



**Central Goldfields
Shire Council
Budget
2024–2025**





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Acknowledgement of Traditional Owners

Central Goldfields Shire Council acknowledges the ancestors and descendants of the Dja Dja Wurrung. We acknowledge that their forebears are the Traditional Owners of the area we are on and have been for many thousands of years. The Djaara have performed age-old ceremonies of celebration, initiation and renewal. We acknowledge their living culture and their unique role in the life of this region.





Mayor and CEO's Introduction

Welcome to 2024/25 budget. What a year we have ahead of us.

Council's 2024/25 Budget has been developed in a tightening fiscal environment of rapidly rising interest rates and cost of living and housing affordability pressures across Australia. These economic challenges also impact on Council's ability to balance its budget, with rising costs running well ahead of the rate cap set by the State Government for the 2024/25 year. In 2022/23 the rate cap was set at 1.75% in a year where CPI hit a high of 8.4% and in 2023/24 the rate cap was set at 3.5% with the most recent CPI reaching 4.1% as at the time of issuing this budget. The rate cap for 2024/25 is set at 2.75%, well below the current rate of inflation.

With the rate cap set well below the actual rate of inflation for the last two years, we need to reduce our expenditure to ensure we remain financially sustainable with an adjusted underlying deficit of -13.6% budgeted.

Council has prepared a financial sustainability strategy to address these challenges going forward and will be used to inform future budgets and long term financial plans.

Increases in revenue can be generated from population growth with key opportunities for this identified in the Council Plan 2021-25. Work will continue in 2024/25 on several strategic planning projects that identify opportunities for residential and industrial land development and build the business case for sewerage for Talbot that will unlock opportunities for growth. Council has been successful in receiving funding to undertake an Urban Residential Land Opportunities review which will support growth in the shire. These, together with the completed Heritage Controls review for the Maryborough Township are expected to provide not only opportunities for growth, but reduce barriers currently in place.

As in previous years, Council has been successful in attracting grants towards a number of significant local projects. Some of these projects are already underway and are due for completion in the 2024/25 year. These projects will provide a stimulus to the local economy and result in some outstanding community facilities and assets. With Council funding, the Capital Works Program will exceed \$13.6 million and planning to deliver many of these projects is well under way.

Whilst there are a number of grants that Council has been successful with, there are also a number of grants included in the 2024/25 budget which are still awaiting outcomes. Projects which are dependent on grant funding will only proceed if the grant applications are successful.

It is important to note the risk associated with assumptions relating to the Federal Assistance Grants within the current budget. Currently (until June 2023), the Federal Assistance Grants have been paid in advance (75% in the 2021/22 year and 100% in the 2022/23 year).

The Federal Government may decide to discontinue some or all of the prepayment of this grant in its 2024/25 Budget. The Federal Government's intent may not be known until after this budget is adopted. The continuation or reversal of these grants will have an impact on both the Income Statement and the working capital (Balance Sheet) for Council. Decisions have been made around current borrowings in anticipation of this announcement.

The budget includes borrowings of \$1m in 2024/25 and a further \$1.5m in 2025/26. The borrowings included in the budget are contingent on grant funding and further consultation and advocacy for the Maryborough Outdoor Pool and Deledio Reserve projects.

Highlights from the Capital Works program include:

- Completion of Building Upgrades and renewal works to the Maryborough Town Hall
- Completion of Goldfields Reservoir Dam stabilisation works
- Delivery of road reseals and asphalt program
- Betterment of a number of impacted floodways (pending grant approval)
- TAC Road Safety Program including speed reductions, roundabouts and splitter islands (to be delivered over 2 years)
- Demolition of the old Skate and Scooter Park
- Investment in IT Strategies including Cyber Security, website integration and Financial System upgrades
- Castlemaine Maryborough Rail Trail pre-construction project (subject to funding)
- Victorian Goldfields World Heritage bid touring route development (subject to funding)

Other key projects to be undertaken in 2024/25 include

- Subject to grant outcomes, the implementation of Tiny Towns submissions where successful
- Construction of new toilets in Rene Fox Gardens Dunolly
- Land Use Framework Plan
- Proactive Building renewal program in conjunction with reactive building requirements
- Local Laws review in accordance with statutory requirements before current law expires in 2025.
- Feasibility and design work for a new Youth Hub
- Scoping and design for key heritage preservation projects on facilities such as Princess Park Grandstand, Talbot Town Hall, Carisbrook and Dunolly Town Hall to improve opportunities in gaining external funding for major required renewal works.

Grant funded projects that will continue or begin in 2024/25 include:

- Engage Youth Program
- Freeza Program
- L2P Program
- Municipal Emergency Resourcing Program
- Kerbside Reform Support
- Live4Life Program
- Emergency recovery coordination (Flood, Storm and Fire claims)

At the time of preparing the budget, ongoing funding for Go Goldfields had not been confirmed by the State Government. An exit from this initiative will need to be planned over the next six months if funding is not secured.

Similar to other regional areas, Central Goldfields Shire Council has seen a decrease in our valuations across the Shire of \$145M or 3.4%. The shire has seen a period of year on year growth in valuations and this small decrease represents a smoothing out of this. The decreases are shire wide and have impacted almost all property types.

The valuations across the shire have been taken into account when calculating the rate cap. Valuations have decreased, but the rate cap still applies, so individual property rates may not decrease. The Budget also includes an increase of 4.4% for waste charges to meet the increasing costs of managing waste. One aspect of the waste charge is the provision of a general waste management fee that is charged to all properties. This fee has subsidised the cost of transfer stations and collection of waste from public spaces and dumped rubbish. In January 2024, the Minister for Local Government

issued "Best Practice Guidelines" for service rates and charges, specifically relating to general waste. This will require removal of the general waste management fee, resulting in an increase to transfer station fees, reduction in services and the subsequent request for a rate cap exemption. Council is working to ensure compliance with these guidelines for the 2025/26 financial year.

The Councillors and staff have worked tirelessly to put together a balanced budget with weekly workshops to ensure key priorities are addressed in the budget and that the budget is fiscally responsible.

Liesbeth Long
Mayor
Central Goldfields Shire Council

Lucy Roffey
CEO
Central Goldfields Shire Council

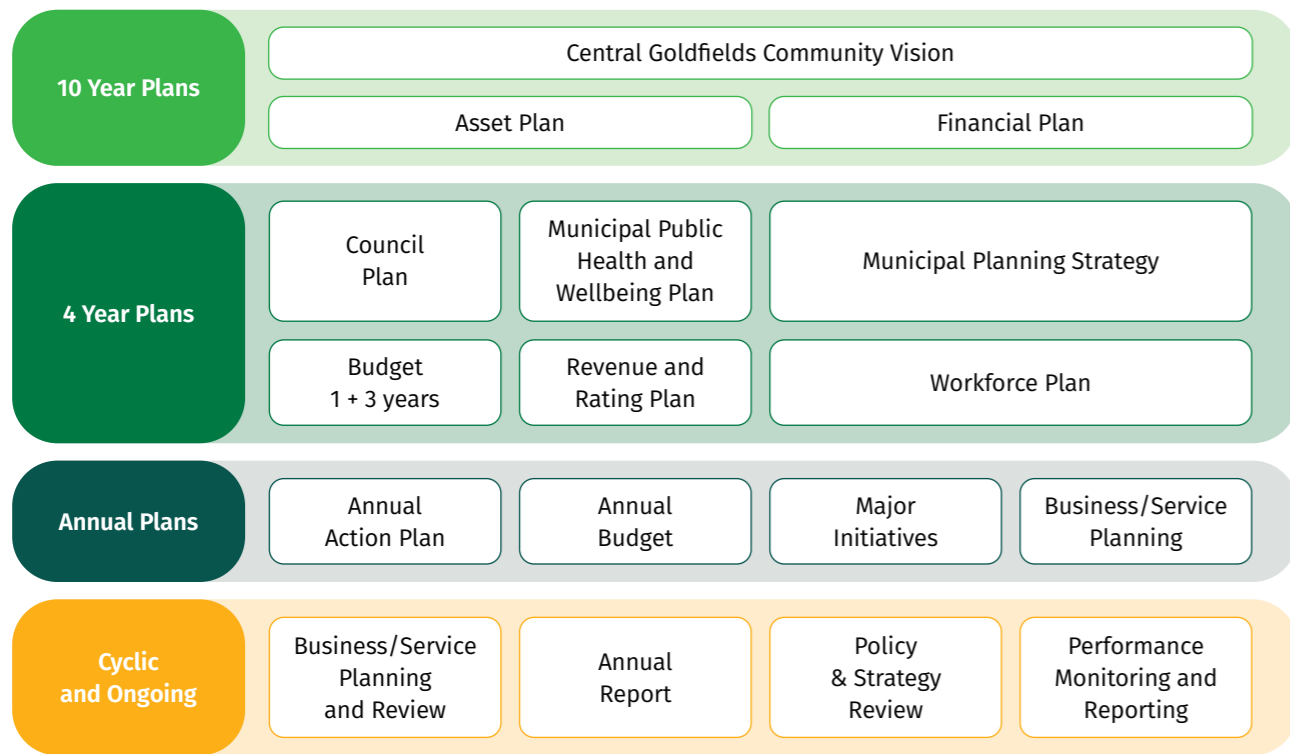
1. Link to the Integrated Strategic Planning and Reporting Framework

This section describes how the Budget links to the achievement of the Community Vision and Council Plan within an overall integrated strategic planning and reporting framework. This framework guides the Council in identifying community needs and aspirations over the long term (Community Vision 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 strategic planning and reporting framework that applies to local government in Victoria. At each stage of the integrated strategic planning and reporting framework there are opportunities for community and stakeholder input. This is important to ensure transparency and accountability to both residents and ratepayers.

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



1.1.2 Key planning considerations

Service level planning

Although councils have a legal obligation to provide some services— 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 running libraries, provision of building permits and provision of 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 an engaged, flourishing, lively and inclusive community.

Our mission

To seek, capture and develop opportunities to make our Shire a place of choice to live, work, visit and enjoy.

Our values

- Focus on imperatives and goals
- Value aspiration and achievement
- Encourage innovation and lifelong learning
- Embrace value-added teamwork and partnerships
- Utilise our diversity to find better solutions

1.3 Strategic objectives

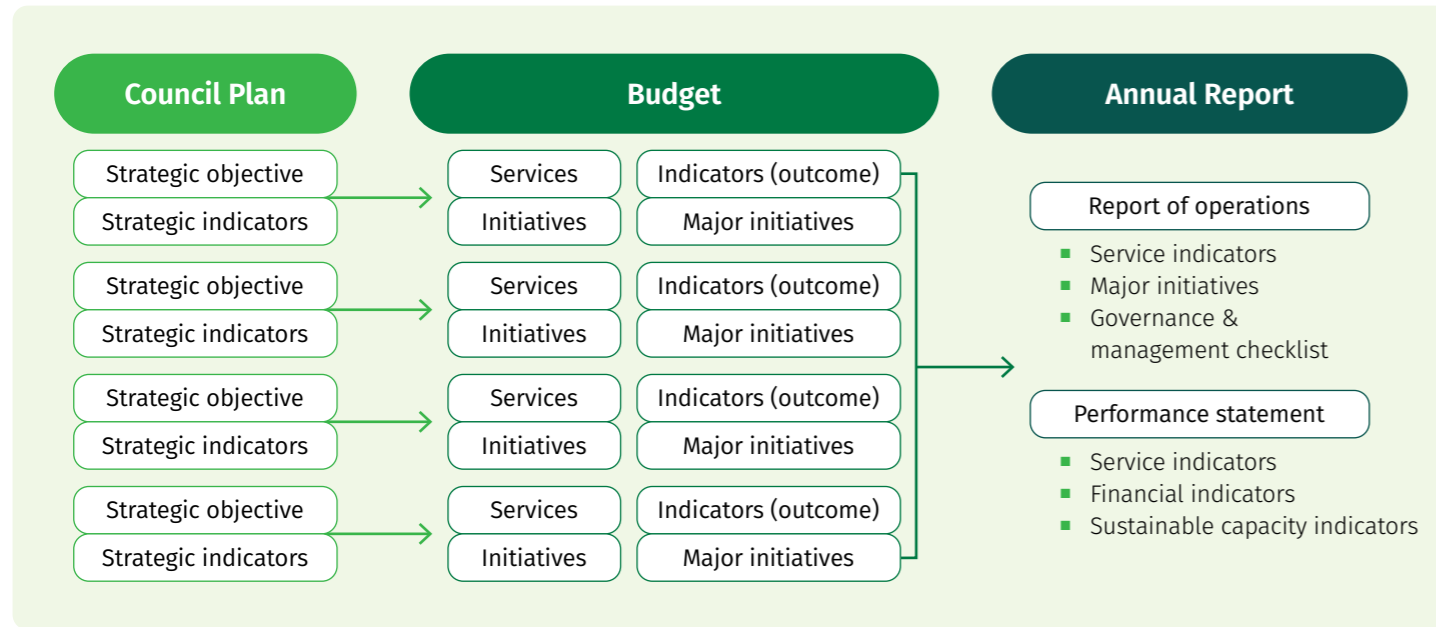
Council adopted the 2021 – 2025 Council Plan in October 2021.

As part of the Council plan process, four strategic objectives were set out as detailed below

Strategic Objective	Description
1 Our Community's Wellbeing	Strengthen and build inclusion and community intergenerational connections Nurture and celebrate creativity Support positive life journey development for all residents Encourage, support and facilitate healthy and safe communities Maximise volunteer efforts Value, celebrate and actively engage First Nations culture and people
2 Our Growing Economy	Retain, grow and attract our population Capitalise on tourism opportunities Support existing and new and emerging business and industry Develop a skilled and diverse workforce Strengthen digital infrastructure and capability
3 Our Spaces and Places	Provide engaging public spaces Provide infrastructure to meet community need Value and care for our heritage and culture assets Manage and reduce and reuse waste Care for the natural environment and take action on climate change
4 Leading Change	Actively engage, inform and build the leadership capacity of community members and organisations Provide financial sustainability and good governance Provide a safe, inclusive and supportive workplace Advocate and partner on matters of community importance

2. Services and service performance indicators

This section provides a description of the services and initiatives to be funded in the Budget for the 2024/25 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 Our Community's Wellbeing

Services

Service area	Description of services provided		2022/23 Actual \$'000	2023/24 Forecast \$'000	2024/25 Budget \$'000
Children and Family Services – comprising Family Day Care, Long Day Care, Kindergartens, Immunisation and Go Goldfields	Family Day Care One contractor operating a family day care service at Avoca.	<i>Inc</i>	2,959	3,032	2,917
		<i>Exp</i>	3,403	3,151	3,087
		<i>Surplus / (deficit)</i>	(444)	(119)	(170)
	Long Day Care 67 Place Long day care service.				
	Kindergarten 33 Place sessional kindergarten, offering 15 hours of 3 and 4 year old Kindergarten.				
	Immunisation Provides a range of vaccination options that are convenient and offer Immunisation options for residents of our shire most at risk of vaccine-preventable disease.				
	Go Goldfields A backbone team rooted in the community that provides strategic leadership, facilitates collaboration, and delivers evidence based programs and activities to enable every child in Central Goldfields to have every chance to grow up healthy, safe and confident.				
Maternal and 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>	361	503	444
		<i>Exp</i>	632	676	659
		<i>Surplus / (deficit)</i>	(271)	(173)	(215)
Library Services	Maryborough Regional Library has locations in Dunolly and Maryborough. It also has outreach services to Talbot Community Library and an outreach service to housebound patrons. The library service offers a diverse range of resources, services and programming accessible to the Central Goldfields Shire community as well as those outside the shire. The library is owned and operated by Council.	<i>Inc</i>	172	183	171
		<i>Exp</i>	644	558	587
		<i>Surplus / (deficit)</i>	(472)	(375)	(416)
Arts and Culture	Council's services to arts and culture are through the Central Goldfields Art Gallery, located in Maryborough. The Gallery features a diverse program of regularly changing exhibitions, including works from the permanent collection, curated exhibitions and touring exhibitions as well as educational and public programs.	<i>Inc</i>	13	14	3
		<i>Exp</i>	235	290	296
		<i>Surplus / (deficit)</i>	(222)	(276)	(293)

2.1 Our Community's Wellbeing (continued...)

Service area	Description of services provided		2022/23 Actual \$'000	2023/24 Forecast \$'000	2024/25 Budget \$'000
Community Development	Partnering with individuals, community groups and community organisations to identify and support implementation of community priorities and activities.	<i>Inc</i>	144	330	264
		<i>Exp</i>	310	615	666
		<i>Surplus / (deficit)</i>	(166)	(285)	(402)
Emergency Management	Ensures compliance and effective delivery of obligations under the Local Government Act, Emergency Management Act, and state plans and policies. Delivery of the Municipal Emergency Resources Program (MERP).	<i>Inc</i>	1,112	464	120
		<i>Exp</i>	1,157	589	181
		<i>Surplus / (deficit)</i>	(45)	(125)	(61)
Recreation Services and Facilities Management	Provides recreation facilities and services which includes the provision of the Maryborough Sport and Leisure Centre and outdoor swimming pools, strategic support to sporting clubs and users, and support for active sporting facilities and open space.	<i>Inc</i>	100	40	57
		<i>Exp</i>	1,078	1,025	1,003
		<i>Surplus / (deficit)</i>	(978)	(985)	(946)
Youth Services	Provides activities and programs through FReeZA, Engage!, L2P and Children & Young People First Project (CYPFP) funded initiatives to enhance confidence, support safety, improve mental health and build resilience.	<i>Inc</i>	199	218	176
		<i>Exp</i>	164	193	176
		<i>Surplus / (deficit)</i>	35	25	0
Compliance	Provides compliance and enforcement services to bring land use and development into compliance with the Planning and Environment Act and Central Goldfields Planning Scheme.	<i>Inc</i>	70	62	69
		<i>Exp</i>	269	421	527
		<i>Surplus / (deficit)</i>	(199)	(359)	(458)
Environmental Health and Sustainability	Provides a range of environmental health and public health services, education and the enforcement of relevant state legislation. Sustainability including Climate Action Plan and community consultation	<i>Inc</i>	42	82	56
		<i>Exp</i>	167	149	231
		<i>Surplus / (deficit)</i>	(125)	(67)	(175)
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>	154	167	163
		<i>Exp</i>	300	243	197
		<i>Surplus / (deficit)</i>	(146)	(76)	(34)

* It is important to note that in prior year budgets, Aged Care services were included here. The service ceased as of 1 March 2024.

Major Initiatives

- 1) Local laws review in line with legislation
- 2) Completion of the Indigenous garden at the Central Goldfields Art Gallery
- 3) Finalisation of the Open Space Strategy
- 4) Commencement of the Maryborough Tennis Courts renewal
- 5) Implementation of the Waste Water Management Plan

Other Initiatives

- 6) Continued focus on Community Development through programs delivered by the Community Partnerships team
- 7) Supporting the shire's Youth and Young People through delivery of various projects
- 8) Renewal of recreation facilities to provide improved equity across the municipality
- 9) Continue to support the community following the October 2022 floods through leadership including the Community Recovery Officer

Service Performance Outcome Indicators

Service	Indicator	2022/23 Actual	2023/24 Forecast	2024/25 Budget
Libraries	Participation	7.86%	7.86%	7.86%
Aquatic Facilities	Utilisation	4.65	4	4.65
Animal Management	Health and Safety	0%	0%	0%
Food Safety	Health and Safety	100%	100%	100%
Maternal and Child Health	Participation	87.93%	90.00%	90.00%

Service	Indicator	Performance Measure	Computation
Libraries	Participation	Library membership (Percentage of the population that are registered library members)	[Number of registered library members / Population] 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

2.2 Our Growing Economy

Services

Service area	Description of services provided		2022/23 Actual \$'000	2023/24 Forecast \$'000	2024/25 Budget \$'000
Economic Development	Provide economic development services to the council and community to effectively identify and pursue the Shire's competitive advantages to facilitate economic development and employment opportunities.	<i>Inc</i>	13	-	-
		<i>Exp</i>	457	555	190
		<i>Surplus/ (deficit)</i>	(444)	(555)	(190)
Tourism and Events	Tourism and Events Services works to: <ul style="list-style-type: none"> Attract, support, and ensure compliance of events that contribute to the visitor economy and community outcomes; deliver citizens events including Australia Day and Citizenship Ceremonies. Support and promote volunteering for Council services and programs as well as across the community. Plan and provide strategic initiatives to strengthen local tourism, in line with local and regional priorities 	<i>Inc</i>	155	76	36
		<i>Exp</i>	568	613	639
		<i>Surplus/ (deficit)</i>	(413)	(537)	(603)
Energy Breakthrough	Energy Breakthrough is Council's largest annual event and is delivered in partnership with Country Education Partnership. The event attracts around 15,000 over the five-day event with over \$3.66 million injected into the local economy. The event supports participation of 3,500 students from around local, state and interstate schools.	<i>Inc</i>	255	322	254
		<i>Exp</i>	666	624	537
		<i>Surplus/ (deficit)</i>	(411)	(302)	(283)
Building Services	Provide building control services to administer and enforce the Building Act and building regulations.	<i>Inc</i>	135	100	105
		<i>Exp</i>	194	225	298
		<i>Surplus/ (deficit)</i>	(59)	(125)	(193)
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>	287	314	171
		<i>Exp</i>	659	537	496
		<i>Surplus/ (deficit)</i>	(372)	(223)	(325)
Strategic Planning	Provides strategic land use planning to assess and manager future land uses, manage land use change and population and economic growth.	<i>Inc</i>	502	453	224
		<i>Exp</i>	509	526	302
		<i>Surplus/ (deficit)</i>	(7)	(73)	(78)

Service area	Description of services provided		2022/23 Actual \$'000	2023/24 Forecast \$'000	2024/25 Budget \$'000
VicRoads Agency	Provides a range of VicRoads services on behalf of VicRoads, from the Nolan Street building	<i>Inc</i>	314	335	300
		<i>Exp</i>	218	185	200
		<i>Surplus/ (deficit)</i>	96	150	100

Major Initiatives

- 1) Urban Residential Land Opportunities review
- 2) Finalisation of the Maryborough Heritage review
- 3) Continuation of the Maryborough, Carisbrook, Flagstaff Land Use Planning Framework

Other Initiatives

- 4) Collaboration on RUSH project enhancing the capacity of learning in the shire
- 5) Delivery of Tiny Towns projects subject to approval of grant funding
- 6) Delivery of a Central Goldfields Shire Official Visitor Guide

Service Performance Outcome Indicators

Service	Indicator	2022/23 Actual	2023/24 Forecast	2024/25 Budget
Statutory Planning	Decision making	50%	50%	50%

Service	Indicator	Performance Measure	Computation
Statutory planning	Service standard	Planning applications decided within required timeframes (percentage of regular and VicSmart planning application decisions made within legislated timeframes)	[Number of planning application decisions made within 60 days for regular permits and 10 days for VicSmart permits / Number of planning application decisions made] x100

2.3 Our Spaces and Places

Services

Service area	Description of services provided		2022/23 Actual \$'000	2023/24 Forecast \$'000	2024/25 Budget \$'000
Asset Management	Provides data collection, analysis and planning for the maintenance and renewal of all Council owned and managed infrastructure and assets. This is all facets of Infrastructure and Operations management of Council Assets including any external consultants such as valuers, inspections and condition assessments	<i>Inc</i>	266	93	16
		<i>Exp</i>	1,666	1,560	1,160
		<i>Surplus/ (deficit)</i>	(1,400)	(1,467)	(1,144)
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>	-	1	1
		<i>Exp</i>	360	300	267
		<i>Surplus/ (deficit)</i>	(360)	(299)	(266)
Depot	Provides facilities and workshops to support the activities of Council's outdoor operations.	<i>Inc</i>	29	27	22
		<i>Exp</i>	87	191	113
		<i>Surplus/ (deficit)</i>	(58)	(164)	(91)
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>	-	-	-
		<i>Exp</i>	49	57	55
		<i>Surplus/ (deficit)</i>	(49)	(57)	(55)
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>	16	62	36
		<i>Exp</i>	21	68	42
		<i>Surplus/ (deficit)</i>	(5)	(6)	(6)
Roads Maintenance	Provides the maintenance, construction and reconstruction of Council's transport associated infrastructure assets.	<i>Inc</i>	-	-	-
		<i>Exp</i>	1,593	1,549	1,625
		<i>Surplus/ (deficit)</i>	(1,593)	(1,549)	(1,625)
Parks and 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>	150	-	-
		<i>Exp</i>	1,195	1,231	1,265
		<i>Surplus/ (deficit)</i>	(1,045)	(1,231)	(1,265)
Plant	Supplies and maintains vehicle and plant to support Council's operations.	<i>Inc</i>	-	-	-
		<i>Exp</i>	497	392	434
		<i>Surplus/ (deficit)</i>	(497)	(392)	(434)

Service area	Description of services provided		2022/23 Actual \$'000	2023/24 Forecast \$'000	2024/25 Budget \$'000
Public Amenities	Provides cleaning and servicing to public amenity blocks.	<i>Inc</i>	-	-	-
		<i>Exp</i>	549	463	394
		<i>Surplus/ (deficit)</i>	(549)	(463)	(394)
Waste Management	Provides all waste management, policy development and education services from kerbside bin collection, transfer station management and management of closed land fill sites.	<i>Inc</i>	232	269	273
		<i>Exp</i>	2,826	3,531	3,866
		<i>Surplus/ (deficit)</i>	(2,594)	(3,262)	(3,593)

Service Performance Outcome Indicators

Service	Indicator	2022/23 Actual	2023/24 Forecast	2024/25 Budget
Roads	Condition	95.20%	95.00%	95.00%
Waste Collection	Waste Diversion	43.31%	43.00%	43.00%

Service	Indicator	Performance Measure	Computation
Roads	Condition	Sealed local roads below the intervention level (percentage of sealed local roads that are below the renewal intervention level set by Council and not requiring renewal)	[Number of kilometres of sealed local roads below the renewal intervention level set by Council / Kilometres of sealed local roads] x100
Waste management	Waste diversion	Kerbside collection waste diverted from landfill. (Percentage of recyclables and green organics collected from kerbside bins that is diverted from landfill)	[Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins] x100

Major Initiatives

- 1) Review of Kerbside Collection service to align with new State Government requirements.
- 2) Road Renewal program including Roads to Recovery, Local Roads and Community Infrastructure funding Round 4 and Transport Accident Commission funding
- 3) Completion of Whirakee Open Space enhancement
- 4) Completion of Maryborough Town Hall renewal works

Other Initiatives

- 5) Planned Building upgrades schedule
- 6) Drainage works including Christian St bridge Maryborough as well as betterment works funded by Federal Government

2.4 Leading Change

Services

Service area	Description of services provided		2022/23 Actual \$'000	2023/24 Forecast \$'000	2024/25 Budget \$'000
Community Engagement	The purpose of Council's Community Engagement Team is to provide our community with clear, transparent and targeted communications and engagement opportunities that are bottom up, planned and accessible to all community members.	<i>Inc</i>	10	-	-
		<i>Exp</i>	387	400	514
		<i>Surplus/ (deficit)</i>	(377)	(400)	(514)
Customer Service	Provides a full range of Customer Service functions to face to face customers and via phone with a high focus on the customer's needs as the first point of contact.	<i>Inc</i>	-	-	-
		<i>Exp</i>	253	267	306
		<i>Surplus/ (deficit)</i>	(253)	(267)	(306)
Governance Property & 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. Also includes governance, property, risk management and procurement functions.	<i>Inc</i>	233	135	146
		<i>Exp</i>	1,252	1,442	1,731
		<i>Surplus/ (deficit)</i>	(1,019)	(1,307)	(1,585)
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>	-	-	-
		<i>Exp</i>	1,017	1,088	1,122
		<i>Surplus/ (deficit)</i>	(1,017)	(1,088)	(1,122)
Finance	Provides a full suite of financial management, including corporate financial planning, monitoring and reporting for both internal and external customers. The team also is responsible for accounts payable, accounts receivable, asset financial management, cashflow management, treasury and borrowings and management of corporate credit cards. The rates team is responsible for the issuance and administration of annual rates notices across the shire. The team also ensures compliance with the annual rate cap, and supports the Council elections on a four year basis	<i>Inc</i>	693	302	211
		<i>Exp</i>	2,808	1,148	1,082
		<i>Surplus/ (deficit)</i>	(2,115)	(846)	(872)

Service area	Description of services provided		2022/23 Actual \$'000	2023/24 Forecast \$'000	2024/25 Budget \$'000
Human Resources	The People and Culture team through collaboration and partnerships focus on creating a positive workplace where employees feel safe, supported, can reach their full potential, are actively engaged and inspired by their employment experience and the work that they do. We achieve this by providing authoritative advice on people matters to ensure good governance and realization of a skilled and diverse workforce.	<i>Inc</i>	-	-	-
		<i>Exp</i>	839	966	984
		<i>Surplus/ (deficit)</i>	(839)	(966)	(984)
Information Management	Provides lifecycle management of all information held by Council.	<i>Inc</i>	-	-	-
		<i>Exp</i>	175	158	151
		<i>Surplus/ (deficit)</i>	(175)	(158)	(151)
Information Technology	Provides the information communication technology platform that enables the organisation to interact electronically with all of its customers.	<i>Inc</i>	-	-	-
		<i>Exp</i>	1,286	1,438	1,424
		<i>Surplus/ (deficit)</i>	(1,286)	(1,438)	(1,424)
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>	344	565	673
		<i>Exp</i>	561	701	740
		<i>Surplus/ (deficit)</i>	(217)	(136)	(67)
Grants Commission	Financial Assistance Grants distributed by the Victoria Grants Commission.	<i>Inc</i>	6,394	5,102	5,526
		<i>Exp</i>	-	-	-
		<i>Surplus/ (deficit)</i>	6,394	5,102	5,526

Service Performance Outcome Indicators

Service	Indicator	2022/23 Actual	2023/24 Forecast	2024/25 Budget
Governance	Satisfaction	50%	50%	50%

Service	Indicator	Performance Measure	Computation
Governance	Consultation and engagement	Satisfaction with community consultation and engagement. (Community satisfaction rating out of 100 with the consultation and engagement efforts of Council)	Community satisfaction rating out of 100 with how Council has performed on community consultation and engagement

2.4 Leading Change (continued...)

Major Initiatives

- 1) Rural Council Transformation Project which includes the upgrade of various Council systems
- 2) 2024 Council Elections
- 3) Council plans and strategies for the coming four (4) years as legislated, i.e. Council Plan and Long Term Financial Plan

Other Initiatives

- 4) Cyber Security Strategy
- 5) Updated Council website including enhanced capabilities for community liaison with Council

	Surplus/ (Deficit) \$'000	Expenditure \$'000	Income / Revenue \$'000
Our Community's Wellbeing	(3,050)	7,610	4,560
Our Growing Economy	(1,572)	2,662	1,090
Our Spaces and Places	(8,005)	8,353	348
Leading Change	(1,499)	8,054	6,556
Total	(14,126)	26,679	12,554

Expenses added in:

Depreciation	8,264
Finance costs	99
Others	-
Surplus/(Deficit) before funding sources	(22,489)

Funding sources added in:

Rates and charges revenue	13,833
Waste charge revenue	4,446
Capital Grants	7,512
Total funding sources	25,792
Operating surplus/(deficit) for the year	3,303



3. Financial Statements

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

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

Comprehensive Income Statement

Balance Sheet

Statement of Changes in Equity

Statement of Cash Flows

Statement of Capital Works

Statement of Human Resources

Comprehensive Income Statement

For the four years ending 30 June 2028

	NOTES	Forecast	Budget	Projections		
		Actual				
		2023/24 \$'000	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000	2027/28 \$'000
Income / Revenue						
Rates and charges	4.1.1	17,673	18,279	18,901	19,468	20,052
Statutory fees and fines	4.1.2	503	511	526	542	558
User fees	4.1.3	1,476	1,265	1,302	1,342	1,382
Grants – operating	4.1.4	11,388	9,841	10,136	10,440	10,754
Grants – capital	4.1.4	9,552	7,512	8,350	3,480	3,920
Contributions – monetary	4.1.5	14	210	210	210	210
Other income	4.1.6	898	727	749	771	794
Total income / revenue		41,504	38,345	40,174	36,253	37,670
Expenses						
Employee costs	4.1.7	14,873	15,336	15,796	16,270	16,758
Materials and services	4.1.8	13,962	10,963	11,365	11,706	12,057
Depreciation	4.1.9	7,562	8,201	8,304	8,780	8,908
Depreciation – right of use assets	4.1.10	62	62	62	62	62
Provision for bad debts		2	1	1	1	1
Borrowing costs		92	99	149	224	224
Other expenses	4.1.11	377	379	390	402	414
Total expenses		36,930	35,042	36,067	37,445	38,425
Surplus/(deficit) for the year		4,574	3,303	4,107	(1,192)	(755)
Other comprehensive income						
Items that will not be reclassified to surplus or deficit in future periods						
Net asset revaluation gain /(loss)		4,199	4,258	22,514	4,568	4,610
Total other comprehensive income		4,199	4,258	22,514	4,568	4,610
Total comprehensive result		8,773	7,562	26,621	3,376	3,855

Balance Sheet

For the four years ending 30 June 2028

	NOTES	Forecast	Budget	Projections		
		Actual				
		2023/24 \$'000	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000	2027/28 \$'000
Assets						
Current assets						
Cash and cash equivalents		5,016	4,041	6,568	5,113	5,033
Trade and other receivables		5,609	4,518	7,344	5,717	5,628
Other financial assets		643	662	682	703	703
Inventories		42	42	42	42	42
Prepayments		402	400	400	400	400
Other assets		1,688	1,700	1,700	1,700	1,700
Total current assets	4.2.1	13,400	11,364	16,737	13,675	13,506
Non-current assets						
Property, infrastructure, plant & equipment		419,866	425,838	450,270	456,839	460,995
Right-of-use assets	4.2.4	318	233	193	153	111
Total non-current assets	4.2.1	420,183	426,071	450,463	456,992	461,106
Total assets		433,584	437,435	467,200	470,667	474,612
Liabilities						
Current liabilities						
Trade and other payables		6,844	2,160	2,225	2,298	2,367
Trust funds and deposits		871	897	924	952	980
Provisions		1,333	1,269	1,307	1,346	1,386
Lease liabilities	4.2.4	62	53	53	53	53
Total current liabilities	4.2.2	9,110	4,379	4,509	4,649	4,786
Non-current liabilities						
Provisions		2,110	2,173	2,239	2,244	2,248
Interest-bearing liabilities	4.2.3	2,089	3,089	6,089	6,089	6,089
Lease liabilities	4.2.4	218	175	123	70	17
Total non-current liabilities	4.2.2	4,417	5,437	8,451	8,403	8,354
Total liabilities		13,527	9,816	12,960	13,051	13,140
Net assets		420,057	427,619	454,240	457,616	461,471
Equity						
Accumulated surplus		143,098	146,401	150,508	149,316	148,561
Reserves		276,960	281,218	303,732	308,300	312,910
Total equity		420,057	427,619	454,240	457,616	461,471

Statement of Changes in Equity

For the four years ending 30 June 2028

	NOTES	Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
2024 Forecast Actual					
Balance at beginning of the financial year		407,086	134,325	272,295	466
Surplus/(deficit) for the year		8,773	8,773	-	-
Net asset revaluation gain/(loss)		4,199	-	4,199	-
Balance at end of the financial year		420,057	143,098	276,494	466
2025 Budget					
Balance at beginning of the financial year		420,057	143,098	276,494	466
Surplus/(deficit) for the year		3,303	3,303	-	-
Net asset revaluation gain/(loss)		4,258	-	4,258	-
Balance at end of the financial year	4.3.2	427,619	146,401	280,752	466
2026					
Balance at beginning of the financial year		427,619	146,401	280,752	466
Surplus/(deficit) for the year		4,107	4,107	-	-
Net asset revaluation gain/(loss)		22,514	-	22,514	-
Balance at end of the financial year		454,240	150,508	303,266	466
2027					
Balance at beginning of the financial year		454,240	150,508	303,266	466
Surplus/(deficit) for the year		(1,192)	(1,192)	-	-
Net asset revaluation gain/(loss)		4,568	-	4,568	-
Balance at end of the financial year		457,616	149,316	307,834	466
2028					
Balance at beginning of the financial year		457,616	149,316	307,834	466
Surplus/(deficit) for the year		(755)	(755)	-	-
Net asset revaluation gain/(loss)		4,610	-	4,610	-
Balance at end of the financial year		461,471	148,561	312,444	466

Statement of Cash Flows

For the four years ending 30 June 2028

	Notes	Forecast Actual 2023/24 \$'000	Budget 2024/25 \$'000	Projections 2025/26 \$'000	2026/27 \$'000	2027/28 \$'000
		Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)
Cash flows from operating activities						
Rates and charges		16,259	16,817	17,389	17,910	18,448
Statutory fees and fines		503	511	526	542	558
User fees		1,476	1,391	1,433	1,476	1,520
Grants – operating		11,388	9,841	10,136	10,440	10,754
Grants – capital		9,552	7,512	8,350	3,480	3,920
Contributions – monetary		14	210	210	210	210
Interest received		192	112	115	116	119
Other receipts		706	615	633	656	675
Employee costs		(14,873)	(15,336)	(15,796)	(16,270)	(16,758)
Materials and services		(13,962)	(12,059)	(12,501)	(12,876)	(13,263)
Other payments		(469)	(526)	(593)	(689)	(702)
Net cash provided by/(used in) operating activities	4.4.1	10,786	9,088	9,902	4,995	5,481
Cash flows from investing activities						
Payments for property, infrastructure, plant and equipment		(11,042)	(11,162)	(10,574)	(6,874)	(6,090)
Net cash provided by/(used in) investing activities	4.4.2	(11,042)	(11,162)	(10,574)	(6,874)	(6,090)
Cash flows from financing activities						
Finance costs		92	99	149	224	224
Proceeds from borrowings		-	1,000	3,000	-	-
Repayment of borrowings		-	-	50	200	304
Net cash provided by/(used in) financing activities	4.4.3	92	1,099	3,199	424	528
Net increase/(decrease) in cash & cash equivalents		(164)	(975)	2,527	(1,455)	(80)
Cash and cash equivalents at the beginning of the financial year		5,180	5,016	4,041	6,568	5,113
Cash and cash equivalents at the end of the financial year		5,016	4,041	6,568	5,113	5,033

Statement of Capital Works

For the four years ending 30 June 2028

NOTES	Forecast	Budget	Projections		
	Actual				
	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000	2027/28 \$'000
Property					
Land improvements	2,138	3,703	37	537	1,037
Total land	2,138	3,703	37	537	1,037
Buildings	3,236	1,685	7,770	620	620
Total buildings	3,236	1,685	7,770	620	620
Total property	5,374	5,388	7,807	1,157	1,657
Plant and equipment					
Plant, machinery and equipment	629	1,065	1,330	825	825
Computers and telecommunications	272	1,055	400	400	400
Total plant and equipment	901	2,120	1,730	1,225	1,225
Infrastructure					
Roads	6,815	3,856	3,120	4,250	3,080
Bridges	64	2,000	95	495	95
Footpaths and cycleways	151	220	110	110	110
Drainage	262	270	160	160	750
Waste management	-	-	100	100	100
Parks, open space and streetscapes	10	5	-	-	-
Aerodromes	-	59	-	-	-
Other infrastructure	225	35	95	1,095	595
Total infrastructure	7,527	6,445	3,680	6,210	4,730
Total capital works expenditure	4.5.1 13,802	13,953	13,217	8,592	7,612
Represented by:					
New asset expenditure	386	1,102	-	-	-
Asset renewal expenditure	10,287	7,627	12,817	8,192	7,212
Asset expansion expenditure	-	-	-	-	-
Asset upgrade expenditure	3,129	5,224	400	400	400
Total capital works expenditure	4.5.1 13,802	13,953	13,217	8,592	7,612
Funding sources represented by:					
Grants	9,552	7,512	8,350	3,480	3,920
Contributions	-	140	-	-	-
Council cash	4,250	5,301	3,367	5,112	3,692
Borrowings	-	1,000	1,500	-	-
Total capital works expenditure	4.5.1 13,802	13,953	13,217	8,592	7,612

Statement of Human Resources

For the four years ending 30 June 2028

	Forecast	Budget	Projections		
	Actual				
	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000	2027/28 \$'000
Staff expenditure					
Employee costs – operating	14,873	15,336	15,796	16,270	16,758
Employee costs – capital	1,460	1,867	1,769	1,150	1,019
Total staff expenditure	16,333	17,203	17,565	17,420	17,777
	FTE	FTE	FTE	FTE	FTE
Staff numbers					
Employees	142.8	162.8	162.8	162.8	162.8
Total staff numbers	142.8	162.8	162.8	162.8	162.8

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

Department	Budget 2024/25 \$'000	Comprises			
		Permanent		Casual	Temporary
		Full Time \$'000	Part time \$'000	\$'000	\$'000
Executive and Community Engagement	1,370	1,289	81	-	-
Infrastructure Assets and Planning	5,102	3,640	1,042	59	361
Community Wellbeing	5,725	1,676	2,636	180	1,233
Corporate Performance	2,899	2,013	559	30	297
Total permanent staff expenditure	15,096	8,618	4,318	269	1,891
Other employee related expenditure	240				
Capitalised labour costs	1,867				
Total expenditure	17,203				

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

Department	Budget 2024/25	Comprises			
		Permanent		Casual	Temporary
		Full Time	Part time		
Executive and Community Engagement	10	9	1	-	-
Infrastructure Assets and Planning	67	51	11	1	4
Community Wellbeing	59	22	35	0	1
Corporate Performance	28	20	6	0	1
Total staff	163	102	53	1	6

Summary of Planned Human Resources Expenditure

For the four years ending 30 June 2028

	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000	2027/28 \$'000
Executive and Community Engagement				
Permanent – Full time	1,289	1,328	1,368	1,409
Women	856	881	908	935
Men	434	447	460	474
Persons of self-described gender	0	0	0	0
Permanent – Part time	81	83	86	89
Women	81	83	86	89
Men	0	0	0	0
Persons of self-described gender	0	0	0	0
Total Executive and Community Engagement	1,370	1,411	1,453	1,497
Infrastructure Assets and Planning				
Permanent – Full time	3,640	3,749	3,861	3,977
Women	319	328	338	348
Men	3,321	3,421	3,523	3,629
Persons of self-described gender	0	0	0	0
Permanent – Part time	1,042	1,073	1,106	1,139
Women	522	537	553	570
Men	521	536	552	569
Persons of self-described gender	0	0	0	0
Total Infrastructure Assets and Planning	4,682	4,822	4,967	5,116
Community Wellbeing				
Permanent – Full time	1,676	1,726	1,778	1,831
Women	1,193	1,228	1,265	1,303
Men	484	498	513	528
Persons of self-described gender	0	0	0	0
Permanent – Part time	2,636	2,715	2,796	2,880
Women	2,433	2,506	2,581	2,658
Men	203	209	215	222
Persons of self-described gender	0	0	0	0
Total Community Wellbeing	4,312	4,441	4,574	4,711
Corporate Performance				
Permanent – Full time	2,013	2,073	2,135	2,199
Women	1,595	1,643	1,692	1,743
Men	418	430	443	456
Persons of self-described gender	0	0	0	0
Permanent – Part time	559	576	593	611
Women	414	426	439	452
Men	146	150	154	159
Persons of self-described gender	0	0	0	0
Total Corporate Performance	2,572	2,649	2,728	2,810
Casuals, temporary and other expenditure	2,401	2,473	2,547	2,624
Capitalised labour costs	1,867	1,769	1,150	1,019
Total staff expenditure	15,336	15,796	16,270	16,758

	2024/25 FTE	2025/26 FTE	2026/27 FTE	2027/28 FTE
Executive and Community Engagement				
Permanent – Full time	9.0	9.0	9.0	9.0
Women	6.0	6.0	6.0	6.0
Men	3.0	3.0	3.0	3.0
Persons of self-described gender	0.0	0.0	0.0	0.0
Permanent – Part time	0.7	0.7	0.7	0.7
Women	0.7	0.7	0.7	0.7
Men	0.0	0.0	0.0	0.0
Persons of self-described gender	0.0	0.0	0.0	0.0
Total Executive and Community Engagement	9.7	9.7	9.7	9.7
Infrastructure Assets and Planning				
Permanent – Full time	52.6	52.6	52.6	52.6
Women	9.6	9.6	9.6	9.6
Men	43.0	43.0	43.0	43.0
Persons of self-described gender	0.0	0.0	0.0	0.0
Permanent – Part time	13.8	13.8	13.8	13.8
Women	7.0	7.0	7.0	7.0
Men	6.8	6.8	6.8	6.8
Persons of self-described gender	0.0	0.0	0.0	0.0
Total Infrastructure Assets and Planning	66.4	66.4	66.4	66.4
Community Wellbeing				
Permanent – Full time	22.6	22.6	22.6	22.6
Women	16.8	16.8	16.8	16.8
Men	5.8	5.8	5.8	5.8
Persons of self-described gender	0.0	0.0	0.0	0.0
Permanent – Part time	35.4	35.4	35.4	35.4
Women	33.4	33.4	33.4	33.4
Men	2.0	2.0	2.0	2.0
Persons of self-described gender	0.0	0.0	0.0	0.0
Total Community Wellbeing	58.0	58.0	58.0	58.0
Corporate Performance				
Permanent – Full time	20.9	20.9	20.9	20.9
Women	15.9	15.9	15.9	15.9
Men	5.0	5.0	5.0	5.0
Persons of self-described gender	0.0	0.0	0.0	0.0
Permanent – Part time	6.5	6.5	6.5	6.5
Women	4.5	4.5	4.5	4.5
Men	2.0	2.0	2.0	2.0
Persons of self-described gender	0.0	0.0	0.0	0.0
Total Corporate Performance	27.4	27.4	27.4	27.4
Casuals and temporary staff	1.4	1.4	1.4	1.4
Capitalised labour	21.0	19.9	12.9	11.5
Total staff numbers	162.8	162.8	162.8	162.8

4. Notes to the financial statements

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

4.1 Comprehensive Income Statement

4.1.1 Rates and charges

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

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

In developing the Budget, rates and charges were identified as an important source of revenue. Planning for future rate increases has therefore been an important component of the financial planning process. The Fair Go Rates System (FGRS) sets out the maximum amount councils may increase rates in a year. For 2024/25 the FGRS cap has been set at 2.75%. The cap applies to both general rates and municipal charges and is calculated on the basis of council's average rates and charges.

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

To achieve these objectives while maintaining service levels and a strong capital expenditure program, the average general rate and the municipal charge will increase by 2.75% in line with the rate cap.

Waste costs are recovered on a cost neutral basis and an increase of 4.4% has been included in the 2024/25 budget. Waste charges do not form part of the rate cap as outlined above.

This will raise total rates and charges for 2024/25 to \$18.279m.

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

	2023/24 Forecast Actual \$'000	2024/25 Budget \$'000	Change \$'000	%
General rates*	11,689	12,053	364	3.11%
Municipal charge*	1,670	1,673	3	0.19%
Service rates and charges	4,256	4,446	190	4.47%
Supplementary rates and rate adjustments**	-	50	50	100.00%
Interest on rates and charges	58	57	-1	-1.72%
Total rates and charges	17,673	18,279	606	3.43%

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

** Supplementary rates are raised each year with new or updated properties. For the purposes of Forecast/Actual, these are included in the General Rates amount. This is to ensure the rate cap is inclusive of these new rates.

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

Type or class of land	2023/24 cents/\$CIV*	2024/25 cents/\$CIV*	Change
General rate for rateable residential properties – Maryborough*	0.003040	0.003105	2.14%
General rate for rateable residential properties – Other*	0.002675	0.002807	4.93%
General rate for rateable vacant land properties*	0.003692	0.003943	6.81%
General rate for rateable commercial properties – Maryborough*	0.004869	0.004968	2.03%
General rate for rateable commercial properties – Other*	0.004134	0.004373	5.77%
General rate for rateable industrial properties*	0.003343	0.003416	2.17%
General rate for rateable farm properties*	0.002189	0.002484	13.48%

* Rates in the dollar is subject to change based on final valuations

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

Type or class of land	2023/24 \$'000	2024/25 \$'000	Change \$'000	%
Residential – Maryborough	4,637	4,617	-20	-0.43%
Residential – Other	2,742	2,828	86	3.12%
Vacant Land	547	613	67	12.22%
Commercial – Maryborough	798	820	21	2.65%
Commercial – Other	120	129	9	7.79%
Industrial	182	189	7	4.02%
Farm	2,663	2,857	194	7.28%
Total amount to be raised by general rates	11,689	12,053	364	3.11%

4.1.1(d) The number of assessments in relation to each type or class of land, and the total number of assessments, compared with the previous financial year

Type or class of land	2023/24 Number	2024/25 Number	Change Number	%
Residential – Maryborough	4,133	4,133	-	0.00%
Residential – Other	2,400	2,399	-1	-0.04%
Vacant Land	875	874	-1	-0.11%
Commercial – Maryborough	243	243	-	0.00%
Commercial – Other	84	83	-1	-1.19%
Industrial	114	114	-	0.00%
Farm	1,032	1,032	-	0.00%
Total number of assessments	8,881	8,878	-3	-0.03%

4.1.1(e) The basis of valuation to be used is the Capital Improved Value (CIV)

4.1 Comprehensive Income Statement (continued...)

4.1.1(f) The estimated total value of each type or class of land, and the estimated total value of land, compared with the previous financial year

Type or class of land	2023/24	2024/25	Change	
	\$'000	\$'000	\$'000	%
Residential – Maryborough	1,525,289	1,486,988	-38,301	-2.51%
Residential – Other	1,025,103	1,007,445	-17,658	-1.72%
Vacant Land	148,029	155,534	7,505	5.07%
Commercial – Maryborough	163,985	164,970	985	0.60%
Commercial – Other	28,943	29,497	554	1.91%
Industrial	54,472	55,459	987	1.81%
Farm	1,216,747	1,150,273	-66,474	-5.46%
Total value of land	4,162,568	4,050,166	-112,402	-2.70%

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

Type of Charge	Per Rateable Property	Per Rateable Property	Change	
	2023/24	2024/25	\$	%
Municipal	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	2023/24	2024/25	Change	
	\$	\$	\$	%
Municipal	1,670	1,673	3	0.19%

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

Type of Charge	Per Rateable Property	Per Rateable Property	Change	
	2023/24	2024/25	\$	%
Standard Garbage Charge	193.54	202.13	9	4.44%
Non-Standard Garbage Charge	330.93	345.62	15	4.44%
Waste Management Fee	168.07	175.53	7	4.44%
Recycling Charge	173.14	180.83	8	4.44%
Green Waste Service (optional)	86.90	90.76	4	4.44%
Total	952.58	994.87	42	4.44%

4.1.1(j) The estimated total amount to be raised by each type of service rate or charge, and the estimated total amount to be raised by service rates and charges, compared with the previous financial year

Type of Charge	2023/24	2024/25	Change	
	\$	\$	\$	%
Standard Garbage Charge	1,141	1,191	50	4.35%
Non-Standard Garbage Charge	335	349	14	4.31%
Waste Management Fee	1,412	1,475	63	4.47%
Recycling Charge	1,190	1,243	53	4.45%
Green Waste Service (optional)	178	188	10	5.62%
Total	4,256	4,446	190	4.47%

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

	2023/24	2024/25	Change	
	\$'000	\$'000	\$'000	%
Total amount to be raised by general rates	11,689	12,053	364	3.11%
Total amount to be raised by the municipal charge	1,670	1,673	3	0.19%
Total amount to be raised by waste charges	4,256	4,446	190	4.47%
Total Rates and charges	17,615	18,172	557	3.16%

4.1.1(l) Fair Go Rates System Compliance

Central Goldfields Shire Council is required to comply with the State Government's Fair Go Rates System (FGRS). The table below details the budget assumptions consistent with the requirements of the Fair Go Rates System.

	2023/24	2024/25
Total Rates	\$11,689,205	\$12,053,322
Number of rateable properties	8,881	8,878
Base Average Rate	\$1,316.20	\$1,357.66
Maximum Rate Increase (set by the State Government)	3.50%	2.75%
Capped Average Rate	\$1,504.22	\$1,546.10
Maximum General Rates and Municipal Charges Revenue	\$13,358,937	\$13,726,286
Budgeted General Rates and Municipal Charges Revenue	\$13,358,937	\$13,726,286
Budgeted Supplementary Rates	\$50,000	\$50,000
Budgeted Total Rates and Municipal Charges Revenue	\$13,408,937	\$13,776,286

4.1.1(m) Any significant changes that may affect the estimated amounts to be raised by rates and charges

There are no known significant changes which may affect the estimated amounts to be raised by rates and charges. However, the total amount to be raised by rates and charges may be affected by:

- The making of supplementary valuations (2024/25: estimated \$50,000 and 2023/24: \$137,000)
- 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 Comprehensive Income Statement (continued...)

4.1.1(n) Differential rates

- Residential Maryborough rate of 0.3105% (0.3105 cents in the dollar of CIV) for all rateable residential properties situated within the Maryborough District boundary
- Residential Other rate of 0.2807% (0.2807 cents in the dollar of CIV) for all rateable residential properties situated outside the Maryborough District boundary
- Vacant Land rate of 0.3943% (0.3943 cents in the dollar of CIV) for all rateable vacant land properties
- Commercial Maryborough rate of 0.4968% (0.4968 cents in the dollar of CIV) for all rateable commercial properties situated within the Maryborough District boundary
- Commercial Other rate of 0.04373% (0.4373 cents in the dollar of CIV) for all rateable commercial properties situated outside the Maryborough District boundary
- Industrial rate of 0.3416% (0.3416 cents in the dollar of CIV) for all rateable industrial properties
- Farm Land rate of 0.2484% (0.2484 cents in the dollar of CIV) for all rateable farm properties.

4.1.2 Statutory fees and fines

	Forecast Actual	Budget	Change	
	2023/24 \$'000	2024/25 \$'000	\$'000	%
Infringements and costs	35	42	6	17.25%
Land Information and Building Certificate Fees	17	15	-1	-8.57%
Permits	94	113	19	20.22%
Registrations	185	181	-4	-2.01%
Town planning fees	167	157	-10	-5.99%
Other	5	3	-2	-40.00%
Total statutory fees and fines	503	511	8	1.59%

4.1.3 User fees

	Forecast Actual	Budget	Change	
	2023/24 \$'000	2024/25 \$'000	\$'000	%
Childcare	495	480	-15	-2.95%
Aged Care*	175	-	-175	-100.00%
Transfer Station	91	84	-7	-8.00%
VicRoads Agency	300	280	-20	-6.60%
Energy Breakthrough	154	170	16	10.61%
Hire Fees	61	56	-5	-8.50%
Immunisation	13	15	2	15.38%
Other	187	180	-8	-4.01%
Total user fees	1,476	1,265	-212	-14.33%

* Central Goldfields Shire Council exited Aged Care services as at 1 March 2024. As such, there is a forecast balance for the 2023/24 year but nothing onwards

4.1.4 Grants

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

	Forecast Actual	Budget	Change	
	2023/24 \$'000	2024/25 \$'000	\$'000	%
Grants were received in respect of the following:				
Summary of grants				
Commonwealth funded grants	7,766	7,371	(395)	-5%
State funded grants	3,622	2,470	(1,151)	-32%
Total grants received	11,388	9,841	-1,547	-14%
(a) Operating Grants				
Recurrent – Commonwealth Government				
Financial Assistance Grants	5,325	5,526	201	4%
Family day care	1,584	1,745	161	10%
General home care*	857	-	(857)	-100%
Recurrent – State Government				
Aged*	112	-	(112)	-100%
School crossing	46	46	-	0%
Library	165	165	0	0%
Kindergarten	606	409	(197)	-33%
MCH	374	315	(59)	-16%
Youth	214	176	(38)	-18%
Community Safety	215	180	(35)	-16%
Total recurrent grants	9,498	8,560	-938	-10%
Non-recurrent – Commonwealth				
Creative Station Activation	-	100	100	100%
Non-recurrent – State Government				
Community Safety	20	-	(20)	-100%
Children and Families	422	672	251	59%
Recreation	11	-	(11)	-100%
Community	649	448	(201)	-31%
Other	329	-	(329)	-100%
Libraries	14	-	(14)	-100%
Flood Works	343	-	(343)	-100%
Youth	102	60	(42)	-41%
Total non-recurrent grants	1,890	1,281	-609	-32%
Total operating grants	11,388	9,841	-1,547	-14%

4.1 Comprehensive Income Statement (continued...)

4.1.4 Grants (continued)

	Forecast Actual 2023/24 \$'000	Budget 2024/25 \$'000	Change \$'000	%
(b) Capital Grants				
Recurrent – Commonwealth Government				
Roads to recovery	1,579	811	(768)	-49%
Local Roads and Community Infrastructure	1,013	695	(318)	-31%
Total recurrent grants	2,592	1,506	(1,086)	-42%
Non-recurrent – Commonwealth Government				
Aerodrome	80	30	(51)	-63%
Bridge Renewal Program	–	500	500	100%
Flood Works	4,332	950	(3,382)	-78%
Non-recurrent – State Government				
Art Gallery	238	–	(238)	-100%
Carisbrook Bowling Green	16	–	(16)	-100%
Carisbrook Drainage	18	–	(18)	-100%
Deledio Netball Court Redevelopment	607	–	(607)	-100%
Energy Breakthrough	52	–	(52)	-100%
Goldfields Reservoir Stabilisation	337	783	446	132%
Maryborough Outdoor Pool	750	–	(750)	-100%
Maryborough Tennis Centre Court Redevelopment	–	320	320	100%
Rural Council Transformation Program	450	490	40	9%
Sports and Recreation Lighting	–	40	40	100%
Sport and Recreation Victoria – Deledio Recreation Reserve	–	1,000	1,000	100%
TAC Road Safety Program	–	1,400	1,400	100%
Tiny Towns	–	494	494	100%
Transfer stations	80	–	(80)	-100%
Total non-recurrent grants	6,960	6,006	(954)	-14%
Total capital grants	9,552	7,512	(2,040)	-21%
Total Grants	20,940	17,353	(3,586)	-0

* Central Goldfields Shire Council exited Aged Care services as at 1 March 2024. As such, there is a forecast balance for the 2023/24 year but nothing onwards.

4.1.5 Contributions (monetary)

	Forecast Actual 2023/24 \$'000	Budget 2024/25 \$'000	Change \$'000	%
Community	14	140	126	900.00%
Animal Related (microchipping)	12	21	9	75.00%
Parks and Open Spaces	40	–	-40	-100.00%
Fire Services Levy	48	49	1	2.08%
Other	29	–	-29	-100.00%
Total contributions	143	210	67	46.85%

4.1.6 Other income

	Forecast Actual 2023/24 \$'000	Budget 2024/25 \$'000	Change \$'000	%
Energy Breakthrough (Donations/Sponsorships/Entry fees)	100	85	-15	-15.00%
Interest	192	112	-80	-41.67%
Other	107	31	-76	-71.03%
Donations	1	1	–	0.00%
Volunteer Services	469	469	–	0.00%
Rental	29	29	–	0.00%
Total other income	898	727	-171	-19.04%

4.1.7 Employee costs

	Forecast Actual 2023/24 \$'000	Budget 2024/25 \$'000	Change \$'000	%
Wages and salaries	12,078	12,328	249.89	2.07%
WorkCover	601	643	41.97	6.98%
Superannuation	1,613	1,647	34.19	2.12%
Long Service Leave	42	179	137.12	327.41%
Volunteer Services	469	469	–	0.00%
Fringe Benefits Tax	70	70	–	0.00%
Total employee costs	14,873	15,336	463.17	3.11%

4.1 Comprehensive Income Statement (continued...)

4.1.8 Materials and services

	Forecast Actual 2023/24 \$'000	Budget 2024/25 \$'000	Change \$'000	%
Contractors	9,438	7,818	-1,620	-17.16%
Materials	3,203	2,228	-975	-30.44%
Event Support, grants and contributions	1,321	917	-404	-30.58%
Total materials and services	13,962	10,963	-2,999	-21.48%

4.1.9 Depreciation

	Forecast Actual 2023/24 \$'000	Budget 2024/25 \$'000	Change \$'000	%
Property	1,210	1,387	177	14.63%
Plant & equipment	284	289	5	1.84%
Infrastructure	5,802	6,244	442	7.61%
Furniture, Fixtures and Fittings	266	281	15	5.77%
Total depreciation	7,562	8,201	639	8.45%

4.1.10 Depreciation – Right of use assets

	Forecast Actual 2023/24 \$'000	Budget 2024/25 \$'000	Change \$'000	%
Right of use assets	62	62	-	0.00%
Total depreciation – right of use assets	62	62	-	0.00%

4.1.11 Other expenses

	Forecast Actual 2023/24 \$'000	Budget 2024/25 \$'000	Change \$'000	%
Councillor allowances and expenses	277	279	2	0.72%
Auditor remuneration – internal auditor	50	50	-	0.00%
Auditor remuneration – external auditor	50	50	-	0.00%
Total other expenses	377	379	2	0.53%

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 forecast in 2023/24 and further delivered in 2024/25, offset by the impact of depreciation. The split between current and non current assets is expected to widen as the funds received for capital works projects are spent. Rate capping and its impacts on the balance sheet can be seen here with the reduction in cash held over the four year period. It is anticipated that the ongoing cost of living concerns will continue into 2025/26, represented by an increasing trend in trade receivables, but then begin to subside following this.

4.2.2 Liabilities

Included in Council's liabilities is the anticipated borrowings which have been forecast to be taken in 2024/25 and the balance in 2025/26. The increase in trade payables is expected to be greater at the end of 2023/24 year, with a number of projects due for completion in June, and subsequent supplier payments due in July (representing a liability at year end).

4.2.3 Borrowings

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

	Forecast Actual 2023/24 \$'000	Budget 2024/25 \$'000	Projections 2025/26 \$'000	2026/27 \$'000	2027/28 \$'000
Amount borrowed as at 30 June of the prior year	2,089	2,089	3,089	4,589	4,589
Amount proposed to be borrowed	-	1,000	1,500	-	-
Amount projected to be redeemed	-	-	-	-	-678
Amount of borrowings as at 30 June	2,089	3,089	4,589	4,589	3,911
Amount (of opening balance) to be refinanced	-	-	-	-	-

Borrowings included in the budget are contingent on grant funding.

There is further consultation and advocacy intended for funding of the Maryborough Outdoor Pool and Deledio Reserve. The *Local Government Act 2020* prescribes that borrowings can only be taken if indicated in a Council adopted budget.

4.2 Balance Sheet (continued...)

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 Actual 2023/24 \$'000	Budget 2024/25 \$'000
Right-of-use assets		
Land and Buildings	289	233
IT Equipment	29	-
Total right-of-use assets	318	233
Lease liabilities		
Current lease Liabilities		
Land and buildings	53	53
IT Equipment	9	-
Total current lease liabilities	62	53
Non-current lease liabilities		
Land and buildings	218	175
IT Equipment	-	-
Total non-current lease liabilities	218	175
Total lease liabilities	280	228

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 5.01%.

4.3 Statement of changes in Equity

4.3.1 Reserves

Council's asset revaluation reserve has a budgeted movement to account for indexation revaluations as well as full revaluations. Each class of asset is subject to a full revaluation every three years with an indexation revaluation undertaken in the other years. History has shown that a large increase in Infrastructure assets is seen when a full revaluation is undertaken. This has been taken into account in the 2025/26 year.

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 the 2024/25 budget than in future 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 the 2024/25 budget than in future years due to the significant level of grant-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 takes into account the intended borrowings in the 2024/25 and 2025/26 years.

4.5 Capital works program

This section presents a listing of the capital works projects that will be undertaken for the 2024/25 year, classified by expenditure type and funding source. Works are also disclosed as current budget or carried forward from prior year.

4.5.1 Summary

	Forecast Actual 2023/24 \$'000	Budget 2024/25 \$'000	Change \$'000	%
Property	5,374	5,388	14	0.26%
Plant and equipment	901	2,120	1,219	135.35%
Infrastructure	7,527	6,445	-1,082	-14.37%
Total	13,802	13,953	151	1.10%

	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contributions \$'000	Council cash \$'000	Borrowings \$'000
Property	5,388	960	3,568	860	-	2,937	140	1,311	1,000
Plant and equipment	2,120	22	1,193	905	-	489	-	1,631	-
Infrastructure	6,445	120	2,866	3,459	-	4,086	-	2,359	-
Total	13,953	1,102	7,627	5,224	-	7,512	140	5,301	1,000



4.5 Capital works program (continued...)

4.5.2 Current Budget

Capital Works Area	Project Cost \$'000	New \$'000	Asset expenditure types			Summary of Funding Sources			
			Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contributions \$'000	Council cash \$'000	Borrowings \$'000
PROPERTY									
Land Improvements									
Whirrakee Rise Public Space Enhancement	80	80	-	-	-	-	-	80	-
Princes Park Cricket Wicket Rebuild	160	-	160	-	-	-	140	20	-
Castlemaine Maryborough Rail Trail	20	20	-	-	-	-	-	20	-
Parks Renewal	10	-	10	-	-	-	-	10	-
Rubbish Bins Renewal General	10	-	10	-	-	-	-	10	-
Playgrounds Renewal	15	-	15	-	-	-	-	15	-
Skate and Scooter Park (Demolition old site)	30	-	-	30	-	-	-	30	-
Deledio Recreation Reserve	2,000	-	2,000	-	-	1,000	-	-	1,000
Sports and Recreation Lighting	70	70	-	-	-	40	-	30	-
Buildings									
Tiny Towns (various projects)	676	676	-	-	-	494	-	182	-
Building Renewal planned and reactive	250	-	250	-	-	-	-	250	-
Art Gallery Indigenous Interpretive Garden	39	39	-	-	-	-	-	39	-
Rene Fox Toilet Refurbishment	100	-	100	-	-	-	-	100	-
TOTAL PROPERTY	3,460	885	2,545	30	-	1,534	140	786	1,000
PLANT AND EQUIPMENT									
Plant, Machinery and Equipment									
Operating Plant	350	-	350	-	-	-	-	350	-
Vehicles – Utes	120	-	120	-	-	-	-	120	-
Vehicles – Cars	200	-	200	-	-	-	-	200	-
Computers and Telecommunications									
PC Network and Hardware Updates	128	-	128	-	-	-	-	128	-
Business Systems Uplift	180	-	-	180	-	-	-	180	-
TOTAL PLANT AND EQUIPMENT	978	-	798	180	-	-	-	978	-

4.5 Capital works program (continued...)

4.5.2 Current Budget (continued...)

Capital Works Area	Project Cost \$'000	New \$'000	Asset expenditure types			Summary of Funding Sources				
			Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contributions \$'000	Council cash \$'000	Borrowings \$'000	
INFRASTRUCTURE										
Roads										
Road Reconstruction Program (Roads to Recovery and LRCI Round 4)	1,206	-	1,206	-	-	1,206	-	-	-	-
TAC Road Safety Program	1,400	-	-	1,400	-	1,400	-	-	-	-
Design Capital Works	100	-	100	-	-	-	-	100	-	-
Major Patches	135	-	135	-	-	-	-	135	-	-
Sealed Road Shoulders Renewal	100	-	100	-	-	-	-	100	-	-
Unsealed Roads Renewals	340	-	340	-	-	-	-	340	-	-
Seals Renewal Reseals	450	-	450	-	-	-	-	450	-	-
Seals Renewal Asphalt	125	-	125	-	-	-	-	125	-	-
Bridges										
Betterment funding – Bridges and Culverts	1,000	-	-	1,000	-	950	-	50	-	-
Bridge Renewal Christian St Tranch 7	1,000	-	-	1,000	-	500	-	500	-	-
Footpaths and Cycleways										
Pathways Renewal	100	-	100	-	-	-	-	100	-	-
Pathways New	120	120	-	-	-	-	-	120	-	-
Drainage										
Kerb and Channel Renewal	50	-	50	-	-	-	-	50	-	-
Drainage Renewal	100	-	100	-	-	-	-	100	-	-
Tabledrain Renewal	70	-	70	-	-	-	-	70	-	-
Main Drain Maryborough and Carisbrook	50	-	50	-	-	-	-	50	-	-
Parks, Open Space and Streetscapes										
Streetscape renewal	5	-	5	-	-	-	-	5	-	-
Other Infrastructure										
Street Furniture Renewal	15	-	15	-	-	-	-	15	-	-
Signage	20	-	20	-	-	-	-	20	-	-
TOTAL INFRASTRUCTURE	6,386	120	2,866	3,400	-	4,056	-	2,330	-	-
TOTAL NEW CAPITAL WORKS	10,824	1,005	6,209	3,610	-	5,590	140	4,094	1,000	-

4.5 Capital works program (continued...)

4.5.3 Works carried forward from the 2023/24 year

Capital Works Area	Project Cost \$'000	New \$'000	Asset expenditure types			Summary of Funding Sources				
			Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contributions \$'000	Council cash \$'000	Borrowings \$'000	
PROPERTY										
Land Improvements										
Whirakee Rise Public Space Enhancement	20	20	-	-	-	-	-	20	-	-
Goldfields Reservoir Dam Stabilisation	783	-	783	-	-	783	-	-	-	-
Maryborough Tennis Centre Courts Development	320	-	-	320	-	320	-	-	-	-
Princes Park Grandstand Design and Scoping	100	-	100	-	-	-	-	100	-	-
Gordon Gardens Masterplan	60	-	-	60	-	-	-	60	-	-
Bike Repair Stations	25	25	-	-	-	-	-	25	-	-
Buildings										
Maryborough Town Hall – Building Upgrades	300	-	-	300	-	300	-	-	-	-
Carisbrook Town Hall design and scoping	30	-	30	-	-	-	-	30	-	-
Talbot Town Hall design and scoping	30	-	30	-	-	-	-	30	-	-
Dunolly Town Hall design and scoping	30	-	30	-	-	-	-	30	-	-
Art Gallery Indigenous Interpretive Garden	30	30	-	-	-	-	-	30	-	-
Youth Hub feasibility	50	-	-	50	-	-	-	50	-	-
Rene Fox Toilet Refurbishment	50	-	50	-	-	-	-	50	-	-
Building Upgrades Civic Centre	100	-	-	100	-	-	-	100	-	-
TOTAL PROPERTY	1,928	75	1,023	830	-	1,403	-	525	-	-
PLANT AND EQUIPMENT										
Plant, Machinery and Equipment										
Operating Plant	395	-	395	-	-	-	-	395	-	-
Computers and Telecommunications										
PC Network and Hardware Updates	22	22	-	-	-	-	-	22	-	-
Business Systems Uplift	148	-	-	148	-	-	-	148	-	-
Field and Mobility Services Module	88	-	-	88	-	-	-	88	-	-
Rural Council Transformation Project	489	-	-	489	-	489	-	-	-	-
TOTAL PLANT AND EQUIPMENT	1,142	22	395	725	-	489	-	653	-	-
INFRASTRUCTURE										
Aerodromes										
Aerodrome Regional Airport Program	59	-	-	59	-	30	-	29	-	-
TOTAL INFRASTRUCTURE	59	-	-	59	-	30	-	29	-	-
TOTAL CARRIED FORWARD CAPITAL WORKS 2023/24	3,129	97	1,418	1,614	-	1,922	-	1,207	-	-

Summary of Planned Capital Works Expenditure

For the years ending 30 June 2026, 2027 & 2028

2025/26	Asset Expenditure Types					Funding Sources				
	Total \$'000	New \$'000	Renewal \$'000	Expansion \$'000	Upgrade \$'000	Total \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
Property										
Land improvements	37	-	37	-	-	37	-	-	37	-
Total Land	37	-	37	-	-	37	-	-	37	-
Buildings	7,770	-	7,770	-	-	7,770	6,000	-	270	1,500
Total Buildings	7,770	-	7,770	-	-	7,770	6,000	-	270	1,500
Total Property	7,807	-	7,807	-	-	7,807	6,000	-	307	1,500
Plant and Equipment										
Plant, machinery and equipment	1,330	-	1,330	-	-	1,330	-	-	1,330	-
Computers and telecommunications	400	-	-	-	400	400	-	-	400	-
Total Plant and Equipment	1,730	-	1,330	-	400	1,730	-	-	1,730	-
Infrastructure										
Roads	3,120	-	3,120	-	-	3,120	2,350	-	770	-
Bridges	95	-	95	-	-	95	-	-	95	-
Footpaths and cycleways	110	-	110	-	-	110	-	-	110	-
Drainage	160	-	160	-	-	160	-	-	160	-
Waste management	100	-	100	-	-	100	-	-	100	-
Other infrastructure	95	-	95	-	-	95	-	-	95	-
Total Infrastructure	3,680	-	3,680	-	-	3,680	2,350	-	1,330	-
Total Capital Works Expenditure	13,217	-	12,817	-	400	13,217	8,350	-	3,367	1,500

Summary of Planned Capital Works Expenditure

For the years ending 30 June 2026, 2027 & 2028

2026/27	Asset Expenditure Types					Funding Sources				
	Total \$'000	New \$'000	Renewal \$'000	Expansion \$'000	Upgrade \$'000	Total \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
Property										
Land improvements	537	-	537	-	-	537	500	-	37	-
Total Land	537	-	537	-	-	537	500	-	37	-
Buildings	620	-	620	-	-	620	-	-	620	-
Total Buildings	620	-	620	-	-	620	-	-	620	-
Total Property	1,157	-	1,157	-	-	1,157	500	-	657	-
Plant and Equipment										
Plant, machinery and equipment	825	-	825	-	-	825	-	-	825	-
Computers and telecommunications	400	-	-	-	400	400	-	-	400	-
Total Plant and Equipment	1,225	-	825	-	400	1,225	-	-	1,225	-
Infrastructure										
Roads	4,250	-	4,250	-	-	4,250	2,480	-	1,770	-
Bridges	495	-	495	-	-	495	-	-	495	-
Footpaths and cycleways	110	-	110	-	-	110	-	-	110	-
Drainage	160	-	160	-	-	160	-	-	160	-
Waste management	100	-	100	-	-	100	-	-	100	-
Other infrastructure	1,095	-	1,095	-	-	1,095	500	-	595	-
Total Infrastructure	6,210	-	6,210	-	-	6,210	2,980	-	3,230	-
Total Capital Works Expenditure	8,592	-	8,192	-	400	8,592	3,480	-	5,112	-

Summary of Planned Capital Works Expenditure

For the years ending 30 June 2026, 2027 & 2028

2027/28	Asset Expenditure Types					Funding Sources				
	Total \$'000	New \$'000	Renewal \$'000	Expansion \$'000	Upgrade \$'000	Total \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
Property										
Land improvements	1,037	-	1,037	-	-	1,037	-	-	1,037	-
Total Land	1,037	-	1,037	-	-	1,037	-	-	1,037	-
Buildings	620	-	620	-	-	620	520	-	100	-
Total Buildings	620	-	620	-	-	620	520	-	100	-
Total Property	1,657	-	1,657	-	-	1,657	520	-	1,137	-
Plant and Equipment										
Plant, machinery and equipment	825	-	825	-	-	825	-	-	825	-
Computers and telecommunications	400	-	-	-	400	400	-	-	400	-
Total Plant and Equipment	1,225	-	825	-	400	1,225	-	-	1,225	-
Infrastructure										
Roads	3,080	-	3,080	-	-	3,080	2,310	-	770	-
Bridges	95	-	95	-	-	95	-	-	95	-
Footpaths and cycleways	110	-	110	-	-	110	-	-	110	-
Drainage	750	-	750	-	-	750	590	-	160	-
Waste management	100	-	100	-	-	100	-	-	100	-
Other infrastructure	595	-	595	-	-	595	500	-	95	-
Total Infrastructure	4,730	-	4,730	-	-	4,730	3,400	-	1,330	-
Total Capital Works Expenditure	7,612	-	7,212	-	400	7,612	3,920	-	3,692	-

5a. Targeted performance indicators

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

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

Targeted performance indicators – Service

Indicator	Measure	Notes	Actual 2022/23	Forecast 2023/24	Target 2024/25	Target Projections			Trend
						2025/26	2026/27	2027/28	+ o -
Governance									
Consultation and engagement (Council decisions made and implemented with community input)	Satisfaction with community consultation and engagement Community satisfaction rating out of 100 with the consultation and engagement efforts of Council	1	51%	51%	51%	51%	51%	51%	o
Roads									
Condition (sealed local roads are maintained at the adopted condition standard)	Sealed local roads below the intervention level Number of kms of sealed local roads below the renewal intervention level set by Council / Kms of sealed local roads	2	98.74%	98.80%	98.80%	98.80%	98.80%	98.80%	o
Statutory planning									
Service standard (planning application processing and decisions are in accordance with legislative requirements)	Planning applications decided within the relevant required time Number of planning application decisions made within the relevant required time / Number of planning application decisions made	3	65.33%	80%	80%	80%	80%	80%	+
Waste management									
Waste diversion (amount of waste diverted from landfill is maximised)	Kerbside collection waste diverted from landfill Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins	4	44.82%	55%	55%	55%	55%	55%	+

Targeted performance indicators – Financial

Indicator	Measure	Notes	Actual 2022/23	Forecast 2023/24	Target 2024/25	Target Projections			Trend
						2025/26	2026/27	2027/28	+ o -
Liquidity									
Working Capital (sufficient working capital is available to pay bills as and when they fall due)	Current assets compared to current liabilities Current assets / current liabilities	5	125%	303%	209%	198%	163%	162%	-
Obligations									
Asset renewal (assets are renewed as planned)	Asset renewal compared to depreciation Asset renewal and upgrade expense / Asset depreciation	6	148	225	155	154	98	87	o
Stability									
Rates concentration (revenue is generated from a range of sources)	Rates compared to adjusted underlying revenue Rate revenue / adjusted underlying revenue	7	49.43%	55.31%	59.29%	59.39%	59.40%	59.41%	+
Efficiency									
Expenditure level (resources are used efficiently in the delivery of services)	Expenses per property assessment Total expenses / no. of property assessments	8	\$4,201	\$4,160	\$3,947	\$4,063	\$4,218	\$4,328	o

Notes to indicators – 5a

1. Satisfaction with community consultation and engagement

Council has used the average result for small rural councils as the basis for this target.

2. Sealed local roads below the intervention level

Council intends to maintain a good level of road condition with the support of grant funded programs.

3. Planning applications decided within the relevant required time

Council intends to increase current servicing levels, noting the resourcing constraints.

4. Kerbside collection waste diverted from landfill

An improvement from prior year results with legislated changes to waste collection.

5. Working Capital

It is a continuous challenge for Council to ensure working capital is kept above 100% and the long term challenges of rate capping and debt collection legislation impact this position.

6. Asset renewal

Asset renewal is anticipated to decrease from 2025/26 onwards. A conservative approach has been taken to capital grant funding which impacts the upgrade and renewal capacity of Council.

7. Rates concentration

A conservative approach to capital grant funding results in rate revenue accounting for a higher percentage of revenue, showing an increase in rates concentration over the coming 4 years.

8. Expenditure level

Total expenses is anticipated to decrease in the 2024/25 year, notably due to the exit from Aged Care services. However this is forecast to continually increase over the outer years with CPI increases which impact Council. The number of assessments has not increased for the purposes of this KPI in the forecast years

5b. Financial performance indicators

The following table highlights Council's current and projected performance across a range of key financial performance indicators. These indicators provide a useful analysis of Council's financial position and performance and should be interpreted in the context of the organisation's objectives. The financial performance indicators below are the prescribed financial performance indicators contained in Part 3 of Schedule 3 of the Local Government (Planning and Reporting) Regulations 2020. Results against these indicators will be reported in Council's Performance Statement included in the Annual Report.

Indicator	Measure	Notes	Actual 2022/23	Forecast 2023/24	Budget 2024/25	Projections			Trend
						2025/26	2026/27	2027/28	+ / o / -
Operating position									
Adjusted underlying result (an adjusted underlying surplus is generated in the ordinary course of business)	Adjusted underlying surplus (or deficit) Adjusted underlying surplus (deficit) / Adjusted underlying revenue	9	-12.2%	-15.6%	-13.7%	-13.3%	-14.3%	-13.9%	o
Liquidity									
Unrestricted cash (sufficient cash that is free of restrictions is available to pay bills as and when they fall due)	Unrestricted cash compared to current liabilities Unrestricted cash / current liabilities	10	27%	55%	92%	146%	110%	105%	o
Obligations									
Loans and borrowings (level of interest bearing loans and borrowings is appropriate to the size and nature of Council's activities)	Loans and borrowings compared to rates Interest bearing loans and borrowings / rate revenue	11	13%	12%	17%	24%	24%	20%	+
Loans and borrowings (level of interest bearing loans and borrowings is appropriate to the size and nature of Council's activities)	Loans and borrowings repayments compared to rates Interest and principal repayments on interest bearing loans and borrowings / rate revenue		0.5%	0.5%	0.5%	0.8%	1.2%	1.1%	+
Indebtedness (level of long term liabilities is appropriate to the size and nature of a Council's activities)	Non-current liabilities compared to own-source revenue Non-current liabilities / own source revenue		15%	21%	26%	39%	38%	36%	+
Stability									
Rates effort (rating level is set based on the community's capacity to pay)	Rates compared to property values Rate revenue / CIV of rateable properties in the municipal district	12	0.47%	0.32%	0.34%	0.37%	0.37%	0.37%	o
Efficiency									
Revenue level (resources are used efficiently in the delivery of services)	Average rate per property assessment General rates and municipal charges / no. of property assessments	13	\$0	\$1,504	\$1,546.10	\$1,756	\$1,809	\$1,863	+

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 – 5b

9. Adjusted underlying result

Council continues to review the long term impact of decision making on the adjusted underlying result. The impact of rate capping and increases in cost of materials is anticipated to continue to impact this result.

10. Unrestricted Cash

The impact of rate capping as well as a conservative approach taken to capital grant funding has meant the expectation of Council to self fund capital works at a higher rate, resulting in a decrease in unrestricted cash.

11. Debt compared to rates

Council intends to borrow funds in both the 2024/25 and 2025/26 financial years which have been taken into account in forecasted ratios.

12. Rates effort

The 2024/25 CIV for Central Goldfields Shire has decreased on the 2023/24 year. This represents a plateau in valuations following multiple years of large increases. It is anticipated that the year on year valuations increase at much more moderate levels.

13. Revenue level

Council intends to apply for a rate cap variation for the 2025/26 financial year. This will offset the reduction in waste charges following the ministerial guidelines implementation. The overall charges to a property is not expected to alter, rather a reallocation between waste charges and rates issued.

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 2024/25.

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

Description of Fees and Charges	Unit of Measure	GST Status	2023/24 \$	2024/25 \$	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %	Basis of Fee
Art Gallery							
Gallery Admission	Per person	Taxable	\$-	\$-	\$-	0.0%	Non-statutory
Special Gallery Exhibitions	Per person	Taxable	POA	POA	\$-	0.0%	Non-statutory
School Holiday Children's Workshop Fees	Per workshop	Taxable	POA	POA	\$-	0.0%	Non-statutory
Animal Management							
Dog Registration – Animal either neutered, over 10 years old, working stock, breeding stock at registered business or obedience trained	Per dog	Non-Taxable	\$40.00	\$42.00	\$2.00	5.0%	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	\$20.00	\$21.00	\$1.00	5.0%	Statutory
Cat Registration – Animal either neutered, over 10 years old or breeding stock at registered business.	Per cat	Non-Taxable	\$40.00	\$42.00	\$2.00	5.0%	Statutory
Pensioner Cat Registration – Animal either neutered, over 10 years old or breeding stock at registered business	Per cat	Non-Taxable	\$20.00	\$21.00	\$1.00	5.0%	Statutory
Dog Registration	Per dog	Non-Taxable	\$120.00	\$126.00	\$6.00	5.0%	Statutory
Pensioner Dog Registration	Per dog	Non-Taxable	\$60.00	\$63.00	\$3.00	5.0%	Statutory
Cat Registration	Per cat	Non-Taxable	\$120.00	\$126.00	\$6.00	5.0%	Statutory
Pensioner Cat Registration	Per cat	Non-Taxable	\$60.00	\$63.00	\$3.00	5.0%	Statutory
Micro chipping	Per animal	Taxable	\$45.30	\$47.00	\$1.70	3.8%	Statutory
Permit for more than 2 dogs (per annum)	Per permit	Taxable	\$45.30	\$47.00	\$1.70	3.8%	Statutory
Domestic Animal Business Registration (DAB)	Per registration	Non-Taxable	\$267.00	\$279.00	\$12.00	4.5%	Statutory
Pound release fee (Cat)	Per cat	Taxable	\$45.30	\$47.00	\$1.70	3.8%	Statutory
Pound release per day (Cat)	Per cat	Taxable	\$15.70	\$16.00	\$0.30	1.9%	Statutory
Pound release fee (Dog)	Per dog	Taxable	\$45.30	\$47.00	\$1.70	3.8%	Non-statutory
Pound release per day (Dog)	Per dog	Taxable	\$17.50	\$18.00	\$0.50	2.9%	Non-statutory
Pound release fee (Stock & other)	Per animal	Taxable	\$111.00	\$115.00	\$4.00	3.6%	Non-statutory
Pound release fee (Stock & other)	Per animal per day	Taxable	\$23.00	\$24.00	\$1.00	4.3%	Non-statutory
Adoption Fee (Female Dogs)	Per animal	Taxable	\$470.00	\$490.00	\$20.00	4.3%	Non-statutory
Adoption Fee (Male Dogs)	Per animal	Taxable	\$350.00	\$365.00	\$15.00	4.3%	Non-statutory
Adoption Fee (Female Cats)	Per animal	Taxable	\$240.00	\$250.00	\$10.00	4.2%	Non-statutory
Adoption Fee (Male Cats)	Per animal	Taxable	\$175.00	\$180.00	\$5.00	2.9%	Non-statutory
Animal Trap Hire Bond	Per trap	Taxable	\$50.00	\$-	\$-	0.0%	Non-statutory
Airport							
Site Leases	Per site	Taxable	Market Rate	Market Rate	\$-	0.0%	Non-statutory

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

Description of Fees and Charges	Unit of Measure	GST Status	2023/24 \$	2024/25 \$	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %	Basis of Fee
Asset Management							
Wood collection fee – per m3	Per m3	Non-Taxable	\$23.18	\$24.00	\$0.82	3.5%	Non-statutory
Pensioner Concession Wood collection fee – per m3	Per m3	Non-Taxable	\$11.59	\$12.00	\$0.41	3.5%	Non-statutory
Consent for excavation works off road - major (speed limit >50km)	Per permit	Non-Taxable	\$166.40	\$383.76	\$217.36	130.6%	Statutory
Consent for excavation works on road - major (speed limit >50km)	Per permit	Non-Taxable	\$166.40	\$703.82	\$537.42	323.0%	Statutory
Consent for excavation works off road - major (speed limit =/<50km)	Per permit	Non-Taxable	\$166.40	\$97.98	(\$68.42)	-41.1%	Statutory
Consent for excavation works on road - major (speed limit =/<50km)	Per permit	Non-Taxable	\$166.40	\$383.76	\$217.36	130.6%	Statutory
Consent for excavation works on road - minor (less than 8.5sqm)	Per permit	Non-Taxable	\$166.40	\$151.87	(\$14.53)	-8.7%	Statutory
Consent for excavation works off road - minor (less than 8.5sqm)	Per permit	Non -Taxable	\$166.40	\$97.98	(\$68.42)	-41.1%	Statutory
Vehicle crossing fee	Per permit	Non-Taxable	\$143.85	\$150.00	\$6.15	4.3%	Non-statutory
General road occupation	Per permit	Non-Taxable	\$105.30	\$110.00	\$4.70	4.5%	Non-statutory
Construction road occupation fee – First week	Per week	Non-Taxable	\$105.30	\$110.00	\$4.70	4.5%	Non-statutory
Construction road occupation fee – after one week	Per week	Non-Taxable	\$50.50	\$53.00	\$2.50	5.0%	Non-statutory
Tree Planting fee	Per permit	Taxable	\$178.00	\$185.00	\$7.00	3.9%	Non-statutory
Building							
Building Information Fee	Per statement	Non-Taxable	\$57.00	\$52.09	(\$4.91)	-8.6%	Statutory
Stormwater legal point of discharge	Per permit	Non-Taxable	\$155.30	\$159.54	\$4.24	2.7%	Statutory
Report and Consent	Per report	Non-Taxable	\$311.80	\$320.23	\$8.43	2.7%	Statutory
Lodgement Fee	Per lodgement	Non-Taxable	\$44.00	\$134.40	\$90.40	205.4%	Statutory
Class 1 Dwelling – value \$0–\$5,000	Per lodgement	Taxable	\$–	\$580.00	\$–	100.0%	Non-statutory
Class 1 Dwelling – value \$5,001–\$40,000	Per lodgement	Taxable	\$–	\$1,210.00	\$–	100.0%	Non-statutory
Class 1 Dwelling – value \$40,001–\$80,000	Per lodgement	Taxable	\$–	\$1,590.00	\$–	100.0%	Non-statutory
Class 1 Dwelling – value \$80,001–\$100,000	Per lodgement	Taxable	\$–	\$1,970.00	\$–	100.0%	Non-statutory
Class 1 Dwelling – value \$100,001–\$200,000	Per lodgement	Taxable	\$–	\$2,150.00	\$–	100.0%	Non-statutory
Class 1 Dwelling – value \$200,001–\$400,000	Per lodgement	Taxable	\$–	\$3,230.00	\$–	100.0%	Non-statutory
Class 1 Dwelling – value \$400,001–\$600,000	Per lodgement	Taxable	\$–	\$4,845.00	\$–	100.0%	Non-statutory
Class 1 Dwelling – value \$600,001–\$800,000	Per lodgement	Taxable	\$–	\$6,460.00	\$–	100.0%	Non-statutory
Class 1 Dwelling – value \$800,001 and above	Per lodgement	Taxable	\$–	\$8,075.00	\$–	100.0%	Non-statutory
Class 1 Dwelling (House) value \$500,000 +	Per permit	Taxable	POA	POA	\$–	0.0%	Non-statutory
Class 10A Buildings (Sheds, pools, fences and retaining walls) value \$0 – \$5,000	Per permit	Taxable	\$550.00	\$580.00	\$30.00	5.5%	Non-statutory
Class 10A Buildings (Sheds, pools, fences and retaining walls) value \$5,001 – \$10,000	Per permit	Taxable	\$652.00	\$685.00	\$33.00	5.1%	Non-statutory
Class 10A Buildings (Sheds, pools, fences and retaining walls) value \$10,001–\$20,000	Per permit	Taxable	\$765.00	\$805.00	\$40.00	5.2%	Non-statutory
Class 10A Buildings (Sheds, pools, fences and retaining walls) value \$20,001+	Per permit	Taxable	\$876.00	\$1,210.00	\$334.00	38.1%	Non-statutory

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

Description of Fees and Charges	Unit of Measure	GST Status	2023/24 \$	2024/25 \$	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %	Basis of Fee
Building (continued...)							
Class 2-9 Construction and Demolition and Change of Use (POA) – Owner Builder	Per lodgement	Taxable	\$-	AIBS Formula will apply	\$-	0.0%	Non Statutory
Class 2-9 Construction and Demolition and Change of Use (POA) – Registered Builder	Per lodgement	Taxable	\$-	AIBS Formula will apply	\$-	0.0%	Non Statutory
Extension of Current Building Permits (all Permits & Extensions)	Per lodgement	Taxable	\$-	\$450.00	\$450.00	100.0%	Non Statutory
Redline report liquor licence	Per licence	Taxable	\$485.00	\$470.00	(\$15.00)	-3.1%	Non Statutory
Building inspections	Per inspection	Taxable	\$245.00	\$300.00	\$55.00	22.4%	Non Statutory
Demolition Class 1	Per permit	Taxable	\$-	\$1,000.00	\$1,000.00	100.0%	Non Statutory
Demolition Class 10	Per permit	Taxable	\$-	\$600.00	\$600.00	100.0%	Non Statutory
Minor Amendment of existing Building Permit	Per request	Taxable	\$227.00	\$240.00	\$13.00	5.7%	Non Statutory
Major Amendment of existing Building Permit	Per permit	Taxable	\$569.00	\$600.00	\$31.00	5.4%	Non Statutory
Illegal building work	Per permit	Taxable	1.5 times building permit fee	1.5 times building permit fee	\$-	0.0%	Non Statutory
Restump/Reblock Building Permit	Per permit	Taxable	\$-	\$1,000.00	\$1,000.00	100.0%	Non Statutory
ESM report	Per report	Taxable	\$591.00	\$600.00	\$9.00	1.5%	Non Statutory
Title search	Per search	Taxable	\$61.00	\$80.00	\$19.00	31.1%	Non-statutory
Archive Document Retrieval – On Site	Per retrieval	Taxable	\$89.00	\$60.00	(\$29.00)	-32.6%	Non-statutory
Archive Document Retrieval – Off Site	Per retrieval	Taxable	\$89.00	\$190.00	\$101.00	113.5%	Non-statutory
Swimming pool or spa registration	Per pool or spa	Non-Taxable	\$33.00	\$35.11	\$2.11	6.4%	Statutory
Swimming pool or spa registration – Information search fee	Per request	Non-Taxable	\$49.00	\$-	(\$49.00)	-100.0%	Statutory
Swimming pool or spa registration – Compliance Certificate Lodgement	Per certificate	Non-Taxable	\$22.00	\$22.54	\$0.54	2.4%	Statutory
Swimming pool or spa registration – Certificate of Non-compliance Lodgement	Per certificate	Non-Taxable	\$397.00	\$424.58	\$27.58	6.9%	Statutory
FRV report and consent comments	Per request	Non-Taxable	\$720.00	\$760.00	\$40.00	5.6%	Non-statutory
Demolition Consent – Section 29A (for complete or partial demolition of a building)	Per request	Non -Taxable	\$91.40	\$95.00	\$3.60	3.9%	Non-statutory
Place of Public Occupation (POPE)	Per application	Taxable	\$591.00	\$591.00	\$-	0.0%	Non-statutory
Prescribed Temp Structures – Siting	Per application	Taxable	\$400.00	\$400.00	\$-	0.0%	Non-statutory
Occupation of Temp Structures	Per application	Taxable	\$225.00	\$225.00	\$-	0.0%	Non-statutory
Alternative Performance Solutions	Per application	Taxable	\$350.00	\$600.00	\$250.00	71.4%	Non-statutory

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

Description of Fees and Charges	Unit of Measure	GST Status	2023/24 \$	2024/25 \$	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %	Basis of Fee
Caravan Park Registrations							
Registration Application Fees less than 26 Sites	Per registration	Non-Taxable	\$270.30	\$277.61	\$7.31	2.7%	Statutory
Registration Application Fees between 26 and 50 Sites	Per registration	Non-Taxable	\$540.60	\$555.22	\$14.62	2.7%	Statutory
Registration Application Fees between 51 and 100 Sites	Per registration	Non-Taxable	\$1,081.20	\$1,110.44	\$29.24	2.7%	Statutory
Registration Application Fees between 101 and 150 Sites	Per registration	Non-Taxable	\$1,637.70	\$1,681.99	\$44.29	2.7%	Statutory
Registration Application Fees between 151 and 200 Sites	Per registration	Non-Taxable	\$2,178.30	\$2,237.21	\$58.91	2.7%	Statutory
Registration Application Fees between 201 and 250 Sites	Per registration	Non-Taxable	\$2,718.90	\$2,792.43	\$73.53	2.7%	Statutory
Registration Application Fees between 251 and 300 Sites	Per registration	Non-Taxable	\$3,259.50	\$3,347.65	\$88.15	2.7%	Statutory
Registration Application Fees between 301 and 350 Sites	Per registration	Non-Taxable	\$3,816.00	\$3,919.20	\$103.20	2.7%	Statutory
Registration Application Fees between 351 and 400 Sites	Per registration	Non-Taxable	\$4,356.60	\$4,474.42	\$117.82	2.7%	Statutory
Registration Application Fees between 401 and 450 Sites	Per registration	Non-Taxable	\$3,307.20	\$5,029.64	\$1,722.44	52.1%	Statutory
Registration Application Fees between 451 and 500 Sites	Per registration	Non-Taxable	\$5,437.80	\$5,584.86	\$147.06	2.7%	Statutory
Civil Services							
Checking of Civil drawings for Subdivisions	Per job	Taxable	0.75% of the total construction costs	0.75% of the total construction costs	\$-	0.0%	Statutory
Supervision of construction	Per job	Taxable	2.5% of the total construction costs	2.5% of the total construction costs	\$-	0.0%	Statutory
Private Works for Others	Per job	Taxable	Costs plus 20% plus GST	Costs plus 20% plus GST	\$-	0.0%	Statutory
Environmental Health							
Septic Tank application fee	Per permit	Non-Taxable	\$777.19	\$798.21	\$21.02	2.7%	Statutory
Alter Septic Tank fee	Per permit	Non-Taxable	\$592.28	\$608.29	\$16.02	2.7%	Statutory
Septic Tank amendment	Per permit	Non-Taxable	\$62.00	\$64.50	\$2.50	4.0%	Non-statutory
Septic Tank extension	Per permit	Non-Taxable	\$62.00	\$64.50	\$2.50	4.0%	Non-statutory
Additional Site Inspection	Per inspection	Non-Taxable	\$217.00	\$226.50	\$9.50	4.4%	Non-statutory
Search Fee	Per search	Taxable	\$89.00	\$93.00	\$4.00	4.5%	Non-statutory
Finance							
Land Information Certificate	Per certificate	Non-Taxable	\$28.28	\$29.72	\$1.44	5.1%	Statutory

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

Description of Fees and Charges	Unit of Measure	GST Status	2023/24 \$	2024/25 \$	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %	Basis of Fee
Food Premises							
Class 1	Per registration	Non-Taxable	\$386.00	\$403.50	\$17.50	4.5%	Non-statutory
Class 2 Fixed food premises	Per registration	Non-Taxable	\$337.00	\$352.00	\$15.00	4.5%	Non-statutory
Class 2 Community Group fixed food premises	Per registration	Non-Taxable	\$168.00	\$175.50	\$7.50	4.5%	Non-statutory
Class 2 Mobile Food Vehicle	Per registration	Non-Taxable	\$337.00	\$352.00	\$15.00	4.5%	Non-statutory
Class 2 Mobile Food Vehicle (Community Group)	Per registration	Non-Taxable	\$101.00	\$105.50	\$4.50	4.5%	Non-statutory
Class 2 Temporary Premise	Per registration	Non-Taxable	\$337.00	\$352.00	\$15.00	4.5%	Non-statutory
Class 2 Temporary Premise (Community Group)	Per registration	Non-Taxable	\$168.00	\$175.50	\$7.50	4.5%	Non-statutory
Class 2 Domestic Kitchen	Per registration	Non-Taxable	\$337.00	\$352.00	\$15.00	4.5%	Non-statutory
Class 2 Community Group (Registration of a food van or temporary premises associated with a fixed premises)	Per registration	Non-Taxable	\$247.00	\$258.00	\$11.00	4.5%	Non-statutory
Class 2 Registration of a food van or temporary premises associated with a fixed premises	Per registration	Non-Taxable	\$507.00	\$529.50	\$22.50	4.4%	Non-statutory
Class 3 Fixed food premises	Per registration	Non-Taxable	\$205.00	\$214.00	\$9.00	4.4%	Non-statutory
Class 3 Mobile Food Vehicle	Per registration	Non-Taxable	\$205.00	\$214.00	\$9.00	4.4%	Non-statutory
Class 3 Mobile Food Vehicle (Community Group)	Per registration	Non-Taxable	\$100.00	\$104.50	\$4.50	4.5%	Non-statutory
Class 3 Temporary Premises	Per registration	Non-Taxable	\$205.00	\$214.00	\$9.00	4.4%	Non-statutory
Class 3 Temporary Premises (Community Group)	Per registration	Non-Taxable	\$168.00	\$175.50	\$7.50	4.5%	Non-statutory
Class 3 Domestic Kitchen	Per registration	Non-Taxable	\$205.00	\$214.00	\$9.00	4.4%	Non-statutory
Class 3 Registration of a food van or temporary premises associated with a fixed premises	Per registration	Non-Taxable	\$301.00	\$314.50	\$13.50	4.5%	Non-statutory
Class 3 Community Group (Registration of a food van or temporary premises associated with a fixed premises)	Per registration	Non-Taxable	\$198.00	\$207.00	\$9.00	4.5%	Non-statutory
Class 4 Street Trader Notification	Per registration	Non-Taxable	\$-	\$-	\$-	0.0%	Non-statutory
Class 3 fee	Per registration	Non-Taxable	\$-	\$-	\$-	0.0%	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	\$-	0.0%	Non-statutory
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	\$-	0.0%	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	\$-	0.0%	Non-statutory
Reinspection fee as a result of non-compliance 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	\$-	0.0%	Non-statutory

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

Description of Fees and Charges	Unit of Measure	GST Status	2023/24 \$	2024/25 \$	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %	Basis of Fee
Freedom of Information							
Printing	Per A4 page	Non-Taxable	\$0.25	\$0.25	\$-	0.0%	Statutory
Search fee per hour	Per hour	Non-Taxable	\$23.85	\$24.50	\$0.64	2.7%	Statutory
Request fee	Per search	Non-Taxable	\$31.13	\$32.70	\$1.57	5.0%	Statutory
Goldfields Family Centre							
Daily	Per day	Non-Taxable	\$125.00	\$130.00	\$5.00	4.0%	Non-statutory
Before kindergarten care	Per session	Non-Taxable	\$11.15	\$11.60	\$0.45	4.0%	Non-statutory
After kindergarten care	Per session	Non-Taxable	\$23.30	\$24.23	\$0.93	4.0%	Non-statutory
Vacation care	Per day	Non-Taxable	\$84.40	\$87.78	\$3.38	4.0%	Non-statutory
Kindergarten	Per term	Non-Taxable	\$-	\$-	\$-	0.0%	Non-statutory
Health Registrations							
Skin Penetration fee	Per registration	Non-Taxable	\$162.00	\$169.00	\$7.00	4.3%	Non-statutory
Hairdressers fee	Per registration	Non-Taxable	\$81.00	\$84.50	\$3.50	4.3%	Non-statutory
Beauty Therapy	Per registration	Non-Taxable	\$162.00	\$169.00	\$7.00	4.3%	Non-statutory
Prescribed Accommodation fee	Per registration	Non-Taxable	\$212.00	\$221.50	\$9.50	4.5%	Non-statutory
Initial Registration fee Skin Penetration, Hairdressers or Beauty Therapy	Per registration	Non-Taxable	\$81.00	\$84.50	\$3.50	4.3%	Non-statutory
Initial Registration fee Prescribed Accommodation fee	Per registration	Non-Taxable	\$108.00	\$112.50	\$4.50	4.2%	Non-statutory
Transfer of proprietor fee Skin Penetration, Hairdressers or Beauty Therapy	Per transfer	Non-Taxable	\$81.00	\$84.50	\$3.50	4.3%	Non-statutory
Transfer of proprietor fee Prescribed Accommodation Fee	Per transfer	Non-Taxable	\$105.00	\$109.50	\$4.50	4.3%	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.	\$-	0.0%	Non-statutory
Reinspection fee as a result of non-compliance 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.	\$-	0.0%	Non-statutory
Aquatic Facility Registration Category 1 (public aquatic facility)	Per registration	Non-Taxable	\$373.00	\$389.50	\$16.50	4.4%	Non-statutory
Aquatic Facility Registration Category 2 (residential apartment complex, hotel, motel or hostel)	Per registration	Non-Taxable	\$213.00	\$222.50	\$9.50	4.5%	Non-statutory
Immunisations							
FluQuadri [FLU]	Per dose	Non-Taxable	\$15.50	\$16.50	\$1.00	6.5%	Non-statutory
Bexsero [Men B]	Per dose	Non-Taxable	\$135.00	\$135.00	\$-	0.0%	Non-statutory
Varilix [Chickenpox]	Per dose	Non-Taxable	\$59.00	\$61.50	\$2.50	4.2%	Non-statutory
Adacel [Diphtheria-Tetanus-Whooping Cough]	Per dose	Non-Taxable	\$36.25	\$38.00	\$1.75	4.8%	Non-statutory
Engerix B [Hep B – adult]	Per dose	Non-Taxable	\$21.00	\$22.00	\$1.00	4.8%	Non-statutory
Havrix [Hep A – adult]	Per dose	Non-Taxable	\$53.50	\$56.00	\$2.50	4.7%	Non-statutory
Prevenar 13	Per dose	Non-Taxable	\$142.09	\$145.00	\$2.91	2.0%	Non-statutory

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

Description of Fees and Charges	Unit of Measure	GST Status	2023/24 \$	2024/25 \$	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %	Basis of Fee
Library Services							
Book Club Registration on Institution	Per registration	Taxable	\$157.70	\$170.00	\$12.30	7.8%	Non-statutory
Fines per day	Per book	Taxable	\$-	\$-	\$-	0.0%	Non-statutory
Lost Card	Per card	Taxable	\$2.00	\$2.00	\$-	0.0%	Non-statutory
Library Bags	Per bag	Taxable	\$3.60	\$3.60	\$-	0.0%	Non-statutory
Photocopy A4 B&W	Per page	Taxable	\$0.25	\$0.25	\$-	0.0%	Non-statutory
Photocopy A3 B&W	Per page	Taxable	\$0.50	\$0.50	\$-	0.0%	Non-statutory
Photocopy A4 Colour	Per page	Taxable	\$1.00	\$1.00	\$-	0.0%	Non-statutory
Photocopy A3 Colour	Per page	Taxable	\$2.00	\$2.00	\$-	0.0%	Non-statutory
Fax – sending	Per page	Taxable	\$2.00	\$2.00	\$-	0.0%	Non-statutory
Fax – receiving	Per page	Taxable	\$-	\$0.25	\$0.25	0.0%	Non-statutory
Processing fee – lost books	Per book	Taxable	\$6.00	\$6.00	\$-	0.0%	Non-statutory
Reservations/Inter-Library Loan	Per book	Taxable	\$3.00	\$3.00	\$-	0.0%	Non-statutory
Reservations/Inter-Library Loan – Tertiary	Per book	Taxable	\$18.40 – \$23.40	\$18.40 – \$23.40	\$-	0.0%	Non-statutory
Local Laws							
Advertising A Frame90cm X60cm	Per permit	Taxable	\$56.00	\$56.00	\$-	0.0%	Non-statutory
Gas heater	Per permit	Taxable	\$56.00	\$56.00	\$-	100.0%	Non-statutory
Outdoor Dining per table	Per permit	Taxable	\$58.00	\$58.00	\$-	0.0%	Non-statutory
Impounded Vehicle Release fee	Per vehicle	Taxable	\$150.00	\$156.00	\$6.00	100.0%	Non-statutory
Temporary barriers	Per permit	Taxable	\$58.00	\$58.00	\$-	100.0%	Non-statutory
Umbrella	Per permit	Taxable	\$56.00	\$56.00	\$-	100.0%	Non-statutory
Outside Dining permit x2 chairs	Per permit	Taxable	\$58.00	\$58.00	\$-	0.0%	Statutory
Busking permit	Per permit	Taxable	\$23.00	\$24.00	\$1.00	100.0%	Non-statutory
Display of goods per metre	Per permit	Taxable	\$59.00	\$59.00	\$-	0.0%	Non-statutory
Container/Camping Storage Permit	Per permit	Taxable	\$139.40	\$145.00	\$5.60	4.0%	Non-statutory
Itinerant Trade Permit	Per permit	Taxable	\$258.50	\$270.00	\$11.50	4.4%	Non-statutory
Local Laws infringements	Per fine	Non-Taxable	\$184.92	\$200.00	\$15.08	8.2%	Non-statutory
Open Air Burning Permit	Per Permit	Taxable	\$28.00	\$29.00	\$1.00	100.0%	Non-statutory
Street Party , festivals and Procession permit #	Per Permit	Taxable	\$160.00	\$160.00	\$-	100.0%	Non-statutory

Events on Council land which are not required to obtain a POPE

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

Description of Fees and Charges	Unit of Measure	GST Status	2023/24 \$	2024/25 \$	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %	Basis of Fee
Local Laws – Parking Infringements							
Parking Infringement general	Per fine	Non-Taxable	N/A	Per legislation	\$-	0.0%	Statutory
Stop contrary to a no parking sign	Per fine	Non-Taxable	\$65.00	\$68.00	\$3.00	4.6%	Statutory
Parked contrary to requirement of parking area	Per fine	Non-Taxable	\$65.00	\$68.00	\$3.00	4.6%	Statutory
Parked no completely within a parking bay	Per fine	Non-Taxable	\$65.00	\$68.00	\$3.00	4.6%	Statutory
Parked for period longer than indicated	Per fine	Non-Taxable	\$65.00	\$68.00	\$3.00	4.6%	Statutory
Local Laws – Animal Infringements							
Failure to apply to register a dog or cat	Per fine	Non-Taxable	\$375.71	\$400.00	\$24.30	6.5%	Statutory
Failure to renew a cat or dog registration	Per fine	Non-Taxable	\$375.71	\$400.00	\$24.30	6.5%	Statutory
Registered dog or cat not wearing council identification marker outside premises	Per fine	Non-Taxable	\$94.19	\$100.00	\$5.82	6.2%	Statutory
Dog at large or not securely confined to owner's premises during daytime	Per fine	Non-Taxable	\$282.56	\$300.00	\$17.45	6.2%	Statutory
Dog at large or not securely confined to owner's premises during night time	Per fine	Non-Taxable	\$375.71	\$400.00	\$24.30	6.5%	Statutory
Dog or cat being a nuisance	Per fine	Non-Taxable	\$94.19	\$100.00	\$5.82	6.2%	Statutory
Failure to pick up dog waste	Per fine	Non-Taxable	\$258.75	\$200.00	(\$58.75)	-22.7%	Statutory
Failing to include declaration of restricted breed at registration	Per fine	Non-Taxable	\$375.71	\$400.00	\$24.30	6.5%	Statutory
Attack or bite on a person or animal by a dog other than a dangerous dog causing injury that is not in the nature of serious injury	Per fine	Non-Taxable	\$469.89	\$500.00	\$30.11	6.4%	Statutory
Contravening council order relating to presence of dogs and cats in public places	Per fine	Non-Taxable	\$188.37	\$200.00	\$11.63	6.2%	Statutory
Dog rushing or chasing any person	Per fine	Non-Taxable	\$188.37	\$200.00	\$11.63	6.2%	Statutory
Planning							
Extension to Planning Permit – First extension	Per extension	Taxable	\$227.00	\$270.00	\$43.00	18.9%	Non-statutory
Extension to Planning Permit – Second extension	Per extension	Taxable	\$340.00	\$400.00	\$60.00	17.6%	Non-statutory
Extension to Planning Permit – Third extension	Per extension	Taxable	\$570.00	\$590.00	\$20.00	3.5%	Non-statutory
Secondary Consent	Per consent	Taxable	\$227.00	\$270.00	\$43.00	18.9%	Non-statutory
Written Planning Advice	Per report	Taxable	\$113.00	\$135.00	\$22.00	19.5%	Non-statutory
Request for copying of Planning Permit (onsite and active search)	Per copy	Taxable	\$60.00	\$70.00	\$10.00	16.7%	Non-statutory
Request for hard copy of Planning Permit or other documentation	Per copy	Taxable	\$113.00	\$130.00	\$17.00	15.0%	Non-statutory
Notice of Planning Application	Per notice	Taxable	\$55.50	\$70.00	\$14.50	26.1%	Non-statutory
Notice letters (only above 12 letters/notices)	Per letter	Taxable	\$2.00	\$2.00	\$-	0.0%	Non-statutory
Public notice in newspaper or Government Gazette	Per notice	Taxable	At cost	At cost	\$-	0.0%	Non-statutory
Planning Panel Costs	Per panel	Taxable	At cost	At cost	\$-	0.0%	Non-statutory
Request to Approve Development Plan	Per request	Taxable	\$450.00	\$450.00	\$-	0.0%	Non-statutory

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

Description of Fees and Charges	Unit of Measure	GST Status	2023/24 \$	2024/25 \$	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %	Basis of Fee
Sporting Grounds Casual use/Hire							
Frank Graham Oval – Casual	Per hour	Taxable	\$50.00	\$55.00	\$5.00	10.0%	Non-statutory
Princes Park Oval Casual Hire – training without lights	Per hour	Taxable	\$50.00	\$55.00	\$5.00	10.0%	Non-statutory
Princes Park Oval Casual Hire – training with lights	Per hour	Taxable	\$70.00	\$75.00	\$5.00	7.1%	Non-statutory
Princes Park Netball Court Casual Hire – training without lights	Per hour	Taxable	\$15.00	\$15.00	\$–	0.0%	Non-statutory
Princes Park Netball Court Casual Hire – training with lights	Per hour	Taxable	\$30.00	\$30.00	\$–	0.0%	Non-statutory
Jubilee Oval – Casual	Per hour	Taxable	\$50.00	\$55.00	\$5.00	10.0%	Non-statutory
Hedges Oval – Casual	Per hour	Taxable	\$50.00	\$55.00	\$5.00	10.0%	Non-statutory
Jack Pascoe Reserve – Casual	Per hour	Taxable	\$50.00	\$55.00	\$5.00	10.0%	Non-statutory
Soccer Fields – Casual	Per hour	Taxable	\$50.00	\$55.00	\$5.00	10.0%	Non-statutory
Personal Training Licence Application 1–10 participants	Per quarter	Taxable	\$100.00	\$105.00	\$5.00	5.0%	Non-statutory
Personal Training Licence Application 1–10 participants	Per annum	Taxable	\$395.00	\$410.00	\$15.00	3.8%	Non-statutory
Personal Training Licence Application 11–20 participants	Per annum	Taxable	\$140.00	\$145.00	\$5.00	3.6%	Non-statutory
Personal Training Licence Application 11–20 participants	Per quarter	Taxable	\$565.00	\$590.00	\$25.00	4.4%	Non-statutory
Tullaroop Leisure Centre – Squash courts	Per hour/ per court	Taxable	\$10.00	\$10.00	\$–	0.0%	Non-statutory
Tullaroop Leisure Centre – Main court	Per hour	Taxable	\$20.00	\$20.00	\$–	0.0%	Non-statutory
Tullaroop Leisure Centre – Main court	Per day	Taxable	\$155.00	\$160.00	\$5.00	3.2%	Non-statutory
Nolan Street Gymnasium – Main court	Per hour	Taxable	\$20.00	\$20.00	\$–	0.0%	Non-statutory
Nolan Street Gymnasium – Main court	Per day	Taxable	\$155.00	\$160.00	\$5.00	3.2%	Non-statutory
Tourism and Resource Centre							
Tourism Membership – Premium	Per membership	Taxable	\$681.50	\$710.00	\$28.50	4.2%	Non-statutory
Tourism Membership – Essential	Per membership	Taxable	\$343.30	\$355.00	\$11.70	3.4%	Non-statutory
Tourism Membership – Not-for-profit	Per membership	Taxable	\$175.00	\$182.00	\$7.00	4.0%	Non-statutory
Tourism Membership – Taste Member	Per membership	Taxable	\$142.20	\$150.00	\$7.80	5.5%	Non-statutory
Tourism Membership – Associations	Per membership	Taxable	\$566.50	\$590.00	\$23.50	4.1%	Non-statutory
Tourism Membership – Digital	Per membership	Taxable	\$87.50	\$90.00	\$2.50	2.9%	Non-statutory
Resource Centre Meeting Room/Foyer – Other users	Per hire	Taxable	\$34.80	\$40.00	\$5.20	14.9%	Non-statutory
Resource Centre Meeting Room/Foyer – Not-for-profit	Per hire	Taxable	\$12.60	\$15.00	\$2.40	19.0%	Non-statutory
Photocopy A4 B&W	Per page	Taxable	\$0.25	\$0.25	\$–	0.0%	Non-statutory
Photocopy A3 B&W	Per page	Taxable	\$0.50	\$0.50	\$–	0.0%	Non-statutory
Photocopy A4 Colour	Per page	Taxable	\$1.00	\$1.00	\$–	0.0%	Non-statutory
Photocopy A3 Colour	Per page	Taxable	\$2.00	\$2.00	\$–	0.0%	Non-statutory
Fax	Per page	Taxable	\$2.00	\$2.00	\$–	0.0%	Non-statutory

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

Description of Fees and Charges	Unit of Measure	GST Status	2023/24 \$	2024/25 \$	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %	Basis of Fee
Venue Hire							
Community Hub – Community groups	Per hiring	Taxable	\$13.00	\$15.00	\$2.00	15.4%	Non-statutory
Community Hub – Other users	Per hiring	Taxable	\$36.00	\$40.00	\$4.00	11.1%	Non-statutory
Maryborough Town Hall* #	Per hiring	Taxable	\$400.00	\$420.00	\$20.00	5.0%	Non-statutory
Maryborough Town Hall Kitchen Only#	Per hiring	Taxable	\$56.00	\$60.00	\$4.00	7.1%	Non-statutory
Maryborough Lower Town Hall	Per hiring	Taxable	\$56.00	\$60.00	\$4.00	7.1%	Non-statutory
Maryborough Town Hall sound system hire *	Per hiring	Taxable	\$62.00	\$65.00	\$3.00	4.8%	Non-statutory
<i>* Plus Bond \$300 # Plus Key Bond \$100</i>							
Waste Services							
Kerbside Collection							
Garbage collection – Standard bin	Per year	Non-Taxable	\$193.54	\$202.13	\$8.59	4.4%	Non-statutory
Garbage collection – Optional larger bin – Urban 140, Rural 240	Per year	Non-Taxable	\$330.93	\$345.62	\$14.69	4.4%	Non-statutory
Garbage collection – Multiple service (per bin)	Per year	Non-Taxable	\$193.54	\$202.13	\$8.59	4.4%	Non-statutory
Recycling collection	Per year	Non-Taxable	\$173.14	\$180.83	\$7.69	4.4%	Non-statutory
Recycling collection – Multiple service (per bin)	Per year	Non-Taxable	\$173.14	\$180.83	\$7.69	4.4%	Non-statutory
Service establishment/bin supply cost for additional garbage bin	Per service	Taxable	\$122.41	\$156.07	\$33.66	27.5%	Non-statutory
Waste Management fee	Per year	Non-Taxable	\$168.07	\$175.53	\$7.46	4.4%	Non-statutory
Green Waste collection	Per year	Non-Taxable	\$86.90	\$90.76	\$3.86	4.4%	Non-statutory
Transfer Station Gate fees							
Waste Disposal	Per cubic metre	Taxable	\$43.85	\$49.00	\$5.15	11.7%	Non-statutory
Waste Disposal	Car boot load	Taxable	\$16.38	\$18.30	\$1.92	11.7%	Non-statutory
Waste Disposal	240 litre bin	Taxable	\$12.01	\$13.42	\$1.41	11.7%	Non-statutory
Green Waste Disposal	Per cubic metre	Taxable	\$45.85	\$48.00	\$2.15	4.7%	Non-statutory
Car Tyre Disposal – Passenger Tyres	Per tyre	Taxable	\$9.83	\$10.00	\$0.17	1.7%	Non-statutory
Car Tyre Disposal – Passenger Tyre with rim	Per tyre	Taxable	\$9.83	\$13.00	\$3.17	32.2%	Non-statutory
Car Tyre Disposal – Passenger Tyres (contaminated)	Per tyre	Taxable	\$9.83	\$17.00	\$7.17	72.9%	Non-statutory
Tyre Disposal – Light Truck Tyres	Per tyre	Taxable	\$42.60	\$17.00	(\$25.60)	-60.1%	Non-statutory
Tyre Disposal – Light Truck tyres (contaminated)	Per tyre	Taxable	\$42.60	\$24.00	(\$18.60)	-43.7%	Non-statutory
Truck Tyre	Per tyre	Taxable	\$42.60	\$30.00	(\$12.60)	-29.6%	Non-statutory
Truck Tyre (Contaminated)	Per tyre	Taxable	\$42.60	\$60.00	\$17.40	40.8%	Non-statutory
Small Tractor Tyre Disposal – Per tyre	Per tyre	Taxable	\$42.60	\$42.60	\$–	0.0%	Non-statutory
Earthmoving/Large Tractor tyre – Per tyre	Per tyre	Taxable	\$42.60	\$850.00	\$807.40	100.0%	Non-statutory
Mattress Disposal	Per mattress	Taxable	\$30.58	\$30.50	(\$0.08)	-0.3%	Non-statutory
Televisions – Each	Per television	Taxable	\$24.02	\$24.50	\$0.48	2.0%	Non-statutory

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

Description of Fees and Charges	Unit of Measure	GST Status	2023/24 \$	2024/25 \$	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %	Basis of Fee
Waste Services (continued)							
Building demolition waste (up to 3 tonne)	Per cubic metre	Taxable	\$225.00	\$225.00	\$-	0.0%	Non-statutory
Additional Waste Vouchers for Monthly Kerbside Hard waste Collection	Per voucher	Taxable	\$12.01	\$12.25	\$0.24	2.0%	Non-statutory
Mulch sales							
Loaded	Per cubic metre	Taxable	\$30.58	\$35.00	\$4.42	14.5%	Non-statutory
Self loaded	Per cubic metre	Taxable	\$6.55	\$7.50	\$0.95	14.5%	Non-statutory

Appendix A

This appendix represents a listing of anticipated Tiny Towns Projects, New Footpaths to be completed, Road Renewals to be funded through Roads to Recovery funding and a plan for TAC Road Safety program upgrades.

Program
<i>Tiny Towns (pending Grant approval)</i>
Adelaide Lead Hall Upgrades
Majorca Historical Cemetery Beautification
Carisbrook Town Hall Minor Renovation
Bealiba Historic Horse Trough Relocation
Carisbrook Lions Club Repaint
Tullaroop Creek Track Lighting Upgrades
Market Reserve Gazebo and Landscaping
Dunolly Town Hall Minor Renewal
Tullaroop Leisure Centre Upgrades
Talbot ANA Hall Renewal
Deledio Recreation Reserve Playground Improvements
Bowenvale Playground Upgrade
Dunolly Senior Citizens Upgrade

Program
<i>Footpaths New</i>
Birch Street, from Green to McNeill Streets, Carisbrook
Alice Street, from Thompson to Bull Streets, Dunolly

Program
<i>Road Reconstruction Program</i>
Dunolly-Acova Road, Dunolly (Apple Jack Road to Stevens Lane)
Gillies Street, Maryborough (Layton Road)
Christian Street, Maryborough (Burns St to Napier St)

* Final program is subject to allocation of Roads to Recovery funding for 24/25 with this unknown at this stage

Program
<i>TAC Road Safety Program (2 year program)</i>
Avoca Road, Talbot (Speed Reduction)
Clarendon Street, Dundas Street, Palmerston Street Intersection, Maryborough (splitter islands)
Napier Street and Brougham Street, Maryborough (roundabout)
Burns Street and Noland Street, Maryborough (roundabout)
Annesly Street and McNeill Street, Carisbrook (remove Y intersection and construct T intersection)
Various intersection splitter islands (TBC) Maryborough

* This is cost estimate of program over two financial years, with approximately half budgeted for 24/25 and the remainder in 2025/26. Program is subject to final approval from TAC

