A photograph of a golf course with a green overlay containing the title text. The background shows a lush green golf course with various trees, including a palm tree on the left and a large, dense tree in the center. Two people are walking on a path in the distance. The sky is bright, and the overall scene is bathed in warm, golden light, suggesting late afternoon or early morning. The green overlay is positioned in the lower-left quadrant of the image.

**Central Goldfields  
Shire Council  
Budget Report  
2026-2027**





## **Acknowledgement of Country**

We acknowledge and extend our appreciation for the Dja Dja Wurrung People, the Traditional Owners of the land that we are on.

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

We express our gratitude in the sharing of this land, our sorrow for the personal, spiritual and cultural costs of that sharing and our hope that we may walk forward together in harmony and in the spirit of healing.

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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 2020* and the *Local Government (Planning and Reporting) Regulations 2020*. While every effort has been made to ensure that the information contained in this document has been accurate and complies with relevant Victorian legislation, each Council remains responsible to ensure that the budget they prepare is compliant with all statutory requirements.

## Message from the Mayor and CEO

### Financial Environment

The 2026/27 Budget sees the first year of implementation of the newly adopted Council Financial Plan which aims to bring Council back to an underlying operating surplus over five years. The diagram below shows that Council needed to turn around the ongoing deficits and the new Financial Plan does this. The task however involves finding significant savings, making difficult decisions and reducing services.

Council operates in an ongoing rate capped environment which limits income well below the cost increases applied to the services being delivered. Low growth rates and exceptional cost increases related to the current oil and fuel supply issues also apply pressure to this year's Budget.

The local government sector is facing one of the most challenging financial periods in recent decades. After a decade of rate capping the gap between income and expenses has continued to increase.

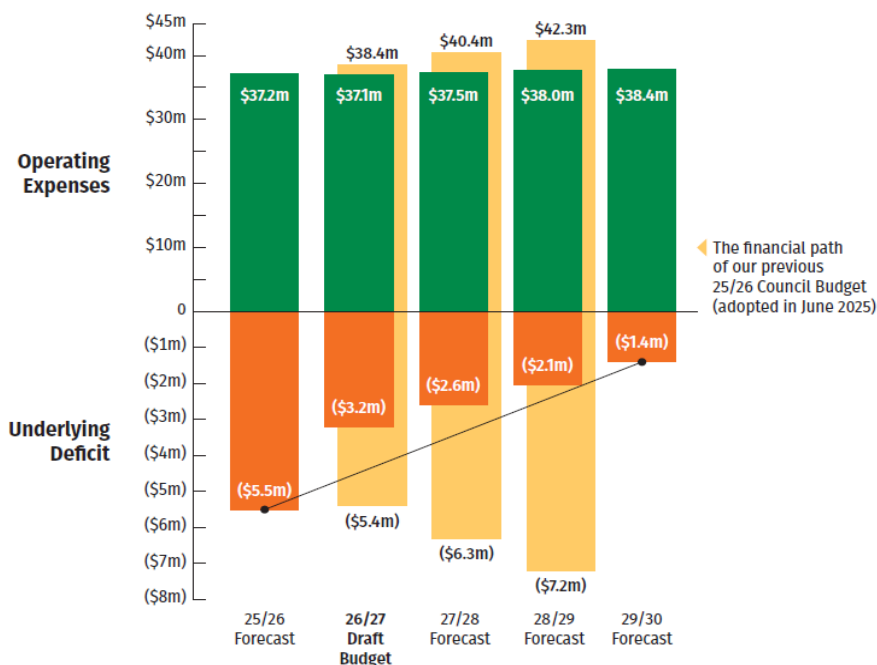
Insurance costs have risen 20% and materials and construction expenses continue to climb. State Government funding has not kept pace with the services we deliver on their behalf, such as school-crossing supervision, libraries and other services Council provides on behalf of Government. Several service cost centres listed in section 2 of the Budget have reduced income as a result of reduced or withdrawn operating grants from Government sources.

For us, as a small rural Council, these pressures have accumulated over time, as we have absorbed cost increases well beyond our control.

Council has resolved to "balance the books" to ensure we can maintain a sustainable cash position, remove our underlying deficit and maintain our assets.

We are being financially responsible in a challenging operating environment.

The scale of the challenge is big, and decisive action is required to return to an underlying surplus.



### Difficult decisions

The reality is that Council is unable to fund everything we would like to.

With the State Government's 2.75% cap on rate increases, we have aimed to avoid applying for a rate cap exemption. But keeping the rates at 2.75% means we cannot afford to do everything we have done in the past, and we appreciate this is a difficult adjustment for our community. In future years we may have to apply for rate cap variation.

To meet these challenges, Council has taken a disciplined approach to both capital and operational expenditure. As a result, the cash balance is expected to be around \$6.6 million at the end of 2025/26 and grow to \$12.3 million by 2029/30, supporting a much healthier financial position over time.

Consistent with the Financial Plan and Asset Plan, capital investment is focused almost entirely on maintaining our existing local assets and completing existing multi-year projects. Unless we receive untied government grants, we cannot build new infrastructure until we make sure our existing assets are properly maintained.

At the same time, we are improving our systems, embracing innovation, and finding new ways to operate more efficiently.

Proposed Budget initiatives to improve the Council's financial position include:

- Reducing labour costs
- Increasing operational efficiency.
- Selling surplus land
- A review of all services

Some of these measures will reduce the level of service to the community and will not be easy, but difficult decisions are necessary to restore financial sustainability and renew deteriorating assets.

**A targeted capital investment program**

An \$11.85 million capital works program with approximately 87% of this investment directed toward renewing and upgrading existing infrastructure.

Key initiatives in the coming year include major community infrastructure projects that continue our investment into renewal and upgrade of existing Council assets and services.

This includes:

- Maryborough Outdoor Pool stage two
- Deledio Recreation Reserve Pavilion upgrade

The 2026-27 Capital Works Program also delivers a strong pipeline of renewal and service improving projects, including:

- The annual road resealing and asphaltting program
- Investment in modern IT systems, including a new Asset Maintenance Management System to improve how we manage and maintain community assets
- Public convenience upgrades, including automatic toilet locks and BBQ sensors
- Renewing key roads across the municipality
- Aerodrome Regional Airport Program – Round 4

**Draft Budget community submissions**

Council received over 332 written submissions to the Draft Budget and two petitions. This sets a record for Budget submissions for our Council. Clearly the main concern was the proposal to close three transfer stations. Council has considered these concerns through the Draft Budget submission process and this final Budget has the operation of the Bealiba, Dunolly and Talbot transfer stations reintroduced. The second main area of concern was the removal of the Community Grants Program. Again, Council has considered this concern, and this final Budget has a reduced allocation of \$30,000 for Community Grants reintroduced. To compensate for some of these changes the waste fees and charges have been increased from 7 to 10% for the 2026/27 financial year.

**State Government advocacy**

We continue to advocate to the State Government for increased funding to deliver important projects that will stimulate growth.

Our 2026 Advocacy document lists 18 projects and initiatives that require State Government support to improve liveability, attract new residents, and encourage investment.

**Working together for a stronger future**

This final 2026/27 Budget reflects Council's initial commitment to returning to financial sustainability and improving our asset renewal program. The next 12 months will involve ongoing conversations about further changes in Council services and again we thank the community for their input into this year's Budget. It is pleasing to note that this Budget has turned Council's financial performance around and the targets of the newly adopted financial plan have largely been met.

**Cr Ben Green**

**Mayor**

**Peter Harriott**

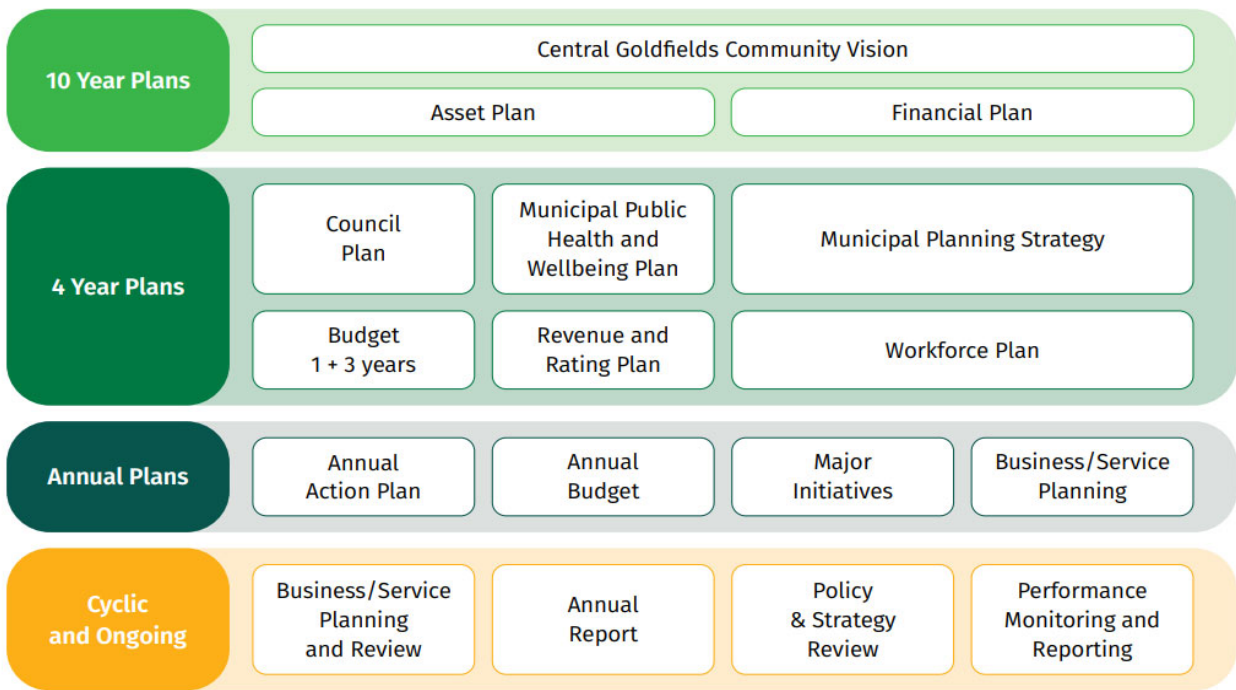
**Chief Executive Officer**

## 1. Link to the Integrated Strategic Planning and Reporting Framework

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

### 1.1 Legislative planning and accountability framework

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



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

#### 1.1.2 Key planning considerations

##### Service level planning

Councils are required to deliver certain statutory functions; however, many services are provided at Council's discretion and may evolve over time as community needs and expectations change. It is therefore important that Council maintains a structured approach to service planning and review to ensure services remain relevant, efficient, and deliver value for money. This includes engaging with the community, in line with adopted policies, to help inform priorities and balance service delivery with other key responsibilities such as asset maintenance and capital investment.

## 1.2 Our purpose

### Our Vision

*To be an engaged, flourishing, lively and inclusive community.*

### Our mission

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

### Our values

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

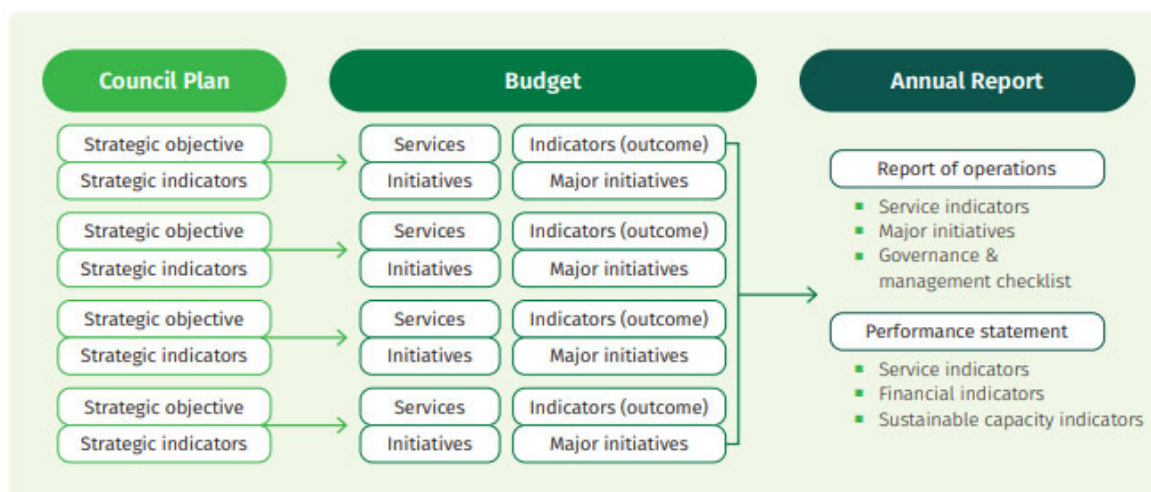
## 1.3 Strategic objectives

*Council adopted the 2025 - 2029 Council Plan, incorporating the Municipal Public Health and Wellbeing Plan, in October 2025. As part of the Council Plan process, six strategic themes were set out as detailed below.*

Strategic Objective	Description
1 Economic growth and prosperity	Grow local jobs, skills and career opportunities. Boost tourism and celebrate regional identity. Facilitate inclusive, affordable and sustainable population growth.
2 Healthy, connected and safe communities	Support children, families and young people to thrive by investing in the early years, parenting support, and equitable access to health and wellbeing services. Promote and support positive health outcomes for residents in all stages of life. Foster social connection, inclusion and pride in community identity.
3 Informed and engaged community	Ensure the community is well-informed, actively engaged and empowered to participate in local decision-making. Strengthen community engagement and belonging through Shire-wide participation. Provide our community with clear, transparent and targeted communication and engagement opportunities that are bottom up, planned and accessible.
4 Infrastructure that supports growth and liveability	Provide and maintain inclusive, accessible, culturally safe and sustainable community infrastructure that supports wellbeing at every life stage. Strengthen liveability and transport across townships through sustainable infrastructure and improved connectivity. Preserve and promote heritage, culture and identity.
5 Resilient and sustainable community	Build local resilience to climate change, health and economic disruptions and emergency events. Enhance environmental sustainability and greening of townships. Support sustainable food and resource systems.
6 Sound leadership and financial management	Embed good governance in all aspects of the organisation to create the fundamentals of fair, open and equitable decision making. Ensure organisation's long-term financial viability. Lead with integrity, accountability and transparency within the 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 2026/27 year and how these will contribute to achieving the strategic objectives outlined in the Council Plan. It also describes several initiatives and service performance outcome indicators for key areas of Council's operations. Council is required by legislation to identify major initiatives, initiatives and service performance outcome indicators in the Budget and report against them in their Annual Report to support transparency and accountability. The relationship between these accountability requirements in the Council Plan, the Budget and the Annual Report is shown below.



### 2.1 Economic Growth and Prosperity

#### Services

Service area	Description of services provided		2024/25	2025/26	2026/27
			Actual \$'000	Forecast \$'000	Budget \$'000
Arts and Culture	Council delivers arts and culture through the Central Goldfields Art Gallery, located in Maryborough. The Gallery features a diverse and dynamic program of regularly changing exhibitions, including works from the permanent collection, curated shows and touring exhibitions. In addition, it provides a range of educational and public programs that promote engagement in arts and culture.	<i>Inc</i>	25	11	4
		<i>Exp</i>	332	292	301
		<i>Surplus / (deficit)</i>	(307)	(281)	(296)
Tourism, Economy and Culture	Provide coordinated economic development, tourism and events services that leverage the Shire's competitive strengths to drive local economic growth and employment opportunities. This includes attracting and supporting events that contribute to the visitor economy and community outcomes, delivering key civic events, promoting the region as a visitor destination, and providing visitor services. The role also focuses on strengthening the local tourism industry through partnerships and delivering strategic initiatives aligned with local and regional priorities to support sustainable growth.	<i>Inc</i>	159	219	82
		<i>Exp</i>	910	879	905
		<i>Surplus/ (deficit)</i>	(751)	(660)	(822)

Service area	Description of services provided		2024/25	2025/26	2026/27
			Actual	Forecast	Budget
			\$'000	\$'000	\$'000
Energy Breakthrough	Energy Breakthrough is Council's largest annual event and is delivered in partnership with Country Education Partnership. The five-day event attracts approximately 15,000 visitors and contributes more than \$3.8 million to the local economy. The program supports participation from around 3,500 students from local, regional, state and interstate schools and promotes innovation, sustainability and STEM learning through human-powered vehicle design, engineering and competition.	<i>Inc</i>	370	543	511
		<i>Exp</i>	596	673	648
		<i>Surplus/ (deficit)</i>	(226)	(130)	(137)
Strategic Planning	Provides strategic land use planning to evaluate and guide future land uses, manage land use change and support sustainable population and economic growth.	<i>Inc</i>	160	215	-
		<i>Exp</i>	218	315	312
		<i>Surplus/ (deficit)</i>	(58)	(100)	(312)
VicRoads Agency	Provides a range of VicRoads customer services on behalf of VicRoads, from the Nolan Street building.	<i>Inc</i>	264	186	216
		<i>Exp</i>	219	253	216
		<i>Surplus/ (deficit)</i>	45	(67)	-

### Initiatives

- 1) VicRoads agency service continue into 2026/27
- 2) Maryborough Heritage Study Amendment
- 3) Continuation of the Maryborough, Carisbrook, Flagstaff Land Use Planning Framework
- 4) Maryborough Flood Study Amendment

## 2.2 Healthy, Connected and Safe Communities

### Services

Service area	Description of services provided		2024/25	2025/26	2026/27
			Actual	Forecast	Budget
			\$'000	\$'000	\$'000
Children and Family Services - comprising Childcare, Kindergartens, Children and Families Program and Immunisation	Provides 100 place integrated Long Day Care and Kindergarten. Immunisation provides a range of vaccination options that are convenient and offer Immunisation options for residents of our shire most at risk of vaccine-preventable disease.	<i>Inc</i>	3,103	3,922	3,943
		<i>Exp</i>	3,297	3,815	3,827
		<i>Surplus / (deficit)</i>	(194)	107	116
Maternal and Child Health Services	Provides universal access to Maternal Child Health services and enhanced support for families including 10 key age and stage visits from birth to 3.5 years.	<i>Inc</i>	415	339	355
		<i>Exp</i>	694	619	712
		<i>Surplus / (deficit)</i>	(278)	(280)	(357)

### Service Performance Outcome Indicators

Service	Indicator	2024/25	2025/26	2026/27
		Actual	Forecast	Budget
Maternal and Child Health	Participation	92.54%	93.00%	93.00%

### Service Performance Outcome Indicators

Service	Indicator	Performance Measure	Computation
Maternal and Child Health	Participation	Participation in the MCH service. (Percentage of children enrolled who participate in the MCH service)	$\frac{\text{Number of children who attend the MCH service at least once (in the financial year)}}{\text{Number of children enrolled in the MCH service}} \times 100$

## 2.3 Informed and Engaged Community

### Services

Service area	Description of services provided		2024/25	2025/26	2026/27
			Actual \$'000	Forecast \$'000	Budget \$'000
Library Services	Maryborough Regional Library delivers public library services across Maryborough and Dunolly, with outreach services to Talbot and housebound residents. The service provides access to physical and digital collections, early years literacy programs, digital literacy programs, community programming, outreach services, and local history preservation.	<i>Inc</i>	177	192	171
		<i>Exp</i>	633	614	569
		<i>Surplus / (deficit)</i>	(457)	(423)	(398)
Community Development	Partnering with individuals, community groups, Traditional Owners, government agencies and regional organisations to identify community priorities, build local capacity, support children and young people, and deliver grant-funded programs that improve health, safety, resilience and social connection across the Shire.	<i>Inc</i>	286	222	6
		<i>Exp</i>	712	518	368
		<i>Surplus / (deficit)</i>	(427)	(296)	(362)
Youth Services	Provides activities and programs through FReeZA and Engage! to enhance confidence, support safety, improve mental health, well being and build resilience.	<i>Inc</i>	94	100	86
		<i>Exp</i>	74	52	86
		<i>Surplus / (deficit)</i>	20	48	-
Communications	The purpose of Council's Community Engagement Team is to provide our community with clear, transparent and targeted communications and engagement opportunities that are bottom up, planned and accessible to all community members.	<i>Inc</i>	-	-	-
		<i>Exp</i>	492	562	484
		<i>Surplus/ (deficit)</i>	(492)	(562)	(484)
Customer Service	Provides a full range of Customer Services functions face to face customers and via phone with a high focus on the customer's needs as the first point of contact.	<i>Inc</i>	-	-	-
		<i>Exp</i>	273	325	342
		<i>Surplus/ (deficit)</i>	(273)	(325)	(342)

### Initiatives

- Continued focus on Community Development through programs delivered by the Community Partnerships team
- Supporting the Shire's Youth and Young People through delivery of various projects

### Service Performance Outcome Indicators

Service	Indicator	2024/25	2025/26	2026/27
		Actual	Forecast	Budget
Libraries	Participation	9.50%	19.47%	19.80%

### Service Performance Outcome Indicators

Service	Indicator	Performance Measure	Computation
Libraries	Participation	Library membership (Percentage of the population that are registered library members)	[Number of registered library members / Population] x100

## 2.4 Infrastructure That Supports Growth And Liveability

### Services

Service area	Description of services provided		2024/25	2025/26	2026/27
			Actual	Forecast	Budget
			\$'000	\$'000	\$'000
Facilities Management	Provides recreation facilities and services which includes the provision of the Maryborough Sport and Leisure Centre, outdoor swimming pools, strategic support to sporting clubs and users, support for active sporting facilities and open space.	<i>Inc</i>	217	227	123
		<i>Exp</i>	1,055	1,046	1,203
		<i>Surplus/ (deficit)</i>	(838)	(819)	(1,080)
Asset Management	Provides data collection, analysis and planning for the maintenance and renewal of all Council owned and managed infrastructure and assets. This is all facets of Infrastructure and Operations management of Council Assets including any external consultants such as valuers, inspections and condition assessments.	<i>Inc</i>	98	252	149
		<i>Exp</i>	1,916	1,895	2,070
		<i>Surplus/ (deficit)</i>	(1,818)	(1,643)	(1,920)
Building Maintenance	Undertakes maintenance works on Council owned and managed buildings, and other built structures such as rotundas, BBQ shelters, pedestrian underpasses, and playgrounds.	<i>Inc</i>	7	6	5
		<i>Exp</i>	328	318	320
		<i>Surplus/ (deficit)</i>	(321)	(312)	(315)
Depot	Provides facilities and workshops to support the activities of Council's outdoor operations.	<i>Inc</i>	56	26	31
		<i>Exp</i>	100	97	120
		<i>Surplus/ (deficit)</i>	(44)	(71)	(89)
Drainage	This service maintains and renews the drainage systems and networks throughout the Shire, and also ensures compliance to the required standards for new land developments.	<i>Inc</i>	-	-	-
		<i>Exp</i>	58	51	71
		<i>Surplus/ (deficit)</i>	(58)	(51)	(71)
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, and drains.	<i>Inc</i>	2	71	37
		<i>Exp</i>	39	44	58
		<i>Surplus/ (deficit)</i>	(37)	27	(21)
Roads Maintenance	Provides the maintenance, construction and reconstruction of Council's transport associated infrastructure assets.	<i>Inc</i>	8	28	1
		<i>Exp</i>	2,532	1,792	2,047
		<i>Surplus/ (deficit)</i>	(2,525)	(1,764)	(2,046)
Parks and Gardens	Provides park, gardens and oval maintenance and improvements to provide an attractive public open space and recreational environment for our community.	<i>Inc</i>	-	-	-
		<i>Exp</i>	1,352	1,142	1,262
		<i>Surplus/ (deficit)</i>	(1,352)	(1,142)	(1,262)
Plant	*Council provides and maintains vehicles and equipment to support day-to-day services. The negative amount of \$609 shown here is due to accounting for depreciation, which is shown separately on page 16 and balances this amount.	<i>Inc</i>	-	-	-
		<i>Exp</i>	(820)	(791)	(609)*
		<i>Surplus/ (deficit)</i>	820	791	(609)
Public Amenities	Provides cleaning and servicing to public amenity blocks.	<i>Inc</i>	-	-	-
		<i>Exp</i>	538	515	565
		<i>Surplus/ (deficit)</i>	(538)	(515)	(565)

## Initiatives

- 1) Deliver Maryborough Outdoor Pool Reconstruction Stage 2
- 2) Road Renewal program including Roads to Recovery and Transport Accident Commission funding
- 3) JH Hedges Memorial Oval Netball Court and Lighting Upgrade
- 4) Princes Park Female Friendly Facility Upgrades
- 5) Deledio Reserve Pavilion Upgrade

## Service Performance Outcome Indicators

Service	Indicator	2024/25 Actual	2025/26 Forecast	2026/27 Budget
Roads	Condition	99.11%	99.00%	99.00%

## Service Performance Outcome Indicators

Service	Indicator	Performance Measure	Computation
Roads	Condition	Sealed local roads below the intervention level (percentage of sealed local roads that are below the renewal intervention level set by Council and not requiring renewal)	[Number of kilometres of sealed local roads below the renewal intervention level set by Council / Kilometres of sealed local roads] x100

## 2.5 Resilient and Sustainable Community

### Services

Service area	Description of services provided		2024/25 Actual \$'000	2025/26 Forecast \$'000	2026/27 Budget \$'000
Emergency Management	Ensures compliance and effective delivery of obligations under the Local Government Act, Emergency Management Act, and state plans and policies. Delivery of the Municipal Emergency Resources Program (MERP).	<i>Inc</i>	307	888	60
		<i>Exp</i>	205	144	139
		<i>Surplus / (deficit)</i>	103	744	(79)
Compliance	Provides a range of compliance services including animal and pound management, municipal fire prevention and school crossing supervision.	<i>Inc</i>	63	65	68
		<i>Exp</i>	487	574	453
		<i>Surplus / (deficit)</i>	(424)	(509)	(385)
Environmental Health and Sustainability	Provides a range of environmental health and public health services, education and the enforcement of relevant state legislation.  Sustainability including Climate Action Plan and community consultation.	<i>Inc</i>	94	139	72
		<i>Exp</i>	266	298	249
		<i>Surplus / (deficit)</i>	(172)	(159)	(177)
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, general amenity and general parking enforcement.	<i>Inc</i>	238	190	224
		<i>Exp</i>	289	255	333
		<i>Surplus / (deficit)</i>	(51)	(66)	(109)
Building Services	Provide building control services to administer and enforce the Building Act and building regulations.	<i>Inc</i>	84	90	83
		<i>Exp</i>	253	276	265
		<i>Surplus/ (deficit)</i>	(169)	(186)	(182)

Service area	Description of services provided		2024/25	2025/26	2026/27
			Actual \$'000	Forecast \$'000	Budget \$'000
Statutory Planning	Provides the full range of statutory planning services and administration of the Planning and Environment Act as it applies to all public and private land within the Shire.	<i>Inc</i>	221	218	180
		<i>Exp</i>	822	786	1,070
		<i>Surplus/ (deficit)</i>	(600)	(568)	(890)
Waste Management	Provides all waste management, policy development and education services from kerbside bin collection, transfer station management and management of closed land fill sites.	<i>Inc</i>	417	335	446
		<i>Exp</i>	3,363	3,440	4,522
		<i>Surplus/ (deficit)</i>	(2,946)	(3,105)	(4,076)

### Initiatives

- 1) Review of Kerbside Collection service to align with State Government requirements.
- 2) Continue to support the community following the October 2022 floods through leadership including the Community Recovery Officer
- 3) Statutory Planning information digitisation
- 4) Maryborough Dog Park continue into 2026/27

### Service Performance Outcome Indicators

Service	Indicator	2024/25	2025/26	2026/27
		Actual	Forecast	Budget
Aquatic Facilities	Utilisation	5.17%	6.00%	6.00%
Animal Management	Health and Safety	0%	0%	0%
Food Safety	Health and Safety	100%	100%	100%
Statutory Planning	Decision making	71.67%	75%	75%
Waste Management	Waste Diversion	42.22%	55.00%	55.00%

### Service Performance Outcome Indicators

Service	Indicator	Performance Measure	Computation
Aquatic Facilities	Utilisation	Utilisation of aquatic facilities. (Number of visits to aquatic facilities per head of population)	Number of visits to aquatic facilities / Population
Animal Management	Health and safety	Animal management prosecutions. (Percentage of animal management prosecutions which are successful)	Number of successful animal management prosecutions / Total number of animal management prosecutions
Food safety	Health and safety	Critical and major non-compliance outcome notifications. (Percentage of critical and major non-compliance outcome notifications that are followed up by Council)	[Number of critical non-compliance outcome notifications and major non-compliance outcome notifications about a food premises followed up / Number of critical non-compliance outcome notifications and major non-compliance outcome notifications about food premises] x100
Statutory Planning	Decision making	Planning applications decided within the relevant required time (percentage of regular and VicSmart planning application decisions made within the relevant required time)	[Number of planning application decisions made within 60 days for regular permits and 10 days for VicSmart permits / Number of planning application decisions made] x100
Waste management	Waste diversion	Kerbside collection waste diverted from landfill. (Percentage of recyclables and green organics collected from kerbside bins that is diverted from landfill)	[Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins] x100

## 2.6 Sound Leadership and Financial Management

### Services

Service area	Description of services provided		2024/25	2025/26	2026/27
			Actual	Forecast	Budget
			\$'000	\$'000	\$'000
Governance and Risks	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.	<i>Inc</i>	202	88	49
		<i>Exp</i>	1,918	1,695	1,760
		<i>Surplus/ (deficit)</i>	(1,715)	(1,607)	(1,711)
Shire Management	Provides strategic leadership to the organisation, implementation of Council decisions and representation and advocacy on key issues and projects for the Shire.	<i>Inc</i>	-	-	-
		<i>Exp</i>	1,392	1,315	1,432
		<i>Surplus/ (deficit)</i>	(1,392)	(1,315)	(1,432)
Finance Services	The department delivers integrated financial and corporate services, including financial planning, reporting, cashflow, treasury, payroll, and asset financial management, alongside the administration of rates and compliance with regulatory requirements.	<i>Inc</i>	991	873	624
		<i>Exp</i>	1,576	1,932	(340)*
		<i>Surplus/ (deficit)</i>	(585)	(1,059)	964
	<p>*Expenses are shown as negative figures, reflecting planned savings. These savings are currently held within Finance rather than allocated across individual service areas, as a range of factors must be considered first, including enterprise bargaining agreements, individual employment contracts, grant-funded roles, and the outcomes of detailed service reviews.</p>				
People & Culture	The People and Culture team through collaboration and partnerships focus on creating a positive workplace where employees feel safe, supported, can reach their full potential, are actively engaged and inspired by their employment experience and the work that they do. We achieve this by providing authoritative advice on people matters to ensure good governance and realization of a skilled and diverse workforce.	<i>Inc</i>	21	1	-
		<i>Exp</i>	1,118	945	945
		<i>Surplus/ (deficit)</i>	(1,097)	(944)	(945)
Information Management	Provides lifecycle management of all information held by Council.	<i>Inc</i>	-	-	-
		<i>Exp</i>	211	205	172
		<i>Surplus/ (deficit)</i>	(211)	(205)	(172)
Information Technology	Provides the information communication technology platform that enables the organisation to interact electronically with all of its customers.	<i>Inc</i>	-	-	-
		<i>Exp</i>	1,275	1,321	1,418
		<i>Surplus/ (deficit)</i>	(1,275)	(1,321)	(1,418)

Service area	Description of services provided		2024/25	2025/26	2026/27
			Actual \$'000	Forecast \$'000	Budget \$'000
Grants Commission	Financial Assistance Grants distributed by the Victoria Grants Commission.	<i>Inc</i>	8,142	2,812	5,752
		<i>Exp</i>	-	-	-
		<i>Surplus/ (deficit)</i>	8,142	2,812	5,752

#### Service Performance Outcome Indicators

Service	Indicator	2024/25	2025/26	2026/27
		Actual	Forecast	Budget
Governance	Satisfaction	48%	46%	50%

#### Service Performance Outcome Indicators

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

#### Initiatives

- 1) Cyber Security Strategy

#### 2.7 Reconciliation with budgeted operating result

	Surplus/ (Deficit)	Expenditure	Income / Revenue
	\$'000	\$'000	\$'000
Economic growth and prosperity	(1,568)	2,381	813
Healthy, connected and safe communities	(241)	4,540	4,299
Informed and engaged community	(1,586)	1,848	262
Infrastructure that supports growth and liveability	(6,759)	7,105	346
Resilient and sustainable community	(5,898)	7,031	1,133
Sound leadership and financial management	1,038	5,387	6,425
<b>Total</b>	<b>(15,013)</b>	<b>28,291</b>	<b>13,278</b>
<b>Expenses added in:</b>			
Depreciation	8,628		
Finance costs	220		
Others	(200)		
<b>Surplus/(Deficit) before funding sources</b>	<b>(23,662)</b>		
<b>Funding sources added in:</b>			
Rates and charges revenue	14,860		
Waste charge revenue	5,578		
Capital Grants	5,299		
<b>Total funding sources</b>	<b>25,737</b>		
<b>Operating surplus/(deficit) for the year</b>	<b>2,076</b>		

### 3. Financial Statements

This section presents information in regard to the Financial Statements and Statement of Human Resources. The budget information for the year 2026/27 has been supplemented with projections to 2029/30.

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

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

## Comprehensive Income Statement

For the four years ending 30 June 2030

	Notes	Forecast	Budget	Projections		
		2025/26	2026/27	2027/28	2028/29	2029/30
		\$'000	\$'000	\$'000	\$'000	\$'000
<b>Income / Revenue</b>						
Rates and charges	4.1.1	19,640	<b>20,438</b>	21,051	21,683	22,333
Statutory fees and fines	4.1.2	532	<b>571</b>	588	606	624
User fees	4.1.3	1,388	<b>1,838</b>	1,894	1,950	2,009
Grants - operating	4.1.4	8,831	<b>9,852</b>	10,147	10,452	10,765
Grants - capital	4.1.4	4,994	<b>5,299</b>	2,857	1,957	2,000
Contributions - monetary	4.1.5	498	<b>135</b>	139	143	147
Net gain (or loss) on disposal of property, infrastructure, plant and equipment		-	<b>200</b>	200	200	200
Other income	4.1.6	838	<b>883</b>	909	936	965
<b>Total income / revenue</b>		<b>36,721</b>	<b>39,215</b>	<b>37,785</b>	<b>37,926</b>	<b>39,043</b>
<b>Expenses</b>						
Employee costs	4.1.7	16,731	<b>15,846</b>	16,321	16,811	17,315
Materials and services	4.1.8	11,012	<b>11,957</b>	11,478	11,017	10,422
Depreciation	4.1.9	8,864	<b>8,580</b>	9,009	9,460	9,933
Depreciation - right of use assets	4.1.10	52	<b>49</b>	49	49	49
Provision for bad debts		1	<b>2</b>	2	2	2
Borrowing costs		114	<b>218</b>	173	178	183
Other expenses**	4.1.11	402	<b>487</b>	501	516	532
<b>Total expenses</b>		<b>37,177</b>	<b>37,139</b>	<b>37,534</b>	<b>38,033</b>	<b>38,436</b>
<b>Surplus/(deficit) for the year</b>		<b>(455)</b>	<b>2,076</b>	<b>251</b>	<b>(107)</b>	<b>607</b>
<b>Underlying Surplus/(deficit) for the year*</b>		<b>(5,449)</b>	<b>(3,223)</b>	<b>(2,606)</b>	<b>(2,064)</b>	<b>(1,393)</b>
<b>Other comprehensive income</b>						
<b>Items that will not be reclassified to surplus or deficit in future periods</b>						
Net asset revaluation gain /(loss)		22,891	<b>24,190</b>	25,376	26,641	28,012
<b>Total other comprehensive income</b>		<b>22,891</b>	<b>24,190</b>	<b>25,376</b>	<b>26,641</b>	<b>28,012</b>
<b>Total comprehensive result</b>		<b>22,436</b>	<b>26,266</b>	<b>25,627</b>	<b>26,534</b>	<b>28,619</b>

\*The Underlying Surplus/(Deficit) shows how sustainably Council can fund everyday services using its regular income.

\*\*Other Expenses primarily relate to statutory auditor fees and Councillor allowances and expenses.

## Balance Sheet

For the four years ending 30 June 2030

	Notes	Forecast	Budget	Projections		
		2025/26	2026/27	2027/28	2028/29	2029/30
		\$'000	\$'000	\$'000	\$'000	\$'000
<b>Assets</b>						
<b>Current assets</b>						
Cash and cash equivalents		6,629	<b>6,286</b>	9,236	11,011	12,322
Trade and other receivables		3,383	<b>3,485</b>	3,589	3,697	3,808
Other financial assets		450	<b>464</b>	477	436	431
Inventories		23	<b>23</b>	24	24	25
Prepayments		136	<b>140</b>	144	149	153
Other assets		18	<b>18</b>	19	19	20
<b>Total current assets</b>	4.2.1	<b>10,640</b>	<b>10,416</b>	<b>13,489</b>	<b>15,336</b>	<b>16,759</b>
<b>Non-current assets</b>						
Property, infrastructure, plant & equipment		457,818	<b>483,795</b>	507,519	532,822	560,237
Right-of-use assets	4.2.4	285	<b>225</b>	175	125	75
<b>Total non-current assets</b>	4.2.1	<b>458,103</b>	<b>484,020</b>	<b>507,694</b>	<b>532,947</b>	<b>560,312</b>
<b>Total assets</b>		<b>468,743</b>	<b>494,436</b>	<b>521,183</b>	<b>548,283</b>	<b>577,071</b>
<b>Liabilities</b>						
<b>Current liabilities</b>						
Trade and other payables		8,716	<b>8,977</b>	9,247	9,524	9,810
Trust funds and deposits		803	<b>827</b>	852	877	904
Provisions		1,266	<b>1,304</b>	1,343	1,383	1,425
Lease liabilities	4.2.4	60	<b>60</b>	61	61	35
<b>Total current liabilities</b>	4.2.2	<b>10,845</b>	<b>11,168</b>	<b>11,503</b>	<b>11,846</b>	<b>12,173</b>
<b>Non-current liabilities</b>						
Provisions		2,223	<b>2,290</b>	2,358	2,429	2,502
Interest-bearing liabilities	4.2.3	1,989	<b>2,239</b>	3,339	3,089	2,839
Lease liabilities	4.2.4	225	<b>173</b>	112	51	-
<b>Total non-current liabilities</b>	4.2.2	<b>4,437</b>	<b>4,702</b>	<b>5,809</b>	<b>5,569</b>	<b>5,341</b>
<b>Total liabilities</b>		<b>15,282</b>	<b>15,870</b>	<b>17,312</b>	<b>17,415</b>	<b>17,514</b>
<b>Net assets</b>		<b>453,461</b>	<b>478,566</b>	<b>503,871</b>	<b>530,868</b>	<b>559,557</b>
<b>Equity</b>						
Accumulated surplus		127,871	<b>129,947</b>	130,198	130,091	130,698
Reserves		325,590	<b>348,619</b>	373,674	400,777	428,859
<b>Total equity</b>		<b>453,461</b>	<b>478,566</b>	<b>503,871</b>	<b>530,868</b>	<b>559,557</b>

## Statement of Changes in Equity

For the four years ending 30 June 2030

	Notes	Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
<b>2026 Forecast</b>					
Balance at beginning of the financial year		430,516	128,323	300,708	1,485
Surplus/(deficit) for the year		(455)	(455)	-	-
Net asset revaluation gain/(loss)		22,891	-	22,891	-
Transfers to other reserves		509	-	-	509
Transfers from other reserves		-	-	-	-
<b>Balance at end of the financial year</b>		<b>453,461</b>	<b>127,868</b>	<b>323,599</b>	<b>1,994</b>
<b>2027 Budget</b>					
Balance at beginning of the financial year		453,461	127,868	323,599	1,994
Surplus/(deficit) for the year		2,076	2,076	-	-
Net asset revaluation gain/(loss)		24,190	-	24,190	-
Transfers to other reserves		512	-	-	512
Transfers from other reserves		(1,673)	-	-	(1,673)
<b>Balance at end of the financial year</b>	4.3.2	<b>478,566</b>	<b>129,944</b>	<b>347,789</b>	<b>833</b>
<b>2028</b>					
Balance at beginning of the financial year		478,566	129,944	347,789	833
Surplus/(deficit) for the year		251	251	-	-
Net asset revaluation gain/(loss)		25,376	-	25,376	-
Transfers to other reserves		512	-	-	512
Transfers from other reserves		(833)	-	-	(833)
<b>Balance at end of the financial year</b>		<b>503,871</b>	<b>130,195</b>	<b>373,165</b>	<b>512</b>
<b>2029</b>					
Balance at beginning of the financial year		503,871	130,195	373,165	512
Surplus/(deficit) for the year		(107)	(107)	-	-
Net asset revaluation gain/(loss)		26,641	-	26,641	-
Transfers to other reserves		512	-	-	512
Transfers from other reserves		(50)	-	-	(50)
<b>Balance at end of the financial year</b>		<b>530,868</b>	<b>130,088</b>	<b>399,806</b>	<b>974</b>
<b>2030</b>					
Balance at beginning of the financial year		530,868	130,088	399,806	974
Surplus/(deficit) for the year		607	607	-	-
Net asset revaluation gain/(loss)		28,012	-	28,012	-
Transfers to other reserves		120	-	-	120
Transfers from other reserves		(50)	-	-	(50)
<b>Balance at end of the financial year</b>		<b>559,557</b>	<b>130,695</b>	<b>427,818</b>	<b>1,044</b>

## Statement of Cash Flows

For the four years ending 30 June 2030

Council's cash balance is expected to move from \$6.63m at the end of 2025/26 down to \$6.29m in 2026/27 as multi year projects are completed. After that, cash levels steadily rebuild—rising to \$9.24m in 2027/28, \$11.01m in 2028/29, and reaching \$12.32m by 2029/30. This is representative of a significant reduction in Council's annual capital expenditure.

	Notes	Forecast	Budget	Projections		
		2025/26	2026/27	2027/28	2028/29	2029/30
		\$'000	\$'000	\$'000	\$'000	\$'000
		Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)
<b>Cash flows from operating activities</b>						
Rates and charges		18,658	19,416	19,999	20,599	21,217
Statutory fees and fines		532	571	588	606	624
User fees		1,388	1,838	1,894	1,950	2,009
Grants - operating		8,831	9,852	10,147	10,452	10,765
Grants - capital		4,994	5,299	2,857	1,957	2,000
Contributions - monetary		498	135	139	143	147
Interest received		100	110	113	117	120
Other receipts		738	773	796	820	844
Employee costs		(16,731)	(15,846)	(16,321)	(16,811)	(17,315)
Materials and services		(11,012)	(11,957)	(11,478)	(11,017)	(10,422)
Other payments		(402)	(487)	(501)	(516)	(532)
<b>Net cash provided by/(used in) operating activities</b>	4.4.1	7,594	9,704	8,232	8,298	9,457
<b>Cash flows from investing activities</b>						
Payments for property, infrastructure, plant and equipment		(5,547)	(10,079)	(6,209)	(6,095)	(7,713)
<b>Net cash provided by/ (used in) investing activities</b>	4.4.2	(5,547)	(10,079)	(6,209)	(6,095)	(7,713)
<b>Cash flows from financing activities</b>						
Finance costs		(114)	(218)	(173)	(178)	(183)
Proceeds from borrowings		-	500	1,350	-	-
Repayment of borrowings		(100)	(250)	(250)	(250)	(250)
<b>Net cash provided by/(used in) financing activities</b>	4.4.3	(214)	32	927	(428)	(433)
Net increase/(decrease) in cash & cash equivalents		1,832	(343)	2,950	1,775	1,311
Cash and cash equivalents at the beginning of the financial year		4,797	6,629	6,286	9,236	11,011
<b>Cash and cash equivalents at the end of the financial year</b>		<b>6,629</b>	<b>6,286</b>	<b>9,236</b>	<b>11,011</b>	<b>12,322</b>

## Statement of Capital Works

For the four years ending 30 June 2030

Across the five-year period, Council continues to invest strongly in community infrastructure. Capital works spending is forecast at \$6.93m in 2025/26 and \$11.85m in 2026/27, before settling to between \$6.42m and \$8.12m in the later years. This reflects a mix of multi year project completion and as per the asset plan a clear focus on asset renewal and upgrade.

	Notes	Forecast	Budget	Projections		
		2025/26	2026/27	2027/28	2028/29	2029/30
		\$'000	\$'000	\$'000	\$'000	\$'000
<b>Property</b>						
Land improvements		1,450	5,305	2,250	750	2,365
<b>Total land</b>		<b>1,450</b>	<b>5,305</b>	<b>2,250</b>	<b>750</b>	<b>2,365</b>
Buildings		545	912	1,169	1,409	1,489
<b>Total buildings</b>		<b>545</b>	<b>912</b>	<b>1,169</b>	<b>1,409</b>	<b>1,489</b>
<b>Total property</b>		<b>1,994</b>	<b>6,217</b>	<b>3,419</b>	<b>2,159</b>	<b>3,854</b>
<b>Plant and equipment</b>						
Plant, machinery and equipment		-	2,310	170	170	170
Fixtures, fittings and furniture		-	-	-	-	-
Computers and telecommunications		479	285	-	-	-
<b>Total plant and equipment</b>		<b>479</b>	<b>2,595</b>	<b>170</b>	<b>170</b>	<b>170</b>
<b>Infrastructure</b>						
Roads		4,459	2,365	2,687	2,797	3,095
Bridges		-	50	50	150	60
Footpaths and cycleways		-	50	50	300	130
Drainage		-	70	50	150	150
Waste management		-	-	-	100	100
Parks, open space and streetscapes		-	-	10	590	560
Aerodromes		-	460	-	-	-
Other infrastructure		1	50	100	-	-
<b>Total infrastructure</b>		<b>4,461</b>	<b>3,045</b>	<b>2,947</b>	<b>4,087</b>	<b>4,095</b>
<b>Total capital works expenditure</b>	4.5.1	<b>6,934</b>	<b>11,857</b>	<b>6,536</b>	<b>6,416</b>	<b>8,119</b>
<b>Represented by:</b>						
New asset expenditure		255	1,485	-	200	55
Asset renewal expenditure		3,650	9,187	6,526	5,156	6,239
Asset expansion expenditure		-	-	-	-	-
Asset upgrade expenditure		3,029	1,186	10	1,060	1,825
<b>Total capital works expenditure</b>	4.5.1	<b>6,934</b>	<b>11,857</b>	<b>6,536</b>	<b>6,416</b>	<b>8,119</b>
<b>Funding sources represented by:</b>						
Grants		5,644	6,074	2,857	1,957	2,000
Contributions		-	8	-	-	-
Council cash		1,290	5,275	2,329	4,459	6,119
Borrowings		-	500	1,350	-	-
<b>Total capital works expenditure</b>	4.5.1	<b>6,934</b>	<b>11,857</b>	<b>6,536</b>	<b>6,416</b>	<b>8,119</b>

## Statement of Human Resources

For the four years ending 30 June 2030

	Forecast	Budget	Projections		
	2025/26	2026/27	2027/28	2028/29	2029/30
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Staff expenditure</b>					
Employee costs - operating	16,731	<b>15,846</b>	16,321	16,811	17,315
Employee costs - capital	1,365	<b>1,135</b>	1,169	1,204	1,240
<b>Total staff expenditure</b>	<b>18,096</b>	<b>16,981</b>	<b>17,491</b>	<b>18,015</b>	<b>18,556</b>
	FTE	FTE	FTE	FTE	FTE
<b>Staff numbers</b>					
Employees	169	<b>165</b>	165*	165*	165*
<b>Total staff numbers</b>	<b>169</b>	<b>165</b>	<b>165*</b>	<b>165*</b>	<b>165*</b>

\* The financial challenge remains significant and is largely driven by major cost centres, including employee costs as reflected through full-time equivalent (FTE) staffing levels. In future years, these figures will be reviewed in alignment with the forecast income statement. At this time, adjustments to FTE numbers are not reflected in future years, as a range of factors must be taken into account, including enterprise bargaining agreements, individual employment contracts, grant funded positions, and the outcomes of comprehensive service reviews.

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

Department	Budget 2026/27 \$'000	Comprises			
		Permanent Full Time \$'000	Part time \$'000	Casual \$'000	Temporary \$'000
		Executive	1,148	1,148	-
Infrastructure Assets and Planning	6,500	5,223	1,277	-	-
Community Wellbeing	5,403	2,279	2,898	225	-
Corporate Services	2,796	2,003	793	-	-
<b>Total permanent staff expenditure</b>	<b>15,846</b>	<b>10,653</b>	<b>4,968</b>	<b>225</b>	<b>-</b>
Capitalised labour costs	1,135				
<b>Total expenditure</b>	<b>16,981</b>				

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

Department	Budget 2026/27	Comprises			
		Permanent Full Time	Part time	Casual	Temporary
		Executive	6	6	-
Infrastructure Assets and Planning	74	60	14	-	-
Community Wellbeing	59	25	32	2	-
Corporate Services	27	18	9	-	-
<b>Total staff</b>	<b>165</b>	<b>109</b>	<b>55</b>	<b>2</b>	<b>-</b>

**Summary of Planned Human Resources Expenditure  
For the four years ending 30 June 2030**

	2026/27	2027/28	2028/29	2029/30
	\$'000	\$'000	\$'000	\$'000
<b>Executive</b>				
Permanent - Full time	1,148	1,182	1,217	1,254
Women	625	644	664	683
Men	522	538	554	571
Persons of self-described gender	-	-	-	-
Permanent - Part time	-	-	-	-
Women	-	-	-	-
Men	-	-	-	-
Persons of self-described gender	-	-	-	-
<b>Total Executive</b>	<b>1,148</b>	<b>1,182</b>	<b>1,217</b>	<b>1,254</b>
<b>Infrastructure Assets and Planning</b>				
Permanent - Full time	5,223	5,379	5,541	5,707
Women	722	743	766	789
Men	3,847	3,962	4,081	4,203
Persons of self-described gender	654	674	694	715
Permanent - Part time	1,277	1,315	1,355	1,395
Women	616	634	653	673
Men	428	441	454	468
Persons of self-described gender	233	240	247	255
<b>Total Infrastructure Assets and Planning</b>	<b>6,500</b>	<b>6,695</b>	<b>6,895</b>	<b>7,102</b>
<b>Community Wellbeing</b>				
Permanent - Full time	2,279	2,348	2,418	2,491
Women	2,119	2,183	2,248	2,316
Men	92	95	98	100
Persons of self-described gender	68	70	72	75
Permanent - Part time	2,898	2,985	3,075	3,167
Women	2,637	2,716	2,798	2,881
Men	173	178	183	189
Persons of self-described gender	89	91	94	97
<b>Total Community Wellbeing</b>	<b>5,178</b>	<b>5,333</b>	<b>5,493</b>	<b>5,658</b>
<b>Corporate Services</b>				
Permanent - Full time	2,003	2,063	2,125	2,189
Women	968	997	1,027	1,058
Men	834	859	884	911
Persons of self-described gender	201	207	213	220
Permanent - Part time	793	817	842	867
Women	519	534	551	567
Men	145	149	154	159
Persons of self-described gender	129	133	137	141
<b>Total Corporate Services</b>	<b>2,796</b>	<b>2,880</b>	<b>2,967</b>	<b>3,056</b>
<b>Casuals, temporary and other expenditure</b>	<b>225</b>	<b>232</b>	<b>239</b>	<b>246</b>
<b>Capitalised labour costs</b>	<b>1,135</b>	<b>1,169</b>	<b>1,204</b>	<b>1,240</b>
<b>Total staff expenditure</b>	<b>16,981</b>	<b>17,491</b>	<b>18,015</b>	<b>18,556</b>

	2026/27	2027/28	2028/29	2029/30
	FTE	FTE	FTE	FTE
<b>Executive</b>				
Permanent - Full time	6.0	6.0	6.0	6.0
Women	4.0	4.0	4.0	4.0
Men	2.0	2.0	2.0	2.0
Persons of self-described gender	-	-	-	-
Permanent - Part time	-	-	-	-
Women	-	-	-	-
Men	-	-	-	-
Persons of self-described gender	-	-	-	-
<b>Total Executive</b>	<b>6.0</b>	<b>6.0</b>	<b>6.0</b>	<b>6.0</b>
<b>Infrastructure Assets and Planning</b>				
Permanent - Full time	54.6	54.6	54.6	54.6
Women	7.0	7.0	7.0	7.0
Men	41.6	41.6	41.6	41.6
Persons of self-described gender	6.0	6.0	6.0	6.0
Permanent - Part time	13.8	13.8	13.8	13.8
Women	7.4	7.4	7.4	7.4
Men	4.2	4.2	4.2	4.2
Persons of self-described gender	2.3	2.3	2.3	2.3
<b>Total Infrastructure Assets and Planning</b>	<b>68.4</b>	<b>68.4</b>	<b>68.4</b>	<b>68.4</b>
<b>Community Wellbeing</b>				
Permanent - Full time	24.6	24.6	24.6	24.6
Women	22.9	22.9	22.9	22.9
Men	1.2	1.2	1.2	1.2
Persons of self-described gender	0.5	0.5	0.5	0.5
Permanent - Part time	32.4	32.4	32.4	32.4
Women	29.8	29.8	29.8	29.8
Men	1.7	1.7	1.7	1.7
Persons of self-described gender	1.0	1.0	1.0	1.0
<b>Total Community Wellbeing</b>	<b>57.1</b>	<b>57.1</b>	<b>57.1</b>	<b>57.1</b>
<b>Corporate Services</b>				
Permanent - Full time	18.0	18.0	18.0	18.0
Women	9.0	9.0	9.0	9.0
Men	7.0	7.0	7.0	7.0
Persons of self-described gender	2.0	2.0	2.0	2.0
Permanent - Part time	8.5	8.5	8.5	8.5
Women	5.7	5.7	5.7	5.7
Men	1.4	1.4	1.4	1.4
Persons of self-described gender	1.4	1.4	1.4	1.4
<b>Total Corporate Services</b>	<b>26.5</b>	<b>26.5</b>	<b>26.5</b>	<b>26.5</b>
<b>Casuals and temporary staff</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>
<b>Capitalised labour</b>	<b>5.5</b>	<b>5.5</b>	<b>5.5</b>	<b>5.5</b>
<b>Total staff numbers</b>	<b>165.4</b>	<b>165.4*</b>	<b>165.4*</b>	<b>165.4*</b>

\* The financial challenge remains significant and is largely driven by major cost centres, including employee costs as reflected through full-time equivalent (FTE) staffing levels. In future years, these figures will be reviewed in alignment with the forecast income statement. At this time, adjustments to FTE numbers are not reflected in future years, as a range of factors must be taken into account, including enterprise bargaining agreements, individual employment contracts, grant funded positions, and the outcomes of comprehensive service reviews.

## 4. Notes to the financial statements

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

### 4.1 Comprehensive Income Statement

#### 4.1.1 Rates and charges

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

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

In developing the Budget, rates and charges were identified as an important source of revenue. Planning for future rate increases has therefore been an important component of the financial planning process. The Fair Go Rates System (FGRS) sets out the maximum amount councils may increase rates in a year. For 2026/27 the FGRS cap has been set at 2.75%. The cap applies to both general rates and municipal charges and is calculated on the basis of council's average rates and charges.

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

To achieve these objectives while maintaining service levels and a strong capital expenditure program, the average general rate and the municipal charge will increase by 2.75% in line with the rate cap. (refer to 4.1.1(i) Fair Go Rates System Compliance on page 27).

Waste costs are recovered on a cost neutral basis and an increase of 10% has been included in the 2026/27 budget. Waste charges do not form part of the rate cap as outlined above.

This will raise total rates and charges for 2026/27 to \$20.44m

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

	2025/26	2026/27	Change	
	Forecast	Budget	\$'000	%
	\$'000	\$'000	\$'000	%
General rates*	12,640	12,997	358	2.83%
Municipal charge*	1,687	1,691	4	0.22%
Service rates and charges	5,082	5,578	496	9.76%
Supplementary rates and rate adjustments**	118	32	(86)	(73.01%)
Interest on rates and charges	114	140	26	23.24%
<b>Total rates and charges</b>	<b>19,640</b>	<b>20,438</b>	<b>798</b>	<b>4.06%</b>

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

\*\*Supplementary rates are raised each year with new or updated properties

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	2025/26	2026/27	Change
	cents/\$CIV*	cents/\$CIV*	
General rate for rateable residential properties - Maryborough*	0.003270	0.003382	3.43%
General rate for rateable residential properties - Other*	0.002943	0.003044	3.43%
General rate for rateable vacant land properties*	0.004153	0.004295	3.42%
General rate for rateable commercial properties - Maryborough*	0.005232	0.005411	3.43%
General rate for rateable commercial properties - Other*	0.004415	0.004762	7.86%
General rate for rateable industrial properties*	0.003466	0.003636	4.89%
General rate for rateable farm properties*	0.002616	0.002706	3.43%

\*Rates in the dollar is subject to change based on final valuations. CIV was used for valuation basis.

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	2025/26	2026/27	Change	
	\$'000	\$'000	\$'000	%
Residential - Maryborough	4,738	5,002	264	5.58%
Residential - Other	3,014	3,130	116	3.86%
Vacant Land	625	650	24	3.91%
Commercial - Maryborough	856	892	36	4.18%
Commercial - Other	141	153	12	8.59%
Industrial	208	228	20	9.61%
Farm	3,015	2,943	(72)	(2.38%)
<b>Total amount to be raised by general rates</b>	<b>12,596</b>	<b>12,997</b>	<b>401</b>	<b>3.19%</b>

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

Type or class of land	2025/26	2026/27	Change	
	Number	Number	Number	%
Residential - Maryborough	4,174	4,212	38	0.91%
Residential - Other	2,413	2,417	4	0.17%
Vacant Land	858	843	(15)	(1.75%)
Commercial - Maryborough	241	240	(1)	(0.41%)
Commercial - Other	82	81	(1)	(1.22%)
Industrial	114	115	1	0.88%
Farm	1,037	1,034	(3)	(0.29%)
<b>Total number of assessments</b>	<b>8,919</b>	<b>8,942</b>	<b>23</b>	<b>0.26%</b>

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	2025/26	2026/27	Change	
	\$'000	\$'000	\$'000	%
Residential - Maryborough	1,448,790	1,479,012	30,222	2.09%
Residential - Other	1,024,017	1,028,355	4,338	0.42%
Vacant Land	150,555	151,257	702	0.47%
Commercial - Maryborough	163,622	164,816	1,194	0.73%
Commercial - Other	31,916	32,130	214	0.67%
Industrial	59,891	62,586	2,695	4.50%
Farm	1,152,474	1,087,814	(64,660)	(5.61%)
<b>Total value of land</b>	<b>4,031,265</b>	<b>4,005,970</b>	<b>(25,295)</b>	<b>(0.63%)</b>

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

Type of Charge	Per Rateable Property	Per Rateable Property	Change	
	2025/26	2026/27	\$	%
Municipal	202	202	-	0.00%

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

Type of Charge	2025/26	2026/27	Change	
	\$	\$	\$	%
Municipal	1,687	1,691	4	0.22%

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 and detailed disclosure of the actual service/s rendered for the amount levied

Type of Charge	Per Rateable Property	Per Rateable Property	Change	
	2025/26	2026/27	\$	%
Standard Garbage Charge	203	223	20	9.78%
Non-Standard Garbage Charge	347	380	33	9.40%
Waste Management Fee	237	261	24	10.14%
Recycling Charge	182	194	12	6.75%
Green Waste Service (optional)	91	96	5	5.25%
<b>Total</b>	<b>1,060</b>	<b>1,154</b>	<b>94</b>	<b>8.83%</b>

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

Type of Charge	2025/26	2026/27	Change	
	\$'000	\$'000	\$'000	%
Standard Garbage Charge	1,180	1,314	134	11.36%
Non-Standard Garbage Charge	374	427	53	14.17%
Waste Management Fee	2,012	2,218	206	10.24%
Recycling Charge	1,259	1,375	116	9.21%
Green Waste Service (optional)	212	236	24	11.32%
<b>Total</b>	<b>5,037</b>	<b>5,570</b>	<b>533</b>	<b>10.58%</b>

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

	2025/26	2026/27	Change	
	\$'000	\$'000	\$'000	%
Total amount to be raised by general rates	12,596	12,997	401	3.19%
Total amount to be raised by the municipal charge	1,687	1,691	4	0.22%
Total amount to be raised by waste charges	5,037	5,570	533	10.58%
<b>Total Rates and charges</b>	<b>19,320</b>	<b>20,258</b>	<b>938</b>	<b>4.86%</b>

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.

	2025/26	2026/27
Total Rates	\$ 12,595,895	\$ 12,997,377
Number of rateable properties	8,919	8,942
Base Average Rate	\$ 1,412.25	\$ 1,453.52
Maximum Rate Increase (set by the State Government)	3.00%	2.75%
Capped Average Rate	\$ 1,601.44	\$ 1,642.62
Maximum General Rates and Municipal Charges Revenue	\$ 14,283,200	\$ 14,688,319
Budgeted General Rates and Municipal Charges Revenue	\$ 14,283,200	\$ 14,688,319
Budgeted Supplementary Rates	\$ 117,630	\$ 31,751
Budgeted Total Rates and Municipal Charges Revenue	\$ 14,400,830	\$ 14,720,070

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 (2026/27: estimated \$32k and 2025/26: \$118k)
- The variation of returned levels of value (e.g. valuation appeals)
- Changes of use of land such that rateable land becomes non-rateable land and vice versa
- Changes of use of land such that residential land becomes business land and vice versa.

#### 4.1.1(n) Differential rates

- Residential Maryborough rate of 100% (0.3382 cents in the dollar of CIV) for all rateable residential properties situated within the Maryborough District boundary
- Residential Other rate of 90% (0.3044 cents in the dollar of CIV) for all rateable residential properties situated outside the Maryborough District boundary
- Vacant Land rate of 127% (0.4295 cents in the dollar of CIV) for all rateable vacant land properties
- Commercial Maryborough rate of 160% (0.5411 cents in the dollar of CIV) for all rateable commercial properties situated within the Maryborough District boundary
- Commercial Other rate of 140.8% (0.4762 cents in the dollar of CIV) for all rateable commercial properties situated outside the Maryborough District boundary
- Industrial rate of 107.5% (0.3636 cents in the dollar of CIV) for all rateable industrial properties
- Farm Land rate of 80% (0.2706 cents in the dollar of CIV) for all rateable farm properties

#### 4.1.2 Statutory fees and fines

	Forecast 2025/26 \$'000	Budget 2026/27 \$'000	Change	
			\$'000	%
Infringements and costs	66	72	6	9.21%
Land Information and Building Certificate Fees	20	21	1	3.59%
Permits*	105	102	(4)	(3.52%)
Registrations**	187	213	26	13.66%
Town planning fees	151	161	10	6.40%
Other	3	3	-	0.00%
<b>Total statutory fees and fines</b>	<b>532</b>	<b>571</b>	<b>38</b>	<b>7.22%</b>

\* Reduction in building permit applications.

\*\* Increase in animals registrations.

#### 4.1.3 User fees

	Forecast 2025/26 \$'000	Budget 2026/27 \$'000	Change	
			\$'000	%
Childcare*	633	993	361	56.96%
Caravan Park Fees	89	89	-	0.00%
Transfer Station**	103	129	26	25.36%
VicRoads Agency***	163	216	54	33.10%
Energy Breakthrough	175	178	3	1.52%
Hire Fees	77	81	4	4.86%
Immunisation	20	30	10	51.08%
Other	129	122	(6)	(5.04%)
<b>Total user fees</b>	<b>1,388</b>	<b>1,838</b>	<b>450</b>	<b>32.45%</b>

\* Child Care Centre service reviewed and new grant funding opportunities

\*\* Increase revenue in Transfer Station Scrap Metal and Container Deposit Scheme

\*\*\* Reduction in cost recovery from VicRoads Agency new agreement

#### 4.1.4 Grants

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

	Forecast	Budget	Change	
	2025/26 \$'000	2026/27 \$'000	\$'000	%
<b>Grants were received in respect of the following:</b>				
Summary of grants				
Commonwealth funded grants	7,453	12,621	5,168	69%
State funded grants	6,371	2,197	(4,174)	(65.51%)
<b>Total grants received</b>	<b>13,824</b>	<b>14,818</b>	<b>994</b>	<b>7%</b>
<b>(a) Operating Grants</b>				
<b>Recurrent - Commonwealth Government</b>				
Family Day Care	2,570	2,711	141	5%
Federal Assistance Grant	2,812	5,752	2,940	105%
<b>Recurrent - State Government</b>				
Childcare	1	-	(1)	(100.00%)
Community	14	15	1	9.06%
Community Safety	279	77	(202)	(72.36%)
Family Day Care	20	-	(20)	(100.00%)
Kinder	455	397	(58)	(12.64%)
Library	171	165	(6)	(3.62%)
MCH	339	355	16	4.86%
School Crossing	55	56	1	2.08%
Youth	99	86	(13)	(13.28%)
<b>Total recurrent grants</b>	<b>6,814</b>	<b>9,615</b>	<b>2,801</b>	<b>41%</b>
<b>Non-recurrent - State Government</b>				
Community	848	173	(674)	(79.57%)
Dog Park	17	-	(17)	(100.00%)
Flood Work	909	-	(909)	(100.00%)
Children Program	128	51	(77)	(60.07%)
Kinder	13	13	-	0.00%
Library	52	-	(52)	(100.00%)
Rural and Regional Planning Cadet Program	39	-	(39)	(100.00%)
Youth	12	-	(12)	(100.00%)
<b>Total non-recurrent grants</b>	<b>2,017</b>	<b>237</b>	<b>(1,780)</b>	<b>(88.25%)</b>
<b>Total operating grants</b>	<b>8,831</b>	<b>9,852</b>	<b>1,021</b>	<b>12%</b>
<b>(b) Capital Grants</b>				
<b>Recurrent - Commonwealth Government</b>				
Local Roads and Community Infrastructure	123	-	(123)	(100.00%)
Roads to Recovery	1,263	1,272	9	1%
<b>Total recurrent grants</b>	<b>1,386</b>	<b>1,272</b>	<b>(113)</b>	<b>(8.18%)</b>
<b>Non-recurrent - Commonwealth Government</b>				
Aerodrome	104	85	(19)	(18.07%)
Deledio Recreation Reserve Pavilion	-	1,000	1,000	100.00%
Flood Works	300	-	(300)	(100.00%)
Maryborough Outdoor Pool	36	1,800	1,764	100.00%
Maryborough Tennis Centre Court Redevelopment	245	-	(245)	(100.00%)
<b>Non-recurrent - State Government</b>				
Building Renewal - Planned	-	79	79	100.00%
Creative Station - Infrastructure	98	-	(98)	(100.00%)
Deledio Recreation Reserve Pavilion	752	-	(752)	(100.00%)
Dog Park	20	80	60	100.00%
Goldfields Reservoir	7	-	(7)	(100.00%)
Memorial Oval Netball court and Lighting	80	100	20	25.00%
Princes Park Cricket Wicket Rebuild	140	-	(140)	(100.00%)
Princess Park Grandstand Female Friendly	-	550	550	100.00%
Regional Community Sports Infrastructure Round 2	300	-	(300)	(100.00%)
Road Safety Improvements	-	332	332	100.00%
Rural Council Transformation Program	231	-	(231)	(100.00%)
TAC Road Safety Program	1,084	-	(1,084)	(100.00%)
Tiny Towns	211	-	(211)	(100.00%)
<b>Total non-recurrent grants</b>	<b>3,608</b>	<b>4,026</b>	<b>1,612</b>	<b>45%</b>
<b>Total capital grants</b>	<b>4,994</b>	<b>5,299</b>	<b>305</b>	<b>6%</b>
<b>Total Grants</b>	<b>13,824</b>	<b>15,151</b>	<b>1,326</b>	<b>10%</b>

#### 4.1.5 Contributions

	Forecast 2025/26 \$'000	Budget 2026/27 \$'000	Change	
			\$'000	%
Monetary*	498	135	(364)	(73.01%)
<b>Total contributions</b>	<b>498</b>	<b>135</b>	<b>(364)</b>	<b>(73.01%)</b>

\*Reduction in capital project contribution

#### 4.1.6 Other income

	Forecast 2025/26 \$'000	Budget 2026/27 \$'000	Change	
			\$'000	%
Energy Breakthrough (Donations/Sponsorships/Entry fees)*	338	331	(8)	(2.28%)
Interest	118	110	(8)	(6.88%)
Other*	65	31	(34)	(51.75%)
Volunteer Services**	285	380	95	33.33%
Rental	32	31	(1)	(2.18%)
<b>Total other income</b>	<b>838</b>	<b>883</b>	<b>45</b>	<b>5.33%</b>

\* Reduction in parking infringements

\*\* Increase in volunteer services for Energy Breakthrough Event, Visitor Centre and Art Gallery

#### 4.1.7 Employee costs

	Forecast 2025/26 \$'000	Budget 2026/27 \$'000	Change	
			\$'000	%
Wages and salaries	13,759	12,737	(1,022.10)	(7.43%)
Workcover	766	735	(30.72)	(4.01%)
Superannuation	1,696	1,730	33.98	2.00%
Long Service Leave	169	180	10.98	6.49%
Volunteer Services	285	380	94.96	33.33%
Fringe Benefits Tax	56	84	27.82	49.53%
<b>Total employee costs</b>	<b>16,731</b>	<b>15,846</b>	<b>(885.06)</b>	<b>(5.29%)</b>

#### 4.1.8 Materials and services

	Forecast 2025/26 \$'000	Budget 2026/27 \$'000	Change	
			\$'000	%
Contractors*	7,143	8,294	1,151	16.11%
Materials**	2,931	2,792	(139)	(4.73%)
Event Support, grants and contributions	938	871	(67)	(7.15%)
<b>Total materials and services</b>	<b>11,012</b>	<b>11,957</b>	<b>945</b>	<b>8.58%</b>

\* Increase in waste contractor cost which recover through waste charge.

\*\* Ended in grant funding project - Carisbrook Flood Management Plan and Urban Residential Land Opportunities Study.

#### 4.1.9 Depreciation

	Forecast 2025/26 \$'000	Budget 2026/27 \$'000	Change	
			\$'000	%
Property*	1,537	1,245	(292)	(18.99%)
Plant & equipment**	737	609	(127)	(17.28%)
Infrastructure	6,491	6,578	87	1.34%
Furniture, Fixtures and Fittings	100	148	48	48.11%
<b>Total depreciation</b>	<b>8,864</b>	<b>8,580</b>	<b>(284)</b>	<b>(3.20%)</b>

\* Comprehensive revaluation to be undertaken for property in the 2026/27 financial year.

\*\* Decrease due to asset fully depreciated or dispose

#### 4.1.10 Depreciation - Right of use assets

	Forecast 2025/26 \$'000	Budget 2026/27 \$'000	Change	
			\$'000	%
Right of use assets	52	49	(3)	(5.75%)
<b>Total depreciation - right of use assets</b>	<b>52</b>	<b>49</b>	<b>(3)</b>	<b>(5.75%)</b>

#### 4.1.11 Other expenses

	Forecast 2025/26 \$'000	Budget 2026/27 \$'000	Change	
			\$'000	%
Councillor allowances and expenses	292	377	85	29.05%
Auditor remuneration - internal auditor	50	50	-	0.00%
Auditor remuneration - external auditor	60	60	-	0.00%
<b>Total other expenses</b>	<b>402</b>	<b>487</b>	<b>85</b>	<b>21.10%</b>

### 4.2 Balance Sheet

#### 4.2.1 Assets

Assets grow steadily across the five years, driven mainly by ongoing investment in property, infrastructure, plant and equipment and liquidity strengthens significantly. This combination of rising long-term assets and a much stronger cash position points to a well-funded capital program supported by improving operating performance.

#### 4.2.2 Liabilities

Liabilities remain low and trend downward over the period, with non-current liabilities falling as debt and lease obligations are paid down. Current liabilities rise only modestly in line with normal operational growth. The overall effect is a gradual reduction in financial risk, improved solvency, and a cleaner balance sheet with fewer long-term commitments.

#### 4.2.3 Borrowings

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

	Forecast 2025/26 \$	Budget 2026/27 \$	Projections		
			2027/28 \$	2028/29 \$	2029/30 \$
Amount borrowed as at 30 June of the prior year	2,089	1,989	2,239	3,339	3,089
Amount proposed to be borrowed	-	500	1,350	-	-
Amount projected to be redeemed	(100)	(250)	(250)	(250)	(250)
<b>Amount of borrowings as at 30 June</b>	<b>1,989</b>	<b>2,239</b>	<b>3,339</b>	<b>3,089</b>	<b>2,839</b>
Amount (of opening balance) to be refinanced	-	-	-	1,489	-

#### 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 2025/26 \$	Budget 2026/27 \$
<b>Right-of-use assets</b>		
Land and Buildings	500	500
<b>Total right-of-use assets</b>	<b>500</b>	<b>500</b>
<b>Lease liabilities</b>		
<b>Current lease Liabilities</b>		
Land and Buildings	60	60
<b>Total current lease liabilities</b>	<b>60</b>	<b>60</b>
<b>Non-current lease liabilities</b>		
Land and Buildings	225	173
<b>Total non-current lease liabilities</b>	<b>225</b>	<b>173</b>
<b>Total lease liabilities</b>	<b>285</b>	<b>225</b>

Where the interest rate applicable to a lease is not expressed in the lease agreement, Council applies the average incremental borrowing rate in the calculation of lease liabilities. The current incremental borrowing rate is 5.01%.

### **4.3 Statement of changes in Equity**

#### **4.3.1 Reserves**

Council's asset revaluation reserve has a budgeted movement to account for indexation revaluations as well as full revaluations. Each class of asset is subject to a full revaluation every four years with an indexation revaluation undertaken in the other years. History has shown that a large increase in Infrastructure assets is seen when a full revaluation is undertaken. This has been taken into account in the 2026/27 year.

#### **4.3.2 Equity**

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

### **4.4 Statement of Cash Flows**

#### **4.4.1 Net cash flows provided by/used in operating activities**

Net cashflow from operating activities stays strong and steady at around \$9 million each year, showing a reliable revenue base and well-managed operating costs. This consistency provides a solid internal funding source for capital works and helps build cash reserves.

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

Net cashflow from investing activities is negative throughout, reflecting ongoing spending on infrastructure and asset renewal. The scale of outflows varies year to year but consistently signals an active capital program funded largely from operating surpluses.

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

Net cashflow from financing activities moves modestly between small inflows and outflows as borrowings are occasionally drawn and steadily repaid. Overall activity is low, indicating limited reliance on debt and a gradually strengthening financial position.

## 4.5 Capital works program

This section presents a listing of the capital works projects that will be undertaken for the 2026/27 year, classified by expenditure type and funding source. Works are also disclosed as current budget or carried forward from prior year.

### 4.5.1 Summary

	Forecast	Budget	Change	
	2025/26	2026/27	\$'000	%
Property	1,994	<b>6,217</b>	4,223	<b>211.72%</b>
Plant and equipment	479	<b>2,595</b>	2,116	<b>441.64%</b>
Infrastructure	4,461	<b>3,045</b>	(1,416)	<b>(31.74%)</b>
<b>Total</b>	<b>6,934</b>	<b>11,857</b>	<b>4,923</b>	<b>70.99%</b>

	Project Cost	Asset expenditure types				Summary of Funding Sources				
			New	Renewal	Upgrade	Expansion	Grants	Contributions	Council cash	Borrowings
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Property	<b>6,217</b>	90	5,434	693	-	4,319	8	1,390	500	
Plant and equipment	<b>2,595</b>	1,375	1,220	-	-	-	-	2,595	-	
Infrastructure	<b>3,045</b>	20	2,532	492	-	1,755	-	1,290	-	
<b>Total</b>	<b>11,857</b>	<b>1,485</b>	<b>9,187</b>	<b>1,186</b>	<b>-</b>	<b>6,074</b>	<b>8</b>	<b>5,275</b>	<b>500</b>	

Council will be undertaking \$11.85m of Capital Works projects during the 2026/27 financial year, with \$7.43m of newly committed projects. \$4.42m of the total expenditure relates to project funds that are expected to be carried forward from the 2025/26 financial year.

Of the capital works budget, 87 per cent has been allocated to renewing and upgrading Council's existing infrastructure.

#### 4.5.2 Current Budget

Capital Works Area	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contributions \$'000	Council cash \$'000	Borrowings \$'000
<b>PROPERTY</b>									
<b>Land Improvements</b>									
<i>Maryborough Outdoor Pool STAGE TWO</i>	1,800	-	1,800	-	-	1,800	-	-	-
<i>Swimming Pool Renewal</i>	30	-	30	-	-	-	-	30	-
<i>Landfill works</i>	50	-	50	-	-	-	-	50	-
<b>Buildings</b>									
<i>Building Renewal - Re-active</i>	70	-	70	-	-	-	-	70	-
<i>Building Renewal - Planned</i>	249	60	183	6	-	79	8	163	-
<i>Public Conveniences - Toilet and BBQ</i>	30	30	-	-	-	-	-	30	-
<b>TOTAL PROPERTY</b>	<b>2,229</b>	<b>90</b>	<b>2,133</b>	<b>6</b>	<b>-</b>	<b>1,879</b>	<b>8</b>	<b>343</b>	<b>-</b>
<b>Computers and Telecommunications PC</b>									
<i>Hardware</i>	50	-	50	-	-	-	-	50	-
<i>Business System Uplift</i>	120	-	120	-	-	-	-	120	-
<b>Plant and Equipment</b>									
<i>New Grader</i>	800	-	800	-	-	-	-	800	-
<i>Fleet Vehicles</i>	250	-	250	-	-	-	-	250	-
<i>Kerbside Reform Project - Bin Purchase*</i>	1,260	1,260	-	-	-	-	-	1,260	-
<b>TOTAL PLANT AND EQUIPMENT</b>	<b>2,480</b>	<b>1,260</b>	<b>1,220</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,480</b>	<b>-</b>

\*subject to Kerbside Reform

Capital Works Area	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New	Renewal	Upgrade	Expansion	Grants	Contributions	Council cash	Borrowings
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>INFRASTRUCTURE</b>									
<b>Roads</b>									
<i>Design Capital Works</i>	50	-	50	-	-	-	-	50	-
<i>Road to Recovery</i>	1,272	-	1,272	-	-	1,272	-	-	-
<i>Major Patches</i>	50	-	50	-	-	-	-	50	-
<i>Seals Renewal Reseals</i>	300	-	300	-	-	-	-	300	-
<i>Seals Renewal Asphalt</i>	60	-	60	-	-	-	-	60	-
<i>Sealed Road Shoulders Renewal</i>	50	-	50	-	-	-	-	50	-
<i>Unsealed Roads Renewal</i>	150	-	150	-	-	-	-	150	-
<i>Bridges and Major Culvert Renewal Program</i>	50	-	50	-	-	-	-	50	-
<i>Drainage Renewal</i>	20	-	20	-	-	-	-	20	-
<i>Footpaths Renewal</i>	50	-	50	-	-	-	-	50	-
<i>Street Furniture Renewal</i>	10	-	10	-	-	-	-	10	-
<i>Road Safety Improvements</i>	332	-	-	332	-	332	-	-	-
<i>Kerb &amp; Channel Renewal</i>	50	-	50	-	-	-	-	50	-
<i>Line Marking and Signage renewal</i>	10	-	10	-	-	-	-	10	-
<i>Other Infrastructure</i>	30	-	20	10	-	-	-	30	-
<b>Aerodromes</b>									
<i>Aerodrome Regional Airport Program Round 4</i>	240	20	170	50	-	85	-	155	-
<b>TOTAL INFRASTRUCTURE</b>	<b>2,725</b>	<b>20</b>	<b>2,312</b>	<b>392</b>	<b>-</b>	<b>1,690</b>	<b>-</b>	<b>1,035</b>	<b>-</b>
<b>TOTAL NEW CAPITAL WORKS</b>	<b>7,434</b>	<b>1,370</b>	<b>5,666</b>	<b>398</b>	<b>-</b>	<b>3,569</b>	<b>8</b>	<b>3,858</b>	<b>-</b>

#### 4.5.3 Works carried forward from the 2025/26 year

Capital Works Area	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contributions \$'000	Council cash \$'000	Borrowings \$'000
<b>PROPERTY</b>									
<b>Land Improvements</b>									
<i>Deledio Recreation Reserve - Pavilion Upgrade</i>	2,726	-	2,726	-	-	1,726	-	500	500
<i>Maryborough Outdoor Pool Stage 2 and Stage 3 Design</i>	265	-	265	-	-	-	-	265	-
<i>Hedges Netball Court renewal</i>	100	-	100	-	-	100	-	-	-
<i>Dog Park</i>	64	-	-	64	-	64	-	-	-
<i>Goldfields Reservoir Improvements</i>	200	-	200	-	-	-	-	200	-
<i>Recreation Reserves Sports Lighting Upgrade Strategy</i>	70	-	-	70	-	-	-	70	-
<b>Buildings</b>									
<i>Princes Park Female Friendly Facility</i>	550	-	-	550	-	550	-	-	-
<i>Tiny Towns (various projects)</i>	13	-	10	3	-	-	-	13	-
<b>TOTAL PROPERTY</b>	<b>3,988</b>	<b>-</b>	<b>3,301</b>	<b>687</b>	<b>-</b>	<b>2,440</b>	<b>-</b>	<b>1,048</b>	<b>500</b>
<i>Rural Council Transformation Program (RCTP)</i>	115	115	-	-	-	-	-	115	-
<b>TOTAL PLANT AND EQUIPMENT</b>	<b>115</b>	<b>115</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>115</b>	<b>-</b>
<b>INFRASTRUCTURE</b>									
<b>Roads</b>									
<i>TAC Road Safety Program</i>	100	-	-	100	-	-	-	100	-
<b>Aerodromes</b>									
<i>Aerodrome Regional Airport Program Round 4</i>	130	-	130	-	-	65	-	65	-
<i>Aerodrome Regional Airport - audit recommendation</i>	90	-	90	-	-	-	-	90	-
<b>TOTAL INFRASTRUCTURE</b>	<b>320</b>	<b>-</b>	<b>220</b>	<b>100</b>	<b>-</b>	<b>65</b>	<b>-</b>	<b>255</b>	<b>-</b>
<b>TOTAL CARRIED FORWARD CAPITAL WORKS 2025/26</b>	<b>4,423</b>	<b>115</b>	<b>3,521</b>	<b>787</b>	<b>-</b>	<b>2,505</b>	<b>-</b>	<b>1,418</b>	<b>500</b>

**Summary of Planned Capital Works Expenditure  
For the years ending 30 June 2028, 2029 & 2030**

2027/28	Asset Expenditure Types					Funding Sources				
	Total \$'000	New \$'000	Renewal \$'000	Expansion \$'000	Upgrade \$'000	Total \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
<b>Property</b>										
Land improvements	2,250	-	2,250	-	-	2,250	900	-	-	1,350
<b>Total Land</b>	<b>2,250</b>	<b>-</b>	<b>2,250</b>	<b>-</b>	<b>-</b>	<b>2,250</b>	<b>900</b>	<b>-</b>	<b>-</b>	<b>1,350</b>
Buildings	1,169	-	1,169	-	-	1,169	-	-	1,169	-
<b>Total Buildings</b>	<b>1,169</b>	<b>-</b>	<b>1,169</b>	<b>-</b>	<b>-</b>	<b>1,169</b>	<b>-</b>	<b>-</b>	<b>1,169</b>	<b>-</b>
<b>Total Property</b>	<b>3,419</b>	<b>-</b>	<b>3,419</b>	<b>-</b>	<b>-</b>	<b>3,419</b>	<b>900</b>	<b>-</b>	<b>1,169</b>	<b>1,350</b>
<b>Plant and Equipment</b>										
Plant, machinery and equipment	170	-	170	-	-	170	-	-	170	-
Fixtures, fittings and furniture	-	-	-	-	-	-	-	-	-	-
<b>Total Plant and Equipment</b>	<b>170</b>	<b>-</b>	<b>170</b>	<b>-</b>	<b>-</b>	<b>170</b>	<b>-</b>	<b>-</b>	<b>170</b>	<b>-</b>
<b>Infrastructure</b>										
Roads	2,687	-	2,677	-	10	2,687	1,957	-	730	-
Bridges	50	-	50	-	-	50	-	-	50	-
Footpaths and cycleways	50	-	50	-	-	50	-	-	50	-
Drainage	50	-	50	-	-	50	-	-	50	-
Parks, open space and streetscapes	10	-	10	-	-	10	-	-	10	-
Other infrastructure	100	-	100	-	-	100	-	-	100	-
<b>Total Infrastructure</b>	<b>2,947</b>	<b>-</b>	<b>2,937</b>	<b>-</b>	<b>10</b>	<b>2,947</b>	<b>1,957</b>	<b>-</b>	<b>990</b>	<b>-</b>
<b>Total Capital Works Expenditure</b>	<b>6,536</b>	<b>-</b>	<b>6,526</b>	<b>-</b>	<b>10</b>	<b>6,536</b>	<b>2,857</b>	<b>-</b>	<b>2,329</b>	<b>1,350</b>

2028/29	Asset Expenditure Types					Funding Sources				
	Total \$'000	New \$'000	Renewal \$'000	Expansion \$'000	Upgrade \$'000	Total \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
<b>Property</b>										
Land improvements	750	-	100	-	650	750	-	-	750	-
<b>Total Land</b>	<b>750</b>	<b>-</b>	<b>100</b>	<b>-</b>	<b>650</b>	<b>750</b>	<b>-</b>	<b>-</b>	<b>750</b>	<b>-</b>
Buildings	1,409	-	1,409	-	-	1,409	-	-	1,409	-
<b>Total Buildings</b>	<b>1,409</b>	<b>-</b>	<b>1,409</b>	<b>-</b>	<b>-</b>	<b>1,409</b>	<b>-</b>	<b>-</b>	<b>1,409</b>	<b>-</b>
<b>Total Property</b>	<b>2,159</b>	<b>-</b>	<b>1,509</b>	<b>-</b>	<b>650</b>	<b>2,159</b>	<b>-</b>	<b>-</b>	<b>2,159</b>	<b>-</b>
<b>Plant and Equipment</b>										
Plant, machinery and equipment	170	-	170	-	-	170	-	-	170	-
Fixtures, fittings and furniture	-	-	-	-	-	-	-	-	-	-
<b>Total Plant and Equipment</b>	<b>170</b>	<b>-</b>	<b>170</b>	<b>-</b>	<b>-</b>	<b>170</b>	<b>-</b>	<b>-</b>	<b>170</b>	<b>-</b>
<b>Infrastructure</b>										
Roads	2,797	-	2,787	-	10	2,797	1,957	-	840	-
Bridges	150	-	150	-	-	150	-	-	150	-
Footpaths and cycleways	300	100	200	-	-	300	-	-	300	-
Drainage	150	-	150	-	-	150	-	-	150	-
Waste management	100	-	100	-	-	100	-	-	100	-
Parks, open space and streetscapes	590	100	90	-	400	590	-	-	590	-
Other infrastructure	-	-	-	-	-	-	-	-	-	-
<b>Total Infrastructure</b>	<b>4,087</b>	<b>200</b>	<b>3,477</b>	<b>-</b>	<b>410</b>	<b>4,087</b>	<b>1,957</b>	<b>-</b>	<b>2,130</b>	<b>-</b>
<b>Total Capital Works Expenditure</b>	<b>6,416</b>	<b>200</b>	<b>5,156</b>	<b>-</b>	<b>1,060</b>	<b>6,416</b>	<b>1,957</b>	<b>-</b>	<b>4,459</b>	<b>-</b>

2029/30	Asset Expenditure Types					Funding Sources				
	Total \$'000	New \$'000	Renewal \$'000	Expansion \$'000	Upgrade \$'000	Total \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
<b>Property</b>										
Land improvements	2,365	-	1,450	-	915	2,365	-	-	2,365	-
<b>Total Land</b>	<b>2,365</b>	<b>-</b>	<b>1,450</b>	<b>-</b>	<b>915</b>	<b>2,365</b>	<b>-</b>	<b>-</b>	<b>2,365</b>	<b>-</b>
Buildings	1,489	-	1,089	-	400	1,489	-	-	1,489	-
<b>Total Buildings</b>	<b>1,489</b>	<b>-</b>	<b>1,089</b>	<b>-</b>	<b>400</b>	<b>1,489</b>	<b>-</b>	<b>-</b>	<b>1,489</b>	<b>-</b>
<b>Total Property</b>	<b>3,854</b>	<b>-</b>	<b>2,539</b>	<b>-</b>	<b>1,315</b>	<b>3,854</b>	<b>-</b>	<b>-</b>	<b>3,854</b>	<b>-</b>
<b>Plant and Equipment</b>										
Plant, machinery and equipment	170	-	170	-	-	170	-	-	170	-
Fixtures, fittings and furniture	-	-	-	-	-	-	-	-	-	-
<b>Total Plant and Equipment</b>	<b>170</b>	<b>-</b>	<b>170</b>	<b>-</b>	<b>-</b>	<b>170</b>	<b>-</b>	<b>-</b>	<b>170</b>	<b>-</b>
<b>Infrastructure</b>										
Roads	3,095	5	3,080	-	10	3,095	2,000	-	1,095	-
Bridges	60	-	60	-	-	60	-	-	60	-
Footpaths and cycleways	130	50	80	-	-	130	-	-	130	-
Drainage	150	-	150	-	-	150	-	-	150	-
Waste management	100	-	100	-	-	100	-	-	100	-
Parks, open space and streetscapes	560	-	60	-	500	560	-	-	560	-
Other infrastructure	-	-	-	-	-	-	-	-	-	-
<b>Total Infrastructure</b>	<b>4,095</b>	<b>55</b>	<b>3,530</b>	<b>-</b>	<b>510</b>	<b>4,095</b>	<b>2,000</b>	<b>-</b>	<b>2,095</b>	<b>-</b>
<b>Total Capital Works Expenditure</b>	<b>8,119</b>	<b>55</b>	<b>6,239</b>	<b>-</b>	<b>1,825</b>	<b>8,119</b>	<b>2,000</b>	<b>-</b>	<b>6,119</b>	<b>-</b>

## 5a. Targeted performance indicators

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

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

### Targeted performance indicators - Service

Indicator	Measure	Notes	Actual	Forecast	Target	Target Projections			Trend
			2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	+o/-
<b>Governance</b>									
<b>Consultation and engagement</b> (Council decisions made and implemented with community input)	<b>Satisfaction with community consultation and engagement</b> Community satisfaction rating out of 100 with the consultation and engagement efforts of Council	1	46.00%	46.00%	50.00%	50.00%	50.00%	50.00%	o
<b>Environment</b>									
<b>Roads</b> (sealed local roads are maintained at the adopted condition standard)	<b>Sealed local roads below the intervention level</b> Number of kms of sealed local roads below the renewal intervention level set by Council / Kms of sealed local roads	2	99.17%	99.00%	99.00%	99.00%	99.00%	99.00%	o
<b>Responsiveness</b>									
<b>Statutory Planning</b> (Councils decide on planning applications and fulfill their legislative duties in a timely manner)	<b>Planning applications decided within the relevant required time</b> Number of planning application decisions made within the relevant required time / Number of planning application decisions made	3	71.67%	70.00%	70.00%	71.00%	72.00%	73.00%	o
<b>Environment</b>									
<b>Waste management</b> (Waste is minimised and sustainability promoted)	<b>Kerbside collection waste to landfill per serviced property</b> Waste in tonnes (t) Collected from kerbside waste collection services that is sent to landfill / Number of serviced properties	4	0.35	0.35	0.35	0.34	0.35	0.35	o

## Targeted performance indicators - Financial

Indicator	Measure	Notes	Actual	Forecast	Target	Target Projections			Trend
			2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	+ / o / -
<b>Liquidity</b>									
<b>Working Capital</b> (sufficient working capital is available to pay bills as and when they fall due)	<b>Current assets compared to current liabilities</b> Current assets / current liabilities	5	59.53%	98.11%	93.26%	117.27%	129.46%	137.67%	+
<b>Obligations</b>									
<b>Asset renewal</b> (assets are renewed as planned)	<b>Asset renewal compared to depreciation</b> Asset renewal and upgrade expense / Asset depreciation	6	66.03%	75.35%	120.88%	72.54%	65.71%	81.19%	+
<b>Stability</b>									
<b>Rates concentration</b> (revenue is generated from a range of sources)	<b>Rates compared to adjusted underlying revenue</b> Rate revenue / adjusted underlying revenue	7	51.73%	61.90%	60.26%	60.27%	60.28%	60.29%	o
<b>Efficiency</b>									
<b>Expenditure level</b> (resources are used efficiently in the delivery of services)	<b>Expenses per property assessment</b> Total expenses / no. of property assessments	8	\$4,251	\$4,167	\$4,163	\$4,207	\$4,263	\$4,308	o

## 5b. Financial performance indicators

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

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

Indicator	Measure	Notes	Actual	Forecast	Budget	Projections			Trend
			2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	+ / o / -
<b>Operating position</b>									
<b>Adjusted underlying result</b> (an adjusted underlying surplus is generated in the ordinary course of business)	<b>Adjusted underlying surplus (or deficit)</b> Adjusted underlying surplus (deficit) / Adjusted underlying revenue	9	(7.06%)	(17.17%)	(9.50%)	(7.46%)	(5.74%)	(3.76%)	+
<b>Liquidity</b>									
<b>Unrestricted cash</b> (sufficient cash that is free of restrictions is available to pay bills as and when they fall due)	<b>Unrestricted cash compared to current liabilities</b> Unrestricted cash / current liabilities	10	(32.43%)	61%	56%	80%	93%	101%	+
<b>Obligations</b>									
<b>Loans and borrowings</b> (level of interest bearing loans and borrowings is appropriate to the size and nature of Council's activities)	<b>Loans and borrowings compared to rates</b> Interest bearing loans and borrowings / rate revenue	11	11%	10%	11%	16%	14%	13%	o
<b>Loans and borrowings</b> (level of interest bearing loans and borrowings is appropriate to the size and nature of Council's activities)	<b>Loans and borrowings repayments compared to rates</b> Interest and principal repayments on interest bearing loans and borrowings / rate revenue		0.04%	0.58%	1.07%	0.82%	0.82%	0.82%	+
<b>Indebtedness</b> (level of long term liabilities is appropriate to the size and nature of a Council's activities)	<b>Non-current liabilities compared to own-source revenue</b> Non-current liabilities / own source revenue		2.61%	19.38%	19.54%	23.44%	21.82%	20.33%	+
<b>Stability</b>									
<b>Rates effort</b> (rating level is set based on the community's capacity to pay)	<b>Rates compared to property values</b> Rate revenue / CIV of rateable properties in the municipal district	12	0.45%	0.49%	0.51%	0.53%	0.51%	0.50%	o
<b>Efficiency</b>									
<b>Revenue level</b> (resources are used efficiently in the delivery of services)	<b>Average rate per property assessment</b> General rates and municipal charges / no. of property assessments	13	\$1,555	\$1,606	\$1,643	\$1,692	\$1,743	\$1,795	+

### Sustainability Capacity

#### Key to Forecast Trend:

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

## Notes to indicators

### 5a

#### 1. Satisfaction with community consultation and engagement

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

#### 2. Sealed local roads below the intervention level

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

#### 3. Planning applications decided within the relevant required time

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

#### 4. Kerbside collection waste to landfill

An improvement from previous years results with legislated changes to waste collection, don't anticipate further changes.

#### 5. Working Capital

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

#### 6. Asset renewal

Asset renewal is anticipated to increase for the next 4 years. A conservative approach has been taken to capital grant funding which impacts the upgrade and renewal capacity of Council.

#### 7. Rates concentration

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

#### 8. Expenditure level

Total expenses is anticipated to slightly decrease, however this is forecast to continually increase over the outer years with CPI increases which impact Council. The number of assessments has not increased for the purposes of this KPI in the forecast years.

### 5b

#### 9. Adjusted underlying result

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

#### 10. Unrestricted Cash

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

#### 11. Debt compared to rates

Council intends to borrow funds in both the 2026/27 and 2027/28 financial years which have been taken into account in forecasted ratios.

#### 12. Rates effort

The 2026/27 CIV for Central Goldfields Shire has decreased, this represents a plateau in valuations following multiple years of large increases. It is anticipated that the year on year valuations increase at much more moderate levels.

#### 13. Revenue level

The increase in rates revenue property increases slightly due to the assumption of minimum increase in property numbers over the coming years.

## 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 2026/27 financial year.

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	2025/26	2026/27	Fee Increase /	Fee Increase /	Basis of Fee
			\$	\$	(Decrease)	(Decrease)	
			\$	\$	\$	%	
<b>Art Gallery</b>							
Gallery Admission	Per person	Taxable	by donation	by donation	\$ -	0.0%	Non-statutory
Special Gallery Exhibitions	Per person	Taxable	POA	POA	\$ -	0.0%	Non-statutory
Art Talks	Per person	Taxable	\$ 5.00	\$ 10.00	\$ 5.00	100.0%	Non-statutory
Guided tour	Per person	Taxable	\$ 5.00	\$ 10.00	\$ 5.00	100.0%	Non-statutory
Special workshops	Per person	Taxable	POA	POA	\$ -	0.0%	Non-statutory
School Holiday Children's Workshop Fees	Per workshop	Taxable	\$ 5.00	\$ 5.00	\$ -	0.0%	Non-statutory
<b>Animal Management</b>							
Dog Registration – Animal either neutered, over 10 years old, working stock, breeding stock at registered business or obedience trained	Per dog	Non -Taxable	\$ 44.00	\$ 50.50	\$ 6.50	14.8%	Statutory
Pensioner Dog Registration – Animal either neutered, over 10 years old, working or obedience trained	Per dog	Non -Taxable	\$ 22.00	\$ 27.50	\$ 5.50	25.0%	Statutory
Cat Registration – Animal either neutered, over 10 years old or breeding stock at registered business.	Per cat	Non -Taxable	\$ 44.00	\$ 50.50	\$ 6.50	14.8%	Statutory
Pensioner Cat Registration – Animal either neutered, over 10 years old.	Per cat	Non -Taxable	\$ 22.00	\$ 27.50	\$ 5.50	25.0%	Statutory
Dog Registration	Per dog	Non -Taxable	\$ 132.00	\$ 142.50	\$ 10.50	8.0%	Statutory
Pensioner Dog Registration	Per dog	Non -Taxable	\$ 66.00	\$ 73.50	\$ 7.50	11.4%	Statutory
Cat Registration	Per cat	Non -Taxable	\$ 132.00	\$ 142.50	\$ 10.50	8.0%	Statutory
Pensioner Cat Registration	Per cat	Non -Taxable	\$ 66.00	\$ 73.50	\$ 7.50	11.4%	Statutory
Replacement Registration Tag	Per tag	Taxable	\$ 5.00	\$ 10.00	\$ 5.00	100.0%	Non-statutory
Micro chipping	Per animal	Taxable	\$ 50.00	\$ 53.00	\$ 3.00	6.0%	Statutory
Excess Animal Permit	Per permit	Non -Taxable	\$ -	\$ 110.00	\$ 110.00	100.0%	Statutory
Domestic Animal Business Registration (DAB)	Per registration	Non -Taxable	\$ 288.00	\$ 297.00	\$ 9.00	3.1%	Statutory
Pound release fee	Per dog and cat	Taxable	\$ 49.00	\$ 51.00	\$ 2.00	4.1%	Statutory
Pound release per day	Per dog and cat	Taxable	\$ 19.00	\$ 22.00	\$ 3.00	15.8%	Statutory
Pound release fee (Stock & other)	Per animal	Taxable	\$ 118.50	\$ 122.06	\$ 3.56	3.0%	Non-statutory

Description of Fees and Charges	Unit of Measure	GST Status	2025/26	2026/27	Fee Increase /	Fee Increase /	Basis of Fee
			\$	\$	(Decrease)	(Decrease)	
					\$	%	
Pound release fee (Stock & other)	Per animal per day	Taxable	\$ 25.00	\$ 26.00	\$ 1.00	4.0%	Non-statutory
Pound release (previously impounded)	Per dog or cat	Taxable	\$ 70.00	\$ 70.00	\$ -	0.0%	Non-statutory
Adult Dog Adoption Fee (Over 1 Year Old)	Per animal	Taxable	\$ -	\$ 440.00	\$ 440.00	100.0%	Non-statutory
Puppy Adoption Fee (Under 1 Year Old)	Per animal	Taxable	\$ -	\$ 520.00	\$ 520.00	100.0%	Non-statutory
Dog Bonded Pair Adoption Fee	Per pair of animals	Taxable	\$ -	\$ 600.00	\$ 600.00	100.0%	Non-statutory
Adult Cat Adoption Fee (Over 1 Year Old)	Per animal	Taxable	\$ -	\$ 160.00	\$ 160.00	100.0%	Non-statutory
Kitten Adoption Fee (Under 1 Year Old)	Per animal	Taxable	\$ -	\$ 260.00	\$ 260.00	100.0%	Non-statutory
Cat Bonded Pair Adoption Fee	Per pair of animals	Taxable	\$ -	\$ 260.00	\$ 260.00	100.0%	Non-statutory
Animal Surrender Fee	Per animal	Taxable	\$ 50.00	\$ 110.00	\$ 60.00	120.0%	Non-statutory

#### **Airport**

Site Leases	Per site	Taxable	Market Rate	Market Rate	\$ -	0.0%	Non-statutory
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#### **Asset Management**

Wood collection fee – per m3	Per m3	Non -Taxable	\$ 25.00	\$ 26.00	\$ 1.00	4.0%	Non-statutory
Pensioner Concession Wood collection fee – per m3	Per m3	Non -Taxable	\$ 12.00	\$ 12.00	\$ -	0.0%	Non-statutory
Consent for excavation works	Per permit	Non -Taxable	\$ 178.00	\$ 183.00	\$ 5.00	2.8%	Non-statutory
Fees for applications for consent to the conduct of proposed works	Per permit		as per schedule 22(1) of Road Management (Works and Infrastructure) Regulations 2015				Statutory
Vehicle crossing fee	Per permit	Non -Taxable	\$ 155.00	\$ 350.00	\$ 195.00	125.8%	Non-statutory
General road occupation	Per permit	Non -Taxable	\$ 113.00	\$ 116.00	\$ 3.00	2.7%	Non-statutory
Construction road occupation fee - First week	Per week	Non -Taxable	\$ 113.00	\$ 116.00	\$ 3.00	2.7%	Non-statutory
Construction road occupation fee - after one week	Per week	Non -Taxable	\$ 55.00	\$ 57.00	\$ 2.00	3.6%	Non-statutory
Consent to conduct of proposed works (as per SCHEDULE 1 of Road Management (Works and Infrastructure) Regulations 2015)	Per permit	Non -Taxable	POA	POA	\$ -	-	Statutory
Asset Protection fee	Per permit		\$ -	\$ 250.00	\$ -	100.0%	Non-statutory
Tree Planting fee	Per permit	Taxable	\$ 191.00	\$ 197.00	\$ 6.00	3.1%	Non-statutory

Description of Fees and Charges	Unit of Measure	GST Status	2025/26	2026/27	Fee Increase /	Fee Increase /	Basis of Fee
					(Decrease)	(Decrease)	
					\$	%	
<b>Building</b>							
Building Information Fee	Per statement	Non -Taxable	\$ 53.62	\$ 55.23	\$ 1.61	3.0%	Statutory
Stormwater legal point of discharge	Per permit	Non -Taxable	\$ 238.34	\$ 245.49	\$ 7.15	3.0%	Statutory
Report and Consent 130(1) 132(1), 134(2), 153(2) and Part 6 or 10	Per report	Non -Taxable	\$ 329.84	\$ 339.74	\$ 9.90	3.0%	Statutory
Report and Consent - Siting	Per report	Non -Taxable	\$ 461.71	\$ 475.56	\$ 13.85	3.0%	Statutory
Lodgement Fee	Per lodgement	Non -Taxable	\$ 138.43	\$ 142.58	\$ 4.15	3.0%	Statutory
Class 1 Dwelling - value \$0-\$5,000	Per lodgement	Taxable	\$ 610.00	\$ 628.30	\$ 18.30	3.0%	Non-statutory
Class 1 Dwelling - value \$5,001-\$40,000	Per lodgement	Taxable	\$ 1,246.00	\$ 1,283.38	\$ 37.38	3.0%	Non-statutory
Class 1 Dwelling - value \$40,001-\$80,000	Per lodgement	Taxable	\$ 1,637.70	\$ 1,686.83	\$ 49.13	3.0%	Non-statutory
Class 1 Dwelling - value \$80,001-\$100,000	Per lodgement	Taxable	\$ 2,029.10	\$ 2,089.97	\$ 60.87	3.0%	Non-statutory
Class 1 Dwelling - value \$100,001-\$200,000	Per lodgement	Taxable	\$ 2,214.00	\$ 2,280.42	\$ 66.42	3.0%	Non-statutory
Class 1 Dwelling - value \$200,001-\$400,000	Per lodgement	Taxable	\$ 3,326.90	\$ 3,426.71	\$ 99.81	3.0%	Non-statutory
Class 1 Dwelling - value \$400,001-\$600,000	Per lodgement	Taxable	\$ 4,990.35	\$ 5,140.06	\$ 149.71	3.0%	Non-statutory
Class 1 Dwelling - value \$600,001-\$800,000	Per lodgement	Taxable	\$ 6,653.00	\$ 6,852.59	\$ 199.59	3.0%	Non-statutory
Class 1 Dwelling - value \$800,001 and above	Per lodgement	Taxable	\$ 8,317.25	\$ 8,566.77	\$ 249.52	3.0%	Non-statutory
Class 10A Buildings (Sheds, pools, fences and retaining walls) value \$0 - \$5,000	Per permit	Taxable	\$ 610.00	\$ 628.30	\$ 18.30	3.0%	Non-statutory
Class 10A Buildings (Sheds, pools, fences and retaining walls) value \$5,001 - \$10,000	Per permit	Taxable	\$ 720.00	\$ 741.60	\$ 21.60	3.0%	Non-statutory
Class 10A Buildings (Sheds, pools, fences and retaining walls) value \$10,001-\$20,000	Per permit	Taxable	\$ 845.00	\$ 870.35	\$ 25.35	3.0%	Non-statutory
Class 10A Buildings (Sheds, pools, fences and retaining walls) value \$20,001 +	Per permit	Taxable	\$ 1,270.00	\$ 1,308.10	\$ 38.10	3.0%	Non-statutory

Description of Fees and Charges	Unit of Measure	GST Status	2025/26	2026/27	Fee Increase /	Fee Increase /	Basis of Fee
			\$	\$	(Decrease)	(Decrease)	
					\$	%	
Class 2-9 Construction and Demolition and Change of Use (POA) - Owner Builder	Per lodgement	Taxable	AIBS Formula will apply	AIBS Formula will apply	\$ -	0.0%	Non-statutory
Class 2-9 Construction and Demolition and Change of Use (POA) - Registered Builder	Per lodgement	Taxable	AIBS Formula will apply	AIBS Formula will apply	\$ -	0.0%	Non-statutory
Change of Use Class 1 and 10	Per lodgement	Taxable	\$ 680.00	\$ 700.40	\$ 20.40	3.0%	Non-statutory
Extension of Current Building Permits (all Permits & Extensions)	Per lodgement	Taxable	\$ 475.00	\$ 489.25	\$ 14.25	3.0%	Non-statutory
Renewal of Expired Permit	Per lodgement	Taxable	\$ 680.00	\$ 700.40	\$ 20.40	3.0%	Non-statutory
Redline report liquor licence	Per licence	Taxable	\$ 490.00	\$ 504.70	\$ 14.70	3.0%	Non-statutory
Building inspections	Per inspection	Taxable	\$ 315.00	\$ 324.45	\$ 9.45	3.0%	Non-statutory
Demolition Class 1	Per permit	Taxable	\$ 1,050.00	\$ 1,081.50	\$ 31.50	3.0%	Non-statutory
Demolition Class 10	per permit	Taxable	\$ 630.00	\$ 648.90	\$ 18.90	3.0%	Non-statutory
Minor Amendment of existing Building Permit	per request	Taxable	\$ 250.00	\$ 257.50	\$ 7.50	3.0%	Non-statutory
Major Amendment of existing Building Permit	Per permit	Taxable	\$ 630.00	\$ 648.90	\$ 18.90	3.0%	Non-statutory
Illegal building work	Per permit	Taxable	1.5 times building permit fee	1.5 times building permit fee	\$ -	0.0%	Non-statutory
Restump/Reblock Building Permit	Per permit	Taxable	\$ 1,050.00	\$ 1,081.50	\$ 31.50	3.0%	Non-statutory
ESM report	Per report	Taxable	\$ 630.00	\$ 648.90	\$ 18.90	3.0%	Non-statutory
Title search	Per search	Taxable	\$ 85.00	\$ 87.55	\$ 2.55	3.0%	Non-statutory
Archive Document Retrieval - On Site	Per retrieval	Taxable	\$ 65.00	\$ 66.95	\$ 1.95	3.0%	Non-statutory
Archive Document Retrieval - Off Site	Per retrieval	Taxable	\$ 200.00	\$ 206.00	\$ 6.00	3.0%	Non-statutory
Swimming pool or spa registration	Per pool or spa	Non -Taxable	\$ 36.16	\$ 37.24	\$ 1.08	3.0%	Statutory
Swimming pool or spa registration - Compliance Certificate Lodgement	Per certificate	Non -Taxable	\$ 23.20	\$ 23.89	\$ 0.70	3.0%	Statutory
Swimming pool or spa registration - Certificate of Noncompliance Lodgement	Per certificate	Non -Taxable	\$ 437.06	\$ 450.17	\$ 13.11	3.0%	Statutory

Description of Fees and Charges	Unit of Measure	GST Status	2025/26	2026/27	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
FRV report and consent comments	Per request	Non -Taxable	\$ 800.00	\$ 800.00	\$ -	0.0%	Non-statutory
Demolition Consent - Section 29A (for complete or partial demolition of a building)	Per request	Non -Taxable	\$ 96.71	\$ 96.71	\$ -	0.0%	Non-statutory
Place of Public Occupation (POPE)	per application	Taxable	\$ 650.00	\$ 650.00	\$ -	0.0%	Non-statutory
Prescribed Temp Structures - Siting	per application	Taxable	\$ 440.00	\$ 440.00	\$ -	0.0%	Non-statutory
Occupation of Temp Structures	per application	Taxable	\$ 235.00	\$ 235.00	\$ -	0.0%	Non-statutory
Alternative Performance Solutions	per application	Taxable	\$ 630.00	\$ 630.00	\$ -	0.0%	Non-statutory

**Caravan Park Registrations**

Registration Application Fees less than 26 Sites	Per registration	Non -Taxable	\$ 285.77	\$ 294.34	\$ 8.57	3.0%	Statutory
Registration Application Fees between 26 and 50 Sites	Per registration	Non -Taxable	\$ 571.54	\$ 588.69	\$ 17.15	3.0%	Statutory
Registration Application Fees between 51 and 100 Sites	Per registration	Non -Taxable	\$ 1,143.08	\$ 1,177.37	\$ 34.29	3.0%	Statutory
Registration Application Fees between 101 and 150 Sites	Per registration	Non -Taxable	\$ 1,731.43	\$ 1,783.37	\$ 51.94	3.0%	Statutory
Registration Application Fees between 151 and 200 Sites	Per registration	Non -Taxable	\$ 2,302.97	\$ 2,372.06	\$ 69.09	3.0%	Statutory
Registration Application Fees between 201 and 250 Sites	Per registration	Non -Taxable	\$ 2,874.51	\$ 2,960.75	\$ 86.24	3.0%	Statutory
Registration Application Fees between 251 and 300 Sites	Per registration	Non -Taxable	\$ 3,446.05	\$ 3,549.43	\$ 103.38	3.0%	Statutory
Registration Application Fees between 301 and 350 Sites	Per registration	Non -Taxable	\$ 4,034.40	\$ 4,155.43	\$ 121.03	3.0%	Statutory
Registration Application Fees between 351 and 400 Sites	Per registration	Non -Taxable	\$ 4,605.94	\$ 4,744.12	\$ 138.18	3.0%	Statutory
Registration Application Fees between 401 and 450 Sites	Per registration	Non -Taxable	\$ 5,177.48	\$ 5,332.80	\$ 155.32	3.0%	Statutory
Registration Application Fees between 451 and 500 Sites	Per registration	Non -Taxable	\$ 5,749.02	\$ 5,921.49	\$ 172.47	3.0%	Statutory

Description of Fees and Charges	Unit of Measure	GST Status	2025/26	2026/27	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
<b>Civil Services</b>							
Checking of Civil drawings for Subdivisions	Per job	Taxable	0.75% of the total construction costs	0.75% of the total construction costs	\$ -	100.0%	Statutory
Supervision of construction	Per job	Taxable	2.5% of the total construction costs	2.5% of the total construction costs	\$ -	100.0%	Statutory
Private Works for Others	Per job	Taxable	Costs plus 20% plus GST	Costs plus 20% plus GST	\$ -	100.0%	Statutory
Drainage Design Review - Single Dwelling or extension	Per plan	Taxable	\$ -	\$ 135.00	\$ 135.00	100.0%	Non-statutory
Drainage Design Review - 2-5 Dwellings	Per plan	Taxable	\$ -	\$ 270.00	\$ 270.00	100.0%	Non-statutory
Drainage Design Review - 5 -9 Dwellings / Commercial	Per plan	Taxable	\$ -	\$ 405.00	\$ 405.00	100.0%	Non-statutory
Drainage Design Review - 10+ dwellings	Per plan	Taxable	\$ -	(\$70 per hour includes oncost) Based on officer time	\$ -	100.0%	Non-statutory
Drainage hold point and final inspection - Single Dwelling or extension	Per plan	Taxable	\$ -	\$ 135.00	\$ 135.00	100.0%	Non-statutory
Drainage hold point and final inspection - 2-5 Dwellings	Per plan	Taxable	\$ -	\$ 270.00	\$ 270.00	100.0%	Non-statutory
Drainage hold point and final inspection - 5+ Dwellings / Commercial	Per plan	Taxable	\$ -	\$ 405.00	\$ 405.00	100.0%	Non-statutory
Drainage hold point and final inspection - 10+ dwellings	Per plan	Taxable	\$ -	(\$70 per hour includes oncost) Based on officer time	\$ -	100.0%	Non-statutory
<b>Environmental Health</b>							
New Septic Tank application fee	Per permit	Non -Taxable	\$ 821.67	\$ 846.32	\$ 24.65	3.0%	Statutory
Alter Septic Tank fee	Per permit	Non -Taxable	\$ 626.17	\$ 644.96	\$ 18.79	3.0%	Statutory
Septic Tank amendment	Per permit	Non -Taxable	\$ 66.45	\$ 68.44	\$ 1.99	3.0%	Non-statutory
Septic Tank extension	Per permit	Non -Taxable	\$ 66.45	\$ 68.44	\$ 1.99	3.0%	Non-statutory
Additional Site Inspection	Per inspection	Non -Taxable	\$ 233.20	\$ 240.20	\$ 7.00	3.0%	Non-statutory
Search Fee	Per search	Taxable	\$ 96.00	\$ 98.88	\$ 2.88	3.0%	Non-statutory

Description of Fees and Charges	Unit of Measure	GST Status	2025/26	2026/27	Fee Increase /	Fee Increase /	Basis of Fee
			\$	\$	(Decrease)	(Decrease)	
<b>Finance</b>							
Land Information Certificate	Per certificate	Non -Taxable	\$ 30.59	\$ 30.59	\$ -	0.0%	Statutory
Land Information Certificate - Priority	Per certificate	Non -Taxable	\$ 60.00	\$ 60.00	\$ -	0.0%	Non-statutory
<b>Food Premises</b>							
Class 1	Per registration	Non -Taxable	\$ 415.50	\$ 427.96	\$ 12.46	3.0%	Non-statutory
Class 2 Fixed food premises	Per registration	Non -Taxable	\$ 362.50	\$ 373.38	\$ 10.88	3.0%	Non-statutory
Class 2 Community Group fixed food premises	Per registration	Non -Taxable	\$ 180.80	\$ 186.22	\$ 5.42	3.0%	Non-statutory
Class 2 Mobile Food Vehicle	Per registration	Non -Taxable	\$ 362.50	\$ 373.38	\$ 10.88	3.0%	Non-statutory
Class 2 Mobile Food Vehicle (Community Group)	Per registration	Non -Taxable	\$ 108.70	\$ 111.96	\$ 3.26	3.0%	Non-statutory
Class 2 Temporary Premise	Per registration	Non -Taxable	\$ 362.50	\$ 373.38	\$ 10.88	3.0%	Non-statutory
Class 2 Temporary Premise (Community Group)	Per registration	Non -Taxable	\$ 180.70	\$ 186.12	\$ 5.42	3.0%	Non-statutory
Class 2 Domestic Kitchen	Per registration	Non -Taxable	\$ 362.50	\$ 373.38	\$ 10.88	3.0%	Non-statutory
Class 2 Community Group (Registration of a food van or temporary premises associated with a fixed premises)	Per registration	Non -Taxable	\$ 265.70	\$ 273.67	\$ 7.97	3.0%	Non-statutory
Class 2 Registration of a food van or temporary premises associated with a fixed premises	Per registration	Non -Taxable	\$ 545.50	\$ 561.86	\$ 16.36	3.0%	Non-statutory
Class 3 Fixed food premises	Per registration	Non -Taxable	\$ 220.50	\$ 227.12	\$ 6.62	3.0%	Non-statutory
Class 3 Mobile Food Vehicle	Per registration	Non -Taxable	\$ 220.50	\$ 227.12	\$ 6.62	3.0%	Non-statutory
Class 3 Mobile Food Vehicle (Community Group)	Per registration	Non -Taxable	\$ 107.60	\$ 110.83	\$ 3.23	3.0%	Non-statutory
Class 3 Temporary Premises	Per registration	Non -Taxable	\$ 220.50	\$ 227.12	\$ 6.62	3.0%	Non-statutory
Class 3 Temporary Premises (Community Group)	Per registration	Non -Taxable	\$ 180.80	\$ 186.22	\$ 5.42	3.0%	Non-statutory
Class 3 Domestic Kitchen	Per registration	Non -Taxable	\$ 220.50	\$ 227.12	\$ 6.62	3.0%	Non-statutory
Class 3 Registration of a food van or temporary premises associated with a fixed premises	Per registration	Non -Taxable	\$ 324.00	\$ 333.72	\$ 9.72	3.0%	Non-statutory
Class 3 Community Group (Registration of a food van or temporary premises associated with a fixed premises)	Per registration	Non -Taxable	\$ 213.30	\$ 219.70	\$ 6.40	3.0%	Non-statutory
Class 4 Street Trader Notification	Per registration	Non -Taxable	\$ -	\$ -	\$ -	0.0%	Non-statutory
Initial Registration fee for new business	Per registration	Non -Taxable	Renewal fee as per above + 50%. Fees applied on a pro-rata quarterly basis for new registrations	Renewal fee as per above + 50%. Fees applied on a pro-rata quarterly basis for new registrations	\$ -	0.0%	Non-statutory

Description of Fees and Charges	Unit of Measure	GST Status	2025/26	2026/27	Fee Increase /	Fee Increase /	Basis of Fee
			\$	\$	(Decrease)	(Decrease)	
Transfer of proprietor fee	Per transfer	Non -Taxable	50% of applicable renewal fee as per the above. Plus inspection fee	50% of applicable renewal fee as per the above. Plus inspection fee	\$ -	0.0%	Non-statutory
Requested inspection fee	Per inspection	Taxable	50% of applicable renewal fee as per the above. Plus inspection fee	50% of applicable renewal fee as per the above. Plus inspection fee	\$ -	0.0%	Non-statutory
Reinspection fee as a result of noncompliance follow up inspection required	Per inspection	Non -Taxable	50% of applicable renewal fee as per the above. Plus inspection fee	50% of applicable renewal fee as per the above. Plus inspection fee	\$ -	0.0%	Non-statutory

**Freedom of Information**

Printing	Per A4 page	Non -Taxable	\$ 0.25	\$ 0.25	\$ -	0.0%	Statutory
Search fee per hour	Per hour	Non -Taxable	\$ 25.22	\$ 25.91	\$ 0.69	2.7%	Statutory
Request fee	Per search	Non -Taxable	\$ 33.62	\$ 34.54	\$ 0.92	2.7%	Statutory

**Goldfields Family Centre**

Daily Long Day Care	Per day	Non -Taxable	\$ 150.00	\$ 155.00	\$ 5.00	3.3%	Non-statutory
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**Health Registrations**

Skin Penetration fee	Per registration	Non -Taxable	\$ 174.00	\$ 179.22	\$ 5.22	3.0%	Non-statutory
Hairdressers fee	Per registration	Non -Taxable	\$ 87.00	\$ 89.61	\$ 2.61	3.0%	Non-statutory
Beauty Therapy	Per registration	Non -Taxable	\$ 174.00	\$ 179.22	\$ 5.22	3.0%	Non-statutory
Prescribed Accommodation fee	Per registration	Non -Taxable	\$ 228.20	\$ 235.05	\$ 6.85	3.0%	Non-statutory
Initial Registration fee Skin Penetration, Hairdressers or Beauty Therapy	Per registration	Non -Taxable	\$ 87.00	\$ 89.61	\$ 2.61	3.0%	Non-statutory
Initial Registration fee Prescribed Accommodation fee	Per registration	Non -Taxable	\$ 115.90	\$ 119.38	\$ 3.48	3.0%	Non-statutory
Transfer of proprietor fee Skin Penetration, Hairdressers or Beauty Therapy	Per transfer	Non -Taxable	\$ 87.00	\$ 89.61	\$ 2.61	3.0%	Non-statutory

Description of Fees and Charges	Unit of Measure	GST Status	2025/26	2026/27	Fee Increase /	Fee Increase /	Basis of Fee
			\$	\$	(Decrease)	(Decrease)	
					\$	%	
Transfer of proprietor fee Prescribed Accommodation Fee	Per transfer	Non -Taxable	\$ 112.80	\$ 116.18	\$ 3.38	3.0%	Non-statutory
Requested inspection fee	Per inspection	Taxable	50% of annual renewal fee as per the above.	50% of annual renewal fee as per the above.	\$ -	0.0%	Non-statutory
Reinspection fee as a result of noncompliance follow up inspection required	Per inspection	Taxable	50% of annual renewal fee as per the above.	50% of annual renewal fee as per the above.	\$ -	0.0%	Non-statutory
Aquatic Facility Registration Category 1 (public aquatic facility)	Per registration	Non -Taxable	\$ 401.00	\$ 413.03	\$ 12.03	3.0%	Non-statutory
Aquatic Facility Registration Category 2 (residential apartment complex, hotel, motel or hostel)	Per registration	Non -Taxable	\$ 229.20	\$ 236.08	\$ 6.88	3.0%	Non-statutory

#### **Immunisations**

Influenza (Flu)	Per dose	Non -Taxable	\$ 20.00	\$ 20.60	\$ 0.60	3.0%	Non-statutory
Chickenpox/Varicella	Per dose	Non -Taxable	\$ 63.85	\$ 66.00	\$ 2.15	3.4%	Non-statutory
Meningococcal B (Bexsero)	Per dose	Non -Taxable	\$ 135.00	\$ 135.00	\$ -	0.0%	Non-statutory
Meningococcal ACWY	Per dose	Non -Taxable	\$ 69.00	\$ 72.50	\$ 3.50	5.1%	Non-statutory
Shingles (Shingrix)	Per dose	Non -Taxable	\$ 364.00	\$ 375.00	\$ 11.00	3.0%	Non-statutory
RSV Adults (Arexvy)	Per dose	Non -Taxable	\$ 320.00	\$ 330.00	\$ 10.00	3.1%	Non-statutory
DTPa (Boostrix)	Per dose	Non -Taxable	\$ 42.00	\$ 43.30	\$ 1.30	3.1%	Non-statutory

#### **Library Services**

Book Club Registration on Institution	Per registration	Taxable	\$ 170.00	\$ 170.00	\$ -	0.0%	Non-statutory
Fines per day	Per book	Taxable	\$ -	\$ -	\$ -	0.0%	Non-statutory
Lost Card	Per card	Taxable	\$ 2.00	\$ 2.00	\$ -	0.0%	Non-statutory
Library Bags	Per bag	Taxable	\$ 3.60	\$ 3.60	\$ -	0.0%	Non-statutory
Photocopy A4 B&W	Per page	Taxable	\$ 0.25	\$ 0.25	\$ -	0.0%	Non-statutory
Photocopy A3 B&W	Per page	Taxable	\$ 0.50	\$ 0.50	\$ -	0.0%	Non-statutory
Photocopy A4 Colour	Per page	Taxable	\$ 1.00	\$ 1.00	\$ -	0.0%	Non-statutory
Photocopy A3 Colour	Per page	Taxable	\$ 2.00	\$ 2.00	\$ -	0.0%	Non-statutory
Fax - sending	Per page	Taxable	\$ 2.00	\$ 2.00	\$ -	0.0%	Non-statutory
Fax - receiving	Per page	Taxable	\$ 0.25	\$ 0.25	\$ -	0.0%	Non-statutory
Processing fee - lost books	Per book	Taxable	\$ 6.00	\$ 6.00	\$ -	0.0%	Non-statutory

Description of Fees and Charges	Unit of Measure	GST Status	2025/26	2026/27	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
Reservations/Inter-Library Loan	Per book	Taxable	\$ 3.00	\$ 3.00	\$ -	0.0%	Non-statutory
Reservations/Inter-Library Loan - Tertiary	Per book	Taxable	\$18.40 - \$23.40	\$18.40 - \$23.40	\$18.40 - \$23.40	0.0%	Non-statutory

#### Local Laws

Advertising A Frame	Per permit	Taxable	\$ 120.00	\$ 123.60	\$ 3.60	3.0%	Non-statutory
Outdoor Dining per 6 lineal metres	Per biennial permit	Taxable	\$ 300.00	\$ 309.00	\$ 9.00	3.0%	Non-statutory
Impounded Vehicle Release fee	Per vehicle	Taxable	\$ 160.68	\$ 165.50	\$ 4.82	3.0%	Non-statutory
Impounded Vehicle - towing costs	Per vehicle	Taxable	at cost	at cost	\$ -	0.0%	Non-statutory
Shipping Container Permit	Per permit	Taxable	\$ 130.00	\$ 133.90	\$ 3.90	3.0%	Non-statutory
Skip Bin Permit	Per bin	Taxable	\$ 115.00	\$ 118.45	\$ 3.45	3.0%	Non-statutory
Keeping of livestock	Per permit	Taxable	\$ 45.30	\$ 46.66	\$ 1.36	3.0%	Non-statutory
Camping Caravan and Motorhome permit	Per permit	Taxable	\$ 148.00	\$ 152.44	\$ 4.44	3.0%	Non-statutory
Busking Permit	per permit	Taxable	\$ 30.00	\$ 30.90	\$ 0.90	3.0%	Non-statutory
General Local Laws Permit	Per permit	Taxable	\$ 149.35	\$ 153.83	\$ 4.48	3.0%	Non-statutory
Itinerate Trade Permit (Quarterly)	Per permit	Taxable	\$ 280.00	\$ 288.40	\$ 8.40	3.0%	Non-statutory
Itinerate Trade Permit (Annual)	Per permit	Taxable	\$ 1,000.00	\$ 1,030.00	\$ 30.00	3.0%	Non-statutory
Local Law Infringements - Offences are liable to the penalty indicated in the Central Goldfields Shire Council General Local Laws 2025 and are charged per penalty unit	Per penalty unit	Non -Taxable	As per Central Goldfields Shire Council General Local Laws 2025	As per Central Goldfields Shire Council General Local Laws 2025	\$ -	0.0%	Statutory
Open Air Burning Permit	Per permit	Taxable	\$ 30.00	\$ 30.90	\$ 0.90	3.0%	Non-statutory
Street Party, festivals and Procession Permit #	Per permit	Taxable	\$ 165.00	\$ 169.95	\$ 4.95	3.0%	Non-statutory

#events on Council land which are not required to obtain a POPE

#### Compliance - Parking Infringements

Parking Infringement general	Per fine	Non -Taxable	Per legislation	Per legislation	\$ -	0.0%	Statutory
Stop contrary to a no parking sign	Per fine	Non -Taxable	\$ 70.00	\$ 72.10	\$ 2.10	3.0%	Statutory
Parked contrary to requirement of parking area	Per fine	Non -Taxable	\$ 70.00	\$ 72.10	\$ 2.10	3.0%	Statutory
Parked not completely within a parking bay	Per fine	Non -Taxable	\$ 70.00	\$ 72.10	\$ 2.10	3.0%	Statutory
Parked for period longer than indicated	Per fine	Non -Taxable	\$ 70.00	\$ 72.10	\$ 2.10	3.0%	Statutory

#### Compliance - Fire Prevention

Fire prevention contractor administration fee	Per job	Taxable	25% of contractor fee	30% of contractor fee	\$ -	0.0%	Non-Statutory
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Description of Fees and Charges	Unit of Measure	GST Status	2025/26	2026/27	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
<b>Compliance - Animal Infringements</b>							
Animal Infringements - Offences are liable to the penalty indicated in the Domestic Animals Act 1994 and are charged per penalty unit	Per penalty unit	Non -Taxable	As per Domestic Animals Act 1994	As per Domestic Animals Act 1994	\$ -	0.0%	Statutory
<b>Planning</b>							
Extension to Planning Permit – First extension	Per extension	Taxable	\$ 356.00	\$ 366.68	\$ 10.68	3.0%	Non-statutory
Extension to Planning Permit – Second extension	Per extension	Taxable	\$ 550.00	\$ 566.50	\$ 16.50	3.0%	Non-statutory
Extension to Planning Permit – Third extension	Per extension	Taxable	\$ 750.00	\$ 772.50	\$ 22.50	3.0%	Non-statutory
Secondary Consent	Per consent	Taxable	\$ 300.00	\$ 309.00	\$ 9.00	3.0%	Non-statutory
Written Planning Advice	Per report	Taxable	\$ 167.00	\$ 172.01	\$ 5.01	3.0%	Non-statutory
Request for copying of Planning Permit (onsite and active search)	Per copy	Taxable	\$ 100.00	\$ 103.00	\$ 3.00	3.0%	Non-statutory
Request for hard copy of Planning Permit or other documentation	Per copy	Taxable	\$ 211.00	\$ 217.33	\$ 6.33	3.0%	Non-statutory
Notice of Planning Application	Per notice	Taxable	\$ 100.00	\$ 103.00	\$ 3.00	3.0%	Non-statutory
Notice letters (only above 12 letters/notices)	Per letter	Taxable	\$ 3.00	\$ 3.09	\$ 0.09	3.0%	Non-statutory
Public notice in newspaper or Government Gazette	Per notice	Taxable	At cost	At cost	\$ -	0.0%	Non-statutory
Planning Panel Costs	Per panel	Taxable	At cost	At cost	\$ -	0.0%	Non-statutory
Request to Approve Development Plan	Per request	Taxable	\$ 190.00	\$ 195.70	\$ 5.70	3.0%	Non-statutory
<b>Sporting Grounds Casual Use/Hire</b>							
Frank Graham Oval - Casual	Per hour	Taxable	\$ 56.65	\$ 58.00	\$ 1.35	2.4%	Non-statutory
Princes Park Oval Casual Hire - training without lights	Per hour	Taxable	\$ 56.65	\$ 58.00	\$ 1.35	2.4%	Non-statutory
Princes Park Oval Casual Hire - training with lights	Per hour	Taxable	\$ 77.25	\$ 79.00	\$ 1.75	2.3%	Non-statutory
Princes Park Netball Court Casual Hire - training without lights	Per hour	Taxable	\$ 15.45	\$ 16.00	\$ 0.55	3.6%	Non-statutory
Princes Park Netball Court Casual Hire - training with lights	Per hour	Taxable	\$ 30.90	\$ 32.00	\$ 1.10	3.6%	Non-statutory
Jubilee Oval - Casual	Per hour	Taxable	\$ 56.65	\$ 58.00	\$ 1.35	2.4%	Non-statutory
Hedges Oval - Casual	Per hour	Taxable	\$ 56.65	\$ 58.00	\$ 1.35	2.4%	Non-statutory
Jack Pascoe Reserve - Casual	Per hour	Taxable	\$ 56.65	\$ 58.00	\$ 1.35	2.4%	Non-statutory
Soccer Fields - Casual	Per hour	Taxable	\$ 56.65	\$ 58.00	\$ 1.35	2.4%	Non-statutory
Personal Training Licence Application 1-10 participants	Per quarter	Taxable	\$ 108.15	\$ 111.00	\$ 2.85	2.6%	Non-statutory
Personal Training Licence Application 1-10 participants	Per annum	Taxable	\$ 422.30	\$ 435.00	\$ 12.70	3.0%	Non-statutory

Description of Fees and Charges	Unit of Measure	GST Status	2025/26	2026/27	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
Personal Training Licence Application 11-20 participants	Per annum	Taxable	\$ 149.35	\$ 154.00	\$ 4.65	3.1%	Non-statutory
Personal Training Licence Application 11-20 participants	Per quarter	Taxable	\$ 607.70	\$ 626.00	\$ 18.30	3.0%	Non-statutory
Tullaroop Leisure Centre - Squash courts	Per hour/ per court	Taxable	\$ 10.30	\$ 11.00	\$ 0.70	6.8%	Non-statutory
Tullaroop Leisure Centre - Main court	Per hour	Taxable	\$ 20.60	\$ 24.00	\$ 3.40	16.5%	Non-statutory
Tullaroop Leisure Centre - Multi-purpose room	Per hour	Taxable	\$ 10.30	\$ 11.00	\$ 0.70	6.8%	Non-statutory
Tullaroop Leisure Centre - All facilities	Per hour	Taxable	\$ 46.35	\$ 48.00	\$ 1.65	3.6%	Non-statutory
Tullaroop Leisure Centre - All facilities	Per day	Taxable	\$ 164.80	\$ 170.00	\$ 5.20	3.2%	Non-statutory
Nolan Street Gymnasium - entire building excluding the designated Youth space (community group)	Per hour	Taxable	\$ 10.30	\$ 11.00	\$ 0.70	6.8%	Non-statutory
Nolan Street Gymnasium - All facilities excluding the designated Youth space (community group)	Per day	Taxable	\$ 164.80	\$ 170.00	\$ 5.20	3.2%	Non-statutory
Nolan Street Gymnasium - All facilities excluding the designated Youth space (other users)	Per hour	Taxable	\$ 46.35	\$ 48.00	\$ 1.65	3.6%	Non-statutory
Nolan Street Gymnasium - All facilities excluding the designated Youth space (other users)	Per day	Taxable	\$ 164.80	\$ 170.00	\$ 5.20	3.2%	Non-statutory
Nolan Street Gymnasium - Front room (community group)	Per hiring	Taxable	\$ 16.38	\$ 18.00	\$ 1.62	9.9%	Non-statutory
Nolan Street Gymnasium - Front room (other users)	Per hiring	Taxable	\$ 38.21	\$ 42.00	\$ 3.79	9.9%	Non-statutory
Nolan Street Gymnasium - Main court (community group)	Per hour	Taxable	\$ 21.84	\$ 24.00	\$ 2.16	9.9%	Non-statutory
Nolan Street Gymnasium - Main court (other users)	Per hour	Taxable	\$ 21.84	\$ 24.00	\$ 2.16	9.9%	Non-statutory
<b>Tourism and Resource Centre</b>							
Visitor Centre Heritage Tours	Per tour	Taxable	\$ 5.00	\$ 10.00	\$ 5.00	100.0%	Non-statutory
Photocopy A4 B&W	Per page	Taxable	\$ 0.25	\$ 0.25	\$ -	0.0%	Non-statutory
Photocopy A3 B&W	Per page	Taxable	\$ 0.50	\$ 0.50	\$ -	0.0%	Non-statutory
Photocopy A4 Colour	Per page	Taxable	\$ 1.00	\$ 1.00	\$ -	0.0%	Non-statutory
Photocopy A3 Colour	Per page	Taxable	\$ 2.00	\$ 2.00	\$ -	0.0%	Non-statutory

Description of Fees and Charges	Unit of Measure	GST Status	2025/26	2026/27	Fee Increase /	Fee Increase /	Basis of Fee
			\$	\$	(Decrease)	(Decrease)	
					\$	%	
<b>Venue Hire</b>							
Resource Centre Meeting Foyer - Other users	Per hire	Taxable	\$ 41.20	\$ 41.20	\$ -	0.0%	Non-statutory
Resource Centre Meeting Foyer - Not-for-profit	Per hire	Taxable	\$ 15.45	\$ 15.45	\$ -	0.0%	Non-statutory
Community Hub – Community groups	Per hiring	Taxable	\$ 15.45	\$ 15.91	\$ 0.46	3.0%	Non-statutory
Community Hub – Other users	Per hiring	Taxable	\$ 41.20	\$ 42.44	\$ 1.24	3.0%	Non-statutory
Maryborough Town Hall* #	Per hiring	Taxable	\$ 432.60	\$ 445.58	\$ 12.98	3.0%	Non-statutory
Maryborough Town Hall Kitchen Only #	Per hiring	Taxable	\$ 61.80	\$ 63.65	\$ 1.85	3.0%	Non-statutory
Maryborough Town Hall Hourly Hire Rate	Per hiring	Taxable	\$ -	\$ 63.65	\$ 63.65	100.0%	Non-statutory
Maryborough Lower Town Hall	Per hiring	Taxable	\$ 61.80	\$ 63.65	\$ 1.85	3.0%	Non-statutory
Maryborough Town Hall sound system hire *	Per hiring	Taxable	\$ 66.95	\$ 68.96	\$ 2.01	3.0%	Non-statutory
Garden and Reserve Hire – Weddings and Ceremonies*	Per hiring	Taxable	\$ -	\$ 150.00	\$ 150.00	100.0%	Non-statutory

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

#### Waste Services

##### Kerbside Collection

Garbage collection – Standard bin Urban 80L	Per year	Non -Taxable	\$ 203.14	\$ 223.45	\$ 20.31	10.0%	Non-statutory
Garbage collection – Standard bin Rural 140L fortnightly	Per year	Non -Taxable	\$ 203.14	\$ 223.45	\$ 20.31	10.0%	Non-statutory
Garbage collection – Optional larger bin - Urban 140, Rural 240	Per year	Non -Taxable	\$ 347.35	\$ 379.87	\$ 32.52	0.0%	Non-statutory
Garbage collection – Optional larger bin - Rural 240	Per year	Non -Taxable	\$ 347.35	\$ 379.87	\$ 32.52	9.4%	Non-statutory
Garbage collection – Multiple service (per bin)	Per year	Non -Taxable	\$ 203.14	\$ 223.45	\$ 20.31	10.0%	Non-statutory
Recycling collection	Per year	Non -Taxable	\$ 181.73	\$ 195.69	\$ 13.96	7.7%	Non-statutory
Recycling collection – Multiple service (per bin)	Per year	Non -Taxable	\$ 181.73	\$ 195.69	\$ 13.96	7.7%	Non-statutory
Service establishment/bin supply cost for additional garbage bin	Per service	Taxable	\$ 90.00	\$ 91.67	\$ 1.67	1.9%	Non-statutory
Green Waste collection	Per year	Non -Taxable	\$ 91.21	\$ 96.68	\$ 5.47	6.0%	Non-statutory

##### Waste Management fee

Waste Management fee	Per year	Non -Taxable	\$ 236.97	\$ 260.67	\$ 23.70	10.0%	Non-statutory
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##### Transfer Station Gate fees

Waste Disposal	Per cubic metre	Taxable	\$ 60.07	\$ 85.00	\$ 24.93	41.5%	Non-statutory
Waste Disposal	Car boot load	Taxable	\$ 22.44	\$ 31.75	\$ 9.31	41.5%	Non-statutory
Waste Disposal	240 litre bin	Taxable	\$ 13.42	\$ 21.25	\$ 7.83	58.3%	Non-statutory
Green Waste Disposal	Per cubic metre	Taxable	\$ 48.00	\$ 55.00	\$ 7.00	14.6%	Non-statutory
Car Tyre Disposal - Passenger Tyres	Per tyre	Taxable	\$ 10.00	\$ 10.30	\$ 0.30	3.0%	Non-statutory
Car Tyre Disposal - Passenger Tyre with rim	Per Tyre	Taxable	\$ 17.00	\$ 17.51	\$ 0.51	3.0%	Non-statutory
Car Tyre Disposal - Passenger Tyres (contaminated)	Per tyre	Taxable	\$ 30.00	\$ 30.90	\$ 0.90	3.0%	Non-statutory

Description of Fees and Charges	Unit of Measure	GST Status	2025/26	2026/27	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
4WD Tyre Disposal - Passenger Tyre	Per tyre	Taxable	\$ 14.00	\$ 14.42	\$ 0.42	3.0%	Non-statutory
4WD Tyre Disposal - Passenger Tyre with Rim	Per tyre	Taxable	\$ 27.00	\$ 27.81	\$ 0.81	3.0%	Non-statutory
Tyre Disposal - Light Truck Tyres	Per tyre	Taxable	\$ 17.00	\$ 17.51	\$ 0.51	3.0%	Non-statutory
Tyre Disposal - Light Truck tyres (contaminated)	Per tyre	Taxable	\$ 24.00	\$ 24.72	\$ 0.72	3.0%	Non-statutory
Truck Tyre	Per tyre	Taxable	\$ 30.00	\$ 30.90	\$ 0.90	3.0%	Non-statutory
Truck Tyre (Contaminated)	Per tyre	Taxable	\$ 60.00	\$ 61.80	\$ 1.80	3.0%	Non-statutory
Contaminated Tyre Charge (Extra Charge Per Tyre)	Per Tyre	Taxable	\$ 30.00	\$ 30.00	\$ -	0.0%	Non-statutory
Small Tractor Tyre Disposal - Per tyre	Per tyre	Taxable	\$ 927.00	\$ 927.00	\$ -	0.0%	Non-statutory
Large Tractor Tyre	Per tyre	Taxable	\$ -	\$ 956.41	\$ 956.41	100.0%	Non-statutory
Large Earth Moving Tyre	Per tyre	Taxable	\$ -	\$ 1,200.00	\$ 1,200.00	100.0%	Non-statutory
Mattress Disposal	Per mattress	Taxable	\$ 31.42	\$ 31.42	\$ -	0.0%	Non-statutory
Televisions - Each	Per television	Taxable	\$ 25.50	\$ 25.50	\$ -	0.0%	Non-statutory
Building demolition waste (applies to loads less than one tonne and up to one cubic metre)	Per cubic metre	Taxable	\$ 248.60	\$ 248.60	\$ -	0.0%	Non-statutory
Building demolition waste (up to 3 tonne)	Per cubic metre	Taxable	\$ 292.46	\$ 292.46	\$ -	0.0%	Non-statutory
Gas Cylinders small	Per cylinder	Taxable	\$ -	\$ 5.00	\$ 5.00	100.0%	Non-statutory
Gas Cylinders	Per cylinder	Taxable	\$ -	\$ 10.00	\$ 10.00	100.0%	Non-statutory
Refrigerators (Fee is for degassing)	Per fridge	Taxable	\$ -	\$ 20.00	\$ 20.00	100.0%	Non-statutory
Air Conditioners (fee is for degassing)	Per air conditioner	Taxable	\$ -	\$ 20.00	\$ 20.00	100.0%	Non-statutory
Large Gas Cylinders	Per cylinder	Taxable	\$ -	\$ 35.00	\$ 35.00	100.0%	Non-statutory

#### **Bus Hire**

Half day hire of Community Bus – Private group or organisation	Half day	Taxable	\$ -	\$ 80.00	\$ 80.00	100.0%	Non-statutory
Full day hire of Community Bus – Private group or organisation	Full day	Taxable	\$ -	\$ 160.00	\$ 160.00	100.0%	Non-statutory
Half day hire of Community Bus – Community group or organisation	Half day	Taxable	\$ -	\$ 40.00	\$ 40.00	100.0%	Non-statutory
Full day hire of Community Bus – Community group or organisation	Full day	Taxable	\$ -	\$ 80.00	\$ 80.00	100.0%	Non-statutory
Per KM charge for use of Community Bus – Private group or organisation	Per KM travelled during booking	Taxable	\$ -	\$ 0.85	\$ 0.85	100.0%	Non-statutory
Refundable Bond	Per booking	Taxable	\$ -	\$ 110.00	\$ 110.00	100.0%	Non-statutory
Community Bus Trip (Bealiba, Carisbrook, Talbot)	Per person per booking	Taxable	\$ -	\$ 5.00	\$ 5.00	100.0%	Non-statutory