



# Central Goldfields Shire Council 2021/2022 Budget



## Contents

	Page
Mayors and CEO's Introduction	3

## Budget Reports

1. Link to the Council Plan	5
2. Services and service performance indicators	7
3. Financial statements	15
4. Notes to the financial statements	22
5. Financial Performance Indicators	37
6. Schedule of fees and charges	39

## 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 2020* and the *Local Government (Planning and Reporting) Regulations 2020*. 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.

## Mayor and CEO's Introduction

Council's Proposed 2021/22 Budget has been developed after a year of the impact of the COVID-19 pandemic and continuing uncertainty regarding its lasting consequences. COVID created financial and economic hardship for our communities and many businesses and individuals are still recovering from that. Council put in place financial support measures to support ratepayers and businesses in our community and the State Government also assisted with targeted grants. These measures remain in place until June 2021, however we anticipate the 2021/22 year will begin positively in the new COVID normal environment.

For 2021/2022 Council has been successful in attracting in excess of \$12 million in grants towards a number of significant local projects that will provide a stimulus to the local economy and also result in some outstanding community facilities and assets. With Council funding, the Capital Works Program will exceed \$20 million and planning to deliver many of these projects is well under way.

The 2021/22 Budget is the first budget of the new Council elected in October 2020 and has been developed in accordance with the Council Plan 2017-2021 and with input from the new Council and our communities. A new Council Plan will be developed by October 2021 and will determine key objectives for 2022-2025 including funding over 40 services delivered to our community as outlined in Section 2 of this document.

The Budget includes a rate rise of 1.5% in line with the State Government determined rate cap. Council did not apply to the Essential Services Commission for a rate cap variation during the year. Property valuations are now required by legislation to be conducted annually. This means that due to differences in valuations between property types, and areas can result in variances in the rate rise for individual ratepayers with some receiving less than a 1.5% rise and some receiving more than a 1.5% rate rise.

This also was planned to be the third year of the implementation of our five year Rating Strategy, however Council's review of this Strategy and the long term vision has meant a pause in the five year plan. For the 2021-2022 year, the removal of differentials has been paused for further review during the year, and will determine the ongoing direction.

The Budget also includes an increase of 3% for waste charges to meet the increasing costs of managing waste. Additional costs in 2021/22 include cost of disposal of e-Waste, and increases in the State Government landfill levy from 1 January 2021 of \$10/ tonne. The waste service is fully funded from waste charges.

The new Local Government Act 2020 requires Council to develop a Revenue and Rating Plan and a 10 year Financial Plan by 30 June 2021 as well as a new Council Plan, a Community Vision, Municipal Health and Wellbeing Plan and Asset Management Plans, most of which is included to be funded in the 2021/22 budget (\$101,000). Additional costs are anticipated in the 2020/21 year.

### Highlights from the capital works program include:

- Upgrades to the Maryborough Outdoor Pool \$2.0 Million
- Energy Breakthrough infrastructure upgrades \$500,000 (\$1.5 million over three years)
- Central Goldfields Art Gallery redevelopment \$1,863,000
- Construction of the Skate and Scooter Park in Maryborough \$645,000
- Upgrades to Carisbrook Recreation Reserve \$4.7 million
- Lake Victoria Lighting \$150,000
- Road renewal and reseals projects \$3.9 million
- New and upgraded footpaths across the Shire to a total of \$400,000
- Footpath renewals of \$100,000

### Other key projects to be undertaken in 2021/22 include:

- New Council Plan development
- Municipal Health and Wellbeing Plan
- Review of heritage controls in Maryborough
- Planning and design for a splash park
- Completion of a cultural heritage plan for the Princes Park Grandstand
- Continuing the development of a reconciliation action plan
- Next stage in the activation of the Maryborough Railway Station
- Development of a climate adaptation plan
- Planning and design for new toilets in Rene Fox Gardens Dunolly
- Growing Victoria works at Philips Gardens
- Business Plan for Maryborough Aerodrome
- Development of a waste water plan for Talbot

**Grant funded projects that will continue in 2021/22 include:**

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

Planning undertaken in recent years has resulted in a number of projects being funded through State and Federal Government grants.

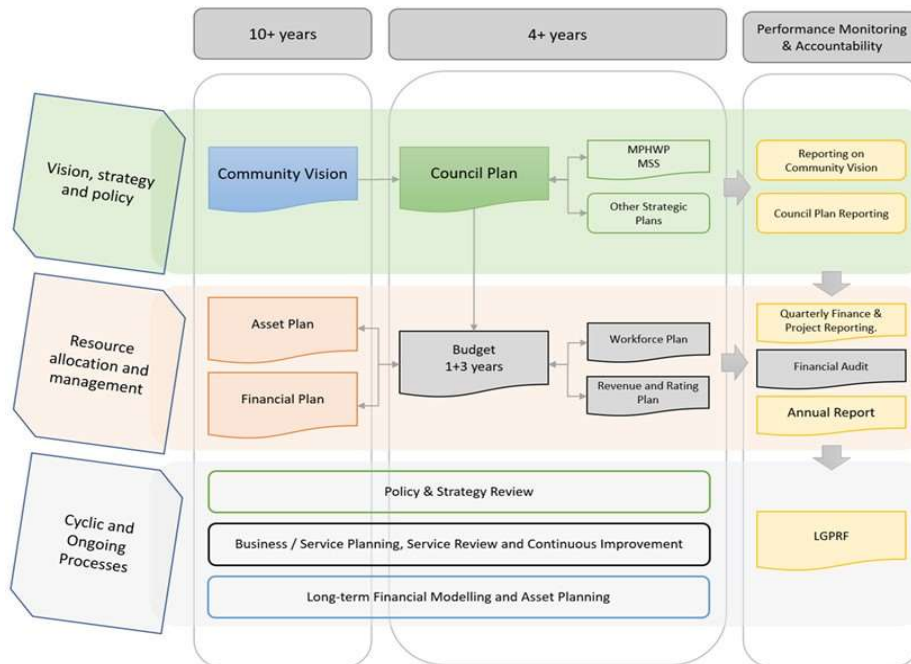
Further planning and design for a range of projects has also been identified through the eight Community Plans developed in 2019/20, the Economic Development and Tourism Strategy, the review of the Planning Scheme and the recently completed Recreation and Open Space Strategy. Extensive consultation was undertaken on these plans and strategies, and the projects funded in the 2021/22 budget reflect the community's key priorities.

# 1. Link to the Integrated Planning and Reporting Framework

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

## 1.1 Legislative planning and accountability framework

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



Source: Department of Jobs, Precincts and Regions

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

### 1.1.2 Key planning considerations

#### Service level planning

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

Community consultation needs to be in line with a councils adopted Community Engagement Policy and Public Transparency Policy.



## 1.2 Our purpose

### Our Vision

*To be a vibrant, thriving and inclusive community*

### Our mission

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

### Our values

#### **Community and Customer Focussed**

*We ensure the community and our customers are at the centre of everything we do  
We communicate openly and honestly and take responsibility for our actions*

#### **Collaborative and Inclusive**

*We work together to deliver the best outcomes for our community  
We appreciate and learn from each other's expertise and respect different views and perspectives*

#### **Challenge the Status Quo**

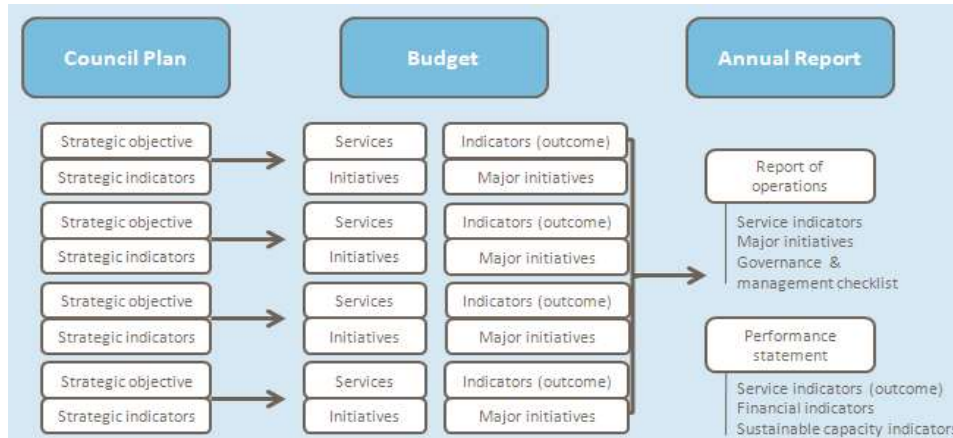
*We explore new and innovative ways to work and deliver services and programs  
We try new things and learn from our mistakes*

## 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 Build 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 2021/22 year and how these will contribute to achieving the strategic objectives outlined in the Council Plan. It also describes several initiatives and service performance outcome indicators for key areas of Council's operations. Council is required by legislation to identify major initiatives, initiatives and service performance outcome indicators in the Budget and report against them in their Annual Report to support transparency and accountability. The relationship between these accountability requirements in the Council Plan, the Budget and the Annual Report is shown below



Source: Department of Jobs, Precincts and Regions

### 2.1 Strategic Objective 1: Our Community

The following service areas contribute to the outcome of achieving a supported, cohesive community, living a full and healthy life.

#### Services

Service area	Description of services provided		2019/20	2020/21	2021/22
			Actual \$'000	Forecast \$'000	Budget \$'000
Aged and Disability Services	Provides support 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, social support programs and community transport.	<i>Inc</i>	1,842	1,643	1,911
		<i>Exp</i>	1,748	1,871	1,921
		<i>Surplus / (deficit)</i>	94	(228)	(10)
Integrated Family Services	The Goldfields Family Centre provides long day care, family day care, 3 and 4 year old kindergarten and supported playgroups as well as a variety of visiting professional services.	<i>Inc</i>	1,930	2,135	2,484
		<i>Exp</i>	2,052	2,134	2,219
		<i>Surplus / (deficit)</i>	(122)	1	265
Maternal Child & Health Services	Provides universal access to MCH services and enhanced support for families including 10 key age and stage visits from birth to 3.5 years.	<i>Inc</i>	254	282	448
		<i>Exp</i>	291	467	506
		<i>Surplus / (deficit)</i>	(37)	(185)	(58)

Go Goldfields	Go Goldfields is a placed based partnership initiative that is designed to address complex social issues, to improve outcomes for children youth and families. The Partnership is coordinated by a dedicated 'backbone' team based with Central Goldfields Shire Council.	<i>Inc</i>	653	413	500
		<i>Exp</i>	715	461	500
		<i>Surplus / (deficit)</i>	(62)	(48)	0
Library Services	Provides access to information and resources in a safe environment for all ages to encourage life-long learning and improved literacy across our communities. Library buildings are located in Maryborough, Dunolly and Talbot.	<i>Inc</i>	169	307	170
		<i>Exp</i>	470	532	497
		<i>Surplus / (deficit)</i>	(301)	(225)	(327)
Arts and Culture	Supports participation and engagement in arts and culture, including a program of exhibitions and associated events at The Central Goldfields Art Gallery. *Includes Capital Grant in 2020/21 (\$200k) and 2021/22 (\$1.5m)	<i>Inc</i>	8	200	1,501
		<i>Exp</i>	221	211	230
		<i>Surplus / (deficit)</i>	(213)	(11)	1,271
Community Development	Partners with individuals, community groups and community organisations to identify and support implementation of community priorities and activities.	<i>Inc</i>	90	98	40
		<i>Exp</i>	100	347	261
		<i>Surplus / (deficit)</i>	(10)	(249)	(221)
Emergency Management	Ensures compliance with obligations under the LG Act, EM Act and Emergency Management Manual Victoria (EMMV). Delivery of the Municipal Emergency Resources Program (MERP).	<i>Inc</i>	123	146	120
		<i>Exp</i>	193	170	182
		<i>Surplus / (deficit)</i>	(70)	(24)	(62)
Recreation Services	Provides strategic direction to support active sporting facilities and open space, active volunteers/sector and an active community.	<i>Inc</i>	30	118	150
		<i>Exp</i>	244	155	107
		<i>Surplus / (deficit)</i>	(214)	(37)	43
Recreation Facilities Management	Provides recreation facilities including the Maryborough Sport and Leisure Centre and outdoor swimming pools. *Includes Capital Grants in 2021/22 of \$4.157m for Carisbrook Recreation Reserve and \$2.0m for Maryborough Outdoor Pool	<i>Inc</i>	256	254	6,255
		<i>Exp</i>	1,014	749	743
		<i>Surplus / (deficit)</i>	(758)	(495)	5,512
Youth Services	Provides activities and programs through FReeZA, Engage!, L2P and Road Trip funded initiatives to enhance confidence, support safety, improve mental health and build resilience.	<i>Inc</i>	176	183	170
		<i>Exp</i>	163	240	258
		<i>Surplus / (deficit)</i>	13	(57)	(88)
Compliance	Provides compliance and enforcement services to bring land use and development into compliacne with the Planning and Enviromnet Act and Central Goldfields Planning Scheme.	<i>Inc</i>	116	80	165
		<i>Exp</i>	443	453	454
		<i>Surplus / (deficit)</i>	(327)	(373)	(289)
Environmental Health	Provides a range of environmental health and public health services, education and the enforcement of relevant state legislation.	<i>Inc</i>	5	5	5
		<i>Exp</i>	68	82	167
		<i>Surplus / (deficit)</i>	(63)	(77)	(162)
Fire Prevention	Undertakes the Municipal Fire Prevention statutory responsibilities to take all practical steps to prevent the occurrence of fires on any land vested in or under control or management of Council. *Note: Role is combined with compliance	<i>Inc</i>	2	29	4
		<i>Exp</i>	3	62	8
		<i>Surplus / (deficit)</i>	(1)	(33)	(4)



Local Laws	Enforcement and compliance of all Council local laws to ensure the management of domestic and livestock animals, protection of our built and natural environment and general amenity and general parking enforcement.	<i>Inc</i>	113	120	121
		<i>Exp</i>	245	336	255
		<i>Surplus / (deficit)</i>	(132)	(216)	(134)

### Major Initiatives

- 1) Carisbrook Recreation reserve facility upgrade to support women's sport (\$4.7M) (carry forward)
- 2) Construct the new skate park in Maryborough (\$645k) (continued)
- 3) Upgrade exhibition spaces and facilities at the Central Goldfields Art Gallery (\$1.9M) (Grant & Council funded)
- 4) Upgrades to the Maryborough Outdoor Pool (\$2.0M) (continued)
- 5) Maryborough Station Activation (\$200k) (dependant on grant funding)

### Other Initiatives

- 6) Expanded immunisation service (\$90k)
- 7) Talbot Domestic Waste Water Management Plan (\$30k) (continued)
- 8) Municipal Public Health and Wellbeing Plan (\$70k over two years, \$35k in 2021/22)

### Service Performance Outcome Indicators

Service	Indicator	2019/20 Actual	2020/21 Forecast	2021/22 Budget
Libraries	Participation	11.16	15.00	15.25
Aquatic Facilities	Utilisation	5.69	6.50	7.50
Animal Management	Health and Safety	0.00	0.00	0.00
Food Safety	Health and Safety	75.00	100.00	100.00
Maternal Child and Health	Participation	82.97	85.00	86.00

\* refer to table at end of section 2.2 for information on the calculation of Service Performance Outcome Indicators

## 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		2019/20 Actual \$'000	2020/21 Forecast \$'000	2021/22 Budget \$'000
Economic Development	Provide economic development services to the council and community to effectively identify and pursue the Shire's comparative advantages to facilitate economic development and employment opportunities.	<i>Inc</i>	50	300	1,800
		<i>Exp</i>	116	480	371
		<i>Surplus/ (deficit)</i>	(66)	(180)	1,429
Tourism and Events	Provide timely, accurate and impartial visitor information that will contribute to a growing visitor economy. Support events including Energy Breakthrough to attract visitors to the Shire.	<i>Inc</i>	165	29	1,180
		<i>Exp</i>	1,146	563	1,311
		<i>Surplus/ (deficit)</i>	(981)	(535)	(131)
Building Services	Provide building control services to administer and enforce the Building Act and building regulations.	<i>Inc</i>	134	105	156
		<i>Exp</i>	312	303	227
		<i>Surplus/ (deficit)</i>	(178)	(198)	(71)
Statutory Planning	Provides the full range of statutory planning services and administration of the Planning and Environment Act as it applies to all public and private land within the Shire.	<i>Inc</i>	154	159	166
		<i>Exp</i>	335	349	427
		<i>Surplus/ (deficit)</i>	(181)	(190)	(261)

Strategic Planning	Provides strategic land use planning to assess and manager future land uses and manage land use change and population and economic growth.	<i>Inc</i>	-	-	-
		<i>Exp</i>	243	286	125
		<i>Surplus/ (deficit)</i>	(243)	(286)	(125)
Vicroads Agency	Provides a range of VicRoads services on behalf of VicRoads, from a central Maryborough location.	<i>Inc</i>	306	339	329
		<i>Exp</i>	262	275	243
		<i>Surplus/ (deficit)</i>	44	64	86

### Major Initiatives

- 1) Master plan for Maryborough Railway Station complete (\$80k)
- 2) Energy Breakthrough Infrastructure Update (\$500k)

### Other Initiatives

- 3) Review of heritage controls in Maryborough (\$10k)

### Service Performance Outcome Indicators

Service	Indicator	2019/20	2020/21	2021/22
		Actual	Forecast	Budget
Statutory Planning*	Decision making	100	100	100

\* refer to table at end of section 2.2 for information on the calculation of Service Performance Outcome Indicators

### 2.3 Strategic Objective 2 Our Built and Natural Environment

Central Goldfields Shire celebrates the rich built and natural heritage and a sustainable environment.

### Services

Service area	Description of services provided		2019/20	2020/21	2021/22
			Actual \$'000	Forecast \$'000	Budget \$'000
Asset Management	Provides data collection, analysis and planning for the maintenance and renewal of all Council owned and managed infrastructure and assets.	<i>Inc</i>	1,856	2,168	1,890
		<i>Exp</i>	563	497	843
		<i>Surplus/ (deficit)</i>	1,293	1,671	1,047
Building Maintenance	Undertakes maintenance works on Council owned and managed buildings, and other built structures such as rotundas, BBQ shelters, pedestrian underpasses, and playgrounds.	<i>Inc</i>	10	35	2
		<i>Exp</i>	316	232	121
		<i>Surplus/ (deficit)</i>	(306)	(197)	(119)
Depot	Provides facilities and workshops to support the activities of Council's outdoor operations.	<i>Inc</i>	72	66	52
		<i>Exp</i>	146	116	100
		<i>Surplus/ (deficit)</i>	(74)	(50)	(48)

Drainage	This service maintains and renews the drainage systems and networks throughout the Shire, and ensures compliance to the required standards for new land developments.	<i>Inc</i>		993	53
		<i>Exp</i>	270	292	280
		<i>Surplus/ (deficit)</i>	(270)	701	(227)
Environmental Management	Environmental monitoring and implementation of services to control the spread of weeds and pests in Council controlled areas including; roadsides, nature strips, reserves, drains.	<i>Inc</i>	-	-	-
		<i>Exp</i>	284	201	247
		<i>Surplus/ (deficit)</i>	(284)	(201)	(247)
Roads Maintenance	Provides the maintenance, construction and reconstruction of Council's transport associated infrastructure assets.	<i>Inc</i>	29	46	19
		<i>Exp</i>	6,142	5,905	5,982
		<i>Surplus/ (deficit)</i>	(6,113)	(5,859)	(5,963)
Park & Gardens	Provides park, gardens and oval maintenance and improvements to provide an attractive public open space and recreational environment for our community.	<i>Inc</i>	35	41	-
		<i>Exp</i>	1,412	1,229	1,260
		<i>Surplus/ (deficit)</i>	(1,377)	(1,188)	(1,260)
Plant	Supplies and maintains vehicle and plant to support Council's operations.	<i>Inc</i>	-	-	-
		<i>Exp</i>	- 37	413	172
		<i>Surplus/ (deficit)</i>	37	413	172
Public Amenities	Provides cleaning and servicing to public amenity blocks.	<i>Inc</i>	-	-	-
		<i>Exp</i>	534	399	457
		<i>Surplus/ (deficit)</i>	(534)	(399)	(457)
Waste Management	Provides all waste management, policy development and education services from kerside bin collection, transfer station management and management of closed land fill sites.	<i>Inc</i>	3,328	80	473
		<i>Exp</i>	2,659	2,951	2,787
		<i>Surplus/ (deficit)</i>	669	(2,871)	(2,314)

### Major Initiatives

- 1) Building renewal projects including Hall Improvements (\$434k), Shade structures across various sites (\$149k)
- 2) Sealed road renewal projects (\$1.8 M)
- 3) Unsealed road renewal projects (\$438k)
- 4) Reseals program \$700k
- 5) New footpaths (\$400k)
- 6) Footpath upgrade program (\$100k)
- 7) Drainage renewal program (\$200k)
- 8) Landfill rehabilitation projects (\$30k)
- 9) Tree planting & Other open space (\$65k)

### Other Initiatives

- 10) Design of new public toilets in Rene Fox Gardens Dunolly (\$15k)
- 11) Phillips Gardens Round 2 (\$200k)

## Service Performance Outcome Indicators

Service	Indicator	2019/20	2020/21	2021/22
		Actual	Forecast	Budget
Roads	Satisfaction	51.00	52.00	53.00
Waste collection	Waste diversion	45.07	46.50	48.00

## 2.4 Strategic Objective 2 Our Organisation

Central Goldfields Shire is a proactive, well governed, professional and financially sustainable organisation.

### Services

Service area	Description of services provided		2019/20	2020/21	2021/22
			Actual \$'000	Forecast \$'000	Budget \$'000
Community Engagement	Facilitates engagement with the community on Council projects and decisions through a range of channels including print media, online platforms, forums and workshops.	<i>Inc</i>	-	-	-
		<i>Exp</i>	349	279	429
		<i>Surplus/ (deficit)</i>	(349)	(279)	(429)
Customer Service	Provides a payment transaction service, and advice to all customers with a high focus on meeting the customer's needs at the first point of contact.	<i>Inc</i>	3	4	3
		<i>Exp</i>	294	270	219
		<i>Surplus/ (deficit)</i>	(291)	(266)	(216)
Governance Property and Risk	Provides the governance framework for the organisation including coordination of Council meetings and support and oversight of compliance with the Local Government Act, privacy and freedom of information; and comprises the coordination of Council meetings and the management occupational health and safety, property, risk management and procurement services. *Note: 2020/21 Revenue and Expense include allocation of Working for Victoria (grant funded)	<i>Inc</i>	64	1,224	91
		<i>Exp</i>	1,592	3,066	1,470
		<i>Surplus/ (deficit)</i>	(1,528)	(1,842)	(1,379)
Shire Management	Provides strategic leadership to the organisation, implementation of Council decisions and representation and advocacy on key issues and projects for the Shire.	<i>Inc</i>	741	-	4
		<i>Exp</i>	1,740	1,533	1,293
		<i>Surplus/ (deficit)</i>	(999)	(1,533)	(1,289)
Finance	Provides a full suite of financial transaction processing and corporate financial planning, monitoring and reporting for both internal and external customers.	<i>Inc</i>	290	175	301
		<i>Exp</i>	270	891	872
		<i>Surplus/ (deficit)</i>	20	(716)	(571)
Human Resources	Provides support and development of staffing capability across the organisation, including the provision of industrial advice.	<i>Inc</i>	-	-	-
		<i>Exp</i>	496	548	578
		<i>Surplus/ (deficit)</i>	(496)	(548)	(578)
Information Governance	Provides lifecycle management of all information held by Council.	<i>Inc</i>	-	-	-
		<i>Exp</i>	165	144	139
		<i>Surplus/ (deficit)</i>	(165)	(144)	(139)
Information Technology	Provides the information communication technology platform that enables the organisation to interact electronically with all of its customers.	<i>Inc</i>	-	100	-
		<i>Exp</i>	599	772	833
		<i>Surplus/ (deficit)</i>	(599)	(672)	(833)
Nolan Street Offices	Provides the operations of heating, lighting and cooling the Nolan Street offices, and the office needs to maintain a function office.	<i>Inc</i>	-	-	-
		<i>Exp</i>	509	887	889
		<i>Surplus/ (deficit)</i>	(509)	(887)	(889)
Grants Commission	Financial Assistance Grants distributed by the Victoria Grants Commission.	<i>Inc</i>	4,082	4,264	4,129
		<i>Exp</i>			
		<i>Surplus/ (deficit)</i>	4,082	4,264	4,129

## Major Initiatives

- 1) Information technology upgrades and renewal (\$370k)
- 2) New Council Plan 2021-2025 (\$101k)

## Other Initiatives

- 3) Ongoing training of Councillors (\$15k)

## Service Performance Outcome Indicators

Service	Indicator	2019/20	2020/21	2021/22
		Actual	Forecast	Budget
Governance	Satisfaction	49.00	52.00	52.00

\* refer to table at end of section 2.2 for information on the calculation of Service Performance Outcome Indicators

## 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 interest of the community)	Community satisfaction rating out of 100 with the performance of Council in making decisions in the interest of the community
Statutory planning	Decision making	Council planning decisions upheld at VCAT. (Percentage of planning application decisions subject to review by VCAT and that were not set aside)	[Number of VCAT decisions that did not set aside Council's decision in relation to a planning application / Number of VCAT decisions in relation to planning applications] x100
Roads	Satisfaction	Satisfaction with sealed local roads. (Community satisfaction rating out of 100 with how Council has performed on the condition of sealed local roads)	Community satisfaction rating out of 100 with how Council has performed on the condition of sealed local roads.
Libraries	Participation	Active library borrowers. (Percentage of the population that are active library borrowers)	[The sum of the number of active library borrowers in the last 3 financial years / The sum of the population in the last 3 financial years] x100
Waste collection	Waste diversion	Kerbside collection waste diverted from landfill. (Percentage of 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 population)	Number of visits to aquatic facilities / Population
Animal Management	Health and safety	Animal management prosecutions. (Percentage of animal management prosecutions which are successful)	Number of successful animal management prosecutions / Total number of animal management prosecutions

Food safety	Health and safety	Critical and major non-compliance outcome notifications. (Percentage of critical and major non-compliance outcome notifications that are followed up by Council)	[Number of critical non-compliance outcome notifications and major non-compliance outcome notifications about a food premises followed up / Number of critical non-compliance outcome notifications and major non-compliance outcome notifications about food premises] x100
Maternal and Child Health	Participation	Participation in the MCH service. (Percentage of children enrolled who participate in the MCH service)	[Number of children who attend the MCH service at least once (in the financial year) / Number of children enrolled in the MCH service] x100
		Participation in the MCH service by Aboriginal children. (Percentage of Aboriginal children enrolled who participate in the MCH service)	[Number of Aboriginal children who attend the MCH service at least once (in the financial year) / Number of Aboriginal children enrolled in the MCH service] x100

## 2.5 Reconciliation with budgeted operating result

	Surplus/ (Deficit)	Expenditure	Revenue
	\$'000	\$'000	\$'000
Strategic Objective 1: Our Community	5,736	8,308	14,044
Strategic Objective 2: Our Economy	928	2,704	3,631
Strategic Objective 3: Our Built and Natural Environment	(9,416)	11,905	2,489
Strategic Objective 4: Our Organisation	(2,194)	6,722	4,528
<b>Total</b>	<b>(4,946)</b>	<b>29,638</b>	<b>24,692</b>
<b>Surplus/(Deficit) before funding sources</b>	<b>(4,946)</b>		
<b>Funding sources added in:</b>			
Rates and charges revenue	12,525		
Waste charge revenue	3,560		
<b>Total funding sources</b>	<b>16,085</b>		
<b>Operating surplus/(deficit) for the year</b>	<b>11,139</b>		



### **3. Financial Statements**

This section presents information in regard to the Financial Statements and Statement of Human Resources. The budget information for the year 2021/22 has been supplemented with projections to 2024/25.

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

Comprehensive Income Statement

Balance Sheet

Statement of Changes in Equity

Statement of Cash Flows

Statement of Capital Works

Statement of Human Resources

**G9 Comprehensive Income Statement**

For the four years ending 30 June 2025

	NOTES	Forecast	Budget	Projections		
		Actual 2020/21 \$'000	2021/22 \$'000	2022/23 \$'000	2023/24 \$'000	2024/25 \$'000
<b>Income</b>						
Rates and charges	4.1.1	15,812	16,142	16,433	16,729	17,030
Statutory fees and fines	4.1.2	405	516	527	537	548
User fees	4.1.3	1,478	1,933	1,972	2,011	2,052
Grants - Operating	4.1.4	10,290	9,066	9,087	9,268	9,454
Grants - Capital	4.1.4	3,662	12,385	2,417	2,441	2,762
Contributions - monetary	4.1.5	127	121	123	126	128
Net gain/(loss) on disposal of property, infrastructure, plant and equipment		20	90	-	-	-
Other income	4.1.6	144	523	533	544	555
<b>Total income</b>		<b>31,939</b>	<b>40,778</b>	<b>31,092</b>	<b>31,657</b>	<b>32,529</b>
<b>Expenses</b>						
Employee costs	4.1.7	14,490	14,297	14,554	14,816	15,083
Materials and services	4.1.8	9,210	8,788	8,627	8,800	9,176
Depreciation	4.1.9	6,065	6,096	6,157	6,219	6,281
Amortisation - intangible assets	4.1.10	-	-	-	-	-
Amortisation - right of use assets	4.1.11	91	91	91	91	91
Bad and doubtful debts		13	10	7	7	6
Borrowing costs		53	25	21	15	8
Other expenses	4.1.12	382	331	338	344	351
<b>Total expenses</b>		<b>30,304</b>	<b>29,638</b>	<b>29,795</b>	<b>30,292</b>	<b>30,996</b>
<b>Surplus/(deficit) for the year</b>		<b>1,635</b>	<b>11,139</b>	<b>1,297</b>	<b>1,365</b>	<b>1,533</b>
<b>Other comprehensive income</b>						
<b>Items that will not be reclassified to surplus or deficit in future periods</b>						
Net asset revaluation increment /(decrement)		-	-	-	-	-
<b>Total comprehensive result</b>		<b>1,635</b>	<b>11,139</b>	<b>1,297</b>	<b>1,365</b>	<b>1,533</b>

**G9 Balance Sheet**

For the four years ending 30 June 2025

		Forecast Actual	Budget	Projections		
	NOTES	2020/21 \$'000	2021/22 \$'000	2022/23 \$'000	2023/24 \$'000	2024/25 \$'000
<b>Assets</b>						
<b>Current assets</b>						
Cash and cash equivalents		16,032	8,899	9,269	9,648	10,165
Trade and other receivables		2,788	2,678	3,379	3,138	3,096
Inventories		36	31	39	39	41
Non-current assets classified as held for sale		245	245	-	-	-
Other assets		505	510	292	292	295
<b>Total current assets</b>	4.2.1	19,606	12,363	12,979	13,117	13,597
<b>Non-current assets</b>						
Property, infrastructure, plant & equipment		309,238	323,358	323,455	323,888	324,021
Right-of-use assets	4.2.4	810	719	537	446	453
<b>Total non-current assets</b>	4.2.1	310,048	324,077	323,992	324,334	324,474
<b>Total assets</b>		329,654	336,440	336,971	337,451	338,071
<b>Liabilities</b>						
<b>Current liabilities</b>						
Trade and other payables		7,219	3,465	3,129	2,976	2,728
Trust funds and deposits		402	422	306	307	310
Provisions		2,738	2,858	2,962	3,021	3,067
Interest-bearing liabilities	4.2.3	564	678	678	678	-
Lease liabilities	4.2.4	91	91	91	-	-
<b>Total current liabilities</b>	4.2.2	11,014	7,514	7,166	6,982	6,105
<b>Non-current liabilities</b>						
Provisions		124	144	496	572	581
Interest-bearing liabilities	4.2.3	2,193	1,411	733	45	-
Lease liabilities	4.2.4	271	180	89	-	-
<b>Total non-current liabilities</b>	4.2.2	2,588	1,735	1,318	616	581
<b>Total liabilities</b>		13,602	9,249	8,484	7,598	6,686
<b>Net assets</b>		316,052	327,191	328,487	329,852	331,385
<b>Equity</b>						
Accumulated surplus		128,236	139,375	140,672	142,036	143,569
Reserves		187,816	187,816	187,816	187,816	187,816
<b>Total equity</b>		316,052	327,191	328,487	329,852	331,385

**G9 Statement of Changes in Equity**

For the four years ending 30 June 2025

	NOTES	Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
<b>2021 Forecast Actual</b>					
Balance at beginning of the financial year		314,417	126,601	187,350	466
Surplus/(deficit) for the year		1,635	1,635	-	-
<b>Balance at end of the financial year</b>		<b>316,052</b>	<b>128,236</b>	<b>187,350</b>	<b>466</b>
<b>2022 Budget</b>					
Balance at beginning of the financial year		316,052	128,236	187,350	466
Surplus/(deficit) for the year		11,139	11,139	-	-
Transfers to other reserves	4.3.1	-	-	-	-
Transfers from other reserves	4.3.1	-	-	-	-
<b>Balance at end of the financial year</b>	4.3.2	<b>327,191</b>	<b>139,375</b>	<b>187,350</b>	<b>466</b>
<b>2023</b>					
Balance at beginning of the financial year		327,191	139,375	187,350	466
Surplus/(deficit) for the year		1,297	1,297	-	-
<b>Balance at end of the financial year</b>		<b>328,487</b>	<b>140,671</b>	<b>187,350</b>	<b>466</b>
<b>2024</b>					
Balance at beginning of the financial year		328,487	140,671	187,350	466
Surplus/(deficit) for the year		1,365	1,365	-	-
<b>Balance at end of the financial year</b>		<b>329,852</b>	<b>142,036</b>	<b>187,350</b>	<b>466</b>
<b>2025</b>					
Balance at beginning of the financial year		329,852	142,036	187,350	466
Surplus/(deficit) for the year		1,533	1,533	-	-
<b>Balance at end of the financial year</b>		<b>331,385</b>	<b>143,569</b>	<b>187,350</b>	<b>466</b>

**G9 Statement of Cash Flows**

For the four years ending 30 June 2025

Notes	Forecast	Budget	Projections			
	Actual					
	2020/21	2021/22	2022/23	2023/24	2024/25	
	\$'000	\$'000	\$'000	\$'000	\$'000	
	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	
<b>Cash flows from operating activities</b>						
Rates and charges	15,512	16,142	16,433	16,729	17,030	
Statutory fees and fines	405	516	548	545	556	
User fees	1,508	1,933	1,972	2,011	2,052	
Grants - operating	10,290	9,066	9,087	9,268	9,454	
Grants - capital	6,214	9,532	2,186	2,410	2,436	
Contributions - monetary	127	121	123	126	128	
Interest received	70	60	60	60	60	
Other receipts	74	523	533	544	555	
Employee costs	(14,524)	(14,297)	(14,554)	(14,816)	(15,083)	
Materials and services	(9,210)	(8,788)	(8,627)	(8,800)	(9,176)	
Trust funds and deposits repaid	(140)	-	-	-	-	
Other payments	(70)	(331)	(338)	(344)	(351)	
<b>Net cash provided by/(used in) operating activities</b>	4.4.1	10,257	14,479	7,423	7,733	7,661
<b>Cash flows from investing activities</b>						
Payments for property, infrastructure, plant and equipment	(6,766)	(20,917)	(6,254)	(6,651)	(6,414)	
Proceeds from sale of investments	9	99	-	-	-	
<b>Net cash provided by/ (used in) investing activities</b>	4.4.2	(6,757)	(20,818)	(6,254)	(6,651)	(6,414)
<b>Cash flows from financing activities</b>						
Finance costs	(53)	(25)	(21)	(15)	(8)	
Repayment of borrowings	(564)	(668)	(678)	(688)	(723)	
Repayment of lease liabilities	(100)	(100)	(100)	-	-	
<b>Net cash provided by/(used in) financing activities</b>	4.4.3	(717)	(793)	(799)	(703)	(731)
<b>Net increase/(decrease) in cash &amp; cash equivalents</b>		2,783	(7,133)	370	379	517
Cash and cash equivalents at the beginning of the financial year		13,249	16,032	8,900	9,269	9,648
<b>Cash and cash equivalents at the end of the financial year</b>		16,032	8,899	9,269	9,648	10,165

## G9 Statement of Capital Works

For the four years ending 30 June 2025

	NOTES	Forecast	Budget	Projections		
		Actual	2021/22	2022/23	2023/24	2024/25
		2020/21	2021/22	2022/23	2023/24	2024/25
		\$'000	\$'000	\$'000	\$'000	\$'000
<b>Property</b>						
Land		-	30	105	107	109
Land improvements		745	1,272	-	-	-
<b>Total land</b>		745	1,302	105	107	109
Buildings		930	9,949	1,485	1,139	1,156
<b>Total buildings</b>		930	9,949	1,485	1,139	1,156
<b>Total property</b>		1,675	11,251	1,590	1,246	1,265
<b>Plant and equipment</b>						
Plant, machinery and equipment		312	670	729	827	639
Fixtures, fittings and furniture		752	370	315	322	227
<b>Total plant and equipment</b>		1,064	1,040	1,044	1,149	866
<b>Infrastructure</b>						
Roads		3,004	3,773	2,270	2,315	2,350
Bridges		16	65	426	434	441
Footpaths and cycleways		190	500	185	189	192
Drainage		588	1,197	315	322	327
Waste management		-	401	-	-	-
Parks, open space and streetscapes		13	2,690	112	115	117
Other infrastructure		216	-	312	881	857
<b>Total infrastructure</b>		4,027	8,626	3,620	4,256	4,283
<b>Total capital works expenditure</b>	4.5.1	6,766	20,917	6,254	6,651	6,414
<b>Represented by:</b>						
New asset expenditure		308	3,078	1,447	1,024	852
Asset renewal expenditure		4,911	10,830	4,468	5,281	5,360
Asset expansion expenditure		-	4,410	-	-	-
Asset upgrade expenditure		1,547	2,599	339	346	201
<b>Total capital works expenditure</b>	4.5.1	6,766	20,917	6,254	6,651	6,414
<b>Funding sources represented by:</b>						
Grants		3,662	12,384	2,417	2,441	2,762
Contributions		-	50	-	-	-
Council cash		3,104	8,483	3,837	4,210	3,652
<b>Total capital works expenditure</b>	4.5.1	6,766	20,917	6,254	6,651	6,414



## Statement of Human Resources

For the four years ending 30 June 2025

	Forecast	Budget	Projections		
	Actual				
	2020/21	2021/22	2022/23	2023/24	2024/25
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Staff expenditure</b>					
Employee costs - operating	14,490	14,297	14,554	14,816	15,083
Employee costs - capital	1,311	692	728	741	754
<b>Total staff expenditure</b>	<b>15,801</b>	<b>14,989</b>	<b>15,282</b>	<b>15,557</b>	<b>15,837</b>
	FTE	FTE	FTE	FTE	FTE
<b>Staff numbers</b>					
Employees	162.6	155.1	155.1	155.1	155.1
<b>Total staff numbers</b>	<b>162.6</b>	<b>155.1</b>	<b>155.1</b>	<b>155.1</b>	<b>155.1</b>

# Employee numbers are increased in 2020/21 by the Working for Victoria grant funded project which involves a FTE of 24.5 for six a six month fixed term, at a cost of \$1,205,000.

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		
2021/22	\$'000	\$'000	\$'000	\$'000	\$'000
Executive Office	1,207	1,091	52	-	64
Community Wellbeing	5,266	2,041	2,078	117	1,030
Corporate Performance	2,302	1,583	427	20	272
Infrastructure, Assets & Planning	5,472	4,004	907	13	548
Total permanent staff expenditure	14,247	8,719	3,464	150	1,914
Capitalised labour costs	692				
<b>Total expenditure</b>	<b>14,939</b>				

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		
2021/22					
Executive Office	8.1	6.9	0.6	-	0.6
Community Wellbeing	60.3	23.4	26.0	1.3	9.6
Corporate Performance	21.4	15.5	4.2	0.2	1.5
Infrastructure, Assets & Planning	65.3	50.0	11.0	-	4.0
Total permanent staff expenditure	155.1	95.8	41.8	1.5	15.7
Capitalised labour costs	10.0				
<b>Total staff</b>	<b>165.1</b>				

## 4. Notes to the financial statements

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

### 4.1 Comprehensive Income Statement

#### 4.1.1 Rates and charges

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

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

In developing the Budget, rates and charges were identified as an important source of revenue. Planning for future rate increases has therefore been an important component of the financial planning process. The Fair Go Rates System (FGRS) sets out the maximum amount councils may increase rates in a year. For 2021/22 the FGRS cap has been set at 1.5%. 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 1.5% in line with the rate cap.

Council intends to raise rates using Differential rating categories, meaning property owners will pay differing 'rates in the dollar' depending on the category their property is considered.

This will raise total rates and charges for 2021/22 to \$16,085m.

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

	2020/21 Forecast Actual	2021/22 Budget	Change	%
	\$'000	\$'000	\$'000	
Waste management charge	3,437	3,560	123	3.57%
General rates and charges	10,699	10,877	178	1.66%
Municipal charge	1,615	1,628	13	0.80%
Supplementary rates and rate adjustments	26	20	6	-23.08%
Interest on rates and charges	35	57	22	62.86%
<b>Total rates and charges</b>	<b>15,812</b>	<b>16,142</b>	<b>330</b>	<b>2.09%</b>

\*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	2020/21 cents/\$CIV*	2021/22 cents/\$CIV*	Change
General rate for rateable residential Maryborough	0.4727	0.4770	0.91%
General rate for rateable residential other	0.4160	0.4198	0.91%
General rate for rateable vacant land Maryborough	0.8509	0.7918	-6.95%
General rate for rateable vacant land other	0.7089	0.7418	4.64%
General rate for rateable commercial Maryborough	0.7563	0.7633	0.93%
General rate for rateable commercial - other	0.6429	0.6487	0.90%
General rate for rateable industrial	0.5200	0.5247	0.90%
General rate for rateable farm	0.3782	0.3816	0.90%

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	2020/21	2021/22	Change	
	\$'000	\$'000	\$'000	%
Residential Maryborough	4,331	4,389	58	1.34%
Residential other	2,505	2,530	25	1.00%
Vacant land Maryborough	150	161	11	7.02%
Vacant land other	370	402	32	8.59%
Commercial Maryborough	959	978	20	2.05%
Commercial other	116	116	0	-0.19%
Industrial	207	209	3	1.40%
Farm	2,087	2,111	24	1.15%
<b>Total amount to be raised by general rates</b>	<b>10,725</b>	<b>10,897</b>	<b>172</b>	<b>1.60%</b>

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	2020/21	2021/22	Change	
	Number	Number	Number	%
Residential Maryborough	3,969	3,979	10	0.25%
Residential other	2,316	2,318	2	0.09%
Vacant land Maryborough	133	166	33	24.81%
Vacant land other	633	652	19	3.00%
Commercial Maryborough	245	248	3	1.22%
Commercial other	83	82	1	-1.20%
Industrial	117	119	2	1.71%
Farm	1,040	1,041	1	0.10%
<b>Total number of assessments</b>	<b>8,536</b>	<b>8,605</b>	<b>69</b>	<b>0.81%</b>

4.1.1(e) The basis of valuation to be used is the\*

(\*use Capital Improved Value (CIV) or Net Annual Value (NAV) depending on which is applicable to Council).

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	2020/21	2021/22	Change	
	\$'000	\$'000	\$'000	%
Residential Maryborough	916,189	918,969	2,780	0.30%
Residential other	602,286	602,049	237	-0.04%
Vacant land Maryborough	17,654	20,275	2,621	14.85%
Vacant land other	52,201	55,858	3,657	7.01%
Commercial Maryborough	126,784	128,039	1,255	0.99%
Commercial other	18,101	17,882	219	-1.21%
Industrial	39,713	39,854	141	0.36%
Farm	551,866	552,526	660	0.12%
<b>Total value of land</b>	<b>2,324,794</b>	<b>2,335,452</b>	<b>10,658</b>	<b>0.46%</b>

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	
	2020/21	2021/22		
	\$	\$	\$	%
Municipal	202	202	-	0.00%

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

Type of Charge	2020/21	2021/22	Change	
	\$'000	\$'000	\$'000	%
Municipal	1,615	1,628	13	0.80%

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		Change	
	2020/21	2021/22		
	\$	\$	\$	%
Standard Garbage Charge	163.90	168.82	5	3.00%
Non-Standard Garbage Charge	280.40	288.81	8	3.00%
Waste Management Fee	142.40	146.67	4	3.00%
Recycling Charge	146.70	151.10	4	3.00%
Green Waste Service (Optional)	73.20	75.40	2	3.00%
<b>Total</b>	<b>806.60</b>	<b>830.80</b>	<b>24</b>	<b>3.00%</b>

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	2020/21	2021/22	Change	
	\$'000	\$'000	\$'000	%
Standard Garbage Charge	941	969	28	3.00%
Non-Standard Garbage Charge	266	282	16	6.01%
Waste Management Fee	1,136	1,170	34	3.00%
Recycling Charge	981	1,010	29	3.00%
Green Waste Service (Optional)	113	128	15	13.27%
<b>Total</b>	<b>3,437</b>	<b>3,560</b>	<b>123</b>	<b>3.57%</b>

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

	2020/21	2021/22	Change	
	\$'000	\$'000	\$'000	%
Total amount to be raised by general rates	10,725	10,897	172	1.60%
Total amount to be raised by the municipal charge	1,615	1,628	13	0.80%
Total amount to be raised by waste charges	3,437	3,560	123	3.57%
<b>Total Rates and charges</b>	<b>15,777</b>	<b>16,085</b>	<b>308</b>	<b>1.95%</b>

4.1.1(l) Fair Go Rates System Compliance

Victoria City 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.

	2020/21	2021/22
Total Rates	\$ 12,340,265	12,525,247
Number of rateable properties	8,536	8,605
Base Average Rate	1445.67	1455.58
Maximum Rate Increase (set by the State Government)	2.00%	1.50%
Capped Average Rate	\$ 1,447.00	\$ 1,467.36
Maximum General Rates and Municipal Charges Revenue	\$ 12,351,592	12,626,633
Budgeted General Rates and Municipal Charges Revenue	\$ 12,314,265	12,505,247
Budgeted Supplementary Rates	\$ 26,000	20,000
Budgeted Total Rates and Municipal Charges Revenue	\$ 12,340,265	\$ 12,525,247

#### 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 (2021/22: estimated \$20k and 2020/21: \$26k)
- 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

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

- Residential Maryborough rate of 0.477% (0.477 cents in the dollar of CIV) for all rateable residential properties situated within the Maryborough District boundary
- Residential Other rate of 0.4198% (0.4198 cents in the dollar of CIV) for all rateable residential properties situated outside the Maryborough District boundary
- Vacant Land Maryborough rate of 0.7918% (0.7918 cents in the dollar of CIV) for all rateable vacant land properties situated within the Maryborough District boundary
- Vacant Land Other rate of 0.7418% (0.7418 cents in the dollar of CIV) for all rateable vacant land properties situated outside the Maryborough District boundary
- Commercial Maryborough rate of 0.7633% (0.7633 cents in the dollar of CIV) for all rateable commercial properties situated within the Maryborough District boundary
- Commercial Other rate of 0.6487% (0.6487 cents in the dollar of CIV) for all rateable commercial properties situated outside the Maryborough District boundary
- Industrial rate of 0.5247% (0.5247 cents in the dollar of CIV) for all rateable industrial properties
- Farm Land rate of 0.3816% (0.3816 cents in the dollar of CIV) for all rateable farm properties.

#### 4.1.2 Statutory fees and fines

	Forecast	Budget	Change	
	Actual 2020/21	2021/22	\$'000	%
	\$'000	\$'000	\$'000	%
Town planning fees	159	166	7	4.40%
Building control fees	97	147	50	51.55%
Animal registrations	110	110	-	0.00%
Health registrations	-	48	48	100.00%
Infringements	5	9	4	88.00%
Land and building information certificates	15	15	-	0.00%
Other	19	21	2	10.53%
<b>Total statutory fees and fines</b>	<b>405</b>	<b>516</b>	<b>111</b>	<b>27.51%</b>

#### 4.1.3 User fees

	Forecast	Budget	Change	
	Actual 2020/21	2021/22	\$'000	%
	\$'000	\$'000	\$'000	%
Child care	529	544	15	2.84%
Aged care	472	559	87	18.43%
Vicroads agency	301	292	-9	-2.99%
Energy Breakthrough event	0	200	200	100.00%
Transfer station	98	118	20	20.41%
Other	78	220	142	182.05%
<b>Total user fees</b>	<b>1,478</b>	<b>1,933</b>	<b>455</b>	<b>30.78%</b>

#### 4.1.4 Grants

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

	Forecast	Budget	Change	
	Actual	2021/22		
	2020/21	\$'000	\$'000	%
	\$'000	\$'000	\$'000	%
<b>Grants were received in respect of the following:</b>				
Summary of grants				
Commonwealth funded grants	8,134	8,614	480	6%
State funded grants	5,818	12,837	7,019	121%
<b>Total grants received</b>	<b>13,952</b>	<b>21,451</b>	<b>7,499</b>	<b>54%</b>
<b>(a) Operating Grants</b>				
<b>Recurrent - Commonwealth Government</b>				
Financial Assistance Grants	4,264	4,288	24	1%
Family day care	1,125	1,361	236	21%
General home care	1,136	1,307	171	15%
<b>Recurrent - State Government</b>				
Aged care	35	35	-	0%
School crossing supervisors	36	37	1	3%
Libraries	160	163	3	2%
Kindergartens	245	408	163	67%
Maternal and child health	397	598	201	51%
Youth	158	158	-	0%
Community safety	104	91	-13	-13%
<b>Total recurrent grants</b>	<b>7,660</b>	<b>8,446</b>	<b>786</b>	<b>10%</b>
<b>Non-recurrent - State Government</b>				
Working for Victoria	1,205	-	1,205	-100%
Go Goldfields	413	500	87	21%
Recreation	314	-	314	-100%
Community	197	120	-77	-39%
COVID Related Grants	279	-	279	-100%
Other	81	-	81	-100%
Living Libraries	141	-	141	-100%
<b>Total non-recurrent grants</b>	<b>2,630</b>	<b>620</b>	<b>-2,010</b>	<b>-76%</b>
<b>Total operating grants</b>	<b>10,290</b>	<b>9,066</b>	<b>-1,224</b>	<b>-12%</b>
<b>(b) Capital Grants</b>				
<b>Recurrent - Commonwealth Government</b>				
Roads to recovery	785	785	-	0%
Community	34	-	34	-100%
LRCl (Local Roads & Community Infrastructure)	790	873	83	11%
<b>Total recurrent grants</b>	<b>1,609</b>	<b>1,658</b>	<b>49</b>	<b>3%</b>
<b>Non-recurrent - State Government</b>				
Art gallery	200	1,500	1,300	650%
Maryborough outdoor pool	-	2,000	2,000	100%
Lighting Lake Victoria	-	150	150	100%
Maryborough Station Activation	-	1,800	1,800	100%
Phillips Garden Irrigation	-	150	150	100%
Carisbrook Drainage & Creek Clearing	993	43	-949	-96%
Fixing Country Roads	579	-	579	-100%
Carisbrook recreation reserve building	-	4,157	4,157	100%
Healthy Hearts	37	-	37	-100%
Waste projects	13	401	388	2985%
Water Management	6	-	6	-100%
Energy Breakthrough events	-	500	500	100%
Skate park	225	25	-200	-89%
<b>Total non-recurrent grants</b>	<b>2,053</b>	<b>10,727</b>	<b>8,674</b>	<b>423%</b>
<b>Total capital grants</b>	<b>3,662</b>	<b>12,385</b>	<b>8,723</b>	<b>238%</b>
<b>Total Grants</b>	<b>13,952</b>	<b>21,451</b>	<b>7,499</b>	<b>54%</b>



#### 4.1.5 Contributions

	Forecast	Budget	Change	
	Actual	2021/22		
	2020/21	\$'000	\$'000	%
Skate park	-	40	40	100.00%
Animal Related (microchipping)	5	5	-	0.00%
Parks & Open Spaces	8	5	3	-33.33%
Community	7	-	7	-100.00%
VIC Tourism	1	7	7	0.00%
Fire Services Levy	48	45	3	-6.25%
Footpath Contribution	27	-	27	-100.00%
Other	32	19	13	-40.99%
Non-monetary	-	-	-	0.00%
<b>Total contributions</b>	<b>127</b>	<b>121</b>	<b>6</b>	<b>-4.87%</b>

#### 4.1.6 Other income

	Forecast	Budget	Change	
	Actual	2021/22		
	2020/21	\$'000	\$'000	%
Interest	70	60	10	-14.29%
Reimbursements	69	445	376	544.93%
Rental	5	18	14	300.00%
<b>Total other income</b>	<b>144</b>	<b>523</b>	<b>380</b>	<b>264.46%</b>

#### 4.1.7 Employee costs

	Forecast	Budget	Change	
	Actual	2021/22		
	2020/21	\$'000	\$'000	%
Wages and salaries	12,573	12,460	(113.00)	-0.90%
WorkCover	340	341	0.91	0.27%
Superannuation	1,132	1,353	221.09	19.53%
Long Service Leave	350	53	(297.00)	-84.86%
Fringe Benefits Tax	95	90	5	-5.26%
<b>Total employee costs</b>	<b>14,490</b>	<b>14,297</b>	<b>(193.00)</b>	<b>-1.33%</b>

#### 4.1.8 Materials and services

	Forecast	Budget	Change	
	Actual	2021/22		
	2020/21	\$'000	\$'000	%
Contractors	4,970	4,320	650	-13.08%
Materials and services	4,214	4,038	176	-4.18%
Event support, grants and contributions	26	430	404	100.00%
<b>Total materials and services</b>	<b>9,210</b>	<b>8,788</b>	<b>422</b>	<b>-4.58%</b>

#### 4.1.9 Depreciation

	Forecast	Budget	Change	
	Actual 2020/21 \$'000	2021/22 \$'000	\$'000	%
Property - Buildings	807	820	13	1.61%
Plant, machinery & equipment	381	380	- 1	-0.26%
Fixtures, fittings and furniture	139	140	1	0.72%
Infrastructure	4,738	4,756	18	0.38%
<b>Total depreciation</b>	<b>6,065</b>	<b>6,096</b>	<b>31</b>	<b>0.51%</b>

#### 4.1.10 Amortisation - Intangible assets

	Forecast	Budget	Change	
	Actual 2020/21 \$'000	2021/22 \$'000	\$'000	%
Intangible assets	-	-	-	0.00%
List other components - agree to Model Accounts	-	-	-	0.00%
<b>Total amortisation - intangible assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>

#### 4.1.11 Amortisation - Right of use assets

	Forecast	Budget	Change	
	Actual 2020/21 \$'000	2021/22 \$'000	\$'000	%
Right of use assets	91	91	-	0.00%
<b>Total amortisation - right of use assets</b>	<b>91</b>	<b>91</b>	<b>-</b>	<b>0.00%</b>

#### 4.1.12 Other expenses

Add additional tables for each material component of the Comprehensive Income Statement

	Forecast	Budget	Change	
	Actual 2020/21 \$'000	2021/22 \$'000	\$'000	%
Councillors' and Administrators' allowances	292	238	- 54	-18.49%
Auditor's remuneration – internal auditor	45	48	3	6.67%
Auditor's remuneration – external auditor	45	45	-	0.00%
<b>Total other expenses</b>	<b>382</b>	<b>331</b>	<b>- 51</b>	<b>-13.35%</b>

## 4.2 Balance Sheet

### 4.2.1 Assets

Overall the total assets in the Balance sheet are expected to increase each year due to a large capital works program 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 decrease the next financial year as a result of net borrowings of (\$564k), and then are forecast to continually decline in future years as Council pays down its loan debt over the life of this plan (two years).

### 4.2.3 Borrowings

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

	Forecast	Budget	Projections		
	Actual 2020/21	2021/22	2022/23	2023/24	2024/25
	\$	\$	\$	\$	\$
Amount borrowed as at 30 June of the prior year	3,321	2,757	2,089	1,421	753
Amount proposed to be borrowed	-	-	-	-	-
Amount projected to be redeemed	- 564	- 668	- 668	- 668	- 753
<b>Amount of borrowings as at 30 June</b>	<b>2,757</b>	<b>2,089</b>	<b>1,421</b>	<b>753</b>	<b>-</b>

### 4.2.4 Leases by category

As a result of the introduction of AASB 16 Leases, right-of-use assets and lease liabilities have been recognised as outlined in the table below.

	Forecast	Budget
	Actual 2020/21	2021/22
	\$	\$
<b>Right-of-use assets</b>	-	-
Land and buildings	810	719
<b>Total right-of-use assets</b>	<b>810</b>	<b>719</b>
<b>Lease liabilities</b>		
<b>Current lease Liabilities</b>		
Land and buildings	91	91
<b>Total current lease liabilities</b>	<b>91</b>	<b>91</b>
<b>Non-current lease liabilities</b>		
Land and buildings	271	180
<b>Total non-current lease liabilities</b>	<b>271</b>	<b>180</b>
<b>Total lease liabilities</b>	<b>362</b>	<b>271</b>

Where the interest rate applicable to a lease is not expressed in the lease agreement, Council applies the average incremental borrowing rate in the calculation of lease liabilities. The current incremental borrowing rate is 2%.

### 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 in future years.

The other reserves consist of an Unfunded Superannuation reserve and a public open space reserve. Council has not budgeted to make any transfers to these reserves 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 considerably higher in 2021/2022 than in all other years, due to the significant level of grants income budgeted for in this year.

### **4.4.2 Net cash flows provided by/used in investing activities**

Cash flows used in investing activities are considerably higher in 2021/2022 than in other years due to the significant level of grants funded capital works budgeted for in this year.

### **4.4.3 Net cash flows provided by/used in financing activities**

Cash flows from financing activities are lower in 2021/2022 due to repayment of borrowings, in line with long term financial plan.

## 4.5 Capital works program

This section presents a listing of the capital works projects that will be undertaken for the 2021/22 year, classified by expenditure type and funding source. Works are also disclosed as current budget or carried forward from prior year.

### G15 4.5.1 Summary

	Forecast Actual 2020/21 \$'000	Budget 2021/22 \$'000	Change \$'000	%
Property	1,675	<b>10,208</b>	6,314	<b>376.96%</b>
Plant and equipment	1,064	<b>775 -</b>	289	<b>-27.16%</b>
Infrastructure	4,029	<b>4,407</b>	378	<b>9.38%</b>
<b>Total</b>	<b>6,768</b>	<b>15,390</b>	<b>8,622</b>	<b>127.39%</b>

	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000	Borrowings \$'000
Property	10,208	2,318	2,851	1,292	3,747	8,450	50	1,708	-
Plant and equipment	775	-	775	-	-	-	-	775	-
Infrastructure	4,407	495	3,613	299	-	1,068	-	3,339	-
<b>Total</b>	<b>15,390</b>	<b>2,813</b>	<b>7,239</b>	<b>1,591</b>	<b>3,747</b>	<b>9,518</b>	<b>50</b>	<b>5,822</b>	<b>-</b>

<Add comments here>

4.5.2 Current Budget

G15 Capital Works Area	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash	Borrowings
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>PROPERTY</b>									
<b>Land</b>									
<i>Landfill Rehabilitation</i>	30		30					30	-
<b>Land Improvements</b>									
<i>Rubbish Bins</i>	10		10					10	
<i>Energy Breakthrough Projects</i>	433		433			433		-	
<i>Swimming Pools</i>	15		15					15	
<i>Maryborough Skate &amp; Scooter Park</i>	300	300				25	50	225	
<i>Gordon Gardens Projects</i>	82			82				82	
<i>Playgrounds</i>	15			15				15	-
<i>Parks &amp; Tree Planting</i>	317		317					317	
<i>Dunolly Dump Point</i>	18	18						18	
<i>Watermain</i>	15		15					15	
<b>Buildings</b>									
<i>Township Hall Projects</i>	434		434			434		-	
<i>Risk Reduction Projects</i>	21			21				21	
<i>Building Projects</i>	15		15					15	
<i>Maryborough Gallery</i>	1,200				1,200	1,200		-	
<i>Maryborough Station Activation</i>	2,000	2,000				1,800		200	
<i>Carisbrook Sports Pavilion</i>	4,757		1,577	633	2,547	4,157		600	
<i>Transfer Station Upgrade</i>	401			401		401			
<i>Essential Safety Measures</i>	5		5					5	
<i>Carisbrook Transfer Station</i>	140			140				140	-
<b>TOTAL PROPERTY</b>	<b>10,208</b>	<b>2,318</b>	<b>2,851</b>	<b>1,292</b>	<b>3,747</b>	<b>8,450</b>	<b>50</b>	<b>1,708</b>	<b>-</b>
<b>PLANT AND EQUIPMENT</b>									
<b>Plant, Machinery and Equipment</b>									
<i>Plant</i>	205		205	-	-	-	-	205	-
<i>Passenger Vehicles</i>	80		80					80	
<i>Utility Vehicles</i>	120		120					120	
<b>Computers and Telecommunications</b>									
<i>Information Technology</i>	370	-	370	-	-	-	-	370	-
<b>TOTAL PLANT AND EQUIPMENT</b>	<b>775</b>	<b>-</b>	<b>775</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>775</b>	<b>-</b>

Capital Works Area	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000	Borrowings \$'000
<b>INFRASTRUCTURE</b>									
<b>Roads</b>									
<i>Road Design Projects</i>	150		150					150	
<i>Minor Patches</i>	90		90					90	
<i>Road Projects</i>	1,602		1,602			1,025		577	
<i>Sealed Road Shoulders</i>	60		60					60	
<i>Unsealed Road Projects</i>	438		438					438	
<i>Reseals Seals</i>	564		564					564	
<i>Asphalt Seals</i>	66		66					66	
<i>Final Seals</i>	70		70					70	
<i>Signs</i>	15	15						15	
<i>Traffic Control Furniture</i>	20		20				-	20	
<b>Bridges</b>									
<i>Major Culverts</i>	65		65	-	-	-	-	65	
<b>Footpaths and Cycleways</b>									
<i>Paths Projects</i>	500	400	100	-	-	-	-	500	
<b>Drainage</b>									
<i>Drainage Projects</i>	299			299		43		256	
<i>Minor Culverts Projects</i>	31	15	16					31	
<i>Kerb &amp; Channel</i>	137		137					137	
<i>Shirewide Upgrades</i>	120		120				-	120	
<b>Parks, Open Space and Streetscapes</b>									
<i>Parks Projects</i>	135	65	70					135	
<i>Playgrounds Projects</i>								-	
<i>Streetscape Projects</i>	15		15					15	
<i>Street Furniture</i>	30		30	-	-	-	-	30	
<b>TOTAL INFRASTRUCTURE</b>	<b>4,407</b>	<b>495</b>	<b>3,613</b>	<b>299</b>	<b>-</b>	<b>1,068</b>	<b>-</b>	<b>3,339</b>	<b>-</b>
<b>TOTAL NEW CAPITAL WORKS</b>	<b>15,390</b>	<b>2,813</b>	<b>7,239</b>	<b>1,591</b>	<b>3,747</b>	<b>9,518</b>	<b>50</b>	<b>5,822</b>	<b>-</b>



4.5.3 Works carried forward from the 2020/21 year

Capital Works Area	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000	Borrowings \$'000
<b>PROPERTY</b>									
<b>Land Improvements</b>									
<i>Energy Breakthrough Land</i>	67	-	-	67	-	67	-	-	-
<b>Buildings</b>									
<i>Art Gallery Expansion</i>	663				663	500		163	
<i>Worsley Cottage</i>	148		148					148	
<i>Bin Roofs Transfer Stations</i>	132			132				132	
<i>Building upgrades for civic centre</i>	369		369					369	
<i>Rene Fox Gardens Amenities Upgrade</i>	15		15					15	
<i>Delidjo Recreation Reserve Concept Plan</i>	50		50				-	50	-
<b>TOTAL PROPERTY</b>	<b>1,444</b>	<b>-</b>	<b>582</b>	<b>199</b>	<b>663</b>	<b>567</b>	<b>-</b>	<b>877</b>	<b>-</b>
<b>PLANT AND EQUIPMENT</b>									
<b>Plant, Machinery and Equipment</b>									
<i>Plant</i>	265	265	-	-	-	-	-	265	-
<i>Passenger Vehicles</i>	-	-	-	-	-	-	-	-	-
<b>TOTAL PLANT AND EQUIPMENT</b>	<b>265</b>	<b>265</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>265</b>	<b>-</b>

Capital Works Area	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000	Borrowings \$'000
<b>INFRASTRUCTURE</b>									
<b>Roads</b>									
<i>Kerb &amp; Channel Works</i>	19		19					19	
<i>Roads Renewals</i>	679		679					679	
<b>Drainage</b>									
<i>Carisbrook Levee</i>	610			610				610	
<b>Parks, Open Space and Streetscapes</b>									
<i>Maryborough Outdoor Swimming Pool</i>	1,987		1,987			1,987			
<i>Maryborough Skate &amp; Scooter Park Development</i>	319		319					319	
<i>Town Entrance Signs</i>	50			50		50			
<i>Shade Structures</i>	149			149		149			
<b>Other Infrastructure</b>									
<i>Bike Racks</i>	5		5					5	
<b>TOTAL INFRASTRUCTURE</b>	<b>3,818</b>		3,009	809		2,186		1,632	
<b>TOTAL CARRIED FORWARD CAPITAL WORKS 2020/21</b>	<b>5,527</b>	265	3,591	1,008	663	2,753		2,774	
<b>TOTAL CAPITAL WORKS EXPENDITURE 2021/22</b>	<b>20,917</b>	3,078	10,830	2,599	4,410	12,271	50	8,596	

## 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.

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

Indicator	Measure	Notes	Actual	Forecast	Budget	Projections			Trend
			2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	+/-
<b>Operating position</b>									
Adjusted underlying result	Adjusted underlying surplus (deficit) / Adjusted underlying revenue	1	0%	-8%	-5%	4%	4%	5%	+
<b>Liquidity</b>									
Working Capital	Current assets / current liabilities	2	162%	178%	165%	181%	188%	223%	+
Unrestricted cash	Unrestricted cash / current liabilities	3	-10%	119%	80%	90%	98%	120%	+
<b>Obligations</b>									
Loans and borrowings	Interest bearing loans and borrowings / rate revenue	4	26%	17%	13%	9%	4%	0%	-
Loans and borrowings	Interest and principal repayments on interest bearing loans and borrowings / rate revenue		5%	4%	4%	4%	4%	4%	o
Indebtedness	Non-current liabilities / own source revenue		2%	14%	9%	7%	3%	3%	+
Asset renewal	Asset renewal and upgrade expense / Asset depreciation	5	47%	81%	178%	73%	85%	85%	+
<b>Stability</b>									
Rates concentration	Rate revenue / adjusted underlying revenue	6	49%	56%	57%	53%	53%	52%	o
Rates effort	Rate revenue / CIV of rateable properties in the municipality		0.7%	0.7%	0.7%	0.7%	0.6%	0.6%	o

Indicator	Measure	Notes	Actual	Forecast	Budget	Projections			Trend
			2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	+/-
<b>Efficiency</b>									
Expenditure level	Total expenses/ no. of property assessments		\$3,556	\$3,550	\$3,444	\$3,437	\$3,468	\$3,522	o
Revenue level	Total rate revenue / no. of property assessments		\$1,000	\$1,088	\$1,100	\$1,124	\$1,146	\$1,169	o
Workforce turnover	Number of permanent staff resignations and terminations / Average number of permanent staff for the financial year		10	8	7	7	7	7	+

**Key to Forecast Trend:**

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

**Notes to indicators**

**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 forecast to improve over the projected period.

**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 is forecast to improve over the projected period.

**3. Unrestricted Cash**

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

**4. Debt compared to rates**

Council's debt levels will be reduced over the life of the SRP, and the ratio is forecast to improve over the projected period.

**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. Schedule of Fees and Charges

This appendix presents the fees and charges of a statutory/non-statutory nature which will be charged in respect to various goods and services during the financial year 2021/212

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

Description of Fees and Charges	Unit of Measure	GST Status	2020/21 Fee Inc GST	2021/22 Fee Inc GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
			\$	\$	\$	%	
<b>6.01 Art Gallery</b>							
Gallery Admission	Per person	Taxable	\$0.00	\$0.00	\$0.00	0.0%	Non-statutory
School Holiday Children's Workshop Fees	Per workshop	Taxable	POA	POA			Non-statutory
<b>6.02 Animal Management</b>							
Dog Registration – Animal either neutered, over 10 years old, working stock, breeding stock at registered business or obedience trained	Per dog	Non -Taxable	\$36.40	\$37.00	\$0.60	1.6%	Statutory
Pensioner Dog Registration – Animal either neutered, over 10 years old, working stock, breeding stock at registered business or obedience trained	Per dog	Non -Taxable	\$17.70	\$18.00	\$0.30	1.7%	Statutory
Cat Registration – Animal either neutered, over 10 years old or breeding stock at registered business.	Per cat	Non -Taxable	\$36.40	\$37.00	\$0.60	1.6%	Statutory
Pensioner Cat Registration – Animal either neutered, over 10 years old or breeding stock at registered business	Per cat	Non -Taxable	\$17.70	\$18.00	\$0.30	1.7%	Statutory
Dog Registration	Per dog	Non -Taxable	\$104.00	\$106.00	\$2.00	1.9%	Statutory
Pensioner Dog Registration	Per dog	Non -Taxable	\$52.00	\$53.00	\$1.00	1.9%	Statutory
Cat Registration	Per cat	Non -Taxable	\$104.00	\$106.00	\$2.00	1.9%	Statutory
Pensioner Cat Registration	Per cat	Non -Taxable	\$52.00	\$53.00	\$1.00	1.9%	Statutory
Micro chipping	Per animal	Taxable	\$42.00	\$43.00	\$1.00	2.4%	Statutory
Permit for more than 2 dogs (per annum)	Per permit	Taxable	\$42.00	\$43.00	\$1.00	2.4%	Statutory
Domestic Animal Business Registration (DAB)	Per registration	Non -Taxable	\$250.00	\$254.00	\$4.00		Statutory
Pound release fee (Cat)	Per cat	Taxable	\$42.00	\$43.00	\$1.00	2.4%	Statutory
Pound release per day (Cat)	Per cat	Taxable	\$15.60	\$16.00	\$0.40	2.6%	Statutory
Pound release fee (Dog)	Per dog	Taxable	\$42.00	\$43.00	\$1.00	2.4%	Statutory
Pound release per day (Dog)	Per dog	Taxable	\$15.60	\$16.00	\$0.40	2.6%	Statutory
Pound release fee (Stock & other)	Per animal	Taxable	\$104.00	\$106.00	\$2.00	1.9%	Statutory
Pound release fee (Stock & other)	Per animal per day	Taxable	\$20.80	\$21.00	\$0.20	1.0%	Statutory

## 6. Schedule of Fees and Charges (continued)

Description of Fees and Charges	Unit of Measure	GST Status	2020/21 Fee Inc GST	2021/22 Fee Inc GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
			\$	\$	\$	%	
<b>6.02 Animal Management (continued)</b>							
Adoption Fee (Female Dogs)	Per animal	Taxable	\$441.50	\$448.00	\$6.50	1.5%	Non-statutory
Adoption Fee (Male Dogs)	Per animal	Taxable	\$329.00	\$334.00	\$5.00	1.5%	Non-statutory
Adoption Fee (Female Cats)	Per animal	Taxable	\$225.00	\$228.00	\$3.00	1.3%	Non-statutory
Adoption Fee (Male Cats)	Per animal	Taxable	\$164.00	\$166.00	\$2.00	1.2%	Non-statutory
Animal Trap Hire Bond	Per trap	Taxable	\$50.00	\$51.00	\$1.00	2.0%	Non-statutory
<b>6.03 Airport</b>							
Site Leases	Per site	Taxable	Market rate	Market rate	\$0.00	0.0%	Non-statutory
<b>6.04 Asset Management</b>							
Wood collection fee – per m3	Per m3	Non -Taxable	\$21.90	\$22.00	\$0.10	0.5%	Non-statutory
Pensioner Concession Wood collection fee – per m3	Per m3	Non -Taxable	\$11.00	\$11.00	\$0.00	0.0%	Non-statutory
Consent for excavation works	Per permit	Non -Taxable	\$156.10	\$158.00	\$1.90	1.2%	Non-statutory
Vehicle crossing fee	Per permit	Non -Taxable	\$135.30	\$137.00	\$1.70	1.3%	Non-statutory
General road occupation	Per permit	Non -Taxable	\$98.80	\$100.00	\$1.20	1.2%	Non-statutory
Construction road occupation fee - First week	Per week	Non -Taxable	\$98.80	\$100.00	\$1.20	1.2%	Non-statutory
Construction road occupation fee - after one week	Per week	Non -Taxable	\$46.80	\$48.00	\$1.20	2.6%	Non-statutory
Storage road occupation fee -1 week	Per week	Non -Taxable	\$98.80	\$100.00	\$1.20	1.2%	Non-statutory
Storage road occupation fee - after one week	Per week	Non -Taxable	\$46.80	\$48.00	\$1.20	2.6%	Non-statutory
Tree Planting fee	Per permit	Taxable	\$166.50	\$169.00	\$2.50	1.5%	Non-statutory
Caravan/Motorhome storage	Per permit	Non -Taxable	\$135.30	\$137.00	\$1.70	1.3%	Non-statutory
Container storage	Per permit	Non -Taxable	\$135.30	\$137.00	\$1.70	1.3%	Non-statutory
<b>6.05 Building</b>							
Building Information Fee	Per statement	Non -Taxable	\$55.00	\$56.00	\$1.00	1.8%	Statutory
Stormwater legal point of discharge	Per permit	Non -Taxable	\$69.50	\$71.00	\$1.50	2.2%	Statutory
Report and Consent	Per report	Non -Taxable	\$69.50	\$71.00	\$1.50	2.2%	Statutory
Lodgement Fee	Per lodgement	Non -Taxable	\$42.00	\$43.00	\$1.00	2.4%	Statutory
Class 1 Dwelling (House) value \$0-\$150,000	Per permit	Taxable	\$1,818.00	\$1,845.00	\$27.00	1.5%	Statutory
Class 1 Dwelling (House) value \$150,001-\$200,000	Per permit	Taxable	\$1,986.00	\$2,016.00	\$30.00	1.5%	Statutory
Class 1 Dwelling (House) value \$200,001-\$300,000	Per permit	Taxable	\$2,177.00	\$2,210.00	\$33.00	1.5%	Statutory

## 6. Schedule of Fees and Charges (continued)

Description of Fees and Charges	Unit of Measure	GST Status	2020/21 Fee Inc GST	2021/22 Fee Inc GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
			\$	\$	\$	%	
<b>6.05 Building (continued)</b>							
Class 1 Dwelling (House) value \$300,001-\$400,000	Per permit	Taxable	\$2,861.00	\$2,904.00	\$43.00	1.5%	Statutory
Class 1 Dwelling (House) value \$400,001-\$500,000	Per permit	Taxable	\$3,613.00	\$3,667.00	\$54.00	1.5%	Statutory
Class 1 Dwelling (House) value \$500,000 +	Per permit	Taxable	POA	POA	\$0.00	0.0%	Statutory
Class 10A Buildings (Sheds) value \$0 - \$5,000	Per permit	Taxable	\$606.00	\$615.00	\$9.00	1.5%	Statutory
Class 10A Buildings (Sheds) value \$5,001 - \$10,000	Per permit	Taxable	\$718.00	\$729.00	\$11.00	1.5%	Statutory
Class 10A Buildings (Sheds) value \$10,001-\$20,000	Per permit	Taxable	\$842.00	\$855.00	\$13.00	1.5%	Statutory
Class 10A Buildings (Sheds) value \$20,001 +	Per permit	Taxable	\$965.00	\$979.00	\$14.00	1.5%	Statutory
Class 10B (Pools, fences) value \$0 - \$5,000	Per permit	Taxable	\$606.00	\$615.00	\$9.00	1.5%	Statutory
Class 10B (Pools, fences) value \$5,001 - \$10,000	Per permit	Taxable	\$718.00	\$729.00	\$11.00	1.5%	Statutory
Class 10B (Pools, fences) value \$10,001 +	Per permit	Taxable	\$842.00	\$855.00	\$13.00	1.5%	Statutory
Building Alterations Domestic value \$0 - \$5,000	Per permit	Taxable	\$606.00	\$615.00	\$9.00	1.5%	Statutory
Building Alterations Domestic value \$5,001 - \$10,000	Per permit	Taxable	\$718.00	\$729.00	\$11.00	1.5%	Statutory
Building Alterations Domestic value \$10,001 - \$30,000	Per permit	Taxable	\$965.00	\$979.00	\$14.00	1.5%	Statutory
Building Alterations Domestic value \$30,001 - \$50,000	Per permit	Taxable	\$1,257.00	\$1,276.00	\$19.00	1.5%	Statutory
Building Alterations Domestic value \$50,001 - \$80,000	Per permit	Taxable	\$1,593.00	\$1,617.00	\$24.00	1.5%	Statutory
Building Alterations Domestic value \$80,001 - \$100,000	Per permit	Taxable	\$1,818.00	\$1,845.00	\$27.00	1.5%	Statutory
Building Alterations Domestic value \$100,001 - \$200,000	Per permit	Taxable	\$1,955.00	\$1,984.00	\$29.00	1.5%	Statutory
All other buildings including Commercial value \$0 - \$500,000	Per permit	Taxable	\$1.14 per 1% of value of Building works	\$1.14 per 1% of value of Building works			Statutory
All other buildings including Commercial value \$500,001 +	Per permit	Taxable	POA	POA	\$0.00	0.0%	Statutory
Extension of existing Building Permit value Class 10 buildings 1st permit extension	Per permit	Taxable	\$527.00	\$535.00	\$8.00	1.5%	Statutory
Extension of existing Building Permit value Class 10 buildings Subsequent extension	Per permit	Taxable	POA	POA	\$0.00	0.0%	Statutory
Extension of existing Building Permit value Class 1-9 buildings 1st permit extension	Per permit	Taxable	\$527.00	\$535.00	\$8.00	1.5%	Statutory
Extension of existing Building Permit value Class 1-9 buildings Subsequent extension	Per permit	Taxable	POA	POA			Statutory
Redline report liquor licence	Per licence	Taxable	\$454.00	\$461.00	\$0.00	0.0%	Statutory
Building inspections	Per inspection	Taxable	\$230.00	\$233.00	\$3.00	1.3%	Statutory
Demolition minor	Per permit	Taxable	\$572.00	\$581.00	\$9.00	1.6%	Statutory
Demolition major	Per permit	Taxable	\$797.00	\$809.00	\$12.00	1.5%	Statutory
Illegal building work	Per permit	Taxable	1.5 times building permit fee	1.5 times building permit fee			Statutory

## 6. Schedule of Fees and Charges (continued)

Description of Fees and Charges	Unit of Measure	GST Status	2020/21 Fee Inc GST	2021/22 Fee Inc GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
			\$	\$	\$	%	
<b>6.05 Building (continued)</b>							
ESM report	Per report	Taxable	\$572.00	\$581.00	\$9.00	1.6%	Statutory
Title search	Per search	Taxable	\$57.00	\$58.00	\$1.00	1.8%	Non-statutory
Archive retrieval	Per retrieval	Taxable	\$84.00	\$85.00	\$1.00	1.2%	Non-statutory
Swimming pool or spa registration	Per pool or spa	Non -Taxable	\$31.80	\$32.00	\$0.20	0.6%	Statutory
Swimming pool or spa registration - Information search fee	Per request	Non -Taxable	\$47.20	\$48.00	\$0.80	1.7%	Statutory
Swimming pool or spa registration - Compliance Certificate Lodgement	Per certificate	Non -Taxable	\$20.40	\$21.00	\$0.60	2.9%	Statutory
Swimming pool or spa registration - Certificate of Noncompliance Lodgement	Per certificate	Non -Taxable	\$385.10	\$391.00	\$5.90	1.5%	Statutory
# New State government fee legislated from 1 January 2020							
<b>6.06 Caravan Park Registrations</b>							
Registration Application Fees less than 26 Sites	Per registration	Non -Taxable	\$250.75	\$255.00	\$4.25	1.7%	Statutory
Registration Application Fees between 26 and 50 Sites	Per registration	Non -Taxable	\$501.50	\$509.00	\$7.50	1.5%	Statutory
Registration Application Fees between 51 and 100 Sites	Per registration	Non -Taxable	\$1,003.00	\$1,018.00	\$15.00	1.5%	Statutory
Registration Application Fees between 101 and 150 Sites	Per registration	Non -Taxable	\$1,519.25	\$1,542.00	\$22.75	1.5%	Statutory
Registration Application Fees between 151 and 200 Sites	Per registration	Non -Taxable	\$2,020.75	\$2,051.00	\$30.25	1.5%	Statutory
Registration Application Fees between 201 and 250 Sites	Per registration	Non -Taxable	\$2,522.25	\$2,560.00	\$37.75	1.5%	Statutory
Registration Application Fees between 251 and 300 Sites	Per registration	Non -Taxable	\$3,023.75	\$3,069.00	\$45.25	1.5%	Statutory
Registration Application Fees between 301 and 350 Sites	Per registration	Non -Taxable	\$3,540.00	\$3,593.00	\$53.00	1.5%	Statutory
Registration Application Fees between 351 and 400 Sites	Per registration	Non -Taxable	\$4,041.50	\$4,102.00	\$60.50	1.5%	Statutory
Registration Application Fees between 401 and 450 Sites	Per registration	Non -Taxable	\$4,543.00	\$4,611.00	\$68.00	1.5%	Statutory
Registration Application Fees between 451 and 500 Sites	Per registration	Non -Taxable	\$5,044.50	\$5,120.00	\$75.50	1.5%	Statutory



## 6. Schedule of Fees and Charges (continued)

Description of Fees and Charges	Unit of Measure	GST Status	2020/21 Fee	2021/22 Fee	Fee	Fee	Basis of Fee
			Inc GST	Inc GST	Increase / Decrease	Increase / Decrease	
			\$	\$	\$	%	
<b>6.07 Civil Services</b>							
Checking of Civil drawings for Subdivisions	Per job	Taxable	0.75% of the total construction costs	0.75% of the total construction costs			Non-statutory
Supervision of construction	Per job	Taxable	2.5% of the total construction costs	2.5% of the total construction costs			Non-statutory
Water from Standpipes Maryborough, Dunolly and Bealiba	Per kilolitre	Non -Taxable	#	#			Non-statutory
Avdata Keys	Per key	Taxable	\$30.00	\$30.00	\$0.00	0.0%	Non-statutory
Private Works for Others	Per job	Taxable	Costs plus 20% plus GST	Costs plus 20% plus GST			Non-statutory
# Service ceased 2019							
<b>6.08 Environmental Health</b>							
Septic Tank application fee	Per permit	Non -Taxable	\$418.00	\$721.91	\$303.91	72.7%	Statutory
Alter Septic Tank fee	Per permit	Non -Taxable	\$306.00	\$551.61	\$245.61	80.3%	Statutory
Septic Tank amendment	Per permit	Non -Taxable	\$56.00	\$57.00	\$1.00	1.8%	Non-statutory
Septic Tank extension	Per permit	Non -Taxable	\$56.00	\$57.00	\$1.00	1.8%	Non-statutory
Additional Site Inspection	Per inspection	Non -Taxable	\$204.00	\$207.00	\$3.00	1.5%	Non-statutory
Search Fee	Per search	Taxable	\$84.00	\$85.00	\$1.00	1.2%	Non-statutory
Immunisation - Influenza (industry)	Per immunisation	Non -Taxable	\$26.00	\$26.00	\$0.00	0.0%	Non-statutory
<b>6.09 Finance</b>							
Land Information Certificate	Per certificate	Non -Taxable	\$27.00	\$27.00	\$0.00	0.0%	Statutory

## 6. Schedule of Fees and Charges (continued)

Description of Fees and Charges	Unit of Measure	GST Status	2020/21 Fee	2021/22 Fee	Fee	Fee	Basis of Fee
			Inc GST	Inc GST	Increase / Decrease	Increase / Decrease	
			\$	\$	\$	%	
<b>6.10 Food Premises</b>							
Class 1	Per registration	Non -Taxable	\$362.00	\$367.00	\$5.00	1.4%	Non-statutory
Class 2 Fixed food premises	Per registration	Non -Taxable	\$316.00	\$321.00	\$5.00	1.6%	Non-statutory
Class 2 Community Group fixed food premises	Per registration	Non -Taxable	\$158.00	\$160.00	\$2.00	1.3%	Non-statutory
Class 2 Mobile Food Vehicle	Per registration	Non -Taxable	\$316.00	\$321.00	\$5.00	1.6%	Non-statutory
Class 2 Mobile Food Vehicle (Community Group)	Per registration	Non -Taxable	\$95.00	\$96.00	\$1.00	1.1%	Non-statutory
Class 2 Temporary Premise	Per registration	Non -Taxable	\$316.00	\$321.00	\$5.00	1.6%	Non-statutory
Class 2 Temporary Premise (Community Group)	Per registration	Non -Taxable	\$158.00	\$160.00	\$2.00	1.3%	Non-statutory
Class 2 Domestic Kitchen	Per registration	Non -Taxable	\$316.00	\$321.00	\$5.00	1.6%	Non-statutory
Class 2 Community Group (Registration of a food van or temporary premises associated with a fixed premises)	Per registration	Non -Taxable	\$232.00	\$235.00	\$3.00	1.3%	Non-statutory
Class 2 Registration of a food van or temporary premises associated with a fixed premises	Per registration	Non -Taxable	\$475.00	\$482.00	\$7.00	1.5%	Non-statutory
Class 3 Fixed food premises	Per registration	Non -Taxable	\$192.00	\$195.00	\$3.00	1.6%	Non-statutory
Class 3 Mobile Food Vehicle	Per registration	Non -Taxable	\$192.00	\$195.00	\$3.00	1.6%	Non-statutory
Class 3 Mobile Food Vehicle (Community Group)	Per registration	Non -Taxable	\$95.00	\$96.00	\$1.00	1.1%	Non-statutory
Class 3 Temporary Premises	Per registration	Non -Taxable	\$192.00	\$195.00	\$3.00	1.6%	Non-statutory
Class 3 Temporary Premises (Community Group)	Per registration	Non -Taxable	\$158.00	\$160.00	\$2.00	1.3%	Non-statutory
Class 3 Domestic Kitchen	Per registration	Non -Taxable	\$192.00	\$195.00	\$3.00	1.6%	Non-statutory
Class 3 Registration of a food van or temporary premises associated with a fixed premises #	Per registration	Non -Taxable	\$282.00	\$286.00	\$4.00	1.4%	Non-statutory
Class 3 Community Group (Registration of a food van or temporary premises associated with a fixed premises) #	Per registration	Non -Taxable	\$186.00	\$189.00	\$3.00	1.6%	Non-statutory
# Proprietors previously required to register twice (\$188 fee x 2). This has been challenged by the community as being unequitable.				\$0.00	\$0.00	0.0%	Non-statutory
Class 4 Streatrader Notification	Per registration	Non -Taxable	\$0.00	\$0.00	\$0.00	0.0%	Non-statutory
Class 3 fee	Per registration	Non -Taxable	\$188.00		-\$188.00	-100.0%	Non-statutory
Initial Registration fee for new business	Per registration	Non -Taxable	Renewal fee as per above + 50%. Fees applied on a pro-rata quarterly basis for new registrations	Renewal fee as per above + 50%. Fees applied on a pro-rata quarterly basis for new registrations			Non-statutory

## 6. Schedule of Fees and Charges (continued)

Description of Fees and Charges	Unit of Measure	GST Status	2020/21 Fee Inc GST	2021/22 Fee Inc GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
			\$	\$	\$	%	
<b>6.10 Food Premises (continued)</b>							
Transfer of proprietor fee	Per transfer	Non -Taxable	50% of applicable renewal fee as per the above. Plus inspection fee	50% of applicable renewal fee as per the above. Plus inspection fee			Non-statutory
Requested inspection fee	Per inspection	Taxable	50% of applicable renewal fee as per the above. Plus inspection fee	50% of applicable renewal fee as per the above. Plus inspection fee			Non-statutory
Reinspection fee as a result of noncompliance follow up inspection required	Per inspection	Non -Taxable	50% of applicable renewal fee as per the above. Plus inspection fee	50% of applicable renewal fee as per the above. Plus inspection fee			Non-statutory
<b>6.11 Freedom of Information</b>							
Search fee per hour	Per hour	Non -Taxable	\$22.22	\$23.00	\$0.78	3.5%	Statutory
Search fee	Per search	Non -Taxable	\$29.62	\$30.00	\$0.38	1.3%	Statutory
<b>6.12 Goldfields Family Centre</b>							
Morning session	Per session	Non -Taxable	\$58.00	\$59.00	\$1.00	1.7%	Non-statutory
Afternoon session	Per session	Non -Taxable	\$54.90	\$56.00	\$1.10	2.0%	Non-statutory
Daily	Per day	Non -Taxable	\$109.80	\$111.00	\$1.20	1.1%	Non-statutory
Full time (5 days per week)	Per week	Non -Taxable	\$514.60	\$522.00	\$7.40	1.4%	Non-statutory
Morning session Holding Fee	Per session	Non -Taxable	\$29.00	\$29.00	\$0.00	0.0%	Non-statutory
Afternoon session Holding Fee	Per session	Non -Taxable	\$28.00	\$28.00	\$0.00	0.0%	Non-statutory
Daily Holding Fee	Per day	Non -Taxable	\$54.90	\$56.00	\$1.10	2.0%	Non-statutory
Full time (5 days per week) Holding fee	Per week	Non -Taxable	\$257.80	\$262.00	\$4.20	1.6%	Non-statutory

## 6. Schedule of Fees and Charges (continued)

Description of Fees and Charges	Unit of Measure	GST Status	2020/21 Fee Inc GST	2021/22 Fee Inc GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
			\$	\$	\$	%	
<b>6.13 Health Registrations</b>							
Skin Penetration fee	Per registration	Non -Taxable	\$153.00	\$155.00	\$2.00	1.3%	Non-statutory
Hairdressers fee	Per registration	Non -Taxable	\$76.50	\$78.00	\$1.50	2.0%	Non-statutory
Beauty Therapy	Per registration	Non -Taxable	\$153.00	\$155.00	\$2.00	1.3%	Non-statutory
Prescribed Accommodation fee	Per registration	Non -Taxable	\$199.00	\$202.00	\$3.00	1.5%	Non-statutory
Initial Registration fee Skin Penetration, Hairdressers or Beauty Therapy	Per registration	Non -Taxable	\$76.50	\$78.00	\$1.50	2.0%	Non-statutory
Initial Registration fee Prescribed Accommodation fee	Per registration	Non -Taxable	\$102.00	\$104.00	\$2.00	2.0%	Non-statutory
Transfer of proprietor fee Skin Penetration, Hairdressers or Beauty Therapy	Per transfer	Non -Taxable	\$76.50	\$78.00	\$1.50	2.0%	Non-statutory
Transfer of proprietor fee Prescribed Accommodation Fee	Per transfer	Non -Taxable	\$99.50	\$101.00	\$1.50	1.5%	Non-statutory
Requested inspection fee	Per inspection	Taxable	50% of annual renewal fee as per the above.	50% of annual renewal fee as per the above.			Non-statutory
Reinspection fee as a result of noncompliance follow up inspection required	Per inspection	Taxable	50% of annual renewal fee as per the above.	50% of annual renewal fee as per the above.			Non-statutory
Aquatic Facility Registration Category 1 (public aquatic facility) #	Per registration	Non -Taxable	\$350.00	\$355.00			Non-statutory
Aquatic Facility Registration Category 2 (residential apartment complex, hotel, motel or hostel) #	Per registration	Non -Taxable	\$200.00	\$203.00			Non-statutory
# New Fee. The Public Health and Wellbeing Regulations 2019 now require Councils to register aquatic facilities.							
<b>6.14 Home Support Services</b>							
Home care	Per hour	Non -Taxable	\$6.90	\$7.00	\$0.10	1.4%	Non-statutory
Respite	Per hour	Non -Taxable	\$3.50	\$4.00	\$0.50	14.3%	Non-statutory
Personal care	Per hour	Non -Taxable	\$3.60	\$4.00	\$0.40	11.1%	Non-statutory
Social support - group	Per hour	Non -Taxable	\$1.35	\$1.40	\$0.05	3.7%	Non-statutory
Social support - individual	Per hour	Non -Taxable	\$6.90	\$7.00	\$0.10	1.4%	Non-statutory
Home maintenance	Per hour	Non -Taxable	\$12.30	\$12.50	\$0.20	1.6%	Non-statutory
Home modifications	Per hour	Non -Taxable	\$12.30	\$12.50	\$0.20	1.6%	Non-statutory
Delivered meals	Per hour	Non -Taxable	\$10.20	\$10.50	\$0.30	2.9%	Non-statutory

## 6. Schedule of Fees and Charges (continued)

Description of Fees and Charges	Unit of Measure	GST Status	2020/21 Fee Inc GST	2021/22 Fee Inc GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
			\$	\$	\$	%	
<b>6.15 Library Services</b>							
Book Club Registration on Institution	Per registration	Taxable	\$153.00	\$155.00	\$2.00	1.3%	Non-statutory
Fines per day	Per book	Taxable	\$0.00	\$0.00	\$0.00	0.0%	Non-statutory
Lost Card	Per card	Taxable	\$2.20	\$2.00	-\$0.20	-9.1%	Non-statutory
Library Bags	Per bag	Taxable	\$3.20	\$3.00	-\$0.20	-6.3%	Non-statutory
Photocopy A4 B&W	Per page	Taxable	\$0.30	\$0.00	-\$0.30	-100.0%	Non-statutory
Photocopy A3 B&W	Per page	Taxable	\$0.60	\$1.00	\$0.40	66.7%	Non-statutory
Photocopy A4 Colour	Per page	Taxable	\$1.10	\$1.00	-\$0.10	-9.1%	Non-statutory
Photocopy A3 Colour	Per page	Taxable	\$2.10	\$2.00	-\$0.10	-4.8%	Non-statutory
Fax - sending	Per page	Taxable	\$1.60	\$2.00	\$0.40	25.0%	Non-statutory
Fax - receiving	Per page	Taxable	\$0.30	\$0.00	-\$0.30	-100.0%	Non-statutory
Processing fee - lost books	Per book	Taxable	\$6.30	\$6.00	-\$0.30	-4.8%	Non-statutory
Reservations/Inter-Library Loan	Per book	Taxable	\$2.70	\$3.00	\$0.30	11.1%	Non-statutory
Reservations/Inter-Library Loan - Tertiary	Per book	Taxable	\$19.80	\$20.00	\$0.20	1.0%	Non-statutory
<b>6.16 Local Laws</b>							
Parking fines	Per fine	Non -Taxable	\$47.00	\$48.00	\$1.00	2.1%	Non-statutory
Disabled Parking Permit	Per permit	Taxable	\$12.25	\$12.00	-\$0.25	-2.0%	Non-statutory
Advertising and Marketing Permit	Per permit	Taxable	\$52.00	\$53.00	\$1.00	1.9%	Non-statutory
Outside Dining Permit 2 Tables	Per permit	Taxable	\$57.00	\$58.00	\$1.00	1.8%	Non-statutory
Outside Dining Permit 3 Tables or more	Per permit	Taxable	\$114.00	\$116.00	\$2.00	1.8%	Non-statutory
Goods for display	Per permit	Taxable	\$57.00	\$58.00	\$1.00	1.8%	Non-statutory
Container/Camping Storage Permit	Per permit	Taxable	\$135.00	\$137.00	\$2.00	1.5%	Non-statutory
Itinerate Trade Permit	Per permit	Taxable	\$250.00	\$254.00	\$4.00	1.6%	Non-statutory

## 6. Schedule of Fees and Charges (continued)

Description of Fees and Charges	Unit of Measure	GST Status	2020/21 Fee Inc GST	2021/22 Fee Inc GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
			\$	\$	\$	%	
<b>6.17 Planning</b>							
Extension to Planning Permit – First extension	Per extension	Taxable	\$214.00	\$217.00	\$3.00	1.4%	Non-statutory
Extension to Planning Permit – Second extension	Per extension	Taxable	\$321.00	\$326.00	\$5.00	1.6%	Non-statutory
Extension to Planning Permit – Third extension	Per extension	Taxable	\$535.50	\$544.00	\$8.50	1.6%	Non-statutory
Secondary Consent	Per consent	Taxable	\$163.00	\$165.00	\$2.00	1.2%	Non-statutory
Written Planning Advice	Per report	Taxable	\$107.00	\$109.00	\$2.00	1.9%	Non-statutory
Request for copying of Planning Permit (Electronic Version)	Per copy	Taxable	\$56.00	\$57.00	\$1.00	1.8%	Non-statutory
Request for hard copy of Planning Permit or other documentation	Per copy	Taxable	\$107.00	\$109.00	\$2.00	1.9%	Non-statutory
Notice of Planning Application	Per notice	Taxable	\$52.00	\$53.00	\$1.00	1.9%	Non-statutory
Notice letters (only above 12 letters/notices)	Per letter	Taxable	\$2.15	\$2.00	-\$0.15	-7.0%	Non-statutory
Public notice in newspaper or Government Gazette	Per notice	Taxable	At cost	At cost			Non-statutory
Planning Panel Costs	Per panel	Taxable	At cost	At cost			Non-statutory
Request to Approve Development Plan	Per request	Taxable	\$428.00	\$434.00	\$6.00	1.4%	Non-statutory
Request to Approve Development Plan	Per request	Taxable	\$214.00	\$217.00	\$3.00	1.4%	Non-statutory
<b>6.18 Sporting Grounds Casual Use/ Hire</b>							
Frank Graham Oval - Casual	Per hour	Taxable	\$46.80	\$48.00	\$1.20	2.6%	Non-statutory
Princes Park Oval Casual Hire - training without lights	Per hour	Taxable	\$46.80	\$48.00	\$1.20	2.6%	Non-statutory
Princes Park Oval Casual Hire - training with lights	Per hour	Taxable	\$67.60	\$69.00	\$1.40	2.1%	Non-statutory
Princes Park Netball Court Casual Hire - training without lights	Per hour	Taxable	\$11.50	\$12.00	\$0.50	4.3%	Non-statutory
Princes Park Netball Court Casual Hire - training with lights	Per hour	Taxable	\$28.70	\$29.00	\$0.30	1.0%	Non-statutory
Jubilee Oval - Casual	Per hour	Taxable	\$46.80	\$48.00	\$1.20	2.6%	Non-statutory
Hedges Oval - Casual	Per hour	Taxable	\$46.80	\$48.00	\$1.20	2.6%	Non-statutory
Jack Pascoe Reserve - Casual	Per hour	Taxable	\$46.80	\$48.00	\$1.20	2.6%	Non-statutory
Soccer Fields - Casual	Per hour	Taxable	\$46.80	\$48.00	\$1.20	2.6%	Non-statutory
Personal Training Licence Application 1-10 participants	Per quarter	Taxable	\$96.80	\$98.00	\$1.20	1.2%	Non-statutory
Personal Training Licence Application 1-10 participants	Per annum	Taxable	\$374.50	\$380.00	\$5.50	1.5%	Non-statutory
Personal Training Licence Application 11-20 participants	Per annum	Taxable	\$134.20	\$136.00	\$1.80	1.3%	Non-statutory
Personal Training Licence Application 11-20 participants	Per quarter	Taxable	\$535.80	\$544.00	\$8.20	1.5%	Non-statutory

## 6. Schedule of Fees and Charges (continued)

Description of Fees and Charges	Unit of Measure	GST Status	2020/21 Fee Inc GST	2021/22 Fee Inc GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
			\$	\$	\$	%	
<b>6.19 Tourism &amp; Resource Centre</b>							
Tourism Membership - Premium	Per membership	Taxable	\$637.50	\$647.00	\$9.50	1.5%	Non-statutory
Tourism Membership - Essential	Per membership	Taxable	\$321.30	\$326.00	\$4.70	1.5%	Non-statutory
Tourism Membership - Not-for-profit	Per membership	Taxable	\$163.20	\$166.00	\$2.80	1.7%	Non-statutory
Tourism Membership - Taste Member	Per membership	Taxable	\$132.60	\$135.00	\$2.40	1.8%	Non-statutory
Tourism Membership - Associations	Per membership	Taxable	\$530.40	\$538.00	\$7.60	1.4%	Non-statutory
Tourism Membership - Digital	Per membership	Taxable	\$81.60	\$83.00	\$1.40	1.7%	Non-statutory
Resource Centre Meeting Room/Foyer - Other users	Per hire	Taxable	\$32.60	\$33.00	\$0.40	1.2%	Non-statutory
Resource Centre Meeting Room/Foyer - Not-for-profit	Per hire	Taxable	\$11.70	\$12.00	\$0.30	2.6%	Non-statutory
Photocopy A4 B&W	Per page	Taxable	\$0.30	\$0.00	-\$0.30	-100.0%	Non-statutory
Photocopy A3 B&W	Per page	Taxable	\$0.60	\$1.00	\$0.40	66.7%	Non-statutory
Photocopy A4 Colour	Per page	Taxable	\$1.10	\$1.00	-\$0.10	-9.1%	Non-statutory
Photocopy A3 Colour	Per page	Taxable	\$2.10	\$2.00	-\$0.10	-4.8%	Non-statutory
Fax	Per page	Taxable	\$2.00	\$2.00	\$0.00	0.0%	Non-statutory
<b>6.20 Venue Hire</b>							
Community Hub – Community groups	Per hiring	Taxable	\$12.00	\$12.00	\$0.00	0.0%	Non-statutory
Community Hub – Other users	Per hiring	Taxable	\$33.40	\$34.00	\$0.60	1.8%	Non-statutory
Maryborough Town Hall* #	Per hiring	Taxable	\$374.50	\$380.00	\$5.50	1.5%	Non-statutory
Maryborough Town Hall Kitchen Only #	Per hiring	Taxable	\$52.00	\$53.00	\$1.00	1.9%	Non-statutory
Maryborough Lower Town Hall	Per hiring	Taxable	\$52.00	\$53.00	\$1.00	1.9%	Non-statutory
Maryborough Town Hall sound system hire *	Per hiring	Taxable	\$58.30	\$59.00	\$0.70	1.2%	Non-statutory
* Plus Bond \$300 # Plus Key Bond \$100							
<b>6.21 Waste Services</b>							
<b>Kerbside collection</b>							
Garbage collection – Standard bin	Per year	Non -Taxable	\$163.90	\$168.82	\$4.92	3.0%	Non-statutory
Garbage collection – Optional larger bin - Urban 140, Rural 240	Per year	Non -Taxable	\$280.40	\$288.81	\$8.41	3.0%	Non-statutory
Garbage collection – Multiple service (per bin)	Per year	Non -Taxable	\$163.90	\$168.82	\$4.92	3.0%	Non-statutory
Service establishment cost per new optional larger bin or multiple additional bin	Per year	Taxable	\$103.70	\$288.81	\$185.11	3.0%	Non-statutory
Recycling collection	Per year	Non -Taxable	\$146.70	\$151.10	\$4.40	3.0%	Non-statutory
Recycling collection – Multiple service (per bin)	Per year	Non -Taxable	\$146.70	\$151.10	\$4.40	3.0%	Non-statutory

## 6. Schedule of Fees and Charges (continued)

Description of Fees and Charges	Unit of Measure	GST Status	2020/21 Fee Inc GST	2021/22 Fee Inc GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
			\$	\$	\$	%	
<b>6.21 Waste Services (continued)</b>							
<b>Kerbside collection (continued)</b>							
Service establishment cost per new additional bin	Per service	Taxable	\$105.26	\$106.83	\$1.58	3.0%	Non-statutory
Waste Management fee	Per year	Non -Taxable	\$142.40	\$146.67	\$4.27	3.0%	Non-statutory
Green Waste collection	Per year	Non -Taxable	\$73.20	\$75.40	\$2.20	3.0%	Non-statutory
<b>Transfer Station Gate Fees</b>							
Waste Disposal	Per cubic metre	Taxable	\$41.80	\$42.00	\$0.20	0.5%	Non-statutory
Waste Disposal	Car boot load	Taxable	\$14.60	\$15.00	\$0.40	2.7%	Non-statutory
Waste Disposal	240 litre bin	Taxable	\$10.40	\$11.00	\$0.60	5.8%	Non-statutory
Green Waste Disposal	Per cubic metre	Taxable	\$41.80	\$42.00	\$0.20	0.5%	Non-statutory
Car Tyre Disposal	Per tyre	Taxable	\$8.40	\$9.00	\$0.60	7.1%	Non-statutory
Truck or Tractor Tyre Disposal - Per tyre	Per tyre	Taxable	\$38.70	\$39.00	\$0.30	0.8%	Non-statutory
Mattress Disposal	Per mattress	Taxable	\$27.10	\$28.00	\$0.90	3.3%	Non-statutory
Televisions - Each	Per television	Taxable	\$21.90	\$22.00	\$0.10	0.5%	Non-statutory
Building demolition waste (up to 3 tonne)	Per cubic metre	Taxable	\$41.80	\$42.00	\$0.20	0.5%	Non-statutory
Additional Waste Vouchers for Monthly Kerbside Hard waste Collection	Per voucher	Taxable	\$10.40	\$11.00	\$0.60	5.8%	Non-statutory
<b>Recoverable Materials deposited at Transfer Station</b>							
Sorted trailer and truck loads			\$0.00	\$0.00	\$0.00	0.0%	Non-statutory
Scrap steel			\$0.00	\$0.00	\$0.00	0.0%	Non-statutory
Hard waste			\$0.00	\$0.00	\$0.00	0.0%	Non-statutory
Gas bottles			\$0.00	\$0.00	\$0.00	0.0%	Non-statutory
Waste oil			\$0.00	\$0.00	\$0.00	0.0%	Non-statutory
Batteries			\$0.00	\$0.00	\$0.00	0.0%	Non-statutory
Drum muster drums			\$0.00	\$0.00	\$0.00	0.0%	Non-statutory
Fluorescent tubes			\$0.00	\$0.00	\$0.00	0.0%	Non-statutory
E-waste (excluding screens)			\$0.00	\$0.00	\$0.00	0.0%	Non-statutory
<b>Mulch sales</b>							
Loaded	Per cubic metre	Taxable	\$27.10	\$28.00	\$0.90	3.3%	Non-statutory
Self loaded	Per cubic metre	Taxable	\$5.70	\$6.00	\$0.30	5.3%	Non-statutory