



Central Goldfields Shire Council

2019/2020 Budget



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Budget Reports

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Disclaimer

The information contained in this document is for general guidance only. It is not professional advice and should not be used, relied upon or treated as a substitute for specific professional advice. Given the changing nature of laws, rules and regulations, and the inherent hazards of electronic communication, there may be delays, omissions or inaccuracies in information contained in this document.

The model budget, including financial statements, has been prepared in accordance with the requirements of the *Local Government Act 1989* and the *Local Government (Planning and Reporting) Regulations 2014*. While every effort has been made to ensure that the information contained in this document has been accurate and complies with relevant Victorian legislation, each Council remains responsible to ensure that the budget they prepare is compliant with all statutory requirements.

Chief Administrator and Chief Executive Officer's Introduction

Central Goldfields Shire Council has prepared this Proposed Budget for 2019-2020 for community feedback and consideration. The Proposed Budget is financially responsible and continues to implement priorities identified in the Council Plan 2017-2021 which was refreshed in 2018 through a comprehensive community consultation process.

The Council Plan 2017-2021 sets out the vision "To be a vibrant, thriving, inclusive community", delivered through the strategic themes of:

Our Community – A supported, cohesive community, living a full and healthy life.

Our Economy – A vibrant local economy which contributes to the municipality's economic prosperity.

Our Built and Natural Environment – Central Goldfields Shire celebrates the rich built and natural heritage and a sustainable environment.

Our Organisation – Central Goldfields is a proactive, well governed, professional and financially sustainable organisation.

The Proposed Budget includes a rate increase of 2.5% in line with the State Government's Fair Go Rates System (FGRS) rate cap. Council has not applied to the State Government for a rate cap variation and will continue to manage Council services as efficiently as possible within the rate cap.

The Proposed Budget has also been prepared in accordance with Option 3 outlined in the Draft Rating Strategy 2019-2021. This strategy aims to simplify the rating system and improve equity between ratepayers. The strategy recommends reduction of the municipal charge from 17.7% of rates to 10% over three years, and the removal of the geographic split of Maryborough and Non Maryborough rates over five years.

There are still uncertainties in the volatile waste recycling market that could impact on the budget during the year. The cost impact of the introduction of the State Government's policy on diversion of e-Waste from landfill is still unknown as markets adjust to the increase in e-Waste collected. Waste charges have been increased by 2.5% for 2019-2020 and Council will continue to work with the State Government and the Local Government Sector to find more cost effective solutions for recycling.

This budget includes a capital works program of \$9.88 million including a small number of projects carried forward from 2018-2019. This is a significantly higher program than in prior years, due to an estimated \$4.8 million in grant funding (\$2.5 million confirmed, \$2.3 million pending). Highlights of the capital works program include:

- Significant upgrades (\$2.18 million) to roads funded through Regional Roads Victoria and Roads to Recovery as follows:
 - o Avoca Road Talbot renewal and upgrade (Stage 2)
 - o Burke Street renewal and upgrade – Kars St to Inkerman St
 - o Majorca Road renewal and upgrade (Stage 3)
 - o Rodborough Road stabilisation Moolort
- Upgrades to Maryborough Recreation and Leisure Centre (\$430,000 grant funded)
- Construction of a new Skate Park in Maryborough (\$500,000 subject to grant)
- Restoration works at Maryborough Outdoor Swimming Pool (\$650,000 subject to grant)
- Implementation of Gordon Gardens Masterplan (\$25,000)
- New pathways in Maryborough, Carisbrook, Dunolly and Bealiba (\$75,000)
- Drainage renewal projects (\$60,000)
- Airport drainage to address silt issues (\$80,000)
- Carisbrook levee works (\$900,000 grant funded)
- Energy saving program for buildings (\$222,000 50% grant funded)
- Design of drain and water storage system for Station Domain (\$65,000 partly grant funded)
- Waste projects at transfer stations including monitoring systems at old landfill sites and bin roofs total cost \$180,000 fully funded from waste fees and charges
- Repair works to Council offices to weather proof including roof works (\$480,000)
- Repair works to community buildings including Carisbrook and Talbot town halls (\$90,000)
- Implementation of Healthy Hearts initiatives (\$360,000 grant funded)

There are a number of special projects underway from 2018-2019 that will be completed in the 2019-2020 year, these include:

- Economic development and tourism strategy
- Recreation strategy
- Concept plans for Dunolly Recreation Reserve

Grant funded projects that will continue in 2019-2020 include:

- Go Goldfields
- TAC driving program
- Engage Youth program
- Freeza program
- L2P program

New initiatives for 2019-2020 include:

- Community planning for eight towns across the Shire \$120,000 (\$90,000 grant funding)
- Structural condition assessment and capital management plan for Shire buildings (\$90,000)
- Support for the National Piping Championships (\$10,000)
- Installation of a dump point at Dunolly \$11,000 (\$5,000 contribution)

Noel Harvey
Chief Administrator

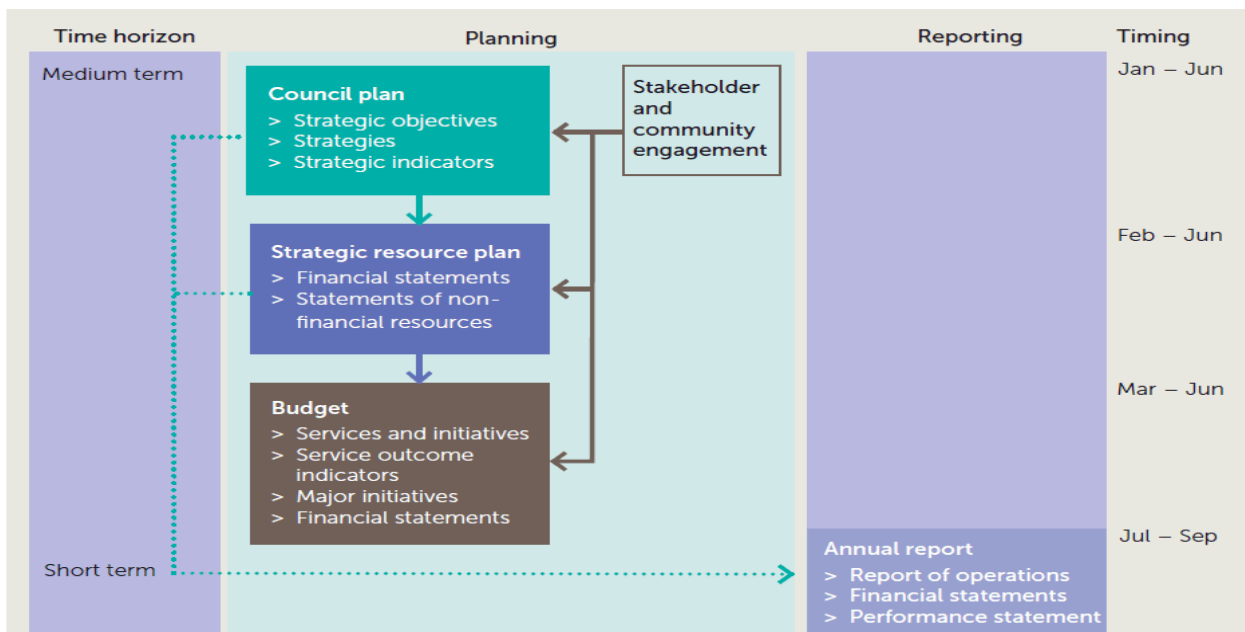
Lucy Roffey
Chief Executive Officer

1. Link to the Council Plan

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

1.1 Legislative Planning and accountability framework

The Strategic Resource Plan, part of and prepared in conjunction with the Council Plan, 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 Annual Budget is framed within the Strategic Resource Plan, considering the services and initiatives which contribute to achieving the strategic objectives specified in the Council Plan. The diagram below depicts the planning and accountability framework that applies to local government in Victoria.



Source: Department of Environment, Land, Water and Planning

Feeding in to the above, Council has a long term plan which articulates a community vision, mission and values. The Council Plan is prepared with reference to Council's long term Community Plan.

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

1.1.2 Key planning considerations

Service level planning

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

1.2 Our purpose

Our vision

To be a vibrant, thriving and inclusive community

Our purpose

To achieve the best outcomes for the local community and having regard to the long term and cumulative effects of decisions

Our values

These are the behaviours that support our vision. In all our dealings we will:

Be Innovative

Find new and creative ways; focus on the future

Work Together

Recognise collaboration and partnerships in meeting our challenges and opportunities

Be Respectful, Inclusive and Caring

Listen, consider all viewpoints and embrace and respect diversity and inclusion, that is, bring everyone along on the journey

Value Knowledge

As a way of realising our potential and encouraging lifelong learning.

Be Accountable

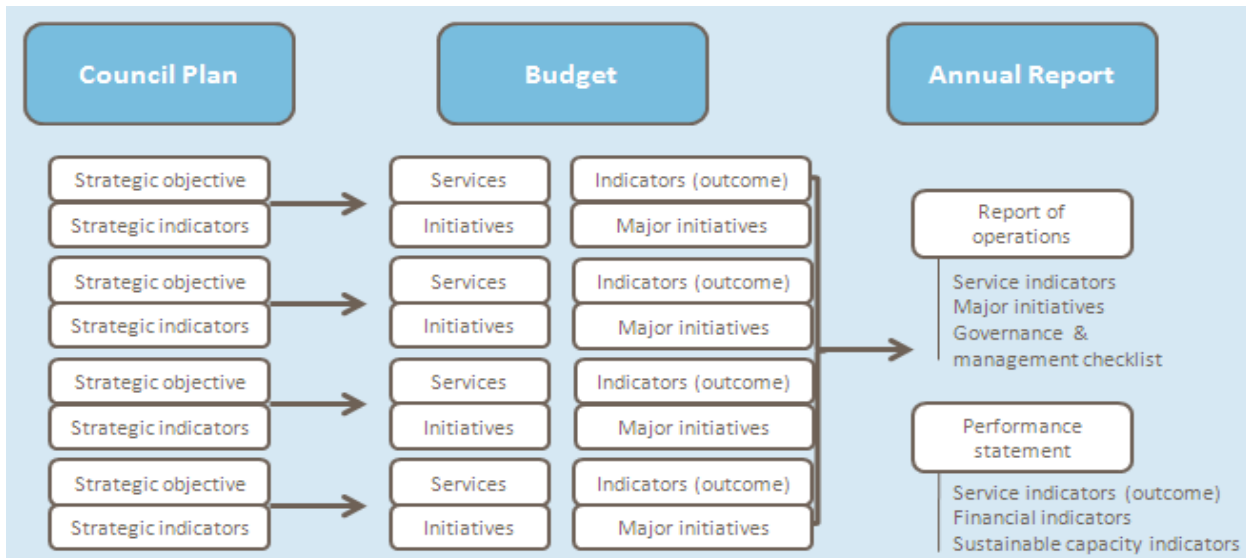
By being responsible for our actions and always acting with integrity

1.3 Strategic objectives

| Strategic Objective | Description |
|-------------------------------------|--|
| 1 Our Community | A supported cohesive community living a full and healthy life. |
| 2 Our Economy | A vibrant local economy which contributes to the municipality's economic prosperity. |
| 3 Our Built and Natural Environment | Central Goldfields Shire celebrates the rich built and natural heritage and a sustainable environment. |
| 4 Our Organisation | Central Goldfields Shire is a proactive, well governed, professional and financially sustainable organisation. |

2. Services and service performance indicators

This section provides a description of the services and initiatives to be funded in the Budget for the 2019/20 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 Environment, Land, Water and Planning

2.1 Strategic Objective 1 Our Community

A supported, cohesive community, living a full and healthy life.

Services

| Service area | Description of services provided | | 2017/18 | 2018/19 | 2019/20 |
|-------------------------|---|------------|------------------|--------------------|------------------|
| | | | Actual \$'000 | Forecast \$'000 | Budget \$'000 |
| Community Development * | This is the provision of community building and transport services to community groups, including Civic Halls. | <i>Exp</i> | 90 | 233 | 346 |
| | | <i>Rev</i> | 17 | 6 | 95 |
| | | NET | 73 | 227 | 251 |
| Aged and Disabled Care | Services for older people and people with disabilities to enable them to remain living independently. This includes home care services, personal care services, respite services, delivered meals, home safety and social support programs. | <i>Exp</i> | 1,656 | 1,504 | 1,680 |
| | | <i>Rev</i> | 1,884 | 1,818 | 1,782 |
| | | NET | (228) | (315) | (102) |
| Youth Services | Support for initiatives, activities and programs that strengthen young people's connections and place within the community. | <i>Exp</i> | 143 | 198 | 208 |
| | | <i>Rev</i> | 185 | 182 | 208 |
| | | NET | (42) | 16 | - |

| Service area | Description of services provided | | 2017/18 | 2018/19 | 2019/20 |
|-------------------------|--|------------|------------------|--------------------|------------------|
| | | | Actual \$'000 | Forecast \$'000 | Budget \$'000 |
| Library Services | Provides accessible information and resources for the recreational, cultural, educational and social development of our community. The service is provided through the library network located in Maryborough, Dunolly and Talbot. | <i>Exp</i> | 510 | 442 | 448 |
| | | <i>Rev</i> | 157 | 158 | 161 |
| | | <i>NET</i> | 353 | 284 | 288 |
| Arts | The Central Goldfields Art Gallery develops and delivers exhibitions, public programs and associated events. | <i>Exp</i> | 170 | 248 | 230 |
| | | <i>Rev</i> | 4 | 5 | 2 |
| | | <i>NET</i> | 165 | 243 | 228 |
| Go Goldfields | Go Goldfields brings together community members from Central Goldfields Shire with leaders from key services and government agencies, to improve outcomes for our children, youth and families. | <i>Exp</i> | 895 | 959 | 775 |
| | | <i>Rev</i> | 1,269 | 978 | 775 |
| | | <i>NET</i> | (374) | (19) | - |
| Child Care | This service provides half day and long day care, family day care and a kindergarten program for children in the Goldfields region. | <i>Exp</i> | 1,945 | 1,990 | 1,973 |
| | | <i>Rev</i> | 1,764 | 1,990 | 2,081 |
| | | <i>NET</i> | 181 | 0 | (108) |
| Maternal Child Health | Provides consultations, information, referrals, advice and support for children from birth to school age and their families. | <i>Exp</i> | 321 | 371 | 409 |
| | | <i>Rev</i> | 176 | 216 | 213 |
| | | <i>NET</i> | 145 | 155 | 196 |
| Local Laws | Improves safety and amenity by control of domestic animals and livestock, regulating parking, issuing local law permits and infringement notices. | <i>Exp</i> | 462 | 282 | 258 |
| | | <i>Rev</i> | 152 | 144 | 148 |
| | | <i>NET</i> | 310 | 139 | 110 |
| Compliance ** | Improves safety and amenity by supervising school crossings, environmental health, fire prevention and planning compliance activities. | <i>Exp</i> | - | 449 | 605 |
| | | <i>Rev</i> | - | 144 | 153 |
| | | <i>NET</i> | - | 305 | 452 |
| Environmental Health ** | Conducts inspections and maintains registrations for food and public health businesses, septic tanks and investigates complaints. | <i>Exp</i> | 201 | - | - |
| | | <i>Rev</i> | 92 | - | - |
| | | <i>NET</i> | 109 | - | - |
| Emergency Management | Implements strategies to increase emergency management capability and undertakes prevention measures to reduce risk from hazards including flood rehabilitation works. | <i>Exp</i> | 173 | 345 | 158 |
| | | <i>Rev</i> | 4,320 | 974 | 120 |
| | | <i>NET</i> | (4,147) | (629) | 38 |
| Fire ** | Assesses and controls fire hazards and maintains fire tracks and extinguishers within the Shire. | <i>Exp</i> | 43 | - | - |
| | | <i>Rev</i> | 21 | - | - |
| | | <i>NET</i> | 23 | - | - |

* Due to an organisational restructure during 2018-2019, building maintenance services have now been reallocated to Community Development (previously included within various service areas).

** Due to an organisational restructure during 2018-2019. Fire Prevention, School Crossing and Environmental Health services are now included within the Compliance service.

Major Initiatives

- 1) Go Goldfields is about creating positive outcomes for children, youth and families in the Central Goldfields Shire. Go Goldfields is supported by funding from the State Government and philanthropic partners. (\$775,000)
- 2) The Road Trip project supporting new young drivers funded through the TAC. (\$66,333)
- 3) Continuation of the L2P Program (\$40,000)
- 4) Completion of a Community Planning Project (\$120,000)

Capital Works

- 5) Allocation for Building Structural Condition Assessments & Building Management Plan (\$90,000)

Service Performance Outcome Indicators

| Service | Indicator | Performance Measure | Computation |
|-------------------------|-------------------|--|--|
| Libraries | Participation | Active library members. (Percentage of the municipal population that are active library members) | [Number of active library members / municipal population] x100 |
| Maternal & Child Health | Participation | Participation in the MCH service. (Percentage of children enrolled who participate in the MCH service) | [Number of children who attend the MCH service at least once (in the year) / Number of children enrolled in the MCH service] x100 |
| Maternal & Child Health | Participation | Participation in MCH service by Aboriginal children. (Percentage of Aboriginal children enrolled who participate in the MCH service) | [Number of Aboriginal children who attend the MCH service at least once (in the year) / Number of Aboriginal children enrolled in the MCH service] x100 |
| Animal Management | Health and safety | Animal management prosecutions. (Number of successful animal management prosecutions) | Number of successful animal management prosecutions |
| Food Safety | Health and safety | Critical and major non-compliance notifications. (Percentage of critical and major non-compliance notifications that are followed up by Council) | [Number of critical non-compliance notifications and major non-compliance notifications about a food premises followed up / Number of critical non-compliance notifications and major non-compliance notifications about food premises] x100 |

2.2 Strategic Objective 2 Our Economy

A vibrant local economy which contributes to the municipality's economic prosperity.

Services

| Service area | Description of services provided | | 2017/18 | 2018/19 | 2019/20 |
|-------------------------|--|------------|------------------|--------------------|------------------|
| | | | Actual \$'000 | Forecast \$'000 | Budget \$'000 |
| Tourism | Supports tourism through operation of the Visitor Information Centre, accommodation and tour booking services, and events throughout the Central Goldfields Shire | <i>Exp</i> | 522 | 486 | 513 |
| | | <i>Rev</i> | 65 | 53 | 32 |
| | | <i>NET</i> | 457 | 434 | 481 |
| Energy Breakthrough *** | The Energy Breakthrough is a major tourist event in partnership with the Country Education Project, which occurs each year during November. | <i>Exp</i> | - | 486 | 498 |
| | | <i>Rev</i> | - | 323 | 384 |
| | | <i>NET</i> | - | 163 | 114 |
| Caravan Parks # | Leasing and maintenance of Caravan Parks within the Central Goldfields Shire. | <i>Exp</i> | 5 | - | - |
| | | <i>Rev</i> | 77 | - | - |
| | | <i>NET</i> | (72) | - | - |
| Council Enterprises | Council undertakes works during the year on a commercial basis, and also operates the Maryborough Vicroads Agency. | <i>Exp</i> | 281 | 295 | 260 |
| | | <i>Rev</i> | 275 | 356 | 303 |
| | | <i>NET</i> | 6 | (61) | (43) |
| Economic Development | Undertakes initiatives to build the local economy including support for the growth of local businesses and industry networks. | <i>Exp</i> | 11 | 125 | 135 |
| | | <i>Rev</i> | - | 150 | 50 |
| | | <i>NET</i> | 11 | (25) | 85 |
| Building | Provides building services including fire safety inspections, swimming pool barrier audits and investigates complaints and illegal works. | <i>Exp</i> | 420 | 225 | 254 |
| | | <i>Rev</i> | 96 | 182 | 133 |
| | | <i>NET</i> | 323 | 43 | 122 |
| Statutory Planning | The service provides planning information and advice, assesses planning permit applications and undertakes compliance activities. | <i>Exp</i> | 495 | 396 | 261 |
| | | <i>Rev</i> | 160 | 204 | 149 |
| | | <i>NET</i> | 335 | 193 | 112 |
| Strategic Planning # | The service develops and implements urban and rural planning strategy and maintains an effective planning scheme through regular reviews and planning scheme amendments. | <i>Exp</i> | - | 220 | 233 |
| | | <i>Rev</i> | - | - | - |
| | | <i>NET</i> | - | 220 | 233 |

*** The Energy Breakthrough financial transactions were previously managed by the S86 Committee of Council, and brought into the accounts at year end. The financial transactions of the event are now being managed by Council.

Due to an organisational restructure during 2018-2019, strategic planning has now been identified as a service separate to statutory planning and Caravan Parks has been added in to the new Property & Risk service.

Major Initiatives

- 1) Complete and commence implementation of the Economic Development and Tourism strategy (\$90,000)
- 2) Continued support of the Energy Breakthrough event (\$114,000)

Other Initiatives

- 3) Support of the National Piping Championships (\$10,000)
- 4) Installation of a dump point within the Dunolly Township (\$11,000)

Service Performance Outcome Indicators

| Service | Indicator | Performance Measure | Computation |
|---------------------|-----------------|---|---|
| Statutory Planning* | Decision making | Council planning decisions upheld at VCAT. (Percentage of planning application decisions subject to review by VCAT and that were not set aside) | [Number of VCAT decisions that did not set aside Council's decision in relation to a planning application / Number of VCAT decisions in relation to planning applications] x100 |

2.3 Strategic Objective 3 Our Built and Natural Environment

Value, conserve and enhance the rich built and natural heritage and environment.

Services

| Service area | Description of services provided | | 2017/18 | 2018/19 | 2019/20 |
|----------------------|--|------------|------------------|--------------------|------------------|
| | | | Actual \$'000 | Forecast \$'000 | Budget \$'000 |
| Indoor Sports Centre | Maryborough Leisure Centre provides indoor swimming facilities, gym facilities and fitness programs and indoor sports facilities | <i>Exp</i> | 567 | 550 | 537 |
| | | <i>Rev</i> | - | - | - |
| | | <i>NET</i> | 567 | 550 | 537 |
| Recreation Programs | Oversees the administration of Council recreation facilities and planning for Council and community recreation facilities and programs. | <i>Exp</i> | 316 | 306 | 348 |
| | | <i>Rev</i> | 87 | - | 30 |
| | | <i>NET</i> | 229 | 306 | 318 |
| Swimming Pools | Provides and maintains Councils outdoor swimming pool facilities in Maryborough, Dunolly and Talbot. | <i>Exp</i> | 181 | 192 | 159 |
| | | <i>Rev</i> | - | 18 | - |
| | | <i>NET</i> | 181 | 174 | 159 |
| Parks & Gardens | Manages key parks and recreation areas, providing tree pruning, planting and removal. | <i>Exp</i> | 1,217 | 1,243 | 1,255 |
| | | <i>Rev</i> | 88 | 56 | 35 |
| | | <i>NET</i> | 1,129 | 1,187 | 1,220 |
| Parks Buildings | Council maintains a number of buildings and shelters within Councils parks and garden areas. | <i>Exp</i> | 98 | 104 | 104 |
| | | <i>Rev</i> | - | - | - |
| | | <i>NET</i> | 98 | 104 | 104 |
| Asset Management | This is provision of asset management, project management and design services for Council infrastructure. | <i>Exp</i> | 393 | 445 | 492 |
| | | <i>Rev</i> | 11 | 13 | 16 |
| | | <i>NET</i> | 381 | 432 | 476 |
| Local Roads | Maintenance of local roads including grading, patrol patching, gravel and bituminous resurfacing, road line markings and signage, drain clearance and street sweeping. | <i>Exp</i> | 1,940 | 1,808 | 2,074 |
| | | <i>Rev</i> | 331 | 73 | 44 |
| | | <i>NET</i> | 1,610 | 1,735 | 2,031 |

| Service area | Description of services provided | | 2017/18 | 2018/19 | 2019/20 |
|--|---|------------|------------------|--------------------|------------------|
| | | | Actual \$'000 | Forecast \$'000 | Budget \$'000 |
| Depot | Council operate two depots and three standpipes within the Shire (two standpipes to be handed back to Coliban Water during 2019/2020), providing access to bulk water and maintaining its operational facilities. | <i>Exp</i> | 141 | 109 | 114 |
| | | <i>Rev</i> | 70 | 68 | 37 |
| | | <i>NET</i> | 71 | 41 | 77 |
| Plant | This program runs and maintains Councils vehicle and plant ensuring Council has sufficient funds to replace plant as required. | <i>Exp</i> | 859 | 861 | 915 |
| | | <i>Rev</i> | 1,489 | 1,414 | 1,609 |
| | | <i>NET</i> | (630) | (552) | (695) |
| Drainage | Maintains and renews Councils stormwater drainage network and flood mitigation strategies. | <i>Exp</i> | 142 | 235 | 141 |
| | | <i>Rev</i> | - | - | - |
| | | <i>NET</i> | 142 | 235 | 141 |
| Environmental Management | Implements environmental projects in partnership to improve our environmental performance. | <i>Exp</i> | 140 | 32 | 35 |
| | | <i>Rev</i> | 72 | 32 | 37 |
| | | <i>NET</i> | 68 | - | (2) |
| Waste Management | Provides kerbside waste, recycling collection and develops and implements waste and resource recovery strategies. | <i>Exp</i> | 2,228 | 2,601 | 3,028 |
| | | <i>Rev</i> | 2,838 | 3,134 | 3,208 |
| | | <i>NET</i> | (610) | (534) | (180) |
| * Budgeted waste capital projects total \$180,000 in 2018/19 | | | | | |
| Waste Water Recycling | Council harvests recycled waste water to provide water for Councils park and recreation facilities. | <i>Exp</i> | 5 | 15 | 18 |
| | | <i>Rev</i> | - | 7 | 7 |
| | | <i>NET</i> | 5 | 8 | 11 |
| Public Conveniences | The program provides for the maintenance and repair of Council's Public Conveniences throughout the Shire. | <i>Exp</i> | 435 | 454 | 471 |
| | | <i>Rev</i> | - | - | - |
| | | <i>NET</i> | 435 | 454 | 471 |

Major Initiatives

- Continued development of a Recreation Strategy (\$23,000)
- Development of a Concept Plan for the Dunolly Recreation Reserve (\$130,000)

Capital Works

- Upgrade to the Maryborough Sports & Leisure Centre (\$430,000)
- Significant works to the Maryborough Outdoor Pool (\$650,000) subject to grant funding
- Redevelopment of the Maryborough Skate Park (\$500,000) subject to grant funding
- Works to the Maryborough Sports & Leisure Centre Car Park (\$180,000)
- Avoca Road Talbot Renewal and Upgrade Stage 2 Part 1 (\$693,000)
- Burke Street - Kars Street to Inkerman Renewal/Upgrade (\$462,000)
- Rodborough Rd Stabilisation to End of Seal (\$450,000)
- Majorca Road Maryborough Renewal and Upgrade Stage 3 (\$525,000)
- Unsealed Roads Renewal (\$300,000)
- Seals Renewal Reseals (\$624,545)
- Porteous Road Wareek Bridge Replacement (\$780,000)
- Bin Roofs Transfer Stations (\$120,000)
- Carisbrook Flood Mitigation Works (\$900,000)
- Station Domain Integrated Water Management Project (\$50,000)

Service Performance Outcome Indicators

| Service | Indicator | Performance Measure | Computation |
|--------------------|-----------------|---|---|
| Roads | Satisfaction | Satisfaction with sealed local roads. (Community satisfaction rating out of 100 with how Council has performed on the condition of sealed local roads) | Community satisfaction rating out of 100 with how Council has performed on the condition of sealed local roads. |
| Waste collection | Waste diversion | Kerbside collection waste diverted from landfill. (Percentage of garbage, 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 municipal population) | Number of visits to aquatic facilities / Municipal population |

2.4 Strategic Objective 4 Our Organisation

Implement strong, transparent corporate governance.

Services

| Service area | Description of services provided | | 2017/18 | 2018/19 | 2019/20 |
|--------------------------|--|------------|------------------|--------------------|------------------|
| | | | Actual \$'000 | Forecast \$'000 | Budget \$'000 |
| Shire Management | This program provides strategic leadership to the organisation, implementation of Council decisions including the Council Plan and other key strategic directions. It provides representation and advocacy on key issues of importance to the Shire. | <i>Exp</i> | - | 1,290 | 931 |
| | | <i>Rev</i> | - | - | - |
| | | <i>NET</i> | - | 1,290 | 931 |
| Human Resources | Responsible for employment programs, traineeships, apprenticeships, organisation development and the health and safety of Councils employees. | <i>Exp</i> | 346 | 279 | 341 |
| | | <i>Rev</i> | 4 | 2 | - |
| | | <i>NET</i> | 342 | 278 | 341 |
| Community Engagement # | Communications ensure the Shire is well informed of Council news and information is distributed using various communications channels available. It promotes services and events to the community. | <i>Exp</i> | - | 316 | 329 |
| | | <i>Rev</i> | - | 3 | 3 |
| | | <i>NET</i> | - | 313 | 326 |
| Corporate Services | Corporate responsibilities including records management, property systems (GIS), administration building and office expenses (including printing, postage, telephone and office equipment). | <i>Exp</i> | 1,911 | 757 | 633 |
| | | <i>Rev</i> | 66 | 6 | 6 |
| | | <i>NET</i> | 1,845 | 750 | 627 |
| Information Technology # | Information technology involves the maintenance of computer networks and systems, and continual improvement and innovation to business processes. | <i>Exp</i> | - | 221 | 431 |
| | | <i>Rev</i> | - | - | - |
| | | <i>NET</i> | - | 221 | 431 |
| Governance | This program provides governance and oversight for the Council organisation. Coordinates Council meetings, Councillor related activities and provides support and oversight of compliance with the Local Government Act. | <i>Exp</i> | 1,843 | 617 | 811 |
| | | <i>Rev</i> | - | 1 | 0 |
| | | <i>NET</i> | 1,843 | 616 | 811 |
| Property & Risk # | The property and risk service aims to ensure that community assets (buildings & properties) are maintained and utilised to ensure the greatest benefit to the community, and that all forms of risk are managed effectively. | <i>Exp</i> | - | 248 | 363 |
| | | <i>Rev</i> | - | 133 | 107 |
| | | <i>NET</i> | - | 115 | 256 |
| Finance | Provides financial services for the organisation including financial management and reporting, rates and charges and financing costs. | <i>Exp</i> | 785 | 933 | 810 |
| | | <i>Rev</i> | 281 | 341 | 213 |
| | | <i>NET</i> | 504 | 592 | 597 |
| Asset Sales | Sale of Council commercial land assets. | <i>Exp</i> | 193 | 441 | - |
| | | <i>Rev</i> | - | 419 | - |
| | | <i>NET</i> | 193 | 22 | - |

Due to an organisational restructure during 2018-2019, community engagement, information technology, shire management, and property & risk have now been identified as separate services. Previously these services were included within Governance, Corporate Services and Finance.

Major Initiatives

- 1) Implement IT Initiatives to improve organisational efficiencies (\$150,000)

Capital works

- 2) Improvements to Council's Administration Building (\$480,000)
- 3) Implementation of Energy Efficient Green Initiatives (\$222,000)

Service Performance Outcome Indicators

| Service | Indicator | Performance Measure | Computation |
|------------|--------------|--|---|
| Governance | Satisfaction | Satisfaction with Council decisions. (Community satisfaction rating out of 100 with how Council has performed in making decisions in the interests of the community) | Community satisfaction rating out of 100 with how Council has performed in making decisions in the interests of the community |

2.3 Reconciliation with budgeted operating result

| | Net Cost (Revenue) \$'000 | Expenditure \$'000 | Revenue \$'000 |
|-----------------------------------|---------------------------------|-----------------------|-------------------|
| Our Community | (1,352) | 7,089 | 5,737 |
| Our Economy | (1,103) | 2,154 | 1,050 |
| Our Built and Natural Environment | (4,667) | 9,690 | 5,024 |
| Our Organisation | (4,320) | 4,649 | 329 |
| Total | (11,442) | 23,582 | 12,140 |

Expenses added in:

| | |
|---|---------|
| Depreciation | (6,724) |
| Net (Gain) / Loss on disposal of assets | (47) |

Deficit before funding sources (18,212)

Funding sources added in:

| | |
|--|---------------|
| Rates and charges revenue | 11,968 |
| Rates Interest | 66 |
| Capital works income | 4,827 |
| Unallocated Financial Assistance Grants Income | 2,028 |
| Total funding sources | 18,889 |

Operating (surplus)/deficit for the year 677

3. Financial Statements

This section presents information in regard to the Financial Statements and Statement of Human Resources. The budget information for the year 2019/20 has been supplemented with projections to 2022/23 extracted from the Strategic Resource Plan.

This section includes the following financial statements prepared in accordance with the *Local Government Act 1989* and the *Local Government (Planning and Reporting) regulations 2014*.

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

Pending Accounting Standards

The 2019-2020 budget has been prepared based on the accounting standards applicable at the date of preparation. This means that pending accounting standards that will be in effect from the 2019-2020 financial year have not been considered in the development of the budget.

Standards that are likely to impact on the 2019-2020 financial statements, not considered in the preparation of the budget include:

- *AASB 16 Leases*
- *AASB 15 Revenue from Contracts with Customers*, and
- *AASB 1058 Income of Not for Profit Entities*.

While it is not possible to determine the precise impact of these standards at this time, the broad impact on Council is estimated to be as follows:

- *AASB 16 Leases* – Introduces a single lessee accounting model whereby the Council will be required to recognise a right of use asset and associated liability for leases longer than 12 months, except those considered to be of low value.
- *AASB 15 Revenue from Contracts with Customers* and *AASB 1058 Income of Not for Profit Entities* – Change the way that Councils recognise income and also address matters such as grant funding, contribution of assets and volunteer services. A key change is replacement for some transactions of the criteria of control as a determinant of the timing of income recognition, with the criteria of satisfying performance obligations in an enforceable agreement. These new standards have the potential to impact the timing of how the Council recognises income.

Comprehensive Income Statement

For the four years ending 30 June 2023

| | NOTES | Forecast | Budget | Strategic Resource Plan | | |
|---|-------|---------------|---------------|-------------------------|---------------|---------------|
| | | Actual | | Projections | | |
| | | 2018/19 | 2019/20 | 2020/21 | 2021/22 | 2022/23 |
| | | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| Income | | | | | | |
| Rates and charges | 4.1.1 | 14,750 | 15,205 | 15,509 | 15,819 | 16,136 |
| Statutory fees and fines | 4.1.2 | 558 | 467 | 476 | 485 | 495 |
| User fees | 4.1.3 | 3,630 | 3,751 | 3,826 | 3,903 | 3,981 |
| Grants - Operating | 4.1.4 | 9,270 | 6,262 | 8,469 | 8,680 | 8,897 |
| Grants - Capital | 4.1.4 | 1,680 | 4,827 | 1,500 | 1,500 | 1,500 |
| Contributions - monetary | 4.1.5 | 212 | 88 | 90 | 92 | 93 |
| Contributions - non-monetary | 4.1.5 | - | 0 | - | - | - |
| Net gain on disposal of property, infrastructure, plant and equipment | | 60 | 0 | - | - | - |
| Other income | 4.1.6 | 436 | 431 | 440 | 448 | 457 |
| Total income | | 30,596 | 31,031 | 30,309 | 30,927 | 31,559 |
| Expenses | | | | | | |
| Employee costs | 4.1.7 | 12,454 | 12,745 | 13,000 | 13,260 | 13,525 |
| Materials and services | 4.1.8 | 10,245 | 10,659 | 9,342 | 9,529 | 9,720 |
| Depreciation and amortisation | 4.1.9 | 6,724 | 6,724 | 6,858 | 6,996 | 7,136 |
| Bad and doubtful debts | | 14 | 20 | 15 | 15 | 15 |
| Borrowing costs | | 160 | 159 | 136 | 112 | 89 |
| Net loss on disposal of property, infrastructure, plant and equipment | | - | 47 | 40 | 40 | 40 |
| Total expenses | | 29,597 | 30,354 | 29,392 | 29,952 | 30,524 |
| Surplus/(deficit) for the year | | 999 | 677 | 917 | 976 | 1,035 |
| Total comprehensive result | | 999 | 677 | 917 | 976 | 1,035 |

Balance Sheet

For the four years ending 30 June 2023

| | NOTES | Forecast | Budget | Strategic Resource Plan | | |
|--|-------|-------------------|---------|-------------------------|---------|---------|
| | | Actual 2018/19 | 2019/20 | Projections | | |
| | | \$'000 | \$'000 | 2020/21 | 2021/22 | 2022/23 |
| | | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| Assets | | | | | | |
| Current assets | | | | | | |
| Cash and cash equivalents | | 10,083 | 7,394 | 7,513 | 7,722 | 7,985 |
| Trade and other receivables | | 2,219 | 2,219 | 2,319 | 2,394 | 2,524 |
| Non-current assets classified as held for sale | | 245 | 245 | 245 | 245 | 245 |
| Other assets | | 381 | 381 | 381 | 381 | 381 |
| Total current assets | 4.2.1 | 12,928 | 10,239 | 10,458 | 10,742 | 11,135 |
| Non-current assets | | | | | | |
| Property, infrastructure, plant & equipment | | 316,995 | 319,796 | 320,056 | 320,323 | 320,595 |
| Land under roads | | 381 | 381 | 381 | 381 | 381 |
| Total non-current assets | 4.2.1 | 317,376 | 320,177 | 320,437 | 320,704 | 320,976 |
| Total assets | | 330,304 | 330,416 | 330,895 | 331,446 | 332,111 |
| Liabilities | | | | | | |
| Current liabilities | | | | | | |
| Trade and other payables | | 2,830 | 2,830 | 2,930 | 2,905 | 2,935 |
| Trust funds and deposits | | 415 | 415 | 415 | 415 | 415 |
| Provisions | | 2,433 | 2,433 | 2,433 | 2,483 | 2,533 |
| Interest-bearing liabilities | 4.2.3 | 574 | 538 | 500 | 500 | 500 |
| Total current liabilities | 4.2.2 | 6,252 | 6,216 | 6,278 | 6,303 | 6,383 |
| Non-current liabilities | | | | | | |
| Provisions | | 668 | 668 | 668 | 718 | 768 |
| Interest-bearing liabilities | 4.2.3 | 3,311 | 2,783 | 2,283 | 1,783 | 1,283 |
| Total non-current liabilities | 4.2.2 | 3,979 | 3,451 | 2,951 | 2,501 | 2,051 |
| Total liabilities | | 10,231 | 9,667 | 9,229 | 8,804 | 8,434 |
| Net assets | | 320,073 | 320,749 | 321,666 | 322,642 | 323,677 |
| Equity | | | | | | |
| Accumulated surplus | | 123,225 | 123,901 | 124,818 | 125,794 | 126,829 |
| Reserves | | 196,848 | 196,848 | 196,848 | 196,848 | 196,848 |
| Total equity | | 320,073 | 320,749 | 321,666 | 322,642 | 323,677 |

Statement of Changes in Equity

For the four years ending 30 June 2023

| | | Total | Accumulated Surplus | Revaluation Reserve | Other Reserves |
|---|-------|----------------|---------------------|---------------------|----------------|
| | NOTES | \$'000 | \$'000 | \$'000 | \$'000 |
| 2019 Forecast Actual | | | | | |
| Balance at beginning of the financial year | | 319,074 | 122,226 | 196,387 | 461 |
| Surplus/(deficit) for the year | | 999 | 999 | - | - |
| Net asset revaluation increment/(decrement) | | - | - | - | - |
| Transfers to other reserves | | - | - | - | - |
| Transfers from other reserves | | - | - | - | - |
| Balance at end of the financial year | | 320,073 | 123,225 | 196,387 | 461 |
| 2020 Budget | | | | | |
| Balance at beginning of the financial year | | 320,073 | 123,225 | 196,387 | 461 |
| Surplus/(deficit) for the year | | 677 | 677 | - | - |
| Net asset revaluation increment/(decrement) | | - | - | - | - |
| Transfers to other reserves | 4.3.1 | - | - | - | - |
| Transfers from other reserves | 4.3.1 | - | - | - | - |
| Balance at end of the financial year | 4.3.2 | 320,749 | 123,901 | 196,387 | 461 |
| 2021 | | | | | |
| Balance at beginning of the financial year | | 320,749 | 123,901 | 196,387 | 461 |
| Surplus/(deficit) for the year | | 917 | 917 | - | - |
| Net asset revaluation increment/(decrement) | | - | - | - | - |
| Transfers to other reserves | | - | - | - | - |
| Transfers from other reserves | | - | - | - | - |
| Balance at end of the financial year | | 321,666 | 124,818 | 196,387 | 461 |
| 2022 | | | | | |
| Balance at beginning of the financial year | | 321,666 | 124,818 | 196,387 | 461 |
| Surplus/(deficit) for the year | | 976 | 976 | - | - |
| Net asset revaluation increment/(decrement) | | - | - | - | - |
| Transfers to other reserves | | - | - | - | - |
| Transfers from other reserves | | - | - | - | - |
| Balance at end of the financial year | | 322,642 | 125,794 | 196,387 | 461 |
| 2023 | | | | | |
| Balance at beginning of the financial year | | 322,642 | 125,794 | 196,387 | 461 |
| Surplus/(deficit) for the year | | 1,035 | 1,035 | - | - |
| Net asset revaluation increment/(decrement) | | - | - | - | - |
| Transfers to other reserves | | - | - | - | - |
| Transfers from other reserves | | - | - | - | - |
| Balance at end of the financial year | | 323,677 | 126,829 | 196,387 | 461 |

Statement of Cash Flows

For the four years ending 30 June 2023

| | Notes | Forecast | Budget | Strategic Resource Plan Projections | | |
|---|-------|-----------------------|-----------------------|-------------------------------------|-----------------------|-----------------------|
| | | Actual | | 2020/21 | 2021/22 | 2022/23 |
| | | 2018/19 | 2019/20 | 2020/21 | 2021/22 | 2022/23 |
| | | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| | | Inflows (Outflows) | Inflows (Outflows) | Inflows (Outflows) | Inflows (Outflows) | Inflows (Outflows) |
| Cash flows from operating activities | | | | | | |
| Rates and charges | | 14,750 | 15,205 | 15,509 | 15,819 | 16,136 |
| Statutory fees and fines | | 558 | 467 | 476 | 485 | 495 |
| User fees | | 3,630 | 3,751 | 3,826 | 3,903 | 3,981 |
| Grants - operating | | 9,270 | 6,262 | 8,469 | 8,680 | 8,897 |
| Grants - capital | | 1,680 | 4,827 | 1,500 | 1,500 | 1,500 |
| Contributions - monetary | | 212 | 88 | 90 | 92 | 93 |
| Interest received | | 135 | 120 | 120 | 120 | 120 |
| Other receipts | | 301 | 311 | 320 | 328 | 337 |
| Employee costs | | (12,454) | (12,745) | (13,000) | (13,260) | (13,525) |
| Materials and services | | (10,245) | (10,659) | (9,342) | (9,529) | (9,720) |
| Other payments | | (14) | (20) | (15) | (15) | (15) |
| Net cash provided by operating activities | | | | | | |
| | 4.4.1 | 7,823 | 7,607 | 7,952 | 8,123 | 8,300 |
| Cash flows from investing activities | | | | | | |
| Payments for property, infrastructure, plant and equipment | | (6,348) | (9,883) | (7,475) | (7,624) | (7,777) |
| Proceeds from sale of property, infrastructure, plant and equipment | | 625 | 310 | 316 | 323 | 329 |
| Net cash (used in) investing activities | 4.4.2 | (5,723) | (9,573) | (7,159) | (7,302) | (7,448) |
| Cash flows from financing activities | | | | | | |
| Finance costs | | (160) | (159) | (136) | (112) | (89) |
| Proceeds from borrowings | | - | 1,500 | - | - | - |
| Repayment of borrowings | | (575) | (2,064) | (538) | (500) | (500) |
| Net cash (used in) financing activities | 4.4.3 | (735) | (723) | (674) | (612) | (589) |
| Net increase/(decrease) in cash & cash equivalents | | 1,365 | (2,690) | 119 | 210 | 263 |
| Cash and cash equivalents at the beginning of the financial year | | 8,718 | 10,083 | 7,394 | 7,513 | 7,722 |
| Cash and cash equivalents at the end of the financial year | | 10,083 | 7,394 | 7,513 | 7,722 | 7,985 |

Statement of Capital Works

For the four years ending 30 June 2023

| | Forecast Actual | Budget | Strategic Resource Plan Projections | | |
|--|--------------------|--------------|-------------------------------------|---------|---------|
| | | | 2018/19 | 2019/20 | 2020/21 |
| NOTES | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| Property | | | | | |
| Land | 108 | 100 | 100 | 100 | 100 |
| Land improvements | 21 | 24 | 24 | 24 | 24 |
| Total land | 129 | 124 | 124 | 124 | 124 |
| Buildings | 519 | 2,160 | 500 | 500 | 500 |
| Total buildings | 519 | 2,160 | 500 | 500 | 500 |
| Total property | 648 | 2,284 | 624 | 624 | 624 |
| Plant and equipment | | | | | |
| Plant, machinery and equipment | 386 | 792 | 700 | 700 | 700 |
| Computers and telecommunications | 330 | 215 | 200 | 200 | 200 |
| Total plant and equipment | 716 | 1,007 | 900 | 900 | 900 |
| Infrastructure | | | | | |
| Roads | 2,983 | 3,400 | 3,645 | 3,774 | 3,906 |
| Bridges | 625 | 850 | 500 | 500 | 500 |
| Footpaths and cycleways | 242 | 176 | 150 | 150 | 150 |
| Drainage | 411 | 1,117 | 300 | 300 | 300 |
| Parks, open space and streetscapes | 218 | 657 | 150 | 150 | 150 |
| Off street car parks | 35 | 180 | - | - | - |
| Other infrastructure | 470 | 212 | 200 | 200 | 200 |
| Total infrastructure | 4,984 | 6,592 | 4,945 | 5,074 | 5,206 |
| Total capital works expenditure | 4.5.1 6,348 | 9,883 | 6,469 | 6,598 | 6,730 |
| Represented by: | | | | | |
| New asset expenditure | 636 | 319 | 1,294 | 1,320 | 1,346 |
| Asset renewal expenditure | 4,408 | 7,622 | 4,528 | 4,619 | 4,711 |
| Asset expansion expenditure | - | - | - | - | - |
| Asset upgrade expenditure | 1,304 | 1,942 | 647 | 660 | 673 |
| Total capital works expenditure | 4.5.1 6,348 | 9,883 | 6,469 | 6,598 | 6,730 |
| Funding sources represented by: | | | | | |
| Grants | 1,680 | 4,827 | 1,500 | 1,500 | 1,500 |
| Contributions | 29 | 5 | - | - | - |
| Council cash | 4,639 | 5,051 | 4,969 | 5,098 | 5,230 |
| Total capital works expenditure | 4.5.1 6,348 | 9,883 | 6,469 | 6,598 | 6,730 |

Statement of Human Resources

For the four years ending 30 June 2023

| | Forecast | Budget | Strategic Resource Plan Projections | | |
|--------------------------------|---------------|---------------|-------------------------------------|---------------|---------------|
| | Actual | | | | |
| | 2018/19 | 2019/20 | 2020/21 | 2021/22 | 2022/23 |
| | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| Staff expenditure | | | | | |
| Employee costs - operating | 12,454 | 12,745 | 13,000 | 13,260 | 13,525 |
| Employee costs - capital | 961 | 985 | 1,005 | 1,025 | 1,045 |
| Total staff expenditure | 13,415 | 13,730 | 14,005 | 14,285 | 14,570 |
| | FTE | FTE | FTE | FTE | FTE |
| Staff numbers | | | | | |
| Employees | 149.0 | 149.0 | 149.0 | 149.0 | 149.0 |
| Total staff numbers | 149.0 | 149.0 | 149.0 | 149.0 | 149.0 |

*FTE = the number of full time equivalent Council staff

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

| Department | Budget | Comprises | | | |
|-----------------------------------|---------------|-----------|-----------|--------|-----------|
| | | Permanent | | Casual | Temporary |
| | | Full Time | Part time | | |
| 2019/20 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| Our Community | 5,156 | 1,834 | 3,219 | 103 | - |
| Our Economy | 1,221 | 507 | 714 | - | - |
| Our Built and Natural Environment | 3,476 | 2,873 | 546 | 57 | - |
| Our Organisation | 2,892 | 2,307 | 585 | - | - |
| Total permanent staff expenditure | 12,745 | 7,521 | 5,064 | 160 | - |
| Capitalised labour costs | 985 | | | | |
| Total expenditure | 13,730 | | | | |

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

| Department | Budget | Comprises | | | |
|-----------------------------------|------------|-----------|-----------|--------|-----------|
| | | Permanent | | Casual | Temporary |
| | | Full Time | Part time | | |
| 2019/20 | | | | | |
| Our Community | 61 | 20 | 39 | 2 | - |
| Our Economy | 12 | 5 | 8 | - | - |
| Our Built and Natural Environment | 40 | 32 | 7 | 1 | - |
| Our Organisation | 26 | 20 | 6 | - | - |
| Total permanent staff expenditure | 138 | 77 | 59 | 2 | - |
| Capitalised labour costs | 11 | | | | |
| Total staff | 149 | | | | |

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 annual budget.

In developing the Strategic Resource Plan, rates and charges were identified as an important source of revenue. Planning for future rate increases has therefore been an important component of the Strategic Resource Planning process. The Fair Go Rates System (FGRS) sets out the maximum amount councils may increase rates in a year. For 2019/20 the FGRS cap has been set at 2.5%. 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 2.5% in line with the rate cap.

This will raise total rates and charges for 2019/20 to \$15,139,000 (excluding interest on rates and charges).

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

| | 2018-19 Forecast Actual | 2019/20 Budget | Change | % |
|--------------------------------|----------------------------|-------------------|------------|--------------|
| | \$'000 | \$'000 | \$'000 | |
| General rates* | 9,551 | 10,157 | 606 | 6.34% |
| Municipal charge* | 2,070 | 1,811 | (259) | -12.51% |
| Waste management charge | 1,049 | 1,067 | 18 | 1.72% |
| Service rates and charges | 2,013 | 2,104 | 91 | 4.52% |
| Interest on rates and charges | 67 | 66 | (1) | -0.75% |
| Total rates and charges | 14,750 | 15,205 | 456 | 3.09% |

*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 | 2018/19 cents/\$CIV* | 2019/20 cents/\$CIV* | Change |
|---|-------------------------|-------------------------|--------|
| General rate for rateable residential Maryborough | 0.5131 | 0.4950 | -3.5% |
| General rate for rateable residential - other | 0.4105 | 0.4158 | 1.3% |
| General rate for rateable vacant land Maryborough | 0.9236 | 0.8910 | -3.5% |
| General rate for rateable vacant land other | 0.7697 | 0.7722 | 0.3% |
| General rate for rateable commercial Maryborough | 0.8210 | 0.7920 | -3.5% |
| General rate for rateable commercial - other | 0.6157 | 0.6336 | 2.9% |
| General rate for rateable industrial properties | 0.5644 | 0.5445 | -3.5% |
| General rate for rateable farm properties | 0.4105 | 0.3960 | -3.5% |

These figures are indicative only as they are based on valuation data at 1 March 2019. They may be subject to minor adjustment when striking the rate using valuation data as at 30 June 2019 in order to ensure compliance with the Local Government Amendment (Fair Go Rates) Act 2015.

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

| Type or class of land | 2018/19 Forecast | 2019/20 Budget | Change | |
|---|------------------|----------------|------------|--------------|
| | Actual | | \$'000 | % |
| Residential | 6,107 | 6,529 | 422 | 6.91% |
| Vacant | 428 | 471 | 43 | 10.05% |
| Commercial | 1,097 | 1,099 | 2 | 0.18% |
| Industrial | 181 | 179 | (2) | -1.10% |
| Farm | 1,738 | 1,879 | 141 | 8.11% |
| Total amount to be raised by general rates | 9,551 | 10,157 | 606 | 6.34% |

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 | 2018/19 | 2019/20 | Change | |
|------------------------------------|--------------|--------------|-----------|--------------|
| | Number | Number | Number | % |
| Residential | 6,179 | 6,222 | 43 | 0.70% |
| Vacant | 769 | 778 | 9 | 1.17% |
| Commercial | 334 | 331 | (3) | -0.90% |
| Industrial | 100 | 102 | 2 | 2.00% |
| Farm | 1,028 | 1,034 | 6 | 0.58% |
| Total number of assessments | 8,410 | 8,467 | 57 | 0.68% |

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 | 2018/19 | 2019/20 | Change | |
|----------------------------|------------------|------------------|----------------|--------------|
| | \$'000 | \$'000 | \$'000 | % |
| Residential | 1,279,824 | 1,395,868 | 116,044 | 9.07% |
| Vacant | 54,085 | 58,563 | 4,478 | 8.28% |
| Commercial | 139,838 | 140,883 | 1,045 | 0.75% |
| Industrial | 32,369 | 32,932 | 563 | 1.74% |
| Farm | 424,121 | 474,395 | 50,274 | 11.85% |
| Total value of land | 1,930,237 | 2,102,641 | 172,404 | 8.93% |

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 | |
|----------------|-----------------------|-----------------------|---------|---------|
| | 2018/19 | 2019/20 | \$ | % |
| Municipal | 256.90 | 229.00 | (27.90) | -10.86% |

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

| Type of Charge | 2018/19 Forecast | 2019/20 Budget | Change | |
|----------------|------------------|----------------|--------|---------|
| | Actual | | \$ | % |
| Municipal | 2,070 | 1,811 | (259) | -12.51% |

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 | |
|----------------------------------|-----------------------|-----------------------|--------|--------|
| | 2018/19 | 2019/20 | \$ | % |
| Standard Garbage Charge | 150.20 | 153.90 | 3.70 | 2.46% |
| Non-Standard Garbage Charge | 256.90 | 263.30 | 6.40 | 2.49% |
| Waste Management Fee | 130.50 | 133.70 | 3.20 | 2.45% |
| Recycling Charge | 134.40 | 137.70 | 3.30 | 2.46% |
| Green Waste Service (Optional *) | 39.10 | 68.70 | 29.60 | 75.70% |

*in 2018/2019 the green waste service fee was levied as part of the rates for the first time. In previous years, the green waste service period was from December to November, and was levied on the 2018-2019 rate notice on a pro-rata basis (i.e. for the December to June period.) The 2019/2020 fee reflects a full twelve months of service.

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 | 2018/19 Forecast | 2019/20 Budget | Change | |
|----------------------------------|------------------|----------------|------------|--------------|
| | Actual | | \$ | % |
| Standard Garbage Charge | 863 | 883 | 20 | 2.32% |
| Non-Standard Garbage Charge | 221 | 230 | 9 | 4.07% |
| Waste Management Fee | 1,049 | 1,067 | 18 | 1.72% |
| Recycling Charge | 877 | 905 | 28 | 3.19% |
| Green Waste Service (Optional #) | 52 | 86 | 34 | 65.38% |
| Total | 3,062 | 3,171 | 109 | 3.56% |

in 2018/2019 the green waste service fee was levied as part of the rates for the first time. In previous years, the green waste service period was from December to November, and was levied on the 2018-2019 rate notice on a pro-rata basis (i.e. for the December to June period.) The 2019/2020 budget reflects a full twelve months of service income.

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

| | 2018/19 Forecast | 2019/20 Budget | Change | |
|---|------------------|----------------|------------|--------------|
| | Actual | | \$'000 | % |
| Total amount to be raised by general rates | 9,551 | 10,157 | 606 | 6.34% |
| Total amount to be raised by the municipal charge | 2,070 | 1,811 | (259) | -12.51% |
| Total amount to be raised by waste charges | 3,062 | 3,171 | 109 | 3.56% |
| Total Rates and charges | 14,683 | 15,139 | 456 | 3.11% |

4.1.1(l) Fair Go Rates System Compliance

Central Goldfields 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.

| | 2018/19 | 2019/20 |
|--|---------------|---------------|
| Total Rates | \$ 11,632,000 | \$ 11,968,000 |
| Number of rateable properties | 8,410.00 | 8,467.00 |
| Base Average Rate | 1,383.12 | 1,413.49 |
| Maximum Rate Increase (set by the State Government) | 2.25% | 2.50% |
| Capped Average Rate | \$ 1,388 | \$ 1,418 |
| Maximum General Rates and Municipal Charges Revenue | \$ 11,608,434 | \$ 11,922,800 |
| Budgeted General Rates and Municipal Charges Revenue | \$ 11,593,167 | \$ 11,912,000 |
| Budgeted Supplementary Rates | \$ 38,833 | \$ 56,000 |
| Budgeted Total Rates and Municipal Charges Revenue | \$ 11,632,000 | \$ 11,968,000 |

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 (2019/20: estimated \$55,758 and 2018/19: \$38,833)
- The variation of returned levels of value (e.g. valuation appeals)
- Changes of use of land such that rateable land becomes non-rateable land and vice versa
- Changes of use of land such that residential land becomes business land and vice versa.

4.1.1(n) Differential rates

Rates to be levied

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

- Residential Maryborough rate of 0.4950% (0.4950 cents in the dollar of CIV) for all rateable residential properties situated within the Maryborough District boundary;
- Residential Other rate of 0.4158% (0.4158 cents in the dollar of CIV) for all rateable residential properties situated outside the Maryborough District boundary;
- Commercial Maryborough rate of 0.7920% (0.7920 cents in the dollar of CIV) for all rateable commercial properties situated within the Maryborough District boundary; and
- Commercial Other rate of 0.6336% (0.6336 cents in the dollar of CIV) for all rateable commercial properties situated outside the Maryborough District boundary;
- Farm Land rate of 0.3960% (0.3960 cents in the dollar of CIV) for all rateable farm properties;
- Vacant Land Maryborough rate of 0.8910% (0.8910 cents in the dollar of CIV) for all rateable vacant land properties situated within the Maryborough District boundary;
- Vacant Land Other rate of 0.7722% (0.7722 cents in the dollar of CIV) for all rateable vacant land properties situated outside the Maryborough District boundary; and
- Industrial rate of 0.5445% (0.5445 cents in the dollar of CIV) for all rateable industrial properties.

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

It is considered that each differential rate will contribute to the equitable and efficient carrying out of Council's functions, in that it is likely to achieve an equitable financial contribution to the cost of carrying out the functions of Council, including:

- The construction and maintenance of public infrastructure;
- The development and provision of health and community services;
- The provision of general support services.

4.1.2 Statutory fees and fines

| | Forecast Actual | | Budget | Change | |
|---------------------------------------|-----------------|------------|------------|-------------|----------------|
| | 2018/19 | 2019/20 | 2019/20 | \$'000 | % |
| | \$'000 | \$'000 | \$'000 | | |
| Infringements and costs | 6 | 8 | 8 | 2 | 25.00% |
| Town planning fees | 201 | 149 | 149 | (52) | -25.87% |
| Building control fees | 166 | 116 | 116 | (50) | -30.12% |
| Environmental health | 50 | 52 | 52 | 2 | 4.00% |
| Land Information Certificates | 15 | 15 | 15 | - | 0.00% |
| Animal control | 113 | 115 | 115 | 2 | 1.77% |
| Other | 7 | 12 | 12 | 5 | 71.43% |
| Total statutory fees and fines | 558 | 467 | 467 | (92) | -16.40% |

Statutory fees and fines are higher in 2018/2019 due to a number of large planning and building applications during the year. Fees in 2019/2020 are expected to return to normal levels.

4.1.3 User fees

| | Forecast Actual | | Budget | Change | |
|------------------------|-----------------|--------------|--------------|------------|--------------|
| | 2018/19 | 2019/20 | 2019/20 | \$'000 | % |
| | \$'000 | \$'000 | \$'000 | | |
| Aged and disability | 412 | 418 | 418 | 6 | 1.46% |
| Parks and recreation | 33 | 35 | 35 | 2 | 6.06% |
| Child care | 955 | 974 | 974 | 19 | 1.99% |
| Local Laws | 11 | 7 | 7 | (4) | -36.36% |
| Library | 7 | 8 | 8 | 1 | 14.29% |
| Energy Breakthrough | 216 | 224 | 224 | 8 | 3.70% |
| Tourism | 50 | 27 | 27 | (23) | -46.00% |
| Environmental Health | 4 | 4 | 4 | - | 0.00% |
| Depot | 68 | 37 | 37 | (31) | -45.59% |
| Transport | 13 | 16 | 16 | 3 | 23.08% |
| Building | 17 | 17 | 17 | - | 0.00% |
| Council enterprises | 356 | 303 | 303 | (53) | -14.89% |
| Plant income | 1,414 | 1,609 | 1,609 | 195 | 13.79% |
| Waste disposal | 37 | 37 | 37 | - | 0.00% |
| Waste water | 7 | 7 | 7 | - | 0.00% |
| Other | 30 | 28 | 28 | (2) | -6.67% |
| Total user fees | 3,630 | 3,751 | 3,751 | 121 | 3.33% |

User fee income is expected to remain consistent with the prior year. Variations occur in Tourism due to the completion of the Official Visitors Guide in 2018/2019 (fee income only occurs every second year), Depot fees are lower in 2019/2020 due to the planned ceasing of Standpipe income from the Dunolly and Bealiba standpipes and Plant Income is expected to increase as a result of an higher capital works program in 2019/2020.

4.1.4 Grants

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

| | Forecast Actual | | Budget | Change | |
|--|-----------------|---------------|---------|--------|---|
| | 2018/19 | 2019/20 | 2019/20 | | |
| | \$'000 | \$'000 | \$'000 | \$'000 | % |
| Grants were received in respect of the following: | | | | | |
| Summary of grants | | | | | |
| Commonwealth funded grants | 6,626 | 8,119 | 1,493 | 23% | |
| State funded grants | 4,324 | 2,970 | (1,354) | -31% | |
| Total grants received | 10,950 | 11,089 | 139 | 1% | |
| (a) Operating Grants | | | | | |
| Recurrent - Commonwealth Government | | | | | |
| Financial Assistance Grants | 4,017 | 2,028 | (1,989) | -50% | |
| Family day care | 131 | 133 | 2 | 2% | |
| General home care | 1,084 | 1,131 | 47 | 4% | |
| Recurrent - State Government | | | | 100% | |
| Emergency Management | 120 | 120 | - | 0% | |
| Go Goldfields | 978 | 775 | (203) | -21% | |
| Aged care | 313 | 233 | (80) | -26% | |
| Child Care | 905 | 975 | 70 | 8% | |
| School crossing supervisors | 36 | 41 | 5 | 14% | |
| Libraries | 150 | 153 | 3 | 2% | |
| Fire access tracks | 10 | 10 | - | 0% | |
| Tobacco reform | 17 | 18 | 1 | 6% | |
| Immunisation | 17 | 17 | - | 0% | |
| Maternal and child health | 216 | 213 | (3) | -1% | |
| Youth | 182 | 208 | 26 | 14% | |
| Recreation | - | 30 | 30 | 100% | |
| Environmental management | 32 | 37 | 5 | 16% | |
| Total recurrent grants | 8,208 | 6,122 | (2,086) | -25% | |
| Non-recurrent - Commonwealth Government | | | | | |
| Flood recovery | 854 | - | (854) | -100% | |
| Non-recurrent - State Government | | | | | |
| Tourism | 2 | - | (2) | -100% | |
| Economic Development | 150 | 50 | (100) | -67% | |
| Art Gallery | 3 | - | (3) | -100% | |
| Centralised Valuations funding | 31 | - | (31) | -100% | |
| Community Planning | - | 90 | 90 | 100% | |
| Waste Recycling | 22 | - | (22) | -100% | |
| Total non-recurrent grants | 1,062 | 140 | (922) | -87% | |
| Total operating grants | 9,270 | 6,262 | (3,008) | -32% | |

| | Forecast Actual | | Budget | Change | |
|--|-----------------|---------------|--------------|-------------|--|
| | 2018/19 | 2019/20 | | | |
| | \$'000 | \$'000 | \$'000 | % | |
| 4.1.4 Grants (continued) | | | | | |
| (b) Capital Grants | | | | | |
| Recurrent - Commonwealth Government | | | | | |
| Roads to recovery | 540 | 790 | 250 | 46% | |
| Total recurrent grants | 540 | 790 | 250 | 46% | |
| Non-recurrent - Commonwealth Government | | | | | |
| Indoor sporting centres | - | 150 | 150 | 100% | |
| Bridges | - | 500 | 500 | 100% | |
| Drainage | - | 600 | 600 | 100% | |
| Non-recurrent - State Government | | | | | |
| Buildings | 50 | 111 | 61 | 122% | |
| Car parks | - | 180 | 180 | 100% | |
| Families and Youth | 16 | - | (16) | -100% | |
| Indoor sporting centres | - | 280 | 280 | 100% | |
| Swimming pools | - | 300 | 300 | 100% | |
| Recreation | 204 | 460 | 256 | 125% | |
| Integrated Water Management | - | 35 | 35 | 100% | |
| Infrastructure | 770 | 1,396 | 626 | 81% | |
| E-waste Infrastructure | 100 | 25 | (75) | -75% | |
| Total non-recurrent grants | 1,140 | 4,037 | 2,897 | 254% | |
| Total capital grants | 1,680 | 4,827 | 3,147 | 187% | |
| Total Grants | 10,950 | 11,089 | 139 | 1% | |

Councils operating grants are expected to be lower than the previous year due to the early receipt of 50% of Council's 2019/2020 Financial Assistance Grant during 2018/2019.

Capital Grants are expected to be much higher in 2019/2020 than the previous year due to the receipt of Fixing Country Roads and Bridges Renewal funding. In addition, Council is also expecting additional capital grant funding for the Carisbrook Drainage Mitigation, Maryborough Outdoor Pool, Maryborough Skate Park and Maryborough Sports and Leisure Centre projects.

4.1.5 Contributions

| | Forecast Actual | | Budget | Change | |
|----------------------------|-----------------|-----------|--------------|----------------|--|
| | 2018/19 | 2019/20 | | | |
| | \$'000 | \$'000 | \$'000 | % | |
| Monetary | 212 | 88 | (124) | -58.49% | |
| Non-monetary | - | - | - | 0.00% | |
| Total contributions | 212 | 88 | (124) | -58.49% | |

Monetary contributions are expected to be lower in 2019/2020 due to a number of one off contributions during 2018/2019 including Long Service Leave contributions of \$75,000.

4.1.6 Other income

| | Forecast Actual | | Budget | Change | |
|---------------------------|-----------------|--|------------|------------|---------------|
| | 2018/19 | | 2019/20 | | |
| | \$'000 | | \$'000 | \$'000 | % |
| Interest | 135 | | 120 | (15) | -11.11% |
| Special charge scheme | 40 | | 25 | (15) | -37.50% |
| Royalties | 4 | | 4 | - | 0.00% |
| Property rental | 139 | | 112 | (27) | -19.42% |
| Donations/sponsorships | 100 | | 160 | 60 | 60.00% |
| Other | 18 | | 10 | (8) | -44.44% |
| Total other income | 436 | | 431 | (5) | -1.15% |

Other income is in line with previous year levels.

4.1.7 Employee costs

| | Forecast Actual | | Budget | Change | |
|---------------------------------|-----------------|--|---------------|------------|--------------|
| | 2018/19 | | 2019/20 | | |
| | \$'000 | | \$'000 | \$'000 | % |
| Wages and salaries | 11,084 | | 11,323 | 239 | 2.16% |
| WorkCover | 176 | | 200 | 24 | 13.64% |
| Superannuation | 1,073 | | 1,098 | 25 | 2.36% |
| Other employee related expenses | 121 | | 124 | 3 | 2.36% |
| Total employee costs | 12,454 | | 12,745 | 291 | 2.34% |

Employee costs are forecast to increase slightly in the 2019/2020 as a result of Council's 1.85% EB Increase and banding movements.

4.1.8 Materials and services

| | Forecast Actual | | Budget | Change | |
|-------------------------------------|-----------------|--|---------------|------------|--------------|
| | 2018/19 | | 2019/20 | | |
| | \$'000 | | \$'000 | \$'000 | % |
| Contractor payments | 7,805 | | 8,136 | 331 | 4.24% |
| Materials | 2,440 | | 2,523 | 83 | 3.40% |
| Total materials and services | 10,245 | | 10,659 | 414 | 4.04% |

Materials and services expenditure is expected to increase in the 2019/2020 year mainly as a result of a number of budgeted strategic projects, including Deledio Reserve Concept Plan, Recreation Strategy, Economic Development Strategy and Community Planning.

4.1.9 Depreciation and amortisation

| | Forecast Actual | | Budget | Change | |
|--|-----------------|--|--------------|----------|--------------|
| | 2018/19 | | 2019/20 | | |
| | \$'000 | | \$'000 | \$'000 | % |
| Property | 1,255 | | 1,255 | - | 0.00% |
| Plant & equipment | 350 | | 350 | - | 0.00% |
| Infrastructure | 4,988 | | 4,988 | - | 0.00% |
| Furniture & Fittings | 131 | | 131 | - | 0.00% |
| Total depreciation and amortisation | 6,724 | | 6,724 | - | 0.00% |

4.2 Balance Sheet

4.2.1 Assets

Overall the assets in the Balance sheet are expected to increase each year due to a large capital works program in 2019/2020 offset by the impact of depreciation, and a positive cash position in future years resulting in a higher level of cash held.

4.2.2 Liabilities

Overall Council liabilities are forecast to remain steady into the next financial year, with a forecast reduction of \$564,042 in loans as Council pays down its loan debt over the coming financial year.

4.2.3 Borrowings

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

| | 2018/19 | 2019/20 |
|---|-----------|-----------|
| | \$ | \$ |
| Amount borrowed as at 30 June of the prior year | 4,460,116 | 3,885,313 |
| Amount proposed to be borrowed | - | 1,500,000 |
| Amount projected to be redeemed | 574,803 | 2,064,042 |
| Amount of borrowings as at 30 June | 3,885,313 | 3,321,271 |

4.3 Statement of changes in Equity

4.3.1 Reserves

The asset revaluation reserve is used to record the increased (net) value of Council's assets over time, as movements are difficult to predict, Council has not budgeted for any movement in this reserve.

The other reserves consist of an Unfunded Superannuation reserve, Council has not budgeted to make any transfers during the period.

4.3.2 Equity

The movement in the statement of equity relates to the budgeted comprehensive result for the period.

4.4 Statement of Cash Flows

4.4.1 Net cash flows provided by/used in operating activities

Cash flows from operating activities are consistent between the 2018/2019 and 2019/2020 years. Operating grant income is higher in 2018/2019 due to the expected receipt of 50% of Councils 2019/2020 Federal Assistance grant during the year. This is offset by a higher level of capital grant income in 2019/2020 due to additional funding for infrastructure works.

4.4.2 Net cash flows provided by/used in investing activities

Capital expenditure in 2019/20 is budgeted higher than 2018/19 due to the receipt of Fixing Country Roads and Bridges Renewal funding. In addition, Council is also expecting additional capital grant funding for the Carisbrook Drainage Mitigation, Maryborough Outdoor Pool, Maryborough Skate Park and Maryborough Sports and Leisure Centre projects.

4.4.3 Net cash flows provided by/used in financing activities

Financing costs relate to the repayment of borrowings and are in line with the previous financial year. Council does have large loan due for repayment in November 2019, however is budgeting to re-finance this loan, with overall debt redemption remaining consistent.

4.5 Capital works program

This section presents a listing of the capital works projects that will be undertaken for the 2019/20 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 2018/19 \$'000 | Budget 2019/20 \$'000 | Change \$'000 | % |
|---------------------|---|-----------------------------|------------------|---------------|
| Property | 647 | 2,284 | 1,637 | 253.01% |
| Plant and equipment | 716 | 1,007 | 291 | 40.64% |
| Infrastructure | 4,985 | 6,592 | 1,607 | 32.24% |
| Total | 6,348 | 9,883 | 3,535 | 55.69% |

There are a number of significant property works budgeted for in 2019/2020. Including works at the Maryborough Outdoor Pool, Maryborough Skate Park and Council's Administration building.

The level of infrastructure works budgeted for in 2019/2020 has increased due to additional funding from Fixing Country Roads and Roads to Recovery.

| | 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 | Asset Sales \$'000 | Waste Charges \$'000 | Borrowings \$'000 |
| Property | 2,284 | 11 | 2,141 | 132 | - | 866 | 5 | 1,248 | - | 165 | - |
| Plant and equipment | 1,007 | 150 | 857 | - | - | - | - | 697 | 310 | - | - |
| Infrastructure | 6,592 | 158 | 4,624 | 1,810 | - | 3,961 | - | 2,616 | - | 15 | - |
| Total | 9,883 | 319 | 7,622 | 1,942 | - | 4,827 | 5 | 4,561 | 310 | 180 | - |

4.5.2 Current Budget

| Capital Works Area | Project Cost \$'000 | Asset expenditure types | | | | Summary of Funding Sources | | | | | |
|---|------------------------|-------------------------|-------------------|-------------------|---------------------|----------------------------|--------------------|------------------------|-----------------------|-------------------------|----------------------|
| | | New \$'000 | Renewal \$'000 | Upgrade \$'000 | Expansion \$'000 | Grants \$'000 | Contrib. \$'000 | Council cash \$'000 | Asset Sales \$'000 | Waste Charges \$'000 | Borrowings \$'000 |
| PROPERTY | | | | | | | | | | | |
| Land | | | | | | | | | | | |
| Renewal Ovals | 30 | - | 30 | - | - | - | - | 30 | - | - | - |
| Renewal Surrounds | 40 | - | 40 | - | - | - | - | 40 | - | - | - |
| Talbot Rehabilitate Landfill (Maryborough East Landfill) | 15 | - | 15 | - | - | - | - | - | - | 15 | - |
| Dunolly Rehabilitate Landfill (Maryborough West Landfill) | 15 | - | 15 | - | - | - | - | - | - | 15 | - |
| Land Improvements | | | | | | | | | | | |
| Dunolly Dump Point Installation | 11 | 11 | - | - | - | - | 5 | 6 | - | - | - |
| Rubbish Bins Renewal - General | 3 | - | 3 | - | - | - | - | - | - | 3 | - |
| Airport Fence Renewal | 10 | - | 10 | - | - | - | - | 10 | - | - | - |
| Buildings | | | | | | | | | | | |
| Building Insurance risk reduction upgrades | 21 | - | 21 | - | - | - | - | 21 | - | - | - |
| MSLC Upgrade Project | 430 | - | 430 | - | - | 430 | - | - | - | - | - |
| Outdoor Pools | 10 | - | 10 | - | - | - | - | 10 | - | - | - |
| Heated Swimming Pool | 5 | - | 5 | - | - | - | - | 5 | - | - | - |
| Maryborough Outdoor Swimming Pool | 650 | - | 650 | - | - | 300 | - | 350 | - | - | - |
| E-Waste Shed Dunolly | 25 | - | 25 | - | - | 25 | - | - | - | - | - |
| Council Administration Building | 90 | - | 90 | - | - | - | - | 90 | - | - | - |
| Building upgrades for civic centre | 480 | - | 480 | - | - | - | - | 480 | - | - | - |
| Building Energy Efficiency Green initiatives | 222 | - | 222 | - | - | 111 | - | 111 | - | - | - |
| Building asset data Collection and Management Plan | 90 | - | 90 | - | - | - | - | 90 | - | - | - |
| Essential Safety Measures Buildings Upgrade | 5 | - | 5 | - | - | - | - | 5 | - | - | - |
| Bin Roofs Transfer Stations | 120 | - | - | 120 | - | - | - | - | - | 120 | - |
| Transfer Station Worksafe Upgrades | 12 | - | - | 12 | - | - | - | - | - | 12 | - |
| TOTAL PROPERTY | 2,284 | 11 | 2,141 | 132 | - | 866 | 5 | 1,248 | - | 165 | - |

4.5.2 Current Budget (cont'd)

| Capital Works Area | Project Cost \$'000 | Asset expenditure types | | | | Summary of Funding Sources | | | | | |
|--|------------------------|-------------------------|-------------------|-------------------|---------------------|----------------------------|--------------------|------------------------|-----------------------|-------------------------|----------------------|
| | | New \$'000 | Renewal \$'000 | Upgrade \$'000 | Expansion \$'000 | Grants \$'000 | Contrib. \$'000 | Council cash \$'000 | Asset Sales \$'000 | Waste Charges \$'000 | Borrowings \$'000 |
| PLANT AND EQUIPMENT | | | | | | | | | | | |
| Operational Plant Purchases | 434 | - | 434 | - | - | - | - | 324 | 110 | - | - |
| Vehicle Purchases | 268 | - | 268 | - | - | - | - | 148 | 120 | - | - |
| Ute Purchases | 90 | - | 90 | - | - | - | - | 10 | 80 | - | - |
| Computers and Telecommunications | | | | | | | | | | | |
| It Initiatives | 150 | 150 | - | - | - | - | - | 150 | - | - | - |
| Server Upgrades | 23 | - | 23 | - | - | - | - | 23 | - | - | - |
| PC Network/Hardware | 42 | - | 42 | - | - | - | - | 42 | - | - | - |
| TOTAL PLANT AND EQUIPMENT | 1,007 | 150 | 857 | - | - | - | - | 697 | 310 | - | - |
| INFRASTRUCTURE | | | | | | | | | | | |
| Roads | | | | | | | | | | | |
| Major Patches | 90 | - | 90 | - | - | - | - | 90 | - | - | - |
| Avoca Road Talbot Renewal and Upgrade Stage 2 Part 1 | 693 | - | 693 | - | - | 632 | - | 61 | - | - | - |
| Burke Street - Kars Street to Inkerman Renewal/Upgrade | 462 | - | 462 | - | - | 462 | - | - | - | - | - |
| Rodborough Rd Stabilisation to End of Seal | 450 | - | 450 | - | - | 300 | - | 150 | - | - | - |
| Design Stabilisation Goldsmith Street (Newton to Wills) & Wills Street (Goldsmith to Barkly) | 12 | - | 12 | - | - | - | - | 12 | - | - | - |
| Design Dunolly Avoca Rd - Renewal Racecourse Track to Shaw Track | 25 | - | 25 | - | - | - | - | 25 | - | - | - |
| Design Gillies Street Renewal & Upgrade Fraser Street to Sutton Rd | 21 | - | 21 | - | - | - | - | 21 | - | - | - |
| Design Rogers Street - Railway Street to Gillies Street Renewal | 15 | - | 15 | - | - | - | - | 15 | - | - | - |
| Ironbark Drive Courtbowl Construction Upgrade | 10 | - | 10 | - | - | - | - | 10 | - | - | - |
| Majorca Road Maryborough Renewal and Upgrade Stage 3 | 525 | - | 525 | - | - | 466 | - | 59 | - | - | - |
| Sealed Road Shoulders Renewal | 60 | - | 60 | - | - | - | - | 60 | - | - | - |
| Unsealed Roads Renewal / Rural | 300 | - | 300 | - | - | - | - | 300 | - | - | - |
| Unsealed Roads Renewal / Urban | 17 | - | 17 | - | - | - | - | 17 | - | - | - |
| Seals Renewal Reseals | 625 | - | 625 | - | - | 326 | - | 299 | - | - | - |
| Seals Renewal Asphalt Reseals | 60 | - | 60 | - | - | - | - | 60 | - | - | - |
| Seals Renewal Final Seals | 35 | - | 35 | - | - | - | - | 35 | - | - | - |

4.5.2 Current Budget (cont'd)

| Capital Works Area | Project Cost \$'000 | Asset expenditure types | | | | Summary of Funding Sources | | | | | |
|---|------------------------|-------------------------|-------------------|-------------------|---------------------|----------------------------|--------------------|------------------------|-----------------------|-------------------------|----------------------|
| | | New \$'000 | Renewal \$'000 | Upgrade \$'000 | Expansion \$'000 | Grants \$'000 | Contrib. \$'000 | Council cash \$'000 | Asset Sales \$'000 | Waste Charges \$'000 | Borrowings \$'000 |
| Bridges | | | | | | | | | | | |
| Major Culvert Renewal Program | 70 | - | - | 70 | - | - | - | 70 | - | - | - |
| Porteous Road Wareek Bridge Replacement | 780 | - | - | 780 | - | 500 | - | 280 | - | - | - |
| Footpaths and Cycleways | | | | | | | | | | | |
| Pathways New/Upgrade Maryborough | 10 | 10 | - | - | - | - | - | 10 | - | - | - |
| Pathways New/Upgrade Carisbrook | 20 | 20 | - | - | - | - | - | 20 | - | - | - |
| Pathways New/Upgrade Dunolly | 23 | 23 | - | - | - | - | - | 23 | - | - | - |
| Pathways New/Upgrade Bealiba | 23 | 23 | - | - | - | - | - | 23 | - | - | - |
| Pathways Renewal | 100 | - | 100 | - | - | - | - | 100 | - | - | - |
| Drainage | | | | | | | | | | | |
| Drainage Renewal | 60 | - | 60 | - | - | - | - | 60 | - | - | - |
| Tabledrain renewals | 56 | - | 56 | - | - | - | - | 56 | - | - | - |
| Aerodrome drainage renewal & Silt Control Measures | 80 | - | 80 | - | - | - | - | 80 | - | - | - |
| Main Drain Maryborough | 21 | - | 21 | - | - | - | - | 21 | - | - | - |
| Carisbrook Drainage Mitigation - Stg 3 North Pyrenees Hwy | 800 | - | - | 800 | - | 600 | - | 200 | - | - | - |
| Carisbrook Drainage Mitigation - Stg 4 South Pyrenees Hwy | 100 | - | - | 100 | - | - | - | 100 | - | - | - |
| Parks, Open Space and Streetscapes | | | | | | | | | | | |
| Public Place Recycling Bins | 15 | 15 | - | - | - | - | - | - | - | 15 | - |
| Phillips Gardens replanting the wetland | 10 | - | 10 | - | - | - | - | 10 | - | - | - |
| Phillips Gardens - Renewal | 10 | - | 10 | - | - | - | - | 10 | - | - | - |
| Gordon Gardens Masterplan Implementation | 25 | - | 25 | - | - | - | - | 25 | - | - | - |
| Princes Park Improvements | 7 | - | 7 | - | - | - | - | 7 | - | - | - |
| Renewal Playgrounds | 15 | - | 15 | - | - | - | - | 15 | - | - | - |
| Skate Park Development | 500 | - | 500 | - | - | 460 | - | 40 | - | - | - |
| Streetscapes | 15 | - | 15 | - | - | - | - | 15 | - | - | - |
| Playground Improvements / Upgrade | 10 | - | - | 10 | - | - | - | 10 | - | - | - |
| Central Highlands Water IWM Station Domain project | 50 | - | - | 50 | - | 35 | - | 15 | - | - | - |
| Off Street Car Parks | | | | | | | | | | | |
| Maryborough Rec Centre Carpark Renewal & Upgrade | 180 | - | 180 | - | - | 180 | - | - | - | - | - |

4.5.2 Current Budget (cont'd)

| Capital Works Area | Project Cost \$'000 | Asset expenditure types | | | | Summary of Funding Sources | | | | | |
|--|------------------------|-------------------------|-------------------|-------------------|---------------------|----------------------------|--------------------|------------------------|-----------------------|-------------------------|----------------------|
| | | New \$'000 | Renewal \$'000 | Upgrade \$'000 | Expansion \$'000 | Grants \$'000 | Contrib. \$'000 | Council cash \$'000 | Asset Sales \$'000 | Waste Charges \$'000 | Borrowings \$'000 |
| Other Infrastructure | | | | | | | | | | | |
| Minor Culverts New/Upgrade | 15 | 15 | - | - | - | - | - | 15 | - | - | - |
| Signs New | 10 | 10 | - | - | - | - | - | 10 | - | - | - |
| Kerb & Channel New/Upgrade | 20 | 20 | - | - | - | - | - | 20 | - | - | - |
| Traffic Control Facilities New/Upgrade | 22 | 22 | - | - | - | - | - | 22 | - | - | - |
| Minor Culverts Renewal | 40 | - | 40 | - | - | - | - | 40 | - | - | - |
| Furniture Renewal / Urban | 15 | - | 15 | - | - | - | - | 15 | - | - | - |
| Signs Renewal | 15 | - | 15 | - | - | - | - | 15 | - | - | - |
| Kerb & Channel Renewal | 50 | - | 50 | - | - | - | - | 50 | - | - | - |
| Traffic Control Facilities Renewal | 10 | - | 10 | - | - | - | - | 10 | - | - | - |
| Recycled Watermain Replacement | 15 | - | 15 | - | - | - | - | 15 | - | - | - |
| TOTAL INFRASTRUCTURE | 6,592 | 158 | 4,624 | 1,810 | - | 3,961 | - | 2,616 | - | 15 | - |
| TOTAL NEW CAPITAL WORKS | 9,883 | 319 | 7,622 | 1,942 | - | 4,827 | 5 | 4,561 | 310 | 180 | - |

4.5.3 Works carried forward from the 2018/19 year

| Capital Works Area | Project Cost \$'000 | Asset expenditure types | | | | Summary of Funding Sources | | | | | |
|---|------------------------|-------------------------|-------------------|-------------------|---------------------|----------------------------|--------------------|------------------------|-----------------------|-------------------------|----------------------|
| | | New \$'000 | Renewal \$'000 | Upgrade \$'000 | Expansion \$'000 | Grants \$'000 | Contrib. \$'000 | Council cash \$'000 | Asset Sales \$'000 | Waste Charges \$'000 | Borrowings \$'000 |
| PROPERTY | | | | | | | | | | | |
| Buildings | | | | | | | | | | | |
| Building Energy Efficiency Green initiatives | 222 | - | 222 | - | - | 111 | - | 111 | - | - | - |
| TOTAL PROPERTY | 222 | - | 222 | - | - | 111 | - | 111 | - | - | - |
| INFRASTRUCTURE | | | | | | | | | | | |
| Bridges | | | | | | | | | | | |
| Porteous Road Wareek Bridge Replacement | 780 | - | - | 780 | - | 500 | - | 280 | - | - | - |
| Drainage | | | | | | | | | | | |
| Carisbrook Drainage Mitigation - Stg 3 North Pyrenees Hwy | 800 | - | - | 800 | - | 600 | - | 200 | - | - | - |
| Carisbrook Drainage Mitigation - Stg 4 South Pyrenees Hwy | 100 | - | - | 100 | - | - | - | 100 | - | - | - |
| TOTAL INFRASTRUCTURE | 1,680 | - | - | 1,680 | - | 1,100 | - | 580 | - | - | - |
| TOTAL CARRIED FORWARD CAPITAL WORKS 2018/19 | 1,902 | - | 222 | 1,680 | - | 1,211 | - | 691 | - | - | - |

5. 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.

| Indicator | Measure | Notes | Actual | Forecast | Budget | Strategic Resource Plan Projections | | | Trend |
|----------------------------|---|-------|---------|----------|---------|-------------------------------------|---------|---------|-------|
| | | | 2017/18 | 2018/19 | 2019/20 | 2020/21 | 2021/22 | 2022/23 | +/- |
| Operating position | | | | | | | | | |
| Adjusted underlying result | Adjusted underlying surplus (deficit) / Adjusted underlying revenue | 1 | -11% | -0.50% | -13.22% | -1.16% | -1.78% | -1.55% | o |
| Liquidity | | | | | | | | | |
| Working Capital | Current assets / current liabilities | 2 | 139% | 206.77 | 164.71 | 166.57 | 170.43 | 174.44 | + |
| Unrestricted cash | Unrestricted cash / current liabilities | 3 | 78% | 154.63 | 112.27 | 113.05 | 115.93 | 118.59 | + |
| Obligations | | | | | | | | | |
| Loans and borrowings | Interest bearing loans and borrowings / rate revenue | 4 | 39% | 26% | 22% | 18% | 14% | 11% | + |
| Loans and borrowings | Interest and principal repayments on interest bearing loans and borrowings / rate revenue | | 6% | 5% | 15% | 4% | 4% | 4% | o |
| Indebtedness | Non-current liabilities / own source revenue | | 12% | 20% | 17% | 15% | 12% | 10% | + |
| Asset renewal | Asset renewal expenses / Asset depreciation | 5 | 142% | 66% | 113% | 66% | 66% | 66% | + |
| Stability | | | | | | | | | |
| Rates concentration | Rate revenue / adjusted underlying revenue | 6 | 42% | 41% | 45% | 41% | 41% | 41% | o |
| Rates effort | Rate revenue / CIV of rateable properties in the municipality | | 1% | 1% | 1% | 1% | 1% | 1% | o |

| Indicator | Measure | Notes | Actual | Forecast | Budget | Strategic Resource Plan Projections | | | Trend |
|--------------------|--|-------|---------|----------|---------|-------------------------------------|---------|---------|-------|
| | | | 2017/18 | 2018/19 | 2019/20 | 2020/21 | 2021/22 | 2022/23 | +/- |
| Efficiency | | | | | | | | | |
| Expenditure level | Total expenses/ no. of property assessments | | \$3,749 | \$3,519 | \$3,585 | \$3,471 | \$3,537 | \$3,605 | o |
| Revenue level | Residential rate revenue / no. of residential property assessments | | \$1,200 | \$1,245 | \$1,278 | \$1,293 | \$1,308 | \$1,324 | o |
| Workforce turnover | No. of permanent staff resignations & terminations / average no. of permanent staff for the financial year | | 12% | 10% | 7% | 7% | 7% | 7% | o |

Key to Forecast Trend:

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

Notes to indicators

1. Adjusted underlying result

The adjusted underlying result measures the sustainable operating result required to ensure Council to continue to provide core services in a financial sustainable way. The result is expected to improve over the SRP period, and will be impacted in 19/20 by the early payment of 50% of Council's 2019-2020 Financial Assistance Grant (FAG) during 2018-2019. If Council had not received half of the 2019-2020 FAG in advance, the adjusted underlying result would have been -5.24%.

2. Working Capital

The working capital ratio is calculated by dividing current assets by current liabilities, and is a measure of liquidity. Ratios over 100% are required to ensure that Council is able to pay its debts when they fall due. The ratio over the SRP period will be maintained at a financially sustainable level.

3. Unrestricted Cash

Unrestricted cash ratio calculates the level of cash that is not tied to grants or specific projects. The level is improving over the period of the SRP.

4. Debt compared to rates

Council's debt levels will be reduced over the life of the SRP with approximately \$500,000 to be paid off existing loans per annum.

5. Asset renewal

The asset renewal ratio shows the level of capital expenditure used to replace existing assets. A percentage less than 100 indicates that some assets are not being renewed at the same rate as their utilisation.

6. Rates concentration

Rates concentration measures the level of rate revenue as a proportion of adjusted underlying revenue. This measure is expected to remain steady during the period.

6. User Fees and Charges

The fees and charges listed apply for the period 1 July 2019 to 30 June 2020.

Legislated fees and charges contained may change during the financial year. Where this occurs, the fees and charges document will be updated with the new fees and charges at which point they become applicable.

GST - Y = Includes GST

- N = No GST

Fee Type - F = Full Cost Recovery

- P = Partial Cost Recovery

- S = Fee set by Government

6.01 Art Gallery

| Fee | GST | Fee Type | Actual Fee 2018-2019 | Proposed Fee 2019-2020 | Change |
|---|-----|----------|----------------------|------------------------|--------|
| Gallery Admission | | | Free of Charge | | |
| School Holiday Children's Workshop Fees | Y | P | | | |

6.02 Animal Management

| Fee | GST | Fee Type | Actual Fee 2018-2019 | Proposed Fee 2019-2020 | Change |
|---|-----|----------|----------------------|------------------------|--------|
| Dog Registration – Animal either neutered, over 10 years old, working stock, breeding stock at registered business or obedience trained | N | P | \$35.00 | \$35.70 | \$0.70 |
| Pensioner Dog Registration – Animal either neutered, over 10 years old, working stock, breeding stock at registered business or obedience trained | N | P | \$17.00 | \$17.40 | \$0.40 |
| Cat Registration – Animal either neutered, over 10 years old or breeding stock at registered business. | N | P | \$35.00 | \$35.70 | \$0.70 |
| Pensioner Cat Registration – Animal either neutered, over 10 years old or breeding stock at registered business | N | P | \$17.00 | \$17.40 | \$0.40 |
| Dog Registration | N | P | \$100.00 | \$102.00 | \$2.00 |
| Pensioner Dog Registration | N | P | \$50.00 | \$51.00 | \$1.00 |
| Cat Registration | N | P | \$100.00 | \$102.00 | \$2.00 |
| Pensioner Cat Registration | N | P | \$50.00 | \$51.00 | \$1.00 |
| Micro chipping | Y | F | \$40.00 | \$40.80 | \$0.80 |
| Permit for more than 2 dogs (per annum) | Y | P | \$40.00 | \$40.80 | \$0.80 |
| Pound release fee (Cat) | Y | P | \$40.00 | \$40.80 | \$0.80 |
| Pound release per day (Cat) | Y | P | \$15.00 | \$15.30 | \$0.30 |
| Pound release fee (Dog) | Y | P | \$40.00 | \$40.80 | \$0.80 |
| Pound release per day (Dog) | Y | P | \$15.00 | \$15.30 | \$0.30 |
| Pound release fee per animal (Stock & other) | Y | P | \$100.00 | \$102.00 | \$2.00 |
| Pound release fee per animal (Stock & other) Per Day | Y | P | \$20.00 | \$20.40 | \$0.40 |

6.03 Airport

| Fee | GST | Fee Type | Actual Fee 2018-2019 | Proposed Fee 2019-2020 | Change |
|-------------|-----|----------|----------------------|------------------------|--------|
| Site Leases | Y | F | Market Rate | Market Rate | |
| Licence fee | | | \$275.00 | \$275.00 | \$0.00 |

6.04 Asset Management

| Fee | GST | Fee Type | Actual Fee 2018-2019 | Proposed Fee 2019-2020 | Change |
|---|-----|----------|---------------------------------------|------------------------|--------|
| Wood collection fee – per m3 | N | F | \$21.00 | \$21.50 | \$0.50 |
| Pensioner Concession Wood collection fee – per m3 | N | F | \$10.50 | \$10.80 | \$0.30 |
| Consent for excavation works | N | F | \$150.00 | \$153.00 | \$3.00 |
| Vehicle crossing fee | N | F | \$130.00 | \$132.60 | \$2.60 |
| General road occupation | N | F | \$95.00 | \$96.90 | \$1.90 |
| Construction road occupation fee - First week | N | F | \$95.00 | \$96.90 | \$1.90 |
| Construction road occupation fee - after one week | N | F | \$45.00 | \$45.90 | \$0.90 |
| Storage road occupation fee -1 week | N | F | \$95.00 | \$96.90 | \$1.90 |
| Storage road occupation fee - after one week | N | F | \$45.00 | \$45.90 | \$0.90 |
| Tree Planting fee | Y | F | \$160.00 | \$163.20 | \$3.20 |
| Landscaping fee | N | F | No cost. Landscaping permit required. | | |
| Caravan/Motorhome storage | N | F | \$130.00 | \$132.60 | \$2.60 |
| Container storage | N | F | \$130.00 | \$132.60 | \$2.60 |

6.05 Building

| Fee | GST | Fee Type | Actual Fee 2018-2019 | Proposed Fee 2019-2020 | Change |
|-------------------------------------|-----|----------|----------------------|------------------------|---------|
| Building Information Fee | N | S | \$54.00 | \$54.00 | \$0.00 |
| Stormwater legal point of discharge | N | S | \$68.00 | \$68.00 | \$0.00 |
| Report and Consent | N | S | \$68.00 | \$68.00 | \$0.00 |
| Lodgement Fee | N | S | \$41.00 | \$41.00 | \$0.00 |
| Building permit levy | N | S | | | |
| Class 1 Dwelling (House) | | | | | |
| \$0-\$150,000 | Y | F | \$1,748.00 | \$1,782.00 | \$34.00 |
| \$150,001-\$200,000 | Y | F | \$1,917.00 | \$1,947.00 | \$30.00 |
| \$200,001-\$300,000 | Y | F | \$2,098.00 | \$2,134.00 | \$36.00 |
| \$300,001-\$400,000 | Y | F | \$2,750.00 | \$2,805.00 | \$55.00 |
| \$400,001-\$500,000 | Y | F | \$3,476.00 | \$3,542.00 | \$66.00 |
| \$500,000 + | Y | F | POA | | |
| Class 10a Buildings (Sheds) | | | | | |
| \$0 - \$5,000 | Y | F | \$586.00 | \$594.00 | \$8.00 |
| \$5,001 - \$10,000 | Y | F | \$699.00 | \$704.00 | \$5.00 |
| \$10,001-\$20,000 | Y | F | \$812.00 | \$825.00 | \$13.00 |
| \$20,000 | Y | F | \$935.00 | \$946.00 | \$11.00 |
| Class 10B (Pools, fences) | | | | | |
| \$0 - \$5,000 | Y | F | \$586.00 | \$594.00 | \$8.00 |
| \$5,001 - \$10,000 | Y | F | \$699.00 | \$704.00 | \$5.00 |
| \$10,001 + | Y | F | \$812.00 | \$825.00 | \$13.00 |

6.05 Building (cont'd)

| Building Alterations Domestic | | | | | |
|--|---|---|--|------------|---------|
| \$0 - \$5,000 | Y | F | \$586.00 | \$594.00 | \$8.00 |
| \$5,001 - \$10,000 | Y | F | \$699.00 | \$704.00 | \$5.00 |
| \$10,001 - \$30,000 | Y | F | \$935.00 | \$946.00 | \$11.00 |
| \$30,001 - \$50,000 | Y | F | \$1,210.00 | \$1,232.00 | \$22.00 |
| \$50,001 - \$80,000 | Y | F | \$1,540.00 | \$1,562.00 | \$22.00 |
| \$80,001 - \$100,000 | Y | F | \$1,748.00 | \$1,782.00 | \$34.00 |
| \$100,001 - \$200,000 | Y | F | | \$1,917.00 | |
| All other buildings including Commercial | | | | | |
| \$0 - \$500,000 | Y | F | \$1.13 per 1% of value of Building works | | |
| \$500,001 + | Y | F | POA | | |
| Extension of existing Building Permit | | | | | |
| Class 10 buildings | | | | | |
| 1 st permit extension | Y | F | \$512.50 | \$517.00 | \$4.50 |
| Subsequent extension | Y | F | POA | | |
| Class 1-9 buildings | Y | F | | | |
| 1 st permit extension | Y | F | \$512.50 | \$517.00 | \$4.50 |
| Subsequent extension | Y | F | POA | | |
| Other | | | | | |
| Redline report liquor licence | Y | F | \$440.00 | \$445.50 | \$5.50 |
| Inspections | Y | F | \$220.00 | \$224.40 | \$4.40 |
| Demolition minor | Y | F | \$550.00 | \$561.00 | \$11.00 |
| Demolition major | Y | F | \$770.00 | \$781.00 | \$11.00 |
| Illegal building work | Y | F | 1.5x BP cost | | |
| ESM report | Y | F | \$550.00 | \$561.00 | \$11.00 |
| Title search | Y | F | \$55.00 | \$56.10 | \$1.10 |
| Archive retrieval | Y | F | \$55.00 | \$82.50 | \$27.50 |

6.06 Caravan Park Registrations

| Fee | GST | Fee Type | Actual Fee 2018-2019 | Proposed Fee 2019-2020 | Change |
|---|-----|----------|----------------------|------------------------|------------|
| Registration Application Fees less than 26 Sites | N | S | \$17.00 | \$245.65 | \$250.75 |
| Registration Application Fees between 26 and 50 Sites | N | S | \$34.00 | \$491.30 | \$501.50 |
| Registration Application Fees between 51 and 100 Sites | N | S | \$68.00 | \$982.60 | \$1,003.00 |
| Registration Application Fees between 101 and 150 Sites | N | S | \$103.00 | \$1,488.35 | \$1,519.25 |
| Registration Application Fees between 151 and 200 Sites | N | S | \$137.00 | \$1,979.65 | \$2,020.75 |
| Registration Application Fees between 201 and 250 Sites | N | S | \$171.00 | \$2,470.95 | \$2,522.25 |
| Registration Application Fees between 251 and 300 Sites | N | S | \$205.00 | \$2,962.25 | \$3,023.75 |
| Registration Application Fees between 301 and 350 Sites | N | S | \$240.00 | \$3,468.00 | \$3,540.00 |
| Registration Application Fees between 351 and 400 Sites | N | S | \$274.00 | \$3,959.30 | \$4,041.50 |
| Registration Application Fees between 401 and 450 Sites | N | S | \$308.00 | \$4,450.60 | \$4,543.00 |
| Registration Application Fees between 451 and 500 Sites | N | S | \$342.00 | \$4,941.90 | \$5,044.50 |

6.07 Civil Services

| Fee | GST | Fee Type | Actual Fee 2018-2019 | Proposed Fee 2019-2020 | Change |
|--|-----|----------|---------------------------------------|---------------------------------------|--------|
| Checking of Civil drawings for Subdivisions | N | F | 0.75% of the total construction costs | 0.75% of the total construction costs | |
| Supervision of construction | N | F | 2.5% of the total construction costs | 2.5% of the total construction costs | |
| Water from Standpipes Maryborough, Dunolly and Bealiba | | F | \$6.00 | \$6.20 | \$0.20 |
| Avdata Keys | Y | F | \$30.00 | \$30.00 | \$0.00 |
| Private Works for Others | Y | F | Costs plus 20% plus GST | | |

6.08 Environmental Health

| Fee | GST | Fee Type | Actual Fee 2018-2019 | Proposed Fee 2019-2020 | Change |
|-------------------------------------|-----|----------|----------------------|------------------------|---------|
| Septic Tank application fee | N | F | \$400.80 | \$410.00 | \$9.20 |
| Alter Septic Tank fee | N | F | \$200.40 | \$300.00 | \$99.60 |
| Septic Tank amendment | N | F | \$51.30 | \$55.00 | \$3.70 |
| Septic Tank extension | N | F | \$52.80 | \$55.00 | \$2.20 |
| Additional Site Inspection | N | F | \$0.00 | \$200.00 | |
| Search Fee | Y | F | \$55.00 | \$82.50 | \$27.50 |
| Immunisation - Influenza (industry) | N | F | \$25.00 | \$25.50 | \$0.50 |

6.09 Finance

| Fee | GST | Fee Type | Actual Fee 2018-2019 | Proposed Fee 2019-2020 | Change |
|------------------------------|-----|----------|----------------------|------------------------|--------|
| Land Information Certificate | N | S | \$25.90 | \$26.30 | \$0.40 |

6.10 Food Premises

| Fee | GST | Fee Type | Actual Fee 2018-2019 | Proposed Fee 2019-2020 | Change |
|--|-----|----------|--|------------------------|--------|
| Class 1 fee | N | P | \$347.50 | \$355.00 | \$7.50 |
| Class 2 fee | N | P | \$304.50 | \$310.00 | \$5.50 |
| Community Group Class 2 fee including liquor licence | N | P | \$152.00 | \$155.00 | \$3.00 |
| Community Group Class 2 fee without liquor licence | N | P | \$92.00 | \$93.00 | \$1.00 |
| Class 3 fee | N | P | \$184.50 | \$188.00 | \$3.50 |
| Initial Registration fee for new business | N | P | Renewal fee as per above + 50%. Fees applied on a pro-rata quarterly basis for new registrations | | |
| Transfer of proprietor fee | N | P | 50% of applicable renewal fee as per the above. Plus inspection fee | | |
| Requested inspection fee | Y | P | 50% of applicable renewal fee as per the above. | | |

6.11 Freedom of Information

| Fee | GST | Fee Type | Actual Fee 2018-2019 | Proposed Fee 2019-2020 | Change |
|---------------------|-----|----------|----------------------|------------------------|--------|
| Search fee per hour | N | S | \$21.33 | \$21.33 | \$0.00 |
| Search fee | N | S | \$28.40 | \$28.40 | \$0.00 |

6.12 Goldfields Family Centre

| Fee | GST | Fee Type | Actual Fee 2018-2019 | Proposed Fee 2019-2020 | Change |
|---|-----|----------|----------------------|------------------------|---------|
| Morning session | N | F | \$56.00 | \$57.20 | \$1.20 |
| Afternoon session | N | F | \$53.00 | \$54.10 | \$1.10 |
| Daily | N | F | \$106.00 | \$108.20 | \$2.20 |
| Full time (5 days per week) | N | F | \$497.00 | \$507.00 | \$10.00 |
| Morning session Holding Fee | N | P | \$28.00 | \$28.60 | \$0.60 |
| Afternoon session Holding Fee | N | P | \$27.00 | \$27.60 | \$0.60 |
| Daily Holding Fee | N | P | \$53.00 | \$54.10 | \$1.10 |
| Full time (5 days per week) Holding fee | N | P | \$249.00 | \$254.00 | \$5.00 |

6.13 Health Registrations

| Fee | GST | Fee Type | Actual Fee 2018-2019 | Proposed Fee 2019-2020 | Change |
|---|-----|----------|---|------------------------|--------|
| Skin Penetration fee | N | P | \$146.00 | \$150.00 | \$4.00 |
| Hairdressers fee | N | P | \$146.00 | \$150.00 | \$4.00 |
| Beauty Therapy | N | PP | \$146.00 | \$150.00 | \$4.00 |
| Prescribed Accommodation fee | N | P | \$190.00 | \$195.00 | \$5.00 |
| Initial Registration fee Skin Penetration, Hairdressers or Beauty Therapy | N | P | \$73.00 | \$75.00 | \$2.00 |
| Initial Registration fee Prescribed Accommodation fee | N | P | \$95.00 | \$100.00 | \$5.00 |
| Transfer of proprietor fee Skin Penetration, Hairdressers or Beauty Therapy | N | P | \$73.00 | \$75.00 | \$2.00 |
| Transfer of proprietor fee Prescribed Accommodation Fee | N | P | \$95.00 | \$97.50 | \$2.50 |
| Requested inspection fee | Y | P | 50% of annual renewal fee as per the above. | | |

6.14 Home Support Services

| Fee | GST | Fee Type | Actual Fee 2018-2019 | Proposed Fee 2019-2020 | Change |
|------------------|-----|----------|----------------------|------------------------|--------|
| Home care | N | F | \$6.50 | \$6.70 | \$0.20 |
| Respite | N | F | \$3.40 | \$3.50 | \$0.10 |
| Personal care | N | F | \$3.40 | \$3.50 | \$0.10 |
| Social support | N | F | \$1.20 | \$1.30 | \$0.10 |
| Home maintenance | N | F | \$11.80 | \$12.00 | \$0.20 |
| Delivered meals | N | F | \$9.80 | \$10.00 | \$0.20 |

6.15 Library Services

| Fee | GST | Fee Type | Actual Fee 2018-2019 | Proposed Fee 2019-2020 | Change |
|--|-----|----------|----------------------|------------------------|--------|
| Book Club Registration on Institution | Y | F | \$150.00 | \$150.00 | \$0.00 |
| Fines | N | F | \$0.25 | \$0.30 | \$0.05 |
| Lost Card | Y | F | \$2.10 | \$2.20 | \$0.10 |
| Library Bags | Y | F | \$3.00 | \$3.10 | \$0.10 |
| Photocopy A4 B&W | Y | F | \$0.25 | \$0.30 | \$0.05 |
| Photocopy A3 B&W | Y | F | \$0.50 | \$0.60 | \$0.10 |
| Photocopy A4 Colour | Y | F | \$1.00 | \$1.10 | \$0.10 |
| Photocopy A3 Colour | Y | F | \$2.00 | \$2.10 | \$0.10 |
| Fax - sending | Y | F | \$1.50 | \$1.60 | \$0.10 |
| Fax - receiving | Y | F | \$0.20 | \$0.30 | \$0.10 |
| Processing fee - lost books | Y | F | \$6.00 | \$6.20 | \$0.20 |
| Reservations/Inter-Library Loan | Y | F | \$2.50 | \$2.60 | \$0.10 |
| Reservations/Inter-Library Loan - Tertiary | Y | F | \$19.00 | \$19.40 | \$0.40 |

6.16 Local Laws

| Fee | GST | Fee Type | Actual Fee 2018-2019 | Proposed Fee 2019-2020 | Change |
|--|-----|----------|----------------------|------------------------|--------|
| Parking fines | N | F | \$45.00 | \$46.00 | \$1.00 |
| Disabled Parking Permit | Y | F | \$11.00 | \$12.00 | \$1.00 |
| Advertising and Marketing Permit | Y | F | \$50.00 | \$51.00 | \$1.00 |
| Outside Dining Permit 2 Tables | Y | F | \$55.00 | \$56.00 | \$1.00 |
| Outside Dining Permit 3 Tables or more | Y | F | \$110.00 | \$112.00 | \$2.00 |
| Goods for display | Y | F | \$55.00 | \$56.00 | \$1.00 |
| Container/Camping Storage Permit | Y | F | \$130.00 | \$133.00 | \$3.00 |

6.17 Planning

| Fee | GST | Fee Type | Actual Fee 2018-2019 | Proposed Fee 2019-2020 | Change |
|---|-----|----------|----------------------|------------------------|---------|
| Extension to Planning Permit – First extension | Y | F | \$205.00 | \$210.00 | \$5.00 |
| Extension to Planning Permit – Second extension | Y | F | \$308.00 | \$315.00 | \$7.00 |
| Extension to Planning Permit – Third extension | Y | F | \$513.00 | \$525.00 | \$12.00 |
| Secondary Consent | Y | F | \$154.00 | \$160.00 | \$6.00 |
| Written Planning Advice | Y | F | \$103.00 | \$105.00 | \$2.00 |
| Request for copying of Planning Permit (Electronic Version) | Y | F | \$52.00 | \$55.00 | \$3.00 |
| Request for hard copy of Planning Permit or other documentation | Y | F | \$103.00 | \$105.00 | \$2.00 |
| Notice of Planning Application | | F | \$50.00 | \$51.00 | \$1.00 |
| Notice letters (only above 12 letters/notices) Per letter | Y | F | \$2.00 | \$2.10 | \$0.10 |
| Public notice in newspaper or Government Gazette | Y | F | At Cost | | |
| Planning Panel Costs | Y | F | At Cost | | |
| Request to Approve Development Plan | Y | F | \$410.00 | \$420.00 | \$10.00 |
| Request to Approve Development Plan | Y | F | \$205.00 | \$210.00 | \$5.00 |

6.18 Sporting Grounds Casual Use/ Hire

| Fee | GST | Fee Type | Actual Fee 2018-2019 | Proposed Fee 2019-2020 | Change |
|--|-----|----------|----------------------|------------------------|---------|
| Frank Graham Oval - Casual/hr | Y | P | \$45.00 | \$45.90 | \$0.90 |
| Princes Park Oval Casual Hire - training without lights/hr | Y | P | \$45.00 | \$45.90 | \$0.90 |
| Princes Park Oval Casual Hire - training with lights/hr | Y | P | \$65.00 | \$66.30 | \$1.30 |
| Princes Park Netball Court Casual Hire - training without lights/hr | Y | P | \$11.00 | \$11.30 | \$0.30 |
| Princes Park Netball Court Casual Hire - training with lights/hr | Y | P | \$27.50 | \$28.10 | \$0.60 |
| Jubilee Oval - Casual/hr | Y | P | \$45.00 | \$45.90 | \$0.90 |
| Hedges Oval - Casual/hr | Y | P | \$45.00 | \$45.90 | \$0.90 |
| Jack Pascoe Reserve - Casual/hr | Y | P | \$45.00 | \$45.90 | \$0.90 |
| Soccer Fields - Casual/hr | Y | P | \$45.00 | \$45.90 | \$0.90 |
| Personal Training Licence Application 1-10 participants - per quarter | Y | P | \$93.00 | \$94.90 | \$1.90 |
| Personal Training Licence Application 1-10 participants - per annum | Y | P | \$360.00 | \$367.20 | \$7.20 |
| Personal Training Licence Application 11-20 participants - per quarter | Y | P | \$129.00 | \$131.60 | \$2.60 |
| Personal Training Licence Application 11-20 participants - per annum | Y | P | \$515.00 | \$525.30 | \$10.30 |

6.19 Tourism & Resource Centre

| Fee | GST | Fee Type | Actual Fee 2018-2019 | Proposed Fee 2019-2020 | Change |
|---|-----|----------|----------------------|------------------------|---------|
| Tourism Membership - Premium | Y | P | \$615.00 | \$625.00 | \$10.00 |
| Tourism Membership - Essential | Y | P | \$310.00 | \$315.00 | \$5.00 |
| Tourism Membership - Not-for-profit | Y | P | \$155.00 | \$160.00 | \$5.00 |
| Tourism Membership - Taste Member | Y | P | \$125.00 | \$130.00 | \$5.00 |
| Tourism Membership - Associations | Y | P | \$515.00 | \$520.00 | \$5.00 |
| Tourism Membership - Digital | Y | P | \$0.00 | \$80.00 | |
| Resource Centre Meeting Room/Foyer - Other users | Y | P | \$25.70 | \$32.00 | \$6.30 |
| Resource Centre Meeting Room/Foyer - Not-for-profit | Y | P | \$0.00 | \$11.50 | |
| Photocopy A4 B&W | Y | F | \$0.25 | \$0.30 | \$0.05 |
| Photocopy A3 B&W | Y | F | \$0.50 | \$0.60 | \$0.10 |
| Photocopy A4 Colour | Y | F | \$1.00 | \$1.10 | \$0.10 |
| Photocopy A3 Colour | Y | F | \$2.00 | \$2.10 | \$0.10 |
| Fax | Y | F | \$2.00 | \$2.00 | \$0.00 |

6.20 Venue Hire

| Fee | GST | Fee Type | Actual Fee 2018-2019 | Proposed Fee 2019-2020 | Change |
|---|-----|----------|----------------------|------------------------|--------|
| Community Hub – Community groups | Y | P | \$11.50 | \$11.80 | \$0.30 |
| Community Hub – Other users | Y | P | \$32.00 | \$32.70 | \$0.70 |
| Maryborough Town Hall* # | Y | P | \$360.00 | \$367.20 | \$7.20 |
| Maryborough Town Hall Kitchen Only # | Y | P | \$50.00 | \$51.00 | \$1.00 |
| Maryborough Lower Town Hall | Y | P | \$50.00 | \$51.00 | \$1.00 |
| Maryborough Town Hall sound system hire * | Y | P | \$56.00 | \$57.20 | \$1.20 |

* Plus Bond \$300 # Plus Key Bond \$100

6.21 Waste Services

| Fee | GST | Fee Type | Actual Fee 2018-2019 | Proposed Fee 2019-2020 | Change |
|---|-----|----------|----------------------|------------------------|--------|
| Kerbside collection | | | | | |
| Garbage collection – Standard bin | N | F | \$150.20 | \$153.90 | \$3.70 |
| Garbage collection – Optional larger bin | N | F | \$256.90 | \$263.30 | \$6.40 |
| Garbage collection – Multiple service (per bin) | N | F | \$150.20 | \$153.90 | \$3.70 |
| Service establishment cost per new optional larger bin or multiple additional bin | Y | F | \$97.40 | \$99.80 | \$2.40 |
| Recycling collection | N | F | \$134.40 | \$137.70 | \$3.30 |
| Recycling collection – Multiple service (per bin) | N | F | \$134.40 | \$137.70 | \$3.30 |
| Service establishment cost per new additional bin | Y | F | \$97.40 | \$99.80 | \$2.40 |
| Waste Management fee | N | F | \$130.50 | \$133.70 | \$3.20 |
| Green Waste collection | N | F | \$67.10 | \$68.70 | \$1.60 |
| Transfer Station Gate Fees | | | | | |
| Waste Disposal - Per cubic metre | Y | F | \$40.00 | \$41.00 | \$1.00 |
| Waste Disposal - Car boot load | Y | F | \$14.00 | \$14.30 | \$0.30 |
| Waste Disposal - 240 litre bin | Y | F | \$10.00 | \$10.20 | \$0.20 |
| Green Waste Disposal - Per cubic metre | Y | F | \$40.00 | \$41.00 | \$1.00 |
| Car Tyre Disposal - Per tyre | Y | F | \$8.00 | \$8.20 | \$0.20 |
| Truck or Tractor Tyre Disposal - Per tyre | Y | F | \$37.00 | \$37.90 | \$0.90 |
| Mattress Disposal - Per mattress | Y | F | \$26.00 | \$26.60 | \$0.60 |
| Televisions - Each | Y | F | \$21.00 | \$21.50 | \$0.50 |
| Building demolition waste (up to 3 tonne) - Per cubic metre | Y | F | \$40.00 | \$41.00 | \$1.00 |
| Additional Waste Vouchers for Monthly Kerbside Hard waste Collection | Y | F | \$10.00 | \$10.20 | \$0.20 |
| Recoverable Materials deposited at Transfer Station | | | | | |
| Sorted trailer and truck loads | | F | Free | | |
| Scrap steel | | F | Free | | |
| Hard waste | | F | Free | | |
| Gas bottles | | F | Free | | |
| Waste oil | | F | Free | | |
| Batteries | | F | Free | | |
| Drum muster drums | | F | Free | | |
| Fluorescent tubes | | F | Free | | |
| E-waste (excluding screens) | | F | Free | | |
| Mulch sales | | F | Free | | |
| Loaded | Y | F | \$26.00 | \$26.60 | \$0.60 |
| Self loaded | Y | F | \$5.50 | \$5.60 | \$0.10 |