



Central Goldfields Shire Council 2020/2021 Proposed Budget



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Disclaimer

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

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

Chair of Administrators and CEO's Introduction

The Proposed 2020/21 Budget has been developed at a time where the COVID-19 Pandemic is impacting on all of our lives and livelihoods. It has created unprecedented financial and economic hardship for many in our community. In March 2020 we developed a financial support measures package to support ratepayers and businesses in our community that are and continue to be impacted financially by the pandemic.

By providing targeted financial support we will ensure that those who need financial assistance are supported, whilst ensuring that Council has the financial resources to continue to provide valued services to the community. These financial support measures are in place until 30 September 2020 and will be reviewed again at that time and include suspension of debt recovery action and extension of rate payments with no interest for ratepayers who are experiencing financial hardship. Rent has also been waived to 30 September on all Council buildings and facilities.

At the time of preparing the budget there is still a high level of uncertainty on the economic and social impacts on the community from COVID-19 and the impact on Council's financial position. Consequently, Council delayed the preparation and release of the proposed budget in accordance with State Government amended legislation that allowed for budgets to be adopted by 31 August 2020, to allow the impacts of COVID-19 to be included where known. COVID-19 impacts on Council's finances during the 2020/21 financial year will continue to be monitored through the monthly finance reports, and six monthly budget review.

Council's capital works program at \$15.9 million will provide a significant stimulus to the local economy to assist in economic recovery. Council was also successful in its application to the Working for Victoria program, which will see 39 part time roles created for local people who are unemployed, delivering a \$1.2 million boost to the economy. Economic recovery will also be supported by a new Economic officer role to be established in 20/21 and implementation of key projects identified in the recently adopted Economic Development and Tourism Strategy.

The 20/21 Budget is the final budget of this term of Council. It implements the key objectives of the 2017-2021 Council Plan and funds over 40 services delivered to our community as outlined in Section 2 of this document. The budget includes a capital works program of \$15.9 million including a number of significant projects funded from State and Federal Government COVID-19 economic stimulus packages announced during May 2020. Grant funding to support the capital works program in 20/21 totals \$9.5 million. The budget also includes net borrowings of \$331,000 to deliver a cash balanced budget.

The Budget includes a rate rise of 2.0% in line with the State Government determined rate cap. Council did not apply to the Essential Services Commission for a rate cap variation during the year. Property valuations are now required by legislation to be conducted annually. This means that due to differences in valuations between property types, and areas can result in variances in the rate rise for individual ratepayers with some receiving less than a 2% rise and some receiving more than a 2% rate rise. This is also the second year of the implementation of our Rating Strategy which aims to reduce the number of differentials over a five year period, and reduce the municipal charge to 10% of rates over a three year period.

The Budget also includes an increase of 6.5% for waste charges to meet the increasing costs of managing waste. Additional costs in 2020/21 include cost of disposal of e-Waste, and increases in the State Government landfill levy from 1 January 2021 of \$10/ tonne. The waste service is fully funded from waste charges.

Chair of Administrators and CEO's Introduction (continued)

Council elections will be held in October 2020, and allowances have been made in the budget for the cost of running the election (\$133,000), training and induction of Councillors (\$40,000) and implementing changes to the Local Government Act 2020, which include development of a new Council Plan, a Community Plan, Health and Wellbeing Plan and Asset Management Plans (\$95,000).

Highlights from the capital works program include:

Upgrades to the Maryborough Outdoor Pool \$2.0 Million
Community halls and facilities improvements \$565,000
Upgrade to the Talbot Town Hall toilets \$225,000
Energy Breakthrough infrastructure upgrades \$500,000 (\$1.5 million over three years)
Central Goldfields Art Gallery redevelopment \$675,000
Construction of the Skate Park in Maryborough \$645,000 (subject to grant funding)
Upgrades to Carisbrook Recreation Reserve \$2.2 million
Completion of the Carisbrook Levee \$2.55 million (subject to grant funding)
Repairs to Worsley Cottage \$150,000
Repairs to Carisbrook Scout Hall and Lions Club roof \$10,000
Carpark lighting and disability access - Maryborough Community House \$10,000
Road renewal and reseals projects \$3.0 million
New footpaths in Bealiba, Carisbrook and Dunolly \$81,000
Footpath renewals in Maryborough \$100,000

Other key projects to be undertaken in 2020/21 include:

Planning and design for a splash park
Planning and design for a youth hub and a youth strategy
Planning and design for new toilets in Rene Fox Gardens Dunolly
Development of a cultural heritage plan for the Princes Park Grandstand
Development of a master plan for the Maryborough Railway Station
Development of a climate adaptation plan
Development of a masterplan for the Philips Gardens
Development of a reconciliation action plan
Development of a waste water plan for Talbot
Review of heritage controls in Maryborough

Grant funded projects that will continue in 2020/21 include:

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

The 2020/21 Budget shows that a considerable amount of planning has been undertaken over the last two years which has resulted in a number of projects being funded through State and Federal Government grants.

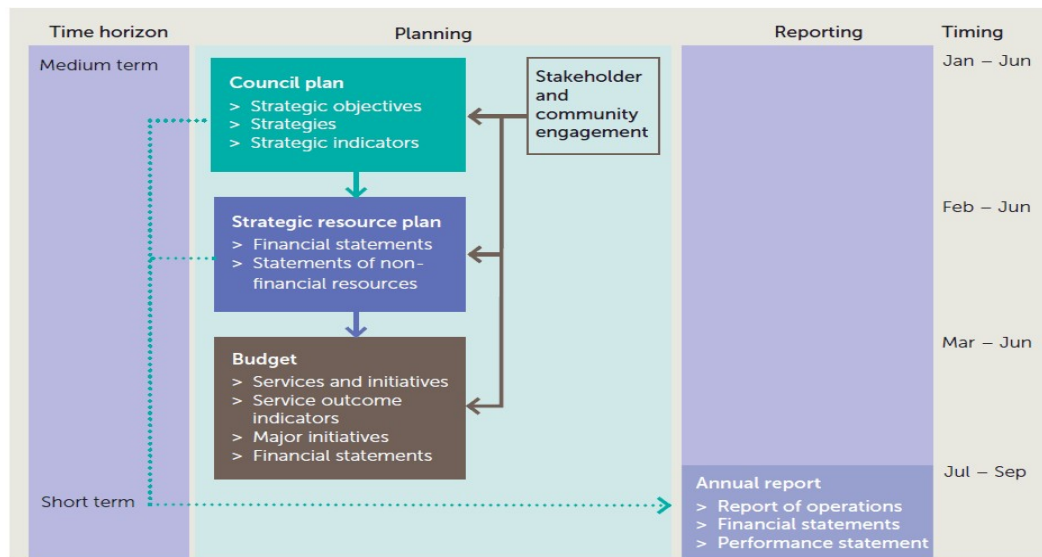
Further planning and design for a range of projects has also been identified through the eight Community Plans developed in 2019/20, the Economic Development and Tourism Strategy, the review of the Planning Scheme and the recently completed Recreation and Open Space Strategy. Extensive consultation was undertaken in 2019/20 on these plans and strategies, and the projects funded in the 2020/21 budget reflect the community's key priorities.

1. Link to the Council Plan

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

1.1 Legislative Planning and accountability framework

The Strategic Resource Plan, part of and prepared in conjunction with the Council Plan, is a rolling four-year plan that outlines the financial and non-financial resources that Council requires to achieve the strategic objectives described in the Council Plan. The Annual Budget is framed within the Strategic Resource Plan, considering the services and initiatives which contribute to achieving the strategic objectives specified in the Council Plan. The diagram below depicts the planning and accountability framework that applies to local government in Victoria.



Source: Department of Environment, Land, Water and Planning

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

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

1.1.2 Key planning considerations

Service level planning

Although we have a legal obligation to provide some services— such as animal management, local roads, food safety and statutory planning—many of our services are not legally mandated, including libraries, building permits and sporting facilities. Further, over time, the needs and expectations of our community can change. In 2019 we introduced service planning to ensure all services continue to provide value for money and are in line with community expectations. In 2020/21 we will engage with the community to determine how to prioritise resources and balance service provision against other responsibilities such as asset maintenance and capital works.

1. Link to the Council Plan (continued)

1.2 Our purpose

Our Vision

To be a vibrant, thriving and inclusive community

Our purpose

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

Our values

Community and Customer Focussed

We ensure the community and our customers are at the centre of everything we do

We communicate openly and honestly and take responsibility for our actions

Collaborative and Inclusive

We work together to deliver the best outcomes for our community

We appreciate and learn from each other's expertise and respect different views and perspectives

Challenge the Status Quo

We explore new and innovative ways to work and deliver services and programs

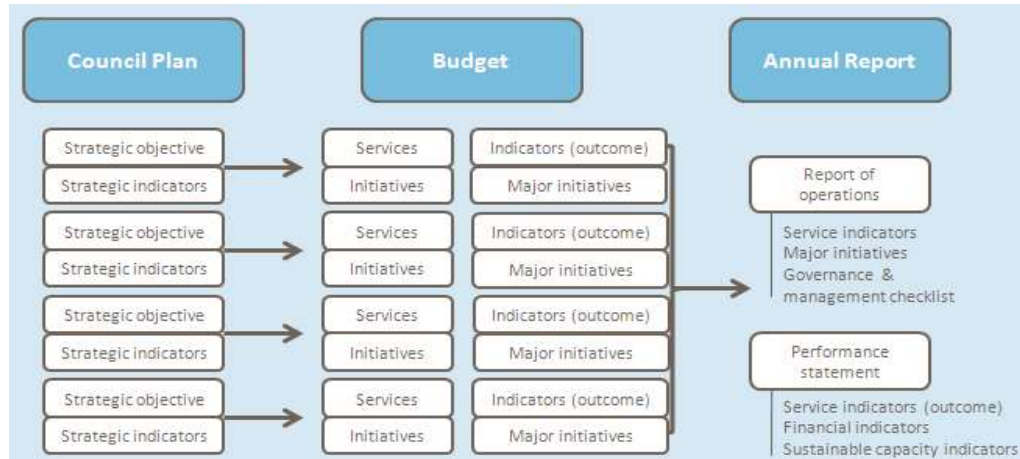
We try new things and learn from our mistakes

1.3 Strategic objectives

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

2. Services and service performance indicators

This section provides a description of the services and initiatives to be funded in the Budget for the 2020/21 year and how these will contribute to achieving the strategic objectives outlined in the Council Plan. It also describes several initiatives and service performance outcome indicators for key areas of Council's operations. Council is required by legislation to identify major initiatives, initiatives and service performance outcome indicators in the Budget and report against them in their Annual Report to support transparency and accountability. The relationship between these accountability requirements in the Council Plan, the Budget and the Annual Report is shown below



Source: Department of Environment, Land, Water and Planning

2.1 Strategic Objective 1 Our Community

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

Services

Service area	Description of services provided		2018/19	2019/20	2020/21
			Actual \$'000	Forecast \$'000	Budget \$'000
Aged and Disability Services	Provides support for older people and people with disabilities to enable them to remain living independently. This includes home care services, personal care services, respite services, delivered meals, home safety, social support programs and community transport.	Exp	1,504	1,774	1,806
		Rev	1,818	1,782	1,812
		NET	- 314	- 8	- 6
Integrated Family Services	The Goldfields Family Centre provides long day care, family day care, 3 and 4 year old kindergarten and supported playgroups as well as a variety of visiting professional services.	Exp	1,990	1,982	1,986
		Rev	1,990	1,840	1,977
		NET	-	142	9
Maternal Child & Health Services	Provides universal access to MCH services and enhanced support for families including 10 key age and stage visits from birth to 3.5 years.	Exp	371	417	430
		Rev	216	213	248
		NET	155	204	182

2. Services and service performance indicators (continued)

2.1 Strategic Objective 1 Our Community (continued)

Service area	Description of services provided		2018/19	2019/20	2020/21
			Actual \$'000	Forecast \$'000	Budget \$'000
Go Goldfields	Go Goldfields is a placed based partnership initiative that is designed to address complex social issues, to improve outcomes for children youth and families. The Partnership is coordinated by a dedicated 'backbone' team based with Central Goldfields Shire Council.	<i>Exp</i>	959	775	523
		<i>Rev</i>	978	775	523
		<i>NET</i>	- 19	-	-
Library Services	Provides access to information and resources in a safe environment for all ages to encourage life-long learning and improved literacy across our communities. Library buildings are located in Maryborough, Dunolly and Talbot.	<i>Exp</i>	442	448	482
		<i>Rev</i>	158	161	167
		<i>NET</i>	284	287	315
Arts and Culture	Supports participation and engagement in arts and culture, including a program of exhibitions and associated events at The Central Goldfields Art	<i>Exp</i>	248	237	240
		<i>Rev</i>	5	2	502
		<i>NET</i>	243	235 -	262
Community Development	Partners with individuals, community groups and community organisations to identify and support implementation of community priorities and activities.	<i>Exp</i>	233	283	257
		<i>Rev</i>	6	90	-
		<i>NET</i>	227	193	257
Emergency Management	Ensures compliance with obligations under the LG Act, EM Act and Emergency Management Manual Victoria (EMMV). Delivery of the Municipal Emergency Resources Program (MERP).	<i>Exp</i>	345	161	173
		<i>Rev</i>	974	120	120
		<i>NET</i>	- 629	41	53
Recreation Services	Provides strategic direction to support active sporting facilities and open space, active volunteers/sector and an active community.	<i>Exp</i>	306	206	199
		<i>Rev</i>	-	30	24
		<i>NET</i>	306	176	175
Recreation Facilities Management	Provides recreation facilities including the Maryborough Sport and Leisure Centre and outdoor swimming pools.	<i>Exp</i>	975	1,090	960
		<i>Rev</i>	24	536	2,000
		<i>NET</i>	951	554 -	1,040
Youth Services	Provides activities and programs through FReeZA, Engage!, L2P and Road Trip funded initiatives to enhance confidence, support safety, improve mental health and build resilience.	<i>Exp</i>	198	207	255
		<i>Rev</i>	182	208	183
		<i>NET</i>	16 -	1	72

2. Services and service performance indicators (continued)

2.1 Strategic Objective 1 Our Community (continued)

Service area	Description of services provided		2018/19	2019/20	2020/21
			Actual \$'000	Forecast \$'000	Budget \$'000
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>Exp</i>	290	431	433
		<i>Rev</i>	64	67	67
		<i>NET</i>	226	364	366
Environmental Health	Provides a range of environmental health and public health services, education and the enforcement of relevant state legislation.	<i>Exp</i>	131	161	136
		<i>Rev</i>	61	64	66
		<i>NET</i>	70	97	70
Fire Prevention	Undertakes the Municipal Fire Prevention statutory responsibilities to take all practical steps to prevent the occurrence of fires on any land vested in or under control or management of Council.	<i>Exp</i>	28	28	30
		<i>Rev</i>	19	17	29
		<i>NET</i>	9	11	1
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>Exp</i>	282	259	302
		<i>Rev</i>	144	128	143
		<i>NET</i>	138	131	159

Major Initiatives

- 1) Commence construction of recreation facilities to support women's sport in Carisbrook (\$2.2 M)
- 2) Construct the new skate park in Maryborough (\$645k) (subject to grant funding)
- 3) Upgrade exhibition spaces and facilities at the Central Goldfields Art Gallery (\$675k)
- 4) Upgrades to the Maryborough Outdoor Pool (\$2.0 M)

Other Initiatives

- 5) Youth Strategy (\$15k) and planning for a Youth Hub (\$40k)
- 6) Reconciliation Action Plan (\$40k)
- 7) Talbot Domestic Waste Water Management Plan (\$30k)
- 8) Municipal Public Health and Wellbeing Plan (\$70k over two years, \$35k in 2020/21)
- 9) Undertake planning for a splash park in Maryborough (\$30k)

Service Performance Outcome Indicators

Service	Indicator	2018/19	2019/20	2020/21
		Actual	Forecast	Budget
Libraries	Participation	14.87	15.00	15.25
Aquatic Facilities	Utilisation	7.55	7.70	8.00
Animal Management	Health and Safety	0.00	0.00	0.00
Food Safety	Health and Safety	0.00	100.00	100.00
Maternal Child and Health	Participation	84.20	85.00	86.00

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

2. Services and service performance indicators (continued)

2.1 Strategic Objective 2 Our Economy

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

Services

Service area	Description of services provided		2018/19	2019/20	2020/21
			Actual \$'000	Forecast \$'000	Budget \$'000
Economic Development	Provide economic development services to the council and community to effectively identify and pursue the Shire's comparative advantages to facilitate economic development and employment opportunities.	<i>Exp</i>	125	135	168
		<i>Rev</i>	150	50	-
		<i>NET</i>	25	85	168
Tourism and Events	Provide timely, accurate and impartial visitor information that will contribute to a growing visitor economy. Support events including Energy Breakthrough to attract visitors to the Shire.	<i>Exp</i>	972	1,026	1,209
		<i>Rev</i>	376	464	1,179
		<i>NET</i>	596	562	30
Building Services	Provide building control services to administer and enforce the Building Act and building regulations.	<i>Exp</i>	225	254	248
		<i>Rev</i>	182	133	142
		<i>NET</i>	43	121	106
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>Exp</i>	396	261	320
		<i>Rev</i>	204	150	160
		<i>NET</i>	192	111	160
Strategic Planning	Provides strategic land use planning to assess and manager future land uses and manage land use change and population and economic growth.	<i>Exp</i>	220	233	252
		<i>Rev</i>	-	5	-
		<i>NET</i>	220	228	252
Vicroads Agency	Provides a range of VicRoads services on behalf of VicRoads, from a central Maryborough location.	<i>Exp</i>	295	260	290
		<i>Rev</i>	356	303	339
		<i>NET</i>	61	43	49

Major Initiatives

- 1) Master plan for Maryborough Railway Station (\$80k)
- 2) New role established to implement the Economic Development Strategy (\$71k)

Other Initiatives

- 3) Review of heritage controls in Maryborough (\$11k)
- 4) Relocation of the Visitor Information Centre (\$12k)

Service Performance Outcome Indicators

Service	Indicator	2018/19	2019/20	2020/21
		Actual	Forecast	Budget
Statutory Planning*	Decision making	100.00	100.00	100.00

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

2. Services and service performance indicators (continued)

2.1 Strategic Objective 3 Our Built and Natural Environment

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

Services

Service area	Description of services provided		2018/19	2019/20	2020/21
			Actual \$'000	Forecast \$'000	Budget \$'000
Asset Management	Provides data collection, analysis and planning for the maintenance and renewal of all Council owned and managed infrastructure and assets.	<i>Exp</i>	445	637	558
		<i>Rev</i>	13	16	11
		<i>NET</i>	432	621	547
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>Exp</i>	104	207	192
		<i>Rev</i>	-	-	-
		<i>NET</i>	104	207	192
Depot	Provides facilities and workshops to support the activities of Council's outdoor operations.	<i>Exp</i>	109	138	120
		<i>Rev</i>	68	37	8
		<i>NET</i>	41	101	112
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>Exp</i>	235	333	292
		<i>Rev</i>	-	-	1,662
		<i>NET</i>	235	333	- 1,370
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>Exp</i>	32	37	99
		<i>Rev</i>	32	37	41
		<i>NET</i>	-	-	58
Roads Maintenance	Provides the maintenance, construction and reconstruction of Council's transport associated infrastructure assets.	<i>Exp</i>	1,808	6,197	5,769
		<i>Rev</i>	73	3,315	3,302
		<i>NET</i>	1,735	2,882	2,467
Park & Gardens	Provides park, gardens and oval maintenance and improvements to provide an attractive public open space and recreational environment for our community.	<i>Exp</i>	1,258	2,039	2,728
		<i>Rev</i>	63	538	4,188
		<i>NET</i>	1,195	1,501	- 1,460
Plant	Supplies and maintains vehicle and plant to support Council's operations.	<i>Exp</i>	861	- 344	- 393
		<i>Rev</i>	1,414	57	200
		<i>NET</i>	- 553	- 401	- 593
Public Amenities	Provides cleaning and servicing to public amenity blocks.	<i>Exp</i>	454	563	562
		<i>Rev</i>	-	-	-
		<i>NET</i>	454	563	562
Waste Management	Provides all waste management, policy development and education services from kerside bin collection, transfer station management and management of closed land fill sites.	<i>Exp</i>	2,601	3,065	3,176
		<i>Rev</i>	3,134	3,245	3,486
		<i>NET</i>	- 533	- 180	- 310
			The net surplus here is used to fund waste capital projects as per note 4.5		

2. Services and service performance indicators (continued)

2.1 Strategic Objective 3 Our Built and Natural Environment (continued)

Major Initiatives - Capital Works

- 1) Building renewal projects including new roof for Carisbrook Scout Hall and Lions Club (\$10k), carpark lighting and disability access at the Maryborough Community House wall repairs at Worsley Cottage (\$150k) and new toilet block at Talbot Town Hall (\$260k).
- 2) Sealed road renewal projects (\$2.1 M)
- 3) Unsealed road renewal projects \$377k
- 4) Reseals program \$580k
- 5) New footpaths in Bealiba, Carisbrook and Dunolly (\$81k)
- 6) Footpath upgrade program (\$100k)
- 7) Drainage renewal program (\$174k)
- 8) Landfill rehabilitation projects (\$142k)

Other Initiatives

- 9) Cultural heritage plan for Princes Park Grandstand Maryborough (\$35k)
- 10) Design of new public toilets in Rene Fox Gardens Dunolly (\$15k)

Service Performance Outcome Indicators

Service	Indicator	2018/19	2019/20	2020/21
		Actual	Forecast	Budget
Roads	Satisfaction	48.00	51.00	51.00
Waste collection	Waste diversion	42.96	43.00	43.50

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

2.1 Strategic Objective 4 Our Organisation

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

Services

Service area	Description of services provided		2018/19	2019/20	2020/21
			Actual \$'000	Forecast \$'000	Budget \$'000
Community Engagement	Facilitates engagement with the community on Council projects and decisions through a range of channels including print media, online platforms, forums and workshops.	Exp	163	178	256
		Rev	-	-	-
		NET	163	178	256
Customer Service	Provides a payment transaction service, and advice to all customers with a high focus on meeting the customer's needs at the first point of contact.	Exp	153	156	158
		Rev	-	3	4
		NET	153	153	154
Governance Property and Risk	Provides the governance framework for the organisation including coordination of Council meetings and support and oversight of compliance with the Local Government Act, privacy and freedom of information; and comprises the coordination of Council meetings and the management occupational health and safety, property, risk management and	Exp	865	1,378	1,478
		Rev	134	88	78
		NET	731	1,290	1,400
Shire Management	Provides strategic leadership to the organisation, implementation of Council decisions and representation and advocacy on key issues and projects for the Shire.	Exp	949	980	1,036
		Rev	-	-	-
		NET	949	980	1,036

2. Services and service performance indicators (continued)

2.1 Strategic Objective 4 Our Organisation (continued)

Service area	Description of services provided		2018/19	2019/20	2020/21
			Actual \$'000	Forecast \$'000	Budget \$'000
Finance	Provides a full suite of financial transaction processing and corporate financial planning, monitoring and reporting for both internal and external customers.	<i>Exp</i>	833	869	807
		<i>Rev</i>	341	213	244
		<i>NET</i>	492	656	563
Human Resources	Provides support and development of staffing capability across the organisation, including the provision of industrial advice.	<i>Exp</i>	279	341	403
		<i>Rev</i>	2	-	-
		<i>NET</i>	277	341	403
Information Governance	Provides lifecycle management of all information held by Council.	<i>Exp</i>	143	146	159
		<i>Rev</i>	-	-	-
		<i>NET</i>	143	146	159
Information Technology	Provides the information communication technology platform that enables the organisation to interact electronically with all of its customers.	<i>Exp</i>	346	765	770
		<i>Rev</i>	-	-	-
		<i>NET</i>	346	765	770
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>Exp</i>	614	601	514
		<i>Rev</i>	6	10	8
		<i>NET</i>	608	591	506
Grants Commission	Financial Assistance Grants distributed by the Victoria Grants Commission.	<i>Exp</i>	-	-	-
		<i>Rev</i>	2,880	2,829	2,960
		<i>NET</i>	2,880	2,829	2,960

Major Initiatives

- 1) Information technology upgrades and renewal (\$330k)
- 2) New Council Plan 2021-2025 (\$25k)

Other Initiatives

- 3) Training and induction of new Councillors (\$28k)

Service Performance Outcome Indicators

Service	Indicator	2018/19	2019/20	2020/21
		Actual	Forecast	Budget
Governance	Satisfaction	52.00	52.00	52.00

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

2. Services and service performance indicators (continued)

Service Performance Outcome Indicators

Service	Performance Measure	Indicator	Computation
Governance	Satisfaction with Council decisions. (Community satisfaction rating out of 100 with how Council has performed in making decisions in the interests of the community)	Satisfaction	Community satisfaction rating out of 100 with how Council has performed in making decisions in the interests of the community
Statutory planning	Council planning decisions upheld at VCAT. (Percentage of planning application decisions subject to review by VCAT and that were not set aside)	Decision making	[Number of VCAT decisions that did not set aside Council's decision in relation to a planning application / Number of VCAT decisions in relation to planning applications] x100
Roads	Satisfaction with sealed local roads. (Community satisfaction rating out of 100 with how Council has performed on the condition of sealed local roads)	Satisfaction	Community satisfaction rating out of 100 with how Council has performed on the condition of sealed local roads.
Libraries	Active library members. (Percentage of the municipal population that are active library members)	Participation	[Number of active library members / municipal population] x100
Waste collection	Kerbside collection waste diverted from landfill. (Percentage of garbage, recyclables and green organics collected from kerbside bins that is diverted from landfill)	Waste diversion	[Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins] x100
Aquatic Facilities	Utilisation of aquatic facilities. (Number of visits to aquatic facilities per head of municipal population)	Utilisation	Number of visits to aquatic facilities / Municipal population
Animal Management	Animal management prosecutions. (Number of successful animal management prosecutions)	Health and safety	Number of successful animal management prosecutions
Food safety	Critical and major non-compliance notifications. (Percentage of critical and major non-compliance notifications that are followed up by Council)	Health and safety	[Number of critical non-compliance notifications and major non-compliance notifications about a food premises followed up / Number of critical non-compliance notifications and major non-compliance notifications about food premises] x100

2. Services and service performance indicators (continued)

Service Performance Outcome Indicators (continued)

Maternal and Child Health	Participation in the MCH service. (Percentage of children enrolled who participate in the MCH service)	Participation	[Number of children who attend the MCH service at least once (in the year) / Number of children enrolled in the MCH service] x100
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2.3 Reconciliation with budgeted operating result

	Net Cost (Revenue)	Expenditure	Revenue
	\$'000	\$'000	\$'000
Strategic Objective 1	(351)	8,212	7,861
Strategic Objective 2	(667)	2,487	1,820
Strategic Objective 3	(205)	13,103	12,898
Strategic Objective 4	(2,287)	5,581	3,294
Total	(3,510)	29,383	25,873
Deficit before funding sources	(3,510)		
Funding sources added in:			
Rates and charges revenue	12,483		
Operating (surplus)/deficit for the year	8,973		

3. Financial Statements

This section presents information in regard to the Financial Statements and Statement of Human Resources. The budget information for the year 2020/21 has been supplemented with projections to 2023/24 extracted from the Strategic Resource Plan.

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

Comprehensive Income Statement

Balance Sheet

Statement of Changes in Equity

Statement of Cash Flows

Statement of Capital Works

Statement of Human Resources

Pending Accounting Standards

The 2020-21 budget has been prepared based on the accounting standards applicable at the date of preparation. It has been updated to include the impact of *AASB 16 Leases*, *AASB 15 Revenue from Contracts with Customers* and *AASB 1058 Income of Not-for-Profit Entities*, but pending accounting standards that will be in effect from the 2020-21 financial year have not been considered in the development of the budget.

Standards that are likely to impact on the 2020-21 financial statements, not considered in the preparation of the budget include:

AASB 1059 Service Concession Arrangements: Grantors

3. Financial Statements (continued)

Comprehensive Income Statement

For the four years ending 30 June 2024

	NOTES	Forecast	Budget	Strategic Resource Plan		
		Actual		Projections		
		2019/20	2020/21	2021/22	2022/23	2023/24
		\$'000	\$'000	\$'000	\$'000	\$'000
Income						
Rates and charges	4.1.1	15,281	15,900	16,336	16,785	17,247
Statutory fees and fines	4.1.2	465	520	536	546	557
User charges	4.1.3	1,671	1,871	1,927	1,966	2,005
Grants - Operating	4.1.4	8,854	9,868	8,433	8,557	8,683
Grants - Capital	4.1.4	2,896	9,505	2,136	2,417	2,441
Contributions - monetary	4.1.5	32	103	103	105	107
Net gain/(loss) on disposal of property, infrastructure, plant and equipment		6	200	-	-	-
Other income	4.1.6	401	389	198	202	206
Total income		29,606	38,356	29,669	30,578	31,246
Expenses						
Employee costs	4.1.7	12,748	13,985	13,028	13,288	13,555
Materials and services	4.1.8	8,700	8,693	8,664	8,837	9,013
Depreciation	4.1.9	6,724	6,157	6,280	6,406	6,534
Amortisation - right of use assets	4.1.10	91	91	91	91	91
Bad and doubtful debts		10	10	10	7	8
Borrowing costs		159	53	49	39	29
Finance Costs - leases		6	-	-	-	-
Other expenses	4.1.11	476	394	377	383	389
Total expenses		28,914	29,383	28,499	29,051	29,619
Surplus/(deficit) for the year		692	8,973	1,170	1,527	1,627
Other comprehensive income						
Items that will not be reclassified to surplus or deficit in future periods						
Net asset revaluation increment/(decrement)		5	1,050	-	-	-
Total comprehensive result		697	10,023	1,170	1,527	1,627

3. Financial Statements (continued)

Balance Sheet

For the four years ending 30 June 2024

	NOTES	Forecast	Budget	Strategic Resource Plan		
		Actual		Projections		
		2019/20	2020/21	2021/22	2022/23	2023/24
		\$'000	\$'000	\$'000	\$'000	\$'000
Assets						
Current assets						
Cash and cash equivalents		10,866	10,802	12,212	13,415	14,469
Trade and other receivables		3,306	3,196	3,099	3,088	3,045
Inventories		124	119	119	119	119
Non-current assets classified as held for sale		245	245	-	-	-
Other assets		212	217	212	212	212
Total current assets	4.2.1	14,753	14,579	15,642	16,834	17,845
Non-current assets						
Property, infrastructure, plant & equipment		315,831	326,629	326,235	326,083	326,200
Right-of-use assets	4.2.4	810	719	628	537	446
Total non-current assets	4.2.1	316,641	327,348	326,863	326,620	326,646
Total assets		331,394	341,927	342,505	343,454	344,491
Liabilities						
Current liabilities						
Trade and other payables		3,055	3,165	3,078	3,139	3,193
Trust funds and deposits		284	304	308	308	308
Provisions		2,631	2,751	2,904	2,962	3,021
Interest-bearing liabilities	4.2.3	3,321	1,000	1,013	1,023	1,033
Lease liabilities	4.2.4	91	91	91	91	91
Total current liabilities	4.2.2	9,382	7,311	7,394	7,523	7,646
Non-current liabilities						
Provisions		310	330	424	496	572
Interest-bearing liabilities	4.2.3	-	2,652	1,974	1,286	588
Lease liabilities	4.2.4	719	628	537	446	355
Total non-current liabilities	4.2.2	1,029	3,610	2,935	2,228	1,515
Total liabilities		10,411	10,921	10,329	9,751	9,161
Net assets		320,983	331,006	332,176	333,703	335,330
Equity						
Accumulated surplus		126,807	135,780	136,950	138,477	140,104
Reserves		194,176	195,226	195,226	195,226	195,226
Total equity		320,983	331,006	332,176	333,703	335,330

3. Financial Statements (continued)

Statement of Changes in Equity

For the four years ending 30 June 2024

	NOTES	Total \$'000	Accumulate d Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
2020 Forecast Actual					
Balance at beginning of the financial year		320,286	126,115	193,702	469
Adjusted opening balance		320,286	126,115	193,702	469
Surplus/(deficit) for the year		692	692	-	-
Net asset revaluation increment/(decrement)		5	-	5	-
Balance at end of the financial year		320,983	126,807	193,707	469
2021 Budget					
Balance at beginning of the financial year		320,983	126,807	193,707	469
Surplus/(deficit) for the year		8,973	8,973	-	-
Net asset revaluation increment/(decrement)		1,050	-	1,050	-
Balance at end of the financial year	4.3.2	331,006	135,780	194,757	469
2022					
Balance at beginning of the financial year		331,006	135,780	194,757	469
Surplus/(deficit) for the year		1,170	1,170	-	-
Net asset revaluation increment/(decrement)		-	-	-	-
Transfers from other reserves		-	-	-	-
Balance at end of the financial year		332,176	136,950	194,757	469
2023					
Balance at beginning of the financial year		332,176	136,950	194,757	469
Surplus/(deficit) for the year		1,527	1,527	-	-
Net asset revaluation increment/(decrement)		-	-	-	-
Balance at end of the financial year		333,703	138,477	194,757	469
2024					
Balance at beginning of the financial year		333,703	138,477	194,757	469
Surplus/(deficit) for the year		1,627	1,627	-	-
Net asset revaluation increment/(decrement)		-	-	-	-
Balance at end of the financial year		335,330	140,104	194,757	469

3. Financial Statements (continued)

Statement of Cash Flows

For the four years ending 30 June 2024

	Notes	Forecast	Budget	Strategic Resource Plan Projections		
		Actual	2020/21	2021/22	2022/23	2023/24
		2019/20 \$'000	\$'000	\$'000	\$'000	\$'000
		Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)
Cash flows from operating activities						
Rates and charges		15,081	15,790	16,160	16,737	17,215
Statutory fees and fines		465	520	548	545	556
User fees		1,704	1,908	2,011	1,999	2,042
Grants - operating		8,854	9,868	8,629	8,533	8,667
Grants - capital		2,896	9,505	2,186	2,410	2,436
Contributions - monetary		32	103	-	-	-
Interest received		166	169	124	126	129
Trust funds and deposits taken		39	41	-	-	-
Other receipts		235	220	181	180	184
Net GST refund / payment		1,464	2,320	1,344	1,413	1,467
Employee costs		(12,770)	(14,010)	(13,102)	(13,278)	(13,548)
Materials and services		(9,474)	(9,456)	(9,379)	(9,506)	(9,701)
Trust funds and deposits repaid		(19)	(21)	-	-	-
Other payments		(496)	(413)	(264)	(261)	(260)
Net cash provided by/(used in) operating activities	4.4.1	8,177	16,544	8,438	8,899	9,186
Cash flows from investing activities						
Payments for property, infrastructure, plant and equipment		(8,727)	(17,496)	(6,211)	(6,879)	(7,316)
Proceeds from sale of property, infrastructure, plant and equipment		120	710	-	-	-
Net cash provided by/ (used in) investing activities	4.4.2	(8,607)	(16,786)	(6,211)	(6,879)	(7,316)
Cash flows from financing activities						
Finance costs		(159)	(53)	(49)	(39)	(29)
Proceeds from borrowings		-	3,652	-	-	-
Repayment of borrowings		(564)	(3,321)	(668)	(678)	(688)
Interest paid - lease liability		-	-	-	-	-
Repayment of lease liabilities		(100)	(100)	(100)	(100)	(100)
Net cash provided by/(used in) financing activities	4.4.3	(823)	178	(817)	(817)	(817)
Net increase/(decrease) in cash & cash equivalents		(1,253)	(64)	1,410	1,202	1,054
Cash and cash equivalents at the beginning of the financial year		12,119	10,866	10,802	12,212	13,415
Cash and cash equivalents at the end of the financial year		10,866	10,802	12,212	13,415	14,469

3. Financial Statements (continued)

Statement of Capital Works

For the four years ending 30 June 2024

	NOTES	Forecast	Budget	Strategic Resource Plan Projections		
		Actual		2021/22	2022/23	2023/24
		2019/20	2020/21	\$'000	\$'000	\$'000
		\$'000	\$'000	\$'000	\$'000	\$'000
Property						
Land		100	212	103	105	107
Land improvements		13	3,442	-	-	-
Total land		113	3,654	103	105	107
Buildings		1,673	4,322	941	1,485	1,139
Total buildings		1,673	4,322	941	1,485	1,139
Total property		1,786	7,976	1,044	1,590	1,246
Plant and equipment						
Plant, machinery and equipment		503	770	795	729	827
Fixtures, fittings and furniture		215	370	309	315	322
Total plant and equipment		718	1,140	1,104	1,044	1,149
Infrastructure						
Roads		2,716	3,425	2,225	2,270	2,315
Bridges		850	70	417	426	434
Footpaths and cycleways		176	181	181	185	189
Drainage		842	2,831	258	315	322
Parks, open space and streetscapes		464	282	110	112	115
Off street car parks		180	-	-	-	-
Other infrastructure		202	-	306	312	881
Total infrastructure		5,430	6,789	3,497	3,620	4,256
Total capital works expenditure	4.5.1	7,934	15,905	5,645	6,254	6,651
Represented by:						
New asset expenditure		308	3,434	984	1,447	1,024
Asset renewal expenditure		6,079	10,805	4,339	4,468	5,281
Asset expansion expenditure		-	991	-	-	-
Asset upgrade expenditure		1,547	675	322	339	346
Total capital works expenditure	4.5.1	7,934	15,905	5,645	6,254	6,651
Funding sources represented by:						
Grants		4,123	9,505	902	1,183	1,207
Contributions		-	60	-	-	-
Council cash		3,811	5,445	4,743	5,071	5,444
Borrowings		-	895	-	-	-
Total capital works expenditure	4.5.1	7,934	15,905	5,645	6,254	6,651

3. Financial Statements (continued)

Statement of Human Resources

For the four years ending 30 June 2024

	Forecast	Budget	Strategic Resource Plan Projections		
	Actual		2021/22	2022/23	2023/24
	2019/20	2020/21	2021/22	2022/23	2023/24
	\$'000	\$'000	\$'000	\$'000	\$'000
Staff expenditure					
Employee costs - operating #	12,748	13,985	13,028	13,288	13,555
Employee costs - capital	829	841	-	-	-
Total staff expenditure	13,577	14,826	13,028	13,288	13,555
	FTE	FTE	FTE	FTE	FTE
Staff numbers					
Employees #	146.9	162.6	150.3	150.3	150.3
Total staff numbers	146.9	162.6	150.3	150.3	150.3

Employee numbers are increased in 2020/21 by the Working for Victoria grant funded project which involves a FTE of 24.5 for six a six month fixed term, at a cost of \$1,002,000.

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

Directorate	Budget	Comprises			
		Permanent		Casual	Temporary
		2020/21	Full Time		
	\$'000	\$'000	\$'000	\$'000	\$'000
Executive Office	1,190	990	159	-	41
Community Wellbeing	5,444	1,969	2,634	103	738
Corporate Performance	2,337	1,388	770	14	165
Infrastructure Assets and Planning	5,014	3,750	730	111	423
Total permanent staff expenditure	13,985	8,097	4,293	228	1,367
Capitalised labour costs	841				
Total expenditure	14,826				

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

Directorate	Budget	Comprises			
		Permanent		Casual	Temporary
		2020/21	Full Time		
Executive Office	8.1	6.0	1.7	-	0.4
Community Wellbeing	63.4	21.0	32.5	1.6	8.3
Corporate Performance	22.7	13.0	7.9	0.2	1.6
Infrastructure Assets and Planning	58.4	42.0	9.1	1.7	5.6
Total permanent staff expenditure	152.6	82.0	51.2	3.5	15.9
Capitalised labour costs	10.0				
Total staff	162.6				

4. Notes to the financial statements

4.1 Comprehensive Income Statement

4.1.1 Rates and charges

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

In developing the Strategic Resource Plan, rates and charges were identified as an important source of revenue. Planning for future rate increases has therefore been an important component of the Strategic Resource Planning process. The Fair Go Rates System (FGRS) sets out the maximum amount councils may increase rates in a year. For 2020/21 the FGRS cap has been set at 2.0%. 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 2.0% in line with the rate cap.

This will raise total rates and charges for 2020/21 of \$15,838,000 (excluding interest on rates and charges).

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

	2019/20 Forecast Actual	2020/21 Budget	Change	%
	\$'000	\$'000	\$'000	
Waste management charges	3,201	3,417	216	6.75%
General rates	10,157	10,743	586	5.77%
Municipal charge	1,811	1,608	-203	-11.21%
Supplementary rates and rate adjustments	46	70	24	52.17%
Interest on rates and charges	66	62	-4	-6.06%
Total rates and charges	15,281	15,900	619	4.05%

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

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

Type or class of land	2019/20 cents/\$CIV	2020/21 cents/\$CIV#	Change
General rate for rateable residential Maryborough	0.4950	0.4741	-4.22%
General rate for rateable residential other	0.4158	0.4172	0.34%
General rate for rateable vacant land Maryborough	0.8910	0.8534	-4.22%
General rate for rateable vacant land other	0.7722	0.7112	-7.90%
General rate for rateable commercial Maryborough	0.7920	0.7586	-4.22%
General rate for rateable commercial - other	0.6336	0.6448	1.77%
General rate for rateable industrial	0.5445	0.5215	-4.22%
General rate for rateable farm	0.3960	0.3793	-4.22%

These rates in the dollar CIV are indicative only and are subject to minor change upon finalisation of property valuations as at 30 June 2020, in order to ensure compliance with the Fair Go Rates System rate cap.

4. Notes to the financial statements (continued)

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	2019/20	2020/21	Change	
	\$'000	\$'000	\$'000	%
Residential Maryborough	4,528	4,329	- 199	-4.39%
Residential other	2,001	2,485	484	24.19%
Vacant land Maryborough	138	158	20	14.49%
Vacant land other	333	406	73	21.92%
Commercial Maryborough	1,029	955	- 74	-7.19%
Commercial other	70	119	49	70.00%
Industrial	179	203	24	13.41%
Farm	1,879	2,088	209	11.12%
Total amount to be raised by general rates	10,157	10,743	586	5.77%

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	2019/20	2020/21	Change	
	Number	Number	Number	%
Residential Maryborough	3,927	3,958	31	0.79%
Residential other	2,295	2,308	13	0.57%
Vacant land Maryborough	134	140	6	4.48%
Vacant land other	644	638	- 6	-0.93%
Commercial Maryborough	246	247	1	0.41%
Commercial other	85	84	- 1	-1.18%
Industrial	102	117	15	14.71%
Farm	1,034	1,044	10	0.97%
Total number of assessments	8,467	8,536	69	0.81%

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	2019/20	2020/21	Change	
	\$'000	\$'000	\$'000	%
Residential Maryborough	914,729	913,039	- 1,690	-0.18%
Residential other	481,139	595,548	114,409	23.78%
Vacant land Maryborough	15,459	18,546	3,087	19.97%
Vacant land other	43,104	57,050	13,946	32.35%
Commercial Maryborough	129,874	125,944	- 3,930	-3.03%
Commercial other	11,009	18,459	7,450	67.67%
Industrial	32,932	38,893	5,961	18.10%
Farm	474,395	550,639	76,244	16.07%
Total value of land	2,102,641	2,318,118	215,477	10.25%

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

Type of Charge	Per Rateable Property	Per Rateable Property	Change	
	2019/20	2020/21	\$	%
Municipal	229	202	- 27	-11.79%

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

Type of Charge	2019/20	2020/21	Change	
	\$	\$	\$	%
Municipal	1,811	1,608	- 203	-11.21%

4. Notes to the financial statements (continued)

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

Type of Charge	Per Rateable Property	Per Rateable Property	Change	
	2019/20	2020/21	\$	%
Standard Garbage Charge	153.90	163.90	10.00	6.50%
Non-Standard Garbage Charge	263.30	280.40	17.10	6.49%
Waste Management Fee	133.70	142.40	8.70	6.51%
Recycling Charge	137.70	146.70	9.00	6.54%
Green Waste Service (Optional)	68.70	73.20	4.50	6.55%

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	2019/20	2020/21	Change	
	\$	\$	\$	%
Standard Garbage Charge	883	941	58	6.57%
Non-Standard Garbage Charge	230	260	30	13.04%
Waste Management Fee	1,067	1,136	69	6.47%
Recycling Charge	905	975	70	7.73%
Green Waste Service (Optional)	86	104	18	20.93%
Total	3,171	3,416	245	7.73%

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

	2019/20	2020/21	Change	
	\$'000	\$'000	\$'000	%
Total amount to be raised by general rates	10,157	10,743	586	5.77%
Total amount to be raised by the municipal charge	1,811	1,608	-203	-11.21%
Total amount to be raised by waste charges	3,171	3,416	245	7.73%
Total Rates and charges	15,139	15,767	628	4.15%

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.

	2019/20	2020/21
Total Rates	\$11,968,000	\$12,351,000
Number of rateable properties	8,436	8,536
Base Average Rate	\$ 1,418.63	\$ 1,446.93
Maximum Rate Increase (set by the State Government)	2.50%	2.00%
Capped Average Rate	\$ 1,417.70	\$ 1,447.00
Maximum General Rates and Municipal Charges Revenue	\$11,959,717	\$12,351,592
Budgeted General Rates and Municipal Charges Revenue	\$11,968,000	\$12,351,000
Budgeted Supplementary Rates	\$ 46,000	\$ 70,000
Budgeted Total Rates and Municipal Charges Revenue	\$12,014,000	\$12,421,000

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

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

- The making of supplementary valuations (2020/21: estimated \$70,000 and 2019/20: \$46,000)
- 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. Notes to the financial statements (continued)

4.1.1(n) Differential rates

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

- Residential Maryborough rate of 0.4741% (0.4741 cents in the dollar of CIV) for all rateable residential properties situated within the Maryborough District boundary
- Residential Other rate of 0.4172% (0.4172 cents in the dollar of CIV) for all rateable residential properties situated outside the Maryborough District boundary
- Vacant Land Maryborough rate of 0.8534% (0.8534 cents in the dollar of CIV) for all rateable vacant land properties situated within the Maryborough District boundary
- Vacant Land Other rate of 0.7112% (0.7112 cents in the dollar of CIV) for all rateable vacant land properties situated outside the Maryborough District boundary
- Commercial Maryborough rate of 0.7586% (0.7586 cents in the dollar of CIV) for all rateable commercial properties situated within the Maryborough District boundary
- Commercial Other rate of 0.6448% (0.6448 cents in the dollar of CIV) for all rateable commercial properties situated outside the Maryborough District boundary
- Industrial rate of 0.5215% (0.5215 cents in the dollar of CIV) for all rateable industrial properties
- Farm Land rate of 0.3793% (0.3793 cents in the dollar of CIV) for all rateable farm properties.

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

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

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

4.1.2 Statutory fees and fines

	Forecast	Budget	Change	
	Actual 2019/20	2020/21	\$'000	%
	\$'000	\$'000	\$'000	%
Town planning fees	144	145	1	0.69%
Building control fees	113	117	4	3.54%
Animal registrations	100	109	9	9.00%
Health registrations	49	62	13	26.53%
Infringements	3	26	23	766.67%
Land and building information certificates	36	37	1	2.78%
Other	20	24	4	20.00%
Total statutory fees and fines	465	520	55	11.83%

4.1.3 User charges

	Forecast	Budget	Change	
	Actual 2019/20	2020/21	\$'000	%
	\$'000	\$'000	\$'000	%
Child care	415	543	128	30.84%
Aged care	434	478	44	10.14%
Vicroads agency	310	301	9	-2.90%
Energy Breakthrough event	298	363	65	21.81%
Transfer station	43	39	4	-9.30%
Other	171	147	24	-14.04%
Total user charges	1,671	1,871	200	11.97%

4. Notes to the financial statements (continued)

4.1.4 Grants

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

	Forecast	Budget	Change	
	Actual	2020/21		
	2019/20	2020/21	\$'000	%
	\$'000	\$'000	\$'000	%
Grants were received in respect of the following:				
Summary of grants				
Commonwealth funded grants	7,039	8,902	1,863	26%
State funded grants	4,711	10,471	5,760	122%
Total grants received	11,750	19,373	7,623	65%
(a) Operating Grants				
Recurrent - Commonwealth Government				
Financial Assistance Grants	4,082	4,265	183	4%
Child care	987	1,070	83	8%
Veteran's care	74	70	-4	-5%
Commonwealth Home Support Program	1,107	1,091	-16	-1%
Recurrent - State Government				
Aged care	168	172	4	2%
School crossing supervisors	41	37	-4	-10%
Libraries	154	160	6	4%
Kindergartens	244	248	4	2%
Maternal and child health	347	364	17	5%
Community safety	154	154	-	0%
Youth	176	198	22	13%
Other	45	61	16	36%
Total recurrent grants	7,579	7,890	311	4%
Non-recurrent - State Government				
Working for Victoria	-	1,205	1,205	
Go Goldfields	653	523	-130	
Recreation	295	-	295	-100%
Community	156	-	156	-100%
Other	171	-	171	-100%
Energy Breakthrough event	-	250	250	#DIV/0!
Total non-recurrent grants	1,275	1,978	703	55%
Total operating grants	8,854	9,868	1,014	11%
(b) Capital Grants				
Non-recurrent - Commonwealth Government				
Roads to recovery	789	785	-4	-1%
Carisbrook levee	-	831	831	
Community	-	790	790	
Non-recurrent - State Government				
Art gallery	-	500	500	
Maryborough outdoor pool	-	2,000	2,000	
Carisbrook levee	-	831	831	
Fixing Country Roads	1,396	1,000	-396	-28%
Carisbrook recreation reserve building	-	2,000	2,000	
Waste projects	70	18	-52	-74%
Library	141	-	141	-100%
Bridges	500	-	500	-100%
Energy Breakthrough events	-	500	500	
Skate park	-	250	250	
Total non-recurrent grants	2,896	9,505	6,609	228%
Total capital grants	2,896	9,505	6,609	228%
Total Grants	11,750	19,373	7,623	65%

4. Notes to the financial statements (continued)

4.1.5 Contributions

	Forecast	Budget	Change	
	Actual	2020/21		
	2019/20	2020/21	\$'000	%
	\$'000	\$'000	\$'000	%
Skate park	-	60	60	
Community	3	2	1	-33.33%
Parks, open space and streetscapes	7	27	20	285.71%
Other	22	14	8	-36.36%
Total contributions	32	103	71	221.88%

4.1.6 Other income

	Forecast	Budget	Change	
	Actual	2020/21		
	2019/20	2020/21	\$'000	%
	\$'000	\$'000	\$'000	%
Interest	166	169	3	1.81%
Reimbursements	102	90	12	-11.76%
Rental	133	130	3	-2.26%
Total other income	401	389	12	-2.99%

4.1.7 Employee costs

	Forecast	Budget	Change	
	Actual	2020/21		
	2019/20	2020/21	\$'000	%
	\$'000	\$'000	\$'000	%
Wages and salaries	10,958	12,156	1,198	10.93%
Long service leave	365	350	(15)	-4.11%
Superannuation	1,098	1,132	34	3.10%
WorkCover insurance premium	218	252	34	15.60%
Fringe benefits tax	109	95	(14)	-12.84%
Total employee costs	12,748	13,985	1,237	9.70%

4.1.8 Materials and services

	Forecast	Budget	Change	
	Actual	2020/21		
	2019/20	2020/21	\$'000	%
	\$'000	\$'000	\$'000	%
Contractors	3,869	3,981	112	2.89%
Materials and services	4,768	4,648	120	-2.52%
Event support, grants and contributions	63	64	1	1.59%
Total materials and services	8,700	8,693	7	-0.08%

4.1.9 Depreciation

	Forecast	Budget	Change	
	Actual	2020/21		
	2019/20	2020/21	\$'000	%
	\$'000	\$'000	\$'000	%
Property - buildings	1,255	1,277	22	1.75%
Plant, machinery and equipment	350	381	31	8.86%
Fixtures, fittings and furniture	4,988	139	4,849	-97.21%
Infrastructure	131	4,360	4,229	3228.24%
Total depreciation	6,724	6,157	567	-8.43%

4. Notes to the financial statements (continued)

4.1.10 Amortisation - Right of use assets

	Forecast	Budget	Change	
	Actual	2020/21	\$'000	%
	2019/20	2020/21		
	\$'000	\$'000		
Right of use buiilding assets	91	91	-	0.00%
Total amortisation - right of use assets	91	91	-	0.00%

4.1.11 Other expenses

	Forecast	Budget	Change	
	Actual	2020/21	\$'000	%
	2019/20	2020/21		
	\$'000	\$'000		
<i>Councillors' and Administrators' allowances</i>	373	304	- 69	-18.50%
<i>Auditors' remuneration – internal auditor</i>	58	45	- 13	-22.41%
<i>Auditors' remuneration – external auditor</i>	45	45	-	0.00%
Total other expenses	476	394	- 82	-17.23%

4.2 Balance Sheet

4.2.1 Assets

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

4.2.2 Liabilities

Overall Council liabilities are forecast to increase slightly the next financial year as a result of net borrowings of \$331,000, and then are forecast to continually decline in future years as Council pays down its loan debt over the life of this plan.

4.2.3 Borrowings

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

	Forecast	Budget
	Actual	2020/21
	2019/20	2020/21
	\$	\$
Amount borrowed as at 30 June of the prior year	3,885,313	3,321,271
Amount proposed to be borrowed	1,000,000	3,652,001
Amount projected to be redeemed	- 1,564,042	- 3,321,271
Amount of borrowings as at 30 June	3,321,271	3,652,001

4. Notes to the financial statements (continued)

4.2.4 Leases by category

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

	Forecast Actual 2019/20 \$	Budget 2020/21 \$
Right-of-use assets		
Land and buildings	810	719
Total right-of-use assets	810	719
Lease liabilities		
Current lease Liabilities		
Land and buildings	91	91
Total current lease liabilities	91	91
Non-current lease liabilities		
Land and buildings	719	628
Total non-current lease liabilities	719	628
Total lease liabilities	810	719

Where the interest rate applicable to a lease is not expressed in the lease agreement, Council applies the average incremental borrowing rate in the calculation of lease liabilities. The current incremental borrowing rate is 2.0%.

4.3 Statement of changes in Equity

4.3.1 Reserves

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

The other reserves consist of an Unfunded Superannuation reserve and a public open space reserve. Council has not budgeted to make any transfers to these reserves during the period.

4.3.2 Equity

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

4.4 Statement of Cash Flows

4.4.1 Net cash flows provided by/used in operating activities

Cash flows from operating activities are considerably higher in 2020/2021 than in all other years, due to the significant level of grants income budgeted for in this year.

4.4.2 Net cash flows provided by/used in investing activities

Cash flows used in investing activities are considerably higher in 2020/2021 than in other years due to the significant level of grants funded capital works budgeted for in this year.

4.4.3 Net cash flows provided by/used in financing activities

Cash flows from financing activities are higher in 2020/2021 with net loan borrowings of \$331,000, whereas in all other years Council is paying down debt by over half a million dollars per year.

All four budget years in the Strategic Resources Plan have been prepared on an underlying cash break-even basis.

4. Notes to the financial statements (continued)

4.5 Capital Works Program

This section presents a listing of the capital works projects that will be undertaken for the 2020/21 year, classified by expenditure type and funding source. Works are also disclosed as current budget or carried forward from prior year.

4.5.1 Capital Works Summary

	Forecast Actual 2019/20	Budget 2020/21	Change	%
	\$'000	\$'000	\$'000	
Property	1,786	7,976	6,190	346.58%
Plant and equipment	718	1,140	422	58.77%
Infrastructure	5,430	6,789	1,359	25.03%
Total	7,934	15,905	7,971	100.47%

	Project Cost	Asset expenditure types				Summary of Funding Sources					
		New	Renewal	Upgrade	Expansion	Grants	Contri- butions	Borrow- ings	Waste Charges	Asset Sales	Council cash
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Property	7,976	686	5,729	886	675	5,898	60	-	310	335	1,373
Plant and equipment	1,140	-	1,140	-	-	-	-	-	-	310	830
Infrastructure	6,789	2,748	3,936	105	-	3,607	-	895	-	-	2,287
TOTAL NEW CAPITAL WORKS	15,905	3,434	10,805	991	675	9,505	60	895	310	645	4,490

4. Notes to the financial statements (continued)

4.5 Capital Works Program (continued)

4.5.2 Current Capital Works Budget

Capital Works Area	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources					
		New	Renewal	Upgrade	Expansion	Grants	Contri- butions	Borrow- ings	Waste Charges	Asset Sales	Council cash
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
PROPERTY											
Land											
Ovals	30		30								30
Oval Surrounds	40		40								40
Landfill Rehabilitation	142		142						142		
Land Improvements											
Rubbish Bins	10		10			5			5		
Bike Racks	15	15									15
Township Shade Sails	125		125			125					
Energy Breakthrough Projects	500		500			500					
Swimming Pools	15		15								15
Maryborough Outdoor Pool	2,000		2,000			2,000					
Splash Park Planning	50		50								50
Skate Park	645	645				250	60			335	
Gordon Gardens Projects	82			82							82
Buildings											
Township Hall Projects	505		505			505					
Risk Reduction Projects	21			21							21
Dunolly E-Waste Shed	26	26				13			13		
Nolan Street & Hub Buildings	400		400								400
Building Projects	190		190								190
ROSS Implementation	50		50								50
Maryborough Gallery	675				675	500					175
Carisbrook Sports Pavilion	2,210		1,577	633		2,000					210
Building Capital Planning	90		90								90
Essential Safety Measures	5		5								5
Carisbrook Transfer Station	150			150					150		
TOTAL PROPERTY	7,976	686	5,729	886	675	5,898	60	-	310	335	1,373

4. Notes to the financial statements (continued)

4.5 Capital Works Program (continued)

4.5.2 Current Capital Works Budget (continued)

Capital Works Area	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources					
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contri- butions \$'000	Borrow- ings \$'000	Waste Charges \$'000	Asset Sales \$'000	Council cash \$'000
Plant, Machinery and Equipment											
Plant	420		420							110	310
Passenger Vehicles	230		230							120	110
Utility Vehicles	120		120							80	40
Computers and Telecommunications											
Information Technology	370		370								370
TOTAL PLANT AND EQUIPMENT	1,140	-	1,140	-	-	-	-	-	-	310	830
INFRASTRUCTURE											
Roads											
Road Design Projects	73		73								73
Major Patches	90		90								90
Road Projects	2,131		2,131			1,785					346
Sealed Road Shoulders	60		60								60
Unsealed Road Projects	356		356								356
Reseals Seals	564		564								564
Asphalt Seals	66		66								66
Final Seals	50		50								50
Signs	25	10	15								25
Traffic Control Furniture	10		10								10
Bridges											
Major Culverts	70		70								70
Footpaths and Cycleways											
Paths Projects	181	81	100								181

4. Notes to the financial statements (continued)

4.5 Capital Works Program (continued)

4.5.2 Current Capital Works Budget (continued)

Capital Works Area	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources					
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contri- butions \$'000	Borrow- ings \$'000	Waste Charges \$'000	Asset Sales \$'000	Council cash \$'000
Drainage											
Drainage Projects	174		174								174
Carisbrook Levee	2,557	2,557				1,662		895			
Minor Culverts Projects	30	15	15								30
Kerb & Channel	70	20	50								70
Parks, Open Space and Streetscapes											
Parks Projects	117	65	52			65					52
Playgrounds Projects	70		15	55		45					25
Streetscape Projects	65		15	50		50					15
Street Furniture	15		15								15
Recycled Watermain	15		15								15
TOTAL INFRASTRUCTURE	6,789	2,748	3,936	105	-	3,607	-	895	-	-	2,287
TOTAL NEW CAPITAL WORKS	15,905	3,434	10,805	991	675	9,505	60	895	310	645	4,490

4. Notes to the financial statements (continued)

4.5 Capital Works Program (continued)

4.5.3 Works carried forward from the 2019/20 year

Capital Works Area	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources					
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contri- butions \$'000	Borrow- ings \$'000	Waste Charges \$'000	Asset Sales \$'000	Council cash \$'000
PROPERTY											
Land Improvements											
<i>Dunolly Dump Point Installation</i>	11	11					5				6
Buildings											
<i>Building Structural Condition Assessments & Management Plan</i>	89		89								89
<i>Maryborough Sports & Leisure Complex</i>	150		150			150					
<i>Bin Roofs Transfer Stations</i>	120			120					120		
<i>Building upgrades for civic centre</i>	255		255								255
<i>Delidjo Recreation Reserve Concept Plan</i>	128		128								128
TOTAL PROPERTY	753	11	622	120	-	150	5	-	120	-	478
PLANT AND EQUIPMENT											
Plant, Machinery and Equipment											
Plant	289		289							90	199
Passenger Vehicles	90		90							70	20
TOTAL PLANT AND EQUIPMENT	379	-	379	-	-	-	-	-	-	160	219

4. Notes to the financial statements (continued)

4.5 Capital Works Program (continued)

4.5.3 Works carried forward from the 2019/20 year (continued)

Capital Works Area	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources					
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contri- butions \$'000	Borrow- ings \$'000	Waste Charges \$'000	Asset Sales \$'000	Council cash \$'000
INFRASTRUCTURE											
Roads											
<i>Avoca Road Talbot Renewal and Upgrade Stage 2</i>	586		586			586					
<i>Carisbrook Transfer Station Pavement Rehabilitation Major Patches</i>	80		80						80		
<i>Traffic control facilities new</i>	121		121								121
<i>Traffic control facilities renewal</i>	22	22									22
<i>Traffic control facilities renewal</i>	10		10								10
Drainage											
<i>Carisbrook Levee</i>	810			810		600					210
<i>Carisbrook Creek additional clearing</i>	75			75							75
Parks, Open Space and Streetscapes											
<i>Maryborough Outdoor Swimming Pool</i>	150		150								150
<i>Skate Park Development</i>	43		43								43
<i>Central Highlands Water IWM Station Domain project design</i>	50			50		35					15
Other Infrastructure											
<i>Airport Fence Renewal</i>	10		10								10
TOTAL INFRASTRUCTURE	1,957	22	1,000	935	-	1,221	-	-	80	-	656
TOTAL CARRIED FORWARD CAPITAL WORKS 2019/20	3,089	33	2,001	1,055	-	1,371	5	-	200	160	1,353

5. Financial performance indicators

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

Indicator	Measure	Notes	Actual	Forecast	Budget	Strategic Resource Plan Projections			Trend
			2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	+/-
Adjusted underlying result	Adjusted underlying surplus (deficit) / Adjusted underlying revenue	1	0%	-8%	-2%	4%	5%	5%	+
Liquidity									
Working Capital	Current assets / current liabilities	2	162%	157%	199%	212%	224%	233%	+
Unrestricted cash	Unrestricted cash / current liabilities	3	-10%	86%	109%	127%	141%	153%	+
Obligations									
Loans and borrowings	Interest bearing loans and borrowings / rate revenue	4	26%	22%	23%	18%	14%	9%	+
Loans and borrowings	Interest and principal repayments on interest bearing loans and borrowings / rate revenue		5%	5%	21%	4%	4%	4%	+
Indebtedness	Non-current liabilities / own source revenue		2%	6%	19%	15%	11%	8%	+
Asset renewal	Asset renewal expenses / Asset depreciation	5	47%	90%	175%	69%	70%	81%	+
Stability									
Rates concentration	Rate revenue / adjusted underlying revenue	6	49%	57%	55%	55%	55%	55%	o
Rates effort	Rate revenue / CIV of rateable properties in the municipality		0.70%	0.73%	0.69%	0.67%	0.66%	0.64%	o
Efficiency									
Expenditure level	Total expenses/ no. of property assessments		\$3,556	\$3,415	\$3,442	\$3,314	\$3,353	\$3,393	o
Revenue level	Residential rate revenue / no. of residential property assessments		\$1,000	\$1,049	\$1,087	\$1,117	\$1,139	\$1,162	o
Workforce turnover	No. of permanent staff resignations & terminations / average no. of permanent staff for the financial		10	8	7	7	7	7	+

5. Financial performance indicators (continued)

Key to Forecast Trend:

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

Notes to indicators

1. Adjusted underlying result

The adjusted underlying result measures the sustainable operating result required to ensure Council to continue to provide core services in a financial sustainable way. The result is forecast to improve over the SRP period.

2. Working Capital

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

3. Unrestricted Cash

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

4. Debt compared to rates

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

5. Asset renewal

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

6. Rates concentration

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

6. Schedule of Fees and Charges

This appendix presents the fees and charges of a statutory/non-statutory nature which will be charged in respect to various goods and services during the financial year 2020/21.

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	2019/20 Fee Inc GST	2020/21 Fee Inc GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
			\$	\$	\$	%	
6.01 Art Gallery							
Gallery Admission	Per person	Taxable	\$0.00	\$0.00	\$0.00	0.0%	Non-statutory
School Holiday Children's Workshop Fees	Per workshop	Taxable	POA	POA			Non-statutory
6.02 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	\$35.70	\$36.40	\$0.70	2.0%	Statutory
Pensioner Dog Registration – Animal either neutered, over 10 years old, working stock, breeding stock at registered business or obedience	Per dog	Non -Taxable	\$17.40	\$17.70	\$0.30	1.7%	Statutory
Cat Registration – Animal either neutered, over 10 years old or breeding stock at registered business.	Per cat	Non -Taxable	\$35.70	\$36.40	\$0.70	2.0%	Statutory
Pensioner Cat Registration – Animal either neutered, over 10 years old or breeding stock at registered business	Per cat	Non -Taxable	\$17.40	\$17.70	\$0.30	1.7%	Statutory
Dog Registration	Per dog	Non -Taxable	\$102.00	\$104.00	\$2.00	2.0%	Statutory
Pensioner Dog Registration	Per dog	Non -Taxable	\$51.00	\$52.00	\$1.00	2.0%	Statutory
Cat Registration	Per cat	Non -Taxable	\$102.00	\$104.00	\$2.00	2.0%	Statutory
Pensioner Cat Registration	Per cat	Non -Taxable	\$51.00	\$52.00	\$1.00	2.0%	Statutory
Micro chipping	Per animal	Taxable	\$40.80	\$42.00	\$1.20	2.9%	Statutory
Permit for more than 2 dogs (per annum)	Per permit	Taxable	\$40.80	\$42.00	\$1.20	2.9%	Statutory
Domestic Animal Business Registration (DAB)	Per registration	Non -Taxable	\$0.00	\$250.00	\$250.00		Statutory
Pound release fee (Cat)	Per cat	Taxable	\$40.80	\$42.00	\$1.20	2.9%	Statutory
Pound release per day (Cat)	Per cat	Taxable	\$15.30	\$15.60	\$0.30	2.0%	Statutory
Pound release fee (Dog)	Per dog	Taxable	\$40.80	\$42.00	\$1.20	2.9%	Statutory
Pound release per day (Dog)	Per dog	Taxable	\$15.30	\$15.60	\$0.30	2.0%	Statutory
Pound release fee (Stock & other)	Per animal	Taxable	\$102.00	\$104.00	\$2.00	2.0%	Statutory
Pound release fee (Stock & other)	Per animal per day	Taxable	\$20.40	\$20.80	\$0.40	2.0%	Statutory

6. Schedule of Fees and Charges (continued)

Description of Fees and Charges	Unit of Measure	GST Status	2019/20 Fee Inc GST	2020/21 Fee Inc GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
			\$	\$	\$	%	
6.02 Animal Management (continued)							
Adoption Fee (Female Dogs)	Per animal	Taxable	\$433.00	\$441.50	\$8.50	2.0%	Non-statutory
Adoption Fee (Male Dogs)	Per animal	Taxable	\$323.00	\$329.00	\$6.00	1.9%	Non-statutory
Adoption Fee (Female Cats)	Per animal	Taxable	\$221.00	\$225.00	\$4.00	1.8%	Non-statutory
Adoption Fee (Male Cats)	Per animal	Taxable	\$161.00	\$164.00	\$3.00	1.9%	Non-statutory
Animal Trap Hire Bond	Per trap	Taxable	\$50.00	\$50.00	\$0.00	0.0%	Non-statutory
6.03 Airport							
Site Leases	Per site	Taxable	Market rate	Market rate	\$0.00	0.0%	Non-statutory
Licence fee	Per site	Taxable	\$275.00	\$275.00	\$0.00	0.0%	Non-statutory
6.04 Asset Management							
Wood collection fee – per m3	Per m3	Non -Taxable	\$21.50	\$21.90	\$0.40	1.9%	Non-statutory
Pensioner Concession Wood collection fee – per m3	Per m3	Non -Taxable	\$10.80	\$11.00	\$0.20	1.9%	Non-statutory
Consent for excavation works	Per permit	Non -Taxable	\$153.00	\$156.10	\$3.10	2.0%	Non-statutory
Vehicle crossing fee	Per permit	Non -Taxable	\$132.60	\$135.30	\$2.70	2.0%	Non-statutory
General road occupation	Per permit	Non -Taxable	\$96.90	\$98.80	\$1.90	2.0%	Non-statutory
Construction road occupation fee - First week	Per week	Non -Taxable	\$96.90	\$98.80	\$1.90	2.0%	Non-statutory
Construction road occupation fee - after one week	Per week	Non -Taxable	\$45.90	\$46.80	\$0.90	2.0%	Non-statutory
Storage road occupation fee -1 week	Per week	Non -Taxable	\$96.90	\$98.80	\$1.90	2.0%	Non-statutory
Storage road occupation fee - after one week	Per week	Non -Taxable	\$45.90	\$46.80	\$0.90	2.0%	Non-statutory
Tree Planting fee	Per permit	Taxable	\$163.20	\$166.50	\$3.30	2.0%	Non-statutory
Caravan/Motorhome storage	Per permit	Non -Taxable	\$132.60	\$135.30	\$2.70	2.0%	Non-statutory
Container storage	Per permit	Non -Taxable	\$132.60	\$135.30	\$2.70	2.0%	Non-statutory
6.05 Building							
Building Information Fee	Per statement	Non -Taxable	\$54.00	\$55.00	\$1.00	1.9%	Statutory
Stormwater legal point of discharge	Per permit	Non -Taxable	\$68.00	\$69.50	\$1.50	2.2%	Statutory
Report and Consent	Per report	Non -Taxable	\$68.00	\$69.50	\$1.50	2.2%	Statutory
Lodgement Fee	Per lodgement	Non -Taxable	\$41.00	\$42.00	\$1.00	2.4%	Statutory
Class 1 Dwelling (House) value \$0-\$150,000	Per permit	Taxable	\$1,782.00	\$1,818.00	\$36.00	2.0%	Statutory
Class 1 Dwelling (House) value \$150,001-\$200,000	Per permit	Taxable	\$1,947.00	\$1,986.00	\$39.00	2.0%	Statutory
Class 1 Dwelling (House) value \$200,001-\$300,000	Per permit	Taxable	\$2,134.00	\$2,177.00	\$43.00	2.0%	Statutory

6. Schedule of Fees and Charges (continued)

Description of Fees and Charges	Unit of Measure	GST Status	2019/20 Fee Inc GST	2020/21 Fee Inc GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
			\$	\$	\$	%	
6.05 Building (continued)							
Class 1 Dwelling (House) value \$300,001-\$400,000	Per permit	Taxable	\$2,805.00	\$2,861.00	\$56.00	2.0%	Statutory
Class 1 Dwelling (House) value \$400,001-\$500,000	Per permit	Taxable	\$3,542.00	\$3,613.00	\$71.00	2.0%	Statutory
Class 1 Dwelling (House) value \$500,000 +	Per permit	Taxable	POA	POA	\$0.00	0.0%	Statutory
Class 10A Buildings (Sheds) value \$0 - \$5,000	Per permit	Taxable	\$594.00	\$606.00	\$12.00	2.0%	Statutory
Class 10A Buildings (Sheds) value \$5,001 - \$10,000	Per permit	Taxable	\$704.00	\$718.00	\$14.00	2.0%	Statutory
Class 10A Buildings (Sheds) value \$10,001-\$20,000	Per permit	Taxable	\$825.00	\$842.00	\$17.00	2.1%	Statutory
Class 10A Buildings (Sheds) value \$20,001 +	Per permit	Taxable	\$946.00	\$965.00	\$19.00	2.0%	Statutory
Class 10B (Pools, fences) value \$0 - \$5,000	Per permit	Taxable	\$594.00	\$606.00	\$12.00	2.0%	Statutory
Class 10B (Pools, fences) value \$5,001 - \$10,000	Per permit	Taxable	\$704.00	\$718.00	\$14.00	2.0%	Statutory
Class 10B (Pools, fences) value \$10,001 +	Per permit	Taxable	\$825.00	\$842.00	\$17.00	2.1%	Statutory
Building Alterations Domestic value \$0 - \$5,000	Per permit	Taxable	\$594.00	\$606.00	\$12.00	2.0%	Statutory
Building Alterations Domestic value \$5,001 - \$10,000	Per permit	Taxable	\$704.00	\$718.00	\$14.00	2.0%	Statutory
Building Alterations Domestic value \$10,001 - \$30,000	Per permit	Taxable	\$946.00	\$965.00	\$19.00	2.0%	Statutory
Building Alterations Domestic value \$30,001 - \$50,000	Per permit	Taxable	\$1,232.00	\$1,257.00	\$25.00	2.0%	Statutory
Building Alterations Domestic value \$50,001 - \$80,000	Per permit	Taxable	\$1,562.00	\$1,593.00	\$31.00	2.0%	Statutory
Building Alterations Domestic value \$80,001 - \$100,000	Per permit	Taxable	\$1,782.00	\$1,818.00	\$36.00	2.0%	Statutory
Building Alterations Domestic value \$100,001 - \$200,000	Per permit	Taxable	\$1,917.00	\$1,955.00	\$38.00	2.0%	Statutory
All other buildings including Commercial value \$0 - \$500,000	Per permit	Taxable	\$1.13 per 1% of value of Building works	\$1.14 per 1% of value of Building works			Statutory
All other buildings including Commercial value \$500,001 +	Per permit	Taxable	POA	POA	\$0.00	0.0%	Statutory
Extension of existing Building Permit value Class 10 buildings 1st permit extension	Per permit	Taxable	\$517.00	\$527.00	\$10.00	1.9%	Statutory
Extension of existing Building Permit value Class 10 buildings Subsequent extension	Per permit	Taxable	POA	POA	\$0.00	0.0%	Statutory
Extension of existing Building Permit value Class 1-9 buildings 1st permit extension	Per permit	Taxable	\$517.00	\$527.00	\$10.00	1.9%	Statutory
Extension of existing Building Permit value Class 1-9 buildings Subsequent extension	Per permit	Taxable	POA	POA			Statutory
Redline report liquor licence	Per licence	Taxable	\$445.50	\$454.00	\$0.00	0.0%	Statutory
Building inspections	Per inspection	Taxable	\$224.40	\$230.00	\$5.60	2.5%	Statutory
Demolition minor	Per permit	Taxable	\$561.00	\$572.00	\$11.00	2.0%	Statutory
Demolition major	Per permit	Taxable	\$781.00	\$797.00	\$16.00	2.0%	Statutory
Illegal building work	Per permit	Taxable	1.5 times building permit fee	1.5 times building permit fee			Statutory

6. Schedule of Fees and Charges (continued)

Description of Fees and Charges	Unit of Measure	GST Status	2019/20 Fee Inc GST	2020/21 Fee Inc GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
			\$	\$	\$	%	
6.05 Building (continued)							
ESM report	Per report	Taxable	\$561.00	\$572.00	\$11.00	2.0%	Statutory
Title search	Per search	Taxable	\$56.10	\$57.00	\$0.90	1.6%	Non-statutory
Archive retrieval	Per retrieval	Taxable	\$82.50	\$84.00	\$1.50	1.8%	Non-statutory
Swimming pool or spa registration	Per pool or spa	Non -Taxable	#	\$31.80			Statutory
Swimming pool or spa registration - Information search fee	Per request	Non -Taxable	#	\$47.20			Statutory
Swimming pool or spa registration - Compliance Certificate Lodgement	Per certificate	Non -Taxable	#	\$20.40			Statutory
Swimming pool or spa registration - Certificate of Noncompliance Lodgement	Per certificate	Non -Taxable	#	\$385.10			Statutory
# New State government fee legislated from 1 January 2020							
6.06 Caravan Park Registrations							
Registration Application Fees less than 26 Sites	Per registration	Non -Taxable	\$245.65	\$250.75	\$5.10	2.1%	Statutory
Registration Application Fees between 26 and 50 Sites	Per registration	Non -Taxable	\$491.30	\$501.50	\$10.20	2.1%	Statutory
Registration Application Fees between 51 and 100 Sites	Per registration	Non -Taxable	\$982.60	\$1,003.00	\$20.40	2.1%	Statutory
Registration Application Fees between 101 and 150 Sites	Per registration	Non -Taxable	\$1,488.35	\$1,519.25	\$30.90	2.1%	Statutory
Registration Application Fees between 151 and 200 Sites	Per registration	Non -Taxable	\$1,979.65	\$2,020.75	\$41.10	2.1%	Statutory
Registration Application Fees between 201 and 250 Sites	Per registration	Non -Taxable	\$2,470.95	\$2,522.25	\$51.30	2.1%	Statutory
Registration Application Fees between 251 and 300 Sites	Per registration	Non -Taxable	\$2,962.25	\$3,023.75	\$61.50	2.1%	Statutory
Registration Application Fees between 301 and 350 Sites	Per registration	Non -Taxable	\$3,468.00	\$3,540.00	\$72.00	2.1%	Statutory
Registration Application Fees between 351 and 400 Sites	Per registration	Non -Taxable	\$3,959.30	\$4,041.50	\$82.20	2.1%	Statutory
Registration Application Fees between 401 and 450 Sites	Per registration	Non -Taxable	\$4,450.60	\$4,543.00	\$92.40	2.1%	Statutory
Registration Application Fees between 451 and 500 Sites	Per registration	Non -Taxable	\$4,941.90	\$5,044.50	\$102.60	2.1%	Statutory

6. Schedule of Fees and Charges (continued)

Description of Fees and Charges	Unit of Measure	GST Status	2019/20 Fee Inc GST	2020/21 Fee Inc GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
			\$	\$	\$	%	
6.07 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			Non-statutory
Supervision of construction	Per job	Taxable	2.5% of the total construction costs	2.5% of the total construction costs			Non-statutory
Water from Standpipes Maryborough, Dunolly and Bealiba	Per kilolitre	Non -Taxable	\$6.20	#			Non-statutory
Avdata Keys	Per key	Taxable	\$30.00	\$30.00	\$0.00	0.0%	Non-statutory
Private Works for Others # Service ceased 2019	Per job	Taxable	Costs plus 20% plus	Costs plus 20% plus			Non-statutory
6.08 Environmental Health							
Septic Tank application fee	Per permit	Non -Taxable	\$410.00	\$418.00	\$8.00	2.0%	Non-statutory
Alter Septic Tank fee	Per permit	Non -Taxable	\$300.00	\$306.00	\$6.00	2.0%	Non-statutory
Septic Tank amendment	Per permit	Non -Taxable	\$55.00	\$56.00	\$1.00	1.8%	Non-statutory
Septic Tank extension	Per permit	Non -Taxable	\$55.00	\$56.00	\$1.00	1.8%	Non-statutory
Additonal Site Inspection	Per inspection	Non -Taxable	\$200.00	\$204.00	\$4.00	2.0%	Non-statutory
Search Fee	Per search	Taxable	\$82.50	\$84.00	\$1.50	1.8%	Non-statutory
Immunisation - Influenza (industry)	Per immunisation	Non -Taxable	\$25.50	\$26.00	\$0.50	2.0%	Non-statutory
6.09 Finance							
Land Information Certificate	Per certificate	Non -Taxable	\$26.30	\$27.00	\$0.70	2.7%	Statutory

6. Schedule of Fees and Charges (continued)

Description of Fees and Charges	Unit of Measure	GST Status	2019/20 Fee Inc GST	2020/21 Fee Inc GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
			\$	\$	\$	%	
6.10 Food Premises							
Class 1	Per registration	Non -Taxable	\$355.00	\$362.00	\$7.00	2.0%	Non-statutory
Class 2 Fixed food premises	Per registration	Non -Taxable	\$310.00	\$316.00	\$6.00	1.9%	Non-statutory
Class 2 Community Group fixed food premises	Per registration	Non -Taxable	\$155.00	\$158.00	\$3.00	1.9%	Non-statutory
Class 2 Mobile Food Vehicle	Per registration	Non -Taxable	\$310.00	\$316.00	\$6.00	1.9%	Non-statutory
Class 2 Mobile Food Vehicle (Community Group)	Per registration	Non -Taxable	\$93.00	\$95.00	\$2.00	2.2%	Non-statutory
Class 2 Temporary Premise	Per registration	Non -Taxable	\$310.00	\$316.00	\$6.00	1.9%	Non-statutory
Class 2 Temporary Premise (Community Group)	Per registration	Non -Taxable	\$155.00	\$158.00	\$3.00	1.9%	Non-statutory
Class 2 Domestic Kitchen	Per registration	Non -Taxable	\$310.00	\$316.00	\$6.00	1.9%	Non-statutory
Class 2 Community Group (Registration of a food van or temporary premises associated with a fixed premises)	Per registration	Non -Taxable	\$310.00	\$232.00	-\$78.00	-25.2%	Non-statutory
Class 2 Registration of a food van or temporary premises associated with a fixed premises	Per registration	Non -Taxable	\$620.00	\$475.00	-\$145.00	-23.4%	Non-statutory
Class 3 Fixed food premises	Per registration	Non -Taxable	\$188.00	\$192.00	\$4.00	2.1%	Non-statutory
Class 3 Mobile Food Vehicle	Per registration	Non -Taxable	\$188.00	\$192.00	\$4.00	2.1%	Non-statutory
Class 3 Mobile Food Vehicle (Community Group)	Per registration	Non -Taxable	\$93.00	\$95.00	\$2.00	2.2%	Non-statutory
Class 3 Temporary Premises	Per registration	Non -Taxable	\$188.00	\$192.00	\$4.00	2.1%	Non-statutory
Class 3 Temporary Premises (Community Group)	Per registration	Non -Taxable	\$155.00	\$158.00	\$3.00	1.9%	Non-statutory
Class 3 Domestic Kitchen	Per registration	Non -Taxable	\$188.00	\$192.00	\$4.00	2.1%	Non-statutory
Class 3 Registration of a food van or temporary premises associated with a fixed premises #	Per registration	Non -Taxable	\$376.00	\$282.00	-\$94.00	-25.0%	Non-statutory
Class 3 Community Group (Registration of a food van or temporary premises associated with a fixed premises) #	Per registration	Non -Taxable	\$376.00	\$186.00	-\$190.00	-50.5%	Non-statutory
# Proprietors previously required to register twice (\$188 fee x 2). This has been challenged by the community as being unequitable.							
Class 4 Streatrader Notification	Per registration	Non -Taxable	\$0.00	\$0.00	\$0.00		Non-statutory
Class 3 fee	Per registration	Non -Taxable	\$188.00		-\$188.00	-100.0%	Non-statutory
Initial Registration fee for new business	Per registration	Non -Taxable	Renewal fee as per above + 50%. Fees applied on a pro-rata quarterly basis for new registrations	Renewal fee as per above + 50%. Fees applied on a pro-rata quarterly basis for new registrations			Non-statutory

6. Schedule of Fees and Charges (continued)

Description of Fees and Charges	Unit of Measure	GST Status	2019/20 Fee Inc GST	2020/21 Fee Inc GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
			\$	\$	\$	%	
6.10 Food Premises (continued)							
Transfer of proprietor fee	Per transfer	Non -Taxable	50% of applicable renewal fee as per the above. Plus inspection fee	50% of applicable renewal fee as per the above. Plus inspection fee			Non-statutory
Requested inspection fee	Per inspection	Taxable	50% of applicable renewal fee as per the above. Plus inspection fee	50% of applicable renewal fee as per the above. Plus inspection fee			Non-statutory
Reinspection fee as a result of noncompliance follow up inspection required	Per inspection	Non -Taxable	bove. Plus inspection fee	50% of applicable renewal fee as per the above. Plus inspection fee			Non-statutory
6.11 Freedom of Information							
Search fee per hour	Per hour	Non -Taxable	\$21.33	\$22.22	\$0.89	4.2%	Statutory
Search fee	Per search	Non -Taxable	\$28.40	\$29.62	\$1.22	4.3%	Statutory
6.12 Goldfields Family Centre							
Morning session	Per session	Non -Taxable	\$57.20	\$58.00	\$0.80	1.4%	Non-statutory
Afternoon session	Per session	Non -Taxable	\$54.10	\$54.90	\$0.80	1.5%	Non-statutory
Daily	Per day	Non -Taxable	\$108.20	\$109.80	\$1.60	1.5%	Non-statutory
Full time (5 days per week)	Per week	Non -Taxable	\$507.00	\$514.60	\$7.60	1.5%	Non-statutory
Morning session Holding Fee	Per session	Non -Taxable	\$28.60	\$29.00	\$0.40	1.4%	Non-statutory
Afternoon session Holding Fee	Per session	Non -Taxable	\$27.60	\$28.00	\$0.40	1.4%	Non-statutory
Daily Holding Fee	Per day	Non -Taxable	\$54.10	\$54.90	\$0.80	1.5%	Non-statutory
Full time (5 days per week) Holding fee	Per week	Non -Taxable	\$254.00	\$257.80	\$3.80	1.5%	Non-statutory

6. Schedule of Fees and Charges (continued)

Description of Fees and Charges	Unit of Measure	GST Status	2019/20 Fee Inc GST	2020/21 Fee Inc GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
			\$	\$	\$	%	
6.13 Health Registrations							
Skin Penetration fee	Per registration	Non -Taxable	\$150.00	\$153.00	\$3.00	2.0%	Non-statutory
Hairdressers fee	Per registration	Non -Taxable	\$150.00	\$76.50	-\$73.50	-49.0%	Non-statutory
Beauty Therapy	Per registration	Non -Taxable	\$150.00	\$153.00	\$3.00	2.0%	Non-statutory
Prescribed Accommodation fee	Per registration	Non -Taxable	\$195.00	\$199.00	\$4.00	2.1%	Non-statutory
Initial Registration fee Skin Penetration, Hairdressers or Beauty Therapy	Per registration	Non -Taxable	\$75.00	\$76.50	\$1.50	2.0%	Non-statutory
Initial Registration fee Prescribed Accommodation fee	Per registration	Non -Taxable	\$100.00	\$102.00	\$2.00	2.0%	Non-statutory
Transfer of proprietor fee Skin Penetration, Hairdressers or Beauty Therapy	Per transfer	Non -Taxable	\$75.00	\$76.50	\$1.50	2.0%	Non-statutory
Transfer of proprietor fee Prescribed Accommodation Fee	Per transfer	Non -Taxable	\$97.50	\$99.50	\$2.00	2.1%	Non-statutory
Requested inspection fee	Per inspection	Taxable	50% of annual renewal fee as per the above.	50% of annual renewal fee as per the above.			Non-statutory
Reinspection fee as a result of noncompliance follow up inspection required	Per inspection	Taxable	50% of annual renewal fee as per the above.	50% of annual renewal fee as per the above.			Non-statutory
Aquatic Facility Registration Category 1 (public aquatic facility) #	Per registration	Non -Taxable		\$350.00			Non-statutory
Aquatic Facility Registration Category 2 (residential apartment complex, hotel, motel or hostel) #	Per registration	Non -Taxable		\$200.00			Non-statutory
# New Fee. The Public Health and Wellbeing Regulations 2019 now require Councils to register aquatic facilities.							
6.14 Home Support Services							
Home care	Per hour	Non -Taxable	\$6.70	\$6.90	\$0.20	3.0%	Non-statutory
Respite	Per hour	Non -Taxable	\$3.50	\$3.50	\$0.00	0.0%	Non-statutory
Personal care	Per hour	Non -Taxable	\$3.50	\$3.60	\$0.10	2.9%	Non-statutory
Social support - group	Per hour	Non -Taxable	\$1.30	\$1.35	\$0.05	3.8%	Non-statutory
Social support - individual	Per hour	Non -Taxable	\$6.70	\$6.90	\$0.20	3.0%	Non-statutory
Home maintenance	Per hour	Non -Taxable	\$12.00	\$12.30	\$0.30	2.5%	Non-statutory
Home modifications	Per hour	Non -Taxable	\$12.00	\$12.30	\$0.30	2.5%	Non-statutory
Delivered meals	Per hour	Non -Taxable	\$10.00	\$10.20	\$0.20	2.0%	Non-statutory

6. Schedule of Fees and Charges (continued)

Description of Fees and Charges	Unit of Measure	GST Status	2019/20 Fee Inc GST	2020/21 Fee Inc GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
			\$	\$	\$	%	
6.15 Library Services							
Book Club Registration on Institution	Per registration	Taxable	\$150.00	\$153.00	\$3.00	2.0%	Non-statutory
Fines per day	Per book	Taxable	\$0.30	\$0.00	-\$0.30	-100.0%	Non-statutory
Lost Card	Per card	Taxable	\$2.20	\$2.20	\$0.00	0.0%	Non-statutory
Library Bags	Per bag	Taxable	\$3.10	\$3.20	\$0.10	3.2%	Non-statutory
Photocopy A4 B&W	Per page	Taxable	\$0.30	\$0.30	\$0.00	0.0%	Non-statutory
Photocopy A3 B&W	Per page	Taxable	\$0.60	\$0.60	\$0.00	0.0%	Non-statutory
Photocopy A4 Colour	Per page	Taxable	\$1.10	\$1.10	\$0.00	0.0%	Non-statutory
Photocopy A3 Colour	Per page	Taxable	\$2.10	\$2.10	\$0.00	0.0%	Non-statutory
Fax - sending	Per page	Taxable	\$1.60	\$1.60	\$0.00	0.0%	Non-statutory
Fax - receiving	Per page	Taxable	\$0.30	\$0.30	\$0.00	0.0%	Non-statutory
Processing fee - lost books	Per book	Taxable	\$6.20	\$6.30	\$0.10	1.6%	Non-statutory
Reservations/Inter-Library Loan	Per book	Taxable	\$2.60	\$2.70	\$0.10	3.8%	Non-statutory
Reservations/Inter-Library Loan - Tertiary	Per book	Taxable	\$19.40	\$19.80	\$0.40	2.1%	Non-statutory
6.16 Local Laws							
Parking fines	Per fine	Non -Taxable	\$46.00	\$47.00	\$1.00	2.2%	Non-statutory
Disabled Parking Permit	Per permit	Taxable	\$12.00	\$12.25	\$0.25	2.1%	Non-statutory
Advertising and Marketing Permit	Per permit	Taxable	\$51.00	\$52.00	\$1.00	2.0%	Non-statutory
Outside Dining Permit 2 Tables	Per permit	Taxable	\$56.00	\$57.00	\$1.00	1.8%	Non-statutory
Outside Dining Permit 3 Tables or more	Per permit	Taxable	\$112.00	\$114.00	\$2.00	1.8%	Non-statutory
Goods for display	Per permit	Taxable	\$56.00	\$57.00	\$1.00	1.8%	Non-statutory
Container/Camping Storage Permit	Per permit	Taxable	\$133.00	\$135.00	\$2.00	1.5%	Non-statutory
Itinerate Trade Permit	Per permit	Taxable	\$245.00	\$250.00	\$5.00	2.0%	Non-statutory

6. Schedule of Fees and Charges (continued)

Description of Fees and Charges	Unit of Measure	GST Status	2019/20 Fee Inc GST	2020/21 Fee Inc GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
			\$	\$	\$	%	
6.17 Planning							
Extension to Planning Permit – First extension	Per extension	Taxable	\$210.00	\$214.00	\$4.00	1.9%	Non-statutory
Extension to Planning Permit – Second extension	Per extension	Taxable	\$315.00	\$321.00	\$6.00	1.9%	Non-statutory
Extension to Planning Permit – Third extension	Per extension	Taxable	\$525.00	\$535.50	\$10.50	2.0%	Non-statutory
Secondary Consent	Per consent	Taxable	\$160.00	\$163.00	\$3.00	1.9%	Non-statutory
Written Planning Advice	Per report	Taxable	\$105.00	\$107.00	\$2.00	1.9%	Non-statutory
Request for copying of Planning Permit (Electronic Version)	Per copy	Taxable	\$55.00	\$56.00	\$1.00	1.8%	Non-statutory
Request for hard copy of Planning Permit or other documentation	Per copy	Taxable	\$105.00	\$107.00	\$2.00	1.9%	Non-statutory
Notice of Planning Application	Per notice	Taxable	\$51.00	\$52.00	\$1.00	2.0%	Non-statutory
Notice letters (only above 12 letters/notices)	Per letter	Taxable	\$2.10	\$2.15	\$0.05	2.4%	Non-statutory
Public notice in newspaper or Government Gazette	Per notice	Taxable	At cost	At cost			Non-statutory
Planning Panel Costs	Per panel	Taxable	At cost	At cost			Non-statutory
Request to Approve Development Plan	Per request	Taxable	\$420.00	\$428.00	\$8.00	1.9%	Non-statutory
Request to Approve Development Plan	Per request	Taxable	\$210.00	\$214.00	\$4.00	1.9%	Non-statutory
6.18 Sporting Grounds Casual Use/ Hire							
Frank Graham Oval - Casual	Per hour	Taxable	\$45.90	\$46.80	\$0.90	2.0%	Non-statutory
Princes Park Oval Casual Hire - training without lights	Per hour	Taxable	\$45.90	\$46.80	\$0.90	2.0%	Non-statutory
Princes Park Oval Casual Hire - training with lights	Per hour	Taxable	\$66.30	\$67.60	\$1.30	2.0%	Non-statutory
Princes Park Netball Court Casual Hire - training without lights	Per hour	Taxable	\$11.30	\$11.50	\$0.20	1.8%	Non-statutory
Princes Park Netball Court Casual Hire - training with lights	Per hour	Taxable	\$28.10	\$28.70	\$0.60	2.1%	Non-statutory
Jubilee Oval - Casual	Per hour	Taxable	\$45.90	\$46.80	\$0.90	2.0%	Non-statutory
Hedges Oval - Casual	Per hour	Taxable	\$45.90	\$46.80	\$0.90	2.0%	Non-statutory
Jack Pascoe Reserve - Casual	Per hour	Taxable	\$45.90	\$46.80	\$0.90	2.0%	Non-statutory
Soccer Fields - Casual	Per hour	Taxable	\$45.90	\$46.80	\$0.90	2.0%	Non-statutory
Personal Training Licence Application 1-10 participants	Per quarter	Taxable	\$94.90	\$96.80	\$1.90	2.0%	Non-statutory
Personal Training Licence Application 1-10 participants	Per annum	Taxable	\$367.20	\$374.50	\$7.30	2.0%	Non-statutory
Personal Training Licence Application 11-20 participants	Per annum	Taxable	\$131.60	\$134.20	\$2.60	2.0%	Non-statutory
Personal Training Licence Application 11-20 participants	Per quarter	Taxable	\$525.30	\$535.80	\$10.50	2.0%	Non-statutory

6. Schedule of Fees and Charges (continued)

Description of Fees and Charges	Unit of Measure	GST Status	2019/20 Fee Inc GST	2020/21 Fee Inc GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
			\$	\$	\$	%	
6.19 Tourism & Resource Centre							
Tourism Membership - Premium	Per membership	Taxable	\$625.00	\$637.50	\$12.50	2.0%	Non-statutory
Tourism Membership - Essential	Per membership	Taxable	\$315.00	\$321.30	\$6.30	2.0%	Non-statutory
Tourism Membership - Not-for-profit	Per membership	Taxable	\$160.00	\$163.20	\$3.20	2.0%	Non-statutory
Tourism Membership - Taste Member	Per membership	Taxable	\$130.00	\$132.60	\$2.60	2.0%	Non-statutory
Tourism Membership - Associations	Per membership	Taxable	\$520.00	\$530.40	\$10.40	2.0%	Non-statutory
Tourism Membership - Digital	Per membership	Taxable	\$80.00	\$81.60	\$1.60	2.0%	Non-statutory
Resource Centre Meeting Room/Foyer - Other users	Per hire	Taxable	\$32.00	\$32.60	\$0.60	1.9%	Non-statutory
Resource Centre Meeting Room/Foyer - Not-for-profit	Per hire	Taxable	\$11.50	\$11.70	\$0.20	1.7%	Non-statutory
Photocopy A4 B&W	Per page	Taxable	\$0.30	\$0.30	\$0.00	0.0%	Non-statutory
Photocopy A3 B&W	Per page	Taxable	\$0.60	\$0.60	\$0.00	0.0%	Non-statutory
Photocopy A4 Colour	Per page	Taxable	\$1.10	\$1.10	\$0.00	0.0%	Non-statutory
Photocopy A3 Colour	Per page	Taxable	\$2.10	\$2.10	\$0.00	0.0%	Non-statutory
Fax	Per page	Taxable	\$2.00	\$2.00	\$0.00	0.0%	Non-statutory
6.20 Venue Hire							
Community Hub – Community groups	Per hiring	Taxable	\$11.80	\$12.00	\$0.20	1.7%	Non-statutory
Community Hub – Other users	Per hiring	Taxable	\$32.70	\$33.40	\$0.70	2.1%	Non-statutory
Maryborough Town Hall* #	Per hiring	Taxable	\$367.20	\$374.50	\$7.30	2.0%	Non-statutory
Maryborough Town Hall Kitchen Only #	Per hiring	Taxable	\$51.00	\$52.00	\$1.00	2.0%	Non-statutory
Maryborough Lower Town Hall	Per hiring	Taxable	\$51.00	\$52.00	\$1.00	2.0%	Non-statutory
Maryborough Town Hall sound system hire *	Per hiring	Taxable	\$57.20	\$58.30	\$1.10	1.9%	Non-statutory
* Plus Bond \$300 # Plus Key Bond \$100							
6.21 Waste Services							
Kerbside collection							
Garbage collection – Standard bin	Per year	Non -Taxable	\$153.90	\$163.90	\$10.00	6.5%	Non-statutory
Garbage collection – Optional larger bin	Per year	Non -Taxable	\$263.30	\$280.40	\$17.10	6.5%	Non-statutory
Garbage collection – Multiple service (per bin)	Per year	Non -Taxable	\$153.90	\$163.90	\$10.00	6.5%	Non-statutory
Service establishment cost per new optional larger bin or multiple additional bin	Per year	Taxable	\$97.40	\$103.70	\$6.30	6.5%	Non-statutory
Recycling collection	Per year	Non -Taxable	\$137.70	\$146.70	\$9.00	6.5%	Non-statutory
Recycling collection – Multiple service (per bin)	Per year	Non -Taxable	\$137.70	\$146.70	\$9.00	6.5%	Non-statutory

6. Schedule of Fees and Charges (continued)

Description of Fees and Charges	Unit of Measure	GST Status	2019/20 Fee Inc GST	2020/21 Fee Inc GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
			\$	\$	\$	%	
6.21 Waste Services (continued)							
Kerbside collection (continued)							
Service establishment cost per new additional bin	Per service	Taxable	\$97.40	\$103.70	\$6.30	6.5%	Non-statutory
Waste Management fee	Per year	Non -Taxable	\$133.70	\$142.40	\$8.70	6.5%	Non-statutory
Green Waste collection	Per year	Non -Taxable	\$68.70	\$73.20	\$4.50	6.6%	Non-statutory
Transfer Station Gate Fees							
Waste Disposal	Per cubic metre	Taxable	\$41.00	\$41.80	\$0.80	2.0%	Non-statutory
Waste Disposal	Car boot load	Taxable	\$14.30	\$14.60	\$0.30	2.1%	Non-statutory
Waste Disposal	240 litre bin	Taxable	\$10.20	\$10.40	\$0.20	2.0%	Non-statutory
Green Waste Disposal	Per cubic metre	Taxable	\$41.00	\$41.80	\$0.80	2.0%	Non-statutory
Car Tyre Disposal	Per tyre	Taxable	\$8.20	\$8.40	\$0.20	2.4%	Non-statutory
Truck or Tractor Tyre Disposal - Per tyre	Per tyre	Taxable	\$37.90	\$38.70	\$0.80	2.1%	Non-statutory
Mattress Disposal	Per mattress	Taxable	\$26.60	\$27.10	\$0.50	1.9%	Non-statutory
Televisions - Each	Per television	Taxable	\$21.50	\$21.90	\$0.40	1.9%	Non-statutory
Building demolition waste (up to 3 tonne)	Per cubic metre	Taxable	\$41.00	\$41.80	\$0.80	2.0%	Non-statutory
Additional Waste Vouchers for Monthly Kerbside Hard waste Collection	Per voucher	Taxable	\$10.20	\$10.40	\$0.20	2.0%	Non-statutory
Recoverable Materials deposited at Transfer Station							
Sorted trailer and truck loads			\$0.00	\$0.00	\$0.00	0.0%	Non-statutory
Scrap steel			\$0.00	\$0.00	\$0.00	0.0%	Non-statutory
Hard waste			\$0.00	\$0.00	\$0.00	0.0%	Non-statutory
Gas bottles			\$0.00	\$0.00	\$0.00	0.0%	Non-statutory
Waste oil			\$0.00	\$0.00	\$0.00	0.0%	Non-statutory
Batteries			\$0.00	\$0.00	\$0.00	0.0%	Non-statutory
Drum muster drums			\$0.00	\$0.00	\$0.00	0.0%	Non-statutory
Fluorescent tubes			\$0.00	\$0.00	\$0.00	0.0%	Non-statutory
E-waste (excluding screens)			\$0.00	\$0.00	\$0.00	0.0%	Non-statutory
Mulch sales							
Loaded	Per cubic metre	Taxable	\$26.60	\$27.10	\$0.50	1.9%	Non-statutory
Self loaded	Per cubic metre	Taxable	\$5.60	\$5.70	\$0.10	1.8%	Non-statutory