansfield Shire Council

Budget

2024-25



Mansfield Shire

Mansfield Shire Council **Budget 2024-25**

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Mansfield Shire Council Budget 2024-25

Mayor's Introduction

This is the fourth budget for this term of council. It is a fiscally responsible budget that delivers on our original promises: to get back to basics, to focus on Council's core services, to reduce the backlog of work on our assets, and to listen and act on the changing needs of our community while prioritising strong financial management of rate payer's money.

One significant area of concern and focus is the rising interest rates and inflationary pressures on council and the community. While the "Fair Go Rates System" rate cap for 2024-25 has been set at 2.75%, the real cost of inflation over the past year has been closer to 4.4%. Despite this additional pressure, with careful planning, savings identified and responsible fiscal control, Council has been able to deliver a lower rate rise of 2.25%, which is a 48% discount to the inflation rate.

Council's focus has also been catching up on a backlog of renewals for roads, bridges and stormwater drains, the Heavy Vehicle Alternative Route, the Mullum Wetlands rejuvenation, and many other projects the community have told us were needed. We know that roads are important for our community, so we have managed to grade more kilometres of road than ever before, with 540km graded last year and more than 200km of roads so far this year.

Council received more than 70 submissions in our early budget consultation. Every submission was considered, and many have been included in this year's budget, including:

- ▶ A new shared footpath from Howqua Inlet to the Caravan Park
- ▶ A permanent undercover stage at the Botanic Park for performing arts and Australia Day events, saving more than \$9,000 per year to host community events.
- ▶ A new spring clean-up event for green waste (disposal free of charge) and we will also be bringing back tip-vouchers for free disposal of green waste at the Mansfield Resource Recovery Centre (MRRC) once per year.
- ▶ Upgrade of the Re-Use Shop at the MRRC, reducing how much we send to landfill and helping to reduce costs for waste disposal.
- ▶ Streamlining our planning systems to make it easier to apply for permits, make payments and track applications, as part of our digital transformation program. This puts systems in place that mean we can deal with regional growth in a more efficient way.
- ▶ A record Capital Works program for 2024-25 of \$18.75 million. This will be funded with \$10.95 million from government grants, \$0.97 million from development contributions and \$6.83 million from Council operations.

Some of the key infrastructure projects to be undertaken include:

- ▶ Completing the IMPACT Route with Highton Lane, Rifle Butts Road and Chapel Hill works being finalised, including upgrade of the Lanky Creek crossing and the bridge over the Delatite River.
- ▶ Progressing the Mansfield Heritage Museum. We are working with the Mansfield Historical Society and other project partners including Taungurung on the fit-out of the building.
- ▶ Malcolm Street Reconstruction Program Stage 1 – improving the road surface from Highett Street to Village Court.
- ▶ Township Sealing Program – upgrade of James Street, Bonnie Doon.
- ▶ Installation of solar panels at the Mansfield Sporting Complex and upgrade of streetlights to LED lighting as part of our Climate Action Plan.
- ▶ Installation of shared footpaths at Piries-Goughs Bay Road, Kidston Parade, and Mansfield-Woods Point Road in Jamieson.

Other major programs of work for the 2024-25 financial year include:

- ▶ Rolling out green waste bins for food and organic waste.
- ▶ Filling in more of the missing links in our shared path network.

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- ▶ Working with our community to create the Delatite Valley Plan.
- ▶ Increasing funding for stormwater and bridges to address:
 - Longstanding localised flooding issues on Rowe Street, Mansfield and Hurley St, Woods Point.
 - Major upgrade works on the Graves Road culvert.
 - Bridge renewal works for Bracks Bridge, Goughs Bay.
- ▶ A parking study as part of the High Street Masterplan to improve accessibility to the Mansfield township and respond to growth.
- ▶ Bringing fire inspections in-house and increasing our local laws presence.
- ▶ Increasing funding for weed management, controlling weeds such as blackberry and Patterson's curse, and improving environmental mapping.
- ▶ Creation of a Wetlands Management Plan for ongoing management of the Mullum Wetlands.
- ▶ We continue our Outlying Communities Infrastructure Fund grant program for \$75,000 per year.

We also continue our longstanding commitment to seeking funding that will help to deliver on our community's needs, including:

- ▶ Funding applications and advocacy for the Emergency Resilience Centre construction on the Maroondah Highway in Mansfield, co-located with the SES to provide an important hub for emergency management training and collaboration between first responders, building community resilience. This is a project that will take place over 2 years, subject to grant funding.
- ▶ Funding applications and advocacy for an upgrade of facilities at the Mansfield swimming pool including a new roof over the learner's pool and improved accessibility so that it can be used for swimming lessons all year round.
- ▶ Road safety, including funding applications and advocacy for construction of new roundabouts at several intersections, including the black spot at the intersection of Dead Horse Lane and the Mansfield-Whitfield Road, which is a Vic Roads / State Government Road.

Our confident delivery of this budget rests on two non-negotiables: we listen to our community, and we manage ratepayer funds effectively. As a result, we have been able to deliver an average rate increase of only 1.875% per annum over the last 4 years.

This budget lays strong foundations for the future. It is a demonstration that we continue to listen to our community, delivering a record surplus, a record capital expenditure and a record spend on roads whilst focusing on responsible cost savings, passed onto the rate payer by a modest increase in rates.

I look forward to working with you in the community to deliver these exciting projects throughout the coming year.



Cr Steve Rabie

Mayor

Mansfield Shire Council Budget 2024-25

Budget Influences

Our Shire

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

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

Mansfield Shire has experienced extraordinary growth in recent years and is expected to continue at a rate of 2.02% per annum in the long term. This has put Mansfield only behind the City of Wodonga as experiencing the fastest population growth in Northeast Victoria.

Over the next 15 years Mansfield Shire's permanent population is forecast to grow by 4,000 residents. This, together with our non-resident population, which currently equates to 43% of our rate base, presents some emerging opportunities and challenges.

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

Development of the 2024-25 Budget has been influenced by how our community, businesses and visitors see, use and value the places and spaces we currently have. Our future prosperity is determined and shaped through sound financial management and well-planned infrastructure investment to support the long-term growth of the Shire.

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

External Factors

The Victorian State Government introduced a cap on rate increases from 2016-17. The cap for 2024-25 has been set at 2.75%. CPI is currently sitting at 3.6% (as at end of March quarter).

The Federal Government announced in the 2021 Budget that the Superannuation guarantee percentage for the 2021-22 financial year would increase, moving the rate from 9.5% to 10.0%, and a further 0.5% increase, each financial year, until the rate reaches 12.0% in the 2025-26 financial year. For 2024-25, the Superannuation Guarantee is 11.5%.

State Government charges such as the Environment Protection Agency (EPA) waste levy have increased significantly in recent years from \$33.03 in 2019-20 up to \$64.55 in 2023-24, nearly double. Despite this, Council's cost of waste collection services will reduce moving into 2024-25 due to the renegotiation of waste service contracts with our primary service provider. This has resulted in the following reductions to our waste charges proposed from 1 July 2024:

Community Waste - down 6% to \$86.29

Kerbside Garbage 80L – down 8% to \$172.72

Kerbside Garbage 120L - down 8% to \$259.08

Kerbside Garbage 240L - down 8% to \$518.16

Kerbside Recycling 240L - down 18% to \$137.87

Kerbside FOGO 240L (Green Bin) - \$98.69 (new service charge)

Hence, the **average household waste charge will reduce by 10%** for those households not receiving a new green bin.

In 2021, the Victorian Government introduced legislation which requires all local governments to manage

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four waste streams; general waste (red bin), commingled recycling (yellow bin), FOGO (Food Organics and Garden Organics – green bin) and glass (purple bin). After extensive community consultation and feedback during 2022-23 and 2023-24 to inform the frequency of the green bin collection service and the township areas included, the green bin service will be introduced from 1 July 2024. This service will commence in Mansfield and will be progressively rolled out to townships in outlying areas in the first half of 2024-25.

Each household included in the collection areas will receive a 240L green lid bin and will contribute to reducing the amount of green waste currently deposited into landfill, which is estimated at 30% within the shire.

The cost of this new service will be an additional \$40.46 per year to the average household waste charge (\$581.93 total charge inclusive of green bin) for residents who receive the new service, consistent with the advice provided to community during consultation over the waste and recycling service collection frequencies.

Internal Influences

As well as external influences, there are also several internal influences which have been taken into consideration in the preparation of the 2024-25 Proposed Budget.

These include:

- ▶ Funding to improve efficiencies through the Collaborative Digital Transformation program to enhance productivity and customer service.
- ▶ Continuing to renew infrastructure assets, with an expanded capital works program focused on road, stormwater and bridge renewal.
- ▶ Returning the waste reserve to a positive position due to careful budget management and cost reduction, in addition to managing the cost impacts associated with new waste streams.
- ▶ Bringing fire inspections in house and increasing Local Laws resources (rangers) on the ground to better service our growing communities, with the number of rangers proposed to increase from 1.4 FTE to 2.0 FTE.
- ▶ Continuing to invest in maintenance and beautification of our Shire's public spaces, through increased investment in Field Services resources to maintain the new open space assets transferred to Council from subdivisions.
- ▶ Continuing to carefully plan for the future development of our Shire and respond to growth pressures through the Strategic Planning Program, preparation of Flood Studies, and an Infrastructure Plan to guide development contributions.

Implementation of Strategic Plans

The implementation of Plans and Strategies adopted by Council in line with the Council Plan 2021-25 objectives, has also been taken into consideration in forming the 2024-25 Proposed Budget.

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

- ▶ Climate Action Plan
- ▶ Open Space Strategy
- ▶ Industrial & Commercial Land Use Strategy
- ▶ Mansfield Planning Strategy
- ▶ Asset Plan
- ▶ Financial Plan
- ▶ Domestic Animal Management Plan
- ▶ On-site Wastewater Management Plan

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- ▶ Footpath and Shared Path Strategy
- ▶ Bonnie Doon Plan
- ▶ Merton Plan
- ▶ Mansfield Planning Scheme Review
- ▶ Botanic Park Masterplan
- ▶ Station Precinct Masterplan
- ▶ Tree Management Plan

Budget Principles

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

These include:

- ▶ Consumer Price Index set at 2.75% - in line with the Local Government Victoria Bulletin – December 2023. (Noting that current CPI is sitting at 3.6%)
- ▶ Rates increase of 2.25% 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 ratepayers.
- ▶ Differential rates have been reviewed to respond to movements in valuations across the Shire.
- ▶ The general principle of User Charges and Fees is to recover the costs incurred to provide a service; however, some fees are set by legislation. Legislated fees are generally advised by the Victorian State Government during July each year.
- ▶ Recurrent operating grant revenue is maintained at 2023-24 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 gone from 9,792 to 10,546 residents in 3 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 realised substantial savings through these initiatives this past financial year, with the total savings and avoided costs estimated at more than \$800,000.

Additional staff include the position of a parks and gardens leading hand position, which during the trial of the position in the last financial year has seen the upgrade of the second playing field at College Park and continued high community satisfaction ratings for parks and gardens. This budget also includes a volunteer coordinator to support the contributions that community are already making.

Council will undergo a system overhaul to streamline our planning processes and many other corporate systems to replace outdated manual processes. This is fully grant-funded and will make a real difference in how the community can efficiently access and use Council services. These new systems will provide great efficiencies for how Council services the population growth being experienced.

Mansfield Shire Council Budget 2024-25**Proposed Acquisition and Sale of Property Assets**

The sale of land on Lakins Road was announced in last year's budget and the settlement of this sale will happen this coming July 2024. A major element of this year's budget is the proposed purchase of property at 35-37 Ailsa Street at the rear section of the Mansfield Bowls Club. Council sees this as a win-win, with the club selling this land to raise funds to upgrade their other bowling green's surface, making the rear green surplus to their needs. The sale will be structured to allow the club to retain access to the rear green while the new, more durable surface is installed on the remaining green. The strategic purchase of this land abutting existing carparks and community facilities will allow Council to respond to the future growth of the Mansfield township. Council will engage with the community over the use of this land.

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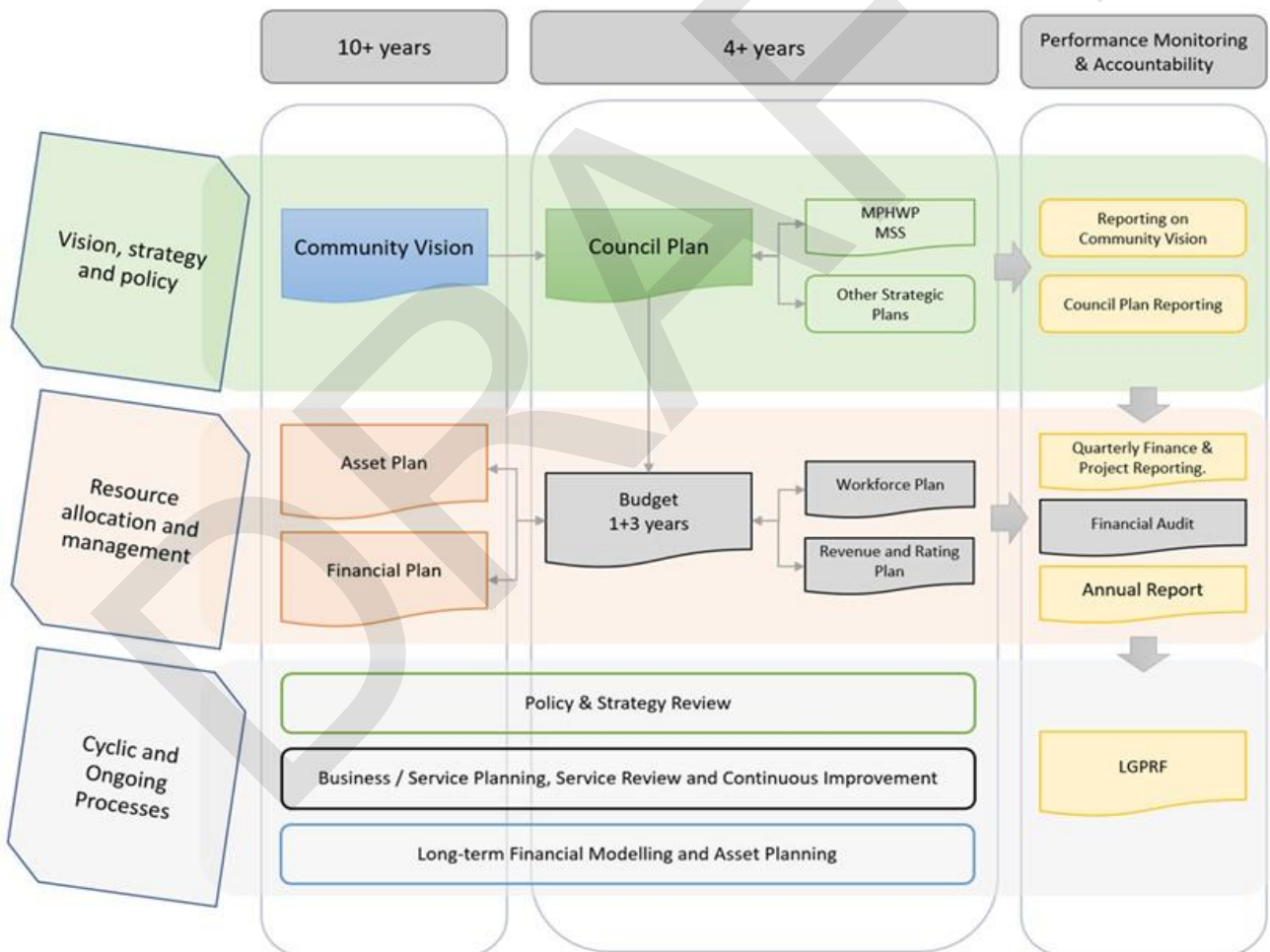
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1. Link to the Integrated Strategic Planning and Reporting Framework

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

1.1. Legislative Planning and Accountability Framework

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



Source: Department of Jobs, Precincts and Regions

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

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1.1.2. Key Planning Considerations

Service Level Planning

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

Community consultation needs to be in line with Council's adopted Community Engagement Policy and Public Transparency Policy. The community feedback received through the early 2024-25 Budget engagement process, and over the last year, has allowed Council to consider and incorporate a range of new initiatives as part of the proposed Budget.

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

Community submissions that were received and are included in the 2024-25 Budget include well over 80% of the submissions:

- ▶ Shared Footpath from Howqua Inlet to Howqua caravan park: 41 Submissions (58%)
- ▶ Undercover Stage Area at Botanic Park: 7 Submissions (10%)
- ▶ New Bike 'Pump Track': 6 Submissions (8%)
- ▶ Joining of two footpaths from bottom of Kareen Crt, to bottom of Oaksford Drv: 1 Submission
- ▶ Continuation of footpath between top end of Malcolm St, and Kidston Parade: 1 Submission
- ▶ European wasp control: 1 Submission
- ▶ Woods Point roads, guttering and footpath near public toilets: 2 Submissions
- ▶ Power upgrade for Bonnie Doon Community Centre and shade sails over the playground and sandpit: 1 Submission

Other submissions that were received that are not included in the 2024-25 Budget include:

- ▶ Regrading of old Howqua Track: 1 Submission – although not included this year it is being investigated further by Council's engineering team.
- ▶ Construction of a new Water Park: 1 Submission – although not included this year, a grant submission has been made for improvements to the Mansfield Swimming Pool including a new water play area.
- ▶ Installation of new LED lighting at Tennis Court: 1 Submission – future grant funding opportunities will be investigated for this project.
- ▶ Creation of new premises for Mansfield Gymnastics: 1 Submission – this project will be discussed further with the club to identify future opportunities.
- ▶ Creation of new Day Spa/Sauna complex in Mansfield: 1 Submission – this is not considered a Council responsibility.
- ▶ Sealing Kidston Parade from Malcolm St to Stoneleigh Rd: 1 Submission – this is anticipated to be undertaken as part of a development contribution.
- ▶ Sealing of Changue Road: 1 Submission – although not included this year, this will be reviewed for inclusion in the 10 year Capital Works program.
- ▶ Park benches, BBQ and toilet for Macs Cove: 1 Submission – although not included this year, this will be

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reviewed for inclusion in the 10 year Capital Works program.

- ▶ Toilets at Goughs Bay: 1 Submission – although not included this year, Council will continue to work with the Progress Association on provision of temporary toilets over the peak summer period.
- ▶ Cycle event and mountain bike park: 1 Submission for each – although not included these requests may have other grant funding opportunities.

The community submissions have been carefully considered by Council in development of the proposed 2024-25 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.

In addition to the early budget engagement, a comprehensive deliberative engagement process was undertaken during 2023-24 to plan for the introduction of a green bin for FOGO (Food Organics Garden Organics) in urban areas from July 2024. This engagement has influenced the FOGO rollout areas and the resources that will be made available to households to support the rollout (such as kitchen caddies, fridge magnets and compost workshops).

Council has listened to community feedback and will be providing an opt in service in rural areas located on existing service routes. Council is also looking to provide a new Spring Clean Up initiative, where residents will be able to dispose of green waste for free prior to the next fire season and Tip Vouchers for green waste will also be available for collection year-round from the Customer Service Centre.

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Mansfield Shire Council **Budget 2024-25**

1.2. Our Purpose

Our Vision

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

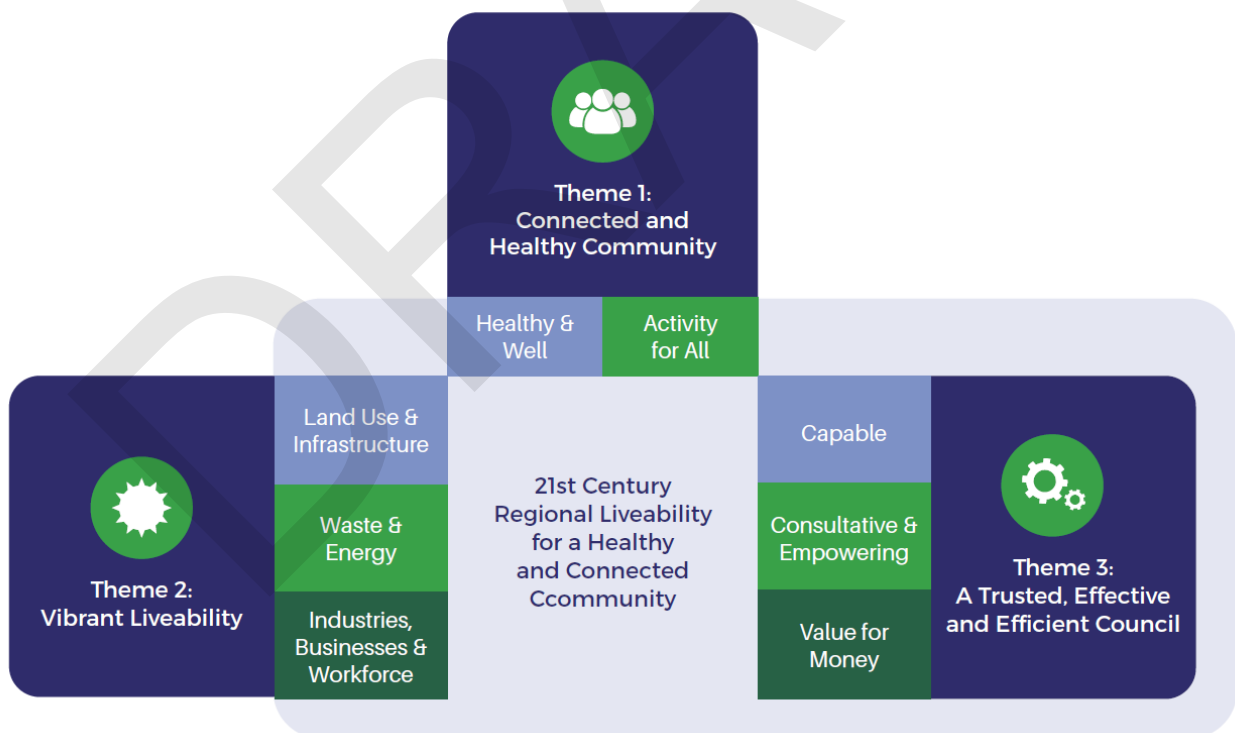
Our Mission

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

Our Values

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

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



Source: Mansfield Shire Council Plan 2021-25

Mansfield Shire Council Budget 2024-25

1.3. Strategic Objectives

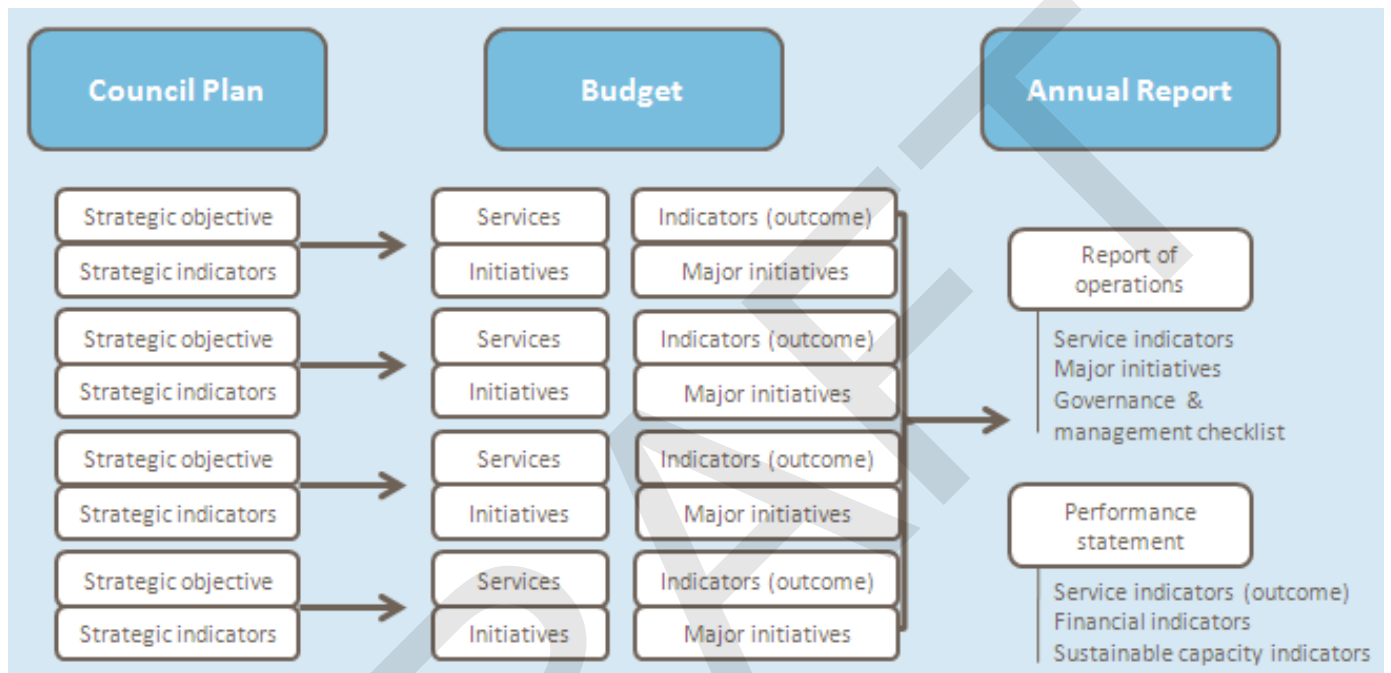
The Council Plan 2021-25 sets out the strategic drivers that will enable Council to deliver the Community Vision. Strategic objectives are identified for each of the strategic drivers. Initiatives and actions describe how we will achieve our objectives over the four years of the Council Plan.

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

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2. Services and Service Performance Indicators

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



Source: Department of Jobs, Precincts and Regions

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

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

Services

Service area	Description of services provided		2022/23	2023/24	2024/25
			Actual \$'000	Forecast \$'000	Budget \$'000
Aged & Disability Services	Regional Assessment Service, the community bus and volunteers, Seniors events.	<i>Inc</i>	80	65	35
		<i>Exp</i>	135	65	53
		<i>Surplus / (deficit)</i>	(55)	0	(18)
Family Services & Partnerships	Financial counselling, Maternal and Child Health, Integrated family services and Supported playgroups.	<i>Inc</i>	1,130	1,118	1,534
		<i>Exp</i>	937	1,043	1,422
		<i>Surplus / (deficit)</i>	193	75	112
Community Health & Wellbeing	Strategic and operational management of programs, activities, and services to develop and promote the optimal health and wellbeing of the community.	<i>Inc</i>	0	74	68
		<i>Exp</i>	159	164	68
		<i>Surplus / (deficit)</i>	(159)	(90)	0
Youth Services	Youth services including the Mansfield Youth Centre, FReeZa, Engage! and youth development programs.	<i>Inc</i>	472	323	474
		<i>Exp</i>	280	454	524
		<i>Surplus / (deficit)</i>	192	(131)	(50)
Emergency Management	Fire prevention and emergency management. Relief and recovery operations with a focus on the Municipal Emergency Resource Programme in the context of community capacity building.	<i>Inc</i>	646	343	63
		<i>Exp</i>	381	745	395
		<i>Surplus / (deficit)</i>	266	(401)	(332)
Health	Coordination of food safety support programs, Tobacco Act activities and smoke free dining and gaming venue issues. The service also works to rectify any public health concerns relating to unreasonable noise emissions, housing standards and pest controls.	<i>Inc</i>	314	201	203
		<i>Exp</i>	405	280	407
		<i>Surplus / (deficit)</i>	(91)	(79)	(204)
School Crossings	Supervisors at school crossings throughout the municipality to assist in ensuring school aged children are able to cross the road safely enroute to and from school.	<i>Inc</i>	34	38	40
		<i>Exp</i>	81	78	64
		<i>Surplus / (deficit)</i>	(47)	(40)	(24)

Major Initiatives

1. Expanded Volunteer Program – increased officer time to provide support for expansion of Council's volunteer program and attract, induct and on-board new volunteers. Initiative includes officer time (0.6FTE total), additional volunteer training and materials, and continued L2P program.
2. Early Years Advocacy - plan and advocate for appropriate and adequate Early Childhood Education and Care licensed places for local families. Early Years initiatives include completion of grant funded Workforce Plan and working with local providers to advocate for the infrastructure needed to expand Early Years capacity in response to Mansfield's extraordinary growth.
3. Community Health and Wellbeing team structure and resourcing to provide increased capacity and support for collaboration with local community groups and networks, including community reference groups. Bringing together community development, social inclusion and community health and wellbeing functions in one team will better support and empower local communities through community-driven initiatives and projects.
4. Work with the newly formed Social Inclusion Action Group to support community-driven local mental health and wellbeing initiatives that address isolation and loneliness in the community through the Department of Health funded program.
5. Advocate for improved and equitable health services for Mansfield Shire, working with the Mansfield

Mansfield Shire Council Budget 2024-25

Health and Wellbeing network and Mansfield District Hospital (MDH). Collaborate with Hume Regional local government network to progress Health Summit initiatives and advocacy for improved local service provision for our growing community, including ongoing funding for the MDH RESTART Program.

6. Complete the Mansfield Access and Inclusion Plan, incorporating actions identified from engagement with community members in 2023-24 to improve access including infrastructure initiatives such as increased disability carparking spaces. Support the Community Bus program including access to key community events and Seniors Week festivities.
7. Partner with Mansfield Emergency Services Precinct Committee to advocate for the next stage in developing the Precinct, based on the detailed design plans and stakeholder engagement completed in 2023-24.

Other Initiatives

1. Continue the Community Connections Officer role to support and provide advocacy for the community during the Australian Government's transition to a Single Assessment Model for home and community care services – to be completed in December 2024.
2. Deliver activities and programs for healthy active living through RESPOND partnership between Mansfield District Hospital, Deakin University and Mansfield Shire Council. Investigate opportunity for new Community Garden in collaboration with community partners.
3. Connect and support young people through the completion of the Disaster Recovery Project until December 2024 and delivery of youth focused activities and events supported through the new combined Youth and Events team based at the Erril Street Centre.
4. Support and promote breastfeeding through building Maternal Child Health (MCH) workforce capacity funded by the Department of Health Lactation Service Delivery Funding.
5. Deliver the Dads Group Program over the next four years supported by grant funding from the Department of Health.

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

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

Services

Service area	Description of services provided		2022/23 Actual \$'000	2023/24 Forecast \$'000	2024/25 Budget \$'000
Arts, Culture & Library	Mansfield Library services and the Mansfield Performing Arts Centre.	<i>Inc</i>	229	150	143
		<i>Exp</i>	301	467	477
		<i>Surplus/ (deficit)</i>	(72)	(317)	(334)
Community Development	Community matching fund contributions, and community projects including community planning, development, and resilience.	<i>Inc</i>	2	2	0
		<i>Exp</i>	159	207	192
		<i>Surplus/ (deficit)</i>	(157)	(205)	(192)
Economic Development - Tourism & Events	Support for a wide range of community events and Council events including High-Country Festival, Lake Eildon Festival, Horsepower in the High Country, Christmas events and Australia Day. Visitor Information Centre operations and Tourism North East membership buy-in.	<i>Inc</i>	37	111	73
		<i>Exp</i>	596	617	445
		<i>Surplus/ (deficit)</i>	(559)	(506)	(372)
		<i>Inc</i>	0	0	0

Mansfield Shire Council **Budget 2024-25**

Service area	Description of services provided		2022/23 Actual \$'000	2023/24 Forecast \$'000	2024/25 Budget \$'000
Operations & General Services	Administration and support for Community & Economic Development.	<i>Exp</i>	120	114	82
		<i>Surplus/ (deficit)</i>	(120)	(114)	(82)
Sport & Recreation	Sports and Recreation strategic planning.	<i>Inc</i>	0	0	0
		<i>Exp</i>	1	0	1
		<i>Surplus/ (deficit)</i>	(1)	0	(1)

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

Major Initiatives

1. New permanent undercover stage at Botanic Park for performing arts events and Australia Day, to be delivered in partnership with community volunteers.
2. Mansfield Station Precinct Activation – continue to work with Mansfield Historical Society and other project partners including Taungurung to support fundraising initiatives and planning for the Heritage Museum fit out. Progress the Station Precinct Masterplan activation projects (subject to funding) in partnership with all Station Precinct stakeholders, including initiatives identified through EOI process completed in 2023-24.
3. Commitment to ongoing Outlying Communities Infrastructure Fund (\$75K) to support and engage outlying communities to deliver new infrastructure projects for the enjoyment of all community members.
4. Complete the Delatite Valley Plan and progress planning and advocacy for key initiatives such as the High Country Hall of Fame in partnership with community stakeholders.
5. Progress priority initiatives from the Sports and Recreation Facilities Strategic plan review completed in 2023-24 to respond to population growth, including development of an action plan to support participation of women and girls in accordance with Council's adopted Fair Access Policy.
6. Following the recent completion of drainage works at the Lords Reserve, continue to deliver an upgraded toilet and other facilities at the Lord's Pavilion based on the detailed design plans and stakeholder engagement completed in 2023-24.

Other Initiatives

1. Partner with Arts Mansfield and the arts community to support an expanding year-round program of community-driven initiatives including art installations, performances, workshops and events with assistance from Council's Youth and Events team – includes events such as the Pottery Festival, Autumn Festival, MOST, Bald Archies, Three Faces.
2. Establish Tourism Reference Group to progress priority projects from the Sustainable Tourism Plan, in collaboration with Tourism North East (TNE) and industry stakeholders.
3. Continue advocacy and implement priority projects from Lake Eildon Masterplan (Goughs Bay Boat Club, Skyline Road and Tracks and Trails Masterplan).
4. Implement actions from community events review, including development of guidelines and use of resources such as Event Manager software to streamline event management, improve record keeping and facilitate communication with vendors.

Mansfield Shire Council **Budget 2024-25****2.3. Strategic Objective 3: Activities future focused: intelligent land use and infrastructure.**

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

Services

Service area	Description of services provided		2022/23 Actual \$'000	2023/24 Forecast \$'000	2024/25 Budget \$'000
Building	Provision of information on building regulations, fencing, termites, relocation of dwellings, swimming pools and spas, requirements in bushfire prone areas, and general property issues. This service also assesses applications to vary the standard provisions of the Building Regulations, undertakes inspections to finalise permits issued by Council and receives and records all building permits issued within the Shire. Compliance Management is also categorised within the Building service.	Inc	113	83	99
		Exp	193	143	344
		Surplus/ (deficit)	(80)	(60)	(245)
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 collects revenue from Fire Inspections.	Inc	183	140	118
		Exp	250	262	224
		Surplus/ (deficit)	(67)	(122)	(106)
Road Network	Ongoing maintenance of Council's road, footpath and drainage network.	Inc	1,448	1,817	1,148
		Exp	2,211	2,049	1,962
		Surplus/ (deficit)	(763)	(232)	(814)
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. This also includes an auspice arrangement with the Goughs Bay Boat Club.	Inc	757	1,607	319
		Exp	788	2,979	612
		Surplus/ (deficit)	(31)	(1,372)	(293)
Engineering Services	Capital works planning for civil infrastructure assets facilities maintenance works, supervision and approval of private development activities, design, tendering and contract management, and supervision of Council's capital works program including asset management and renewal programs.	Inc	3,372	302	175
		Exp	1,308	1,426	1,470
		Surplus/ (deficit)	2,063	(1,124)	(1,295)
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	432	275	300
		Exp	657	659	549
		Surplus/ (deficit)	(225)	(384)	(249)
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	440	240	199
		Exp	145	427	243
		Surplus/ (deficit)	295	(187)	(44)
Field Services	Infrastructure maintenance, renewal, and upgrades.	Inc	18	0	0

Mansfield Shire Council **Budget 2024-25**

Service area	Description of services provided	2022/23	2023/24	2024/25	
		Actual \$'000	Forecast \$'000	Budget \$'000	
		Exp	432	484	502
		Surplus/ (deficit)	(413)	(484)	(502)
Parks & Gardens	Maintenance of Council's open space areas such as playgrounds, parks, street trees, roundabouts, and public reserves.	Inc	26	8	8
		Exp	1,052	980	1,031
		Surplus/ (deficit)	(926)	(972)	(1,023)

Major Initiatives

1. Deliver priority road upgrade projects including completion of upgrades to Highton Lane, sealing of Rifle Butts Road and upgrade of priority sections of Chapel Hill Road including the Lanky Creek crossing and Delatite River bridge (IMPACT Route Year 2 works). Commence road reconstruction works on Malcolm Street, Mansfield and township sealing works for James Street, Bonnie Doon.
2. Construct new shared footpaths from Howqua Inlet to the Caravan Park, from the General Store along the Piries-Goughs Bay Road, at Jamieson on the Mansfield-Woods Point Road and on Kidston Parade to Beolite Village to ensure residents and visitors to our community aren't walking on the road unsafely.
3. Complete a program of Planning Scheme amendments to implement new policy within the Mansfield Planning Scheme to protect the alpine approaches (Design and Development Overlay), 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.
4. Complete the flood study for Mansfield township in collaboration with Goulburn Broken CMA (externally funded) and program of drainage and culvert works to address identified flooding issues including upgrade of the Graves Road culvert and drainage system in Rowe St, Mansfield and Hurley St, Woods Point. Commence a flood study for the Upper Tributaries, including the Upper Broken, Delatite and Howqua Rivers in collaboration with the Goulburn Broken CMA (externally funded).
5. Continue to advocate for priority road safety improvements at intersections with arterial roads including Mt Buller Road and the Heavy Vehicle Alternative Route, including the identified black spot at the intersection of Dead Horse Lane and Mansfield-Whitfield Road (State Government owned road).

Other Initiatives

1. Purchase and installation of a new weather station system which will provide much needed weather data linking back to the Bureau of Meteorology and support the community with more relevant weather information for our Shire, and provide improved data for planning and development.
2. Increased frontline resources to create productivity savings through bringing fire inspections in-house and increased presence within the Local Laws team (0.6 FTE), increased mechanical resources to undertake additional vehicle and heavy plant servicing in-house at a reduced cost (0.45 FTE) and new ongoing full-time leading hand position in the parks and garden team to increase capability and support recreational facilities and open space improvements across the Shire.
3. Complete and adopt strategic plans for Goughs Bay and Delatite Valley and complete the planning scheme amendments to implement the recommendations of the Bonnie Doon Plan and Merton Plan.
4. Complete Local Laws review, including consideration of mechanisms for increased protection of significant trees, responding to community concern over the loss of old red gums through subdivision activity. Continue to actively seek retention of trees through careful review of planning applications and designs for new infrastructure.

Mansfield Shire Council Budget 2024-25

5. Complete a parking study as part of the High Street Masterplan to improve accessibility to the Mansfield township and respond to growth.
6. Work collaboratively and actively with local community members and neighbouring shires to target and reduce European Wasp populations in the municipality.

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

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

Services

Service area	Description of services provided		2022/23 Actual \$'000	2023/24 Forecast \$'000	2024/25 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	63	27	27
		Exp	104	175	214
	Surplus/ (deficit)	(51)	(148)	(187)	
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	564	849	571
		Exp	4,583	4,165	3,678
	Surplus/ (deficit)	(4,019)	(3,316)	(3,107)	

Major Initiatives

1. A "Spring Clean Up" event for green waste in advance of the declared Fire Danger Period with the acceptance of green waste at the Resource Recovery Centre, free of charge.
2. Reinstate providing residents with a Tip Voucher for green waste disposal, available for collection through the Customer Service Centre.
3. Upgrade and expand the Mansfield Resource Recovery Centre Re-Use Shop to allow more waste to be recovered from landfill and used in a positive way, reducing waste disposal costs for our ratepayers.
4. Expand 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.
5. Continue the implementation of the Waste Strategy with the rollout of the FOGO (green bin) service in urban areas on 1 July 2024. Investigate Container Deposit Scheme (CDS) collection through public bins.
6. Create a Wetlands Management Plan for ongoing management of the Mullum Wetlands using in-house resources (0.2FTE).

Other Initiatives

1. Continue to implement the 5-year Street Tree Planting Program for enhancement of townscape character, beautification and preservation of natural assets. Note: currently in year 2.
2. Continue implementing the Mansfield Resource Recovery Centre (MRRC) Masterplan with upgrade works on the road network within the site.
3. Continue to investigate rectification works for closed landfills and landfill monitoring program to monitor results from new bores, including the repatriation of 340 Dead Horse Lane site.

Mansfield Shire Council Budget 2024-25

4. Continue to implement the Climate Action Plan, including installation of LED streetlights and solar arrays on Council buildings.
5. Increased funding for weed management on Council managed roadsides and public spaces and to commence mapping of roadsides for both weed infestation and conservation values.

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

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

Services

Service area	Description of services provided		2022/23	2023/24	2024/25
			Actual \$'000	Forecast \$'000	Budget \$'000
Economic Development - Business & Industry	Economic development programs and projects, business sector support initiatives and product development.	Inc	0	11	0
		Exp	642	166	237
		Surplus/ (deficit)	(642)	(155)	(237)
Development Services Management	Strategic and operational management of intelligent land use and infrastructure. Administration support for the development services department.	Inc	0	0	0
		Exp	169	177	154
		Surplus/ (deficit)	(169)	(177)	(154)

Major Initiatives

1. Progress Lakins Road Industrial Precinct, through the completion of an options assessment for the balance of industrial land at 141 Lakins Road, to maximise value for ratepayers, following settlement of contracted land sale of Lot 1.
2. Implement priority actions from key worker housing workshops, including working with local stakeholders and landowners to facilitate and deliver new opportunities, addressing barriers and identified market needs.
3. Complete the development of the Infrastructure Plan to respond to residential growth and facilitate development infrastructure planning to be funded through developer contributions.
4. Progress Integrated Water Management (IWM) priority projects including Water Sensitive Township project for Goughs Bay to address barriers to growth and development.

Other Initiatives

1. Identify opportunities and continue to grow revenue through grant applications.
2. Continue to work with Telco partners to advocate for improved connectivity and network capacity.

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

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

Services

Service area	Description of services provided		2022/23	2023/24	2024/25
			Actual \$'000	Forecast \$'000	Budget \$'000
Human Resources	Staff recruitment, resourcing, training, and development, and Workcover.	Inc	0	0	0
		Exp	716	577	371
		Surplus/ (deficit)	(716)	(577)	(371)
Communications	Communications with the community through a variety of methods and	Inc	0	0	0
		Exp	192	131	76

Mansfield Shire Council **Budget 2024-25**

Service area	Description of services provided		2022/23 Actual \$'000	2023/24 Forecast \$'000	2024/25 Budget \$'000
	channels. This includes mainstream and local media, publications, advice, consultation, advertising, speeches, website, and social media.	<i>Surplus/ (deficit)</i>	(192)	(131)	(76)
Information Technology	Communications and computer systems, facilities, and infrastructure to enable Council staff to deliver services efficiently.	<i>Inc</i>	1,252	638	1,707
	This also includes the Collaborative Digital Transformation Project.	<i>Exp</i>	631	1,877	3,540
		<i>Surplus/ (deficit)</i>	621	(1,239)	(1,833)

Major Initiatives

1. Continue to progress the Collaborative Digital Transformation Project including support for backfill of key organisational resources (1.4FTE total) during the introduction of new core systems.
2. Complete review of Council's Workforce Plan.
3. Continue to improve efficiency by digitisation of building and septic records (second year of program).
4. Continue the Undergraduate Program to employ and develop students with technical abilities to provide a future employment pipeline in difficult to fill roles.

Other Initiatives

1. Continue to deliver employee induction program and learning and development opportunities to attract, retain and develop our workforce.
2. Continue to use the Community Engagement Framework and Engage platform to provide timely and accurate information and seek community feedback.

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

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

Services

Service area	Description of services provided		2022/23 Actual \$'000	2023/24 Forecast \$'000	2024/25 Budget \$'000
Financial Services	Management of Council's investments and finances, payment of salaries and wages, payment of creditor invoices, budget preparation, quarterly finance reporting to Council and annual statutory reporting to governing bodies. The Victorian Grants Commission funding support from the Commonwealth government for Council services is reported as part of Financial services.	<i>Inc</i>	3,726	3,140	3,179
		<i>Exp</i>	879	974	1,017
		<i>Surplus/ (deficit)</i>	2,847	2,166	2,162
Revenue Services	This service raises and collects property rates and charges and other sundry debtor invoices, and co-ordinates the valuation of properties throughout the municipality.	<i>Inc</i>	310	459	266
		<i>Exp</i>	488	427	394
		<i>Surplus/ (deficit)</i>	(178)	32	(128)

Major Initiatives

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

Mansfield Shire Council Budget 2024-25

Other Initiatives

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

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

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

Services

Service area	Description of services provided	2022/23			2023/24			2024/25		
			Actual	Forecast		Forecast		Budget		
			\$'000	\$'000		\$'000		\$'000		
Customer Service and Records	This service is our main customer interface with the community at the Municipal Office and Visitors Information Centre. Services include receipting, VicRoads services, records, and information management.	<i>Inc</i>	3	1		6				
		<i>Exp</i>	548	544		494				
		<i>Surplus / (deficit)</i>	(545)	(543)		(488)				
Executive Management	Strategic and operational management, and social media management.	<i>Inc</i>	0	0		0				
		<i>Exp</i>	1,143	1,081		1,238				
		<i>Surplus / (deficit)</i>	(1,143)	(1,081)		(1,238)				
Council	Councillor remuneration, election procedures and council induction and training programs.	<i>Inc</i>	1	2		5				
		<i>Exp</i>	237	231		381				
		<i>Surplus / (deficit)</i>	(236)	(229)		(376)				
Governance	Statutory and corporate support for executive management and Councillors, Freedom of Information management.	<i>Inc</i>	0	0		0				
		<i>Exp</i>	103	160		294				
		<i>Surplus / (deficit)</i>	(103)	(160)		(294)				
Risk Management	Identification and management of key organisation risks, fraud control, general insurance, the Audit & Risk Committee, internal audit, and occupational health and safety.	<i>Inc</i>	0	0		0				
		<i>Exp</i>	488	517		563				
		<i>Surplus / (deficit)</i>	(488)	(517)		(563)				

Major Initiatives

1. Advocacy at all levels of government for projects, programs and activities that will best support, develop and optimise the wellbeing, prosperity, and best interests of the Mansfield Community.
2. Advocacy to State Government on improvements required to local arterial road network to address community concern over road safety and condition issues.
3. Collaboration with Hume Regional Local Government Network and advocacy to State Government for the formation of planning policy that retains the rural character of our townships.

Other Initiatives

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

Mansfield Shire Council Budget 2024-25

Service Performance Outcome Indications

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

Service	Indicator	Performance Measure	Computation
Governance	Consultation and engagement	Satisfaction with community consultation and engagement (community satisfaction rating out of 100 with the consultation and engagement efforts of Council)	Community consultation & engagement rating out of 100 with the performance of Council in making decisions in the best interests of the community
Statutory planning	Service standard	Planning applications decided within the relevant required time (percentage of planning application decisions made within the relevant required time)	[Number of VCAT decisions that did not set aside Council's decision in relation to a planning application / Number of VCAT decisions in relation to planning applications] x100
Roads	Condition	Sealed local roads below the intervention level (percentage of sealed local roads that are below the renewal intervention level set by Council are not requiring renewal)	Community condition rating out of 100 with how Council has performed on the condition of sealed local roads.
Libraries	Membership	Active library borrowers. (Percentage of the population that are active library borrowers)	[The sum of the number of active library borrowers in the last 3 financial years / The sum of the population in the last 3 financial years] x100
Waste management	Waste diversion	Kerbside collection waste diverted from landfill. (Percentage of recyclables and green organics collected from kerbside bins that is diverted from landfill)	[Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins] x100
Aquatic Facilities	Utilisation	Utilisation of aquatic facilities. (Number of visits to aquatic facilities per head of population)	Number of visits to aquatic facilities / Population
Animal Management	Health and safety	Animal management prosecutions. (Percentage of animal management prosecutions which are successful)	Number of successful animal management prosecutions / Total number of animal management prosecutions
Food safety	Health and safety	Critical and major non-compliance outcome notifications. (Percentage of critical and major non-compliance outcome notifications that are followed up by Council)	[Number of critical non-compliance outcome notifications and major non-compliance outcome notifications about a food premises followed up / Number of critical non-compliance outcome notifications and major non-compliance outcome notifications about food premises] x100
Maternal and Child Health	Participation	Participation in the MCH service. (Percentage of children enrolled who participate in the MCH service) Participation in the MCH service by Aboriginal children. (Percentage of Aboriginal children enrolled who participate in the MCH service)	[Number of children who attend the MCH service at least once (in the financial year) / Number of children enrolled in the MCH service] x100 [Number of Aboriginal children who attend the MCH service at least once (in the financial year) / Number of Aboriginal children enrolled in the MCH service] x100

Mansfield Shire Council Budget 2024-25

2.9 Reconciliation with Budgeted Operating Result

	Surplus/ (Deficit) \$'000	Expenditure \$'000	Revenue \$'000
Strategic Objective 1: The health and wellbeing of families and communities is maximised.	(516)	(2,933)	2,417
Strategic Objective 2: Activities that promote connection and fitness of our people and visitors.	(981)	(1,197)	216
Strategic Objective 3: Future focused: Intelligent land use and infrastructure.	(4,571)	(6,937)	2,366
Strategic Objective 4: Clean and green: Waste and energy sustainability.	(3,107)	(3,678)	598
Strategic Objective 5: Prosperous: Industries, businesses, and workforces of the future.	(391)	(391)	0
Strategic Objective 6: Council possesses in-house and outsourced capability to meet community expectations.	(2,280)	(3,987)	1,707
Strategic Objective 7: Financial sustainability and value for money.	2,034	(1,411)	3,445
Strategic Objective 8: A consultative Council that represents and empowers its community.	(2,959)	(2,970)	11
Total	(12,744)	(23,504)	10,760

Expenses added in:

Depreciation	(5,139)
Finance costs	(184)
Other costs	(2,898)
Surplus/(Deficit) before funding sources	(20,965)

Funding sources added in:

Rates and charges revenue	14,179
Waste charge revenue	3,708
Capital grants	10,951
Disposal of Property	1,417
Capital contribution	933
Total funding sources	31,188
Operating surplus/(deficit) for the year	10,223

Mansfield Shire Council **Budget 2024-25**

3. Financial Statements

This section presents information in regard to the Financial Statements and Statement of Human Resources. The budget information for the year 2024/25 has been supplemented with projections to 2027/28.

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

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

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Mansfield Shire Council Budget 2024-25

Comprehensive Income Statement

For the four years ending 30 June 2028

	NOTES	Forecast Actual 2023/24 \$'000	Budget 2024/25 \$'000	2025/26 \$'000	2026/27 \$'000	Projections 2027/28 \$'000
Income						
Rates and charges	4.1.1	17,995	17,886	18,298	18,756	19,225
Statutory fees and fines	4.1.2	398	469	506	532	559
User fees	4.1.3	943	934	895	940	988
Grants – operating	4.1.4	8,447	6,753	7,112	7,290	7,472
Grants – capital	4.1.4	5,362	10,951	5,743	2,074	2,106
Contributions – monetary	4.1.5	42	25	27	28	28
Contributions - non-monetary	4.1.5	-	-	-	-	-
Net gain/(loss) on disposal of property, infrastructure, plant, and equipment		192	1,418	-	-	-
Fair value adjustments for investment property		-	-	-	-	-
Share of net profits/(losses) of associates and joint ventures		-	-	-	-	-
Other income	4.1.6	1,595	2,597	877	917	960
Total income		34,974	41,033	33,459	30,537	31,337
Expenses						
Employee costs	4.1.7	(12,234)	(12,398)	(12,261)	(12,493)	(13,009)
Materials and services	4.1.8	(13,358)	(12,743)	(10,194)	(10,449)	(10,710)
Depreciation	4.1.9	(4,431)	(5,069)	(5,300)	(5,600)	(5,900)
Amortisation - right of use assets	4.1.10	(66)	(71)	(66)	(61)	(55)
Bad and doubtful debts		-	-	-	-	-
Borrowing costs		(247)	(244)	(219)	(186)	(152)
Finance costs – leases		-	-	-	-	-
Other expenses	4.1.11	(269)	(285)	(301)	(317)	(333)
Total expenses		(30,605)	(30,810)	(28,341)	(29,106)	(30,159)
Surplus/(deficit) for the year		4,369	10,223	5,117	1,420	1,178
Other comprehensive income						
Items that will not be reclassified to surplus or deficit in future periods						
Net asset revaluation increment /(decrement)		(871)	-	6,957	7,070	7,167
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		(871)	10,223	6,957	7,070	7,167
Total comprehensive result		3,498	10,223	12,074	8,500	8,345

Mansfield Shire Council Budget 2024-25

Balance Sheet

For the four years ending 30 June 2028

	NOTES	Forecast Actual 2023/24 \$'000	Budget 2024/25 \$'000	2025/26 \$'000	2026/27 \$'000	Projections 2027/28 \$'000
Assets						
Current assets						
Cash and cash equivalents		7,613	3,213	3,367	3,151	2,994
Trade and other receivables		1,912	1,800	2,960	3,024	3,085
Other financial assets		11,355	3,855	3,855	2,755	1,655
Inventories		36	40	40	40	40
Non-current assets classified as held for sale		-	-	-	-	-
Other assets		-	-	-	-	-
Total current assets	4.2.1	20,916	8,911	10,221	8,969	7,774
Non-current assets						
Trade and other receivables		(3)	(3)	(3)	(3)	(3)
Other financial assets		-	-	-	-	-
Investments in associates, joint arrangement, and subsidiaries		-	-	-	-	-
Property, infrastructure, plant & equipment		268,001	281,550	294,915	310,110	324,617
Right-of-use assets		3,131	3,060	2,994	2,933	2,878
Investment property		-	-	-	-	-
Intangible assets		-	-	-	-	-
Total non-current assets	4.2.1	271,129	284,607	297,906	313,040	327,492
Total assets		292,045	293,518	308,127	322,009	335,266
Liabilities						
Current liabilities						
Trade and other payables		492	606	1,919	1,960	2,021
Trust funds and deposits		1,100	990	1,010	1,010	1,010
Unearned income/revenue		4,577	-	-	-	-
Provisions		1,895	2,125	2,029	2,162	2,232
Interest-bearing liabilities	4.2.3	-	-	-	-	-
Lease liabilities		-	-	-	-	-
Total current liabilities	4.2.2	8,064	3,721	4,957	5,132	5,263
Non-current liabilities						
Provisions		1,974	1,782	1,947	1,918	1,924
Interest-bearing liabilities	4.2.3	4,067	3,556	3,020	2,457	1,865
Lease liabilities		-	-	-	-	-
Total non-current liabilities	4.2.2	6,041	5,338	4,967	4,375	3,789
Total liabilities		14,105	9,059	9,924	9,507	9,051
Net assets		277,939	284,459	298,203	312,502	326,215
Equity						
Accumulated surplus		102,244	108,271	115,059	122,288	128,833
Reserves		176,206	176,188	183,145	190,214	197,382
Total equity		277,939	284,459	298,203	312,502	326,215

Mansfield Shire Council Budget 2024-25

Statement for Changes in Equity

For the four years ending 30 June 2028

	NOTES	Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
2024 Forecast Actual					
Balance at beginning of the financial year		260,712	84,488	176,224	-
Impact of adoption of new accounting standards		-	-	-	-
Adjusted opening balance		-	-	-	-
Surplus/(deficit) for the year		4,369	4,369	-	-
Net asset revaluation increment/(decrement)		(871)	-	(871)	-
Transfers to/from other reserves		13,729	12,876	-	853
Balance at end of the financial year		277,939	101,733	175,353	853
2025 Budget					
Balance at beginning of the financial year		277,939	101,733	175,353	853
Surplus/(deficit) for the year		10,233	10,223	-	-
Net asset revaluation increment/(decrement)		-	-	-	-
Transfers to/from other reserves	4.3.1	(3,703)	(3,685)	-	(18)
Balance at end of the financial year	4.3.2	284,459	108,271	175,353	835
2026					
Balance at beginning of the financial year		284,459	108,271	175,353	835
Surplus/(deficit) for the year		5,117	5,117	-	-
Net asset revaluation increment/(decrement)		6,957	-	6,957	-
Transfers to/from other reserves		1,671	1,671	-	-
Balance at end of the financial year		298,203	115,059	182,310	835
2027					
Balance at beginning of the financial year		298,203	115,059	182,310	835
Surplus/(deficit) for the year		1,430	1,430	-	-
Net asset revaluation increment/(decrement)		7,070	-	7,070	-
Transfers to/from other reserves		5,799	5,799	-	-
Balance at end of the financial year		312,502	122,288	189,379	835
2028					
Balance at beginning of the financial year		312,502	122,288	189,379	835
Surplus/(deficit) for the year		1,178	1,178	-	-
Net asset revaluation increment/(decrement)		7,167	-	7,167	-
Transfers to other reserves		5,368	5,368	-	-
Balance at end of the financial year		326,215	128,833	196,547	835

Mansfield Shire Council Budget 2024-25

Statement for Cash Flows

For the four years ending 30 June 2028

	Notes	Forecast	Budget	Projections		
		Actual 2023/24 \$'000	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000	2027/28 \$'000
		Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)
Cash flows from operating activities						
Rates and charges		17,995	17,886	17,679	18,718	19,190
Statutory fees and fines		398	469	538	583	612
User fees		943	934	951	1,030	1,083
Grants – operating		8,447	6,753	6,871	7,275	7,459
Grants – capital inc. carried forward		7,902	6,374	4,500	800	800
Contributions – monetary		42	25	27	28	28
Interest received		1,009	399	438	467	498
Dividends received		-	-	-	-	-
Trust funds and deposits taken		516	-	20	-	-
Other receipts		483	417	2,462	2,608	2,673
Net GST refund / payment		-	-	-	-	-
Employee costs		(12,234)	(12,398)	(12,261)	(12,493)	(13,009)
Materials and services		(13,627)	(13,028)	(10,583)	(11,471)	(11,761)
Short-term, low value and variable lease payments		-	-	-	-	-
Trust funds and deposits repaid		-	-	-	-	-
Other payments		(107)	(225)	(64)	(31)	(64)
Net cash provided by/ (used in) operating activities	4.4.1	11,767	7,606	10,578	7,514	7,511
Cash flows from investing activities						
Payments for property, infrastructure, plant, and equipment		(1,249)	(19,613)	(9,120)	(8,081)	(8,023)
Proceeds from sale of property, infrastructure, plant, and equipment		-	862	(550)	-	-
Payments for investment property		(158)	-	-	-	-
Payments for investments		-	-	-	-	-
Proceeds from sale of investments		5,000	7,500	-	1,100	1,100
Loans and advances made		-	-	-	-	-
Payments of loans and advances		-	-	-	-	-
Net cash provided by/ (used in) investing activities	4.4.2	(7,407)	(11,251)	(9,670)	(6,981)	(6,923)
Cash flows from financing activities						
Finance costs		(247)	(244)	(219)	(186)	(152)
Proceeds from borrowings		-	-	-	-	-
Repayment of borrowings		(484)	(511)	(536)	(563)	(592)
Interest paid – lease liability		(28)	-	-	-	-
Repayment of lease liabilities		-	-	-	-	-
Net cash provided by/ (used in) financing activities	4.4.3	(759)	(755)	(755)	(749)	(744)
Net increase/(decrease) in cash & cash equivalents		3,601	(4,400)	154	(216)	(157)
Cash and cash equivalents at the beginning of the financial year		4,012	7,613	3,213	3,367	3,151
Cash and cash equivalents at the end of the financial year		7,613	3,213	3,367	3,151	2,994

Mansfield Shire Council Budget 2024-25

Statement of Capital Works

For the four years ending 30 June 2028

	NOTES	Forecast Actual 2023/24 \$'000	Budget 2024/25 \$'000	2025/26 \$'000	2026/27 \$'000	Projections 2027/28 \$'000
Property						
Land		121	(862)	550	-	-
Total land		121	(862)	550	-	-
Buildings		-	-	-	-	-
New Buildings		1,368	1,511	580	30	280
Building improvements		1,353	111	231	475	340
Leasehold improvements		-	-	-	-	-
Total buildings		2,721	1,622	811	505	620
Total property		2,842	760	1,361	505	620
Plant and equipment						
Plant, machinery and equipment		962	710	627	651	746
Fixtures, fittings and furniture		19	15	15	15	15
Computers and telecommunications		19	37	37	37	37
Library books		-	10	10	10	10
Total plant and equipment		1,000	772	689	713	808
Infrastructure						
Roads		5,099	14,211	3,358	3,748	3,409
Bridges		572	898	870	815	765
Footpaths and cycleways		542	658	608	484	541
Drainage		1,270	729	550	400	450
Recreational, leisure and community facilities		211	528	654	529	550
Kerb & Channel		80	-	-	-	-
Parks, open space and streetscapes		-	-	-	-	-
Aerodromes		-	-	-	-	-
Off street car parks		535	195	56	40	49
Other infrastructure		60	-	110	111	102
Total infrastructure		8,369	17,219	6,206	6,127	5,866
Total capital works expenditure	4.5.1	12,249	18,751	8,256	7,345	7,294
Represented by:						
New asset expenditure		2,049	1,939	2,220	449	1,546
Asset renewal expenditure		3,684	4,745	4,139	5,531	4,479
Asset expansion expenditure		-	-	-	-	250
Asset upgrade expenditure		6,516	12,067	1,897	1,365	1,019
Total capital works expenditure	4.5.1	12,249	18,751	8,256	7,345	7,294
Funding sources represented by:						
Grants		5,346	10,951	5,743	2,074	2,106
Contributions		193	966	-	-	-
Council cash		6,710	6,834	2,513	5,271	5,188
Borrowings		-	-	-	-	-
Total capital works expenditure	4.5.1	12,249	18,751	8,256	7,345	7,294

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

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Statement of Human Resources

For the four years ending 30 June 2028:

	Forecast	Budget	Projections		
	Actual 2023/24 \$'000	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000	2027/28 \$'000
Staff expenditure					
Employee costs – operating	11,280	11,641	11,489	11,705	12,205
Employee costs – capital	913	715	729	744	759
Casual	41	42	43	44	45
Total staff expenditure	12,234	12,398	12,261	12,493	13,009
	FTE	FTE	FTE	FTE	FTE
Staff numbers					
Employees	130.1	133.69	131.69	128.69	131.69
Total staff numbers	130.1*	133.69	131.69	128.69	131.69

*Note: In 2023-24 there was a change in approach to Budget reporting of staff numbers, with all permanent and fixed term roles now included. This number includes all staff, including fixed term grant-funded roles associated with the delivery of Project CODI, the capital works program and grant-funded operational roles including IWM (Integrated Water Management) and SIAG (Social Inclusion Action Group) programs.

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

Department	Budget 2024/25 \$'000	Comprises			
		Permanent and Fixed		Casual \$'000	Temporary \$'000
		Full Time \$'000	Part time \$'000		
Executive Management	1,599	1,198	401	-	-
Community and Corporate Services	3,706	1,470	1,966	-	-
Infrastructure and Planning	6,378	4,954	1,382	42	-
Total permanent staff expenditure	11,683	7,623	3,749	42	-
Capitalised labour costs	715	-	-	-	-
Total expenditure	12,398				

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

Department	Budget 2024/25	Comprises				
		Permanent		Fixed		Casual
		Full Time	Part Time	Full Time	Part Time	
Executive Management	13	9	3.4	0	0.6	0
Community and Corporate Services	44.24	14	18.8	6	5.44	0
Infrastructure and Planning	76.45	53	13.52	6	3.43	0.5
Total staff	133.69	76	35.72	12	9.47	0.5

Mansfield Shire Council Budget 2024-25

Summary of Planned Human Resources Expenditure

For the four years ending 30 June 2028

	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000	2027/28 \$'000
Executive Management				
Permanent - Full time	1,198	1,222	1,246	1,271
Women	1,095	1,117	1,139	1,162
Men	103	105	107	109
Persons of self-described gender	0	0	0	0
Vacant	0	0	0	0
Permanent - Part time	346	353	360	367
Women	226	231	235	240
Men	120	122	125	127
Persons of self-described gender	0	0	0	0
Vacant	0	0	0	0
Fixed Term - Full time	0	0	0	0
Women	0	0	0	0
Men	0	0	0	0
Persons of self-described gender	0	0	0	0
Vacant	0	0	0	0
Fixed Term - Part time	55	56	57	58
Women	0	0	0	0
Men	0	0	0	0
Persons of self-described gender	0.0	56.0	57.0	58.1
Vacant	55.0	0.0	0.0	0.0
Total Executive Management	1,599	1,631	1,663	1,697
Community and Corporate Services				
Permanent - Full time	1,251	1,276	1,302	1,416
Women	601	613	625	638
Men	505	515	525	536
Persons of self-described gender	0	148	151	154
Vacant	145	0	0	88
Permanent - Part time	1,580	1,612	1,644	1,677
Women	1,212	1,236	1,261	1,286
Men	76	78	79	81
Persons of self-described gender	0	298	304	310
Vacant	292	0	0	0
Fixed Term - Full time	489	326	333	340
Women	37	38	38	39
Men	420	223	228	232
Persons of self-described gender	0	33	33	34
Vacant	32	33	33	34
Fixed Term - Part time	386	332	326	332
Women	313	319	326	332
Men	0	0	0	0
Persons of self-described gender	0.0	12.5	0.0	0.0
Vacant	73.0	0.0	0.0	0.0
Total Community and Corporate Services	3,706	3,546	3,604	3,764
Infrastructure and Planning				
Permanent - Full time	4,452	4,391	4,478	4,745
Women	1,104	1,259	1,284	1,312
Men	3,253	3,035	3,095	3,157
Persons of self-described gender	0	97	99	101
Vacant	95	0	0	176
Permanent - Part time	1,095	1,117	1,139	1,162
Women	560	571	583	594
Men	426	435	443	452
Persons of self-described gender	0	111	113	116
Vacant	109	0	0	0
Fixed Term - Full time	502	512	522	533
Women	76	78	79	81
Men	340	347	354	361
Persons of self-described gender	0	88	89	91
Vacant	86	0	0	0

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Fixed Term - Part time	287	293	299	305
Women	68	69	71	72
Men	138	141	144	146
Persons of self-described gender	0	82.62	84.27	85.96
Vacant	81	0.00	0.00	0.00
Total Infrastructure and Planning	6,336	6,312	6,438	6,745
	11,641	11,489	11,570	12,065
Casuals, temporary and other expenditure	42	43	44	45
Capitalised labour costs	715	729	744	759
Total staff expenditure	12,389	12,261	12,493	13,009

	2024/25	2025/26	2026/27	2027/28
	FTE	FTE	FTE	FTE
Executive Management				
Permanent - Full time	9.00	9.00	9.00	9.00
Women	8.00	8.00	8.00	8.00
Men	1.00	1.00	1.00	1.00
Persons of self-described gender	0.00	0.00	0.00	0.00
Vacant	0.00	0.00	0.00	0.00
Permanent - Part time	3.40	3.40	3.40	3.40
Women	2.00	2.00	2.00	2.00
Men	1.40	1.40	1.40	1.40
Persons of self-described gender	0.00	0.00	0.00	0.00
Vacant	0.00	0.00	0.00	0.00
Fixed Term - Full time	0.00	0.00	0.00	0.00
Women	0.00	0.00	0.00	0.00
Men	0.00	0.00	0.00	0.00
Persons of self-described gender	0.00	0.00	0.00	0.00
Vacant	0.00	0.00	0.00	0.00
Fixed Term - Part time	0.60	0.60	0.60	0.60
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	0.60	0.60	0.60
Vacant	0.60	0.00	0.00	0.00
Total Executive Management	13.00	13.00	13.00	13.00
Community and Corporate Services				
Permanent - Full time	14.00	14.00	14.00	15.00
Women	7.00	7.00	7.00	7.00
Men	5.00	5.00	5.00	5.00
Persons of self-described gender	0.00	2.00	2.00	2.00
Vacant	2.00	0.00	0.00	1.00
Permanent - Part time	18.80	18.80	18.80	18.80
Women	14.80	14.80	14.80	14.80
Men	0.90	0.90	0.90	0.90
Persons of self-described gender	0.00	3.10	3.10	3.10
Vacant	3.10	0.00	0.00	0.00
Fixed Term - Full time	6.00	6.00	4.00	4.00
Women	1.00	1.00	1.00	1.00
Men	4.00	4.00	2.00	2.00
Persons of self-described gender	0.00	1.00	1.00	1.00
Vacant	1.00	0.00	0.00	0.00
Fixed Term - Part time	5.44	5.44	4.44	4.44
Women	4.44	4.44	4.44	4.44
Men	0.00	0.00	0.00	0.00
Persons of self-described gender	0.00	1.00	0.00	0.00
Vacant	1.00	0.00	0.00	0.00
Total Community and Corporate Services	44.24	44.24	41.24	42.24
Infrastructure and Planning				
Permanent - Full time	53.00	51.00	51.00	53.00
Women	13.00	13.00	13.00	13.00
Men	39.00	37.00	37.00	37.00
Persons of self-described gender	0.00	1.00	1.00	1.00
Vacant	1.00	0.00	0.00	2.00
Permanent - Part time	13.52	13.55	13.55	13.55
Women	6.95	6.95	6.95	6.95

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Men	5.47	5.50	5.50	5.50
Persons of self-described gender	0.00	1.10	1.10	1.10
Vacant	1.10	0.00	0.00	0.00
Fixed Term - Full time	6.00	6.00	6.00	6.00
Women	1.00	1.00	1.00	1.00
Men	4.00	4.00	4.00	4.00
Persons of self-described gender	0.00	1.00	1.00	1.00
Vacant	1.00	0.00	0.00	0.00
Fixed Term - Part time	3.43	3.40	3.40	3.40
Women	0.60	0.60	0.60	0.60
Men	1.83	1.80	1.80	1.80
Persons of self-described gender	0.00	1.00	1.00	1.00
Vacant	1.00	0.00	0.00	0.00
Total Infrastructure and Planning	75.95	73.95	73.95	75.95
Casuals and temporary staff	0.50	0.50	0.50	0.50
Total Staff Numbers	133.69	131.69	128.69	131.69
Including Capitalised labour	7.80	7.80	7.80	7.80

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Mansfield Shire Council Budget 2024-25

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 2024-25 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 2.25% which is 0.50% lower than the FGRS rate cap.

The typical waste charge for garbage, recycling and community waste will decrease by 8% to reflect the cost recovery of services for the collection and disposal of refuse. The total amount raised through waste charges will decrease by -7.11%.

This will raise total rates and charges for 2024-25 to \$17.886m.

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

	2023/24 Forecast Actual \$'000	2024/25 Budget \$'000	Change \$'000	%
General rates*	11,013	11,262	249	2.26%
Municipal charge*	2,741	2,800	59	2.49%
Waste Management charge	3,991	3,707	(284)	(7.11%)
Supplementary rates and rate adjustments	250	117	(133)	(53.2%)
Total rates and charges	17,995	17,886	(109)	(0.6%)

*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	2023/24 cents/\$CIV	2024/25 cents/\$CIV*	Change
General rate for rateable residential properties	0.1610	0.1635	1.50%
General rate for rateable commercial properties	0.2689	0.2714	0.90%
General rate for rateable vacant land	0.2930	0.2942	0.40%
General rate for rateable rural residential properties	0.1433	0.1406	(1.90%)
General rate for rateable farmland	0.1030	0.1000	(2.9%)

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

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4.1.1c 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	2023/24	2024/25	Change	
	\$'000	\$'000	\$'000	%
Residential	4,091	4,222	130	3.2%
Commercial	934	968	34	3.6%
Vacant land	565	593	28	4.9%
Rural residential	3,587	3,716	129	3.6%
Farmland	1,736	1,765	29	1.7%
Total amount to be raised by general rates	10,913	11,262	349	3.2%

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	2023/24	2024/25	Change	
	Number	Number	Number	%
Residential	3,991	4,037	46	1.15%
Commercial	390	392	2	0.51%
Vacant land	521	557	36	6.91%
Rural residential	2,524	2,535	11	0.44%
Farmland	780	778	-2	(0.26%)
Total number of assessments	8,206	8,299	93	1.13%

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	2023/24	2024/25	Change	
	\$'000	\$'000	\$'000	%
Residential	2,540,818	2,581,901	41,083	1.62%
Commercial	347,455	356,720	9,265	2.67%
Vacant land	192,751	201,392	8,641	4.48%
Rural residential	2,503,213	2,643,136	139,923	5.59%
Farmland	1,685,878	1,766,001	80,123	4.75%
Total value of land	7,270,115	7,549,150	279,035	3.84%

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

Type of Charge	Per Rateable Property	Per Rateable Property	Change	
	2023/24	2024/25	\$	%
Municipal	341	347	6	1.76%

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

Type of Charge	2023/24	2024/25	Change	
	\$'000	\$'000	\$'000	%
Municipal	2,741	2,800	59	2.15%

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

Type of Charge	Per Rateable Property	Per Rateable Property	Change	
	2023/24 \$	2024/25 \$	\$	%
Kerbside rubbish collection – 80L bin	187.33	172.72	(14.61)	(7.79%)
Kerbside rubbish collection – 120L bin	281.00	259.08	(21.92)	(7.80%)
Kerbside rubbish collection – 240L bin	561.99	518.16	(43.83)	(7.79%)
Kerbside recycling collection – 240L bin	169.05	137.87	(31.18)	(18.44%)
Kerbside FOGO collection - 240L bin	-	98.69	98.68	100.00%
Community waste	91.42	86.29	(5.13)	(5.61%)

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	2023/24	2024/25	Change	
	\$'000	\$'000	\$'000	%
Kerbside collection	2,082	1,717	(365)	(17.53%)
Recycling collection	1,173	992	(181)	(15.43%)
FOGO collection	0	301	301	100.00%
Community Waste	736	697	(39)	(5.29%)
Total	3,991	3,707	(284)	(7.11%)

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

	2023/24	2024/25	Change	
	\$'000	\$'000	\$'000	%
Rates	11,013	11,262	249	2.26%
Municipal charge	2,741	2,800	59	2.49%
Service rates and charges	3,991	3,707	(284)	(7.11%)
Supplementary rates	250	117	(133)	(53.20%)
Total Rates and charges	17,995	17,886	109	(0.60%)

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.

	2023/24	2024/25
Total Rates	\$13,174,752	\$14,062,300
Number of rateable properties	8,206	8,299
Base Average Rate	\$1,605	\$1,657.17
Maximum Rate Increase (set by the State Government)	3.50%	2.75%
Capped Average Rate	\$1,662	\$1,694.46
Maximum General Rates and Municipal Charges Revenue	\$13,635,868	\$14,131,064
Budgeted General Rates and Municipal Charges Revenue	\$13,635,631	\$14,062,300
Budgeted Supplementary Rates	\$250,000	\$116,880
Budgeted Total Rates and Municipal Charges Revenue	\$13,885,631	\$14,179,179

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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 (2024/25: estimated \$116,880 and 2023/24: actual \$117,000)
- ▶ The variation of returned levels of value (valuation appeals)
- ▶ Changes of use of land such that rateable land becomes non-rateable land and vice versa.
- ▶ Changes of use of land such that residential land becomes business land and vice versa.

4.1.1(n) Differential Rates

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	Rates
	Proportion 2023/24	Proportion 2024/25
Residential	37.52%	37.48%
Commercial	8.55%	8.59%
Vacant	5.17%	5.26%
Rural Residential	32.85%	32.99%
Farmland	15.91%	15.67%

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 0.1635 cents in the dollar of CIV for all rateable residential properties,
- ▶ A general rate of 0.2714 cents in the dollar of CIV for all rateable commercial properties,
- ▶ A general rate of 0.2942 cents in the dollar of CIV for all rateable vacant land properties,
- ▶ A general rate of 0.1406 cents in the dollar of CIV for all rateable rural residential properties,
- ▶ A general rate of 0.1000 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

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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.

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Level of Rate: 180% 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: 61.2% of the General Rate

Commercial

Definition: Commercial Land is any land, which is:

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

Objectives: To ensure that Council has adequate funding to undertake its strategic, statutory, service provision and community services obligations and to ensure that the differential rate in the dollar declared

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for defined Commercial land properties is fair and equitable, having regard to the cost and the level of benefits derived from provision of Council services.

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

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

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

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

Level of Rate: 166% of the General Rate

Cultural and Recreational Land

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

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.

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4.1.2. Statutory Fees and Fines

	Forecast	Budget	Change	
	Actual 2023/24 \$'000	2024/25 \$'000	\$'000	%
Revenue Services	20	34	14	70.00%
Town planning fees	250	300	50	20.00%
Building, Health and Local Laws	128	134	6	4.68%
Total statutory fees and fines	398	468	70	17.58%

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

Statutory Fees and Fines are budgeted to increase by \$0.070 million or 17.58% on the 2023/24 forecast.

4.1.3. User Fees

	Forecast	Budget	Change	
	Actual 2023/24 \$'000	2024/25 \$'000	\$'000	%
Building, Health and Local Laws	269	272	3	1.11%
Planning and Environment	444	438	(6)	(1.35%)
Operations	113	119	6	5.30%
Cemetery trust	88	87	-1	-1.14%
Community and economic development	15	4	-11	-73.33%
Revenue Services	14	14	-	0.00%
Total user fees	943	934	(9)	(0.95%)

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

User fees are budgeted to decrease by \$0.009m or 0.95% on the 2023/24 forecast.

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

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4.1.4. Grants

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

	Forecast Actual 2023/24 \$'000	Budget 2024/25 \$'000	Change	
			\$'000	%
Grants were received in respect of the following:				
Summary of grants				
Commonwealth funded grants	8,621	10,951	2,330	27.02%
State funded grants	5,188	6,753	1,565	30.17%
Total grants received	13,809	17,704	3,895	28.20%
(a) Operating Grants				
Recurrent – Commonwealth Government				
Financial Assistance Grants	2,240	2,865	625	27.90%
Family and Youth Services (RAS)	59	30	(29)	(49.15%)
Local Roads Operations	1,197	1,148	(49)	(4.09%)
Recurrent – State Government				
School crossing supervisors	38	40	2	5.26%
Libraries	137	137	-	0.00%
Maternal & Child Health	314	314	-	0.00%
Maternal & Child Health – Carry forward	185	141	-	(23.78%)
Recreation	8	8	-	0.00%
Family & Youth Services	685	885	200	29.20%
Family & Youth Services – Carry forward	651	245	(406)	(62.37%)
Environmental Health	14	15	1	7.14%
Community safety	120	60	60	(50.00%)
Total recurrent grants	5,648	5,888	240	4.25%
Non-recurrent – Federal Government				
N/A				
Non-recurrent – State Government				
Digital Transformation	638	-	(638)	(100.00%)
Family and Youth Services	302	636	334	110.60%
Maternal and Child Health	122	-	(122)	(100.00%)
Tourism & Events	41	8	(33)	(80.49%)
Community Safety	220	-	(220)	(100.00%)
Waste Management	491	94	(397)	(80.86%)
Planning and Environment	174	72	(102)	(58.62%)
Goughs Bay Boat Club Project	756	0	(756)	(100.00%)
Total non-recurrent grants	2,799	865	(1,934)	(69.10%)
Total operating grants	8,447	6,753	(1,694)	(20.05%)
(b) Capital Grants				
Recurrent – Commonwealth Government				
Roads to Recovery	1,176	1,180	4	0.34%
Total recurrent grants	1,176	1,180	4	0.34%
Non-recurrent – Commonwealth Government				
Heavy Vehicle Safety Productivity Program	1,453	0	(1,453)	(100.00%)
Remote Road – IMPACT Route Project	1,012	9,173	8,161	806.42%
LRCI – Phase 1 & 2 Re-sheets	377	-	(377)	(100.00%)
LRCI – Roads 3 Heritage Facility	515	57	(458)	(88.93%)
LRCI – Phase 4 Roads	592	341	(251)	(42.40%)
Non-recurrent – State Government				
Footpaths and Cycleways	15	-	(15)	(100.00%)
Recreation Reserve – Lords Oval	222	200	(22)	(9.91%)
Total non-recurrent grants	4,186	9,771	5,585	133.42%
Total capital grants	5,362	10,951	5,589	104.23%
Total Grants	13,809	17,704	3,895	28.20%

Mansfield Shire Council **Budget 2024-25****4.1.5. Contributions**

	Forecast Actual 2023/24 \$'000	Budget 2024/25 \$'000	Change	
			\$'000	%
Monetary	42	25	(23)	(54.76%)
Total contributions	42	25	(23)	(54.76%)

Monetary contributions relate to monies received from Developer Contributions, State Government, Federal Government, and community sources. Overall, the level of monetary contributions expected for 2024/25 is \$0.025 million which is a change of 54.76% and decrease over 2023/24.

4.1.6. Other Income

	Forecast Actual 2023/24 \$'000	Budget 2024/25 \$'000	Change	
			\$'000	%
Contributions –Digital Transformation	103	1,781	1,678	1,629.12%
Interest	1,009	399	(610)	(60.45%)
Other	483	417	(66)	(13.66%)
Total other income	1,595	2,597	1,002	62.82%

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. The digital transformation council contributions received from Murrindindi, Benalla and Strathbogie are also included within other income sources.

4.1.7. Employee Costs

	Forecast Actual 2023/24 \$'000	Budget 2024/25 \$'000	Change	
			\$'000	%
Wages and salaries	10,683	10,505	(178)	(1.67%)
Workcover	258	318	60	23.25%
Superannuation	1,118	1,352	234	20.93%
Other (LSL)	175	223	48	27.42%
Total employee costs	12,234	12,398	164	1.34%

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 2024/25 period by \$0.164m or 1.34%.

Note: Other costs is purely Long Service Leave

4.1.8. Materials and Services

	Forecast Actual 2023/24 \$'000	Budget 2024/25 \$'000	Change	
			\$'000	%
Materials and Services <i>Note: includes Contracts, Consultants & Other</i>	13,358	12,743	(615)	(4.60%)
Total materials and services	13,358	12,743	(615)	(4.60%)

Materials and services include the purchases of consumables, payments to contractors for the provision of services and utility costs. Budget costs in 2023/24 set to decrease by \$0.615m or 4.60% compared to forecast for 2023/24.

Mansfield Shire Council **Budget 2024-25****4.1.9. Depreciation**

	Forecast	Budget	Change	
	Actual 2023/24 \$'000	2024/25 \$'000	\$'000	%
Property	4,431	4,644	213	4.80%
Plant & equipment	0	425	425	100.00%
Infrastructure	-	-	-	-
Total depreciation	4,431	5,069	638	14.39%

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 \$0.638 million or 14.39% compared to 2023/24 forecast is due mainly to the full year effect of the 2023/24 Capital Works Program on depreciation.

4.1.10. Amortisation – Right of use assets

	Forecast	Budget	Change	
	Actual 2023/24 \$'000	2024/25 \$'000	\$'000	%
Right of use assets	66	71	5	7.57%
<i>(Dual Court Stadium)</i>	-	-	-	-
Total – right of use assets	66	71	5	7.57%

4.1.11. Other Expenses

	Forecast	Budget	Change	
	Actual 2023/24 \$'000	2024/25 \$'000	\$'000	%
Leases	11	11	-	0.00%
Audit	66	72	6	9.09%
Councillors Allowances	192	202	10	5.20%
Other	-	-	-	-
Total other expenses	269	285	16	5.94%

Councillor allowances are based on the Victorian Independent Remuneration Tribunal guidelines for FY24-25.

Mansfield Shire Council Budget 2024-25

4.2. Balance Sheet

4.2.1. Assets

Current Assets

Total current assets is projected to decrease by \$12.042m compared to 2023/24 forecast as Council finalises a number of large capital works projects during 2024/25. This is reflected in the decreased balance of other financial assets (which includes term deposits). These projects include the IMPACT route and a number of smaller scale capital works.

Trade and other receivables are budgeted to decrease into 2024/25 by \$0.112m.

Non-Current Assets

Total non-current assets is expected to increase by \$13.478m into 2024/25. This is largely due to valuation 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 2024/25 Capital Works Program of \$18.75m has also 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 \$4.343m into 2024/25. This is mainly attributed to Council's capital works program as unearned income/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 \$0.703m into 2024/25. 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 2023/24 \$	Budget 2024/25 \$	Projections		
			2025/26 \$	2026/27 \$	2027/28 \$
Amount borrowed as at 30 June of the prior year	4,553,299	4,067,167	3,556,438	3,019,465	2,455,734
Amount proposed to be borrowed					
Amount projected to be redeemed	486,132	510,729	536,973	563,731	592,989
Amount of borrowings as at 30 June	4,067,167	3,556,438	3,019,465	2,455,734	1,862,745

4.3. Statement of Changes in Equity

4.3.1. Reserves

Nil movement.

4.3.2. Equity

Total equity is expected to increase by \$6.483m by the end of 2024/25. Total equity is the net of Total Assets less Total Liabilities.

Mansfield Shire Council **Budget 2024-25**

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 \$4.161m by the conclusion of 2024/25 as Council finalises the IMPACT route project within the financial year.

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 is budgeted to increase by 3.844m within the 2024/25 financial year and is also due to the finalisation of a number of Council's capital works projects during the year.

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 2024/25 year with a net outflow of cash of \$0.755m.

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4.5 Capital Works Program

This section presents a listing of the capital works projects that will be undertaken for the 2024/25 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 2023/24 \$'000	Budget 2024/25 \$'000	Change \$'000	%
Property	2,842	760	(2,082)	(73.25%)
Plant and equipment	1,000	772	(228)	(22.80%)
Infrastructure	8,397	17,221	8,850	105.74%
Total	12,249	18,751	6,540	53.55%

	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000	Borrowings \$'000
Property	760	-97	171	-	-	-	-	760	-
Plant and equipment	772	162	610	-	-	-	-	772	-
Infrastructure	17,221	1,171	4,117	8,104	-	10,951	966	5,302	-
Total	18,751	1,294	4,898	8,104	-	10,951	966	6,834	-

4.5.2. Current Budget

Capital Works Area	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contributions \$'000	Council cash \$'000	Borrowings \$'000
PROPERTY									
Land									
Sale	(1,417)	(1,417)	-	-	-	-	-	(1,417)	-
Acquisition	555	555	-	-	-	-	-	555	-
Buildings									
Buildings Renewal Program	-	-	-	-	-	-	-	-	-
Buildings New Program	1,511	1,511	-	-	-	-	-	1,511	-
Buildings Upgrade Program	111	-	111	-	-	-	-	111	-
Project Management	-	-	-	-	-	-	-	-	-
TOTAL PROPERTY	760	649	111	-	-	-	-	760	-
PLANT AND EQUIPMENT									
Plant, Machinery and Equipment									
Heavy Fleet Renewal	450	-	450	-	-	-	-	450	-

Mansfield Shire Council Budget 2024-25

Capital Works Area	Project Cost	Asset expenditure types				Summary of Funding Sources			
		New	Renewal	Upgrade	Expansion	Grants	Contributions	Council cash	Borrowings
Heavy Fleet New									
Light Fleet Renewal	160	-	160	-	-	-	-	160	-
Miscellaneous New Equipment	100	100						100	
Small Equipment Renewal	-	-	-	-	-	-	-	-	-
Fixtures, Fittings and Furniture									
Furniture	15	15	-	-	-	-	-	15	-
Computers and Telecommunications									
Computers and Telecommunications	37	37	-	-	-	-	-	37	-
Library books									
Library books	10	10	-	-	-	-	-	10	-
TOTAL PLANT AND EQUIPMENT	772	162	610	-	-	-	-	772	-
INFRASTRUCTURE									
Roads									
Kerb & Channel Renewal Sealed	128	-	128	-	-	-	-	128	-
Kerb & Channel New Sealed	-	-	-	-	-	-	-	-	-
Rural Roads - Sealed - Renewal	828	-	828	-	-	441	-	387	-
Rural Roads - Sealed - Upgrade	-	-	-	-	-	-	-	-	-
Urban Roads - Sealed - Renewal	189	-	189	-	-	-	-	189	-
Urban Roads - Sealed - Upgrade	215	-	-	215	-	-	-	215	-
Rural Roads - Sealed - New	-	-	-	-	-	-	-	-	-
Urban Roads - Sealed - New	-	-	-	-	-	-	-	-	-
Rural Roads - unsealed - Renew	1,287	-	1,287	-	-	1,180	-	107	-
Rural Roads - unsealed - Upgrade - IMPACT	11,193	-	-	11,193	-	8,843	966	1,384	-
Urban Roads - unsealed - Upgrade	-	-	-	-	-	-	-	-	-
Project Management	371	-	371	-	-	-	-	371	-
Bridges									
Culvert Renewal Program	-	-	-	-	-	-	-	-	-
Culvert Upgrade Program	418	-	-	418	-	-	-	418	-
Culvert New Program	-	-	-	-	-	-	-	-	-
Bridge Renewal Program	360	-	360	-	-	-	-	360	-
Bridge Upgrade Program	50	-	-	50	-	-	-	50	-
Project Management	70	-	70	-	-	-	-	70	-
Footpaths and Cycleways									
Footpath Renewal Program	237	-	237	-	-	-	-	237	-
Footpath New Program	358	358	-	-	-	-	-	358	-
Footpath Upgrade Program	-	-	-	-	-	-	-	-	-
Project Management	63	-	63	-	-	-	-	63	-
Drainage									
Drainage Renewal Program	80	-	80	-	-	-	-	80	-
Drainage New Program	543	543	-	-	-	430	-	113	-
Drainage Upgrade Program	40	-	-	40	-	-	-	40	-
Project Management	66	-	66	-	-	-	-	66	-
Recreational, Leisure & Community Facilities									
	-	-	-	-	-	-	-	-	-

Mansfield Shire Council Budget 2024-25

Capital Works Area	Project Cost	Asset expenditure types				Summary of Funding Sources			
		New	Renewal	Upgrade	Expansion	Grants	Contributions	Council cash	Borrowings
Recreation and Open Space Renewal	95	-	95	-	-	-	-	95	-
Recreation and Open Space New	227	227	-	-	-	57	-	170	-
Recreation and Open Space Upgrade	153	-	-	153	-	-	-	153	-
Project Management	53	-	53	-	-	-	-	53	-
Off Street Car Parks	-	-	-	-	-	-	-	-	-
Carparks Renewal Sealed	197	-	197	-	-	-	-	197	-
Carparks New Sealed	-	-	-	-	-	-	-	-	-
Project Management	(2)	-	-	2	-	-	-	(2)	-
TOTAL INFRASTRUCTURE	17,219	1,128	4,024	12,067	-	10,951	966	5,302	-
TOTAL NEW CAPITAL WORKS	18,751	1,939	4,745	12,067	-	10,951	966	6,834	-

4.5.3. Works Carried Forward From 2023/24 Year

Capital Works Area	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contributions \$'000	Council cash \$'000	Borrowings \$'000
PROPERTY									
Buildings									
Public Toilet Upgrade Program - Lords Reserve	200	-	-	200	-	-	-	200	-
Heritage Museum	189	189	-	-	-	-	-	189	-
Lords Reserve Pavilion	270	270	-	-	-	-	-	270	-
Emergency Resilience Centre	246	246	-	-	-	-	-	246	-
TOTAL PROPERTY	905	905	-	200	-	488	-	905	-
INFRASTRUCTURE									
Roads									
IMPACT Route	3,961	-	-	-	-	3,961	-	-	-
Parks, Open Space and Streetscapes									
Pump Track - Station Precinct	50	-	-	-	-	-	-	50	-
Other Infrastructure									
Mansfield Flood Study	188	-	-	-	-	128	10	50	-
TOTAL INFRASTRUCTURE	4,199	-	-	-	-	4,089	10	100	-
TOTAL CARRIED FORWARD CAPITAL WORKS 2023/24	5,104	905	-	200	-	4,577	10	1,005	-

Mansfield Shire Council Budget 2024-25

4.6. Summary of Planned Capital Works Expenditure

For the years ending 30 June 2026, 2027 & 2028

2025/26	Asset Expenditure Types					Funding Sources				
	Total \$'000	New \$'000	Renewal \$'000	Expansion \$'000	Upgrade \$'000	Total \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
Property										
Land	550	550	0	0	0	550	0	0	550	0
Land improvements	0	0	0	0	0	0	0	0	0	0
Total Land	550	550	0	0	0	550	0	0	550	0
Buildings	811	580	181	0	50	811	0	0	811	0
Heritage Buildings	0	0	0	0	0	0	0	0	0	0
Building improvements	0	0	0	0	0	0	0	0	0	0
Leasehold improvements	0	0	0	0	0	0	0	0	0	0
Total Buildings	811	580	181	0	50	811	0	0	0	0
Total Property	1,361	1,330	181	0	50	1,361	0	0	1,361	0
Plant and Equipment										
Heritage plant and equipment	0	0	0	0	0	0	0	0	0	0
Plant, machinery and equipment	627	0	627	0	0	627	0	0	627	0
Fixtures, fittings and furniture	15	15	0	0	0	15	0	0	15	0
Computers and telecommunications	37	37	0	0	0	37	0	0	37	0
Library books	10	10	0	0	0	0	0	0	10	0
Total Plant and Equipment	689	62	627	0	0	689	0	0	689	0
Infrastructure										
Roads	3,358	0	2,596	0	762	3,358	0	0	3,358	0
Bridges	870	200	80	0	590	870	0	0	870	0
Footpaths and cycleways	608	458	150	0	0	608	0	0	608	0
Drainage	550	200	250	0	100	550	0	0	550	0
Recreational, leisure and community facilities	654	170	89	0	395	654	0	0	654	0
Waste management	0	0	0	0	0	0	0	0	0	0
Parks, open space and streetscapes	0	0	0	0	0	0	0	0	0	0
Aerodromes	0	0	0	0	0	0	0	0	0	0
Off street car parks	56	0	56	0	0	56	0	0	56	0
Other infrastructure	110	0	110	0	0	110	0	0	110	0
Total Infrastructure	6,206	1,028	3,331	0	1,847	6,206	0	0	6,206	0
Total Capital Works Expenditure	8,256	2,220	4,139	0	1,897	8,256	0	0	8,256	0

Mansfield Shire Council Budget 2024-25

2026/27	Asset Expenditure Types					Funding Sources				
	Total \$'000	New \$'000	Renewal \$'000	Expansion \$'000	Upgrade \$'000	Total \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
Property										
Land	0	0	0	0	0	0	0	0	0	0
Land improvements	0	0	0	0	0	0	0	0	0	0
Total Land	0	0	0	0	0	0	0	0	0	0
Buildings	505	30	475	0	0	505	0	0	505	0
Heritage Buildings	0	0	0	0	0	0	0	0	0	0
Building improvements	0	0	0	0	0	0	0	0	0	0
Leasehold improvements	0	0	0	0	0	0	0	0	0	0
Total Buildings	505	30	475	0	0	505	0	0	505	0
Total Property	505	30	475	0	0	505	0	0	505	0
Plant and Equipment										
Heritage plant and equipment	0	0	0	0	0	0	0	0	0	0
Plant, machinery and equipment	651	0	651	0	0	651	0	0	651	0
Fixtures, fittings and furniture	15	15	0	0	0	15	0	0	15	0
Computers and telecommunications	37	37	0	0	0	37	0	0	37	0
Library books	10	10	0	0	0	10	0	0	10	0
Total Plant and Equipment	713	62	651	0	0	713	0	0	713	0
Infrastructure										
Roads	3,748	0	3,313	0	435	3,748	0	0	3,748	0
Bridges	815	0	355	0	460	815	0	0	815	0
Footpaths and cycleways	484	287	197	0	0	484	0	0	484	0
Drainage	400	0	150	0	250	400	0	0	400	0
Recreational, leisure and community facilities	529	70	239	0	220	529	0	0	529	0
Waste management	0	0	0	0	0	0	0	0	0	0
Parks, open space and streetscapes	0	0	0	0	0	0	0	0	0	0
Aerodromes	0	0	0	0	0	0	0	0	0	0
Off street car parks	40	0	40	0	0	40	0	0	40	0
Other infrastructure	111	0	111	0	0	111	0	0	111	0
Total Infrastructure	6,127	357	4,405	0	1,365	6,127	0	0	6,127	0
Total Capital Works Expenditure	7,345	449	5,531	0	1,365	7,345	0	0	7,345	0

Mansfield Shire Council Budget 2024-25

2027/28	Asset Expenditure Types					Funding Sources				
	Total \$'000	New \$'000	Renewal \$'000	Expansion \$'000	Upgrade \$'000	Total \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
Property										
Land	0	0	0	0	0	0	0	0	0	0
Land improvements	0	0	0	0	0	0	0	0	0	0
Total Land	0	0	0	0	0	0	0	0	0	0
Buildings	620	280	340	0	0	620	0	0	620	0
Heritage Buildings	0	0	0	0	0	0	0	0	0	0
Building improvements	0	0	0	0	0	0	0	0	0	0
Leasehold improvements	0	0	0	0	0	0	0	0	0	0
Total Buildings	620	280	340	0	0	620	0	0	620	0
Total Property	620	280	340	0	0	620	0	0	620	0
Plant and Equipment										
Heritage plant and equipment	0	0	0	0	0	0	0	0	0	0
Plant, machinery and equipment	746	746	0	0	0	746	0	0	746	0
Fixtures, fittings and furniture	15	15	0	0	0	15	0	0	15	0
Computers and telecommunications	37	37	0	0	0	37	0	0	37	0
Library books	10	10	0	0	0	10	0	0	10	0
Total Plant and Equipment	808	808	0	0	0	808	0	0	808	0
Infrastructure										
Roads	3,409	0	2,860	0	549	3,409	0	0	3,409	0
Bridges	765	0	515	0	250	765	0	0	765	0
Footpaths and cycleways	541	458	83	0	0	541	0	0	541	0
Drainage	450	0	200	250	0	450	0	0	450	0
Recreational, leisure and community facilities	550	0	330	0	220	550	0	0	550	0
Waste management	0	0	0	0	0	0	0	0	0	0
Parks, open space and streetscapes	0	0	0	0	0	0	0	0	0	0
Aerodromes	0	0	0	0	0	0	0	0	0	0
Off street car parks	49	0	49	0	0	49	0	0	49	0
Other infrastructure	102	0	102	0	0	102	0	0	102	0
Total Infrastructure	5,866	458	4,139	250	1,019	5,866	0	0	5,866	0
Total Capital Works Expenditure	7,294	1,546	4,479	250	1,019	7,294	0	0	7,294	0

Mansfield Shire Council Budget 2024-25

5a. Targeted Performance Indicators

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

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

Targeted performance indicators - Service

Indicator	Measure	Actual	Forecast	Target	Target Projections		Trend	
		2022/23	2023/24	2024/25	2026/27	2028/29	+/-	
Governance Satisfaction with community consultation and engagement	Community satisfaction rating out of 100 with the consultation and engagement efforts of Council	59	60	61	61	62	62	+
Roads Sealed local roads below the intervention level	Number of kms of sealed local roads below the renewal intervention level set by Council / Kms of sealed local roads	82.87	86.62	87.55	88.17	89.03	89.93	o
Statutory Planning Planning applications decided within the relevant required time	Number of planning application decisions made within the relevant required time / Number of decisions made	77.2	90	91	91	93	94	+
Waste Management Kerbside collection waste diverted from landfill	Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins	32	34	36	41	47	52	+

Targeted performance indicators – Financial

Indicator	Measure	Actual	Forecast	Target	Target Projections		Trend	
		2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	+/-
Liquidity Working Capital	Current assets / current liabilities	192%	259%	238%	206%	174%	147%	-
Obligations Asset renewal	Asset renewal and upgrade expense / Asset depreciation	183%	176%	131%	113%	123%	93%	-
Stability Rates concentration	Rate revenue / adjusted underlying revenue	63%	58%	57%	63%	63%	63%	o
Efficiency Expenditure level	Total expenses / no. of property assessments	\$3,165	\$3,730	\$3,723	\$3,405	\$3,476	\$3,581	+

Mansfield Shire Council Budget 2024-25

5b. Financial Performance Indicators

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

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

Indicator	Measure	Actual	Forecast	Budget	Projections		Trend	
		2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	+/-
Operating position								
Adjusted underlying result	Adjusted underlying surplus (deficit) / Adjusted underlying revenue	2.8%	0.60%	1.3%	2.1%	2.1%	1.2%	-
Liquidity								
Unrestricted cash	Unrestricted cash / current liabilities	25%	81%	59%	47%	41%	37%	+
Obligations								
Loans and borrowings	Interest bearing loans and borrowings / rate revenue	27%	20%	17%	14%	10%	7%	-
Loans and borrowings	Interest and principal repayments on interest bearing loans and borrowings / rate revenue	1%	4%	4%	4%	4%	4%	+
Indebtedness	Non-current liabilities / own source revenue	33%	29%	23%	24%	21%	17%	-
Stability								
Rates effort	Rate revenue / CIV of rateable properties in the municipality	0.3%	0.2%	0.2%	0.2%	0.2%	0.2%	+
Efficiency								
Revenue level	General rates and municipal charges / no. of property assessments	\$2,062	\$2,193	\$2,157	\$2,198	\$2,240	\$2,282	+

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

Mansfield Shire Council **Budget 2024-25**

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 2024/25.

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 land (for one year or more) where the rent for any period of the lease is \$100,000 or more a year, or, the current market rental value of the land is \$100,000 or more a year, or, the lease is for 10 years or more. Council only needs to meet any one of the 3 tests to require disclosure.

A 10-year lease agreement is proposed to the Victorian SES for a site lease area located on Lots 4 and 5 of the land at 166 – 176 Maroondah Highway, Mansfield, with an additional 3 further terms of 10 years.

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Fees & Charges

Mansfield Shire Council

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Name	Year 23/24 Fee (incl. GST)	Year 24/25 Fee (incl. GST)	Increase %	Increase \$	GST
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Mansfield Shire Council

Council Offices

Freedom of Information Request

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

Copy of Rates Notice	\$10.00	\$10.00	0.00%	\$0.00	N
Land information Certificates	\$28.80	\$28.90	0.35%	\$0.10	N
Land information Certificates - 24 Hour Service	\$65.00	\$65.00	0.00%	\$0.00	N
Printed and mailed rates notice	\$5.00	\$5.00	0.00%	\$0.00	N
Adverse possession admin fee	\$100.00	\$100.00	0.00%	\$0.00	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)	\$90.00	\$90.00	0.00%	\$0.00	N
\$50 minimum charge					

Local Laws

Infringements

Failure to comply with "Notice to Comply" (as detailed in the Local Law)	\$100.00	\$100.00	0.00%	\$0.00	N
Other Local Laws contraventions	As listed in the Local Law				N
Traffic Regulations	As determined by legislation				N
Other fines, including EPA, Food, Animal	As determined by legislation				N

Dog & Cat Registration

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

Entire dog or cat	\$172.00	\$177.00	2.91%	\$5.00	N
For animals registered after December, a 50% discount applies.					
Entire dog or cat (concession)	\$88.00	\$90.00	2.27%	\$2.00	N
Applicable to pension or concession card holders. For animals registered after December, a 50% discount applies.					
Dog or cat (reduced fee)	\$47.00	\$48.00	2.13%	\$1.00	N
This reduced fee is available for dogs and cats that are microchipped, and either desexed or over 10 years old. It's also available to members of a domestic animal business or applicable organisation. For animals registered after December, a 50% discount applies.					
Dog or cat (reduced fee and concession)	\$23.00	\$24.00	4.35%	\$1.00	N
This reduced fee is available for dogs and cats that are microchipped, and either desexed or over 10 years old. It's also available to members of a domestic animal business or applicable organisation. Applicable to pension or concession card holders. For animals registered after December, a 50% discount applies.					

Name	Year 23/24 Fee (incl. GST)	Year 24/25 Fee (incl. GST)	Increase %	Increase \$	GST
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Dog & Cat Registration [continued]

Dog or cat (older, not desexed)	\$88.00	\$90.00	2.27%	\$2.00	N
This fee is available for dogs and cats that were first registered before April 2013 and have not been desexed. For animals registered after December, a 50% discount applies.					
Dog or cat (older, not desexed, concession)	\$47.00	\$48.00	2.13%	\$1.00	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. For animals registered after December, a 50% discount applies.					
Dog kept for working stock	\$31.00	\$32.00	3.23%	\$1.00	N
For animals registered after December, a 50% discount applies.					
Dog kept for working stock (concession)	\$16.00	\$16.50	3.13%	\$0.50	N
Applicable to pension or concession card holders. For animals registered after December, a 50% discount applies.					
All Restricted Breed / Declared Dogs (no concession available)	\$333.00	\$345.00	3.60%	\$12.00	N
For animals registered after December, a 50% discount applies.					
Domestic Animal Business Registration	\$312.00	\$320.00	2.56%	\$8.00	N
Replacement registration tags	\$5.00	\$5.00	0.00%	\$0.00	N
Excess Animal Permit (initial)	\$83.00	\$85.00	2.41%	\$2.00	N
Renewal of Excess Animal Permit (yearly)	\$83.00	\$85.00	2.41%	\$2.00	N

Pound

Sustenance

Dogs	\$40.00	\$42.00	5.00%	\$2.00	N
Cats	\$40.00	\$42.00	5.00%	\$2.00	N
Sheep/Goats	\$26.00	\$27.00	3.85%	\$1.00	N
Cattle	\$26.00	\$27.00	3.85%	\$1.00	N
Horses	\$26.00	\$27.00	3.85%	\$1.00	N
Veterinarian Fees	At Cost				N

Animal Surrender

Small animal surrender for euthanasia	\$30.00	\$30.00	0.00%	\$0.00	N
Includes small dogs, cats, and other small domestic animals.					
Large or medium dog surrender for euthanasia	\$94.00	\$98.00	4.26%	\$4.00	Y

Release Fees

Dog or cat - 1st offence	\$104.00	\$107.00	2.88%	\$3.00	N
Limited to office hours only					
Dog or cat - 2nd and subsequent offence	\$208.00	\$214.00	2.88%	\$6.00	N
Livestock release fee (up to 4 animals)	\$114.00	\$117.00	2.63%	\$3.00	N
Includes sheep, goats, cattle, horses, and alpacas.					
Livestock release fee (each subsequent animal)	\$10.00	\$10.50	5.00%	\$0.50	N
Includes sheep, goats, cattle, horses, and alpacas.					
Weekend & afterhours additional release fee	\$130.00	\$135.00	3.85%	\$5.00	N
Transport Fee / Advertisement Fee	Cost +25%				N

Name	Year 23/24 Fee (incl. GST)	Year 24/25 Fee (incl. GST)	Increase %	Increase \$	GST
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Impounding Vehicle

Recovery of towing fee				Cost plus 25%	N
Release fee (Limited to office hours only)	\$229.00	\$235.00	2.62%	\$6.00	N

Permits

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

1 year permit for use of council land or a public space for alfresco dining and footpath seating	\$156.00	\$160.00	2.56%	\$4.00	N
Camping & temporary accommodation on applicant's private property - 1yr	\$156.00	\$160.00	2.56%	\$4.00	N
Camping & temporary accommodation on applicant's private property - 3yrs	\$416.00	\$427.00	2.64%	\$11.00	N
Large market on Council Land or in a public place - single event permit	\$470.00	\$485.00	3.19%	\$15.00	N
Over 50 stalls.					
Small market on Council Land or in a public place - 1 year permit	\$156.00	\$160.00	2.56%	\$4.00	N
Up to 50 stalls.					
Use of council land or a public place for distribution of unsolicited material	\$63.00	\$65.00	3.17%	\$2.00	N
Use of council land or a public place for trade displays / clothing racks	\$156.00	\$160.00	2.56%	\$4.00	N
Use of council land or public place for advertising signs / A-frames	\$95.00	\$97.50	2.63%	\$2.50	N
Use of council land or public place for ancillary items (umbrellas, bollards, heaters, barrier screens, awnings, blinds and planter boxes)	\$95.00	\$97.50	2.63%	\$2.50	N
Use of council land or public place for consumption of alcohol	\$115.00	\$118.00	2.61%	\$3.00	N
Use of private - residential land for open air burning (burning off)	\$115.00	\$118.00	2.61%	\$3.00	N
Use of private - residential land for storage of machinery, materials, goods or vehicles	\$156.00	\$160.50	2.88%	\$4.50	N
Use of private - residential land for use of scare guns	\$182.00	\$187.00	2.75%	\$5.00	N
Permits not elsewhere specified	\$150.00	\$154.00	2.67%	\$4.00	N
Busking on Council Land or in a public place	\$18.50	\$19.00	2.70%	\$0.50	N
Mobile Trader - initial permit	\$78.00	\$80.00	2.56%	\$2.00	N
Mobile Trader - ongoing permit per week	\$78.00	\$80.00	2.56%	\$2.00	N
Commercial Health & Fitness Provider - Annual Fee	\$291.00	\$300.00	3.09%	\$9.00	Y
Livestock Grazing Permit - Council Roads (1 year)	\$99.00	\$102.00	3.03%	\$3.00	N
Livestock Grazing Permit - Council Roads (3 years)	\$198.00	\$205.00	3.54%	\$7.00	N
Livestock Grazing Permit - Council Roads (5 years)	\$297.00	\$305.00	2.69%	\$8.00	N
Events & Festivals on Council land	\$161.00	\$165.00	2.48%	\$4.00	N
Urgent consideration of application (if sought in less than 28 days)	\$105.00	\$110.00	4.76%	\$5.00	N

Name	Year 23/24 Fee (incl. GST)	Year 24/25 Fee (incl. GST)	Increase %	Increase \$	GST
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Emergency Management

Fire Hazard Management

Fire Direction clearing Notice - non compliance	\$1,850.00	\$1,950.00	5.41%	\$100.00	N
Fire hazard removal				Cost +10%	N

Road Infrastructure Service

Works within a Road Reserve Permit

Minor Works - conducted on any part of roadway, shoulder or pathway	\$147.87	\$151.95	2.76%	\$4.08	N
Updated fee to be released in July by the federal government.					
Minor Works - not conducted on any part of roadway, shoulder or pathway	\$95.40	\$98.02	2.75%	\$2.62	N
Updated fee to be released in July by the federal government.					
Works other than minor works - conducted on any part of roadway, shoulder or pathway (speed limit above 50kph)	\$685.29	\$704.15	2.75%	\$18.86	N
Updated fee to be released in July by the federal government.					
Works other than minor works - conducted on any part of roadway, shoulder or pathway (speed limit 50kph or below)	\$373.65	\$383.95	2.76%	\$10.30	N
Updated fee to be released in July by the federal government.					
Works other than minor works - not conducted on any part of roadway, shoulder or pathway (speed limit above 50kph)	\$373.65	\$383.95	2.76%	\$10.30	N
Updated fee to be released in July by the federal government.					
Works other than minor works - not conducted on any part of roadway, shoulder or pathway (speed limit 50kph or below)	\$95.40	\$98.00	2.73%	\$2.60	N
Updated fee to be released in July by the federal government.					
Legal Point of Stormwater Discharge	\$155.34	\$159.60	2.74%	\$4.26	N
Statutory fee set by the Local Government Act 1989. Updated fee to be released in July by the federal government.					

Damage to Council Assets - Reinstatement works

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

Sundry Works

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

Resource Recovery Centre

Soft furnishings	\$31.00	\$31.00	0.00%	\$0.00	Y
Domestic Waste less than 1/2 m3	\$14.00	\$14.00	0.00%	\$0.00	Y
E-Waste (electronic waste)	\$10.00	\$10.00	0.00%	\$0.00	Y
Solar Panel, TV, PC and IT peripherals (transport fee) - per item	\$5.00	\$5.00	0.00%	\$0.00	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)	\$120.00	\$50.00	-58.33%	-\$70.00	Y
Gas Bottle	\$15.00	\$15.00	0.00%	\$0.00	Y
Green Waste	\$14.00	\$15.00	7.14%	\$1.00	Y
Motor Oil per 4 litres	\$1.60	\$2.00	25.00%	\$0.40	Y
Mattress - any size	\$37.00	\$37.00	0.00%	\$0.00	Y
Fridges (covers cost of degassing)	\$30.00	\$30.00	0.00%	\$0.00	Y
Tyre - Car	\$17.00	\$17.00	0.00%	\$0.00	Y
Tyre - 4WD	\$31.00	\$31.00	0.00%	\$0.00	Y
Tyre - Light Truck	\$52.00	\$52.00	0.00%	\$0.00	Y

Commercial / Bulk Garbage Charges

Replacement bin 120 litre	\$87.00	\$90.00	3.45%	\$3.00	N
Replacement bin 240 litre	\$96.00	\$99.00	3.13%	\$3.00	N
Replacement bin 80 litre	\$87.00	\$90.00	3.45%	\$3.00	N
240 Litre mobile garbage bin collection	\$14.00	\$14.50	3.57%	\$0.50	N
Commercial Recycling collections	\$12.00	\$12.50	4.17%	\$0.50	N
Special Events Waste Collection - Bin delivery & collection	\$26.00	\$26.50	1.92%	\$0.50	Y
Special Events Waste Collection - Collection only	\$23.00	\$24.00	4.35%	\$1.00	Y
Bin Lid	\$18.35	\$19.00	3.54%	\$0.65	N

Community Services

Aged and Disability Services

Community Shopping Bus

Charges are for return trip from Mansfield.

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

Client - Community Shopping Bus	\$6.50	\$7.00	7.69%	\$0.50	Y
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Mansfield Library

Meeting Rooms

Not for Profit Groups

Hourly	\$8.00	\$9.00	12.50%	\$1.00	Y
Half Day	\$22.00	\$23.00	4.55%	\$1.00	Y
Full Day	\$43.00	\$45.00	4.65%	\$2.00	Y

Name	Year 23/24 Fee (incl. GST)	Year 24/25 Fee (incl. GST)	Increase %	Increase \$	GST
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Commercial Operators

Hourly	\$40.00	\$41.00	2.50%	\$1.00	Y
Half Day	\$76.00	\$78.00	2.63%	\$2.00	Y
Full Day	\$160.00	\$165.00	3.13%	\$5.00	Y

Overdue Fines

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 Fees

Minor damage to an item or barcode	\$3.00	\$3.50	16.67%	\$0.50	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 Costs

Adult Book	\$26.00	\$26.00	0.00%	\$0.00	N
Junior Book	\$14.00	\$20.00	42.86%	\$6.00	N
Light Romance	\$2.00	\$0.00	-100.00%	-\$2.00	N
Periodical	\$9.00	\$11.00	22.22%	\$2.00	N
Book on disk	\$100.00	\$109.00	9.00%	\$9.00	N
Single disk	\$19.00	\$19.00	0.00%	\$0.00	N
DVD	\$27.00	\$25.00	-7.41%	-\$2.00	N
MP3 Adult	\$105.00	\$108.00	2.86%	\$3.00	N
Replacement of lost or damaged library card	\$3.00	\$3.00	0.00%	\$0.00	N

Inter Library Fees and Charges

Requests for items not in stock and obtained by Inter Library Loan (as charged by supplier)	\$0.00	\$0.00	0.00%	\$0.00	Y
Recoup of any Inter Library Loan postage charges	\$0.00	\$0.00	0.00%	\$0.00	Y
Inter Library Loan strap / barcode	\$4.00	\$4.20	5.00%	\$0.20	Y
Requests for photocopies not in stock and obtained on Inter Library Loan	As charged by supplier				Y

Printing

Black & White	\$0.25	\$0.25	0.00%	\$0.00	Y
Colour	\$1.00	\$1.00	0.00%	\$0.00	Y

Photocopying

Black & White Single Sided A4	\$0.20	\$0.20	0.00%	\$0.00	Y
Black & White Single Sided A3	\$0.50	\$0.50	0.00%	\$0.00	Y
Colour Single Sided A4	\$1.00	\$1.00	0.00%	\$0.00	Y
Colour Single Sided A3	\$2.00	\$2.00	0.00%	\$0.00	Y

Name	Year 23/24 Fee (incl. GST)	Year 24/25 Fee (incl. GST)	Increase %	Increase \$	GST
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Telephone & Fax (Australia only)

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

Programs and Activities	Charges may be applied on a cost recovery basis				Y
Research Fee per half hour	\$18.15	\$30.00	65.29%	\$11.85	Y

Building & Sporting Facilities

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

Facility Hire Rates

Youth Centre

Community Organisations

Meeting Room - Hourly	\$26.00	\$27.00	3.85%	\$1.00	Y
Meeting Room - 1/2 day	\$62.50	\$64.00	2.40%	\$1.50	Y
Meeting Room - Full day	\$120.00	\$123.00	2.50%	\$3.00	Y
Music Shed - Hourly	\$15.00	\$15.50	3.33%	\$0.50	Y
Music Shed - 1/2 day	\$40.00	\$41.00	2.50%	\$1.00	Y
Music Shed - Full day	\$80.00	\$82.00	2.50%	\$2.00	Y
Recreation Room 1 - Hourly	\$26.00	\$27.00	3.85%	\$1.00	Y
Recreation Room 1 - 1/2 day	\$62.50	\$64.00	2.40%	\$1.50	Y
Recreation Room 1 - Full day	\$120.00	\$123.00	2.50%	\$3.00	Y
Recreation Room 2 - Hourly	\$26.00	\$27.00	3.85%	\$1.00	Y
Recreation Room 2 - 1/2 day	\$62.50	\$64.00	2.40%	\$1.50	Y
Recreation Room 2 - Full day	\$120.00	\$123.00	2.50%	\$3.00	Y

Commercial Operator

Meeting Room - Hourly	\$42.00	\$43.00	2.38%	\$1.00	Y
Meeting Room - 1/2 day	\$125.00	\$128.00	2.40%	\$3.00	Y
Meeting Room - Full day	\$250.00	\$257.00	2.80%	\$7.00	Y
Music Shed - Hourly	\$21.00	\$22.00	4.76%	\$1.00	Y
Music Shed - 1/2 day	\$55.00	\$57.00	3.64%	\$2.00	Y
Music Shed - Full day	\$110.00	\$113.00	2.73%	\$3.00	Y
Recreation Room 1 - Hourly	\$42.00	\$43.00	2.38%	\$1.00	Y
Recreation Room 1 - 1/2 day	\$125.00	\$128.00	2.40%	\$3.00	Y
Recreation Room 1 - Full day	\$250.00	\$257.00	2.80%	\$7.00	Y
Recreation Room 2 - Hourly	\$42.00	\$43.00	2.38%	\$1.00	Y
Recreation Room 2 - 1/2 day	\$125.00	\$128.00	2.40%	\$3.00	Y
Recreation Room 2 - Full day	\$250.00	\$257.00	2.80%	\$7.00	Y

Key Replacement

Key Replacement Fee	\$78.00	\$80.00	2.56%	\$2.00	Y
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Name	Year 23/24 Fee (incl. GST)	Year 24/25 Fee (incl. GST)	Increase %	Increase \$	GST
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Cleaning

Cleaning Fee	\$81.00	\$95.00	17.28%	\$14.00	Y
Additional charges on a cost recovery basis.					

Mansfield Community Centre

Not for Profit / Community Organisations

Anderson Hall & Buckland Room Hire - Hourly	\$26.00	\$27.00	3.85%	\$1.00	Y
Anderson Hall & Buckland Room Hire - Half Day	\$62.50	\$65.00	4.00%	\$2.50	Y
Anderson Hall & Buckland Room Hire - Full Day	\$125.00	\$128.00	2.40%	\$3.00	Y
Consulting Room Hire - Hourly	\$10.50	\$11.00	4.76%	\$0.50	Y
Consulting Room Hire - Half Day	\$42.00	\$45.00	7.14%	\$3.00	Y
Consulting Room Hire - Full Day	\$83.00	\$85.00	2.41%	\$2.00	Y

Commercial Operator

Anderson Hall & Buckland Room Hire - Hourly	\$42.00	\$45.00	7.14%	\$3.00	Y
Anderson Hall & Buckland Room Hire - Half Day	\$125.00	\$130.00	4.00%	\$5.00	Y
Anderson Hall & Buckland Room Hire - Full Day	\$250.00	\$260.00	4.00%	\$10.00	Y
Consulting Room Hire - Hourly	\$52.00	\$54.00	3.85%	\$2.00	Y
Consulting Room Hire - Half Day	\$104.00	\$107.00	2.88%	\$3.00	Y
Consulting Room Hire - Full Day	\$208.00	\$214.00	2.88%	\$6.00	Y

Key Replacement

Key Replacement Fee	\$78.00	\$80.00	2.56%	\$2.00	Y
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Cleaning

Cleaning Fee	\$81.00	\$95.00	17.28%	\$14.00	Y
Additional charges on a cost recovery basis					

Mansfield Family and Children's Centre

Room Hire - Community Organisations

Multi Purpose Room Hire - Hourly	\$26.00	\$27.00	3.85%	\$1.00	Y
Multi Purpose Room Hire - Half Day	\$62.50	\$64.00	2.40%	\$1.50	Y
Multi Purpose Room Hire - Full Day	\$120.00	\$123.00	2.50%	\$3.00	Y
Consulting Room Hire - Hourly	\$10.50	\$10.50	0.00%	\$0.00	Y
Consulting Room Hire - Half Day	\$42.00	\$43.00	2.38%	\$1.00	Y
Consulting Room Hire - Full Day	\$83.00	\$85.00	2.41%	\$2.00	Y

Room Hire - Commercial Operators

Multi Purpose Room Hire - Hourly	\$42.00	\$43.00	2.38%	\$1.00	Y
Multi Purpose Room Hire - Half Day	\$125.00	\$128.00	2.40%	\$3.00	Y
Multi Purpose Room Hire - Full Day	\$250.00	\$257.00	2.80%	\$7.00	Y
Consulting Room Hire - Hourly	\$52.00	\$53.50	2.88%	\$1.50	Y
Consulting Room Hire - Half Day	\$104.00	\$107.00	2.88%	\$3.00	Y
Consulting Room Hire - Full Day	\$208.00	\$214.00	2.88%	\$6.00	Y

Name	Year 23/24 Fee (incl. GST)	Year 24/25 Fee (incl. GST)	Increase %	Increase \$	GST
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Key Replacement

Key Replacement Fee	\$78.00	\$80.00	2.56%	\$2.00	Y
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Cleaning

Cleaning Fee	\$81.00	\$95.00	17.28%	\$14.00	Y
Additional charges on a cost recovery basis					

Mansfield Sporting Complex

Main Stadium

Not for Profit / Community Organisations

Casual Use - Hourly rate	\$38.00	\$39.00	2.63%	\$1.00	Y
Regular Use - Hourly rate	\$29.00	\$30.00	3.45%	\$1.00	Y
Special Events - all day	\$598.00	\$615.00	2.84%	\$17.00	Y
Special Events - two days	\$1,040.00	\$1,070.00	2.88%	\$30.00	Y
Refundable Bond (Special Events Only)	\$624.00	\$640.00	2.56%	\$16.00	N

Commercial Operator

Casual Use - Hourly rate	\$65.00	\$70.00	7.69%	\$5.00	Y
Regular Use - Daily rate	\$52.00	\$53.00	1.92%	\$1.00	Y
Special Events - all day	\$1,300.00	\$1,350.00	3.85%	\$50.00	Y
Special Events - two days	\$1,870.00	\$1,920.00	2.67%	\$50.00	Y
Refundable Bond (Special Events Only)	\$624.00	\$641.00	2.72%	\$17.00	N

Drama Room

Not for Profit / Community Organisations

Casual Use - Hourly rate	\$31.00	\$32.00	3.23%	\$1.00	Y
Regular (minimum 4 week booking) - Hourly rate	\$24.00	\$25.00	4.17%	\$1.00	Y
Special Events - all day	\$187.00	\$192.00	2.67%	\$5.00	Y
Special Events - two days	\$276.00	\$285.00	3.26%	\$9.00	Y
Refundable Bond (Special Events Only)	\$208.00	\$215.00	3.37%	\$7.00	N
School Usage (applicable to Mansfield Secondary College and Mansfield Primary School only as per agreement)	\$26.45	\$27.17	2.72%	\$0.72	Y

Commercial Operator

Casual Use - Hourly rate	\$62.00	\$64.00	3.23%	\$2.00	Y
Regular (minimum 4 week booking)	\$42.00	\$43.00	2.38%	\$1.00	Y
Special Events - all day (10 hrs)	\$374.00	\$384.00	2.67%	\$10.00	Y
Special Events - two days	\$551.00	\$565.00	2.54%	\$14.00	Y
Refundable Bond (Special Events Only)	\$333.00	\$342.00	2.70%	\$9.00	N

Store Rooms / Cupboards

Store room 1 (currently occupied by Mansfield Secondary and Auskick) Classified as a SMALL storage room <5m	\$208.00	\$213.50	2.64%	\$5.50	Y
Store room 2 (currently occupied by Mansfield Gymnastics Club) Classified as a LARGE store room >10m	\$416.00	\$427.00	2.64%	\$11.00	Y

Name	Year 23/24 Fee (incl. GST)	Year 24/25 Fee (incl. GST)	Increase %	Increase \$	GST
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Store Rooms / Cupboards [continued]

Store room 3 (currently occupied by Mansfield Basketball Club) Classified as a SMALL store room <5m	\$208.00	\$213.50	2.64%	\$5.50	Y
Store room 4 (currently occupied by Mansfield Basketball Club) Classified as a MEDIUM store room 5m-10m	\$312.00	\$321.00	2.88%	\$9.00	Y
Store room 5 lockable cupboards (old office, currently being transformed into smaller space storage cupboards)	\$13.00	\$14.00	7.69%	\$1.00	Y
Lockable cupboards in sports complex foyer	\$13.00	\$14.00	7.69%	\$1.00	Y

Key Replacement

Key Replacement Fee	\$78.00	\$80.00	2.56%	\$2.00	Y
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Cleaning

Cleaning Fee	\$185.00	\$195.00	5.41%	\$10.00	Y
Additional charges on a cost recovery basis.					

Dual Court Stadium

Not for Profit / Community Organisations

Court 1

Casual use - Hourly rate	\$34.00	\$35.00	2.94%	\$1.00	Y
Regular (minimum 4 week booking) - Hourly rate	\$26.00	\$27.00	3.85%	\$1.00	Y

Court 2

Casual Use - Hourly rate	\$34.00	\$35.00	2.94%	\$1.00	Y
Regular (minimum 4 week booking)	\$26.00	\$27.00	3.85%	\$1.00	Y

Foyer

Foyer - Hourly	\$20.00	\$21.00	5.00%	\$1.00	Y
Foyer - Daily	\$100.00	\$103.00	3.00%	\$3.00	Y

Canteen

Canteen - Hourly	\$30.00	\$31.00	3.33%	\$1.00	Y
Canteen - Daily	\$150.00	\$155.00	3.33%	\$5.00	Y

Community Meeting Room

Community Meeting Room - Hourly	\$20.00	\$21.00	5.00%	\$1.00	Y
Community Meeting Room - Daily	\$100.00	\$103.00	3.00%	\$3.00	Y

Commercial Operator

Court 1

Casual Use - Hourly rate	\$50.00	\$51.00	2.00%	\$1.00	Y
Regular (minimum 4 week booking) - Hourly rate	\$39.00	\$40.00	2.56%	\$1.00	Y

Court 2

Casual Use - Hourly rate	\$50.00	\$51.00	2.00%	\$1.00	Y
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Name	Year 23/24 Fee (incl. GST)	Year 24/25 Fee (incl. GST)	Increase %	Increase \$	GST
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Court 2 *[continued]*

Regular (minimum 4 week booking)	\$39.00	\$40.00	2.56%	\$1.00	Y
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Store Room

Store Room	Reviewed 27 Feb: Price negotiated based on area to be used				Y
	Last year fee Price negotiated based on area to be used				

Key Replacement

Key replacement	\$78.00	\$80.00	2.56%	\$2.00	Y
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Cleaning

Cleaning Fee	\$375.00	\$385.00	2.67%	\$10.00	Y
Additional charges on a cost recovery basis					

Special Events

Not for Profit / Community Organisations

Refundable bond	\$550.00	\$565.00	2.73%	\$15.00	N
Special events - all day	\$525.00	\$540.00	2.86%	\$15.00	Y
Special events - two days	\$965.00	\$990.00	2.59%	\$25.00	Y

Commercial Operator

Refundable bond	\$550.00	\$565.00	2.73%	\$15.00	N
Special events - all day	\$1,100.00	\$1,130.00	2.73%	\$30.00	Y
Special events - two days	\$1,650.00	\$1,695.00	2.73%	\$45.00	Y

Bonnie Doon Recreation Reserve

Community Organisations

Football Oval - Hourly	\$30.00	\$31.00	3.33%	\$1.00	Y
Football Oval - Daily	\$150.00	\$155.00	3.33%	\$5.00	Y
Outdoor netball court or multi-use tennis court - Hourly	\$15.00	\$15.00	0.00%	\$0.00	Y
Outdoor netball court or multi-use tennis court - Daily	\$75.00	\$77.00	2.67%	\$2.00	Y
Outdoor court change rooms - Hourly	\$15.00	\$15.00	0.00%	\$0.00	Y
Outdoor court change rooms - Daily	\$75.00	\$77.00	2.67%	\$2.00	Y
Hall with kitchen, toilets, verandah - Hourly	\$30.00	\$31.00	3.33%	\$1.00	Y
Hall with kitchen, toilets, verandah - Daily	\$150.00	\$154.00	2.67%	\$4.00	Y

Key Replacement

Key Replacement Fee	\$78.00	\$80.00	2.56%	\$2.00	Y
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Cleaning Fee

Cleaning Fee	\$185.00	\$190.00	2.70%	\$5.00	Y
Additional Charges on a cost recovery basis.					

Name	Year 23/24 Fee (incl. GST)	Year 24/25 Fee (incl. GST)	Increase %	Increase \$	GST
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Mansfield Recreational Reserve

Community Organisations

Oval & tiered seating - Hourly	\$30.00	\$31.00	3.33%	\$1.00	Y
Oval & tiered seating - Daily	\$150.00	\$155.00	3.33%	\$5.00	Y
Netball Court - Hourly	\$15.00	\$15.00	0.00%	\$0.00	Y
Netball Court - Daily	\$75.00	\$77.00	2.67%	\$2.00	Y

College Park

Community Organisations

College Park Oval - Field 2 (Daily)	\$0.00	\$51.00		\$51.00	N
College Park Oval - Field 2 (Hourly)	\$0.00	\$10.00		\$10.00	N
College Park Oval - Field 1 (Hourly)	\$10.00	\$10.00	0.00%	\$0.00	Y
College Park Oval - Field 1 (Daily)	\$50.00	\$51.00	2.00%	\$1.00	Y

Lords Recreation Ground

Community Organisations

Oval - Hourly	\$20.00	\$21.00	5.00%	\$1.00	Y
Oval - Daily	\$100.00	\$103.00	3.00%	\$3.00	Y

Mansfield Botanic Park

Community Organisations

Visitor Information Centre Meeting Room

Not for Profit / Community Organisations

Consulting Room Hire - Full Day	\$0.00	\$124.50		\$124.50	N
Consulting Room Hire - Half Day	\$0.00	\$63.00		\$63.00	N
Consulting Room Hire - Hourly	\$0.00	\$39.00		\$39.00	N
Meeting Room Hire - Full Day	\$0.00	\$123.00		\$123.00	N
Meeting Room Hire - Half Day	\$0.00	\$64.00		\$64.00	N
Meeting Room Hire - Hourly	\$0.00	\$27.00		\$27.00	N

Commercial Operator

Consulting Room Hire - Full Day	\$0.00	\$312.00		\$312.00	N
Consulting Room Hire - Half Day	\$0.00	\$156.00		\$156.00	N
Consulting Room Hire - Hourly	\$0.00	\$78.00		\$78.00	N
Meeting Room Hire - Full Day	\$0.00	\$257.00		\$257.00	N
Meeting Room Hire - Half Day	\$0.00	\$128.00		\$128.00	N
Meeting Room Hire - Hourly	\$0.00	\$43.00		\$43.00	N

Name	Year 23/24 Fee (incl. GST)	Year 24/25 Fee (incl. GST)	Increase %	Increase \$	GST
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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). Min. Fee excl. GST: \$454.55				Y
Building Permit has expired - per inspection	\$345.00	\$355.00	2.90%	\$10.00	Y

Property Information

Swimming Pool Inspections	\$370.00	\$380.00	2.70%	\$10.00	Y
Request for Property / Building Information - legislated	\$48.70	\$50.72	4.15%	\$2.02	N
Building Inspections other than Mandatory Inspections	\$345.00	\$355.00	2.90%	\$10.00	Y
Lodgement fee - legislated	\$125.80	\$130.85	4.01%	\$5.05	N
Fee (Request for Variation to Building Regs.) - legislated	\$299.80	\$316.41	5.54%	\$16.61	N
Demolition Section 29A Response - legislated	\$87.90	\$91.40	3.98%	\$3.50	N
File Retrieval from Off Site Archive	\$115.00	\$118.00	2.61%	\$3.00	N

Pool Registrations

Information search fee	\$48.70	\$50.72	4.15%	\$2.02	N
Lodgement of Certificate of Barrier Compliance	\$21.10	\$21.94	3.98%	\$0.84	N
Lodgement of Non-compliant Certificate of Barrier Compliance	\$397.50	\$413.40	4.00%	\$15.90	N
Registration of pool	\$32.80	\$34.18	4.21%	\$1.38	N
Requested inspection of pool barrier for certificate of compliance	\$370.00	\$380.00	2.70%	\$10.00	Y

Planning Fees

Request for Information

Request for Information (Planning Scheme Interpretation in writing)	\$94.00	\$96.60	2.77%	\$2.60	Y
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Advertising Fee

Extension of time of Permit - first request	\$260.00	\$267.00	2.69%	\$7.00	N
Extension of Time of permit - subsequent requests	\$520.00	\$534.30	2.75%	\$14.30	N
Newspaper Charge (per advertisement)	\$0.00	\$370.00		\$370.00	N
Public Notice by letter	\$208.00	\$213.50	2.64%	\$5.50	N
Public Notice on site	\$166.00	\$170.50	2.71%	\$4.50	N
Per letter	\$5.35	\$5.50	2.80%	\$0.15	N
Administration Charge	\$59.00	\$60.50	2.54%	\$1.50	N
Secondary consent to plans	\$200.00	\$205.50	2.75%	\$5.50	N

Applications for Planning Permits

New Use

Class 1 - Change or allow a new use of the land	\$1,415.10	\$1,415.10	0.00%	\$0.00	N
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Name	Year 23/24 Fee (incl. GST)	Year 24/25 Fee (incl. GST)	Increase %	Increase \$	GST
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Single Dwelling

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

Class 2 - Up to \$10,000	\$214.70	\$214.70	0.00%	\$0.00	N
Class 3 - \$10,001 to \$100,000	\$675.80	\$675.80	0.00%	\$0.00	N
Class 4 - \$100,001 to \$500,000	\$1,383.30	\$1,383.30	0.00%	\$0.00	N
Class 5 - \$500,001 to \$1,000,000	\$1,494.60	\$1,494.60	0.00%	\$0.00	N
Class 6 - \$1,000,000 to \$2,000,000	\$1,605.90	\$1,605.90	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 - Up to \$10,000	\$214.70	\$214.70	0.00%	\$0.00	N
Class 8 - More than \$10,000	\$461.10	\$461.10	0.00%	\$0.00	N
Class 9 - VicSmart application to subdivide or consolidate land	\$214.70	\$214.70	0.00%	\$0.00	N
Class 10 - Any other VicSmart	\$214.70	\$214.70	0.00%	\$0.00	N

All Other Development

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

Class 11 - Up to \$100,000	\$1,232.30	\$1,232.30	0.00%	\$0.00	N
Class 12 - \$100,001 to \$1,000,000	\$1,661.60	\$1,661.60	0.00%	\$0.00	N
Class 13 - \$1,000,001 to \$5,000,000	\$3,665.00	\$3,665.00	0.00%	\$0.00	N
Class 14 - \$5,000,001 to \$15,000,000	\$9,341.30	\$9,341.30	0.00%	\$0.00	N
Class 15 - \$15,000,001 to \$50,000,000	\$27,546.80	\$27,546.80	0.00%	\$0.00	N
Class 16 - More than \$50,000,000	\$61,914.60	\$61,914.60	0.00%	\$0.00	N

Subdivision

Class 17 - Subdivide an existing building	\$1,415.10	\$1,415.10	0.00%	\$0.00	N
Class 18 - Subdivide land into two lots	\$1,415.10	\$1,415.10	0.00%	\$0.00	N
Class 19 - Realignment of a common boundary between two lots or to consolidate two or more lots	\$1,415.10	\$1,415.10	0.00%	\$0.00	N
Class 20 - To subdivide land	\$1,415.10	\$1,415.10	0.00%	\$0.00	N
Class 21 - To create, vary or remove a restriction within the meaning of the Subdivision Act 1988, or To create or remove a right of way; or To create, vary or remove an easement other than a right of way; or To vary, remove a condition in the nature of an easement other than a right of way in a Crown grant	\$1,415.10	\$1,415.10	0.00%	\$0.00	N
Class 22 - A permit not otherwise provided for in this regulation	\$1,415.10	\$1,415.10	0.00%	\$0.00	N

Applications to Amend Planning Permits

New Use

Class 1 - Change or allow a new use of the land	\$1,415.10	\$1,415.10	0.00%	\$0.00	N
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Name	Year 23/24 Fee (incl. GST)	Year 24/25 Fee (incl. GST)	Increase %	Increase \$	GST
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Single Dwelling

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

Class 2 - Up to \$10,000	\$214.70	\$214.70	0.00%	\$0.00	N
Class 3 - \$10,001 to \$100,000	\$675.80	\$675.80	0.00%	\$0.00	N
Class 4 - \$100,001 to \$500,000	\$1,383.30	\$1,383.30	0.00%	\$0.00	N
Class 5 - \$500,001 to \$1,000,000	\$1,494.60	\$1,494.60	0.00%	\$0.00	N
Class 6 - \$1,000,000 to \$2,000,000	\$1,494.60	\$1,494.60	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 - Up to \$10,000	\$214.70	\$214.70	0.00%	\$0.00	N
Class 8 - More than \$10,000	\$461.10	\$461.10	0.00%	\$0.00	N
Class 9 - VicSmart application to subdivide or consolidate land	\$214.70	\$214.70	0.00%	\$0.00	N
Class 10 - Any other VicSmart	\$214.70	\$214.70	0.00%	\$0.00	N

All Other Development

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

Class 11 - Up to \$100,000	\$1,232.30	\$1,232.30	0.00%	\$0.00	N
Class 12 - \$100,001 to \$1,000,000	\$1,661.60	\$1,661.60	0.00%	\$0.00	N
Class 13 - \$1,000,001 to \$5,000,000	\$3,665.00	\$3,665.00	0.00%	\$0.00	N
Class 14 - \$5,000,001 to \$15,000,000	\$3,665.00	\$3,665.00	0.00%	\$0.00	N
Class 15 - \$15,000,001 to \$50,000,000	\$3,665.00	\$3,665.00	0.00%	\$0.00	N
Class 16 - More than \$50,000,000	\$3,665.00	\$3,665.00	0.00%	\$0.00	N

Subdivision

Class 17 - Subdivide an existing building	\$1,415.10	\$1,415.10	0.00%	\$0.00	N
Class 18 - Subdivide land into two lots	\$1,415.10	\$1,415.10	0.00%	\$0.00	N
Class 19 - Realignment of a common boundary between two lots or to consolidate two or more lots	\$1,415.10	\$1,415.10	0.00%	\$0.00	N
Class 20 - To subdivide land (\$1,265.60 for each 100 lots created)	\$1,415.10	\$1,415.10	0.00%	\$0.00	N
Class 21 - To create, vary or remove a restriction within the meaning of the Subdivision Act 1988, or To create or remove a right of way; or To create, vary or remove an easement other than a right of way; or To vary, remove a condition in the nature of an easement other than a right of way in a Crown grant	\$1,415.10	\$1,415.10	0.00%	\$0.00	N
Class 22 - A permit not otherwise provided for in this regulation	\$1,415.10	\$1,415.10	0.00%	\$0.00	N

Name	Year 23/24 Fee (incl. GST)	Year 24/25 Fee (incl. GST)	Increase %	Increase \$	GST
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Combined Planning Permit Applications

Combined Planning Scheme Amendments and Planning Permit Applications	The sum of the fees for the amendment to the planning scheme and: - 50% of the fee which would have applied if the permit application had been made separately; or - if the permit application is more than one class of permit, the highest of the fees which would have applied if the permit applications had been made separately.	N
	Last year fee The application fee is the highest fee applicable plus 50% of the lower fee. Given there are sliding scales this fee will differ for each application.	

Permit Applications for more than one class

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

Amending an application after notice has been given

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

Subdivision Certification & Engineering Fees

Reg 6; Certification of a plan of subdivision	\$187.60	\$187.60	0.00%	\$0.00	N
Reg 7; Alteration of plan	\$119.30	\$119.30	0.00%	\$0.00	N
Reg 8; Amendment to a certified plan	\$151.10	\$151.10	0.00%	\$0.00	N
Reg 9; Checking of engineering plans				0.75% of cost of works	N
Reg 10; Engineering plan prepared by Council				3.5% of cost of works	N
Reg 11; Supervision of works				2.5% of cost of works	N

Planning - Other Matters

Reg 15; Certification of compliance under Section 97N	\$349.80	\$349.80	0.00%	\$0.00	N
Reg 16; Amend or end a section 173 Agreement	\$707.60	\$707.60	0.00%	\$0.00	N
Reg 18; Satisfaction matters	\$349.80	\$349.80	0.00%	\$0.00	N

Name	Year 23/24 Fee (incl. GST)	Year 24/25 Fee (incl. GST)	Increase %	Increase \$	GST
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Amendments to Planning Schemes

Stage 1	\$3,275.40	\$3,275.40	0.00%	\$0.00	N
a) Considering a request to amend a planning scheme; and					
b) Exhibition and notice of the amendment; and					
c) Considering any submissions which do not seek a change to the amendment; and					
d) if applicable, abandoning the amendment.					
Stage 2 - Up to 10 Submissions	\$16,233.90	\$16,233.90	0.00%	\$0.00	N
Considering submissions which seek a change to an amendment, and where necessary referring the submissions to a panel; and providing assistance to a panel, making a submission to the panel, considering the panel's report, and after considering submissions and the report, if applicable abandoning the amendment.					
Stage 2 - 11 to 20 Submissions	\$32,436.00	\$32,436.00	0.00%	\$0.00	N
Considering submissions which seek a change to an amendment, and where necessary referring the submissions to a panel; and providing assistance to a panel, making a submission to the panel, considering the panel's report, and after considering submissions and the report, if applicable abandoning the amendment.					
Stage 2 - More than 20 submissions	\$43,359.30	\$43,359.30	0.00%	\$0.00	N
Considering submissions which seek a change to an amendment, and where necessary referring the submissions to a panel; and providing assistance to a panel, making a submission to the panel, considering the panel's report, and after considering submissions and the report, if applicable abandoning the amendment.					
Stage 3	\$516.80	\$516.80	0.00%	\$0.00	N
Stage 4	\$516.80	\$516.80	0.00%	\$0.00	N

Development Plans

Retrieval of Copies of Planning Permits	\$0.00	\$96.50		\$96.50	N
Application for Development Plan				\$1,415.10	N
				Last year fee \$1337.70	
Application to amend a Development Plan	\$1,337.70	\$1,415.10	5.79%	\$77.40	N

Forestry

Mansfield Shire Forestry Officer coup inspection	\$164.00	\$169.00	3.05%	\$5.00	Y
Timber Harvest Thinning Plan Fee	\$170.00	\$175.00	2.94%	\$5.00	Y
Timber Harvest Plan Satisfaction Fee	\$740.00	\$760.00	2.70%	\$20.00	Y

Environmental Health Service

Onsite Wastewater Management Systems

Amend Permit	\$165.04	\$165.04	0.00%	\$0.00	N
Finalise Expired Permit - set to align with above	\$0.00	\$170.00		\$170.00	N
Permit to Alter - Major	\$777.19	\$777.19	0.00%	\$0.00	N
Permit to Alter - Minor	\$592.28	\$592.28	0.00%	\$0.00	N
Permit to Install	\$777.19	\$777.19	0.00%	\$0.00	N
Transfer Permit	\$157.80	\$157.80	0.00%	\$0.00	N
Extension to Permit (expiry)	\$156.00	\$132.12	-15.31%	-\$23.88	N

Name	Year 23/24 Fee (incl. GST)	Year 24/25 Fee (incl. GST)	Increase %	Increase \$	GST
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Environmental Health Registrations

Food Act

Class 1 - Hospitals, nursing home etc	\$416.00	\$427.00	2.64%	\$11.00	N
Class 2a - Hazardous foods large scale premises as defined	\$562.00	\$577.00	2.67%	\$15.00	N
Class 2b - Hazardous foods smaller scale premises as assessed by Council	\$426.00	\$438.00	2.82%	\$12.00	N
Class 3 - Lower risk unpackaged & packaged potentially hazardous	\$200.00	\$206.00	3.00%	\$6.00	N
Charitable organisation community groups	\$78.00	\$80.00	2.56%	\$2.00	N
Single food stall application	\$67.00	\$69.00	2.99%	\$2.00	N
Up to 4 food stall events	\$106.00	\$109.00	2.83%	\$3.00	N
More than 4 food stall events Class 2	\$159.00	\$163.00	2.52%	\$4.00	N
More than 4 food stall events Class 3	\$108.00	\$111.00	2.78%	\$3.00	N
Failed food samples - resampling fee				Cost +10%	N
Additional inspection - where 'Section 19 Notice' is issued to Food Premises	\$172.00	\$177.00	2.91%	\$5.00	N

Public Health & Wellbeing Act

Category 1 Swimming Pools	\$220.00	\$220.00	0.00%	\$0.00	N
Prescribed Accommodation fee	\$234.00	\$240.00	2.56%	\$6.00	N
Variation - School camps (non profit)	\$166.00	\$171.00	3.01%	\$5.00	N
Infectious Diseases Control Premises - Hairdressing/Beauty Parlour	\$166.00	\$171.00	3.01%	\$5.00	N
Infectious Diseases Control Premises - Mobile Hairdressing	\$166.00	\$171.00	3.01%	\$5.00	N
Infectious Diseases Control Premises - Skin Penetration Processes (often in addition to other services provided)	\$192.00	\$197.00	2.60%	\$5.00	N
Infectious Diseases Control Premises - Transfer fee	\$88.00	\$90.00	2.27%	\$2.00	N
Not applicable to hairdressing premises.					
Inspection Requests (pre-purchase of business)	\$187.00	\$192.00	2.67%	\$5.00	N

Caravan Parks & Movable Dwellings

3 yearly registration cycle.

Up to 25 sites - 17 fee units	\$260.00	\$270.30	3.96%	\$10.30	N
26 to 50 sites - 34 fee units	\$520.00	\$540.60	3.96%	\$20.60	N
51 to 100 sites - 68 fee units	\$1,040.00	\$1,081.20	3.96%	\$41.20	N
101 to 150 sites - 100 fee units	\$1,540.00	\$1,590.00	3.25%	\$50.00	N
151 to 200 sites - 120 fee units	\$1,830.00	\$1,908.00	4.26%	\$78.00	N
Transfer (change of ownership, etc.)	\$78.00	\$78.00	0.00%	\$0.00	N

Environmental Health - Miscellaneous Charges

Transshipment Yards

Transshipment Fees	\$1,425.00	\$1,465.00	2.81%	\$40.00	Y
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Name	Year 23/24 Fee (incl. GST)	Year 24/25 Fee (incl. GST)	Increase %	Increase \$	GST
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Cemetery Trust

Right of Interment

Adult grave	\$1,200.00	\$1,235.00	2.92%	\$35.00	N
Child grave	\$795.00	\$815.00	2.52%	\$20.00	N
Ashes grave	\$505.00	\$520.00	2.97%	\$15.00	N
Niche wall	\$375.00	\$385.00	2.67%	\$10.00	N

Interments

Body interment - adult grave - first interment	\$1,515.00	\$1,555.00	2.64%	\$40.00	Y
Body interment - adult grave - subsequent interment	\$1,180.00	\$1,210.00	2.54%	\$30.00	Y
Body interment - child grave	\$720.00	\$740.00	2.78%	\$20.00	Y
Ashes interment	\$145.00	\$150.00	3.45%	\$5.00	Y

Memorialisation

Monumental works permit	\$175.00	\$180.00	2.86%	\$5.00	N
Memorial plaque - 760mm x 280mm	\$1,000.00	\$1,030.00	3.00%	\$30.00	Y
Memorial plaque - 380mm x 280mm	\$830.00	\$855.00	3.01%	\$25.00	Y
Memorial plaque - 200mm x 200mm or 155mm x 230mm	\$395.00	\$405.00	2.53%	\$10.00	Y
Memorial plaque - additional features				Cost plus 20%	Y
Memorial plaque refurbishment	\$285.00	\$295.00	3.51%	\$10.00	Y
Rock position	\$505.00	\$520.00	2.97%	\$15.00	Y
Australian War Graves plaque				Cost plus 20%	Y

Other

Oversize grave	\$205.00	\$210.00	2.44%	\$5.00	Y
Hand digging	\$480.00	\$495.00	3.13%	\$15.00	Y
Staff attendance out of standard hours	\$275.00	\$285.00	3.64%	\$10.00	Y
Exhumation or lift and reposition	\$2,200.00	\$2,260.00	2.73%	\$60.00	Y
Ashes disinterment	\$435.00	\$445.00	2.30%	\$10.00	Y
Monument re-opening by Council staff	\$735.00	\$755.00	2.72%	\$20.00	Y
Monument re-opening by professional mason	\$1,000.00	\$1,030.00	3.00%	\$30.00	Y