



COUNCIL MEETING AGENDA

Tuesday
23 April 2024
6pm

Community Room 1, Community Hub, Maryborough and
livestreamed on the internet.

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1. Commencement of Meeting and Welcome

Councils must, in the performance of its role, give effect to the overarching governance

principles in the *Local Government Act 2020*.¹

These are included below to guide Councillor consideration of issues and Council decision making.

- a. Council decisions are to be made and actions taken in accordance with the relevant law;
- b. priority is to be given to achieving the best outcomes for the municipal community, including future generations;
- c. the economic, social and environmental sustainability of the municipal district, including mitigation and planning for climate change risks, is to be promoted;
- d. the municipal community is to be engaged in strategic planning and strategic decision making;
- e. innovation and continuous improvement is to be pursued;
- f. collaboration with other Councils and Governments and statutory bodies is to be sought;
- g. the ongoing financial viability of the Council is to be ensured;
- h. regional, state and national plans and policies are to be taken into account in strategic planning and decision making;
- i. the transparency of Council decisions, actions and information is to be ensured.

2. Apologies

Council's Governance Rules require that the minutes of Council meetings record the names of Councillors present and the names of any Councillors who apologised in advance for their non-attendance.²

The annual report will list councillor attendance at Council meetings.

Councillor attendance at Councillor briefings is also recorded.

3. Leave of Absence

One reason that a Councillor ceases to hold the office of Councillor (and that office becomes vacant) is if a Councillor is absent from Council meetings for a period of 4 consecutive months without leave obtained from the Council. (There are some exceptions to this - see section 35 for more information.)

A Councillor can request a leave of absence. Any reasonable request for leave must be granted.³ Leave of absence is approved by Council.

Any request will be dealt with in this item which is a standing item on the agenda. The approvals of leave of absence will be noted in the minutes of Council in which it is granted. It will also be noted in the minutes of any Council meeting held during the period of the leave of absence.

¹ Section 9.

² Chapter 2, rule 62.

³ See Local Government Act 2020 s 35 (4) and s 35 (1) (e).

4. Conflicts of Interest

Conflicts of Interest must be disclosed at the commencement of a Council meeting or Councillor briefing, or as soon as a Councillor recognises that they have a conflict of interest.

The relevant provisions in the *Local Government Act 2020* include those in Part 6, Division 2 (from section 126). Failing to disclose a conflict of interest and excluding themselves from the decision making process is an offence.

Disclosures at Council meetings

Under the Governance Rules:¹

A Councillor who has a conflict of interest in a matter being considered at a Council meeting at which he or she:

1 is present must disclose that conflict of interest by explaining the nature of the conflict of interest to those present at the Council meeting immediately before the matter is considered; or

2 intends to be present must disclose that conflict of interest by providing to the Chief Executive Officer before the Council meeting commences a written notice:

2.1 advising of the conflict of interest;

2.2 explaining the nature of the conflict of interest; and

2.3 detailing, if the nature of the conflict of interest involves a Councillor's relationship with or a gift from another person, the:

(a) name of the other person;

(b) nature of the relationship with that other person or the date of receipt, value and type of gift received from the other person; and

(c) nature of that other person's interest in the matter,

and then immediately before the matter is considered at the meeting announcing to those present that he or she has a conflict of interest and that a written notice has been given to the Chief Executive Officer under this sub- Rule.

The Councillor must, in either event, leave the Council meeting immediately after giving the explanation or making the announcement (as the case may be) and not return to the meeting until after the matter has been disposed of.

Disclosures at councillor briefings (and other meetings)

Also under the Governance Rules,² a Councillor who has a conflict of interest in a matter being considered by a meeting held under the auspices of Council at which he or she is present must:

1. disclose that conflict of interest by explaining the nature of the conflict of interest to those present at the meeting immediately before the matter is considered;
2. absent himself or herself from any discussion of the matter; and
3. as soon as practicable after the meeting concludes provide to the Chief Executive Officer a written notice recording that the disclosure was made and accurately summarising the explanation given to those present at the meeting.

¹ Chapter 5, Rule 3

² Chapter 5, Rule .

Councillor form to disclose conflicts of

interest Name:

Date:

Meeting type:

- Briefing
- Meeting
- Other _____

Nature of the conflict of interest

(describe):

name of the other person (gift giver): _____

nature of the relationship with that other person or the date of receipt, value and type of gift received from the other

person: _____

nature of that other person's interest in the matter: _____

If the nature of the conflict of interest involves a Councillor's relationship with or a gift from another person:

5. Confirmation of Minutes from previous Council Meetings

RECOMMENDATION

That Council confirm the following Minutes as a true and accurate record of the meeting:

- **5.1** Minutes from previous Council Meeting dated 26 March 2024.



DRAFT COUNCIL MEETING MINUTES

Tuesday, 26 March 2024

6:00pm

Meeting held in person

Community Room 1, Community Hub, Maryborough
and livestreamed on the internet.

MEMBERSHIP

Councillors:

Liesbeth Long (Mayor)

Grace La Vella

Geoff Lovett

Chris Meddows-Taylor

Gerard Murphy

Wayne Sproull

Anna de Villiers

To be confirmed at the Council Meeting
scheduled for 23 April 2024

1. COMMENCEMENT OF MEETING AND WELCOME

The Mayor commenced the meeting at 6pm, welcoming all present, with an acknowledgement of country and the Council Prayer.

PRESENT:

Councillors

Liesbeth Long (Mayor)

Grace La Vella

Anna De Villiers

Geoff Lovett

Chris Meddows-Taylor

Gerard Murphy

Wayne Sproull

Officers

Chief Executive Officer Lucy Roffey

General Manager Assets Infrastructure and Planning Matthew Irving

General Manager Community Wellbeing Emma Little

General Manager Corporate Performance Mick Smith

2. APOLOGIES

Nil

3. LEAVE OF ABSENCE

Nil

4. DISCLOSURES OF CONFLICTS OF INTEREST

Cr Meddows-Taylor - Item 8.3 as the Chair of the Victorian Goldfields Tourism Executive Inc. (VGTE) VGTE are the applicant for the grant.

Cr Murphy - Item 8.4 and Urgent Business as the contractor to Council for the operation of council's pools.

5. CONFIRMATION OF THE MINUTES OF PREVIOUS COUNCIL MEETINGS

That Council confirm the following minutes as a true and accurate record of the meeting:

- Minutes of the Council Meeting dated 27/02/2024

Moved: Cr Murphy

Seconded: Cr La Vella

Carried

6. REPORTS FROM COMMITTEES

Nil.

7. PETITIONS

Nil.

8. OFFICER REPORTS

8.1 EVERY CHILD, EVERY CHANCE STRATEGIC OUTCOMES

This report summarises the development of the Every Child, Every Chance (ECEC) Strategic Outcomes and seeks Council's endorsement.

MOTION

That Council;

1. Endorse the Every Child, Every Chance Strategic Outcomes to guide future planning, investment, advocacy, activities and measuring progress with regard to children and families in Central Goldfields.
2. Write to the relevant state and federal Ministers to advise of Council's endorsement of the Every Child, Every Chance Strategic Outcomes and seek further funding support for the initiative.

Moved: Cr Sproull

Seconded: Cr Lovett

Carried

Crs who spoke to the motion: Crs Sproull, Lovett.

8.2 TALBOT FUTURES - ADOPTION OF STRUCTURE PLAN AND SEWERAGE BUSINESS CASE

The purpose of this report is to consider the work carried out on the Talbot Futures project including:

- Talbot Futures Structure Pan Engagement Report (Hello City, October 2023)

- Talbot Future Structure Plan (Hansen Partnership, November 2023)
- Talbot Futures Sewerage Scheme Business Case (Central Highlands Water with Jacobs Consulting, March 2024)

MOTION

That Council;

1. Note the Talbot Futures Structure Plan Engagement Report October 2023.
2. Adopt the Final Talbot Structure Plan, November 2023
3. Endorse the Talbot Futures Sewerage Scheme Business Case March 2023
4. Continue to advocate for funding from both state and federal government to obtain the funding required for delivery of affordable sewerage provision for the residents of Talbot as detailed within the Talbot Futures Sewerage Scheme Business Case March 2023.
5. Commence work on a planning scheme amendment to implement the adopted Talbot Structure Plan into the Central Goldfields Planning Scheme.

Moved: Cr Meddows-Taylor

Seconded: Cr Sproull

Carried

Crs who spoke to the matter: Crs Meddows-Taylor, Sproull

Cr Meddows-Taylor left the chamber at 6:13pm due to a conflict of interest.

8.3 ENABLING TOURISM FUND

The Enabling Tourism Fund (ETF) 2024 is supporting regional and rural Victorian tourism projects to reach investment-ready status by funding planning activities such as feasibility studies and design for future investment.

MOTION

That Council;

1. Commits \$4,000 from its 2024/2025 budget to support the Victorian Goldfields World Heritage Bid Enabling Tourism application, with a further \$4,000 in 2025/2026 for continued implementation and to enable the development of key tourism infrastructure.
2. Notes the inclusion of the Castlemaine Maryborough Rail Trail in the World Heritage Bid Masterplan which will identify and provide a better business case for further investment including the substantial amount required for the implementation of the CMRT.
3. Commits \$20,000 from its 2024/2025 budget and \$20,000 from its 2025/2026 budget to the Castlemaine Maryborough Rail Trail Enabling Tourism Fund application and if successful, auspices the grant and leads the project management.

Moved: Cr La Vella

Seconded: Cr de Villiers

Cr Murphy called for a division.

For: Crs Sproull, La Vella, Long, Lovett, de Villiers

Against: Cr Murphy

Carried

Crs who spoke to the matter: Crs La Vella, de Villiers, Lovett, Murphy, Sproull

Cr Meddows-Taylor re-entered the chamber at 6.32pm

Cr Murphy left the chamber at 6:32pm due to a conflict of interest.

8.4 REGIONAL COMMUNITY SPORTS INFRASTRUCTURE FUND

The purpose of this report is to recommend that Council supports applications to

the Sport and Recreation Victoria's (SRV) Regional Community Sports Infrastructure Fund (RCSIF) for Deledio Recreation Reserve Pavilion and the Maryborough Olympic Pool Complex.

MOTION

That Council;

1. Supports applications to the State Governments' Regional Community Sports and Infrastructure Fund for \$3M for the Maryborough Olympic Pool Complex Project and \$1M for Stage One of the Deledio Recreation Reserve Pavilion project.
2. Approves co-contributions up to \$2.5M through future borrowings for successful applications as part of the 2024/2025 Annual Budget.

Moved: Cr Sproull

Seconded: Cr La Vella

Carried

Crs who spoke to the matter: Crs Sproull, La Vella

Cr Murphy re-entered the chamber at 6:36pm

8.5 DRAFT ADVOCACY STRATEGY

The purpose of this report is for Council to consider the adoption of the attached Draft Advocacy Strategy.

This draft Advocacy Strategy focusses on advocacy for improved services and infrastructure delivered by other levels of Government, noting that the recently adopted Priority Projects Plan advocates for funding for projects delivered by Council.

MOTION

That Council;

1. Adopt the Advocacy Strategy.
2. Provide a copy of the Advocacy Strategy to our local State and Federal MPs and relevant Ministers.
3. Continue to advocate for the improved services and infrastructure identified in the Strategy through regular meetings with State and Federal Government representatives, at relevant regional and industry forums and through other engagement opportunities with key decision makers.

Moved: Cr Meddows-Taylor

Seconded: Cr de Villiers

Carried

Crs who spoke to the matter: Crs Meddows-Taylor, de Villiers

8.6 REVIEW OF ROAD MANAGEMENT PLAN

Council is required to review its Road Management Plan in accordance with the Road Management (General) Regulations 2016.

MOTION

That Council approve the Draft Road Management Plan 2024 (RMP) for the purposes of public consultation.

Moved: Cr Sproull

Seconded: Cr La Vella

Carried

Crs who spoke to the matter: Crs Sproull, La Vella, Meddows-Taylor, Murphy

8.7 DAISY HILL COMMUNITY PLAN

The purpose of this report is to present the final Daisy Hill Community Plan for adoption.

The Daisy Hill Community Plan reflects key learnings from the Community Planning Review project undertaken in 2023, and high levels of community ownership underpins this plan including the Daisy Hill Community Centre Committee and the Paddy Ranges Ward Councillor.

Council officers are currently exploring possible seed projects to catalyse the plan including the construction of a barbeque at the Daisy Hill Community Centre.

MOTION

That Council adopts the Daisy Hill Community Plan.

Moved: Cr Meddows-Taylor

Seconded: Cr Murphy

Carried

Crs who spoke to the matter: Crs Meddows-Taylor, Murphy, Lovett

9. COUNCILLOR REPORTS AND GENERAL BUSINESS

Nil

10. NOTICES OF MOTION

Nil

11. URGENT BUSINESS

Cr Murphy left the meeting at 6:53pm due to a conflict of interest.

MOTION

That Council accept the item of urgent business - Variation to Contract G1872-23 Maryborough Sports and Leisure Centre Pool Retiling.

Moved: Cr Meddows-Taylor

Seconded: Cr Sproull

Carried

**11.1 URGENT BUSINESS - VARIATION TO CONTRACT G1872-23
MARYBOROUGH SPORTS AND LEISURE CENTRE POOL RETILING**

Author: Manager Project Services and Asset Management

Responsible Officer: General Manager Infrastructure Assets and Planning

The Officer presenting this report, having made enquiries with relevant members of staff, reports that no disclosable interests have been raised in relation to this report.

SUMMARY/PURPOSE

The purpose of this report is to seek approval from Council on variations for Contract G1872-23 as these variations sit outside the current financial delegation of the Chief Executive Officer (CEO).

Works have commenced onsite at Maryborough Sports and Leisure Centre and the required works under the contract are necessary to ensure the project proceeds with a high level of quality and prolongs the lifecycle of the asset.

Consideration of this item at a later meeting would lead to a delay in project timelines/ prolonged closure of the facility and potentially greater costs to Council.

RECOMMENDATION

That Council authorise the Chief Executive Officer under delegation to approve final variations to contract G1872-23 Maryborough Sports and Leisure Centre Pool Retiling up to an additional 15% of the total contract value (\$89,941.50 including GST).

LEGISLATION AND POLICY CONTEXT

Central Goldfields Shire Council's Council Plan 2021-2025 - Our Spaces and Places and Leading Change

The Community's vision

4. Transparent decision making; and good planning, governance and service delivery.

Initiative:

Priority Projects Plan

Local Government Act, s108 and s109

Central Goldfields Shire Council Procurement Policy 2021

BACKGROUND INFORMATION

The re-tiling of the 25-metre pool at the Maryborough Sports and Leisure Centre is one of Council's Priority Projects.

Funding has been made available to complete these works by the Federal Government's Local Roads and Community Infrastructure (LRCI) Program.

A tender for re-tiling the pool and associated works was advertised in line with Council's Procurement Policy in July 2023 and subsequently awarded at a Council meeting in September 2023.

REPORT

Contract G1872-23 Maryborough Sports and Leisure Centre Pool Retiling was awarded at the September 2023 Council meeting for \$599,610.00 including GST and included authorisation for the CEO to approve variations or contingency spend up to an additional 20% of the total contract sum (\$119,922.00 including GST) as required. The scope of works included waterproofing and the supply and installation of tiles.

At the time of preparing the original tender specification, there was no way to accurately assess the integrity of the pool shell.

To mitigate project risk, officers included tender options which allowed for rectifications to the pool shell for prospective contractors to price.

By doing this at the time of tendering, the price is held and not subject to cost escalations. A hold point was included in the project program once tiles were removed so that a structural engineer could inspect the integrity of the pool shell.

Works under G1872-23 commenced in early March 2024, and once the tiles were removed, it was discovered that the base of the pool shell was in poor condition and structurally unsafe.

This would not provide a quality base for new tiles to be laid.

Two rectification options were available: apply a screed directly to the existing concrete floor or remove and rebuild the concrete base.

On advice of the structural engineer, a variation to rebuild the concrete base was approved to achieve the best quality outcome for the asset.

The approval of this variation resulted in reaching the upper limit of the additional variations and contingency spend approved by Council in September 2023.

Subsequently, additional items for variation have been brought to the attention of the project team which are detailed below:

Treatment/issue	What the treatment achieves	Outcome

<p>Replace screed on concrete walls</p>	<p>Screed is required to help bond the new tiles to the pool shell</p>	<p>The existing screed on the walls is in poor condition and needs to be replaced to ensure the best performance of the new tiles, and increased longevity of the asset.</p>
<p>Application of new wet deck grating on 25 metres, learn to swim and toddler (beach entry) pool</p>	<p>Wet deck grating which appears around the edge of the pool acts as a safety mechanism so that users are not exposed to the lip where overflow water drains when entering the pool.</p>	<p>The current wet deck grating has been in situ for approximately 25 years and is nearing the end of its life, increasing safety risks to users and increasing maintenance costs. Failure to replace this asset at this time could increase costs to Council in the future and lead to unnecessary closures in future years.</p>
<p>Repair and modify existing stainless-steel handrails</p>	<p>Handrails are in place to assist pool users to enter and exit the pool safely.</p>	<p>Improve safety for pool users by bringing the existing handrails up to contemporary safety standards.</p> <p>Undertaking the works under this contract prior to new tiles being applied will be more economical and result in a better-quality finish.</p>

<p>Installation of a new ladder into the pool</p>	<p>Ladders are in place to assist pool users to enter and exit the pool safely.</p>	<p>Improve safety for pool users by installing a ladder which is up to contemporary safety standards.</p> <p>This treatment has been raised by the engineer, users of the pool and the pool operator.</p> <p>Undertaking the works under this contract prior to new tiles being applied will be more economical and result in a better-quality finish.</p>
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These variations have been carefully considered in line with Councils risk management commitment regarding its assets and balanced with the operational needs and service levels of the swimming pool.

To proceed, officers require the approval of Council to increase the variations and contingency spend up to an additional 15% of the total contract sum (\$89,941.50 including GST).

This will bring the total variations and contingency spend up to 35% in addition to the contract sum (\$209,863.50 including GST).

The total contract cost will increase from \$599,610 (including GST) to \$809,473.50 (including GST).

The additional 15% (\$89,941.50 including GST) will be funded through savings made under the Maryborough Sports and Leisure Centre Roof Renewal Design budget.

CONSULTATION/COMMUNICATION

Officers have worked with specialist aquatic and structural engineers, the tiling contractor, and the pool operator in the preparation of this report.

FINANCIAL & RESOURCE IMPLICATIONS

The additional 15% (\$89,941.50 including GST) will be funded through savings made under the Maryborough Sports and Leisure Centre Roof Renewal Design budget and will not affect Councils overall budgeted capital position.

RISK MANAGEMENT

This report addresses Council's strategic risk Property and Assets - Failure to maintain, renew and expand our assets in a timely and robust way, that considers service and delivery needs by seeking external funding to assist in delivering asset renewal to critical community facilities.

The variations in this report have been considered by aquatic experts, the project team, executive management team and the operator of the pool.

The works have been deemed necessary to achieve a positive outcome for the community, including prolonging the useful life of the asset and improving safety for all users of the pool.

This report also addresses Council's strategic risk Governance - Failure to transparently govern and embrace good governance practices by bringing contract variations to Council for consideration where they exceed the CEO delegation prescribed in the Procurement Policy 2021.

CONCLUSION

This report is presented to Council to consider contract variations which will result in a better outcome for the Maryborough Sports and Leisure Centre retiling project by extending the longevity of the asset and addressing safety risks to users of the pool.

This report is recommending that Council authorise the CEO to approve up to an additional 15% in contract variations and contingency spend (\$89,941.50 including

GST) for the for the Maryborough Sports and Leisure Centre Pool Retiling contract.

ATTACHMENTS

NIL

MOTION

That Council authorise the Chief Executive Officer under delegation to approve final variations to contract G1872-23 Maryborough Sports and Leisure Centre Pool Retiling up to an additional 15% of the total contract value (\$89,941.50 including GST).

Moved: Cr Lovett

Seconded: Cr La Vella

Carried

Crs who spoke to the matter: Crs Lovett, La Vella

12. CONFIDENTIAL BUSINESS

Nil

13. MEETING CLOSURE

The meeting closed at 6:57pm.

6. Minutes of Delegated and Advisory Committees

7. Petitions

8. Officer Reports

8.1 QUARTERLY FINANCE REPORT – MARCH 2024

Author: Manager Finance

Responsible Officer: General Manager Corporate Performance

The Officer presenting this report, having made enquiries with relevant members of staff, reports that no disclosable interests have been raised in relation to this report.

SUMMARY/PURPOSE

The purpose of this report is to update Council on the financial performance for the year to date and how it is tracking against the adopted budget, noting any material differences.

RECOMMENDATION

That Council receives and notes the attached Finance Report for the period to 31 March 2024.

LEGISLATION AND POLICY CONTEXT

Central Goldfields Shire Council's Council Plan 2021-2025 – Our Growing Economy

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

4.1 Objective: Ensure the financial sustainability of Council through efficient and effective delivery of services.

Initiative: Review budget and financial reporting processes to improve monitoring of financial performance

Section 97 of the Local Government Act 2020 requires Council to prepare financial reports including tracking against adopted budget on a quarterly basis.

BACKGROUND INFORMATION

The finance report is provided for the period to 31 March 2024.

The report compares the year-to-date results against the adopted budget

REPORT

The Quarterly Financial Report includes:

- Income Statement;
- Balance Sheet;
- Cashflow Statement;
- Statement of Capital Works
- Key Performance Measure tracking

Income Statement

The Income Statement for the period ending 31 March shows a deficit of \$0.44m.

This is a \$4.8m variance on budget.

It should be noted that since the previous finance report (December 2023), there have been unexpected costs associated with both the February storm event and the March bushfire at Beaufort and surrounding areas.

Whilst this fire did not reach the Central Goldfields Shire boundary, the Emergency Relief Centre was setup at Princes Park.

The costs associated with these events are being worked through for reimbursement from the State Government.

The total included in the March accounts is \$145k.

Grant income timing of recognition represents the bulk of this variance (\$3.1m). Per accounting standards, revenue is to be recognised in line with expenditure.

Capital grant income is \$3.5m as compared to a budget of \$9.3m (\$5.8m variance) explained by the timing of spend of the below grants.

- \$1.579m Roads to Recovery beginning in February 2024 with payment due in May 2024
- \$160k Maryborough Tennis Courts to be completed in 2024/25
- \$450k Rural Council Transformation Project - scoping underway
- \$3.5m Flood Recovery funding. This is a combination of a reduction in works and the timing of funding paid to Council for works completed.

Operating grant income is \$7.7m as compared to a budget of \$4.9m (\$2.7m variance).

This is explained materially by the below

- Timing of Go Goldfields funding (\$582k), URLO (\$175k) and LUFPP (\$20k)
- VicHealth Partnerships timing (\$120k), Flood support fund (\$183k)
- Kindergarten funding (\$155k) relating to School Readiness and Master planning

- Talbot Futures grant (initially budgeted to be complete in 2022/23).

Employee costs to date are \$10.4m (variance of \$478k).

The notable variance is the redundancy costs associated with the Aged Care exit in the reporting quarter (\$482k). Other costs include childcare centre salaries, other redundancies, and the ERC (Emergency Relief Centre) which is included in a summary below.

Other notable variances include

- Depreciation costs \$373k following revaluation and additional assets capitalised at 30 June 2023
- Borrowing costs in line with interest rates of \$63k
- Materials and services of \$0.8m greater than budget.

A number of costs in the materials and services area are offset by reductions in employee costs where contractors have been used to backfill.

The variance is summarised in part by backfilled positions (\$323k greater than budget), Line Marking (\$15k greater than budget), street lighting (\$25k greater than budget), Talbot Futures (\$290k - in part covered by grant funding), Heritage controls (\$4k), Castlemaine Maryborough Rail Trail (\$41k, significantly funded by a grant), Reactive Building Maintenance shire wide (\$108k greater than budget), cleaning of council buildings (\$162k, in part covered by a decrease in employee costs).

Since the last finance report in December 2023, there have been a further two emergency response incidents; the February storm and the March bushfire (noted above).

There are now three active events listed with NDFA (National Disaster Funding Authority).

The below table details the state of finances for each of these events and the status of spending as compared to funding.

Funding status	Flood				Storm	Fire
	Council Flood Support Fund	NDFA	Community Recovery Officer	Community Hubs	Storm	Relief Centre
Total Grant Received	250,000	1,658,556	116,365	107,400	-	-
Total acquitted/claimed	-	2,114,850	-	-	-	-
Total Spend	67,011	2,107,038	49,688	1,741	86,923	57,204
Costs covered by Council to date	-	182,989	448,482	-	66,677	-
					105,659	57,204
					86,923	57,204

As noted above, claiming funds for emergency events is underway to reduce the out-of-pocket costs for the shire.

Balance Sheet

Council's balance sheet shows a cash position of \$7.2m and working capital of 130%.

It was noted in the December report that working capital was 115% with an increase due in February.

This has seen a 15% increase in working capital.

It needs to be noted that there is still risk with the assumptions for the Federal Assistance Grants anticipated to be received in June 2024.

Unrestricted cash is currently \$1.8m and is expected to increase over the year.

Final payment for rates is due in May, as is the payment for Roads to Recovery (\$1.6m).

This cash position supported the redundancy payments and exit of Aged Care during the reporting quarter.

Capital Works

Capital Works spend for the period of July 2023 - March 2024 is \$9.2m which is double that reported in the December report.

This now represents 50% of full year budget, and 68% of YTD budget.

This is reflected in the reduction in capital works revenue recognised in the income statement.

It must be noted that these figures include payments made to suppliers (and accrued where appropriate).

If initial scoping of works is underway but no invoices are received as yet, this will not show as spend in the capital works statement.

Please refer to the Quarterly Capital works update for a detailed report on the progress of key projects.

Notable timing variances include

- NDFA Flood Works - works are underway.
- Maryborough Aerodrome works - beginning February 2024
- Roads to Recovery works on Frost Ave, Burns Street and Clunes Mt Cameron Road - beginning February 2024
- IT Strategy and Rural Council Transformation Project - works underway
- Maryborough Town Hall and Building upgrade - commenced
- Pool Upgrades

- Deledio Reserve Netball Courts

Summary

The finalised operating result for Central Goldfields Shire Council as of March 31, 2024 was a deficit of \$0.44m.

Whilst this shows a variance to budget of \$4.8m, this is explained by timing of works and the associated revenue recognition.

The balance sheet shows a working capital of 130% and unrestricted cash of \$1.8m.

CONSULTATION/COMMUNICATION

Internal only required for this report.

FINANCIAL & RESOURCE IMPLICATIONS

The financial statements were prepared internally by Council officers.

RISK MANAGEMENT

This report addresses Council's strategic risk Financial Sustainability - Failure to maintain our long-term financial sustainability. Any risks in relation to this report have been discussed in the report above.

CONCLUSION

Whilst Council's Income Statement for the period of July - March 2024 is showing a deficit of \$0.44m (budget of \$4.4m surplus), this is explained by the timing of both operating and capital grants.

Council's holds cash of \$7.2m of which \$3.5m is invested in term deposits.

Council's unrestricted cash balance is \$1.8m.

ATTACHMENTS

8.1.1 Quarterly Financial Statements (July - March 2024)

8.1.1 Central Goldfields Shire Council Income Statement to March 2024

INCOME STATEMENT	2022/23 June YTD Actuals	2023/24 Total Forecast	2023/24 YTD Budgets March	2023/24 YTD Actuals March	2023/24 YTD Variance March
Income	41,675,028	42,339,496	29,784,725	26,667,475	
Rates and service charges	16,627,081	17,537,255	13,012,819	13,134,298	121,479
Contributions - monetary	271,046	242,322	208,267	284,370	76,103
Grants - capital	8,846,593	5,569,604	9,335,248	3,531,296	(5,803,952)
Grants - Operating	12,421,218	15,993,518	4,985,218	7,686,100	2,700,882
Other Income	1,006,801	839,424	237,772	446,876	209,104
Statutory fees and fines	565,330	502,914	426,269	334,220	(92,049)
User Charges	1,936,959	1,654,458	1,579,132	1,250,315	(328,817)
Expenses	(36,839,679)	(36,928,581)	(25,371,405)	(27,104,238)	
Bad and doubtful debts	(22,575)	(1,000)	0	(731)	(731)
Borrowing costs	(94,755)	(91,605)	(27,243)	(90,461)	(63,218)
Depreciation	(6,910,534)	(7,623,176)	(5,333,328)	(5,705,967)	(372,639)
Employee costs	(13,692,265)	(12,877,971)	(9,937,637)	(10,415,685)	(478,048)
Materials and services	(15,695,436)	(15,957,604)	(9,841,303)	(10,655,667)	(814,364)
Net loss on disposal of property, infrastructure, plant and equipment	(64,170)	0	0	(10,009)	(10,009)
Other Expenses	(359,945)	(377,225)	(231,894)	(225,718)	6,176
Grand Total	4,835,348	5,410,915	4,413,320	(436,763)	(4,850,082)

8.1.1 Central Goldfields Shire Council Balance Sheet as at 31 March 2024

BALANCE SHEET	As at 30 June 2023	As at 31 March 2024
Assets	426,800,393	420,101,821
Current Assets	20,876,323	14,314,017
Cash and cash equivalents	16,679,955	7,243,442
Inventories	12,828	42,441
Non-current assets classified as held for sale	245,223	245,223
Other financial assets	1,135,789	1,045,051
Trade and other receivables	2,802,528	5,737,860
Non-current assets	405,924,070	405,787,804
Property, infrastructure, plant and equipment	405,924,070	405,787,804
Liabilities	(19,655,794)	(13,411,630)
Current Liabilities	(17,220,018)	(11,025,573)
Provisions	(3,476,565)	(3,341,730)
Trade & other payables	(13,090,200)	(6,812,142)
Trust funds & deposits	(653,253)	(871,701)
Non Current Liabilities	(2,435,776)	(2,386,057)
Other NC Liabilities	(346,776)	(297,057)
Interest-bearing loans and borrowings	(2,089,000)	(2,089,000)
Equity	(407,144,599)	(406,718,050)
Accumulated Surplus	(134,215,154)	(133,778,391)
Accumulated Surplus	(134,215,154)	(133,778,391)
Reserves	(272,929,444)	(272,939,659)
Other Reserves	(450,000)	(450,000)
Asset Revaluation Reserve	(272,286,594)	(272,296,809)
Open Space Reserve	(192,850)	(192,850)
Net Assets	407,144,599	406,690,191

**8.1.1 Central Goldfields Shire Council
Cash Flow Year Ended 30 June 2023 and YTD 31
March 2024**

CASH FLOW	As at 30 June 2023	As at 31 March 2024
	\$'000	\$'000
Cash Flows from Operating Activities		
Rates and charges	16,547	13,134
User fees, statutory fees and fines	2,725	1,585
Grants - operating	8,846	7,686
Grants - capital	12,421	3,531
Contributions - monetary	271	284
Interest received	488	447
Trust funds and deposits taken	0	218
Net GST refund/(payment)	2,314	2,078
Employee costs	(14,842)	(10,416)
Materials and services	(17,923)	(10,656)
Other payments	(513)	(316)
Net cash provided by/(used in) operating activities	10,334	7,576
Cash flows from investing activities		
Payments for property, infrastructure, plant and equipment	(14,795)	(9,228)
Proceeds from sale of property, infrastructure, plant and equipment	0	0
Payments for other financial assets	5,500	0
Net cash provided by/(used in) investing activities	(9,295)	(9,228)
Cash flows from investing activities		
Finance costs	439	216
Repayment of borrowings	0	0
Repayment of lease liabilities	150	0
Net cash provided by/(used in) financing activities	589	216
Net increase (decrease) in cash	1,628	(1,436)
Cash at the beginning of the financial year	3,552	5,180
Cash at the end of the period	5,180	3,744
Term Deposits held	11,500	3,500
Total Cash	16,680	7,244

8.1.1 Central Goldfields Shire Council Capital Works as at 31 March 2024

CAPITAL WORKS	2023/24 Total Budget	2023/24 YTD Budgets March	2023/24 YTD Actuals March	2023/24 Full Year Forecast
Infrastructure	10,875,189	8,306,125	5,005,843	7,527,454
Bridges and Culverts	95,500	71,631	0	63,664
63241.01. Minor Culverts Renewal	15,500	11,628	0	10,332
63330.622. Major Culvert Renewal Program	80,000	60,003	0	53,332
Drainage	270,000	222,681	112,088	261,825
63271.01. Kerb & Channel Renewal	50,000	44,280	10,675	42,372
64306.21. Drainage Renewal	100,000	84,619	43,720	99,325
64306.25. Tabledrain Renewals	70,000	56,282	21,143	62,563
64306.253. Drainage Renewal Main Drain Carisbrook and Maryborough	50,000	37,500	0	37,500
64306.27. Closed Main Drain Maryborough Renewal	0	0	0	4,095
64306.347. Carisbrook Drainage Mitigation Levee (NFMIP)	0	0	36,551	15,970
Other Infrastructure	260,600	195,453	51,062	225,436
63251.01. Street Furniture Renewal	30,600	22,950	2,331	23,625
63261.01. Signs Renewal	0	0	16,786	8,179
63281.01. Traffic Control Facilities Renewal	10,000	7,506	0	6,664
63351.04. New Furniture Bus Shelters	0	0	0	227
63360.01. Signs New	0	0	5,858	3,000
63510.02. Closed Aerodrome Fence Renewal	0	0	0	23,000
63410.02. (LRCI 3) Extension	0	0	1,200	0
63510.06. Aerodrome Regional Airport Program Round 3	220,000	164,997	24,888	160,741
Parks, Open Spaces and Streetscapes	15,000	11,250	0	10,000
63352.01. Streetscape Renewal	15,000	11,250	0	10,000
Pathways	220,000	167,900	86,821	151,215
63291.01. Pathways Renewal	100,000	74,997	3,273	66,668
63390.01. Pathways New	120,000	92,903	83,548	84,547
Roads	10,014,089	7,637,210	4,755,872	6,815,314
60363.01. NDFA Flood Works October 2022 Immediate Works	6,880,000	5,159,979	1,687,913	4,332,675
60363.02. NDFA Flood Works October 2022 Project Management	0	0	325,704	(92,985)
63200.01. Design Capital Works	150,000	150,000	115,998	98,262
63210.114. Closed Gillies Street (Sutton Lane to Sutton Road)	0	0	0	3,483
63210.132. Road Renewal Porter Avenue FY22-23 (R2R \$289,546/CGS \$310,454K)	0	0	684,731	181,773
63210.134. Road Renewal Cotswold Road FY22-23 (R2R \$500K)	0	0	1,542	1,518
63210.135. Closed Road Renwal Primrose Street	0	0	(6,235)	(6,235)
63210.137. Road Renewal Frost Avenue FY23-24 (R2R \$400K)	400,000	300,000	469,510	336,382
63210.138. Road Renewal Burns St Tuaggra to Nolan Sts FY23-24 (R2R \$629K)	629,000	471,750	420,724	471,750
63210.139. Road Renewal Clunes-Mt Cameron Road FY23-24 (R2R \$550,090K)	550,090	412,566	0	412,568
63210.4. Major Patches RG	135,000	108,124	48,579	119,670
63212.01. Sealed Road Shoulders Renewal	100,000	77,933	114,280	70,592
63215.01. Unsealed Roads Renewal	340,000	281,679	139,513	262,295
63220.01. Seals Renewal Reseals	640,000	526,951	602,951	489,268
63220.011. Seals Renewal Asphalt	190,000	148,228	150,662	134,300

8.1.1 Central Goldfields Shire Council Capital Works as at 31 March 2024

CAPITAL WORKS	2023/24 Total Budget	2023/24 YTD Budgets March	2023/24 YTD Actuals March	2023/24 Full Year Forecast
Plant and Equipment	1,867,255	1,342,445	313,184	1,586,868
Fixtures, Fittings and Furniture	1,042,255	803,698	51,552	731,500
61175.01. Immunisation Capital Expenditure	0	0	7,498	0
63820.014. Asset Clearing - Furniture and Fittings	0	0	(3,300)	(3,300)
64751.04. PC Network/Hardware	65,000	48,753	0	43,332
64751.33. Business Systems Uplift	219,500	164,628	0	146,332
64751.362. IT Strategy Initiatives - Human Resources Information System	80,000	60,003	0	53,332
64751.363. IT Strategy Initiatives - Financial Management System and Payroll	20,000	15,003	11,376	23,965
64751.37. Field and Mobility Services Module	88,000	88,000	0	88,000
64751.44. Rural Council Transformation Program (RCT)	569,755	427,311	35,978	379,839
Plant and Equipment	825,000	538,747	261,633	855,363
63820.013. Asset Clearing - Plant and Equipment	0	0	(50,490)	0
63820.91. Operating Plant WIP	505,000	378,747	112,319	336,668
63820.93. Vehicles Cars WIP	200,000	100,000	73,840	272,731
63820.94. Vehicles Utes WIP	120,000	60,000	125,964	245,964
Property	5,806,775	4,235,195	3,909,254	6,051,288
Buildings	3,350,864	2,743,511	1,975,687	3,482,789
60217.12. Kindergarten Capital Expenses	0	0	3,300	6,660
60217.24. Worsley Cottage - Internal and external wall repairs	0	0	8,641	7,606
60217.25. Building Renewal - Unallocated	100,000	74,997	57,029	83,389

8.1.1 Central Goldfields Shire Council Capital Works as at 31 March 2024

CAPITAL WORKS	2023/24 Total Budget	2023/24 YTD Budgets March	2023/24 YTD Actuals March	2023/24 Full Year Forecast
60217.26. Maryborough Railway Station Activation Project	0	0	263,504	215,243
60616.07. Goldfields Family Centre (CCC) Kitchen Renewal	20,000	20,000	26,676	20,000
60800.03. Youth Hub Scoping and Feasibility	50,000	50,000	0	50,000
61511.16. Maryborough Town Hall Painting	0	0	21	21
61511.26. (LRCI4) Maryborough Town Hall - Building Upgrade	1,009,546	757,152	257,732	712,270
61511.27. (LRCI 3) Hall Improvements - Talbot	0	0	663	0
61511.28. Carisbrook Town Hall (Design and Scoping)	100,000	100,000	25,733	107,985
61511.29. Dunolly Town Hall (Design and Scoping)	100,000	100,000	27,844	108,046
61511.31. Talbot Town Hall (Design and Scoping)	100,000	100,000	23,273	107,985
61565.03. Talbot Museum Design (Repair Works)	40,000	40,000	15,025	40,000
61565.12. Building Insurance Risk Reduction Upgrades	0	0	3,168	3,168
61611.17. Art Gallery Expansion	0	0	1,150	0
61611.18. Art Gallery Development (Phases 2 and 3)	0	0	2,835	1,500
61611.22. Art Gallery - Indigenous Interpretive Garden - Stage 2 & 3	262,500	0	166,388	294,885
62121.74. MSLC Roof Renewal (Design and Scoping)	200,000	200,000	26,793	208,046
62470.28. Carisbrook Recreation Reserve Upgrades Stage 1 Project	0	0	89,575	86,182
62470.291. Carisbrook Recreation Reserve Upgrades Stage 2	0	0	121,424	77,176
62470.55. Deledio Reserve Netball Courts Redevelopment	849,000	849,000	651,766	865,335
63713.31. Closed Depot - Administration Block	0	0	240	240
63713.36. Depot Renewal Works	50,000	50,000	48,592	50,000
64225.02. Rene Fox Gardens Toilet Refurbishment	200,000	200,000	39,397	211,046
64751.014. Building Upgrades Civic Centre	269,818	202,362	114,916	226,004
Land Improvements	2,455,912	1,491,685	1,933,567	2,568,457
60181.01. Energy Breakthrough (EB) Land Improvements	61,912	46,431	101,500	93,070
60216.21. Bike Racks New	0	0	5,270	2,707
60374.12. DSE Works Talbot Recreation Reserve Oval & Netball Courts	0	0	1,109	0
62121.7. Recreation Planning - Splash Park	30,000	0	2,687	30,000
62121.73. Whirrakee Rise Public Space Enhancement	0	0	9,954	4,194

8.1.1 Central Goldfields Shire Council Capital Works as at 31 March 2024

CAPITAL WORKS	2023/24 Total Budget	2023/24 YTD Budgets March	2023/24 YTD Actuals March	2023/24 Full Year Forecast
62316.03. Maryborough Outdoor Pool - Octagon Pool, Pavilion & Plant Room Heritage Works	900,000	0	968,538	1,236,474
62316.04. (LRCI 3) Pool Upgrades Dunolly, Talbot and MSLC Pool Maintenance Works	315,000	315,000	290,655	62,839
62316.15. Swimming Pool Renewal	0	0	165,195	113,195
62400.01. Renewal Ovals	0	0	93	93
62400.16. Parks Renewal	12,000	11,999	3,676	12,126
62400.18. Parks Renewal Derby Road Beautification Stage 3	40,000	40,000	30,145	70,145
62411.03. Gordon Gardens Master Plan Works	150,000	149,999	5,566	150,000
62421.21. Rubbish Bins Renewal General	10,000	7,506	0	6,664
62430.01. Renewal Playgrounds	15,000	11,250	0	10,000
62430.06. Playground Works Bowenvale	50,000	37,500	34,802	45,566
62470.12. Carisbrook Rec Reserve Bore Project	0	0	477	477
62470.3. Maryborough Skate and Scooter Park	0	0	348	0
62470.31. Goldfields Reservoir Dam Stabilisation	337,000	337,000	97,789	130,192
62470.32. Maryborough Tennis Centre Multi Use Courts Development	320,000	320,000	5,296	322,150
62495.26. Princes Park Grandstand and Changerooms (Design and Scoping)	200,000	200,000	80,619	208,668
62495.27. Princes Park Cricket Wicket Rebuild Project	0	0	13,703	0
62651.03. Backflow Prevention Valves P&G Sprinkler Systems	0	0	147	0
63820.01. Asset Clearing - Land Improvement	0	0	(3,550)	(29,746)
64110.61. Talbot & Dunolly - Concrete Under Bins	0	0	4,983	4,983
64110.79. Transfer Station Upgrades(Carisbrook,Dunolly,Talbot) Kerbside	0	0	114,567	79,661
64150.02. Recycled Watermain Replacement	15,000	15,000	0	15,000
Grand Total	18,549,220	13,883,765	9,228,282	15,165,606

8.2 CENTRAL GOLDFIELDS SHIRE COUNCIL DRAFT BUDGET 2024/25

Author: **Manager Finance**

Responsible Officer: **General Manager Corporate Performance**

The Officer presenting this report, having made enquiries with relevant members of staff, reports that no disclosable interests have been raised in relation to this report.

SUMMARY/PURPOSE

The purpose of this report is to provide Council with a draft Budget for the 2024/25 financial year and to open the community consultation period of four (4) weeks.

That Council:

1. receives and notes the attached Draft Budget for Central Goldfields Shire Council for the 2024/25 financial year.
2. notes an operating surplus of \$3.3m, and capital works program of \$13.7m, of which \$2.9m is considered carry forward projects.
3. in accordance with the Local Government Act 2020, and Central Goldfields Shire's Engagement Policy, make the draft budget available for public comment.
4. display the proposed budget on the Shire's website
5. Receive comment/submissions on the proposed Budget until close of business on 24 May 2024.

LEGISLATION AND POLICY CONTEXT

Central Goldfields Shire Council's Council Plan 2021-2025 - Our Growing Economy

The Community's vision 4. Effective and sustainable financial management.

Initiative: Review budget and financial reporting processes to improve monitoring of financial performance

BACKGROUND INFORMATION

In accordance with section 94, of the Local Government Act 2020, Council must ensure that the budget gives effect to the Council Plan and contains the following -

- (a) financial statements in the form and containing the information required by the regulations;
- (b) a general description of the services and initiatives to be funded in the budget;
- (c) major initiatives identified by the Council as priorities in the Council Plan, to be undertaken during the financial year;
- (d) for services to be funded in the budget, the prescribed indicators and measures of service performance that are required to be reported to be reported against by this Act;
- (e) the total amount that the Council intends to raise by rates and charges;
- (f) a statement as to whether the rates will be raised by the application of a uniform rate or differential rate;
- (g) a description of any fixed component of the rates, if applicable;
- (h) if the Council proposes to declare a uniform rate, the matters specified in section 160 of the Local Government Act 1989;
- (i) if the Council proposes to declare a differential rate for any land, the matters specified in section 161(2) of the Local Government Act 1989;
- (j) any other information prescribed by the regulations.

Budget process to date has consisted of the following:

- (a) Three (3) half day workshops on components of budget with Councillors
- (b) One (1) briefing on the consolidated budget

REPORT

Central Goldfields Shire Council has prepared this Budget for the 2024/25 financial year.

The Budget is financially responsible and focuses on the implementation of the Council Plan 2021-25.

The 2024/25 budget should be read in conjunction with the Financial Sustainability Strategy.

The 2024/25 budget has been developed with the basis of implementing over thirty policies and strategies developed by Council in consultation with the community.

These can be viewed on the Central Goldfields Shire Council website.

The Budget outlines the resources required to deliver the diverse and extensive range of services we provide to the Central Goldfields community.

It outlines projects to undertake strategic planning for our services, assets, economy, and land use and includes a comprehensive list of capital works to be undertaken during the 2024/25 year.

The Budget includes a rate increase of 2.75% in line with the State Government's Fair Go Rates System (FGRS) rate cap. Council has not applied to the State Government for a rate cap variation and will continue to manage Council services as efficiently as possible within the rate cap.

It must be noted that the outer years of the budget include assumptions on rate cap variations and changes to waste charges.

These will be reviewed during the year and brought to Council as they are finalised.

Council's Waste charges have been increased by 4.4% in 2024/25 for standard waste charges and varying increases for non- standard waste charges.

This is to ensure that the full cost of Council's whole waste management function continues to be fully funded by waste charges.

Ministerial guidelines have been released for implementation in the following year.

The budget includes a capital works program of \$13.7m, \$2.9m of which is considered carry over projects.

Most of these carry over projects have begun but will be finished in the 2024/25 financial year. In line with accounting standards, these must be recognised to the extent to which they are complete.

Of the \$13.7m capital works program, Council has been successful in attracting grants to fund \$7.5m of these, with borrowings of \$1.0m anticipated to be taken as part of Council funded works.

The Budget 2024/25 includes the following

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

- Schedule of fees and charges

Please note, in the outer years of the budget, assumptions have been made around spend, grants expected to be received, capital works and rate capping.

These are reviewed on an ongoing basis, but a conservative approach has been taken with each of these.

CONSULTATION/COMMUNICATION

All internal service owners have been consulted during the production of the Budget. Consultation with the Councillors was undertaken during several workshops.

Community consultation will now take place over the coming four weeks with the adoption of the 2024/25 Central Goldfields Budget in June.

FINANCIAL & RESOURCE IMPLICATIONS

Comprehensive Income Statement

The budget has a net surplus of \$3.3m with a total of \$7.5m of Capital grants budgeted for the 2024/25 year. This produces an adjusted underlying deficit result of (\$4.2m) which does not include Roads 2 Recovery funding.

Roads to Recovery funding has been confirmed as continuing for the coming 5 years although quantum of allocation is still unknown.

Fees and Charges have been indexed at 4% unless otherwise adjusted using benchmarking, a review of cost recovery, etc.

A full list of fees and charges is included in section six of the budget document.

The budget has been prepared on the basis that Council will receive all (\$5.1m) of its 2024/25 Financial Assistance Grant (FAG) in the 2023/24 year, in line with prior year.

The assumption is therefore that Council will receive a similar advance of the 2025/26 Financial Assistance Grants in the 2024/25 year.

The timing and payment of this grant remains a large risk to the Council with any decision to return to payment when due having a large impact on cash and financial performance.

Balance Sheet

Cash on hand is forecast to be \$5m as of 30 June 2024 and to be \$4m as of 30 June 2025.

Council's current loan facilities (\$2.0m) is budgeted to continue to be held with repayments paused.

Additional borrowings have been included in the draft budget in both the coming year (2024/25) and the following year (2025/26) to fund multi-year projects.

The timing of borrowings has been estimated to ensure borrowings are taken on a just-in-time basis to minimise borrowing costs.

Council borrowings are anticipated to remain low with interest bearing loans remaining at 17% of rate revenue for the 2024/25 year.

Statement of Changes in Equity

Council is currently undertaking an indexation revaluation of all asset classes which will result in a transfer to the asset revaluation reserve for the 2023/24 financial year, in line with Council's asset policies.

The revaluation will be undertaken by Council staff in the 2023/24 financial year with the following two years being undertaken by external valuers.

Statement of Cash Flows

The Budget provides for a reduction in cash held during 2024/25 of \$0.7m predominately funding the capital works program with funds already received.

The underlying cash budget remains stable but with continuous monitoring required.

The impact of CPI on materials and services also impacts the cash balance at the end of the financial year.

Producing a balanced cash budget is one of the fundamental elements of meeting Council Plan Objective 4 - Effective and sustainable financial management.

Statement of Capital Works

The budget has a \$13.7m capital works program.

This is funded by capital grants outlined in the Comprehensive Income Statement analysis above as well as additional borrowings, community contributions and Council.

A number of Capital Works projects are multi year projects and the phasing of these projects has been taken into account.

Details of the Capital Works program is included in the Statement of Capital Works report of the budget document.

The financial statements were prepared internally by Council officers.

Statement of Human Resources

The Statement of Human Resources has been prepared on the basis of both our Gender Equity Plan and Resourcing Plan.

The total number of staff, particularly in the Capital Works space has been developed to flex based on the Capital Works program and required staffing.

RISK MANAGEMENT

This report addresses Council's strategic risk Financial sustainability - Failure to maintain our long term financial sustainability .

Any risks in relation to this report have been discussed in the report above.

CONCLUSION

Central Goldfields Shire Council has prepared this Budget for 2024/25 financial year.

The Budget is financially responsible and continues to implement priorities identified in the Council Plan 2021-2025.

The Budget includes a rate increase of 2.75% in line with the State Government's Fair Go Rates System (FGRS) rate cap.

The budget has a \$13.7m capital works program supported by \$7.5m of capital grant funding.

The draft budget should be read in conjunction with the Financial Sustainability Strategy.

ATTACHMENTS

8.2.1 Central Goldfields Shire Council Draft Budget 2024/25



Government
Services

8.2.1 Central Goldfields Shire Council Draft Budget Report

2024-25



LOCAL GOVERNMENT VICTORIA

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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 to partially fund the rebuild of the Maryborough Outdoor Pool. This project is subject to receiving 50% grant funding toward the project from the Federal Government. A grant application has also been made to the State Government for this project which if successful would reduce the contribution from borrowings from Council. As part of the Growing Regions Fund application for Federal funding, Council must co-contribute 50% which we intend to do over the next 24 months. However, the intent is also to source other grant funding to cover this contribution, in which case this borrowing capacity is intended to be used towards other unbudgeted projects

Highlights from the Capital Works program include:

- Completion of Building Upgrades and renewal works to the Maryborough Town Hall
 - Completion of redevelopment of the Deledio Reserve Netball Courts
- 2025/26
- 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 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

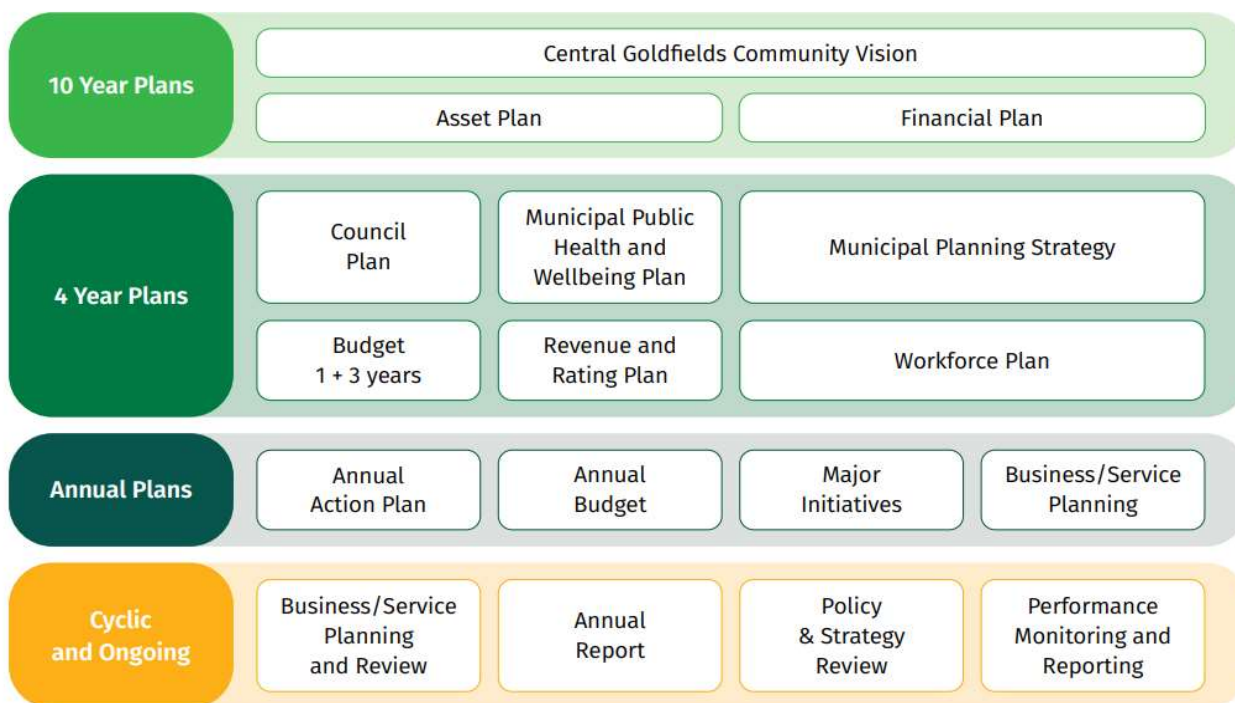
Lucy Roffey
CEO
Central Goldfields Shire Council

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

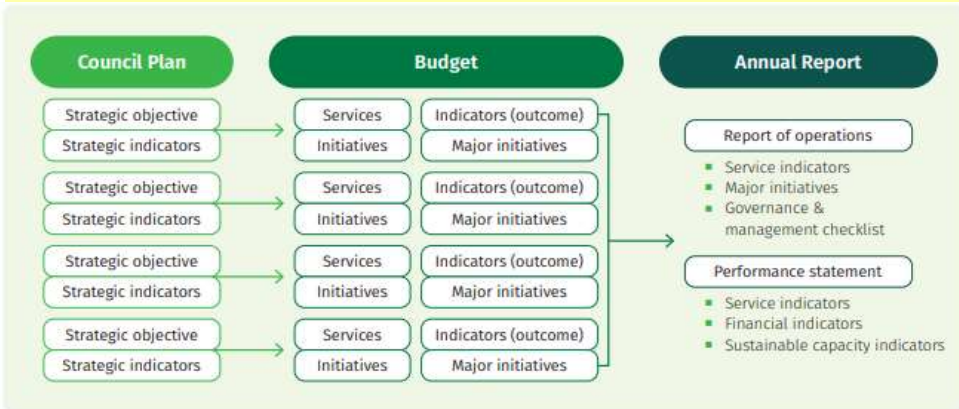
"Council adopted the 2021 - 2025 Council Plan in October 2021.

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.



2.1 Our Community's Wellbeing

Services

Service area	Description of services provided		2022/23	2023/24	2024/25
			Actual \$'000	Forecast \$'000	Budget \$'000
Children and Family Services - comprising Family Day Care, Long Day Care, Kinddergartens, Immunisation and Go Goldfields	<p>Family Day Care. One contractor operating a family day care service at Avoca.</p> <p>Long Day Care. 67 Place Long day care service.</p> <p>Kindergarten. 33 Place sessional kindergarten, offering 15 hours of 3 and 4 year old Kindergarten.</p> <p>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.</p> <p>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.</p>	<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)
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	<p>Council's services to arts and culture are through the Central Goldfields Art Gallery, located in Maryborough.</p> <p>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.</p>	<i>Inc</i>	13	14	3
		<i>Exp</i>	235	290	296
		<i>Surplus / (deficit)</i>	(222)	(276)	(293)
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	17
		<i>Exp</i>	1,078	1,025	963
		<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 Draft 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	2023/24	2024/25
		Actual	Forecast	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) Participation in the MCH service by Aboriginal children. (Percentage of Aboriginal children enrolled who participate in the MCH service)	[Number of children who attend the MCH service at least once (in the financial year) / Number of children enrolled in the MCH service] x100 [Number of Aboriginal children who attend the MCH service at least once (in the financial year) / Number of Aboriginal children enrolled in the MCH service] x100

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	<p>Tourism and Events Services works to:</p> <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)
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
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	2023/24	2024/25
		Actual	Forecast	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	2023/24	2024/25
			Actual \$'000	Forecast \$'000	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)	(871)
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	613
		<i>Exp</i>	561	701	669
		<i>Surplus/ (deficit)</i>	(217)	(136)	(56)
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 Performance Outcome Indicators

Service	Indicator	2022/23	2023/24	2024/25
		Actual	Forecast	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

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, ie 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)	Expenditure	Income / Revenue
	\$'000	\$'000	\$'000
Our Community's Wellbeing	(3,050)	7,570	4,520
Our Growing Economy	(1,572)	2,662	1,090
Our Spaces and Places	(8,005)	8,353	348
Leading Change	(1,487)	7,983	6,496
Total	(14,114)	26,568	12,454

Expenses added in:

Depreciation	8,264
Finance costs	99
Others	-

Surplus/(Deficit) before funding sources (22,477)

Funding sources added in:

Rates and charges revenue	13,833
Waste charge revenue	4,446
Capital Grants	7,472

Total funding sources 25,751

Operating surplus/(deficit) for the year 3,274

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	18,828	19,392	19,974
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	11,166	9,741	10,033	10,334	10,644
Grants - capital	4.1.4	9,552	7,472	5,350	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		41,282	38,205	36,998	36,072	37,483
Expenses						
Employee costs	4.1.7	14,873	15,336	15,796	16,270	16,758
Materials and services	4.1.8	13,962	10,852	11,178	11,513	11,858
Depreciation	4.1.9	7,562	8,201	8,200	8,670	8,797
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	299	299
Other expenses	4.1.11	377	379	390	402	414
Total expenses		36,930	34,931	35,776	37,216	38,190
Surplus/(deficit) for the year		4,352	3,274	1,222	(1,145)	(707)
Other comprehensive income						
Items that will not be reclassified to surplus or deficit in future periods						
Net asset revaluation gain /(loss)		4,148	4,205	22,230	4,511	4,552
Total other comprehensive income		-	4,205	22,230	4,511	4,552
Total comprehensive result		4,352	7,480	23,452	3,367	3,845

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		4,794	3,933	5,100	3,675	3,625
Trade and other receivables		5,609	4,601	5,967	4,299	4,241
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	13,178	11,339	13,891	10,819	10,711
Non-current assets						
Property, infrastructure, plant & equipment		414,826	420,535	444,595	451,141	455,201
Right-of-use assets	4.2.4	318	233	193	153	111
Total non-current assets	4.2.1	415,143	420,768	444,788	451,294	455,312
Total assets		428,322	432,107	458,679	462,113	466,023
Liabilities						
Current liabilities						
Trade and other payables		6,053	1,385	1,426	1,475	1,519
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	8,319	3,603	3,710	3,826	3,939
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		12,736	9,041	12,161	12,228	12,293
Net assets		415,586	423,066	446,518	449,884	453,730
Equity						
Accumulated surplus		138,677	141,951	143,173	142,029	141,322
Reserves		276,909	281,115	303,344	307,856	312,408
Total equity		415,586	423,066	446,518	449,884	453,730

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		4,352	4,352	-	-
Net asset revaluation gain/(loss)		4,148	-	4,148	-
Balance at end of the financial year		415,586	138,677	276,443	466
2025 Budget					
Balance at beginning of the financial year		415,586	138,677	276,443	466
Surplus/(deficit) for the year		3,274	3,274	-	-
Net asset revaluation gain/(loss)		4,205	-	4,205	-
Balance at end of the financial year	4.3.2	423,066	141,951	280,649	466
2026					
Balance at beginning of the financial year		423,066	141,951	280,649	466
Surplus/(deficit) for the year		1,222	1,222	-	-
Net asset revaluation gain/(loss)		22,230	-	22,230	-
Balance at end of the financial year		446,518	143,173	302,878	466
2027					
Balance at beginning of the financial year		446,518	143,173	302,878	466
Surplus/(deficit) for the year		(1,145)	(1,145)	-	-
Net asset revaluation gain/(loss)		4,511	-	4,511	-
Balance at end of the financial year		449,884	142,029	307,390	466
2028					
Balance at beginning of the financial year		449,884	142,029	307,390	466
Surplus/(deficit) for the year		(707)	(707)	-	-
Net asset revaluation gain/(loss)		4,552	-	4,552	-
Balance at end of the financial year		453,730	141,322	311,942	466

Statement of Cash Flows

For the four years ending 30 June 2028

	Notes	Forecast	Budget	Projections		
		Actual		2025/26	2026/27	2027/28
		2023/24	2024/25	2025/26	2026/27	2027/28
		\$'000	\$'000	\$'000	\$'000	\$'000
		Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)
Cash flows from operating activities						
Rates and charges		16,259	16,817	17,321	17,841	18,376
Statutory fees and fines		503	511	526	542	558
User fees		1,476	1,391	1,433	1,476	1,520
Grants - operating		11,166	9,741	10,033	10,334	10,644
Grants - capital		9,552	7,472	5,350	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)	(11,937)	(12,295)	(12,664)	(13,044)
Other payments		(469)	(526)	(593)	(771)	(784)
Net cash provided by/(used in) operating activities	4.4.1	10,564	9,070	6,938	4,949	5,437
Cash flows from investing activities						
Payments for property, infrastructure, plant and equipment		(11,042)	(11,030)	(8,970)	(6,874)	(6,090)
Net cash provided by/ (used in) investing activities	4.4.2	(11,042)	(11,030)	(8,970)	(6,874)	(6,090)
Cash flows from financing activities						
Finance costs		92	99	149	299	299
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	499	603
Net increase/(decrease) in cash & cash equivalents		(386)	(861)	1,167	(1,426)	(49)
Cash and cash equivalents at the beginning of the financial year		5,180	4,794	3,933	5,100	3,675
Cash and cash equivalents at the end of the financial year		4,794	3,933	5,100	3,675	3,625

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	3,538	37	537	1,037
Total land		2,138	3,538	37	537	1,037
Buildings		3,236	1,685	6,270	620	620
Total buildings		3,236	1,685	6,270	620	620
Total property		5,374	5,223	6,307	1,157	1,657
Plant and equipment						
Plant, machinery and equipment		629	1,065	825	825	825
Computers and telecommunications		272	1,055	400	400	400
Total plant and equipment		901	2,120	1,225	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
Recreational, leisure and community facilities		-	-	-	-	-
Waste management		-	-	100	100	100
Parks, open space and streetscapes		10	5	-	-	-
Aerodromes		-	59	-	-	-
Off street car parks		-	-	-	-	-
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	13,788	11,212	8,592	7,612
Represented by:						
New asset expenditure		386	1,002	-	-	-
Asset renewal expenditure		10,287	7,622	10,812	8,192	7,212
Asset expansion expenditure		-	-	-	-	-
Asset upgrade expenditure		3,129	5,164	400	400	400
Total capital works expenditure	4.5.1	13,802	13,788	11,212	8,592	7,612
Funding sources represented by:						
Grants		9,552	7,472	5,350	3,480	3,920
Contributions		-	140	-	-	-
Council cash		4,250	5,176	2,862	5,112	3,692
Borrowings		-	1,000	3,000	-	-
Total capital works expenditure	4.5.1	13,802	13,788	11,212	8,592	7,612

Statement of Human Resources

For the four years ending 30 June 2028

	Forecast	Budget	Projections		
	Actual				
	2023/24	2024/25	2025/26	2026/27	2027/28
	\$'000	\$'000	\$'000	\$'000	\$'000
Staff expenditure					
Employee costs - operating	14,873	15,336	15,796	16,270	16,758
Employee costs - capital	1,460	1,867	1,518	1,163	1,031
Total staff expenditure	16,333	17,203	17,314	17,433	17,789
	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	Comprises			
		Permanent		Casual	Temporary
		Full Time	Part time		
2024/25	\$'000	\$'000	\$'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	Comprises			
		Permanent		Casual	Temporary
		Full Time	Part time		
2024/25					
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	1,518	1,163	1,031
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	17.1	13.1	11.6
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		2024/25		Change	%
	Forecast	Actual	Budget			
	\$'000	\$'000	\$'000	\$'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	2024/25	Change	
	\$'000	\$'000	\$'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	2024/25	Change	
	Number	Number	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)

4.1.1(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 2023/24	Per Rateable Property 2024/25	Change	
	\$	\$	\$	%
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 2023/24	Per Rateable Property 2024/25	Change	
	\$	\$	\$	%
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.

4.1.1(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
- Residential Other rate of 0.2807% (0.2807 cents in the dollar of CIV) for all rateable residential properties situated outside the Maryborough District
- 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
- Commercial Other rate of 0.0.4373% (0.4373 cents in the dollar of CIV) for all rateable commercial properties situated outside the Maryborough
- 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	2024/25	\$'000	%
	\$'000	\$'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	2024/25	\$'000	%
	\$'000	\$'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	2023/24	2024/25	\$'000	%
	\$'000	\$'000	\$'000	\$'000	%
Grants were received in respect of the following:					
Summary of grants					
Commonwealth funded grants	7,544	7,271	(273)		-4%
State funded grants	3,622	2,470	(1,151)		-32%
Total grants received	11,166	9,741	-	1,425	-13%
(a) Operating Grants					
Recurrent - Commonwealth Government					
Financial Assistance Grants	5,103	5,526	423		8%
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	9,276	8,560	-	716	-8%
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	1,181	-	709	-38%
Total operating grants	11,166	9,741	-	1,425	-13%
(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%
Growing Regions Fund (pending grant funding confirmation)	-	1,000	1,000		100%
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%
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	5,966	(994)		-14%
Total capital grants	9,552	7,472	(2,080)		-22%
Total Grants	20,718	17,213	(3,504)	-	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	Budget	Change	
	2023/24 \$'000	2024/25 \$'000	\$'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	Budget	Change	
	2023/24 \$'000	2024/25 \$'000	\$'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	Budget	Change	
	2023/24 \$'000	2024/25 \$'000	\$'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%

4.1.8 Materials and services

	Forecast Actual	Budget	Change	
	2023/24 \$'000	2024/25 \$'000	\$'000	%
Contractors	9,438	7,707	1,731	-18.34%
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	10,852	3,110	-22.27%

4.1.9 Depreciation

	Forecast Actual	Budget	Change	
	2023/24 \$'000	2024/25 \$'000	\$'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	Budget	Change	
	2023/24 \$'000	2024/25 \$'000	\$'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	Budget	Change	
	2023/24 \$'000	2024/25 \$'000	\$'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	Budget	Projections		
	2023/24 \$'000	2024/25 \$'000	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	6,089	6,089
Amount proposed to be borrowed	-	1,000	3,000	-	-
Amount projected to be redeemed	-	-	-	-	-
Amount of borrowings as at 30 June	2,089	3,089	6,089	6,089	6,089
Amount (of opening balance) to be refinanced	-	-	-	-	-

Council intends to borrow \$4m for the upgrade of the Maryborough Outdoor Swimming Pool. This is matched funding for the growing regions fund. It is expected that this borrowing is phased over two years. Council further intends to apply for grant funding to replace the matched funding on this project. Should this be successful, the intention is for borrowings to be applied to the Deledio Pavillion in its place.

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	Budget
	2023/24 \$'000	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	Budget	Change	%
	Actual	2024/25		
	2023/24	2024/25		
	\$'000	\$'000	\$'000	
Property	5,374	5,223	- 151	-2.81%
Plant and equipment	901	2,120	1,219	135.35%
Infrastructure	7,527	6,445	- 1,082	-14.37%
Total	13,802	13,788	- 14	-0.10%

	Project Cost	Asset expenditure types				Summary of Funding Sources				
		\$'000	New	Renewal	Upgrade	Expansion	Grants	Contributions	Council cash	Borrowings
			\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Property	5,223	855	3,568	800	-	2,897	140	1,186	1,000	
Plant and equipment	2,120	22	1,193	905	-	489	-	1,631	-	
Infrastructure	6,445	125	2,861	3,459	-	4,086	-	2,359	-	
Total	13,788	1,002	7,622	5,164	-	7,472	140	5,176	1,000	

4.5.2 Current Budget

Capital Works Area	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contributions \$'000	Council cash \$'000	Borrowings \$'000
PROPERTY									
Land Improvements									
Whirakee Rise Public Space Enhancement	70	70						70	
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	
Maryborough Outdoor Swimming Pool	2,000		2,000			1,000			1,000
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	3,380	805	2,545	30	-	1,494	140	746	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	-

Capital Works Area	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New	Renewal	Upgrade	Expansion	Grants	Contributions	Council cash	Borrowings
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'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	
Signs Renewal	10		10					10	
Signs New	5	5						5	
Traffic Control Facilities	5		5					5	
TOTAL INFRASTRUCTURE	6,386	125	2,861	3,400	-	4,056	-	2,330	-
TOTAL NEW CAPITAL WORKS	10,744	930	6,204	3,610	-	5,550	140	4,054	1,000

4.5.3 Works carried forward from the 2023/24 year

Capital Works Area	Project Cost		Asset expenditure types			Summary of Funding Sources			
	\$'000	New \$'000	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	
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	1,843	50	1,023	770	-	1,403	-	440	-
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	-

Capital Works Area	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contributions \$'000	Council cash \$'000	Borrowings \$'000
INFRASTRUCTURE									
Aerodromes									
Aerodrome Regional Airport Program	59	-	-	59	-	30	-	29	-
TOTAL INFRASTRUCTURE	59	-	-	59	-	30	-	29	-
TOTAL CARRIED FORWARD CAPITAL WORKS 2023/24	3,044	72	1,418	1,554	-	1,922	-	1,122	-

**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	0	37	0	0	37	0	0	37	0
Total Land	37	0	37	0	0	37	0	0	37	0
Buildings	6,270	0	6,270	0	0	6,270	3,000	0	270	3,000
Total Buildings	6,270	0	6,270	0	0	6,270	3,000	0	270	3,000
Total Property	6,307	0	6,307	0	0	6,307	3,000	0	307	3,000
Plant and Equipment										
Plant, machinery and equipment	825	0	825	0	0	825	0	0	825	0
Computers and telecommunications	400	0	0	0	400	400	0	0	400	0
Total Plant and Equipment	1,225	0	825	0	400	1,225	0	0	1,225	0
Infrastructure										
Roads	3,120	0	3,120	0	0	3,120	2,350	0	770	0
Bridges	95	0	95	0	0	95	0	0	95	0
Footpaths and cycleways	110	0	110	0	0	110	0	0	110	0
Drainage	160	0	160	0	0	160	0	0	160	0
Waste management	100	0	100	0	0	100	0	0	100	0
Other infrastructure	95	0	95	0	0	95	0	0	95	0
Total Infrastructure	3,680	0	3,680	0	0	3,680	2,350	0	1,330	0
Total Capital Works Expenditure	11,212	0	10,812	0	400	11,212	5,350	0	2,862	3,000

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	0	537	0	0	537	500	0	37	0
Total Land	537	0	537	0	0	537	500	0	37	0
Buildings	620	0	620	0	0	620	0	0	620	0
Total Buildings	620	0	620	0	0	620	0	0	620	0
Total Property	1,157	0	1,157	0	0	1,157	500	0	657	0
Plant and Equipment										
Plant, machinery and equipment	825	0	825	0	0	825	0	0	825	0
Computers and telecommunications	400	0	0	0	400	400	0	0	400	0
Total Plant and Equipment	1,225	0	825	0	400	1,225	0	0	1,225	0
Infrastructure										
Roads	4,250	0	4,250	0	0	4,250	2,480	0	1,770	0
Bridges	495	0	495	0	0	495	0	0	495	0
Footpaths and cycleways	110	0	110	0	0	110	0	0	110	0
Drainage	160	0	160	0	0	160	0	0	160	0
Waste management	100	0	100	0	0	100	0	0	100	0
Other infrastructure	1,095	0	1,095	0	0	1,095	500	0	595	0
Total Infrastructure	6,210	0	6,210	0	0	6,210	2,980	0	3,230	0
Total Capital Works Expenditure	8,592	0	8,192	0	400	8,592	3,480	0	5,112	0

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	0	1,037	0	0	1,037	0	0	1,037	0
Total Land	1,037	0	1,037	0	0	1,037	0	0	1,037	0
Buildings	620	0	620	0	0	620	520	0	100	0
Total Buildings	620	0	620	0	0	620	520	0	100	0
Total Property	1,657	0	1,657	0	0	1,657	520	0	1,137	0
Plant and Equipment										
Plant, machinery and equipment	825	0	825	0	0	825	0	0	825	0
Computers and telecommunications	400	0	0	0	400	400	0	0	400	0
Total Plant and Equipment	1,225	0	825	0	400	1,225	0	0	1,225	0
Infrastructure										
Roads	3,080	0	3,080	0	0	3,080	2,310	0	770	0
Bridges	95	0	95	0	0	95	0	0	95	0
Footpaths and cycleways	110	0	110	0	0	110	0	0	110	0
Drainage	750	0	750	0	0	750	590	0	160	0
Waste management	100	0	100	0	0	100	0	0	100	0
Other infrastructure	595	0	595	0	0	595	500	0	95	0
Total Infrastructure	4,730	0	4,730	0	0	4,730	3,400	0	1,330	0
Total Capital Works Expenditure	7,612	0	7,212	0	400	7,612	3,920	0	3,692	0

5a. Targeted performance indicators

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

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

Targeted performance indicators - Service

Indicator	Measure	Notes	Actual	Forecast	Target	Target Projections			Trend
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	+/-
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	Forecast	Target	Target Projections			Trend
			2022/23	2023/24	2024/25	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%	298%	209%	164%	129%	128%	-
Obligations									
Asset renewal (assets are renewed as planned)	Asset renewal compared to depreciation Asset renewal and upgrade expense / Asset depreciation	6	148	225	156	132	99	88	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%	55.70%	59.48%	59.49%	59.50%	59.51%	+
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	\$3,935	\$4,030	\$4,192	\$4,302	o

5b. Financial performance indicators

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

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

Indicator	Measure	Notes	Actual	Forecast	Budget	Projections		Trend	
			2022/23	2023/24	2024/25	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%	-16.4%	-13.7%	-13.0%	-14.2%	-13.8%	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%	58%	109%	137%	96%	92%	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%	32%	31%	30%	+
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%	1.5%	1.5%	+
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**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**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

Description of Fees and Charges	Unit of Measure	GST Status	2023/24	2024/25	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
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 da	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
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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	Per permit	Non -Taxable	\$ 166.40	\$ 173.00	\$ 6.60	4.0%	Non-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

Description of Fees and Charges	Unit of Measure	GST Status	2023/24	2024/25	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
Building							
Building Information Fee	Per statement	Non -Taxable	\$ 57.00	\$ 52.75	\$ (4.25)	-7.5%	Statutory
Stormwater legal point of discharge	Per permit	Non -Taxable	\$ 72.00	\$ 161.56	\$ 89.56	124.4%	Statutory
Report and Consent	Per report	Non -Taxable	\$ 72.00	\$ 324.27	\$ 252.27	350.4%	Statutory
Lodgement Fee	Per lodgement	Non -Taxable	\$ 44.00	\$ 136.09	\$ 92.09	209.3%	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

Description of Fees and Charges	Unit of Measure	GST Status	2023/24	2024/25	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
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
Swimming Pool Inspections (no reinspect fee)	Per Property	Taxable	\$ 250.00	\$ 400.00	\$ 150.00	60.0%	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	\$ 35.55	\$ 2.55	7.7%	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	\$ 22.82	\$ 0.82	3.7%	Statutory
Swimming pool or spa registration - Certificate of Noncompliance Lodgement	Per certificate	Non -Taxable	\$ 397.00	\$ 429.94	\$ 32.94	8.3%	Statutory

Description of Fees and Charges	Unit of Measure	GST Status	2023/24	2024/25	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
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)	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

Caravan Park Registrations							
Registration Application Fees less than 26 Sites	Per registration	Non -Taxable	\$ 270.30	\$ 281.11	\$ 10.81	4.0%	Statutory
Registration Application Fees between 26 and 50 Sites	Per registration	Non -Taxable	\$ 540.60	\$ 562.22	\$ 21.62	4.0%	Statutory
Registration Application Fees between 51 and 100 Sites	Per registration	Non -Taxable	\$ 1,081.20	\$ 1,124.45	\$ 43.25	4.0%	Statutory
Registration Application Fees between 101 and 150 Sites	Per registration	Non -Taxable	\$ 1,637.70	\$ 1,703.21	\$ 65.51	4.0%	Statutory
Registration Application Fees between 151 and 200 Sites	Per registration	Non -Taxable	\$ 2,178.30	\$ 2,265.43	\$ 87.13	4.0%	Statutory
Registration Application Fees between 201 and 250 Sites	Per registration	Non -Taxable	\$ 2,718.90	\$ 2,827.66	\$ 108.76	4.0%	Statutory
Registration Application Fees between 251 and 300 Sites	Per registration	Non -Taxable	\$ 3,259.50	\$ 3,389.88	\$ 130.38	4.0%	Statutory
Registration Application Fees between 301 and 350 Sites	Per registration	Non -Taxable	\$ 3,816.00	\$ 3,968.64	\$ 152.64	4.0%	Statutory
Registration Application Fees between 351 and 400 Sites	Per registration	Non -Taxable	\$ 4,356.60	\$ 4,530.86	\$ 174.26	4.0%	Statutory
Registration Application Fees between 401 and 450 Sites	Per registration	Non -Taxable	\$ 3,307.20	\$ 5,093.09	\$ 1,785.89	54.0%	Statutory
Registration Application Fees between 451 and 500 Sites	Per registration	Non -Taxable	\$ 5,437.80	\$ 5,655.31	\$ 217.51	4.0%	Statutory

Description of Fees and Charges	Unit of Measure	GST Status	2023/24	2024/25	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	

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	\$ 808.28	\$ 31.09	4.0%	Statutory
Alter Septic Tank fee	Per permit	Non -Taxable	\$ 592.28	\$ 615.97	\$ 23.69	4.0%	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	\$ 30.10	\$ 1.81	6.4%	Statutory

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

Description of Fees and Charges	Unit of Measure	GST Status	2023/24	2024/25	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
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

Description of Fees and Charges	Unit of Measure	GST Status	2023/24	2024/25	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
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 noncompliance follow up inspection required	Per inspection	Non -Taxable	50% of applicable renewal fee as per the above. Plus inspection fee	50% of applicable renewal fee as per the above. Plus inspection fee	\$-	0.0%	Non-statutory

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	\$ 24.80	\$ 0.95	4.0%	Statutory
Request fee	Per search	Non -Taxable	\$ 31.13	\$ 32.37	\$ 1.24	4.0%	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

Description of Fees and Charges	Unit of Measure	GST Status	2023/24	2024/25	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	

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 noncompliance follow up inspection required	Per inspection	Taxable	50% of annual renewal fee as per the above.	50% of annual renewal fee as per the above.	\$ -	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

Description of Fees and Charges	Unit of Measure	GST Status	2023/24	2024/25	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
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
Enerix 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

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

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							
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
Itinerate 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
<i>#events on Council land which are not required to obtain a POPE</i>							
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

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 - 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

Description of Fees and Charges	Unit of Measure	GST Status	2023/24	2024/25	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
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

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

Description of Fees and Charges	Unit of Measure	GST Status	2023/24	2024/25	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
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

Description of Fees and Charges	Unit of Measure	GST Status	2023/24	2024/25	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
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

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

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

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							
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	\$ 9.83	\$ 17.00	\$ 7.17	72.9%	Non-statutory
Tyre Disposal - Light Truck tyres (contaminated)	Per tyre	Taxable	\$ 9.83	\$ 24.00	\$ 14.17	144.2%	Non-statutory
Truck Tyre	Per tyre	Taxable	\$ 9.83	\$ 30.00	\$ 20.17	205.2%	Non-statutory
Truck Tyre (Contaminated)	Per tyre	Taxable	\$ 9.83	\$ 60.00	\$ 50.17	510.4%	Non-statutory
Small Tractor Tyre Disposal - Per tyre	Per tyre	Taxable	\$ 9.83	\$ 42.60	\$ 32.77	333.4%	Non-statutory
Earthmoving/Large Tractor tyre - Per tyre	Per tyre	Taxable	\$ -	\$ 850.00	\$ 850.00	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
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 Historica Cemetary 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
Kars Street, from Palmerston to Raglan Streets, Maryborough
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*

8.3 DRAFT FINANCIAL SUSTAINABILITY STRATEGY

Author: Responsible CHIEF EXECUTIVE

Officer: OFFICER Chief Executive

The Officer presenting this report, having made enquiries with relevant members of staff, reports that no disclosable interests have been raised in relation to this report.

SUMMARY/PURPOSE

The purpose of this report is for Council to consider and endorse the Draft Financial Sustainability Strategy for community feedback in conjunction with the Annual Budget community engagement process.

RECOMMENDATIO

N That Council:

1. endorse the Draft Financial Sustainability Strategy for community feedback;
2. make the Draft Financial Sustainability Strategy available for community feedback on Council's Engage Website and through the Annual Budget community engagement process ;
3. submit the Financial Sustainability Strategy to the House of Representatives Standing Committee on Regional Development, Infrastructure and Transport Inquiry into Local Government Sustainability;
4. Consider the Financial Sustainability Strategy for adoption at the June Ordinary Council Meeting.

LEGISLATION AND POLICY CONTEXT

Central Goldfields Shire Council's Council Plan 2021-2025 - Leading Change

The Community's vision 4. Effective and sustainable financial management.

BACKGROUND INFORMATION

Financial sustainability in Central Goldfields Shire Council is important for ensuring the continued provision of essential services to the community.

Key performance indicators (KPIs) reveal areas of high financial risk, particularly in underlying results impacted by rate capping and escalating costs.

Emerging issues such as rate caps, increasing costs, and legislative changes pose significant challenges to the council's financial stability.

REPORT

The draft strategy outlines the financial sustainability challenges faced by Council. Analysis of key performance indicators (KPIs) reveals a high-risk status in underlying results due to factors such as rate capping, escalating costs, and reduced revenue from COVID-19 impacts.

Emerging issues and trends identified from a recent FinPro survey highlight widespread financial pressure among councils, particularly small rural councils.

Additionally, external factors like natural disasters and global events further exacerbate financial strain.

Revenue and cost drivers play a pivotal role in the financial sustainability strategy. While rates remain the primary revenue source, challenges in rate capping and waste charge regulations impact revenue streams.

Strategic initiatives to optimise revenue and manage costs are outlined, including supplementary rates, waste charge recovery, and grant optimisation efforts and strategies to reduce costs through effective leave management and contract management are recommended.

Service planning and reviews are fundamental to addressing financial challenges effectively. While initial service profiles were established, further detailed reviews were hindered by external factors. Nevertheless, ongoing service planning initiatives and recent improvements in data quality provide a foundation for informed decision-making and resource allocation.

CONSULTATION/COMMUNICATION

Consultation on the financial sustainability strategy has been undertaken with the leadership team, with a focus on prioritising actions.

A presentation on the key elements of the strategy was made to the Audit and Risk Committee at its March meeting.

Council officers have been active in working with peak bodies such as Fin Pro and Rural Councils Victoria on advocacy around issues that are impacting on financial sustainability.

It is recommended that Council submit the draft Financial Sustainability Strategy to the House of Representatives Standing Committee on Regional Development, Infrastructure and Transport Inquiry into Local Government Sustainability with submissions closing on 3 May 2024.

Consultation with the community on the draft strategy will occur as part of the 2024/25 budget process.

Consultation will also be undertaken as actions impacting them are investigated and or implemented as a result of the strategy.

FINANCIAL & RESOURCE IMPLICATIONS

The financial and resource implications of the strategy will be further detailed as actions are scoped and delivered.

The actions have been assessed against a matrix of complexity and value to ensure that high value, low complexity actions are prioritised ahead of more complex and lower value actions (see Appendix 1 or the draft strategy)

RISK MANAGEMENT

This report addresses Council's strategic risk Financial sustainability - Failure to maintain our long term financial sustainability by developing a strategy and specific actions to improve the long term financial sustainability of Council.

CONCLUSION

While Council faces significant financial sustainability challenges, proactive strategies, and prudent financial management offer avenues for improvement.

By addressing revenue constraints, managing costs effectively, and prioritising service planning, the council can navigate the current landscape and enhance its long-term financial viability.

ATTACHMENTS

8.3.1 Draft Financial Sustainability Strategy



8.3.1 Central Goldfields Shire Council

DRAFT Financial Sustainability Strategy



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1. Executive Summary

This strategy outlines the financial sustainability challenges faced by Central Goldfields Shire Council, emphasising the critical importance of maintaining service provision while navigating fiscal constraints.

Financial sustainability in local government can be defined as the ability of a council to cover the service provision requirements and other financial obligations without compromising their capacity to meet future commitments.

Analysis of key financial performance indicators (KPIs) reveals a high-risk status in one of the indicators, underlying result. The underlying result indicator measures a council's ability to generate a surplus from its ordinary course of business (excluding capital receipts) to fund its asset renewal. The ongoing challenge of delivering a positive underlying result is impacted by negative factors such as rate capping, escalating costs, and reduced revenue from COVID-19 impacts.

Emerging issues and trends identified from a recent industry survey highlighted widespread financial pressure among councils, driven by factors like rate caps, increasing costs and legislative changes. Additionally, external factors like natural disasters further exacerbate financial strain, particularly in rural areas.

Revenue and cost drivers play a pivotal role in the financial sustainability equation. While rates remain the primary revenue source, challenges in rate capping and waste charge regulations constrain revenue streams. Capital and operating grants, though significant, face uncertainties, necessitating prudent financial management. Meanwhile, escalating expenses, particularly in infrastructure asset renewal, employee costs and insurances, require diligent cost management strategies.

Strategic initiatives to optimise revenue and manage costs are outlined, including supplementary rates, waste charge recovery, and grant optimisation efforts and strategies to reduce costs through effective leave management, contract management, and service reviews are recommended.

Service planning and reviews are fundamental to addressing financial challenges effectively. Ongoing service planning initiatives and recent improvements in data quality provide a foundation for informed decision-making and resource allocation.

While Central Goldfields Shire Council faces significant financial sustainability challenges, proactive strategies, and prudent financial management offer avenues for improvement. By addressing revenue constraints, managing costs effectively, and prioritising service planning we will navigate the current landscape and enhance our long-term financial viability.

2. Financial Sustainability

2.1. Financial Sustainability Meaning

Financial sustainability in local government can be defined as the ability of a council to cover the service provision requirements and other financial obligations without compromising their capacity to meet future commitments.

Financial sustainability can be measured by cash solvency (i.e. the capacity to generate cash to fulfil short-term obligations), budgetary solvency (i.e. the ability to generate adequate revenue for the services delivered and to cover financial obligations which arise during a given budgetary year), service-level solvency (to maintain the quality and quantity which ensure meeting the needs of the community at present and in the future) and long-term solvency (the ability to pay long-term financial obligations in a timely manner).

2.2. Financial sustainability measures

Financial sustainability key performance measures have been developed as part of the Local Government Performance Reporting Framework. Using the definition of financial sustainability above cash solvency is measured by the liquidity KPIs, budgetary and long-term solvency are measured by the obligation KPIs and stability KPIs . Service level solvency can be measured by the operating position KPI. These KPIs over the last four years are in Table 1.

VAGO developed a risk framework for assessing low, medium, and high financial risk against these KPIs which we have used to monitor our financial sustainability risk (see Appendix 2). The KPI that is in the high-risk category for Central Goldfields Shire is the underlying result. That is, the net operating profit / loss excluding capital grants. A KPI less than zero is considered high risk. Our adjusted underlying result has been less than zero for the last couple of years, impacted by rate capping, increasing costs and reduced revenue from COVID impacts.

Offsetting this risk has been the increase in capital and operating grants received over this period. These grants have enabled Council to undertake a range of strategic planning work and capital renewal and upgrades which we could not have achieved without financial support.

As a result of our success with attracting grants, other key financial indicators such as liquidity, indebtedness and capital renewal have remained low risk. This is unlikely to continue in the current economic climate with high inflation and rate capping continuing to put pressure on our operating result.

This report outlines the issues and opportunities to improve the financial sustainability of Council.

Table 1 Central Goldfields Shire Council LGPRF financial measures 2020-2023.

Dimension/indicator/measure	Results				Trend	VAGO Risk Rating
	2020	2021	2022	2023		
Liquidity						
Working capital						
Current assets compared to current liabilities	160.79%	135.38%	131.42%	125.00%		Low
Unrestricted cash						
Unrestricted cash compared to current liabilities	-1.12%	-46.30%	43.28%	46.62%		
Obligations						
Loans and borrowings						
Loans and borrowings compared to rates	21.88%	17.54%	12.92%	12.56%		Low
Loans and borrowings repayments compared to rates	4.16%	3.84%	4.29%	0.48%		Low
Dimension/indicator/measure	2020	2021	2022	2023		
Non-current liabilities compared to own source revenue	3.10%	13.40%	9.87%	14.66%		
Asset renewal and upgrade						
Asset renewal and upgrade compared to depreciation	97.12%	87.95%	103.66%	148.39%		Low
Operating position						
Adjusted underlying result						
Adjusted underlying surplus (or deficit)	-3.63%	-11.70%	-7.05%	-9.51%		High
Stability						
Rates concentration						
Rates compared to adjusted underlying revenue	54.86%	55.37%	53.40%	49.43%		
Rates effort						
Rates compared to property values	0.72%	0.59%	0.63%	0.47%		

3. Council's 10-year Financial Plan

In accordance with the Local Government Act 2020, Council prepared and adopted a 10-year financial plan in 2021. The plan included the following financial sustainability principles which are relevant to this financial sustainability strategy:

Financial Sustainability

Maintain key financial indicators within the low to medium range of financial sustainability risk indicators.

Service Provision and Planning

Continue the Service Planning process via a strategic service planning framework incorporating annual budget, departmental operational plans, capital works evaluation and long-term financial plan leading to a determination of the appropriate range and levels of service for the community.

Consults with the community to determine how service levels will be reached including a combination of improved revenue raising, review of existing service levels, asset disposal and composition of the asset portfolio.

Capital Works Program

Increase capital works commitment at levels that aspire to meet or exceed the targets established in this LTFP and reviews its 10-year capital works program as Asset Management Plans are updated.

Focuses capital works on maintaining a critical renewal level based on maintaining a minimum service level with the next priority on renewal, upgrade, and expansion.

Asset Management

Establish critical renewal investment levels, completes detailed Asset Management Plans (focused on renewal demand) for all classes of Council assets incorporating service level assessments.

Annual allocation of funds to meet 100 per cent of the community's infrastructure renewal needs before it elects to upgrade or construct new assets

Long-Term Borrowing Strategies

That based on Better Practice Prudential Guidelines, Council borrows funds for capital expansion projects that provide intergenerational equity.

Retain its debt servicing and redemption costs at or below 5 cents in the rate revenue dollar, towards interest and principal, over the life of this LTFP.

Restricted Assets

Provide for at least \$2.0 million to \$3.0 million in working capital to meet day to day needs

That to ensure sufficient funds are available to meet operational needs, Central Goldfields Shire Council retains a cash position of at least \$2.0 million to \$3.0 million after deducting restricted assets

Rating and other revenue strategies

Considers future increases waste charges based on EPA, regulatory and safety requirements, and the need to sustain the Council's long-term waste operations strategy;

Pursues recurrent grant funding and strategic capital funding aligned with Council Plan objectives.

4. Issues, Trends, and Inquiries

There is a growing concern by the Victorian local government peak bodies, State and Federal Governments about the long-term financial sustainability of local government. This section outlines some of the key findings of recent surveys and audits, and recently announced inquiries into the financial sustainability of the sector.

4.1. Fin Pro Survey

In a recent survey undertaken by FinPro, the Victorian peak body for Local Government Financial Professionals, the following issues were raised by councils who completed the survey:

- Financial Sustainability : Many councils are grappling with financial challenges and developing strategies to improve long-term financial sustainability. •
- Financial Pressure and Deficits: Many councils face significant financial pressure, with underlying deficits in their Long-Term Financial Plans (LTFP). The rate cap, often below inflation, contributes to these challenges.
- Service Provision Challenges: The ability to maintain current service levels is difficult due to the gap between revenue and escalating costs. Councils are considering how to reduce services or levels of service, which will ultimately have impacts on the community.
- Rate Cap Impact: The rate cap is insufficient to cover increasing costs in various areas, including labor costs, construction, insurance, and service delivery. This puts pressure on councils to limit capital expenditure, defer projects, and reduce services.
- Population Growth Challenges: Growing councils face the challenge of providing infrastructure and services for rapidly increasing populations. This requires careful planning and poses additional financial strain.
- Cost Escalations: Councils across the board are experiencing rising costs.
- Revenue and Funding Issues: Dependence on rates and waste charges for revenue, coupled with limitations on discretionary income sources, creates financial instability. External funding doesn't always match increasing costs, adding to the strain.
- Impact of External Factors: External factors like natural disasters, legislative changes, and global events such as COVID-19 contribute to financial stress, affecting cash flow, operational expenses, and service delivery.

- **Workforce and Employment Pressures:** Employment-related costs, including Enterprise Agreement pressures and staffing challenges, contribute to financial strain. Some councils report difficulties in securing resources.
- **Infrastructure and Asset Renewal Challenges:** Councils are grappling with the need for extensive capital works programs, renewal targets, and new asset demands. The ability to fund these projects is impacted by the rate cap and other financial constraints.
- **Climate Change and Environmental Impact:** Costs associated with mitigating climate change, environmental impacts, and extreme weather events contribute to financial pressure.
- **Legislative Changes and Cost Shifting:** Legislative changes, cost shifting from higher levels of government, and evolving reporting obligations add complexity to financial management.
- **Digital Transformation:** Initiatives like digital transformation projects are being pursued, but economic returns are projected to be minimal, highlighting the challenge of balancing innovation with financial sustainability.
- **Infrastructure Gaps:** Some councils face gaps in service delivery and costings, particularly in growth areas, due to discrepancies in scheme planning and ongoing reliance on grant funding.
- **Ongoing Challenges and Uncertainties:** Councils express ongoing challenges, uncertainties, and the need for constant adaptation to new circumstances, impacting their ability to make real cost savings and sustain services.

4.2. VAGO 2022/23 Local Government Sector Results

VAGO concluded in its annual report on the Local Government Sector 2022/23 financial results that:

Councils' balance sheets remain strong and over the short term, their financial health is fine. They face longer-term challenges that require sound financial planning and management to maintain this financial health. These challenges include:

- *continued variability in government funding*
- *constraints on their ability to grow own source revenue.*
- *persistent inflation, increasing costs of materials and services.*
- *population growth, which increases demand for services.*
- *delivery of large capital works programs to maintain, renew and develop intergenerational assets.*

VAGO reported that in 2022-23 councils' total expenses grew by 9.3 per cent which was mainly due to increase in materials and services costs because of persistent inflation, reliance on contractors to fill vacant staff roles and costs related to flood recovery.

The report also shows that the number of councils reporting a negative underlying result has increased from 23 in 2018/19 to 36 in 2022/23, an increase of 56%.

VAGO also noted that the underlying surplus includes the advance financial assistance grant payments from the Australian government, and had the total financial assistance grants not remained at the same percentage as the previous year, more councils would be reporting an adjusted underlying deficit.

4.3. Federal Government Inquiry

The House of Representatives Standing Committee on Regional Development, Infrastructure and Transport will inquire into and report on local government matters, with a particular focus on:

- The financial sustainability and funding of local government
- The changing infrastructure and service delivery obligations of local government
- Any structural impediments to security for local government workers and infrastructure and service delivery
- Trends in the attraction and retention of a skilled workforce in the local government sector, including impacts of labour hire practices
- The role of the Australian Government in addressing issues raised in relation to the above
- Other relevant issues.

Key Dates: Written submissions are being invited now until 3 May 2024

4.4. Victorian Legislative Council Economy and Infrastructure Committee Inquiry

In May 2023 the Committee agreed to investigate local government funding and service delivery in Victoria, including:

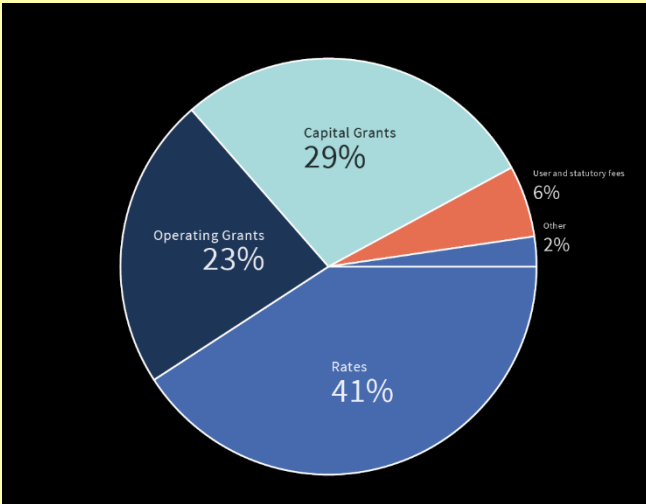
- cost shifting from state and federal governments to local council;
- ability of local governments to meet core service delivery objectives;
- local government's revenue structure, as well as whether these structures are sustainable and appropriate; and
- whether there are alternative models of funding to consider.

Key Dates: Not currently taking submissions

5. Revenue and cost drivers

5.1. Revenue

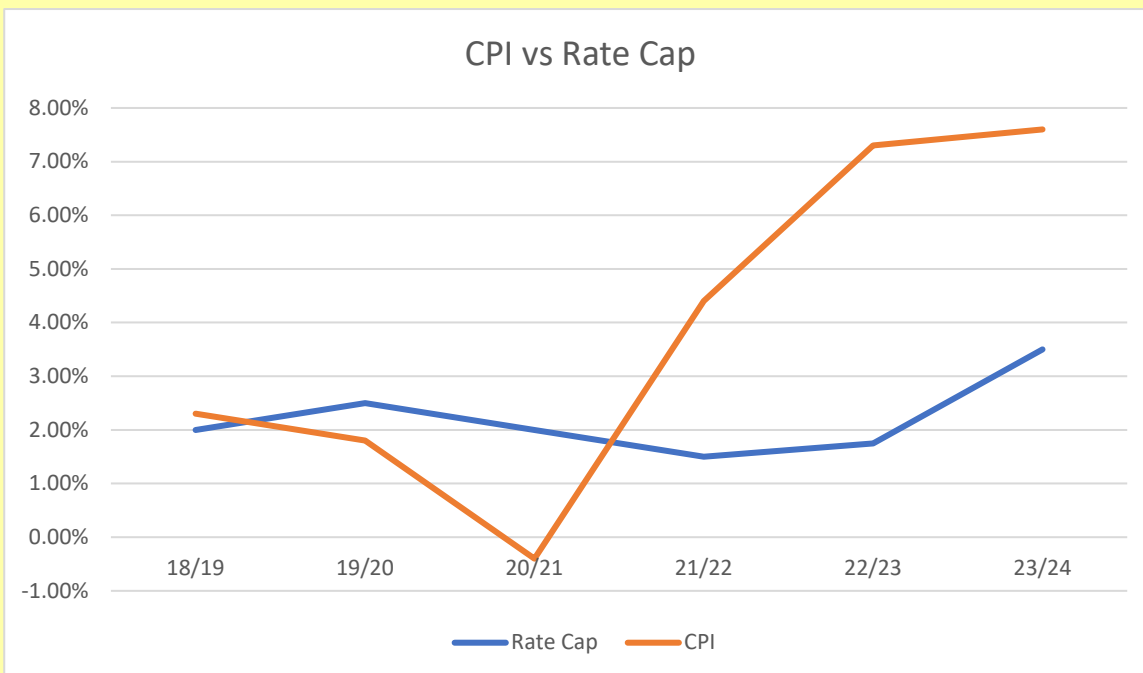
Council's three main sources of revenue are rates and charges, capital grants and operating grants.



Rates Revenue

Rates and charges accounted for 41% of our revenue in 2023/24. It is our most significant source of revenue. The State Government introduced a rate capping mechanism in 2015 which is set by the Minister for Local Government on advice from the Essential Services Commission. The rate cap is based on the Department of Treasury and Finance's forecast CPI, which in recent years has been well below actual inflation. This has resulted in a 10.4% difference, or \$1.2 Million in lost revenue which is now impacting our financial sustainability.

Graph 2 CPI vs Rate Cap



The Essential Services Commission reported in their 2023 annual report that over the six years of rate capping, annual real growth in revenue from rates on a per property basis was negative - 0.4% per year on average in inflation-adjusted terms or a decrease of \$7 per year.

The report also noted that "In the six years of rate capping, the sector's total revenue grew by 2 per cent per year on average. This was lower than the 3.2 per cent annual growth rate in the three years before the introduction of rate capping.⁹ The lower growth is largely attributable to a decline in 2019-20, when the sector's total revenue contracted due to the impacts of the coronavirus pandemic.

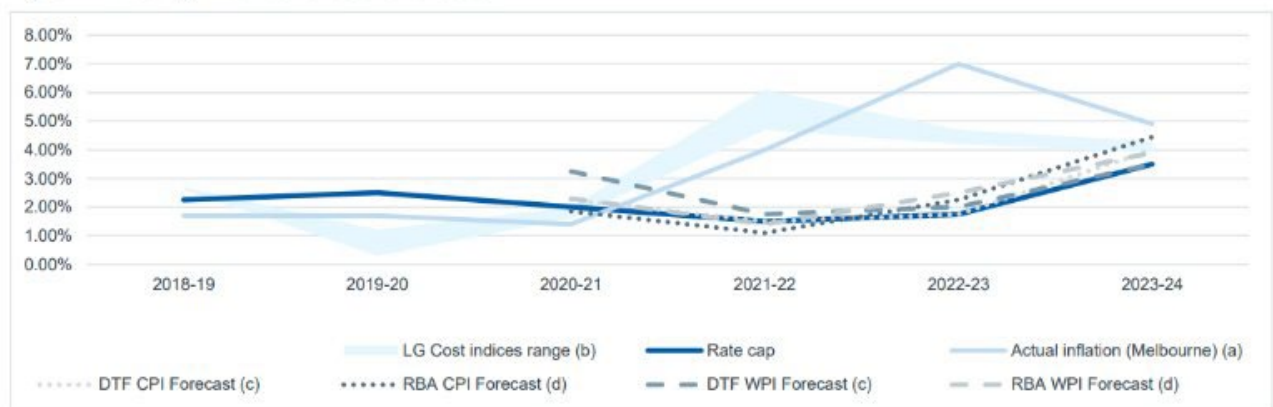
Rural Council's Victoria partnered with AEC Group to prepare a discussion paper on the financial sustainability of councils. The following table and graph from this discussion paper highlight the discrepancies between CPI forecasts, cost indices for local government and the rate cap.

Measure	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
Rate Cap	2.25	2.5	2.0	1.5	1.75	3.5	2.75 ^f	TBD
CPI Melbourne (a)	1.7	1.7	1.4	4.0	7.0	4.9	-	-
Cost Indices (b)	2.6 to 2.7	0.3 to 1.2	1.6 to 2.0	4.7 to 6.1	4.2 to 4.7	3.9 to 4.3	-	-
DTF CPI Forecast (c)			2.25	1.5	1.75	4.0	2.75	2.5
RBA CPI Forecast (d)			1.85	1.1	2.25	4.45	3.4	2.9
DTF WPI Forecast (c)			3.25	1.75	2.0	3.5	3.5	3.25
RBA WPI Forecast (d)			2.3	1.4	2.5	3.9	3.7	2.9

Source: Essential Services Commission – The Outcomes of Rate Capping

- (a) ABS as at September 2023
- (b) Recalculated Local Government cost indices from New South Wales, South Australia and Tasmania
- (c) Melbourne CPI and WPI Victoria sourced from Department of Treasury and Finance Budget Update
- (d) Australia CPI and WPI sources from RBA Forecast Tables – Statement on Monetary Policy
- (e) Rate Cap for 2024-25 has been determined at 2.75 inline with the DTF CPI forecast without adjustment
- (f) In the ESC report, the 2024-25 was "TBD" – now that the Minister has approved the rate cap for 2024-25 AEC has updated this in the table.

Figure 2.1. Rate Cap, CPI, Cost Indices and Forecasts



Source: Essential Services Commission – The Outcomes of Rate Capping

- (a) ABS as at September 2023
- (b) Recalculated Local Government cost indices from New South Wales, South Australia and Tasmania
- (c) Melbourne CPI and WPI Victoria sourced from Department of Treasury and Finance Budget Update
- (d) Australia CPI and WPI sources from RBA Forecast Tables – Statement on Monetary Policy

Waste charges

Waste charges are not capped and are able to be fully recovered through fees and charges. The State Government have recently issued guidelines on the costs that can be recovered through these waste charges. Some general waste costs such as street cleaning, collection of public bins and the operation of transfer stations will no longer be able to be recovered through the waste charge.

As there is no mechanism in the Local Government Act 2020 to make an amendment for the excluded waste costs, this will result in a reduction of income for council's equivalent to the excluded costs. For Central Goldfields Shire, this is estimated at \$1.9 Million. To resolve this issue, Council will need to apply to the Essential Services Commission for a rate cap variation. The next opportunity to do this is in 2025 for the 2025/26 budget.

Operating grants for programs and projects

Operating grants provided 23% of our revenue in 2023/24. Our largest operating grant is the Financial Assistance Grant provided by the Federal Government through the Victorian Grants Commission. This is an untied grant and is calculated based on a number of factors including population density, level of disadvantage, length of roads to maintain.

Our current FAG is approximately \$4.5 Million. In 2014/15 there was an indexation freeze on the FAG grants that lasted for three years. This resulted in a reduction in grant revenue of \$200M across the sector. There is ongoing advocacy by peak bodies to restore FAG grants to 1% of the Commonwealth Government tax take (currently at 0.53%)

The FAG grant is currently 100% prepaid. In future we may see FAGs return to the normal payment schedule which will impact Council's cash balance and working capital ratio.

Operating grants are either for special purposes or through contested rounds. These include grants we have received to complete strategic land use projects and other strategies and plans. A summary of these grants can be found in Appendix 3.

Services provided on behalf of State Government

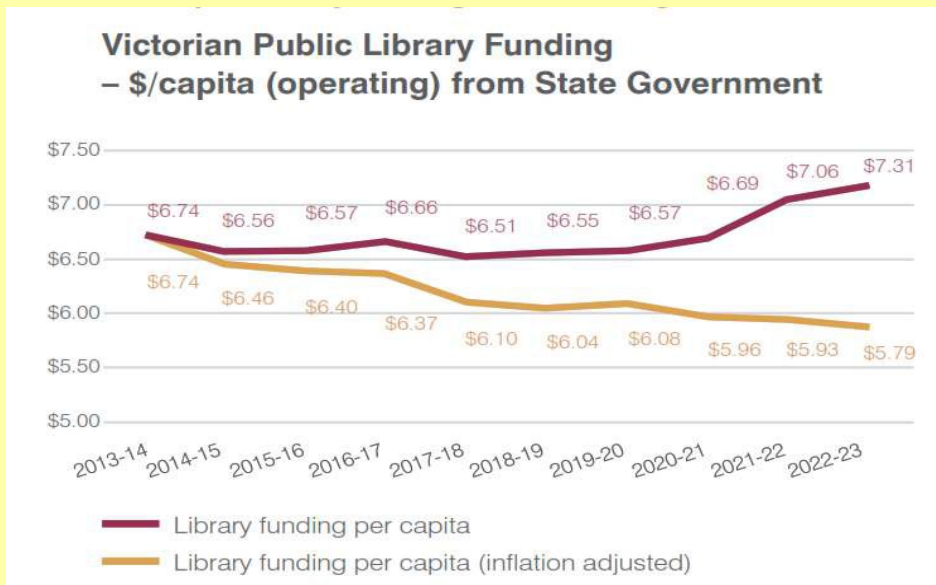
Council is funded to provide a number of services on behalf of State Government. The funding from the State has eroded over time with Council contributing more ratepayer funds to provide the service. The following table shows a comparison of the % of total costs funded for some of these services between 2019/20 and 2023/24.

Table 3: State Government Services erosion in funding

Service	2019/20 Grant / Total Cost % of total	2023/24 Grant / Total Cost % of total	Change
School Crossings	\$37k/\$107k/34%	\$37k/\$158k/23%	↓ 11%
Immunisations	\$19k/\$56k/34%	\$34k/\$124k/27%	↓ 7%
MCH	\$354k/\$477k/74%	\$420k/\$636k/66%	↓ 8%
Library	\$162k/\$470k/34%	\$169k/\$576k/29%	↓ 5%

A submission from Public Libraries Victoria to the Victorian State Government outlined the growing gap in library funding for the sector over the last 10 years.

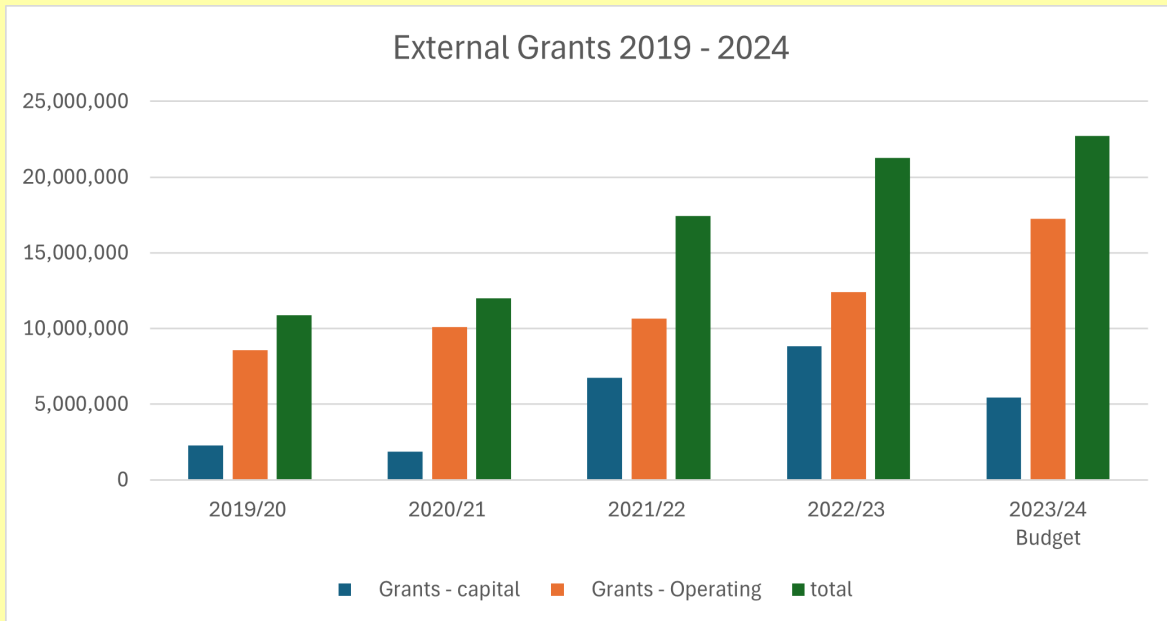
Graph 3 Trends in Victorian Public Library Funding



Capital Grants

Council has been successful in attracting a high level of capital grants over the last five years. This has been a result of targeted campaigns through our Priority Projects plans and successful grant applications supported by the strategic planning work noted above. A summary of grants received can be found in Appendix 3.

Graph 4 External Grants Received since 2019



External grants have assisted Council to renew a range of infrastructure assets including roads, swimming pools, recreation, and cultural facilities, and to develop new assets such as a skate park and visitor centre.

A number of these grant programs were state and federal government responses to the pandemic to stimulate the economy. With a tightening fiscal environment, particularly in Victoria, it is expected that there will be less grant funding available for local government projects.

Other sources of revenue

Council also earns a small proportion of its revenue from fees and charges for delivering services such as childcare, agency services for Vic Roads, community services (discontinued 1 March 2024), statutory planning and building fees, and rents and charges from leases and licences.

Rural Councils Victoria undertook a review of opportunities for rural councils to increase revenue from other sources. The review concluded that "While rural Councils have the opportunity to pursue a range of new or 'boutique' revenue sources, none of these are likely to generate income flows of sufficient magnitude to materially improve local government

finances" and "Importantly, despite extensive investigation, no 'quick-win' or cover-all solutions to local government financial security were discovered."

5.2. Strategy to optimise revenue from all sources

To improve the financial sustainability, actions have been identified that will seek to maximise revenue where appropriate from all sources and to increase cash reserves through a reduction in rates outstanding.

The actions address the four key sources of revenue rates; waste charges; fees and charges; and grants.

1. Rates - Council receives 41 % of revenue from rates. We need to ensure that supplementary valuations are completed in a timely manner to maximise revenue above the rate cap, rate exemptions are minimised, and outstanding rates are collected in a timely manner.

Outcome	Action
▪ Ensure all supplementary rates are captured	Develop reporting utilising building permit data
▪ Maximise PILOR revenue from renewables	Review renewable projects in the Shire
▪ Minimise rate exemptions	Develop rates exemptions policy ensuring exemptions are clearly defined
▪ Decrease % of outstanding rates	Consider sale of properties where debts are greater than 3 years old.
▪ Better utilisation of developer contributions	Develop a policy for the use of developer contributions linking to recent strategies including Recreation and Open Space Strategy and Play space Strategy

2. Waste Charge – the waste charge is not part of the rate cap and is calculated on a cost recovery basis. New ministerial guidelines have been issued which will impact on recovery of some waste costs through a waste charge.

- | | |
|---|--|
| <ul style="list-style-type: none"> ▪ Ensure waste charge full cost recovery | <p>Review waste charge allocation to ensure overheads are properly allocated</p> <p>Develop cost recovery policy for waste charges in accordance with new ministerial guidelines</p> |
| <ul style="list-style-type: none"> ▪ Consider rate cap variation application to address new guidelines on waste charges | <p>Application to be developed for the 25/26 budget year to address funding gap from implementation of new guidelines</p> |

3. Fees and Charges

- | | |
|---|---|
| <ul style="list-style-type: none"> ▪ Ensure fees and charges maximise cost recovery where appropriate | <p>Develop pricing model for all fees and charges noting fees that are full cost recovery and those that are subsidised</p> |
| <ul style="list-style-type: none"> ▪ Ensure equity and parity for user fees and charges for use of Council assets | <p>Complete review of user fees and charges for all recreation reserves</p> <p>Review lease and licence fee charges</p> |

4. Grant optimisation

- | | |
|--|--|
| <ul style="list-style-type: none"> ▪ Ensure all costs allowed under the grant are recovered | <p>Develop process for grant approvals and acquittals</p> |
| <ul style="list-style-type: none"> ▪ All grant applications to be approved by EMT to ensure they can be resourced and meet Council Plan objectives | <p>Develop process for grant approvals and acquittals</p> |
| <ul style="list-style-type: none"> ▪ Identify grants to progress priority projects and programs | <p>Introduce monthly reporting on grant activity and opportunities</p> |

5. Divestment of assets

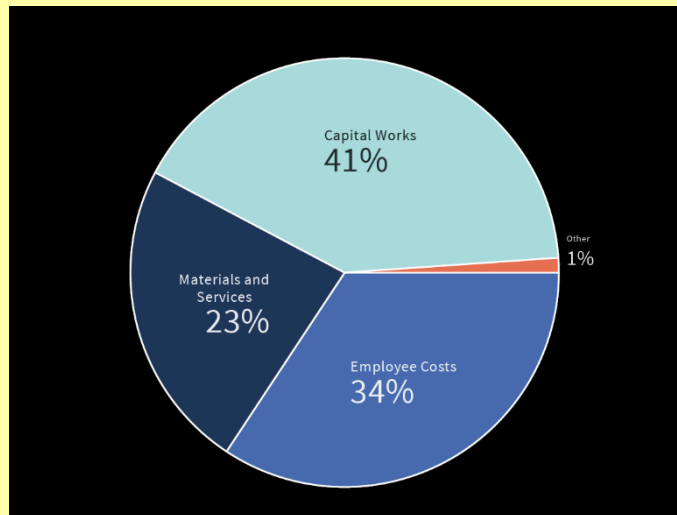
<ul style="list-style-type: none"> Identify council owned properties that are surplus to needs for sale 	Consider an external resource to complete this project
--	--

5.3. Expenses

Key categories for Council expenses are Employee Costs, Materials and Services, Depreciation and other. Expenses have been actively managed however inflationary costs have exceeded both the rate cap and operating grant increases. Cost savings will need to be identified across all expense categories to ensure the financial sustainability of Council.

Employee costs

Employee costs constitute 34% of Council's expenditure. Increases in employee expenses are mainly due to negotiated Enterprise Agreement increments; Workcover premium increases with the State Government significantly increasing premiums for 2023/24 (20%) and ongoing superannuation increases (0.5% per annum up to 12% by 1 July 2025).



Volunteer services shown in the table below are a non-cash item and provide an estimate of our volunteer's valuable contribution to Council services.

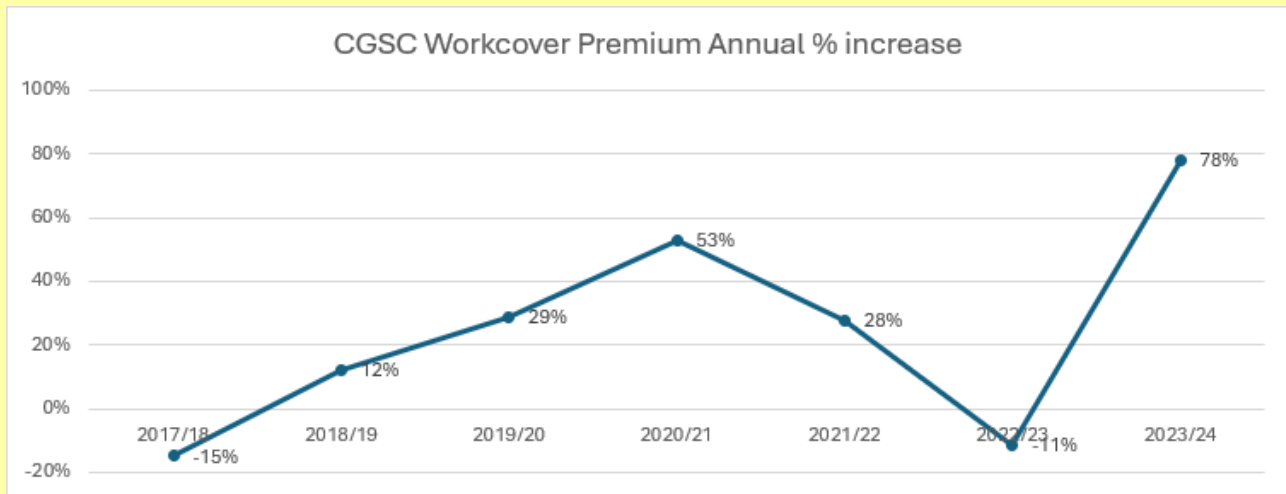
Some increases will also be due to the receipt of operating grants from other levels of government to undertake projects - in 2023/24 we received funding for a Flood Recovery Officer for 12 months.

Employee expenses will decrease overall in 2024/25 as we withdraw from aged care services.

Table 5 Employee expenses 2023/24 Budget

	Forecast Actual	Budget	Change	
	2022/23	2023/24	\$'000	%
	\$'000	\$'000	\$'000	%
Wages and salaries	12,274	12,783	509	4.15%
WorkCover	353	420	67	19.05%
Superannuation	1,425	1,605	180	12.62%
Long Service Leave	183	182	(1)	-0.57%
Volunteer Services	418	468	50	11.96%
Fringe Benefits Tax	65	70	5	8.11%
Total employee costs	14,719	15,529	810	5.50%

Graph 5 Workcover premium increases



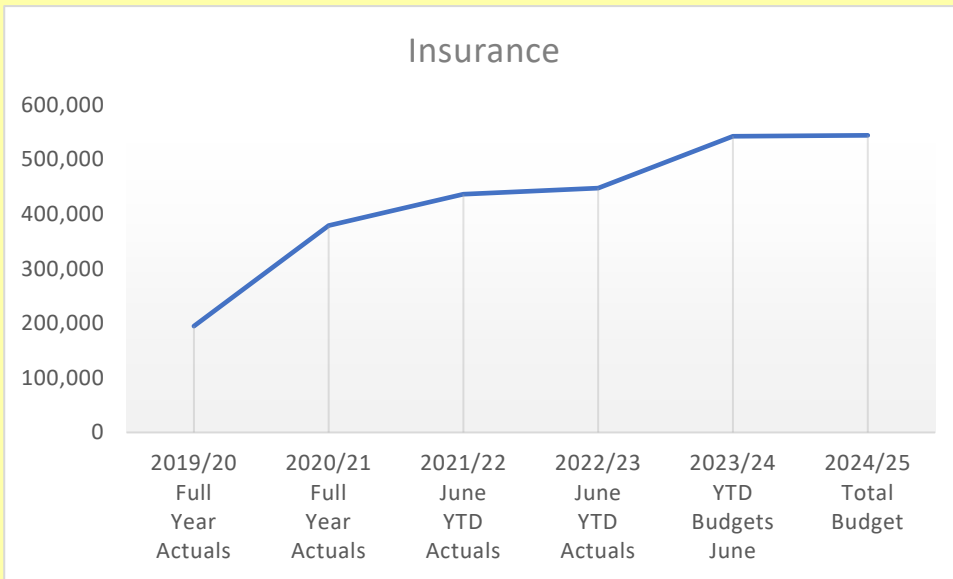
Materials and services

Materials and services comprise 23% of our costs. Comparative data is not a useful comparison, with significant variances between years a result of operating grant expenditure for one off projects and events.

CPI is not a good measure of the increase in costs of materials and services. There are other more appropriate measures that should be used in the local government sector. For example, the producer price index for the construction industry which has risen by 28% over the last three years.

Some of the largest inflationary pressures in this expenditure category include increases in insurance and fuel costs. The increases in insurance are a result of an increase in natural disasters and new risks such as cyber security.

Graph 6 Insurance from 2019 to 2024



5.4. Strategies to manage and reduce costs

To improve the financial sustainability, actions have been identified that aim to manage and reduce costs that are within Council's control ensuring the efficient operation of Council.

<p>1. Employee costs – we are a service delivery business, and employee costs make up 34% of our costs. Some cost increases are legislated (superannuation, Workcover) and outside of our control. There are a range of strategies we can adopt to manage employee costs while ensuring that our employees are remunerated fairly, and we are able to attract and retain staff.</p>	
<p>Leave management – increases in leave balances can cause an increase in cost of services. The increased costs can include staff backfill, contractor backfill, and the impact of annual EBA increases on leave provisions.</p>	
<p>Actively manage leave balances and set targets to achieve by June and Dec 2024</p>	<p>Leave reduction plans to be implemented and monitored.</p>
<p>Workcover – Workcover premiums have increased significantly over the past 3 years. Some of this is attributed to historic claims history, the largest increase has come from State Government increase in contributions.</p>	
<p>Continue to improve management of claims and return to work processes</p>	<p>Return to work co-ordinator in-house to improve staff support - recruitment complete</p>
<p>Advocacy through peak bodies to reduce premiums</p>	<p>Continue to advocate alongside peak bodies.</p>
<p>Overtime – should be kept to a minimum and only used to facilitate works or events out of normal working hours that is planned and budgeted for, and in emergencies</p>	
<p>Overtime costs reduced by 15%</p>	<p>Undertake data analysis to identify key areas of overtime that can be reduced</p>
<p>Staff vacancies</p>	
<p>Manage staff vacancies to achieve attrition and efficiencies</p>	<p>Review roles when vacancies occur</p>
<p>Ensure budget reflects current flexible arrangements (i.e. 48/52, part time etc)</p>	<p>Review all roles in budget process to ensure correct classification including purchased leave</p>

Reduce costs associated with backfilling roles with contractors	Investigate alternative options for backfilling vacant roles such as secondments, acting arrangements, and panel contracts
FBT - FBT is paid on employee benefits, mainly full private use of vehicles	
Minimise FBT costs through targeted management	Undertake a review of FBT payments and opportunities to reduce cost Review vehicle policy re cost apportionment of FBT Utilise fleet management software to allow logbook methodology
Ensure reasonable allocation of costs between employer and employee for private use of vehicles	Review vehicle policy to ensure cost of vehicle is appropriately allocated between private and work use
Review fleet usage and rationalise if required	Review utilisation rates of all vehicles and consider reducing pool vehicles if private use vehicles are under utilised during work hours

2. Contract management - Council outsources a large number of activities. When contracts are due for renewal, a full assessment of cost / benefit and service levels is to be undertaken to identify opportunities for cost savings, efficiencies, or changes in levels of service

<ul style="list-style-type: none"> ▪ Ensure outsourced services are being delivered efficiently and best value is being received. 	<p>Large, outsourced service contracts include:</p> <ul style="list-style-type: none"> ▪ Transfer stations ▪ Kerbside collection ▪ Swimming pool management
<ul style="list-style-type: none"> ▪ Review opportunities to outsource functions, particularly where Council has limited expertise and can be delivered more efficiently by specialists 	<p>EOI recently undertaken for payroll services</p> <p>Some ICT services outsourced.</p> <p>GIS services provided by another Council.</p>

6. Service planning and reviews

The purpose of using the Service Planning approach to resolve financial sustainability issues is:

- To ensure Council's investment in services is achieving desired outcomes
- To better understand each service to allow comparative choice decisions to be made when undertaking resource adjustments across the organisation
- To ensure the community expectations are understood and the cost of meeting those expectations is able to be estimated at the service level
- Cost efficiencies and revenue generation opportunities are identified and implemented
- Priority is given to statutory responsibilities over discretionary expenditure
- Investment decisions and / or service level changes are evidence based.

In 2019/ 2020 we undertook the first step toward service planning completing service profiles for 44 services.

The information gathered during this project provides an extensive resource base which will allow Council to undertake a focused review of each service and the development of a strategy to respond to the impacts of its challenging financial position.

A number of recommendations from this review were implemented with a focus on improving the quality of asset and financial data. Specifically, the following work has been completed since the reviews were undertaken as required also by the Local Government Act 2020:

- Rating and revenue plan
- Long term financial plan
- Asset management plan
- Workforce plan

The 44 services were broken down into external and internal services. External services were defined as those which have a direct interface with Council's customers and the broader community. Internal services are defined as those which provide support to the external services.

Of the 44 services listed, 31 were designated external services and 13 were designated as internal services.

This project did not progress to detailed service reviews for a number of reasons including:

- 1) COVID-19 shifting the focus of the organisation to Business Continuity rather than Business as Usual,
- 2) organisation focus on transitioning from Administration to elected Councillors, and
- 3) the variable quality of both the financial and non-financial information (i.e. KPIs and service standards) resulting in lack of confidence in the reported findings from this first stage.

Improvements to the data since the project was completed include:

- 1) Implementation of magiq performance - a financial reporting tool that can be used to update the financial information in the service profiles
- 2) Increased capacity and capability in finance team to support financial analysis and review
- 3) Condition reporting across the whole road network and other infrastructure assets

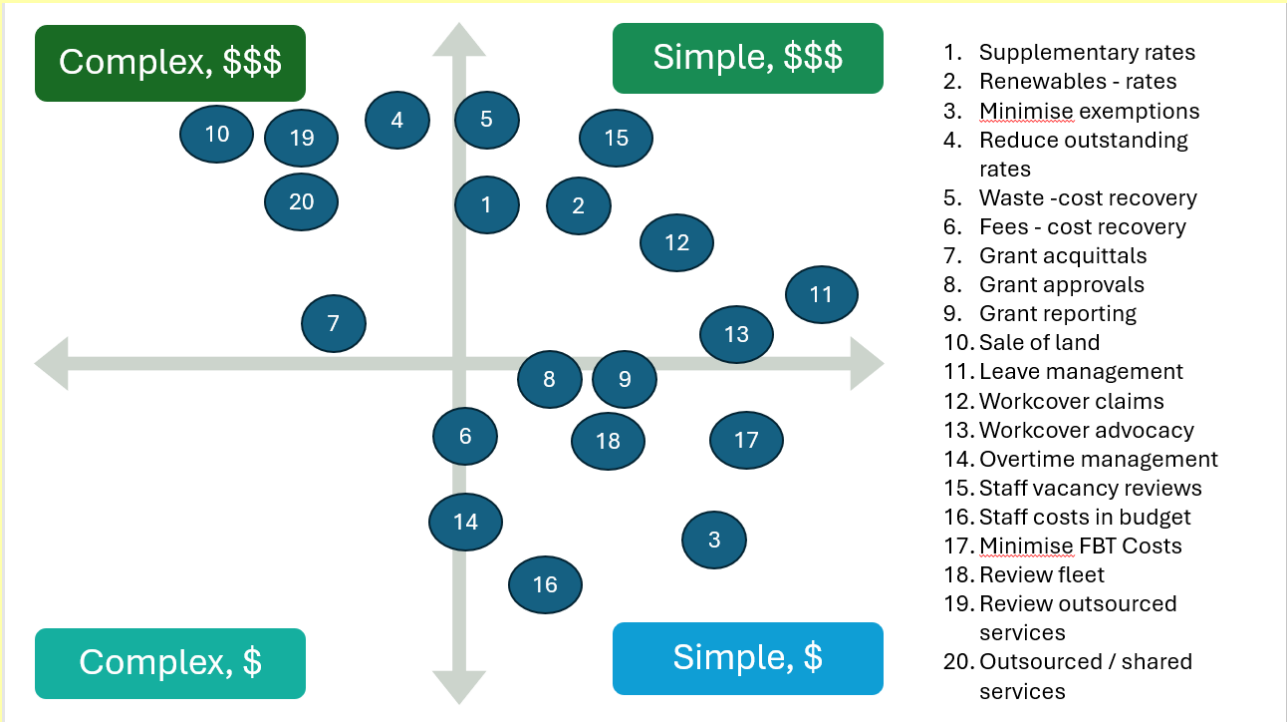
4) Improvements in understanding and reporting of LGPRF data and data sources

A number of service reviews have been undertaken over the last three years including:

- Library services - expansion of service provision
- Immunisation services - expansion of service provision
- Home and Community Care services - withdrawal from provision of service
- Building services - reduction in permit services, increase in compliance work
- Payroll services - service to be outsourced
- GIS services - shared service with Brimbank Council

Service plans will be updated as part of the 2024/2025 budget process and a schedule of service reviews developed to be undertaken over a three-year period.

Appendix 1 Action Plan Implementation Matrix



Appendix 2 VAGO Financial Sustainability Risk Indicators

Financial sustainability risk indicators—risk assessment criteria

Risk	Net result	Adjusted underlying result	Liquidity	Internal financing	Indebtedness	Capital replacement	Renewal gap
High	<p>Less than negative 10%</p> <p>Insufficient revenue is being generated to fund operations and asset renewal.</p>	<p>Less than 0%</p> <p>Insufficient surplus being generated to fund operations</p>	<p>Less than 0.75</p> <p>Immediate sustainability issues with insufficient current assets to cover liabilities.</p>	<p>Less than 75%</p> <p>Limited cash generated from operations to fund new assets and asset renewal.</p>	<p>More than 60%</p> <p>Potentially long-term concern over ability to repay debt levels from own-source revenue.</p>	<p>Less than 1.0</p> <p>Spending on capital works has not kept pace with consumption of assets.</p>	<p>Less than 0.5</p> <p>Spending on existing assets has not kept pace with consumption of these assets.</p>
Medium	<p>Negative 10%–0%</p> <p>A risk of long-term run down to cash reserves and inability to fund asset renewals.</p>	<p>0%–5%</p> <p>Surplus being generated to fund operations</p>	<p>0.75–1.0</p> <p>Need for caution with cashflow, as issues could arise with meeting obligations as they fall due.</p>	<p>75–100%</p> <p>May not be generating sufficient cash from operations to fund new assets.</p>	<p>40–60%</p> <p>Some concern over the ability to repay debt from own-source revenue.</p>	<p>1.0–1.5</p> <p>May indicate spending on asset renewal is insufficient.</p>	<p>0.5–1.0</p> <p>May indicate insufficient spending on renewal of existing assets.</p>
Low	<p>More than 0%</p> <p>Generating surpluses consistently.</p>	<p>More than 5%</p> <p>Generating strong surpluses to fund operations</p>	<p>More than 1.0</p> <p>No immediate issues with repaying short-term liabilities as they fall due.</p>	<p>More than 100%</p> <p>Generating enough cash from operations to fund new assets.</p>	<p>40% or less</p> <p>No concern over the ability to repay debt from own source revenue.</p>	<p>More than 1.5</p> <p>Low risk of insufficient spending on asset renewal.</p>	<p>More than 1.0</p> <p>Low risk of insufficient spending on asset base.</p>

Source: VAGO.

Appendix 3- Operating and Capital Grants Received

Table 6 Grants received for strategic planning projects and programs 2019 - 2024

Projects	Funding source	Grant
Community Plans	Building Better Regions Fund (Federal)	\$120k
Maryborough Railway Station Activation	Stronger Regional Communities Program	\$50k
Energy Breakthrough Business Plan	Stronger Regional Communities Program	\$50k
Economic Development and Tourism Strategy	Stronger Regional Communities Program	\$200k
Open Space Strategy	Community Sport Infrastructure Fund	\$30k
Central Goldfields Flood Mapping	??	\$150k
Talbot futures project	Local Jobs and Infrastructure Fund	\$650k
Urban Residential Land Opportunities Study	Victorian Planning Authority	\$180k
Land Use Framework Plan	Streamlining for Growth Program	\$150k
Heritage Overlay review	Directly managed by Regional Hub	\$150k
Go Goldfields Backbone	RDV 2019-2021	\$1.4M
	RDV 2021-2023	\$1.0M
Castlemaine Maryborough Rail Trail	Regional Development Infrastructure Planning	\$120k
Bristol Hill Bike Park	Tourism planning	\$30k
Playspace strategy	SRV	\$30k
Total planning and strategy grants		\$4.310M

Table 7: Capital grants received / confirmed 2019-2024

Projects	Funding source	Grant
Carisbrook Recreation Reserve	Community Sports Infrastructure Fund	\$4.0 M
Maryborough Sports and Leisure Centre Upgrade	Community Sports Infrastructure Fund Community Sports Infrastructure Fund (Federal)	\$430K \$110K
Maryborough Outdoor Pool	Living Heritage Grant	\$2.0 M
Central Goldfields Art Gallery	Regional Infrastructure Fund	\$2.0M
Central Goldfields Art Gallery - Indigenous Garden	Regional Tourism Infrastructure Projects	\$225k
Central Goldfields Art Gallery	Regional Access Collections Program	\$330k
Skate and Scooter Park	Community Sports Infrastructure Fund	\$250K
Dunolly Library	Living Libraries Fund	\$140k
Maryborough Library	Living Libraries Fund	\$145k
Maryborough Railway Station Activation	Stronger Regional Communities Program	\$2.0M
Energy Breakthrough	Crisis Committee of Cabinet - Infrastructure Stimulus Fund	\$1.5M
Carisbrook Levee	Federal Natural Disaster Fund (50/50 State and Federal)	\$1.2M

Maryborough Jubilee Oval Multiuse Courts	State Budget Commitment - Local Community Sport and Recreation Projects	\$400K
Deleido Netball Courts	Local Sports Infrastructure Fund	\$750K
Netball / tennis courts Princes Park	Election commitment	\$450k
Female friendly changerooms Princes Park	Election commitment	\$550k
Finance and CRM	Rural Councils Transformation Project	\$500k
Phillips Gardens Irrigation System	Growing Victoria Grant	\$150k
Aerodrome works	Regional Airports Funding	\$100k
Community halls, local playgrounds, and footpaths	Local Roads and Community Infrastructure Round 1	\$789k
Footpaths, Gillies St upgrade and community infrastructure	Local Roads and Community Infrastructure Round 2	\$873k
Swimming pools, Maryborough Town Hall	Local Roads and Community Infrastructure Round 3	\$1,579k
Road upgrades	Local Roads and Community Infrastructure Round 4	\$1,245k
Total Capital funding		\$21.71 M

8.4 COMMUNITY ENGAGEMENT POLICY AND MEMORIALS POLICY REVIEWS

Author: Governance Officer

Responsible Officer: General Manager Corporate Performance

The Officer presenting this report, having made enquiries with relevant members of staff, reports that no disclosable interests have been raised in relation to this report.

The purpose of this report to provide Council with the reviewed and updated Community Engagement Policy and Memorials Policy.

The purpose of updating and reviewing Policies within the specified timeframe is to ensure Council is current with their Policies and Procedures and remains in compliance and up to date with the Local Government Act 2020 and legislative requirements.

RECOMMENDATION

That Council endorse the updated Community Engagement Policy and Memorials Policies.

LEGISLATION AND POLICY CONTEXT

Central Goldfields Shire Council's Council Plan 2021-2025 - Leading Change

The Community's vision 4. Good planning, governance, and service delivery

Local Government Act 2020.

BACKGROUND INFORMATION

The Community Engagement policy, which is a Legislative policy, is a required policy under the Local Government Act 2020.

The Community Engagement policy was previously updated on 28/02/2021, the Memorials Policy was previously updated in 2011.

REPORT

It is important to review and update The Community Engagement Policy and the Memorial Policies so that they remain in compliance with current Council requirements and community expectations.

On reviewing both policies by key stakeholders the changes required were minimal and mostly were related to ensuring the relevant legislative reference remained valid or were updated and the other changes were formatting of minor updates.

CONSULTATION/COMMUNICATION

Copies of the Community Engagement Policy and Memorials Policies were provided to the responsible officers and stakeholders for their review and feedback.

The Draft Community Engagement Policy was reviewed by the Manager of Community Engagement and the Draft Memorials Policy was reviewed by the Coordinator Compliance and General Manager Infrastructure and Planning.

Due to the policies only requiring basic formatting and minimal changes, the policies are not required to go out for community consultation as no major changes have been implemented.

FINANCIAL & RESOURCE IMPLICATIONS

Internal resources are used to update the policies.

RISK MANAGEMENT

This report addresses Council's strategic risk Legislative compliance - Failure to manage our compliance with relevant legislative requirements by ensuring that the Council Policy and Procedures are current, relevant and comply with current legislative requirements.

CONCLUSION

By endorsing the reviewed Community Engagement policy and Memorials Policy, this ensures that the policies remain in compliance with current Council requirements and community expectations.

ATTACHMENTS

8.4.1 Community Engagement Policy

8.4.2 Memorials Policy

8.4.1 COMMUNITY ENGAGEMENT POLICY



Directorate: Community Wellbeing
Responsible Manager: Manager Community Engagement
Review Due: Month Year
Adoption: Choose an item.
Date Adopted:

Acknowledgement

Central Goldfields Shire Council acknowledges and extends appreciation for the Dja Dja Wurrung People, the Traditional Owners of the land that we are on.

We pay our respects to leaders and Elders past, present and emerging for they hold the memories, the traditions, the culture, and the hopes of all Dja Dja Wurrung People.

1. Purpose

The Central Goldfields community is diverse and engaged, rich with experience and expertise and whose participation is valued.

By involving the community in planning and decision-making we can promote greater trust, build stronger relationships, and deliver better outcomes.

This purpose of this Policy is to guide the organisation in meeting the engagement obligations as outlined in section 55 and section 56 of the Victorian Local Government Act 2020.

It establishes a clear standard of engagement, having regard to the significance, complexity and anticipated level of impact associated with major projects, policies, strategies, service planning, local laws, and capital works.

This Policy is Council's commitment that:

- community engagement activities will have a clearly defined objective and scope.

- participants will be representative of the persons and groups affected. (as much as is practicable).
- participants will have access to relevant and timely information to inform their participation.
- participants will be provided with reasonable support to enable genuine and meaningful engagement.
- participants will be informed of the ways in which the community engagement process will influence Council decision making.

Objectives

The objectives of the policy are to outline:

- the principles and commitments that underpin Council's approach to community engagement
- improve understanding of community and stakeholder engagement
- how community engagement is integrated into Council activities (major projects, policies, strategies, service planning, local laws, and capital works) to support decision making and strengthen relationships and partnerships

2. Application and Scope

This Policy applies to the planning, design, implementation, and evaluation of community engagement activities as directed by Council, recommended by staff, or legislated by the Section 56 of the Victorian Local Government Act 2020; The Community Engagement Principles.

Community engagement is the responsibility of all Council service areas, teams, and employees.

It also applies to Councillors, contractors, consultants, external providers, and volunteers undertaking work on behalf of Council.

The following engagements are outside the scope of this Policy:

- those relating to planning permit applications and planning scheme amendments governed by the Planning and Environment Act 1987
- legislated engagements governed under other Acts.
- other Council processes such as service requests or complaints

3. Definitions

For the purposes of this Policy, Council adopts the following definitions:

Term	Definition
Community	Refers to the people who have a stake and interest in the Central Goldfields Shire and includes people who: <ul style="list-style-type: none"> • Live, work, study or conduct business or are involved in local community groups or organisations in the municipality. • Visit, use or enjoy the services, facilities and public places located within the municipality
Community engagement	Community engagement is a planned process with the specific purpose of working with individuals and groups to encourage active involvement in decisions that affect them or are of interest to them
Committees	A delegated committee, jointly delegated committee, or community asset committee under section 63, 64 and 65 of the Act, respectively
Consultation	The activity of seeking input on a matter
Council	The Central Goldfields Shire Council including Councillors and its Delegated Committees
Deliberation	Deliberation is an approach to decision-making in which citizens consider relevant facts from multiple points of view, converse with one another to think critically about options before them and enlarge their perspectives, opinions, and understandings
Deliberative engagement	Deliberative engagement is a process of engagement that brings participants closer to the decision makers than other forms of engagement; where participants are provided with a clear task or question, have access to appropriate resources and information, and are given the time and space required to deliberate and reach their consensus
Participatory engagement	Participatory engagement involves information exchange either from Council to community or community to Council. Participatory engagement typically occurs when feedback is invited on ideas, alternatives, or draft documents
Process	A relationship between key steps, activities, tasks, policies and / or resources
Public participation	A term used by IAP2 meaning the involvement of those affected (interested or impacted) by a decision in the decision-making process. We use the term interchangeably with Community Engagement, Stakeholder Engagement or Consultation
Stakeholder	An individual or group with a strong interest in the decisions of Council and are directly impacted by their outcomes

4. General Provisions

4.1 Council's commitment to the community

Council adopts the following principles and commitments which will inform all community engagement processes. These principles are set out in Section 56 of the Local Government Act 2020. Council has built on these principles to describe our commitment which reflects the values and expectations of the Central Goldfields community.

Principle	Our commitment
The community engagement process has a clearly defined objective and scope	<ul style="list-style-type: none"> We will develop community engagement plans in accordance with this Policy. We will identify and communicate the purpose of the engagement and the benefits sought. We will allocate appropriate resources to engagement planning and implementation
Participants in community engagement will have access to objective, relevant and timely information to inform their participation	<ul style="list-style-type: none"> We will ensure the community has the information necessary to participate meaningfully in the engagement activities. We will endeavour to provide information that is objective, relevant, timely and easy to understand
Participants in community engagement will be representative of the persons and groups affected by the matter	<ul style="list-style-type: none"> We will endeavour to identify stakeholders at the commencement of all relevant projects and determine the level to which different groups may be affected by decisions. We will encourage and support the inclusion of a diverse range of perspectives and ensure the consideration of all relevant interests including minority groups such as people with diverse gender identities and those belonging to socially, culturally, and linguistically diverse communities. We will encourage and support the inclusion of First Nations stakeholders and organisations within Central Goldfields Shire and our sphere of influence. We will select communication methods which ensure relevant parties are informed about engagement activities and opportunities to influence Council decisions

<p>Participants in community engagement, are entitled to reasonable support to enable meaningful and informed engagement</p>	<ul style="list-style-type: none"> • We will reduce physical, social, and cultural barriers to participation. • We will practice cultural safety with First Nations stakeholders and organisations. • We will consider the needs and perspectives of all groups that may want to be involved in the process. • We will seek to obtain the views of a broad cross section of the community, especially when there is a quiet majority. • We will allow sufficient time for reviewing information and participation in varied engagement activities. • We will endeavour to produce accessible content for those who need it
<p>Participants in community engagement are informed of the ways in which the community engagement process will influence Council decision making</p>	<ul style="list-style-type: none"> • We recognise the International Association for Public Participation (IAP2) as the international standard for effective community engagement. • We will identify the appropriate level of engagement according to the IAP2 framework. • We will inform participants of the level of influence they will have and identify the negotiable and non-negotiable elements of any community engagement process. • We will articulate how community perspectives will be incorporated into decision making and the nature of decisions to be made. • Share what has been learnt and what actions or decisions have resulted from an engagement process

4.2 Level of Community Involvement and Influence

Council will call for different levels of engagement, having regard to the significance, complexity, and anticipated level of impact of what is being proposed, and the stakeholders who need to be targeted.

This Policy adopts the International Association for Public Participation's (IAP2) Public Participation Spectrum to guide the range and extent of participation at each of the five levels. The five levels of engagement on the IAP2 spectrum will be utilised in every instance to meet our commitment to the community:

Inform: To provide the public with balanced and objective information to assist them in understanding the problem, alternatives, opportunities and/or solutions

Consult: To obtain public feedback on analysis, alternatives and / or decisions

Involve: To work directly with the public throughout the process to ensure that public concerns and aspirations are consistently understood and considered

Collaborate: To partner with the public in each aspect of the decision including the development of alternatives and identification of the preferred solution

Empower: To place final decision making in the hands of the public

However, the level of community engagement will be identified at the planning stage of engagement and will have regard to the legislative requirements, the project type, the anticipated level of impact and the needs of the affected communities (see Appendix A).

4.3 Requirements of Engagement

Some elements of community engagement are directed by statutory requirements. Under the Victorian Local Government Act 2020 Council has a statutory obligation to develop a long-term Community Vision, Financial Plan and Asset Plan, and a four-year Council Plan using deliberative engagement approaches (see Appendix 2).

Under the Public Health and Wellbeing Act 2008, Council also has a statutory requirement to develop a four- year Municipal Public Health and Wellbeing Plan.

This Policy also provides clear direction on the level of community engagement that is required for major projects, policies, strategies, service planning, local laws and capital works projects which sit outside of the scope of statutory obligations. The table below sets our statutory and non-statutory obligations regarding the minimum levels of engagement:

Matter	Engagement approach	Level of engagement
Community vision	Deliberative engagement	Involve, Collaborate, Empower
Council Plan	Deliberative engagement	Involve, Collaborate, Empower
Long Term Financial Plan	Deliberative engagement	Involve, Collaborate, Empower

Asset Plan	Deliberative engagement	Involve, Collaborate, Empower
Budget	Participatory engagement	Consult, Involve
Making of a local law	Participatory engagement	Consult, Involve
Acquiring or selling land	Participatory engagement	Consult, Involve
Capital works and infrastructure projects	Community engagement	The level depends on: The extent of impact and the level of community interest The complexity and associated risks of the issue/project/topic The available resources
Other non-statutory plans, strategies or policies and service planning	Community Engagement	The level depends on: The extent of impact and the level of community interest The complexity and associated risks of the issue/project/topic Available Resources

Submissions process

On matters where the only form of community participation is an invitation to make submissions, and engagement on the matter was formerly governed by under section 223 of the Local Government Act 1989.

4.4 Community Engagement Planning, Implementation and Evaluation

To ensure effective community engagement, Council implements the following eight steps to design, deliver and evaluate community engagement.

1. Clearly define the purpose and scope of the community engagement:

- 1.1. Document the project purpose, scope, engagement objectives, timelines, budget, and the decision to be made. Identify any risks.
- 1.2. Take into account relevant legislation in framing the community engagement.
- 1.3. Determine initial expectation of the level of engagement on the IAP2

spectrum (Appendix A)

2. Understand stakeholder and community interests:

- 2.1. Identify the stakeholders who are affected by, interested in, or who can influence or inform the decision.
- 2.2. Understand how stakeholders are affected, the nature and intensity of their interest, and capacity and willingness to participate.
- 2.3. Consider if there are barriers to participation that need to be removed to ensure an appropriate balance of views.
- 2.4. Identify the preferred methods for engagement.
- 2.5. Ensure that participants understand their role and level of influence on the decision-making process.

3. Design an appropriate community engagement process:

- 3.1. Identify the stages of the engagement process and any negotiable or non-negotiable aspects.
- 3.2. Plan inclusive and accessible communications and methods to support the engagement.
- 3.3. Identify data requirements that are relevant and measurable, and how it will be analysed.
- 3.4. Plan how the data collected will be managed and ensure compliance with Council's Public Transparency Policy
- 3.5. Identify the skills and resources needed to ensure an effective community engagement.
- 3.6. Document the approach and obtain authorisation.

4. Deliver genuine and respectful engagement:

- 4.1. Ensure all activities are inclusive and accessible.
- 4.2. Ensure all activities are informed by principles of cultural safety.
- 4.3. Be clear about the purpose and level of engagement.

5. Review and interpret the engagement data:

- 5.1. Collate and review the data from each engagement activity.
- 5.2. Identify any limitations to the appropriate balance of information.
- 5.3. Analyse the data to identify themes, priorities, and preferences.

6. Apply the outcomes of the engagement to inform the decision-making process:

- 6.1. Prepare a report for Council applying the outcomes of the community engagement to inform the decision.
- 6.2. Where appropriate, provide further opportunity for community input, for example to comment on a draft document.

7. Evaluate the community engagement process for improvement:

- 7.1. Assess whether community engagement objectives were achieved.
- 7.2. Document and apply the lessons.

8. Close the loop on the community engagement:

- 8.1. Where possible, report feedback back to participants to ensure correct understanding.
- 8.2. Acknowledge participants' contributions to the engagement process.
- 8.3. Share the outcomes of the engagement with the community including how it contributed to the decision.
- 8.4. Communicate the next steps of the project.
- 8.5. Publish updates on the project on Council's website, engagement portal and other channels.

4.5 Informing the community of outcomes

We are responsible for, and committed to reporting back the following information to the community:

- what was learnt (the data, information and insights collected during the engagement process)
- how this has influenced the decisions, plans, and activities of Council.

In determining the best ways to report this information back, we consider the people and groups involved and the level of interest to the wider community.

Methods for reporting back could include, but are not limited to:

- updates on the Council website
- updates on the engagement portal
- post on social media.
- 'Kitchen table' style meetups in the townships
- drop-in sessions.
- public notices and newspaper advertisements
- direct communications with the people involved.

4.6 Responsibilities

Responsibilities for implementing this policy are shared as follows:

Party/parties	Roles and responsibilities
---------------	----------------------------

Councillors	<ul style="list-style-type: none"> • Adopt the Community Engagement Policy and oversee its implementation. • Champion the commitment and principles for community engagement through leadership and decision making
Leadership Team	<ul style="list-style-type: none"> • Champion behaviours that foster good engagement practice and drive the principles through policy, process, and leadership. • Implement and ensure compliance with this Policy
Community Engagement Team	<ul style="list-style-type: none"> • Manage areas of responsibility to ensure community engagement is consistent with this Policy. • Provide community engagement tools to support planning, implementation, and evaluation. • Oversee all deliberative engagement activities. • Build capacity in deliberative engagement. • Conduct periodic review and drive continuous improvement
Staff	<ul style="list-style-type: none"> • Undertake to make community engagement activities consistent with this Policy in consultation with the Community Engagement Team

4.7 Monitoring and Reporting

Council commits to monitoring processes, information sharing and decision making to understand the overall level of success in the Policy's implementation. Key evaluation measures of success over each 12-month period will include:

- community satisfaction with community consultation and engagement (annual survey)
- number of engagements
- number of participants
- percentage of deliberative and participatory engagements It may also include measures such as:
 - diversity of engagement methods
 - information delivery modes
 - representation - adequate and diverse representation across target groups
 - timeliness of reporting back to the community (closing the loop)

5. Review

6. This Policy must be reviewed a minimum of once every four years.

7. Human Rights Statement

It is considered that this policy does not impact negatively on any rights identified in the Charter of Human Rights and Responsibilities Act (2006). Central Goldfields Shire Council is committed to consultation and cooperation between management and employees.

8. Relevant Legislation and Council Policies

CGSC Public Transparency Policy

CGSC Customer Service Charter

Charter of Human Rights and Responsibilities Act 2006

Planning and Environment Act 2007

Health and Wellbeing Act 2008

Equal Opportunity Act 2010 Local Government Act 2020

Privacy and Data Protection Act 2014

Internal Association of Public Participation (IAP2) Spectrum of Public Participation

Mosaic Lab's principles of Deliberative Engagement

CGSC Draft Communications and engagement strategy 2021

Community Engagement: A guide to community engagement in rural and regional Victoria 2020

APPENDIX ONE

IAP2's Spectrum of Public Participation was designed to assist with the selection of the level of participation which affects a community's ability to affect public decisions. The spectrum is used internationally and is found in public participation plans around the world.

	Inform	Consult	Involve	Collaborate	Empower
Public participation goal	Provide news and information to the community to help them understand	Ask for feedback on a matter	Invite participation towards an outcome predetermined by Council	Work together with the community toward a jointly agreed outcome	Place final decision making in the hands of the public and build their capacity to deliver change
Promise to the community	Council will keep you informed	Council will listen to and acknowledge your contribution	Council will work with you to ensure your concerns and aspirations are considered in the decision making	Council will look to the community for advice and innovation, incorporating into decisions where possible	Council will help you implement our mutual goals
Role of the community	Receive information	Contribute ideas and opinions	Participate in making plans and decisions	Actively partner for an agreed outcome	Carry out a community-led initiative
Examples of activities	Information sessions Provide information via media posts Social media posts On site signage Direct mail	Surveys Focus groups Drop in sessions Opinion polls Submission processes Public meetings	Working groups Reference groups Advisory groups Workshops Deliberate polling Advocacy groups	Participatory decision making Design teams Co-design Deliberative processes Citizen advisory committees Community ownership	Citizen juries Self determination of First Nations people Deliberative processes Ballots Community asset committees
	Project updates Public meetings			project governance	Community led planning

APPENDIX TWO

About deliberative engagement

Deliberative engagement refers to engagement processes that enable community representatives to reach conclusions based on in-depth consideration of relevant facts from multiple points of view, conversations with others and critical thinking about alternative perspectives, opinions, understandings, and trade-offs (adapted from Mosaic Lab).

Council will undertake deliberative engagement in the following circumstances:

1. where it has a legislated obligation (including Community Vision, Council Plan, Financial Plan and Asset Plan); or
2. where it resolves that it wants its decision-making on a matter or initiative to be informed by this model of community engagement

There is no single design for deliberative public engagement; therefore, Council's deliberative engagement practices will be tailored in accordance with this Policy. Once designed, the deliberative engagement elements will be documented in a community engagement plan, in accordance with this Policy. Where Council is undertaking deliberative engagement, the community engagement plan will be available on Council's website and engagement portal.

As part of Council's commitment to effective deliberative engagement practices, Council will:

- provide a clear remit to the deliberative group/s.
- ensure participants have access to neutral, balanced information from a range of different sources.
- to allow in-depth conversation and understanding of these issues involved
- ensure the process is representative.
- allow the time needed to deliberate on complex information.
- allow the time needed to weigh up options and ideas.
- give the deliberative group a high level of influence over outcomes or decisions.

8.4.2 MEMORIALS POLICY

Directorate:	Infrastructure, Assets and Planning
Responsible Manager:	General Manager Infrastructure Assets and Planning
Review Due:	Month Year
Adoption:	Choose an item.
Date Adopted:

Acknowledgement

Central Goldfields Shire Council acknowledges and extends appreciation for the Dja Dja Wurrung People, the Traditional Owners of the land that we are on.

We pay our respects to leaders and Elders past, present and emerging for they hold the memories, the traditions, the culture, and the hopes of all Dja Dja Wurrung People.

1. Purpose

This policy has been developed to establish clear guidelines in Central Goldfields Shire in the following areas:

1. Plaques and Memorials

Provide a framework for the management of all new and existing plaques and memorials within the Central Goldfields Shire. Plaques and memorials are important in

celebrating the achievements of Central Goldfields Shire and its Community. They also

provide historical context for current and future generations and promote civic pride.

2. Cremated remains

Establish guidelines for the scattering or burial of cremated remains within the Shire.

3. Roadside memorials

Safely and sensitively manage the installation, placement, and removal of roadside fatality memorials within the Shire.

2. Application and Scope

This Policy applies to all proposed plaques and memorials to be installed/erected with the Central Goldfields Shire Council, whether in or on buildings or facilities, on the pavement, in parks, gardens, streets or any other public space.

All artwork for proposed plaques and memorials must be consistent with Shire design guidelines.

Existing plaques and memorials will not be taken as a precedent for future proposals, and each request will be considered on its merit.

3. Definitions

Plaque - A flat tablet of metal, stone or other material which includes text and/or images which commemorates an event or a person and/or provides historical or other information relevant to its location. The plaque is fixed to a seat, wall, or other surface.

Memorial - An object established in memory of a person, association, anniversary, or event and includes a monument.

Cremated remains - the product of the process of cremation.

Roadside memorials - An object temporarily constructed, erected, or placed on the road or within the road reserve to commemorate/indicate a road fatality.

Public Space - Typically public space includes buildings, parks, gardens, trails, waterways, sports grounds, road reserves, streetscapes, and conservation reserves, on land owned and/or managed by Central Goldfields Shire Council and available for public access.

Council Owned or Managed Land - Land, which is owned freehold by Council, vested in Council, or for which Council is Committee of Management.

4. General Provisions

4.1 Requests for plaques installed by Council (including State and Federal funded projects) to commemorate an opening or refurbishment of a community building or facility or another significant event.

Requests or a condition of contract for a plaque to be installed to commemorate an opening or refurbishment of a community building or facility, or other event which may be of historical significance are to be made by the relevant staff member for approval by the General Manager of Infrastructure Assets and Planning (GMIAP).

Such a plaque will commemorate the opening or refurbishment of a community building or facility by providing a historical record of the Mayor and/or Councillors and State and Federal representatives of any funded projects in office at the time of the opening.

The cost of the plaque is to be funded as part of the relevant project.

Plaques for major projects with a cost to Council in excess of \$1m, or of regional significance will normally include the following information:

- Identification of Council facility or event
- Date (day, month, year) of opening or event
- Who opened it
- Central Goldfields Shire logo
- Mayor's name
- Councillor's names (listed alphabetically by surname)
- Funding recognition (if applicable)
- Members of Parliament (where Government has significantly funded the project)

Plaques for projects with a cost to Council less than \$1m will normally include the following information:

- Identification of Council facility or event
- Date (day, month, year) of opening or event
- Who opened it
- Central Goldfields Shire logo
- Mayor and Councillor's names
- Funding recognition (if applicable)

The final format and wording are to be consistent with the Shire design guidelines and must be signed off by the GMIAP.

The general formatting and wording of a plaque may be changed at the discretion of the GMIAP, depending on particular circumstances and placement of a plaque where size may be limited.

The final placement of the plaque must be displayed in a publicly accessible location and, where practicable, inside the building or facility to avoid the risk of vandalism.

4.2 Requests for plaques installed by Council or in conjunction with other bodies to provide historical or heritage information about important historical sites.

Requests for plaques for historical or heritage information will be considered if;

- The historical importance of the site would not be evident without a plaque,
- The proposed site has been recognised for cultural, social or heritage significance to the Shire,
- The site has not already been identified by another plaque or historical sign,
- There is sufficient historical information available,
- It contributes to an even distribution of heritage markings across the Shire,
- The request is consistent with the Council's strategic development framework for the site.

Requests for Historical and Heritage plaques that are given approval must comply with the following;

- The cost of the plaque is to be funded as part of the relevant department/project,
- Where an external organisation makes a request.
- The cost of the plaque and installation is to be borne by the external organisation unless Council agrees otherwise.
- The final format and wording are to be consistent with the Shire design guidelines and must be signed off by the GMIAP.
- the final placement of the plaque must be in a publicly accessible location.
- If the plaque is to be placed on what is deemed to be traditional land, then consent from the custodians of the land must be sought.

The general formatting and wording of a plaque maybe changed at the discretion of the GMIAP depending on particular circumstances and placement of a plaque where size may be limited.

NB: Input will be sought from the Heritage Advisory Group and local residents as appropriate.

4.3 Request for plaques or memorials from members of the public or Community groups

Any new memorials must be demonstrated to be of lasting value to the community for social, cultural, historical, educational, or aesthetic reasons and add to the existing community amenity of the proposed location, within the context of the current use of the area.

Approval for a particular site will only be granted if consistent with Council's Strategic Plan.

Requests for plaques/memorials will be limited to the following:

- the memorialisation of a person, deceased at least 3 years, with an affinity to the site for which the plaque/memorial is proposed,
- details of historical association or tradition pertaining to the site or the community;
- an individual or association that has contributed significantly to the cultural, political, or social aspects of the Shire's development;
- an individual or association strongly linked to Central Goldfields Shire and its history;
- a significant anniversary or an event unique to Central Goldfields Shire history and development; and
- historical or other information relevant to the proposed site/location

A plaque/memorial shall be located at a designated site for not less than twenty years from the time of installation with the following exceptions:

- the area in which the item is sited is to be redeveloped;
- the use of the area in which the item is sited significantly changes in character and the item is not deemed suitable for the site; and
- the structure or support on which the item is located is to be removed or permanently altered

Consideration of all requests for plaques/memorials will include ongoing maintenance costs to Council, aesthetics, and space limitations.

The applicant must meet the initial cost of the plaque/memorial. Council will record the plaque/memorial as part of its Asset Management program for the life of the plaque/memorial.

Plaques/memorials will be designed and sited so as not to intrude upon or damage the structure or natural environment or otherwise create a public risk.

Their construction should require little maintenance and be resistant to vandalism.

In the event of vandalism or theft, Council will replace.

Central Goldfields Shire Council, via the GMIAP, has final approval of the format and wording of all plaques/memorials, and will determine the exact location.

Central Goldfields Shire Council, via the GMIAP, will exercise its discretion to limit the number of plaques/memorials installed at any one location.

If a plaque/memorial has to be removed from its original site, the applicant will be advised and given the option to take ownership of the memorial in the event that Council is unable to relocate it.

In the event that the applicant cannot be contacted, the memorial will be dealt with at the discretion of Council.

Upon installation, details of any new plaque or memorial must be forwarded to the Asset Manager for inclusion in Council's Asset Register.

Plaques or memorials that have been placed in any location without authorisation, or which do not meet the general requirements of this policy may be removed. Attempts will be made to consult with the person(s) responsible for initially installing the plaque or memorial prior to its removal.

Plaques or memorials instigated by Council to commemorate a person or event will be exempt from the above criteria and will be installed and maintained at Council's absolute discretion.

4.3.1 Applying for a memorial

Applications for all plaques/memorials must be in writing and include the following information:

- Type of memorial i.e., commemorative tree with/without plaque, plaque, park bench with/without plaque, or public art
- Proposed size and dimensions of memorial;
- Proposed location of memorial;
- Proposed wording and diagrams of plaque/memorial and engraving;
- A brief description of the significance to the Central Goldfields Shire community, and of the person, group, or event to be commemorated.

Written applications for all plaques/memorials should be sent to:

**General Manager of Infrastructure Assets and Planning.
Central Goldfields Shire Council
PO Box 194
MARYBOROUGH VIC 3465**

4.3.2 Assessment Criteria

Proposals for plaques/memorials will be assessed for their significance to Central Goldfields Shire Community, and against the criteria established from the principles established within this policy.

In particular they must:

- be consistent with Council's Strategic Plan for the proposed site;
- be considered in the context of the number of existing plaques/memorials, public artwork, and other objects in the area; and
- commemorate a person who, or group that, has made a contribution to the community, and has not already been memorialised.

4.3.3 Approval of plaques/memorials

The approval for all plaques/memorials will include the following process:

- Proposals for plaques/memorials will be assessed by the Council Officer in consultation with the appropriate General Manager;
- The GMIAP is responsible for the final approval of plaques/memorials.
- decisions will be confirmed in writing to the applicant; and

4.3.4 If the plaque/memorial is approved, the applicant will understand and adhere to the following:

- the applicant is to be responsible for the full cost, including the purchase and installation of the plaque/memorial, as well as any associated object that it may be attached to i.e., park bench;
- the full cost of the project must be paid prior the commencement of any works;
- final approval for the site will be granted by the GMIAP;
- final approval of artwork will be signed off by the GMIAP;
- that Council does not guarantee to retain a memorial after a period of ten years, and
- that all requests granted for plaques and memorials are done so on a revocable basis as stated in this policy.

No applications will be considered outside of this process.

4.3.5 POLICY - DISPOSAL OF CREMATED REMAINS

Upon application, Council may permit the scattering of ashes on Council owned or managed land.

The applicant will be advised and understand that the scattering of ashes in a particular

place shall not impede regular maintenance, renewal, renovation, and upkeep of that place.

Council does not permit the burial of cremated remains on Council owned or managed

land.

4.3.5 POLICY – ROADSIDE FATALITY MEMORIALS

The purpose of this policy is to provide direction for the installation, placement, and removal of temporary roadside fatality memorials on roads under the responsibility of Central Goldfields Shire Council.

This Policy is consistent with VicRoads guidelines on the same subject for roads under its management.

A roadside memorial is any object erected or placed on the road or within the road reserve to indicate a road fatality. Memorials may include items such as wooden crosses, coloured posts, flowers, or monuments with or without plaques or inscriptions.

Central Goldfields Shire Council recognises that some members of the community wish to mark the location of a fatal crash by the establishment of a roadside tribute immediately or soon after the accident, and Council will deal sensitively with requests for the establishment of temporary roadside memorials but will not encourage their placement.

Council will allow for a temporary memorial for up to a 3-month period with a discretion for potential extension of these timeline to be made on case-by-case basis.

Location:

A memorial should;

- be located where visitors to the site are not subject to injury by traffic or they themselves cause an obstruction.
- be located in a position where it will not distract a driver's attention or interfere with the role of any traffic control item.
- be located in a position where it will not be hazardous to passing traffic, pedestrians or prevent appropriate maintenance to the road reserve.
- be sensitive to the effect on residents surrounding the site

Installation:

- A memorial must be made of material, and installed in a way, which will not cause injury if struck by a vehicle or a pedestrian.
- Central Goldfields Shire Council is not responsible for the maintenance of memorials, or any loss, damage, removal, or relocation of roadside tributes that may occur due to road maintenance or construction activities.

Removal:

- In general, a time limit of up to 3 months will be allowed for a tribute of a temporary nature.
- Central Goldfields Shire Council will use the Community Liaison Officer from Victoria Police to contact the family to advise that the temporary memorial is to be removed and to collect any items they may wish to salvage.
- Any item that is considered inappropriate, dangerous, or offensive will be removed by Council staff immediately.

Requests for permanent memorials will be assessed on a case-by-case basis, in line with the policy for 'Plaques and Memorials - Requests from members of the public or Community groups,' noted above.

4.3.6 ROLES AND RESPONSIBILITIES

The responsibilities that arise under this policy are:

General Manager Infrastructure Assets and Planning is responsible for the final approval of all plaques and memorials.

General Managers: are responsible for the preliminary approval of plaques and memorials pertaining to their areas of responsibility.

Communications Officer is responsible for the approval of all artworks relating to plaques and memorials prior to final sign off by the General Manager Infrastructure Assets and Planning.

Asset Manager: is responsible for listing new plaques and memorials in the Council's Asset Register.

Managers: are responsible for monitoring staff under their supervision to ensure that they understand and comply with this policy and the requirements within it.

All Staff: are responsible for compliance with the policy and the requirements within it.

5. Review

This Policy must be reviewed a minimum of once every 8 years.

Policy History	Date
Policy approved by Council	Ordinary Council Meeting 26/10/2011
Policy reviewed by Council	Ordinary Council Meeting DD/MM/YYYY

6. Human Rights Statement

It is considered that this policy does not impact negatively on any rights identified in the Charter of Human Rights and Responsibilities Act (2006). Central Goldfields Shire Council is committed to consultation and cooperation between management and employees.

7. Relevant Legislation and Council Policies

- Place Naming Policy
- Place Naming Procedure
- Geographic Place Names Act 1998
- Guidelines for Geographic Names 2010
- AS/NZs4819:2011 Rural and urban addressing
- Aboriginal Heritage Act 2006
- Aboriginal Heritage Regulations 2007
- Crown Land (Reserves) Act 1978 (Vic)
- Local Government Act 1989
- Planning and Environment Act 1987
- Road Management Act 2004
- Subdivision Act 1988

8.5 PLAY OUR WAY FUND

Author: Manager Project Services and Asset Management

Responsible Officer: General Manager Infrastructure Assets and Planning

The Officer presenting this report, having made enquiries with relevant members of staff, reports that no disclosable interests have been raised in relation to this report.

SUMMARY/PURPOSE

The purpose of this report is to provide an update to Council on the Federal Governments' Play Our Way Fund (POWF) and the proposal to submit an application under the program for works to upgrade the Deledio Recreation Reserve Pavilion.

RECOMMENDATION

That Council;

1. supports an application to the Federal Governments' Play Our Way Fund for \$2M for the Deledio Recreation Reserve Pavilion project, and
2. Approves a co-contribution up to \$500K through future borrowings for a successful application as part of the 2024/2025 Annual Budget.

LEGISLATION AND POLICY CONTEXT

Central Goldfields Shire Council's Council Plan 2021-2025 - Our Spaces and Places

The Community's vision 3. Engaging places and spaces for people to live, work, play and connect.

Initiative: Priority Projects Plan
Dunolly and District Community Plan
Deledio Recreation Reserve Masterplan
Central Goldfields Shire Recreation and Open Space Strategy

BACKGROUND INFORMATION

The Federal Government is providing \$200 million through the Play Our Way Fund (POWF) program which will run over three years from 2024-25 to 2026-27.

The program will provide funding for local solutions and improvements that address participation barriers faced by women and girls. The following types of organisations can apply for funding through a competitive grant opportunity:

- local governments
- community organisations
- not-for-profit organisations
- sporting organisations.

The fund aims to support organisations to:

- provide safe, inclusive, quality, and sustainable facilities, equipment and initiatives, and
- help women and girls to remain involved in sport and physical activity for life.

Applicants will be able to apply for funding under two streams:

- Facilities, and
- Participation and Equipment.

Officers have identified the Deledio Recreation Reserve Pavilion as the project best suited to this fund through the facilities stream, due to project readiness and having been identified as a long-standing priority in the Dunolly and District Community Plan, Deledio Recreation Reserve Masterplan, and the Priority Projects Plan.

The stream offers grant funding between \$50K to \$1M to develop or upgrade sporting facilities which support women and girls' participation in sport and active living.

For rural and remote communities, such as Dunolly, the maximum amount of grant funding which can be applied for is increased to \$2M.

No co-contribution is required; however, it is encouraged to strengthen the application.

The fund is a two-step competitive grant program with expressions of interest due by 2 pm on 29 April 2024.

REPORT

There is a significant opportunity for Council to increase the likelihood in receiving external funding to see the Deledio Recreation Reserve Pavilion project realised through making an application to the Federal Governments' Play our Way Fund (POWF).

Upgrades to the Deledio Recreation Reserve Pavilion have been a long-standing priority for the Dunolly community and is identified in the Dunolly and District Community Plan, Deledio Recreation Reserve Masterplan, and the Priority Projects Plan.

In March 2023, officers collaborated with a small community working group representing the Deledio Recreation Reserve Committee to prepare an application to the State Governments' Regional Community Sport and Infrastructure Fund based on a \$2.5M project budget.

The application was subsequently supported by Council in its' March Meeting and submitted. The outcome is expected by May-June this year.

The application is for \$1M in grant funding with a \$1.5M co-contribution from Council through future borrowings.

Officers are now proposing that Council supports an additional application for Deledio Recreation Reserve Pavilion under the Federal Governments' POWF to increase the probability of receiving funding for this critical community asset.

The project scope will remain the same as put forward in the State Government application, in that the project will be a design and construct prefabricated and modularised build to enable staging of the project.

The scope includes construction of a new club pavilion building featuring:

- Female friendly change facilities,
- Four primary change rooms suitable for all sports,
- Accessible change facilities,
- Separate umpire change rooms and facilities,
- Trainers' rooms,
- A first aid room,
- Office space,
- Social rooms,
- Kitchen and Kiosk Facilities,
- Storeroom,
- Cleaners Store,
- Public access WC facilities,
- Viewing decks,
- Accessible ramp,
- Rainwater harvesting infrastructure to connect with existing irrigation system,
- Accessibility/DDA upgrades to the site to facilitate universal access.

The proposed funding strategy for the POWF application is outlined below:

<u>Project Budget \$2.5M</u>	
<u>POWF</u>	<u>\$2M</u>
<u>Council Cash (Borrowings)</u>	<u>\$500K</u>

By making an application to the POWF, this enables Council to be involved in two live funding opportunities, with the capacity to strengthen its' financial position if Council is successful with one or potentially both applications.

CONSULTATION/COMMUNICATION

The Project Management and Asset Services team have consulted with the community and key stakeholders through the development of various strategic plans which identify the project as identified above as a priority for the Central Goldfields Shire community.

Officers are continuing to collaborate with the community working group who represent the Deledio Recreation Reserve Committee in preparing an application to the fund.

FINANCIAL & RESOURCE IMPLICATIONS

Applications to the fund do not require a co-contribution, however it is encouraged by the program managers to strengthen an application.

As the project budget is \$2.5M and the maximum grant amount is \$2M, Council will be required to commit a co-contribution of \$500K to the project.

Officers propose that this contribution is committed through future borrowings.

Making an additional application for this project to an alternative fund increases the opportunity for success in seeking external funding and strengthening Councils financial position.

Council has sufficient project delivery staff, the establishment of an approved supplier panel for specialist project services, and a project management framework to deliver the project recommended in this report.

RISK MANAGEMENT

This report addresses Council's strategic risk Property and Assets - Failure to maintain, renew and expand our assets in a timely and robust way, that considers service and delivery needs by seeking external funding to renew and upgrade critical community facilities.

Recently, Council has undertaken work on its Draft Risk Management Framework and Policy, including the development of a Draft Risk Appetite Statement.

These documents were presented to the March Audit and Risk Committee meeting for consideration.

In Council's Draft Risk Appetite Statement, Council has committed to an "Accepting Risk" Appetite for High-Risk Projects and Property and Assets.

An Accepting Risk Appetite is defined as "Willing to consider all options and choose the one that is most likely to result in successful delivery while also providing a reasonable degree of protection from high risks."

An accepting risk appetite is required to commit to the funding strategy outlined in this report.

However, a second funding application to renew this critical community asset both increases the opportunity for success, and potentially improves Council's financial position.

CONCLUSION

An application to the POWF is an opportunity for Council to have two live applications for external funding to see the Deledio Recreation Reserve Pavilion project realised.

The funding strategy requires an accepting risk appetite for risk from Council which aligns with the Draft Risk Appetite Statement for High-Risk Projects and Property and Assets.

If successful, Council in receiving the funding, Council will be able to deliver a brand-new sporting pavilion in Dunolly which is inclusive and meets contemporary standards.

Officers are recommending that Council supports and application to the POWF and commits \$500K in future borrowings in the 2024/2025 Annual Budget as a project co-contribution.

ATTACHMENTS

1. NIL

8.6 APPOINTMENT OF SUBSTITUTE REPRESENTATIVE TO MAV STATE COUNCIL

Author: Chief Executive Officer

Responsible Officer: Chief Executive Officer

The Officer presenting this report, having made enquiries with relevant members of staff, reports that no disclosable interests have been raised in relation to this report.

SUMMARY/PURPOSE

The purpose of this report is to recommend that Mayor Cr Liesbeth Long, be appointed as the substitute representative for the Municipal Association Victoria ("MAV") so that she can attend the MAV State Council meeting 17 May 2024 as nominated MAV representative, Cr Anna De Villiers and alternative substitute Cr Grace La Vella are unable to attend.

RECOMMENDATION

That Council appoint Mayor Cr Liesbeth Long as Council's substitute representative for the Municipal Association of Victoria to attend MAV State Meeting 17 May 2024.

LEGISLATION AND POLICY CONTEXT

Central Goldfields Shire Council's Council Plan 2021-2025 - Leading Change

The Community's vision 4. Good planning, governance, and service delivery

BACKGROUND INFORMATION

At Council's Ordinary Meeting of 21 November 2023 Cr Anna De Villiers, was appointed as the nominated Council Representative and Cr Grace La Vella appointed as the alternative representative.

REPORT

The next MAV State Council Meeting is on 17 May 2024.

Cr Anna De Villiers, the nominated MAV Representative and Cr Grace La Vella alternative representative are unable to attend.

Council is able to send along a substitute representative, however they must be nominated by Council, and the Nomination of a Substitute Representative Form completed and returned to the CEO of the MAV.

This report recommends that Mayor Cr Liesbeth Long be appointed as Council's substitute representative for the MAV so that she may attend the MAV State Council on 17 May 2024.

CONSULTATION/COMMUNICATION

No consultation is required for this report.

FINANCIAL & RESOURCE IMPLICATIONS

There are no financial implications.

RISK MANAGEMENT

This report addresses Council's strategic risk Governance - Failure to transparently govern and embrace good governance practices by appointing a representative to vote at the MAV State Council Meeting.

CONCLUSION

MAV requires any Council representatives which attend the MAV State Council are appointed by Council at one of its Meetings.

Mayor Cr Liesbeth Long is to be appointed as Council's substitute representative for the MAV, so that she can attend 17 May 2024 MAV State Council meeting.

ATTACHMENTS

Nil

8.7 APPOINTMENT OF PROXY REPRESENTATIVE TO CENTRAL VICTORIAN GREENHOUSE ALLIANCE BOARD OF DIRECTORS

Author: General Manager Corporate Performance

Responsible Officer: General Manager Corporate Performance

The Officer Presenting this report, having made enquiries with relevant members of staff reports that there are disclosable interests that need to be raised in relation to this report.

SUMMARY/PURPOSE

The purpose of this report is to recommend that the CEO be appointed as the proxy representative for the Central Victorian Greenhouse Alliance Board of Directors for the 2024-2025 financial year to attend meetings and vote during the Council Elections caretaker period from 12noon Tuesday 24 September until 6pm Saturday 26 October 2024.

RECOMMENDATION

That Council appoint the CEO as Council's proxy representative for the Central Victorian Greenhouse Alliance Board of Directors for the 2024-2025 financial year.

LEGISLATION AND POLICY CONTEXT

Central Goldfields Shire Council's Council Plan 2021-2025 - Leading Change

The Community's vision 4. Good planning, governance, and service delivery

BACKGROUND INFORMATION

At its Meeting of 21 November 2023 Cr Wayne Sproull, was appointed as the nominated representative to the Central Victorian Greenhouse Alliance (CVGA) Board of Directors.

At the February CVGA board meeting it was recommended that each CVGA member Councils nominate a proxy representative for the 2024-2025 Financial Year to ensure during Council elections caretaker period good governance practices are adhere to.

REPORT

Local Government elections will be held in October 2024, with councils entering caretaker mode from 12noon Tuesday 24 September until 6pm Saturday 26 October 2024, and it is anticipating a turnover on the CVGA Board expected.

CVGA's Model Rules include a provision for each member council to nominate a proxy (secondary) representative to the CVGA Board of Directors.

To ensure that CVGA maintains a clear line of communication with member councils in the lead up to and following council elections, it is recommended that each council nominate a proxy representative to the CVGA Board for the 2024-25 Financial Year from within their Executive Leadership Team.

This is also an opportunity for CVGA to strengthen engagement with Executive Leaders, and for Executive Leaders to gain exposure to CVGA's work.

The time commitment for proxy representatives would be minimal, and would include:

- Attending quarterly Board meetings and CVGA's Annual General Meeting if/when Council's primary representative is unable to attend and carrying that member's vote.
- Receiving correspondence from CVGA to the Board.
- Assisting with internal information sharing.
- Providing feedback on joint advocacy submissions, and approving submissions in the absence of Council's primary representative.
- Option to attend other meetings of the CVGA Board as an observer, alongside the primary representative, and to participate in discussions (without carrying a vote).

CONSULTATION/COMMUNICATION

No consultation is required for this report.

FINANCIAL & RESOURCE IMPLICATIONS

There are no financial implications.

RISK MANAGEMENT

This report addresses Council's strategic risk Governance - Failure to transparently govern and embrace good governance practices by appointing a proxy representative to CVGA Board of Directors to attend meetings and vote during the Council elections caretaker period from 12noon Tuesday 24 September until 6pm Saturday 26 October 2024.

CONCLUSION

Councils must comply with special arrangements in the lead up to the elections, known as the caretaker period.

This is in accordance with the Local Government Act.

To ensure Council business continues throughout the caretaker period in a responsible and transparent manner it is recommended that a proxy representative be appointed to the CVGA Board of Directors for the 2024-2025 financial year.

ATTACHMENTS

Nil

9. Councillor Reports and General Business

10. Notices of Motion
Nil

11. Urgent Business
Nil

12. Confidential Business
Nil

13. Meeting Closure