



Central Goldfields Shire Council Budget Report

2025-26



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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.

Mayor and CEO's Introduction

We are proud to present the Central Goldfields Shire Council Draft Budget for 2025–2026 – a plan that reflects our shared commitment to delivering on community priorities, while ensuring responsible financial management and long-term sustainability.

This budget is about more than just numbers. It's about people – about creating the kind of Shire we all want to live in, now and into the future. We've listened to our community and worked hard to shape a budget that balances investment in important projects and services, with the need to manage our resources wisely. It has been developed with a clear focus on financial sustainability, community wellbeing, and the continued delivery of essential services and infrastructure for our Shire.

The Draft Budget forecasts a \$1.58 million surplus for 2025–2026, building upon the forecast surplus of \$723,000 for 2024–2025 and significantly reversing the \$5 million deficit recorded in 2023–2024. This positive financial outlook reflects Council's continued focus on efficiency, cost control, and long-term sustainability.

The capital works program totals \$10.62 million, with \$4.3 million in newly committed projects and \$6.32 million in carry forward works. Approximately 95% of this investment is allocated to renewing and upgrading existing infrastructure – a strong indicator of our commitment to asset stewardship and value for money.

The Draft Budget is shaped by a disciplined approach to expenditure, strategic investment in capital works, and a firm commitment to meeting the needs of our growing and changing community. It seeks to balance the realities of constrained revenue – including the state imposed 3% rate cap – with the demand for quality infrastructure, accessible services, and long-term financial health.

Importantly, this budget is also a reflection of community voices. Through our recent community engagement process, we heard from residents, community groups, and local businesses about what matters most. We would like to extend a sincere thank you to everyone who took the time to share their insights and aspirations. Your input has helped shape the direction of this budget and ensures it is grounded in local priorities.

We know the pressures that many in our community are facing. That's why this budget has been developed with care – to ensure we continue to deliver core services, invest in infrastructure, and support growth, all while maintaining a stable financial outlook. Responsible decision-making today helps us protect our capacity to deliver for future generations.

Alongside the essentials such as kerbside rubbish collection, we are focusing on improving and maintaining our existing assets and infrastructure with \$3.15 million allocated to our roads, drains, footpaths and bike paths.

Some of the key initiatives in this year's Draft Budget reflect direct community feedback and support our vision for a more vibrant, connected and resilient Shire:

Maryborough Outdoor Pool – We're committed to bringing this iconic and much-loved community facility back to life. Council has allocated \$450,000 for ongoing design works and will continue to advocate for funding at all levels of government to help deliver this important restoration project.

Deledio Recreation Reserve Pavilion – With a Council investment of \$1 million and thanks to support from both federal and state governments, a new, multi-use, modular-build pavilion will support local sport, events, and become a hub for community activities.

Princes Park Grandstand – This treasured local landmark will undergo important conservation and upgrade planning so it can continue to serve our sporting community and host major events including Energy Breakthrough and the Maryborough Highland Gathering.

Castlemaine–Maryborough Rail Trail – In partnership with Mount Alexander Shire Council, we're progressing the development of this 55km trail.

Tiny Towns – We will continue to deliver on the multiple projects identified as important for our residents across our townships.

Further highlights from the 2025/26 Capital Works program include:

- Continuation of the design works for the Goldfields Reservoir Dam stabilisation
- Delivery of the annual road resealing and asphaltting program
- Completion of Betterment works across of a number of impacted floodways
- Completion of TAC Road Safety Program including speed reductions, roundabouts and splitter islands (to be delivered over 2 years)
- Investment in IT systems including a new Asset Maintenance Management System to assist in providing better service to our community on managing the maintenance of our assets and facilities
- Maryborough Tennis Centre Multi Use Courts Development
- Princes Park Cricket Wicket Rebuild Project
- Landfill works – remediation of our closed land fills
- Transfer Station Infrastructure Upgrades
- Dog Park fencing at Jack Pascoe Reserve
- Public Conveniences – the installation of automatic locks on our toilets and sensors on our BBQs to help prevent vandalism and better schedule cleaning and maintenance
- Road to Recovery Projects including renewal of roads in Alma, Carisbrook and Maryborough
- Clunes Mt Cameron Road Renewal (pending on outcome of grant application)
- Aerodrome Regional Airport Program Round 4, including the implementation of more recommendations from the Aerodrome Business Case.

This Draft Budget shows what we can achieve when we work together – Council and community, side by side. It's about improving our facilities, supporting local people, and making decisions that keep our Shire financially strong and future focused. Together, through sound financial stewardship and strong community partnerships, we can continue to deliver for Central Goldfields today and into the future.

Thank you for being part of this important journey.

Cr Grace La Vella
Mayor

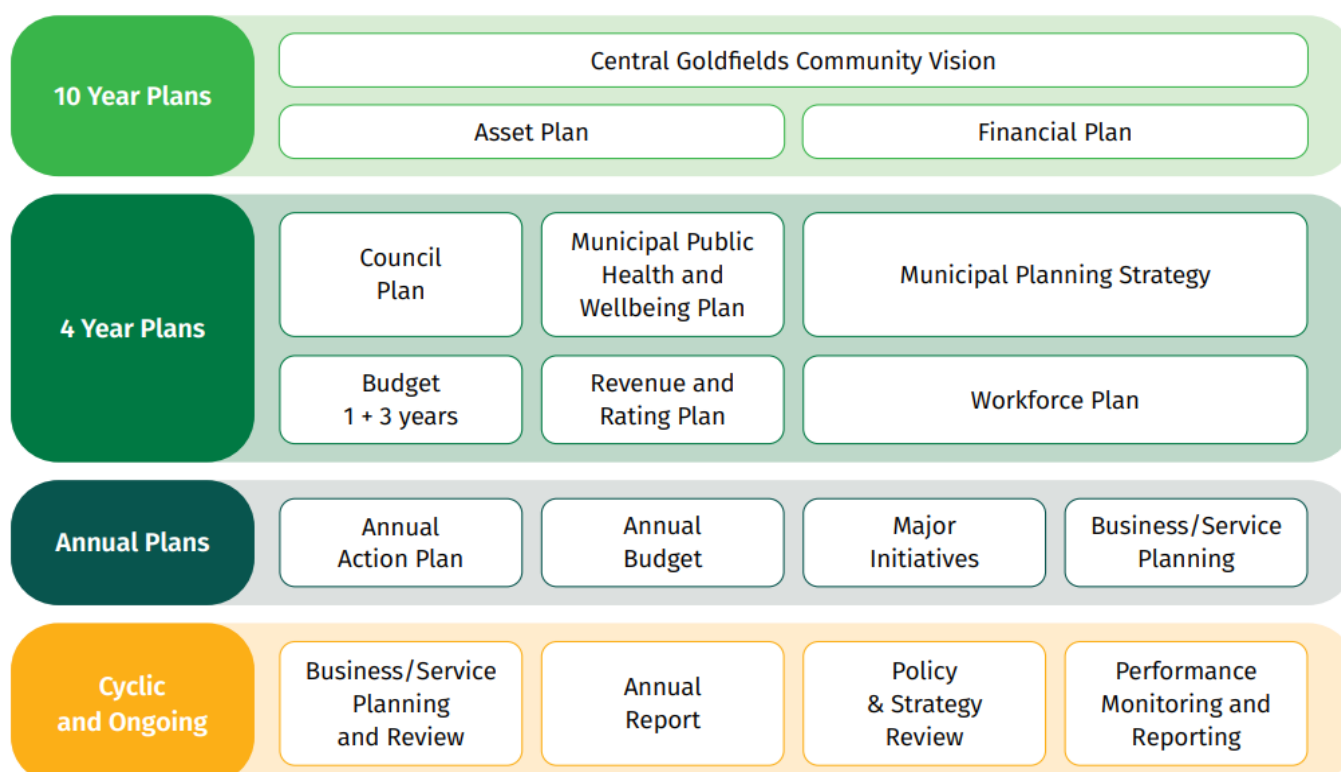
Sally Jones
Interim Chief Executive Officer

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

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

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

1.2 Our purpose

Our Vision

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

Our mission

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

Our values

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

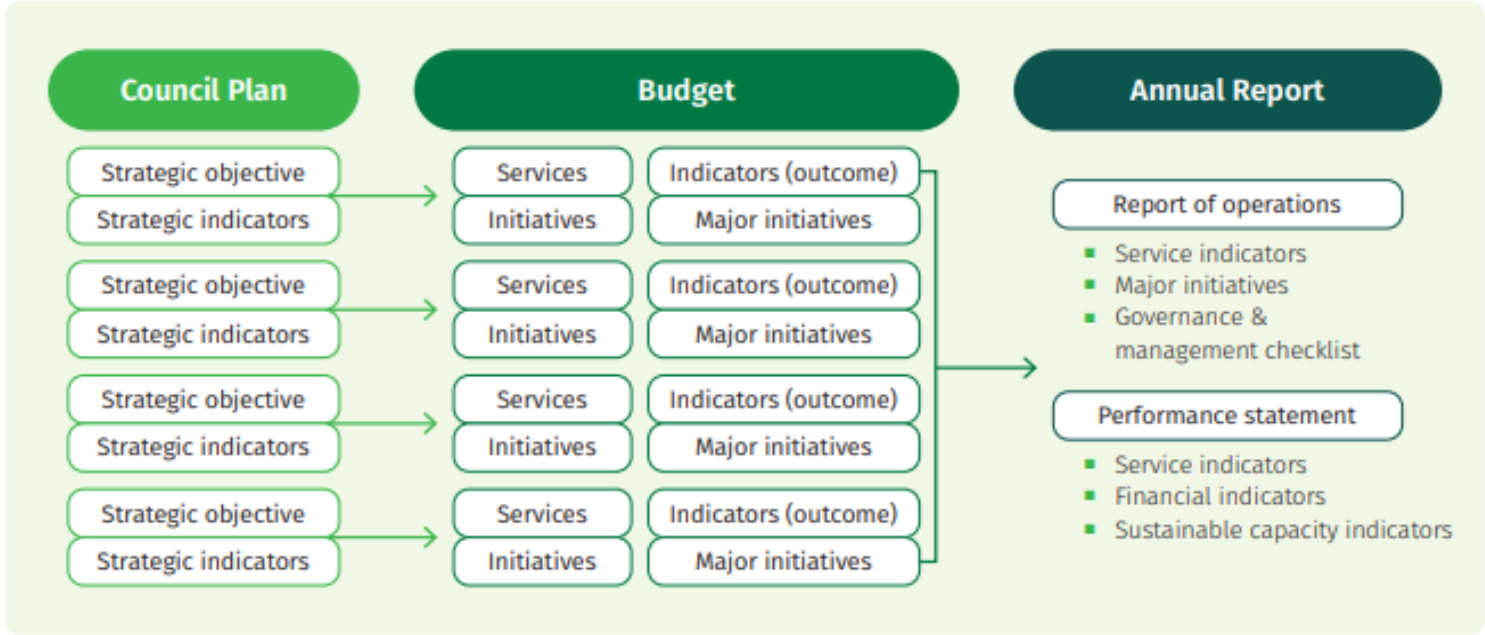
1.3 Strategic objectives

*"Council adopted the 2021 - 2025 Council Plan in October 2021. (New Council Plan 2025 - 2029 pending for adoption)
As part of the Council plan process, four strategic objectives were set out as detailed below*

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

2. Services and service performance indicators

This section provides a description of the services and initiatives to be funded in the Budget for the 2025/26 year and how these will contribute to achieving the strategic objectives outlined in the Council Plan. It also describes several initiatives and service performance outcome indicators for key areas of Council's operations. Council is required by legislation to identify major initiatives, initiatives and service performance outcome indicators in the Budget and report against them in their Annual Report to support transparency and accountability. The relationship between these accountability requirements in the Council Plan, the Budget and the Annual Report is shown below.



2.1 Our Community's Wellbeing

Services

Service area	Description of services provided		2023/24 Actual \$'000	2024/25 Forecast \$'000	2025/26 Budget \$'000
Children and Family Services - comprising Family Day Care, Long Day Care, Kindergartens, Immunisation and Go Goldfields	Family Day Care. (Ceased June 2024) One contractor operating a family day care service at Avoca. Long Day Care. 67 Place Long day care service. Kindergarten. 33 Place integrated kindergarten, offering 15 hours of 3 and 4 year old Kindergarten. Immunisation Provides a range of vaccination options that are convenient and offer Immunisation options for residents of our shire most at risk of vaccine-preventable disease. Go Goldfields A backbone team rooted in the community that provides strategic leadership, facilitates collaboration, and delivers evidence based programs and activities to enable every child in Central Goldfields to have every chance to grow up healthy, safe and confident.	Inc	2,603	2,696	3,253
		Exp	3,010	2,894	3,569
		Surplus / (deficit)	(407)	(198)	(317)
Maternal and Child Health Services	Provides universal access to MCH services and enhanced support for families including 10 key age and stage visits from birth to 3.5 years.	Inc	515	552	460
		Exp	704	671	669
		Surplus / (deficit)	(189)	(119)	(209)

Library Services	Maryborough Regional Library has locations in Dunolly and Maryborough. It also has outreach services to Talbot Community Library and an outreach service to housebound patrons. The library service offers a diverse range of resources, services and programming accessible to the Central Goldfields Shire community as well as those outside the shire. The library is owned and operated by Council.	<i>Inc</i>	184	184	171
		<i>Exp</i>	642	602	551
		<i>Surplus / (deficit)</i>	(458)	(418)	(380)
Arts and Culture	Council's services to arts and culture are through the Central Goldfields Art Gallery, located in Maryborough. The Gallery features a diverse program of regularly changing exhibitions, including works from the permanent collection, curated exhibitions and touring exhibitions as well as educational and public programs.	<i>Inc</i>	4	20	4
		<i>Exp</i>	289	312	297
		<i>Surplus / (deficit)</i>	(285)	(292)	(293)
Community Development	Partnering with individuals, community groups and community organisations to identify and support implementation of community priorities and activities.	<i>Inc</i>	239	308	59
		<i>Exp</i>	572	298	414
		<i>Surplus / (deficit)</i>	(333)	10	(355)
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>	280	269	60
		<i>Exp</i>	529	407	132
		<i>Surplus / (deficit)</i>	(249)	(138)	(72)
Recreation Services and 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>	129	84	39
		<i>Exp</i>	980	999	1,031
		<i>Surplus / (deficit)</i>	(851)	(915)	(992)
Youth Services	Provides activities and programs through FReeZA, Engage!, L2P (ending 2025) and Children & Young People First Project (CYPFP) funded initiatives to enhance confidence, support safety, improve mental health, well being and build resilience.	<i>Inc</i>	147	148	88
		<i>Exp</i>	170	157	88
		<i>Surplus / (deficit)</i>	(23)	(9)	0
Compliance	Provides compliance and enforcement services to bring land use and development into compliance with the Planning and Environment Act and Central Goldfields Planning Scheme.	<i>Inc</i>	68	82	84
		<i>Exp</i>	350	526	580
		<i>Surplus / (deficit)</i>	(282)	(444)	(496)
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>	71	120	71
		<i>Exp</i>	184	253	278
		<i>Surplus / (deficit)</i>	(113)	(133)	(207)
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>	180	216	208
		<i>Exp</i>	313	212	240
		<i>Surplus / (deficit)</i>	(133)	4	(32)

Major Initiatives

- 1) Finalisation of the Open Space Strategy
- 2) Commencement of the Maryborough Tennis Courts renewal

Other Initiatives

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

Service Performance Outcome Indicators

Service	Indicator	2023/24 Actual	2024/25 Forecast	2025/26 Budget
Libraries	Participation	9.50%	9.50%	9.50%
Aquatic Facilities	Utilisation	4.75	4.75	4.75
Animal Management	Health and Safety	0%	0%	0%
Food Safety	Health and Safety	100%	100%	100%
Maternal and Child Health	Participation	91.00%	90.00%	90.00%

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
Aquatic Facilities	Utilisation	Utilisation of aquatic facilities. (Number of visits to aquatic facilities per head of population)	Number of visits to aquatic facilities / Population
Animal Management	Health and safety	Animal management prosecutions. (Percentage of animal management prosecutions which are successful)	Number of successful animal management prosecutions / Total number of animal management prosecutions
Food safety	Health and safety	Critical and major non-compliance outcome notifications. (Percentage of critical and major non-compliance outcome notifications that are followed up by Council)	[Number of critical non-compliance outcome notifications and major non-compliance outcome notifications about a food premises followed up / Number of critical non-compliance outcome notifications and major non-compliance outcome notifications about food premises] x100
Maternal and Child Health	Participation	Participation in the MCH service. Participation in the MCH service by Aboriginal children. (Percentage of Aboriginal children enrolled who participate in the MCH service)	[Number of children who attend the MCH service at least once (in the financial year) / Number of Aboriginal children enrolled in the MCH service] x100

2.2 Our Growing Economy

Services

Service area	Description of services provided		2023/24 Actual \$'000	2024/25 Forecast \$'000	2025/26 Budget \$'000
Economic Development	Provide economic development services to the council and community to effectively identify and pursue the Shire's competitive advantages to facilitate economic development and employment opportunities.	Inc	13	75	-
		Exp	398	253	147
		Surplus/ (deficit)	(385)	(178)	(147)
Tourism and Events	Tourism and Events Services works to: -attract, support, and ensure compliance of events that contribute to the visitor economy and community outcomes; deliver citizens events including Australia Day and Citizenship Ceremonies. -Support and promote volunteering for Council services and programs as well as across the community. -Plan and provide strategic initiatives to strengthen local tourism, in line with local and regional priorities	Inc	82	158	111
		Exp	605	1,142	676
		Surplus/ (deficit)	(523)	(984)	(565)
Energy Breakthrough	Energy Breakthrough is Council's largest annual event and is delivered in partnership with Country Education Partnership. The event attracts around 15,000 over the five-day event with over \$3.66 million injected into the local economy. The event supports participation of 3,500 students from around local, state and interstate schools.	Inc	403	440	353
		Exp	682	603	577
		Surplus/ (deficit)	(279)	(163)	(224)
Building Services	Provide building control services to administer and enforce the Building Act and building regulations.	Inc	84	106	78
		Exp	220	295	254
		Surplus/ (deficit)	(136)	(189)	(176)
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.	Inc	288	203	176
		Exp	953	640	598
		Surplus/ (deficit)	(665)	(437)	(422)
Strategic Planning	Provides strategic land use planning to assess and manager future land uses, manage land use change and population and economic growth.	Inc	271	224	70
		Exp	346	314	301
		Surplus/ (deficit)	(75)	(90)	(231)
VicRoads Agency	Provides a range of VicRoads services on behalf of VicRoads, from the Nolan Street building	Inc	274	256	336
		Exp	227	230	246
		Surplus/ (deficit)	47	26	90

Major Initiatives

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

Other Initiatives

- 4) Delivery of Tiny Towns projects subject to approval of grant funding
- 5) Delivery of a Central Goldfields Shire Official Visitor Guide

Service Performance Outcome Indicators

Service	Indicator	2023/24 Actual	2024/25 Forecast	2025/26 Budget
Statutory Planning	Decision making	100%	100%	100%

2.3 Our Spaces and Places

Services

Service area	Description of services provided		2023/24	2024/25	2025/26
			Actual \$'000	Forecast \$'000	Budget \$'000
Asset Management	Provides data collection, analysis and planning for the maintenance and renewal of all Council owned and managed infrastructure and assets. 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>	15	19	129
		<i>Exp</i>	1,588	1,440	1,736
		<i>Surplus/ (deficit)</i>	(1,573)	(1,421)	(1,607)
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>	11	4	1
		<i>Exp</i>	375	301	285
		<i>Surplus/ (deficit)</i>	(364)	(297)	(284)
Depot	Provides facilities and workshops to support the activities of Council's outdoor operations.	<i>Inc</i>	48	26	30
		<i>Exp</i>	126	115	107
		<i>Surplus/ (deficit)</i>	(78)	(89)	(77)
Drainage	This service maintains and renews the drainage systems and networks throughout the Shire, and ensures compliance to the required standards for new land developments.	<i>Inc</i>	-	-	-
		<i>Exp</i>	62	55	61
		<i>Surplus/ (deficit)</i>	(62)	(55)	(61)
Environmental Management	Environmental monitoring and implementation of services to control the spread of weeds and pests in Council controlled areas including; roadsides, nature strips, reserves, drains	<i>Inc</i>	62	39	36
		<i>Exp</i>	96	42	54
		<i>Surplus/ (deficit)</i>	(34)	(3)	(18)
Roads Maintenance	Provides the maintenance, construction and reconstruction of Council's transport associated infrastructure assets.	<i>Inc</i>	3	-	1
		<i>Exp</i>	1,793	1,844	1,803
		<i>Surplus/ (deficit)</i>	(1,790)	(1,844)	(1,802)
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>	1,395	1,081	1,101
		<i>Surplus/ (deficit)</i>	(1,395)	(1,081)	(1,101)
Plant	Supplies and maintains vehicle and plant to support Council's operations.	<i>Inc</i>	-	-	-
		<i>Exp</i>	(508)	(602)	(800)
		<i>Surplus/ (deficit)</i>	508	602	800
Public Amenities	Provides cleaning and servicing to public amenity blocks.	<i>Inc</i>	-	-	-
		<i>Exp</i>	680	438	537
		<i>Surplus/ (deficit)</i>	(680)	(438)	(537)
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>	291	273	329
		<i>Exp</i>	3,123	3,774	3,932
		<i>Surplus/ (deficit)</i>	(2,832)	(3,501)	(3,603)

Service Performance Outcome Indicators

Service	Indicator	2023/24 Actual	2024/25 Forecast	2025/26 Budget
Roads	Condition	99.11%	98.00%	98.00%
Waste Management	Waste Diversion	45.29%	45.00%	45.00%

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

Major Initiatives

- 1) Review of Kerbside Collection service to align with new State Government requirements.
- 2) Road Renewal program including Roads to Recovery and Transport Accident Commission funding

Other Initiatives

- 3) Planned Building upgrades schedule
- 4) Drainage works including betterment works funded by Federal Government

2.4 Leading Change

Services

Service area	Description of services provided		2023/24 Actual \$'000	2024/25 Forecast \$'000	2025/26 Budget \$'000
Community Engagement	The purpose of Council's Community Engagement Team is to provide our community with clear, transparent and targeted communications and engagement opportunities that are bottom up, planned and accessible to all community members.	Inc	-	-	-
		Exp	409	457	571
		Surplus/ (deficit)	(409)	(457)	(571)
Customer Service	Provides a full range of Customer Service functions to face to face customers and via phone with a high focus on the customer's needs as the first point of contact.	Inc	-	-	-
		Exp	294	308	319
		Surplus/ (deficit)	(294)	(308)	(319)
Governance Property & Risk	Provides the governance framework for the organisation including coordination of Council meetings and support and oversight of compliance with the Local Government Act, privacy and freedom of information. Also includes governance, property, risk management and procurement functions.	Inc	253	132	149
		Exp	1,453	1,746	1,857
		Surplus/ (deficit)	(1,200)	(1,614)	(1,708)
Shire Management	Provides strategic leadership to the organisation, implementation of Council decisions and representation and advocacy on key issues and projects for the Shire.	Inc	-	-	-
		Exp	1,143	1,188	1,203
		Surplus/ (deficit)	(1,143)	(1,188)	(1,203)

Finance	Provides a full suite of financial management, including corporate financial planning, monitoring and reporting for both internal and external customers. The team also is responsible for accounts payable, accounts receivable, asset financial management, cashflow management, treasury and borrowings and management of corporate credit cards.					
		<i>Inc</i>	606	-	37	153
		<i>Exp</i>	2,015		1,447	1,011
		<i>Surplus/ (deficit)</i>	(1,409)		(1,484)	(858)
The rates team is responsible for the issuance and administration of annual rates notices across the shire. The team also ensures compliance with the annual rate cap, and supports the Council elections on a four year basis						
Human Resources	The People and Culture team through collaboration and partnerships focus on creating a positive workplace where employees feel safe, supported, can reach their full potential, are actively engaged and inspired by their employment experience and the work that they do. We achieve this by providing authoritative advice on people matters to ensure good governance and realization of a skilled and diverse workforce.	<i>Inc</i>	-	-	-	
		<i>Exp</i>	1,127		1,088	944
		<i>Surplus/ (deficit)</i>	(1,127)		(1,088)	(944)
Information Management	Provides lifecycle management of all information held by Council.	<i>Inc</i>	-	-	-	
		<i>Exp</i>	145		156	205
		<i>Surplus/ (deficit)</i>	(145)		(156)	(205)
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>	1,483		1,309	1,357
		<i>Surplus/ (deficit)</i>	(1,483)		(1,309)	(1,357)
Nolan Street Offices	Provides the operations of heating, lighting and cooling the Nolan Street offices, and the office needs to maintain a function office.	<i>Inc</i>	349		608	529
		<i>Exp</i>	613		663	606
		<i>Surplus/ (deficit)</i>	(264)		(55)	(77)
Grants Commission	Financial Assistance Grants distributed by the Victoria Grants Commission.	<i>Inc</i>	220		5,344	5,598
		<i>Exp</i>	-		-	-
		<i>Surplus/ (deficit)</i>	220		5,344	5,598

Service Performance Outcome Indicators

Service	Indicator	2023/24	2024/25	2025/26
		Actual	Forecast	Budget
Governance	Satisfaction	45%	50%	50%

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

Major Initiatives

- 1) Rural Council Transformation Project which includes the upgrade of various Council systems
- 2) Council plans and strategies for the coming four (4) years as legislated, ie Council Plan and Long Term Financial Plan, Workforce Plan

Other Initiatives

- 3) Cyber Security Strategy

2.5 Reconciliation with budgeted operating result

	Surplus/ (Deficit)	Expenditure	Income / Revenue
	\$'000	\$'000	\$'000
Our Community's Wellbeing	(3,353)	7,849	4,497
Our Growing Economy	(1,675)	2,799	1,124
Our Spaces and Places	(8,290)	8,816	526
Leading Change	(1,644)	8,073	6,429
Total	(14,962)	27,537	12,576
Expenses added in:			
Depreciation	9,152		
Finance costs	110		
Others	-		
Surplus/(Deficit) before funding sources	(24,223)		
Funding sources added in:			
Rates and charges revenue	14,520		
Waste charge revenue	5,036		
Capital Grants	6,244		
Total funding sources	25,799		
Operating surplus/(deficit) for the year	1,576		

3. Financial Statements

This section presents information in regard to the Financial Statements and Statement of Human Resources. The budget information for the year 2025/26 has been supplemented with projections to 2028/29

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 2029

		Forecast	Budget	Projections		
		2024/25	2025/26	2026/27	2027/28	2028/29
	NOTES	\$'000	\$'000	\$'000	\$'000	\$'000
Income / Revenue						
Rates and charges	4.1.1	18,421	19,556	20,142	20,747	21,369
Statutory fees and fines	4.1.2	568	514	529	545	562
User fees	4.1.3	1,252	1,527	1,572	1,620	1,668
Grants - operating	4.1.4	10,055	9,661	9,951	10,249	10,557
Grants - capital	4.1.4	5,793	6,244	4,000	3,379	2,579
Contributions - monetary	4.1.5	291	204	204	204	204
Net gain (or loss) on disposal of property, infrastructure, plant and equipment		14	-	-	-	-
Other income	4.1.6	744	670	690	711	732
Total income / revenue		37,138	38,375	37,089	37,454	37,670
Expenses						
Employee costs	4.1.7	15,551	16,175	16,660	17,160	17,675
Materials and services	4.1.8	12,006	10,896	11,223	11,560	11,907
Depreciation	4.1.9	8,340	9,090	9,954	10,900	11,935
Depreciation - right of use assets	4.1.11	61	61	61	61	61
Provision for bad debts		1	1	1	1	1
Borrowing costs		102	109	124	173	178
Other expenses	4.1.12	354	466	480	495	510
Total expenses		36,415	36,799	38,504	40,349	42,267
Surplus/(deficit) for the year		723	1,576	(1,415)	(2,895)	(4,596)
Other comprehensive income						
Items that will not be reclassified to surplus or deficit in future periods						
Net asset revaluation gain /(loss)		4,303	22,684	23,753	4,768	4,767
Total other comprehensive income		4,303	22,684	23,753	4,768	4,767
Total comprehensive result		5,026	24,260	22,338	1,873	171

Balance Sheet

For the four years ending 30 June 2029

		Forecast	Budget	Projections		
		2024/25	2025/26	2026/27	2027/28	2028/29
NOTES		\$'000	\$'000	\$'000	\$'000	\$'000
Assets						
Current assets						
Cash and cash equivalents		1,032	2,101	3,612	5,063	5,065
Trade and other receivables		3,104	3,197	3,293	3,392	3,494
Other financial assets		783	783	806	831	856
Inventories		15	15	15	15	15
Prepayments		400	400	412	388	388
Other assets		13	13	13	14	14
Total current assets	4.2.1	5,347	6,509	8,153	9,703	9,832
Non-current assets						
Property, infrastructure, plant & equipment		430,311	453,686	475,063	476,776	476,734
Right-of-use assets	4.2.4	299	255	211	167	123
Total non-current assets	4.2.1	430,610	453,941	475,274	476,943	476,857
Total assets		435,957	460,451	483,427	486,647	486,690
Liabilities						
Current liabilities						
Trade and other payables		5,666	5,835	6,011	6,191	6,377
Trust funds and deposits		680	700	721	743	765
Provisions		1,221	1,258	1,295	1,334	1,374
Lease liabilities	4.2.4	61	61	61	61	35
Total current liabilities	4.2.2	7,628	7,854	8,088	8,329	8,551
Non-current liabilities						
Provisions		2,305	2,374	2,445	2,519	2,594
Interest-bearing liabilities	4.2.3	2,089	2,089	2,489	3,589	3,204
Lease liabilities	4.2.4	218	157	96	35	-
Total non-current liabilities	4.2.2	4,612	4,620	5,030	6,143	5,798
Total liabilities		12,240	12,475	13,119	14,472	14,349
Net assets		423,717	447,976	470,308	472,175	472,340
Equity						
Accumulated surplus		129,384	130,960	129,545	126,650	122,054
Reserves		294,337	317,021	340,775	345,542	350,310
Total equity		423,721	447,981	470,319	472,192	472,363

Statement of Changes in Equity

For the four years ending 30 June 2029

		Total	Accumulated Surplus	Revaluation Reserve	Other Reserves
	NOTES	\$'000	\$'000	\$'000	\$'000
2025 Forecast					
Balance at beginning of the financial year		418,695	128,661	289,328	706
Surplus/(deficit) for the year		723	723	-	-
Net asset revaluation gain/(loss)		4,303	-	4,303	-
Balance at end of the financial year		423,721	129,384	293,631	706
2026 Budget					
Balance at beginning of the financial year		423,721	129,384	293,631	706
Surplus/(deficit) for the year		1,576	1,576	-	-
Net asset revaluation gain/(loss)		22,684	-	22,684	-
Balance at end of the financial year	4.3.2	447,981	130,960	316,315	706
2027					
Balance at beginning of the financial year		447,981	130,960	316,315	706
Surplus/(deficit) for the year		(1,415)	(1,415)	-	-
Net asset revaluation gain/(loss)		23,753	-	23,753	-
Balance at end of the financial year		470,319	129,545	340,069	706
2028					
Balance at beginning of the financial year		470,319	129,545	340,069	706
Surplus/(deficit) for the year		(2,895)	(2,895)	-	-
Net asset revaluation gain/(loss)		4,768	-	4,768	-
Balance at end of the financial year		472,192	126,650	344,836	706
2029					
Balance at beginning of the financial year		472,192	126,650	344,836	706
Surplus/(deficit) for the year		(4,596)	(4,596)	-	-
Net asset revaluation gain/(loss)		4,767	-	4,767	-
Balance at end of the financial year		472,363	122,054	349,604	706

Statement of Cash Flows

For the four years ending 30 June 2029

	Notes	Forecast	Budget	Projections		
		2024/25	2025/26	2026/27	2027/28	2028/29
		\$'000	\$'000	\$'000	\$'000	\$'000
		Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)
Cash flows from operating activities						
Rates and charges		16,947	17,991	18,531	19,087	19,660
Statutory fees and fines		568	514	529	545	562
User fees		1,252	1,527	1,572	1,620	1,668
Grants - operating		10,055	9,661	9,951	10,249	10,557
Grants - capital		5,793	6,244	4,000	3,379	2,579
Contributions - monetary		291	204	204	204	204
Interest received		65	80	82	85	87
Other receipts		679	590	608	626	645
Employee costs		(15,551)	(16,175)	(16,660)	(17,160)	(17,675)
Materials and services		(12,006)	(10,896)	(11,223)	(11,560)	(11,907)
Other payments		(354)	(466)	(480)	(495)	(510)
Net cash provided by/(used in) operating activities	4.4.1	7,740	9,273	7,114	6,580	5,870
Cash flows from investing activities						
Payments for property, infrastructure, plant and equipment		(7,282)	(8,494)	(6,578)	(4,571)	(5,305)
Net cash provided by/ (used in) investing activities	4.4.2	(7,282)	(8,494)	(6,578)	(4,571)	(5,305)
Cash flows from financing activities						
Finance costs		(102)	(109)	(124)	(173)	(178)
Proceeds from borrowings		-	500	1,350	-	-
Repayment of borrowings		-	(100)	(250)	(385)	(385)
Net cash provided by/(used in) financing activities	4.4.3	(102)	291	976	(558)	(563)
Net increase/(decrease) in cash & cash equivalents		356	1,069	1,511	1,451	2
Cash and cash equivalents at the beginning of the financial year		676	1,032	2,101	3,612	5,063
Cash and cash equivalents at the end of the financial year		1,032	2,101	3,612	5,063	5,065

Statement of Capital Works

For the four years ending 30 June 2029

		Forecast	Budget	Projections		
		2024/25	2025/26	2026/27	2027/28	2028/29
NOTES		\$'000	\$'000	\$'000	\$'000	\$'000
Property						
		1,574	4,951	2,918	814	291
		1,574	4,951	2,918	814	291
		1,822	497	1,156	471	1,027
		1,822	497	1,156	471	1,027
		3,396	5,448	4,074	1,285	1,318
Plant and equipment						
		862	-	139	461	378
		-	-	227	440	445
		542	572	-	-	-
		1,404	572	366	901	823
Infrastructure						
		3,233	3,988	2,350	2,608	2,457
		250	350	441	117	461
		240	-	192	196	200
		362	-	327	242	588
		-	-	-	33	34
		5	-	117	119	322
		183	260	-	-	-
		29	-	356	213	428
		4,302	4,598	3,783	3,528	4,490
	4.5.1	9,102	10,618	8,223	5,714	6,631
Represented by:						
		1,812	508	366	901	823
		5,663	7,947	7,857	4,813	5,808
		-	-	-	-	-
		1,627	2,163	-	-	-
	4.5.1	9,102	10,618	8,223	5,714	6,631
Funding sources represented by:						
		3,999	6,244	4,000	3,379	2,579
		345	-	-	-	-
		4,758	3,874	2,873	2,335	4,052
		-	500	1,350	-	-
	4.5.1	9,102	10,618	8,223	5,714	6,631

Statement of Human Resources

For the four years ending 30 June 2029

	Forecast	Budget	Projections		
	2024/25	2025/26	2026/27	2027/28	2028/29
	\$'000	\$'000	\$'000	\$'000	\$'000
Staff expenditure					
Employee costs - operating	15,551	16,175	16,660	17,160	17,675
Employee costs - capital	739	1,365	1,406	1,449	1,492
Total staff expenditure	16,290	17,540	18,066	18,608	19,167
	FTE	FTE	FTE	FTE	FTE
Staff numbers					
Employees	157	157	154	155	155
Total staff numbers	157	157	154	155	155

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

Department	Budget	Comprises			
	2025/26	Permanent		Casual	Temporary
	\$'000	Full Time	Part time	\$'000	\$'000
Executive and Community Engagement	1,529	1,439	90	-	-
Infrastructure Assets and Planning	5,274	4,354	920	-	-
Community Wellbeing	6,467	1,984	2,471	2,012	-
Corporate Performance	2,905	2,360	545	-	-
Total permanent staff expenditure	16,175	10,137	4,026	2,012	-
Capitalised labour costs	1,365				
Total expenditure	17,540				

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

Department	Budget	Comprises			
	2025/26	Permanent		Casual	Temporary
		Full Time	Part time		
Executive and Community Engagement	10	9	1	-	-
Infrastructure Assets and Planning	69	55	14	-	-
Community Wellbeing	52	20	30	2	-
Corporate Performance	26	19	7	-	-
Total staff	157	104	51	2	-

Summary of Planned Human Resources Expenditure
For the four years ending 30 June 2029

	2025/26 \$'000	2026/27 \$'000	2027/28 \$'000	2028/29 \$'000
Executive and Community Engagement				
Permanent - Full time	1,439	1,482	1,527	1,572
Women	1,134	1,168	1,203	1,239
Men	305	314	324	333
Persons of self-described gender	0	0	0	0
Permanent - Part time	90	93	95	98
Women	90	93	95	98
Men	0	0	0	0
Persons of self-described gender	0	0	0	0
Total Executive and Community Engagement	1,529	1,575	1,622	1,671
Infrastructure Assets and Planning				
Permanent - Full time	4,354	4,485	4,619	4,758
Women	1,030	1,061	1,093	1,126
Men	3,324	3,424	3,526	3,632
Persons of self-described gender	0	0	0	0
Permanent - Part time	920	948	976	1,005
Women	565	582	599	617
Men	355	366	377	388
Persons of self-described gender	0	0	0	0
Total Infrastructure Assets and Planning	5,274	5,432	5,595	5,763
Community Wellbeing				
Permanent - Full time	1,984	2,044	2,105	2,168
Women	1,740	1,792	1,846	1,901
Men	122	126	129	133
Persons of self-described gender	122	126	129	133
Permanent - Part time	2,471	2,545	2,621	2,700
Women	2,296	2,365	2,436	2,509
Men	175	180	186	191
Persons of self-described gender	0	0	0	0
Total Community Wellbeing	4,455	4,589	4,726	4,868
Corporate Performance				
Permanent - Full time	2,360	2,431	2,504	2,579
Women	1,825	1,880	1,936	1,994
Men	535	551	568	585
Persons of self-described gender	0	0	0	0
Permanent - Part time	545	561	578	596
Women	402	414	426	439
Men	143	147	152	156
Persons of self-described gender	0	0	0	0
Total Corporate Performance	2,905	2,992	3,082	3,174
Casuals, temporary and other expenditure	2,012	2,072	2,134	2,199
Capitalised labour costs	1,365	1,406	1,449	1,492
Total staff expenditure	17,540	18,066	18,608	19,167

	2025/26 FTE	2026/27 FTE	2027/28 FTE	2028/29 FTE
Executive and Community Engagement				
Permanent - Full time	9.0	9.0	9.0	9.0
Women	7.0	7.0	7.0	7.0
Men	2.0	2.0	2.0	2.0
Persons of self-described gender	0.0	0.0	0.0	0.0
Permanent - Part time	0.7	0.7	0.7	0.7
Women	0.7	0.7	0.7	0.7
Men	0.0	0.0	0.0	0.0
Persons of self-described gender	0.0	0.0	0.0	0.0
Total Executive and Community Engagement	9.7	9.7	9.7	9.7
Infrastructure Assets and Planning				
Permanent - Full time	50.7	50.7	50.7	50.7
Women	10.0	10.0	10.0	10.0
Men	40.7	40.7	40.7	40.7
Persons of self-described gender	0.0	0.0	0.0	0.0
Permanent - Part time	13.8	13.8	13.8	13.8
Women	8.2	8.2	8.2	8.2
Men	5.6	5.6	5.6	5.6
Persons of self-described gender	0.0	0.0	0.0	0.0
Total Infrastructure Assets and Planning	64.5	64.5	64.5	64.5
Community Wellbeing				
Permanent - Full time	20.2	18.2	18.2	18.2
Women	17.2	17.2	17.2	17.2
Men	2.0	1.0	1.0	1.0
Persons of self-described gender	1.0	0.0	0.0	0.0
Permanent - Part time	29.5	29.5	29.5	29.5
Women	27.4	27.4	27.4	27.4
Men	2.1	2.1	2.1	2.1
Persons of self-described gender	0.0	0.0	0.0	0.0
Total Community Wellbeing	49.7	47.7	47.7	47.7
Corporate Performance				
Permanent - Full time	19.2	19.2	19.2	19.2
Women	15.2	15.2	15.2	15.2
Men	4.0	4.0	4.0	4.0
Persons of self-described gender	0.0	0.0	0.0	0.0
Permanent - Part time	7.1	7.1	7.1	7.1
Women	5.4	5.4	5.4	5.4
Men	1.7	1.7	1.7	1.7
Persons of self-described gender	0.0	0.0	0.0	0.0
Total Corporate Performance	26.3	26.3	26.3	26.3
Casuals and temporary staff	1.8	1.5	1.5	1.5
Capitalised labour	4.8	4.8	4.9	5.0
Total staff numbers	157	154	155	155

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 2025/26 the FGRS cap has been set at 3.00%. 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 3.00% in line with the rate cap.

Waste costs are recovered on a cost neutral basis and an increase of 12% has been included in the 2025/26 budget. Waste charges do not form part of the rate cap as outlined above.

This will raise total rates and charges for 2025/26 to *\$19.48m*

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

	2024/25	2025/26	Change	
	Forecast	Budget		%
	\$'000	\$'000	\$'000	
General rates*	12,166	12,596	430	3.53%
Municipal charge*	1,681	1,684	3	0.17%
Service rates and charges	4,502	5,036	534	11.87%
Supplementary rates and rate adjustments**	0	140	140	100.00%
Interest on rates and charges	72	100	28	38.82%
Total rates and charges	18,421	19,556	1,135	6.16%

*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	2024/25	2025/26	Change
	cents/\$CIV*	cents/\$CIV*	
General rate for rateable residential properties - Maryborough*	0.003105	0.003270	5.31%
General rate for rateable residential properties - Other*	0.002807	0.002943	4.85%
General rate for rateable vacant land properties*	0.003943	0.004153	5.32%
General rate for rateable commercial properties - Maryborough*	0.004968	0.005232	5.31%
General rate for rateable commercial properties - Other*	0.004373	0.004415	0.97%
General rate for rateable industrial properties*	0.003416	0.003466	1.48%
General rate for rateable farm properties*	0.002484	0.002616	5.31%

*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	2024/25	2025/26	Change	
	\$'000	\$'000	\$'000	%
Residential - Maryborough	4,617	4,738	120	2.61%
Residential - Other	2,828	3,014	186	6.57%
Vacant Land	613	625	12	1.95%
Commercial - Maryborough	820	856	36	4.45%
Commercial - Other	129	141	12	9.23%
Industrial	189	208	18	9.58%
Farm	2,857	3,015	158	5.52%
Total amount to be raised by general rates	12,054	12,596	542	4.50%

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	2024/25	2025/26	Change	
	Number	Number	Number	%
Residential - Maryborough	4,133	4,174	41	0.99%
Residential - Other	2,399	2,413	14	0.58%
Vacant Land	874	858 -	16	-1.83%
Commercial - Maryborough	243	241 -	2	-0.82%
Commercial - Other	83	82 -	1	-1.20%
Industrial	114	114	-	0.00%
Farm	1,032	1,037	5	0.48%
Total number of assessments	8,878	8,919	41	0.46%

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	2024/25	2025/26	Change	
	\$'000	\$'000	\$'000	%
Residential - Maryborough	1,486,988	1,448,790 -	38,198	-2.57%
Residential - Other	1,007,445	1,024,017	16,572	1.64%
Vacant Land	155,534	150,555 -	4,979	-3.20%
Commercial - Maryborough	164,970	163,622 -	1,348	-0.82%
Commercial - Other	29,497	31,916	2,419	8.20%
Industrial	55,459	59,891	4,432	7.99%
Farm	1,150,273	1,152,474	2,201	0.19%
Total value of land	4,050,166	4,031,265 -	18,901	-0.47%

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 2024/25	Per Rateable Property 2025/26	Change	
	\$	\$	\$	%
Municipal	202	202	-	0.00%

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

Type of Charge	2024/25	2025/26	Change	
	\$	\$	\$	%
Municipal	1,681	1,684	3	0.17%

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	
	2024/25	2025/26		
	\$	\$	\$	%
Standard Garbage Charge	202	203	1	0.50%
Non-Standard Garbage Charge	346	347	2	0.50%
Waste Management Fee	176	237	61	35.00%
Recycling Charge	181	182	1	0.50%
Green Waste Service (optional)	91	91	0	0.50%
Total	995	1,060	66	6.59%

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	2024/25	2025/26	Change	
	\$	\$	\$	%
Standard Garbage Charge	1,191	1,180	- 11	-0.95%
Non-Standard Garbage Charge	369	374	5	1.38%
Waste Management Fee	1,475	2,012	537	36.38%
Recycling Charge	1,243	1,259	16	1.25%
Green Waste Service (optional)	188	212	24	12.95%
Total	4,466	5,036	570	12.77%

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

	2024/25	2025/26	Change	
	\$'000	\$'000	\$'000	%
Total amount to be raised by general rates	12,054	12,596	542	4.50%
Total amount to be raised by the municipal charge	1,681	1,684	3	0.17%
Total amount to be raised by waste charges	4,466	5,036	570	12.77%
Total Rates and charges	18,201	19,316	1,115	6.13%

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.

	2024/25	2025/26
Total Rates	\$ 12,053,554	\$ 12,595,895
Number of rateable properties	8,878	8,919
Base Average Rate	\$ 1,357.69	\$ 1,412.25
Maximum Rate Increase (set by the State Government)	2.75%	3.00%
Capped Average Rate	\$ 1,547.03	\$ 1,601.05
Maximum General Rates and Municipal Charges Revenue	\$ 13,734,554	\$ 14,279,767
Budgeted General Rates and Municipal Charges Revenue	\$ 13,734,554	\$ 14,279,767
Budgeted Supplementary Rates	\$ 39	\$ 139,758
Budgeted Total Rates and Municipal Charges Revenue	\$ 13,734,593	\$ 14,419,525

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 (2025/26: estimated \$139,758 and 2024/25: \$39)
- 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% (0.3270 cents in the dollar of CIV) for all rateable residential properties situated within the Maryborough District boundary
- Residential Other rate of 90% (0.2943 cents in the dollar of CIV) for all rateable residential properties situated outside the Maryborough District boundary
- Vacant Land rate of 127% (0.4153 cents in the dollar of CIV) for all rateable vacant land properties
- Commercial Maryborough rate of 160% (0.5232 cents in the dollar of CIV) for all rateable commercial properties situated within the Maryborough District boundary
- Commercial Other rate of 135% (0.4415 cents in the dollar of CIV) for all rateable commercial properties situated outside the Maryborough District boundary
- Industrial rate of 106% (0.3466 cents in the dollar of CIV) for all rateable industrial properties
- Farm Land rate of 80% (0.2616 cents in the dollar of CIV) for all rateable farm properties

4.1.2 Statutory fees and fines

	Forecast	Budget	Change	
	2024/25	2025/26		
	\$'000	\$'000	\$'000	%
Infringements and costs*	56	55 -	0	-0.79%
Land Information and Building Certificate Fees	17	15 -	2	-11.86%
Permits**	117	97 -	21	-17.64%
Registrations	197	183 -	14	-7.27%
Town planning fees	176	161 -	15	-8.60%
Other	4	3 -	1	-32.28%
Total statutory fees and fines	568	514 -	54	-9.52%

* Increase in fines as per Domestic Animals Act 1994.

** Reduction in building permit applications.

4.1.3 User fees

	Forecast	Budget	Change	
	2024/25	2025/26		
	\$'000	\$'000	\$'000	%
Childcare*	471	642	171	36.29%
Caravan Park Fees	89	90	1	1.24%
Transfer Station**	109	109 -	0	-0.03%
VicRoads Agency	235	300	65	27.59%
Energy Breakthrough	166	172	7	3.93%
Hire Fees***	76	95	19	24.89%
Immunisation	15	18	3	20.00%
Other	91	100	9	9.89%
Total user fees	1,252	1,527	274	21.91%

* Family Day Care service ceased and Child Care Centre service reviewed

** Two new revenue stream - Transfer Station Scrap Metal and Container Deposit Scheme

*** Tullaroop Leisure Centre Hire Fees

4.1.4 Grants

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

	Forecast	Budget	Change	
	2024/25	2025/26		
	\$'000	\$'000	\$'000	%
Grants were received in respect of the following:				
Summary of grants				
Commonwealth funded grants	11,378	12,418	1,040	9%
State funded grants	4,470	3,486 -	984	-22%
Total grants received	15,848	15,905	57	0%
(a) Operating Grants				
Recurrent - Commonwealth Government				
Financial Assistance Grants	5,139	5,598	458	9%
Family and Children	1,721	2,521	801	47%
Recurrent - State Government				
Community	12	- -	12	-100%
Community Safety	256	153 -	103	-40%
Family and Children	581	369 -	211	-36%
Library	165	165	-	0%
MCH	419	330 -	89	-21%
School Crossing	55	55	-	0%
Youth	141	86 -	56	-40%
Total recurrent grants	8,489	9,277	788	9%
Non-recurrent - State Government				
Community	837	333 -	504	-60%
Family and children	9	49	40	472%
Flood	366	- -	366	-100%
Go Goldfields	197	- -	197	-100%
Library	75	- -	75	-100%
Youth	83	2 -	81	-98%
Total non-recurrent grants	1,566	384 -	1,182	-75%
Total operating grants	10,055	9,661 -	394	-4%
(b) Capital Grants				
Recurrent - Commonwealth Government				
Roads to recovery	726	1,263	537	74%
Local Roads and Community Infrastructure	1,412	- -	1,412	-100%
Total recurrent grants	2,138	1,263 -	875	-41%
Non-recurrent - Commonwealth Government				
Aerodrome	30	85	55	187%
Deledio Recreation Reserve Pavilion		1,000	1,000	100%
Flood Works	950	300 -	650	-68%
Safer Local Roads and Infrastructure Program (SLRIP)		768	768	100%
TAC Road Safety Program	1,400	883 -	517	-37%
Non-recurrent - State Government				
Carisbrook Drainage Mitigation Levee	92	- -	92	-100%
Compost SV	22	- -	22	-100%
Deledio Recreation Reserve Pavilion	200	900	700	350%
Dogpark	-	100	100	100%
Energy Breakthrough	106	- -	106	-100%
Goldfields Reservoir BBQ	82	7 -	76	-92%
Goldfields Reservoir Dam Stabilisation	259	- -	259	-100%
Heritage Works	240	- -	240	-100%
Maryborough Tennis Centre Court Redevelopment	23	240	217	943%
Princes Park Cricket Wicket Rebuild	-	140	140	100%
Rural Council Transformation Program	2	- -	2	-100%
Regional Community Sports Infrastructure Round 2	-	300	300	100%
Tiny Towns	249	258	9	4%
Total non-recurrent grants	3,655	4,981	1,325	36%
Total capital grants	5,793	6,244	451	8%
Total Grants	15,848	15,905	57	0%

4.1.5 Contributions

	Forecast	Budget	Change	
	2024/25	2025/26		
	\$'000	\$'000	\$'000	%
Monetary*	291	204 -	87	-29.80%
Total contributions	291	204 -	87	-29.80%

*New kindergarten contribution.

4.1.6 Other income

	Forecast	Budget	Change	
	2024/25	2025/26		
	\$'000	\$'000	\$'000	%
Energy Breakthrough (Donations/Sponsorships/Entry fees)*	151	146 -	5	-3.50%
Interest	65	80	15	23.90%
Other	6	3 -	3	-47.66%
Volunteer Services**	504	411 -	93	-18.43%
Rental	19	30	11	56.85%
Total other income	744	670 -	75	-10.03%

* Increased sponsorship for the Energy Breakthrough event.

** No further funding for the L2P program and the reduced revenue for the Aged Care volunteer service.

4.1.7 Employee costs

	Forecast	Budget	Change	
	2024/25	2025/26		
	\$'000	\$'000	\$'000	%
Wages and salaries	12,240	13,245	1,005.25	8.21%
WorkCover	891	765	(126.26)	-14.17%
Superannuation	1,703	1,553	(149.99)	-8.81%
Long Service Leave	179	162	(17.22)	-9.62%
Volunteer Services	468	380	(88.32)	-18.86%
Fringe Benefits Tax	69	70	0.57	0.82%
Total employee costs	15,551	16,175	624.04	4.01%

4.1.8 Materials and services

	Forecast	Budget	Change	
	2024/25	2025/26		
	\$'000	\$'000	\$'000	%
Contractors*	8,180	7,929 -	251	-3.07%
Materials*	2,717	2,169 -	548	-20.17%
Event Support, grants and contributions**	1,109	798 -	311	-28.02%
Total materials and services	12,006	10,896 -	1,110	-9.24%

* Decrease in both Contractor and Materials due to the removal of election expenses, external IT support to be performed in-house and reduced IT software, licensing and communication expenditure.

**Grant funded operating projects completed, Healthy Loddon, Go Goldfields, Land Use Framework, L2P Program, Live4Life Program, Vichealth LG Partnership.

4.1.9 Depreciation

	Forecast	Budget	Change	
	2024/25	2025/26		
	\$'000	\$'000	\$'000	%
Property*	1,402	1,638	236	16.81%
Plant & equipment**	412	800	388	94.04%
Infrastructure	6,273	6,577	304	4.84%
Furniture, Fixtures and Fittings***	252	76 -	176	-70.00%
Total depreciation	8,340	9,090	751	9.00%

* Comprehensive revaluation to be undertaken for property in the 2025/26 financial year.

** Increase due to reviewed of expected life in Jun 2024 plus new asset purchased and capitalised

*** Majority asset fully depreciated in financial year 2024/25

4.1.10 Depreciation - Right of use assets

	Forecast	Budget	Change	
	2024/25	2025/26		
	\$'000	\$'000	\$'000	%
Right of use assets	61	61	-	0.00%
Total depreciation - right of use assets	61	61	-	0.00%

4.1.11 Other expenses

	Forecast	Budget	Change	
	2024/25	2025/26		
	\$'000	\$'000	\$'000	%
Councillor allowances and expenses	272	356	85	31.08%
Auditor remuneration - internal auditor	32	50	18	54.80%
Auditor remuneration - external auditor	50	60	10	20.00%
Total other expenses	354	466	112	31.68%

4.2 Balance Sheet

4.2.1 Assets

Overall the total assets in the Balance Sheet are expected to increase each year due to a large capital works program budget in 2024/25 and further delivered in 2025/26, offset by the impact of depreciation. The split between current and non current assets is expected to widen as the funds received for capital works projects are spent. Rate capping and its impacts on the balance sheet can be seen here with the reduction in cash. It is anticipated that the ongoing cost of living concerns will continue into 2026/27, represented by an increasing trend in trade receivables, but then begin to subside following this.

4.2.2 Liabilities

Included in Council's liabilities is the anticipated borrowings which have been budgeted to be taken in 2025/26 and the balance in 2026/27. The increase in trade payables is expected to be greater at the end of 2024/25 year, with a number of projects due for completion in June, and subsequent supplier payments due in July (representing a liability at year end).

4.2.3 Borrowings

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

	Forecast 2024/25	Budget 2025/26	2026/27	Projections 2027/28	2028/29
	\$	\$	\$	\$	\$
Amount borrowed as at 30 June of the prior year	2,089	2,089	2,489	3,589	3,204
Amount proposed to be borrowed	-	500	1,350	-	-
Amount projected to be redeemed	- -	100 -	250 -	385 -	385
Amount of borrowings as at 30 June	2,089	2,489	3,589	3,204	2,819
Amount (of opening balance) to be refinanced	-	2,089	-	-	-

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 2024/25	Budget 2025/26
	\$	\$
Right-of-use assets		
Land and Buildings	475	475
IT Equipment	78	78
Total right-of-use assets	553	553
Lease liabilities		
Current lease Liabilities		
Land and Buildings	52	52
IT Equipment	9	9
Total current lease liabilities	61	61
Non-current lease liabilities		
Land and Buildings	218	157
IT Equipment	-	-
Total non-current lease liabilities	218	157
Total lease liabilities	279	218

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 2025/26 year.

4.3.2 Equity

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

4.4 Statement of Cash Flows

4.4.1 Net cash flows provided by/used in operating activities

Cash flows from operating activities are considerably higher in the 2025/26 budget than in future years, due to the significant level of capital grants income and borrowing budgeted for in this year.

4.4.2 Net cash flows provided by/used in investing activities

Cash flows used in investing activities are considerably higher in the 2025/26 budget than in future years due to the significant level of grant-funded capital works budgeted for in this year.

4.4.3 Net cash flows provided by/used in financing activities

Cash flows from financing activities takes into account the intended borrowings in the 2025/26 years.

4.5 Capital works program

This section presents a listing of the capital works projects that will be undertaken for the 2025/26 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	
	2024/25	2025/26		%
	\$'000	\$'000	\$'000	
Property	5,388	5,448	60	1.10%
Plant and equipment	2,120	573	- 1,547	-72.98%
Infrastructure	6,445	4,598	- 1,847	-28.66%
Total	13,953	10,618	- 3,335	-23.90%

	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	5,448	358	4,449	641	-	2,945	-	2,003	500
Plant and equipment	573	150	-	423	-	-	-	573	-
Infrastructure	4,598	-	3,498	1,100	-	3,299	-	1,299	-
Total	10,618	508	7,947	2,163	-	6,244	-	3,874	500

Council will be undertaking \$10.588 million of Capital Works projects during the 2025/26 financial year, with \$4.267 million of newly committed projects. \$6.321 million of the total expenditure relates to project funds that are expected to be carried forward from the 2024/25 financial year.

Of the capital works budget, 95 per cent has been allocated to renewing and upgrading Council's existing infrastructure.

4.5.2 Current Budget

Capital Works Area	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
PROPERTY									
Land Improvements									
Swimming Pool Renewal	30	-	30	-	-	-	-	30	-
Swimming Pool Reconstruction Stage 1	450	-	450	-	-	300	-	150	-
Landfill works	100	-	100	-	-	-	-	100	-
Transfer Station Infrastructure Upgrade	50	-	-	50	-	-	-	50	-
Dog Park	100	100	-	-	-	100	-	-	-
Athletic Track Remediation	30	-	30	-	-	-	-	30	-
Buildings									
Building Renewal - Re-active	75	-	75	-	-	-	-	75	-
Building Renewal - Planned	134	-	134	-	-	-	-	134	-
Public Conveniences - Toilet and BBQ	30	-	-	30	-	-	-	30	-
TOTAL PROPERTY	999	100	819	80	-	400	-	599	-
Computers and Telecommunications									
PC Hardware	50	50	-	-	-	-	-	50	-
Business System Uplift	100	100	-	-	-	-	-	100	-
TOTAL PLANT AND EQUIPMENT	150	150	-	-	-	-	-	150	-

Capital Works Area	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
INFRASTRUCTURE									
Roads									
<i>Design Capital Works</i>	75	-	75	-	-	-	-	75	-
<i>Road to Recovery</i>	1,295	-	1,295	-	-	1,263	-	32	-
<i>Clunes Mt Cameron Rd - SLRIP</i>	768	-	768	-	-	768	-	-	-
<i>Major Patches</i>	100	-	100	-	-	-	-	100	-
<i>Seals Renewal Reseals</i>	450	-	450	-	-	-	-	450	-
<i>Seals Renewal Asphalt</i>	100	-	100	-	-	-	-	100	-
<i>Sealed Road Shoulders Renewal</i>	100	-	100	-	-	-	-	100	-
Aerodromes									
<i>Aerodrome Regional Airport Program Round 4</i>	170	-	170	-	-	85	-	85	-
<i>Aerodrome Regional Airport - audit recommendation</i>	90	-	90	-	-	-	-	90	-
TOTAL INFRASTRUCTURE	3,148	-	3,148	-	-	2,116	-	1,032	-
TOTAL NEW CAPITAL WORKS	4,297	250	3,967	80	-	2,516	-	1,781	-

4.5.3 Works carried forward from the 2024/25 year

Capital Works Area	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									
Land Improvements									
Deledio Recreation Reserve - Pavilion Upgrade	2,900	-	2,900	-	-	1,900	-	500	500
Goldfields Reservoir Dam Stabilisation	500	-	500	-	-	-	-	500	-
Maryborough Tennis Centre Multi Use Courts Development	523	-	-	523	-	240	-	283	-
Sport and Recreation Lighting Audit	70	-	70	-	-	-	-	70	-
Goldfields Reservoir BBQ Upgrade	18	-	-	18	-	7	-	11	-
Castlemaine Maryborough Rail Trail	20	-	-	20	-	-	-	20	-
Princes Park Cricket Wicket Rebuild Project	160	-	160	-	-	140	-	20	-
Buildings									
Tiny Towns (various projects)	258	258	-	-	-	258	-	-	-
TOTAL PROPERTY	4,449	258	3,630	561	-	2,545	-	1,404	500
Computers and Telecommunications									
Rural Council Transformation Program (RCTP)	423	-	-	423	-	-	-	423	-
TOTAL PLANT AND EQUIPMENT	423	-	-	423	-	-	-	423	-
Capital Works Area	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
INFRASTRUCTURE									
Roads									
TAC Road Safety Program	1,100	-	-	1,100	-	883	-	217	-
Bridges									
Betterment bridges and culverts	350	-	350	-	-	300	-	50	-
TOTAL INFRASTRUCTURE	1,450	-	350	1,100	-	1,183	-	267	-
TOTAL CARRIED FORWARD CAPITAL WORKS 2024/25	6,321	258	3,980	2,083	-	3,728	-	2,094	500

Summary of Planned Capital Works Expenditure
For the years ending 30 June 2027, 2028 & 2029

2026/27	Asset Expenditure Types					Funding Sources				
	Total \$'000	New \$'000	Renewal \$'000	Expansion \$'000	Upgrade \$'000	Total \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
Property										
Land improvements	2,918	0	2,918	0	0	2,918	1,000	0	568	1,350
Total Land	2,918	0	2,918	0	0	2,918	1,000	0	568	1,350
Buildings	1,156	0	1,156	0	0	1,156	1,000	0	156	0
Total Buildings	1,156	0	1,156	0	0	1,156	1,000	0	156	0
Total Property	4,074	0	4,074	0	0	4,074	2,000	0	724	1,350
Plant and Equipment										
Plant, machinery and equipment	139	139	0	0	0	139	0	0	139	0
Fixtures, fittings and furniture	227	227	0	0	0	227	0	0	227	0
Total Plant and Equipment	366	366	0	0	0	366	0	0	366	0
Infrastructure										
Roads	2,350	0	2,350	0	0	2,350	1,500	0	850	0
Bridges	441	0	441	0	0	441	300	0	141	0
Footpaths and cycleways	192	0	192	0	0	192	0	0	192	0
Drainage	327	0	327	0	0	327	200	0	127	0
Parks, open space and streetscapes	117	0	117	0	0	117	0	0	117	0
Other infrastructure	356	0	356	0	0	356	0	0	356	0
Total Infrastructure	3,783	0	3,783	0	0	3,783	2,000	0	1,783	0
Total Capital Works Expenditure	8,223	366	7,857	0	0	8,223	4,000	0	2,873	1,350

2027/28	Asset Expenditure Types					Funding Sources				
	Total \$'000	New \$'000	Renewal \$'000	Expansion \$'000	Upgrade \$'000	Total \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
Property										
Land improvements	814	0	814	0	0	814	500	0	314	0
Total Land	814	0	814	0	0	814	500	0	314	0
Buildings	471	0	471	0	0	471	300	0	171	0
Total Buildings	471	0	471	0	0	471	300	0	171	0
Total Property	1,285	0	1,285	0	0	1,285	800	0	485	0
Plant and Equipment										
Plant, machinery and equipment	461	461	0	0	0	461	0	0	461	0
Fixtures, fittings and furniture	440	440	0	0	0	440	258	0	182	0
Total Plant and Equipment	901	901	0	0	0	901	258	0	643	0
Infrastructure										
Roads	2,608	0	2,608	0	0	2,608	2,079	0	529	0
Bridges	117	0	117	0	0	117	0	0	117	0
Footpaths and cycleways	196	0	196	0	0	196	0	0	196	0
Drainage	242	0	242	0	0	242	242	0	0	0
Waste management	33	0	33	0	0	33	0	0	33	0
Parks, open space and streetscapes	119	0	119	0	0	119	0	0	119	0
Other infrastructure	213	0	213	0	0	213	0	0	213	0
Total Infrastructure	3,528	0	3,528	0	0	3,528	2,321	0	1,207	0
Total Capital Works Expenditure	5,714	901	4,813	0	0	5,714	3,379	0	2,335	0

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
Property										
Land improvements	291	0	291	0	0	291	200	0	91	0
Total Land	291	0	291	0	0	291	200	0	91	0
Buildings	1,027	0	1,027	0	0	1,027	800	0	227	0
Total Buildings	1,027	0	1,027	0	0	1,027	800	0	227	0
Total Property	1,318	0	1,318	0	0	1,318	1,000	0	318	0
Plant and Equipment										
Plant, machinery and equipment	378	378	0	0	0	378	0	0	378	0
Fixtures, fittings and furniture	445	445	0	0	0	445	0	0	445	0
Total Plant and Equipment	823	823	0	0	0	823	0	0	823	0
Infrastructure										
Roads	2,457	0	2,457	0	0	2,457	1,579	0	878	0
Bridges	461	0	461	0	0	461	0	0	461	0
Footpaths and cycleways	200	0	200	0	0	200	0	0	200	0
Drainage	588	0	588	0	0	588	0	0	588	0
Waste management	34	0	34	0	0	34	0	0	34	0
Parks, open space and streetscapes	322	0	322	0	0	322	0	0	322	0
Other infrastructure	428	0	428	0	0	428	0	0	428	0
Total Infrastructure	4,490	0	4,490	0	0	4,490	1,579	0	2,911	0
Total Capital Works Expenditure	6,631	823	5,808	0	0	6,631	2,579	0	4,052	0

5a. Targeted performance indicators

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

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

Targeted performance indicators - Service

Indicator	Measure	Notes	Actual 2023/24	Forecast 2024/25	Target 2025/26	Target Projections			Trend +/-
			2026/27	2027/28	2028/29				
Governance									
Consultation and engagement (Council decisions made and implemented with community input)	Satisfaction with community consultation and engagement Community satisfaction rating out of 100 with the consultation and engagement efforts of Council	1	48.00%	50.00%	50.00%	50.00%	50.00%	50.00%	o
Roads									
Condition (sealed local roads are maintained at the adopted condition standard)	Sealed local roads below the intervention level Number of kms of sealed local roads below the renewal intervention level set by Council / Kms of sealed local roads	2	99.11%	99.00%	99.00%	99.00%	99.00%	99.00%	o
Statutory planning									
Service standard (planning application processing and decisions are in accordance with legislative requirements)	Planning applications decided within the relevant required time Number of planning application decisions made within the relevant required time / Number of planning application decisions made	3	30.43%	32.00%	32.00%	33.00%	34.00%	35.00%	o
Waste management									
Waste diversion (amount of waste diverted from landfill is maximised)	Kerbside collection waste diverted from landfill Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins	4	45.29%	47.00%	47.00%	47.00%	48.00%	49.00%	o

Targeted performance indicators - Financial

Indicator	Measure	Notes	Actual 2023/24	Forecast 2024/25	Target 2025/26	Target Projections			Trend
						2026/27	2027/28	2028/29	+/-o/-
Liquidity									
Working Capital (sufficient working capital is available to pay bills as and when they fall due)	Current assets compared to current liabilities Current assets / current liabilities	5	35.04%	70.10%	82.87%	100.80%	116.50%	114.98%	o
Obligations									
Asset renewal (assets are renewed as planned)	Asset renewal compared to depreciation Asset renewal and upgrade expense / Asset depreciation	6	154.30%	87.42%	111.22%	78.93%	44.16%	48.66%	-
Stability									
Rates concentration (revenue is generated from a range of sources)	Rates compared to adjusted underlying revenue Rate revenue / adjusted underlying revenue	7	58.41%	58.77%	60.86%	60.87%	60.88%	60.90%	o
Efficiency									
Expenditure level (resources are used efficiently in the delivery of services)	Expenses per property assessment Total expenses / no. of property assessments	8	\$4,428	\$4,081	\$ 4,125	\$4,316	\$4,522	\$4,737	+

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 2023/24	Forecast 2024/25	Budget 2025/26	Projections 2026/27	2027/28	2028/29	Trend +/-
Operating position									
Adjusted underlying result (an adjusted underlying surplus is generated in the ordinary course of business)	Adjusted underlying surplus (or deficit) Adjusted underlying surplus (deficit) / Adjusted underlying revenue	9	-30.28%	-16.17%	-14.53%	-16.37%	-18.41%	-20.45%	-
Liquidity									
Unrestricted cash (sufficient cash that is free of restrictions is available to pay bills as and when they fall due)	Unrestricted cash compared to current liabilities Unrestricted cash / current liabilities	10	-31%	-15%	8%	26%	43%	42%	+
Obligations									
Loans and borrowings (level of interest bearing loans and borrowings is appropriate to the size and nature of Council's activities)	Loans and borrowings compared to rates Interest bearing loans and borrowings / rate revenue	11	12%	11%	11%	12%	17%	15%	+
Loans and borrowings (level of interest bearing loans and borrowings is appropriate to the size and nature of Council's activities)	Loans and borrowings repayments compared to rates Interest and principal repayments on interest bearing loans and borrowings / rate revenue		-0.53%	0.55%	0.56%	0.62%	0.83%	0.83%	+
Indebtedness (level of long term liabilities is appropriate to the size and nature of a Council's activities)	Non-current liabilities compared to own-source revenue Non-current liabilities / own source revenue		2.40%	21.66%	20.56%	21.74%	25.78%	23.63%	+
Stability									
Rates effort (rating level is set based on the community's capacity to pay)	Rates compared to property values Rate revenue / CIV of rateable properties in the municipal district	12	0.42%	0.45%	0.49%	0.50%	0.49%	0.47%	o
Efficiency									
Revenue level (resources are used efficiently in the delivery of services)	Average rate per property assessment General rates and municipal charges / no. of property assessments	13	\$1,513	\$1,560	\$1,601	\$1,649	\$1,699	\$1,750	+

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 diverted from 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 decrease from 2026/27 onwards. A conservative approach has been taken to capital grant funding which impacts the upgrade and renewal capacity of Council.

7. Rates concentration

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

8. Expenditure level

Total expenses is anticipated to decrease in the 2025/26 year, 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 2025/26 and 2026/27 financial years which have been taken into account in forecasted ratios

12. Rates effort

The 2025/26 CIV for Central Goldfields Shire has decreased on the 2024/25 year, for the 2nd year in a row. This represents a plateau in valuations following multiple years of large increases. It is anticipated that the year on year valuations increase at much more moderate levels.

13. Revenue level

Council intends has put on hold to apply for a rate cap variation for the 2025/26 financial year as the reduction in waste charges was a ministerial guidelines.

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 2025/26 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	2024/25	2025/26	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
Art Gallery							
Special Gallery Exhibitions	Per person	Taxable	POA	POA	\$ -	0.0%	Non-statutory
School Holiday Children's Workshop Fees	Per workshop	Taxable	POA	POA	\$ -	0.0%	Non-statutory
Animal Management							
Dog Registration – Animal either neutered, over 10 years old, working stock, breeding stock at registered business or obedience trained	Per dog	Non -Taxable	\$ 42.00	\$ 44.00	\$ 2.00	4.8%	Statutory
Pensioner Dog Registration – Animal either neutered, over 10 years old, working stock, breeding stock at registered business or obedience trained	Per dog	Non -Taxable	\$ 21.00	\$ 22.00	\$ 1.00	4.8%	Statutory
Cat Registration – Animal either neutered, over 10 years old or breeding stock at registered business.	Per cat	Non -Taxable	\$ 42.00	\$ 44.00	\$ 2.00	4.8%	Statutory
Pensioner Cat Registration – Animal either neutered, over 10 years old or breeding stock at registered business	Per cat	Non -Taxable	\$ 21.00	\$ 22.00	\$ 1.00	4.8%	Statutory
Dog Registration	Per dog	Non -Taxable	\$ 126.00	\$ 132.00	\$ 6.00	4.8%	Statutory
Pensioner Dog Registration	Per dog	Non -Taxable	\$ 63.00	\$ 66.00	\$ 3.00	4.8%	Statutory
Cat Registration	Per cat	Non -Taxable	\$ 126.00	\$ 132.00	\$ 6.00	4.8%	Statutory
Pensioner Cat Registration	Per cat	Non -Taxable	\$ 63.00	\$ 66.00	\$ 3.00	4.8%	Statutory
Replacement Registration Tag	Per tag	Taxable	\$ -	\$ 5.00	\$ 5.00	100.0%	Non-statutory
Micro chipping	Per animal	Taxable	\$ 47.00	\$ 50.00	\$ 3.00	6.4%	Statutory
Permit for more than 2 dogs (per annum)	Per permit	Taxable	\$ 47.00	\$ 50.00	\$ 3.00	6.4%	Statutory
Domestic Animal Business Registration (DAB)	Per registration	Non -Taxable	\$ 279.00	\$ 288.00	\$ 9.00	3.2%	Statutory
Pound release fee	Per dog and cat	Taxable	\$ 47.00	\$ 49.00	\$ 2.00	4.3%	Statutory
Pound release per day	Per dog and cat	Taxable	\$ 16.00	\$ 19.00	\$ 3.00	18.8%	Statutory

Description of Fees and Charges	Unit of Measure	GST Status	2024/25	2025/26	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
Pound release fee (Stock & other)	Per animal	Taxable	\$ 115.00	\$ 118.50	\$ 3.50	3.0%	Non-statutory
Pound release fee (Stock & other)	Per animal per day	Taxable	\$ 24.00	\$ 25.00	\$ 1.00	4.2%	Non-statutory
Pound release (previously impounded)	Per dog or cat	Taxable	\$ -	\$ 70.00	\$ 70.00	100.0%	Non-statutory
Adoption Fee (Female Dogs)	Per animal	Taxable	\$ 490.00	\$ 505.00	\$ 15.00	3.1%	Non-statutory
Adoption Fee (Male Dogs)	Per animal	Taxable	\$ 365.00	\$ 376.00	\$ 11.00	3.0%	Non-statutory
Adoption Fee (Female Cats)	Per animal	Taxable	\$ 250.00	\$ 258.00	\$ 8.00	3.2%	Non-statutory
Adoption Fee (Male Cats)	Per animal	Taxable	\$ 180.00	\$ 185.40	\$ 5.40	3.0%	Non-statutory
Animal Surrender Fee (unregistered)	Per animal	Taxable	\$ -	\$ 50.00	\$ 50.00	100.0%	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	\$ 24.00	\$ 25.00	\$ 1.00	4.2%	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	\$ 173.00	\$ 178.00	\$ 5.00	2.9%	Non-statutory
Vehicle crossing fee	Per permit	Non -Taxable	\$ 150.00	\$ 155.00	\$ 5.00	3.3%	Non-statutory
General road occupation	Per permit	Non -Taxable	\$ 110.00	\$ 113.00	\$ 3.00	2.7%	Non-statutory
Construction road occupation fee - First week	Per week	Non -Taxable	\$ 110.00	\$ 113.00	\$ 3.00	2.7%	Non-statutory
Construction road occupation fee - after one week	Per week	Non -Taxable	\$ 53.00	\$ 55.00	\$ 2.00	3.8%	Non-statutory
Tree Planting fee	Per permit	Taxable	\$ 185.00	\$ 191.00	\$ 6.00	3.2%	Non-statutory

Description of Fees and Charges	Unit of Measure	GST Status	2024/25	2025/26	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$		\$	%	
Building							
Building Information Fee	Per statement	Non -Taxable	\$ 52.09	\$ 53.66	\$ 1.56	3.0%	Statutory
Stormwater legal point of discharge	Per permit	Non -Taxable	\$ 159.54	\$ 238.34	\$ 78.80	49.4%	Statutory
Report and Consent 132(1), 134(2), 153(2) and Part 6 or 10	Per report	Non -Taxable	\$ 320.23	\$ 329.84	\$ 9.61	3.0%	Statutory
Report and Consent - Siting	Per report	Non -Taxable	\$ 448.20	\$ 461.71	\$ 13.51	3.0%	Statutory
Lodgement Fee	Per lodgement	Non -Taxable	\$ 134.40	\$ 138.43	\$ 4.03	3.0%	Statutory
Class 1 Dwelling - value \$0-\$5,000	Per lodgement	Taxable	\$ 580.00	\$ 610.00	\$ 30.00	5.2%	Non-statutory
Class 1 Dwelling - value \$5,001-\$40,000	Per lodgement	Taxable	\$ 1,210.00	\$ 1,246.00	\$ 36.00	3.0%	Non-statutory
Class 1 Dwelling - value \$40,001-\$80,000	Per lodgement	Taxable	\$ 1,590.00	\$ 1,637.70	\$ 47.70	3.0%	Non-statutory
Class 1 Dwelling - value \$80,001-\$100,000	Per lodgement	Taxable	\$ 1,970.00	\$ 2,029.10	\$ 59.10	3.0%	Non-statutory
Class 1 Dwelling - value \$100,001-\$200,000	Per lodgement	Taxable	\$ 2,150.00	\$ 2,214.00	\$ 64.00	3.0%	Non-statutory
Class 1 Dwelling - value \$200,001-\$400,000	Per lodgement	Taxable	\$ 3,230.00	\$ 3,326.90	\$ 96.90	3.0%	Non-statutory
Class 1 Dwelling - value \$400,001-\$600,000	Per lodgement	Taxable	\$ 4,845.00	\$ 4,990.35	\$ 145.35	3.0%	Non-statutory
Class 1 Dwelling - value \$600,001-\$800,000	Per lodgement	Taxable	\$ 6,460.00	\$ 6,653.00	\$ 193.00	3.0%	Non-statutory
Class 1 Dwelling - value \$800,001 and above	Per lodgement	Taxable	\$ 8,075.00	\$ 8,317.25	\$ 242.25	3.0%	Non-statutory
Class 10A Buildings (Sheds, pools, fences and retaining walls) value \$0 - \$5,000	Per permit	Taxable	\$ 580.00	\$ 610.00	\$ 30.00	5.2%	Non-statutory
Class 10A Buildings (Sheds, pools, fences and retaining walls) value \$5,001 - \$10,000	Per permit	Taxable	\$ 685.00	\$ 720.00	\$ 35.00	5.1%	Non-statutory
Class 10A Buildings (Sheds, pools, fences and retaining walls) value \$10,001-\$20,000	Per permit	Taxable	\$ 805.00	\$ 845.00	\$ 40.00	5.0%	Non-statutory
Class 10A Buildings (Sheds, pools, fences and retaining walls) value \$20,001 +	Per permit	Taxable	\$ 1,210.00	\$ 1,270.00	\$ 60.00	5.0%	Non-statutory

Description of Fees and Charges	Unit of Measure	GST Status	2024/25	2025/26	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
Class 2-9 Construction and Demolition and Change of Use (POA) - Owner Builder	Per lodgement	Taxable	AIBS Formula will apply	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	\$ 682.50	\$ 680.00	\$ (2.50)	-0.4%	Non Statutory
Extension of Current Building Permits (all Permits & Extensions)	Per lodgement	Taxable	\$ 450.00	\$ 475.00	\$ 25.00	5.6%	Non Statutory
Renewal of Expired Permit	Per lodgement	Taxable	\$ 650.00	\$ 680.00	\$ 30.00	4.6%	Non Statutory
Redline report liquor licence	Per licence	Taxable	\$ 470.00	\$ 490.00	\$ 20.00	4.3%	Non Statutory
Building inspections	Per inspection	Taxable	\$ 300.00	\$ 315.00	\$ 15.00	5.0%	Non Statutory
Demolition Class 1	Per permit	Taxable	\$ 1,000.00	\$ 1,050.00	\$ 50.00	5.0%	Non Statutory
Demolition Class 10	per permit	Taxable	\$ 600.00	\$ 630.00	\$ 30.00	5.0%	Non Statutory
Minor Amendment of existing Building Permit	per request	Taxable	\$ 240.00	\$ 250.00	\$ 10.00	4.2%	Non Statutory
Major Amendment of existing Building Permit	Per permit	Taxable	\$ 600.00	\$ 630.00	\$ 30.00	5.0%	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	\$ 1,000.00	\$ 1,050.00	\$ 50.00	5.0%	Non Statutory
ESM report	Per report	Taxable	\$ 600.00	\$ 630.00	\$ 30.00	5.0%	Non Statutory
Title search	Per search	Taxable	\$ 80.00	\$ 85.00	\$ 5.00	6.3%	Non-statutory
Archive Document Retrieval - On Site	Per retrieval	Taxable	\$60.00	\$65.00	\$ 5.00	8.3%	Non-statutory
Archive Document Retrieval - Off Site	Per retrieval	Taxable	\$190.00	\$200.00	\$ 10.00	5.3%	Non-statutory
Swimming pool or spa registration	Per pool or spa	Non -Taxable	\$ 35.11	\$ 36.16	\$ 1.05	3.0%	Statutory
Swimming pool or spa registration - Compliance Certificate Lodgement	Per certificate	Non -Taxable	\$ 22.54	\$ 23.21	\$ 0.68	3.0%	Statutory
Swimming pool or spa registration - Certificate of Noncompliance Lodgement	Per certificate	Non -Taxable	\$ 424.58	\$ 437.32	\$ 12.74	3.0%	Statutory

Description of Fees and Charges	Unit of Measure	GST Status	2024/25	2025/26	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
FRV report and consent comments	Per request	Non -Taxable	\$ 760.00	\$ 800.00	\$ 40.00	5.3%	Non-statutory
Demolition Consent - Section 29A (for complete or partial dem	Per request	Non -Taxable	\$ 95.00	\$ 96.71	\$ 1.71	1.8%	Non-statutory
Place of Public Occupation (POPE)	per application	Taxable	\$ 591.00	\$ 650.00	\$ 59.00	10.0%	Non-statutory
Prescribed Temp Structures - Siting	per application	Taxable	\$ 400.00	\$ 440.00	\$ 40.00	10.0%	Non-statutory
Occupation of Temp Structures	per application	Taxable	\$ 225.00	\$ 235.00	\$ 10.00	4.4%	Non-statutory
Alternative Performance Solutions	per application	Taxable	\$ 600.00	\$ 630.00	\$ 30.00	5.0%	Non-statutory

Caravan Park Registrations

Registration Application Fees less than 26 Sites	Per registration	Non -Taxable	\$ 277.61	\$ 285.94	\$ 8.33	3.0%	Statutory
Registration Application Fees between 26 and 50 Sites	Per registration	Non -Taxable	\$ 555.22	\$ 571.88	\$ 16.66	3.0%	Statutory
Registration Application Fees between 51 and 100 Sites	Per registration	Non -Taxable	\$ 1,110.44	\$ 1,143.75	\$ 33.31	3.0%	Statutory
Registration Application Fees between 101 and 150 Sites	Per registration	Non -Taxable	\$ 1,681.99	\$ 1,732.45	\$ 50.46	3.0%	Statutory
Registration Application Fees between 151 and 200 Sites	Per registration	Non -Taxable	\$ 2,237.21	\$ 2,304.33	\$ 67.12	3.0%	Statutory
Registration Application Fees between 201 and 250 Sites	Per registration	Non -Taxable	\$ 2,792.43	\$ 2,876.20	\$ 83.77	3.0%	Statutory
Registration Application Fees between 251 and 300 Sites	Per registration	Non -Taxable	\$ 3,347.65	\$ 3,448.08	\$ 100.43	3.0%	Statutory
Registration Application Fees between 301 and 350 Sites	Per registration	Non -Taxable	\$ 3,919.20	\$ 4,036.78	\$ 117.58	3.0%	Statutory
Registration Application Fees between 351 and 400 Sites	Per registration	Non -Taxable	\$ 4,474.42	\$ 4,608.65	\$ 134.23	3.0%	Statutory
Registration Application Fees between 401 and 450 Sites	Per registration	Non -Taxable	\$ 5,029.64	\$ 5,180.53	\$ 150.89	3.0%	Statutory
Registration Application Fees between 451 and 500 Sites	Per registration	Non -Taxable	\$ 5,584.86	\$ 5,752.41	\$ 167.55	3.0%	Statutory

Description of Fees and Charges	Unit of Measure	GST Status	2024/25	2025/26	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	

Civil Services

Checking of Civil drawings for Subdivisions	Per job	Taxable	0.75% of the total construction costs	0.75% of the total construction costs	\$ -	0.0%	Statutory
Supervision of construction	Per job	Taxable	2.5% of the total construction costs	2.5% of the total construction costs	\$ -	0.0%	Statutory
Private Works for Others	Per job	Taxable	Costs plus 20% plus GST	Costs plus 20% plus GST	\$ -	0.0%	Statutory

Environmental Health

Septic Tank application fee	Per permit	Non -Taxable	\$ 798.21	\$ 822.16	\$ 23.95	3.0%	Statutory
Alter Septic Tank fee	Per permit	Non -Taxable	\$ 608.29	\$ 626.54	\$ 18.25	3.0%	Statutory
Septic Tank amendment	Per permit	Non -Taxable	\$ 64.50	\$ 66.45	\$ 1.95	3.0%	Non-statutory
Septic Tank extension	Per permit	Non -Taxable	\$ 64.50	\$ 66.45	\$ 1.95	3.0%	Non-statutory
Additional Site Inspection	Per inspection	Non -Taxable	\$ 226.50	\$ 233.20	\$ 6.70	3.0%	Non-statutory
Search Fee	Per search	Taxable	\$ 93.00	\$ 96.00	\$ 3.00	3.2%	Non-statutory

Finance

Land Information Certificate	Per certificate	Non -Taxable	\$ 29.72	\$ 30.61	\$ 0.89	3.0%	Statutory
Land Information Certificate - Priority	Per certificate	Non -Taxable	\$ 60.00	\$ 60.00	\$ -	0.0%	Non-statutory

Food Premises

Class 1	Per registration	Non -Taxable	\$ 403.50	\$ 415.50	\$ 12.00	3.0%	Non-statutory
Class 2 Fixed food premises	Per registration	Non -Taxable	\$ 352.00	\$ 362.50	\$ 10.50	3.0%	Non-statutory
Class 2 Community Group fixed food premises	Per registration	Non -Taxable	\$ 175.50	\$ 180.80	\$ 5.30	3.0%	Non-statutory
Class 2 Mobile Food Vehicle	Per registration	Non -Taxable	\$ 352.00	\$ 362.50	\$ 10.50	3.0%	Non-statutory
Class 2 Mobile Food Vehicle (Community Group)	Per registration	Non -Taxable	\$ 105.50	\$ 108.70	\$ 3.20	3.0%	Non-statutory
Class 2 Temporary Premise	Per registration	Non -Taxable	\$ 352.00	\$ 362.50	\$ 10.50	3.0%	Non-statutory
Class 2 Temporary Premise (Community Group)	Per registration	Non -Taxable	\$ 175.50	\$ 180.70	\$ 5.20	3.0%	Non-statutory
Class 2 Domestic Kitchen	Per registration	Non -Taxable	\$ 352.00	\$ 362.50	\$ 10.50	3.0%	Non-statutory

Description of Fees and Charges	Unit of Measure	GST Status	2024/25	2025/26	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
Class 2 Community Group (Registration of a food van or temporary premises associated with a fixed premises)	Per registration	Non -Taxable	\$ 258.00	\$ 265.70	\$ 7.70	3.0%	Non-statutory
Class 2 Registration of a food van or temporary premises associated with a fixed premises	Per registration	Non -Taxable	\$ 529.50	\$ 545.50	\$ 16.00	3.0%	Non-statutory
Class 3 Fixed food premises	Per registration	Non -Taxable	\$ 214.00	\$ 220.50	\$ 6.50	3.0%	Non-statutory
Class 3 Mobile Food Vehicle	Per registration	Non -Taxable	\$ 214.00	\$ 220.50	\$ 6.50	3.0%	Non-statutory
Class 3 Mobile Food Vehicle (Community Group)	Per registration	Non -Taxable	\$ 104.50	\$ 107.60	\$ 3.10	3.0%	Non-statutory
Class 3 Temporary Premises	Per registration	Non -Taxable	\$ 214.00	\$ 220.50	\$ 6.50	3.0%	Non-statutory
Class 3 Temporary Premises (Community Group)	Per registration	Non -Taxable	\$ 175.50	\$ 180.80	\$ 5.30	3.0%	Non-statutory
Class 3 Domestic Kitchen	Per registration	Non -Taxable	\$ 214.00	\$ 220.50	\$ 6.50	3.0%	Non-statutory
Class 3 Registration of a food van or temporary premises associated with a fixed premises	Per registration	Non -Taxable	\$ 314.50	\$ 324.00	\$ 9.50	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	\$ 207.00	\$ 213.30	\$ 6.30	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
Transfer of proprietor fee	Per transfer	Non -Taxable	50% of applicable renewal fee as per the above. Plus inspection fee	50% of applicable renewal fee as per the above. Plus inspection fee	\$-	0.0%	Non-statutory

Description of Fees and Charges	Unit of Measure	GST Status	2024/25	2025/26	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
Requested inspection fee	Per inspection	Taxable	50% of applicable renewal fee as per the above. Plus inspection fee	50% of applicable renewal fee as per the above. Plus inspection fee	\$-	0.0%	Non-statutory
Reinspection fee as a result of noncompliance follow up inspection required	Per inspection	Non -Taxable	50% of applicable renewal fee as per the above. Plus inspection fee	50% of applicable renewal fee as per the above. Plus inspection fee	\$-	0.0%	Non-statutory

Freedom of Information

Printing	Per A4 page	Non -Taxable	\$ 0.25	\$ 0.25	\$ -	0.0%	Statutory
Search fee per hour	Per hour	Non -Taxable	\$ 24.50	\$ 25.23	\$ 0.74	3.0%	Statutory
Request fee	Per search	Non -Taxable	\$ 32.37	\$ 33.34	\$ 0.97	3.0%	Statutory

Goldfields Family Centre

Daily Long Day Care	Per day	Non -Taxable	\$ 130.00	\$ 150.00	\$ 20.00	15.4%	Non-statutory
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Description of Fees and Charges	Unit of Measure	GST Status	2024/25	2025/26	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	

Health Registrations

Skin Penetration fee	Per registration	Non -Taxable	\$ 169.00	\$ 174.00	\$ 5.00	3.0%	Non-statutory
Hairdressers fee	Per registration	Non -Taxable	\$ 84.50	\$ 87.00	\$ 2.50	3.0%	Non-statutory
Beauty Therapy	Per registration	Non -Taxable	\$ 169.00	\$ 174.00	\$ 5.00	3.0%	Non-statutory
Prescribed Accommodation fee	Per registration	Non -Taxable	\$ 221.50	\$ 228.20	\$ 6.70	3.0%	Non-statutory
Initial Registration fee Skin Penetration, Hairdressers or Beauty Therapy	Per registration	Non -Taxable	\$ 84.50	\$ 87.00	\$ 2.50	3.0%	Non-statutory
Initial Registration fee Prescribed Accommodation fee	Per registration	Non -Taxable	\$ 112.50	\$ 115.90	\$ 3.40	3.0%	Non-statutory
Transfer of proprietor fee Skin Penetration, Hairdressers or Beauty Therapy	Per transfer	Non -Taxable	\$ 84.50	\$ 87.00	\$ 2.50	3.0%	Non-statutory
Transfer of proprietor fee Prescribed Accommodation Fee	Per transfer	Non -Taxable	\$ 109.50	\$ 112.80	\$ 3.30	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	\$ 389.50	\$ 401.00	\$ 11.50	3.0%	Non-statutory
Aquatic Facility Registration Category 2 (residential apartment complex, hotel, motel or hostel)	Per registration	Non -Taxable	\$ 222.50	\$ 229.20	\$ 6.70	3.0%	Non-statutory

Description of Fees and Charges	Unit of Measure	GST Status	2024/25	2025/26	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	

Immunisations

FluQuadri [FLU]	Per dose	Non -Taxable	\$ 16.50	\$ 16.75	\$ 0.25	1.5%	Non-statutory
Bexsero [Men B]	Per dose	Non -Taxable	\$ 135.00	\$ 135.00	\$ -	0.0%	Non-statutory
Varilix [Chickenpox]	Per dose	Non -Taxable	\$ 61.50	\$ 63.85	\$ 2.35	3.8%	Non-statutory
Adacel [Diphtheria-Tetanus-Whooping Cough]	Per dose	Non -Taxable	\$ 38.00	\$ 39.20	\$ 1.20	3.2%	Non-statutory
Engerix B [Hep B - adult]	Per dose	Non -Taxable	\$ 22.00	\$ 22.72	\$ 0.72	3.3%	Non-statutory
Havrix [Hep A – adult]	Per dose	Non -Taxable	\$ 56.00	\$ 57.98	\$ 1.98	3.5%	Non-statutory
Prevenar 13	Per dose	Non -Taxable	\$ 145.00	\$ 153.66	\$ 8.66	6.0%	Non-statutory

Library Services

Book Club Registration on Institution	Per registration	Taxable	\$ 170.00	\$ 170.00	\$ -	0.0%	Non-statutory
Lost Card	Per card	Taxable	\$ 2.00	\$ 2.00	\$ -	0.0%	Non-statutory
Library Bags	Per bag	Taxable	\$ 3.60	\$ 3.60	\$ -	0.0%	Non-statutory
Photocopy A4 B&W	Per page	Taxable	\$ 0.25	\$ 0.25	\$ -	0.0%	Non-statutory
Photocopy A3 B&W	Per page	Taxable	\$ 0.50	\$ 0.50	\$ -	0.0%	Non-statutory
Photocopy A4 Colour	Per page	Taxable	\$ 1.00	\$ 1.00	\$ -	0.0%	Non-statutory
Photocopy A3 Colour	Per page	Taxable	\$ 2.00	\$ 2.00	\$ -	0.0%	Non-statutory
Fax - sending	Per page	Taxable	\$ 2.00	\$ 2.00	\$ -	0.0%	Non-statutory
Fax - receiving	Per page	Taxable	\$ 0.25	\$ 0.25	\$ -	0.0%	Non-statutory
Processing fee - lost books	Per book	Taxable	\$ 6.00	\$ 6.00	\$ -	0.0%	Non-statutory
Reservations/Inter-Library Loan	Per book	Taxable	\$ 3.00	\$ 3.00	\$ -	0.0%	Non-statutory
Reservations/Inter-Library Loan - Tertiary	Per book	Taxable	\$18.40 - \$23.40	\$18.40 - \$23.40	\$18.40 - \$23.40	0.0%	Non-statutory

Description of Fees and Charges	Unit of Measure	GST Status	2024/25	2025/26	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	

Local Laws

Advertising A Frame	Per permit	Taxable	\$ 56.00	\$ 120.00	\$ 64.00	114.3%	Non-statutory
Outdoor Dining per 6 lineal metres	Per biennial permit	Taxable	\$ 58.00	\$ 300.00	\$ 242.00	417.2%	Non-statutory
Impounded Vehicle Release fee	Per vehicle	Taxable	\$ 156.00	\$ 160.68	\$ 4.68	3.0%	Non-statutory
Impounded Vehicle - towing costs	Per vehicle	Taxable	\$ -	at cost	\$ -	0.0%	Non-statutory
Excess Animal Permit	Per permit	Taxable	\$ -	\$ 50.00	\$ 50.00	100.0%	Non-statutory
Shipping Container Permit	Per permit	Taxable	\$ -	\$ 130.00	\$ 130.00	100.0%	Non-statutory
Skip Bin Permit	Per bin	Taxable	\$ 110.00	\$ 115.00	\$ 5.00	4.5%	Non-statutory
Keeping of livestock	Per permit	Taxable	\$ 44.00	\$ 45.30	\$ 1.30	3.0%	Non-statutory
Camping Caravan and Motorhome permit	Per permit	Taxable	\$ 145.00	\$ 148.00	\$ 3.00	2.1%	Non-statutory
Busking Permit	per permit	Taxable	\$ 24.00	\$ 30.00	\$ 6.00	25.0%	Non-statutory
General Local Laws Permit	Per permit	Taxable	\$ 145.00	\$ 149.35	\$ 4.35	3.0%	Non-statutory
Itinerate Trade Permit (Quarterly)	Per permit	Taxable	\$ 270.00	\$ 280.00	\$ 10.00	3.7%	Non-statutory
Itinerate Trade Permit (Annual)	Per permit	Taxable	\$ -	\$ 1,000.00	\$ 1,000.00	100.0%	Non-statutory
Local Laws infringements	Per fine	Non -Taxable	\$ 200.00	\$ 206.00	\$ 6.00	3.0%	Non-statutory
Open Air Burning Permit	Per permit	Taxable	\$ 29.00	\$ 30.00	\$ 1.00	3.4%	Non-statutory
Street Party, festivals and Procession Permit #	Per permit	Taxable	\$ 160.00	\$ 165.00	\$ 5.00	3.1%	Non-statutory

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

Local Laws - 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	\$ 68.00	\$ 70.00	\$ 2.00	2.9%	Statutory
Parked contrary to requirement of parking area	Per fine	Non -Taxable	\$ 68.00	\$ 70.00	\$ 2.00	2.9%	Statutory
Parked not completely within a parking bay	Per fine	Non -Taxable	\$ 68.00	\$ 70.00	\$ 2.00	2.9%	Statutory
Parked for period longer than indicated	Per fine	Non -Taxable	\$ 68.00	\$ 70.00	\$ 2.00	2.9%	Statutory

Description of Fees and Charges	Unit of Measure	GST Status	2024/25	2025/26	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	

Local Laws - Animal Infringements

Animal Infringement - General	Per fine	Non -Taxable	\$ -	per legislation	\$ -	0.0%	Statutory
Dog or cat being a nuisance	Per fine	Non -Taxable	\$ 100.00	\$ 100.00	\$ -	0.0%	Statutory
Failure to pick up dog waste	Per fine	Non -Taxable	\$ 200.00	\$ 200.00	\$ -	0.0%	Statutory
Failing to include declaration of restricted breed at registration	Per fine	Non -Taxable	\$ 400.00	\$ 400.00	\$ -	0.0%	Statutory
Attack or bite on a person or animal by a dog other than a dangerous dog causing injury that is not in the nature of serious injury	Per fine	Non -Taxable	\$ 500.00	\$ 500.00	\$ -	0.0%	Statutory

Planning

Extension to Planning Permit – First extension	Per extension	Taxable	\$ 270.00	\$ 356.00	\$ 86.00	31.9%	Non-statutory
Extension to Planning Permit – Second extension	Per extension	Taxable	\$ 400.00	\$ 550.00	\$ 150.00	37.5%	Non-statutory
Extension to Planning Permit – Third extension	Per extension	Taxable	\$ 590.00	\$ 750.00	\$ 160.00	27.1%	Non-statutory
Secondary Consent	Per consent	Taxable	\$ 270.00	\$ 300.00	\$ 30.00	11.1%	Non-statutory
Written Planning Advice	Per report	Taxable	\$ 135.00	\$ 167.00	\$ 32.00	23.7%	Non-statutory
Request for copying of Planning Permit (onsite and active search)	Per copy	Taxable	\$ 70.00	\$ 100.00	\$ 30.00	42.9%	Non-statutory
Request for hard copy of Planning Permit or other documentation	Per copy	Taxable	\$ 130.00	\$ 211.00	\$ 81.00	62.3%	Non-statutory
Notice of Planning Application	Per notice	Taxable	\$ 70.00	\$ 100.00	\$ 30.00	42.9%	Non-statutory
Notice letters (only above 12 letters/notices)	Per letter	Taxable	\$ 2.00	\$ 3.00	\$ 1.00	50.0%	Non-statutory
Public notice in newspaper or Government Gazette	Per notice	Taxable	At cost	At cost	At cost	0.0%	Non-statutory
Planning Panel Costs	Per panel	Taxable	At cost	At cost	At cost	0.0%	Non-statutory
Request to Approve Development Plan	Per request	Taxable	\$ 450.00	\$ 190.00	\$ (260.00)	-57.8%	Non-statutory

Description of Fees and Charges	Unit of Measure	GST Status	2024/25 \$	2025/26 \$	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %	Basis of Fee
Sporting Grounds Casual use/Hire							
Frank Graham Oval - Casual	Per hour	Taxable	\$ 55.00	\$ 56.65	\$ 1.65	3.0%	Non-statutory
Princes Park Oval Casual Hire - training without lights	Per hour	Taxable	\$ 55.00	\$ 56.65	\$ 1.65	3.0%	Non-statutory
Princes Park Oval Casual Hire - training with lights	Per hour	Taxable	\$ 75.00	\$ 77.25	\$ 2.25	3.0%	Non-statutory
Princes Park Netball Court Casual Hire - training without lights	Per hour	Taxable	\$ 15.00	\$ 15.45	\$ 0.45	3.0%	Non-statutory
Princes Park Netball Court Casual Hire - training with lights	Per hour	Taxable	\$ 30.00	\$ 30.90	\$ 0.90	3.0%	Non-statutory
Jubilee Oval - Casual	Per hour	Taxable	\$ 55.00	\$ 56.65	\$ 1.65	3.0%	Non-statutory
Hedges Oval - Casual	Per hour	Taxable	\$ 55.00	\$ 56.65	\$ 1.65	3.0%	Non-statutory
Jack Pascoe Reserve - Casual	Per hour	Taxable	\$ 55.00	\$ 56.65	\$ 1.65	3.0%	Non-statutory
Soccer Fields - Casual	Per hour	Taxable	\$ 55.00	\$ 56.65	\$ 1.65	3.0%	Non-statutory
Personal Training Licence Application 1-10 participants	Per quarter	Taxable	\$ 105.00	\$ 108.15	\$ 3.15	3.0%	Non-statutory
Personal Training Licence Application 1-10 participants	Per annum	Taxable	\$ 410.00	\$ 422.30	\$ 12.30	3.0%	Non-statutory
Personal Training Licence Application 11-20 participants	Per annum	Taxable	\$ 145.00	\$ 149.35	\$ 4.35	3.0%	Non-statutory
Personal Training Licence Application 11-20 participants	Per quarter	Taxable	\$ 590.00	\$ 607.70	\$ 17.70	3.0%	Non-statutory
Tullaroop Leisure Centre - Squash courts	Per hour/ per court	Taxable	\$ 10.00	\$ 10.30	\$ 0.30	3.0%	Non-statutory
Tullaroop Leisure Centre - Main court	Per hour	Taxable	\$ 20.00	\$ 20.60	\$ 0.60	3.0%	Non-statutory
Tullaroop Leisure Centre - Multi-purpose room	Per hour	Taxable	\$ 10.00	\$ 10.30	\$ 0.30	3.0%	Non-statutory
Tullaroop Leisure Centre - All facilities	Per hour	Taxable	\$ 45.00	\$ 46.35	\$ 1.35	3.0%	Non-statutory
Tullaroop Leisure Centre - All facilities	Per day	Taxable	\$ 160.00	\$ 164.80	\$ 4.80	3.0%	Non-statutory
Nolan Street Gymnasium - entire building excluding the designated Youth space (community group)	Per hour	Taxable	\$ 10.00	\$ 10.30	\$ 0.30	3.0%	Non-statutory
Nolan Street Gymnasium - All facilities excluding the designated Youth space (community group)	Per day	Taxable	\$ 160.00	\$ 164.80	\$ 4.80	3.0%	Non-statutory
Nolan Street Gymnasium - All facilities excluding the designated Youth space (other users)	Per hour	Taxable	\$ 45.00	\$ 46.35	\$ 1.35	3.0%	Non-statutory
Nolan Street Gymnasium - All facilities excluding the designated Youth space (other users)	Per day	Taxable	\$ 160.00	\$ 164.80	\$ 4.80	3.0%	Non-statutory
Nolan Street Gymnasium - Front room (community group)	Per hiring	Taxable	\$ 15.00	\$ 16.38	\$ 1.38	9.2%	Non-statutory
Nolan Street Gymnasium - Front room (other users)	Per hiring	Taxable	\$ 35.00	\$ 38.21	\$ 3.21	9.2%	Non-statutory
Nolan Street Gymnasium - Main court (community group)	Per hour	Taxable	\$ 20.00	\$ 21.84	\$ 1.84	9.2%	Non-statutory
Nolan Street Gymnasium - Main court (other users)	Per hour	Taxable	\$ 20.00	\$ 21.84	\$ 1.84	9.2%	Non-statutory

Description of Fees and Charges	Unit of Measure	GST Status	2024/25	2025/26	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	

Tourism and Resource Centre

Visitor Centre Tours	Per Tour	Taxable	\$ 5.00	\$ 5.00	\$ -	0.0%	Non-statutory
Resource Centre Meeting Room/Foyer - Other users	Per hire	Taxable	\$ 40.00	\$ 41.20	\$ 1.20	3.0%	Non-statutory
Resource Centre Meeting Room/Foyer - Not-for-profit	Per hire	Taxable	\$ 15.00	\$ 15.45	\$ 0.45	3.0%	Non-statutory
Photocopy A4 B&W	Per page	Taxable	\$ 0.25	\$ 0.25	\$ -	0.0%	Non-statutory
Photocopy A3 B&W	Per page	Taxable	\$ 0.50	\$ 0.50	\$ -	0.0%	Non-statutory
Photocopy A4 Colour	Per page	Taxable	\$ 1.00	\$ 1.00	\$ -	0.0%	Non-statutory
Photocopy A3 Colour	Per page	Taxable	\$ 2.00	\$ 2.00	\$ -	0.0%	Non-statutory
Fax	Per page	Taxable	\$ 2.00	\$ 2.00	\$ -	0.0%	Non-statutory

Venue Hire

Community Hub – Community groups	Per hiring	Taxable	\$ 15.00	\$ 15.45	\$ 0.45	3.0%	Non-statutory
Community Hub – Other users	Per hiring	Taxable	\$ 40.00	\$ 41.20	\$ 1.20	3.0%	Non-statutory
Maryborough Town Hall* #	Per hiring	Taxable	\$ 420.00	\$ 432.60	\$ 12.60	3.0%	Non-statutory
Maryborough Town Hall Kitchen Only #	Per hiring	Taxable	\$ 60.00	\$ 61.80	\$ 1.80	3.0%	Non-statutory
Maryborough Lower Town Hall	Per hiring	Taxable	\$ 60.00	\$ 61.80	\$ 1.80	3.0%	Non-statutory
Maryborough Town Hall sound system hire *	Per hiring	Taxable	\$ 65.00	\$ 66.95	\$ 1.95	3.0%	Non-statutory

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

Waste Services

Kerbside Collection

Garbage collection – Standard bin	Per year	Non -Taxable	\$ 202.13	\$ 203.14	\$ 1.01	0.5%	Non-statutory
Garbage collection – Optional larger bin - Urban 140, Rural 240	Per year	Non -Taxable	\$ 345.62	\$ 347.35	\$ 1.73	0.5%	Non-statutory
Garbage collection – Multiple service (per bin)	Per year	Non -Taxable	\$ 202.13	\$ 203.14	\$ 1.01	0.5%	Non-statutory
Recycling collection	Per year	Non -Taxable	\$ 180.83	\$ 181.73	\$ 0.90	0.5%	Non-statutory
Recycling collection – Multiple service (per bin)	Per year	Non -Taxable	\$ 180.83	\$ 181.73	\$ 0.90	0.5%	Non-statutory
Service establishment/bin supply cost for additional garbage bin	Per service	Taxable	\$ 156.07	\$ 90.00	\$ (66.07)	-42.3%	Non-statutory
Waste Management fee	Per year	Non -Taxable	\$ 175.53	\$ 236.97	\$ 61.44	35.0%	Non-statutory
Green Waste collection	Per year	Non -Taxable	\$ 90.76	\$ 91.21	\$ 0.45	0.5%	Non-statutory

Description of Fees and Charges	Unit of Measure	GST Status	2024/25	2025/26	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
Transfer Station Gate fees							
Waste Disposal	Per cubic metre	Taxable	\$ 49.00	\$ 60.07	\$ 11.07	22.6%	Non-statutory
Waste Disposal	Car boot load	Taxable	\$ 18.30	\$ 22.44	\$ 4.14	22.6%	Non-statutory
Waste Disposal	240 litre bin	Taxable	\$ 13.42	\$ 13.42	\$ -	0.0%	Non-statutory
Green Waste Disposal	Per cubic metre	Taxable	\$ 48.00	\$ 48.00	\$ -	0.0%	Non-statutory
Car Tyre Disposal - Passenger Tyres	Per tyre	Taxable	\$ 10.00	\$ 10.00	\$ -	0.0%	Non-statutory
Car Tyre Disposal - Passenger Tyre with rim	Per Tyre	Taxable	\$ 13.00	\$ 17.00	\$ 4.00	30.8%	Non-statutory
Car Tyre Disposal - Passenger Tyres (contaminated)	Per tyre	Taxable	\$ 17.00	\$ 30.00	\$ 13.00	76.5%	Non-statutory
4WD Tyre Disposal - Passenger Tyre	Per tyre	Taxable	\$ -	\$ 14.00	\$ 14.00	100.0%	Non-statutory
4WD Tyre Disposal - Passenger Tyre with Rim	Per tyre	Taxable	\$ -	\$ 27.00	\$ 27.00	100.0%	Non-statutory
Tyre Disposal - Light Truck Tyres	Per tyre	Taxable	\$ 17.00	\$ 17.00	\$ -	0.0%	Non-statutory
Tyre Disposal - Light Truck tyres (contaminated)	Per tyre	Taxable	\$ 24.00	\$ 24.00	\$ -	0.0%	Non-statutory
Truck Tyre	Per tyre	Taxable	\$ 30.00	\$ 30.00	\$ -	0.0%	Non-statutory
Truck Tyre (Contaminated)	Per tyre	Taxable	\$ 60.00	\$ 60.00	\$ -	0.0%	Non-statutory
Contaminated Tyre Charge (Extra Charge Per Tyre)	Per Tyre	Taxable	\$ -	\$ 30.00	\$ 30.00	100.0%	Non-statutory
Small Tractor Tyre Disposal - Per tyre	Per tyre	Taxable	\$ 42.60	\$ 927.00	\$ 884.40	2076.1%	Non-statutory
Mattress Disposal	Per mattress	Taxable	\$ 30.50	\$ 31.42	\$ 0.92	3.0%	Non-statutory
Televisions - Each	Per television	Taxable	\$ 24.50	\$ 25.50	\$ 1.00	4.1%	Non-statutory
Building demolition waste (applies to loads less than one tonne and up to one cubic metre)	Per cubic metre	Taxable	\$ 225.00	\$ 248.60	\$ 23.60	10.5%	Non-statutory
Building demolition waste (up to 3 tonne)	Per cubic metre	Taxable	\$ -	\$ 292.46	\$ 292.46	100.0%	Non-statutory
Additional Waste Vouchers for Monthly Kerbside Hard waste Collection	Per voucher	Taxable	\$ 12.25	\$ 30.04	\$ 17.79	145.2%	Non-statutory
Mulch sales							
Loaded	Per cubic metre	Taxable	\$ 35.00	\$ 35.00	\$ -	0.0%	Non-statutory
Self loaded	Per cubic metre	Taxable	\$ 7.50	\$ 7.50	\$ -	0.0%	Non-statutory