Central Goldfields Shire Council Budget

2023–2024

CENTRAL GOLDFIELDS
SHIRE COUNCIL

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Acknowledgement of Traditional Owners

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

Mayor and CEO's Introduction

Welcome to 2023/24 budget. What a year we have ahead of us.

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

With the rate cap set well below the actual rate of inflation for the last two years, we need to reduce our expenditure to ensure we remain financially sustainable with an adjusted underlying deficit of -8.7% budgeted. A program of service reviews will be undertaken in 2023/24 to review levels of service provided and look for opportunities to deliver savings in operating costs. The program of savings will need to continue in subsequent years given the limited ability of small rural Councils like Central Goldfields Shire to raise revenue from other sources.

Increases in revenue can be generated from growth with key opportunities for this identified in the Council Plan 2021-25. Work will continue in 2023/24 on several strategic planning projects that identify opportunities for residential and industrial land development and build the business case for sewerage for Talbot that will unlock opportunities for growth.

As in previous years, Council has been successful in attracting more than $12 million in grants towards a number of significant local projects. Some of these projects are already underway and are due for completion in the 2023/24 year. These projects will provide a stimulus to the local economy and result in some outstanding community facilities and assets. With Council funding, the Capital Works Program will exceed $18 million and planning to deliver many of these projects is well under way.

It is important to note the risk associated with assumptions relating to the Federal Assistance Grants within the current budget. Currently (until June 2022), the Federal Assistance Grants have been paid 75% in advance. History has shown that this may alter in the future and at the time of adopting the Budget 2023/24, this is not yet know if it is to continue. The continuation or reversal of these grants will have an impact on both the Income Statement and the working capital (Balance Sheet) for Council. Decisions have been made around current borrowings in anticipation of this announcement.

Highlights from the Capital Works program include:

- *Deliver Road Restoration Program to repair significant damage incurred following the October 2022 floods utilising Natural Disaster Financial Assistance funding to approximate value of $9.8M. (over 3 years)*
- *Building Upgrades and renewal works to the Maryborough Town Hall*
- *Redevelopment of the Deledio Reserve Netball Courts*
- *Development of an Indigenous Interpretive Garden at the Central Goldfields Art Gallery*
- *First stage of renewal works at Maryborough Outdoor Pool Complex (Octagon Pool, Pavilion and Plant Room Heritage Works)*
- *Completion of Goldfields Reservoir Dam stabilisation works*
- *Delivery of Road reseals and asphalt program*
- *Investment in IT Strategies including Cyber Security, website integration and Financial System upgrades*

Other key projects to be undertaken in 2023/24 include

- *Review of heritage controls in Maryborough*
- *Continue with the next stage in the activation of the Maryborough Railway Station*
- *Construction of new toilets in Rene Fox Gardens Dunolly*
- *Growing Victoria works at Phillips Gardens*
- *Completion of the Talbot Futures planning project*
- *Local Laws review in accordance with statutory requirements before current law expires in 2025*
- *Feasibility and design work for a new Youth Hub*
- *Scoping and design for key heritage preservation projects on facilities such as Princess Park Grandstand, Talbot Town Hall and Dunolly Town Hall to improve opportunities in gaining external funding for major required renewal works*

Grant funded projects that will continue or begin in 2023/24 include:

- *Engage Youth Program*
- *Freeza Program*
- *L2P Program*
- *Municipal Emergency Resourcing Program*
- *Kerbside Reform Support*
- *Flood recovery coordination*

Similar to other regional areas, Central Goldfields Shire Council has seen a significant increase in our valuations across the Shire, increasing by just over $500M. While valuations have increased, the rate cap of 3.5% means the rate in the dollar is reduced for most differentials.

Property valuations are required by legislation to be conducted annually and due to differences in valuations between property types and geographic areas variances in the rate rise for individual ratepayers occur with some receiving less than a 3.5% rise and some receiving more than a 3.5% rate rise.

The Budget also includes an increase of 8.7% for waste charges to meet the increasing costs of managing waste. The current waste contract expires during 2023/24 which brings risk with cost assumptions factored into the budget.

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

Grace La Vella
Mayor
Central Goldfields Shire Council

Lucy Roffey
CEO
Central Goldfields Shire Council

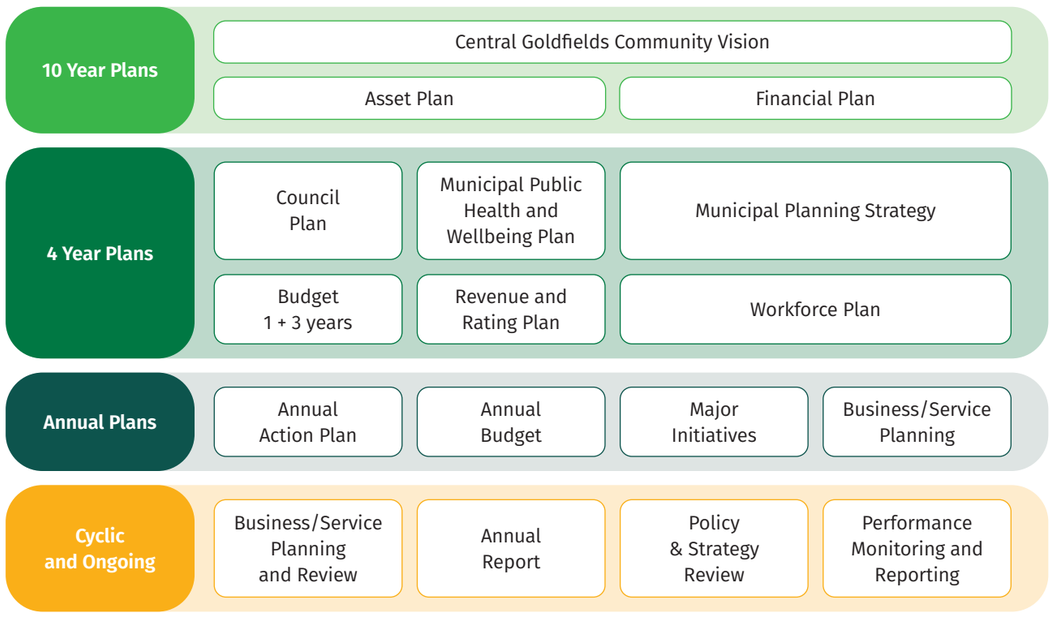
1. Link to the Integrated Strategic Planning and Reporting Framework

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

1.1 Legislative planning and accountability framework

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

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



1.1.2 Key planning considerations

Service level planning
Although councils have a legal obligation to provide some services— such as animal management, local roads, food safety and statutory planning—most council services are not legally mandated, including some services closely associated with councils, such as 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 councils adopted Community Engagement Policy and Public Transparency Policy.

1.2 Our purpose

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

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

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

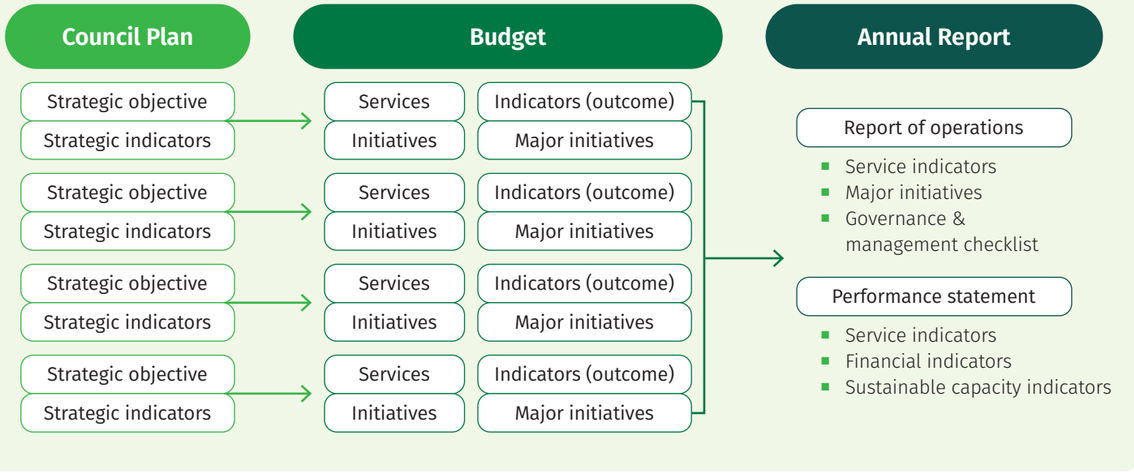
1.3 Strategic objectives

Council adopted the 2021 – 2025 Council Plan in October 2021.
As part of the Council plan process, four strategic objectives were set out as detailed below.

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

2. Services and service performance indicators

This section provides a description of the services and initiatives to be funded in the Budget for the 2023/24 year and how these will contribute to achieving the strategic objectives outlined in the Council Plan. It also describes several initiatives and service performance outcome indicators for key areas of Council's operations. Council is required by legislation to identify major initiatives, initiatives and service performance outcome indicators in the Budget and report against them in their Annual Report to support transparency and accountability. The relationship between these accountability requirements in the Council Plan, the Budget and the Annual Report is shown below.



Source: Department of Jobs, Precincts and Regions.

2.1 Our Community's Wellbeing

Services

Service area	Description of services provided		2021/22 Actual $'000	2022/23 Forecast $'000	2023/24 Budget $'000
Aged and Disability Services	Provides support for older people and people with disabilities to enable them to remain living independently. This includes home care services, personal care services, respite services, delivered meals, home safety, social support programs and community transport.	*Inc*	1,919	1,908	1,969
		Exp	1,840	1,776	1,892
		Surplus / (deficit)	80	132	77
Integrated Family Services	The Goldfields Family Centre provides long day care, family day care, 3 and 4 year old kindergarten and supported playgroups as well as a variety of visiting professional services.	*Inc*	2,296	2,671	2,882
		Exp	2,577	2,906	2,771
		Surplus / (deficit)	(281)	(235)	111
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*	448	291	297
		Exp	493	529	549
		Surplus / (deficit)	(45)	(238)	(252)
Go Goldfields	Go Goldfields is a placed based partnership initiative that is designed to address complex social issues, to improve outcomes for children youth and families. The Partnership is coordinated by a dedicated 'backbone' team based with Central Goldfields Shire Council.	*Inc*	487	945	402
		Exp	446	945	402
		Surplus / (deficit)	41	0	0
Library Services	Provides access to information and resources in a safe environment for all ages to encourage life-long learning and improved literacy across our communities. Library buildings are located in Maryborough, Dunolly and Talbot.	*Inc*	165	172	174
		Exp	506	524	576
		Surplus / (deficit)	(341)	(353)	(402)
Arts and Culture	Supports participation and engagement in arts and culture, including a program of exhibitions and associated events at The Central Goldfields Art Gallery.	*Inc*	71	12	1
		Exp	243	260	279
		Surplus / (deficit)	(171)	(248)	(277)
Community Development	Partners with individuals, community groups and community organisations to identify and support implementation of community priorities and activities.	*Inc*	–	–	–
		Exp	51	6	86
		Surplus / (deficit)	(51)	(6)	(86)

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

Service area	Description of services provided		2021/22 Actual $'000	2022/23 Forecast $'000	2023/24 Budget $'000
Emergency Management including Fire Prevention	Ensures compliance with obligations under the LG Act, EM Act and Emergency Management Manual Victoria (EMMV). Delivery of the Municipal Emergency Resources Program (MERP). Undertakes the Municipal Fire Prevention statutory responsibilities to take all practical steps to prevent the occurrence of fires on any land vested in or under control or management of Council.	*Inc*	149	1,620	247
		Exp	199	1,676	299
		Surplus / (deficit)	(50)	(56)	(52)
Recreation Services	Provides recreation facilities including the Maryborough Sport and Leisure Centre and outdoor swimming pools.	*Inc*	41	79	116
		Exp	901	1,017	1,018
		Surplus / (deficit)	(860)	(938)	(901)
Recreation Facilities Management	Provides strategic direction to support active sporting facilities and open space, active volunteers/sector and an active community.	*Inc*	116	165	37
		Exp	344	275	224
		Surplus / (deficit)	(228)	(110)	(187)
Youth Services	Provides activities and programs through FReeZA, Engage! and L2P funded initiatives to enhance confidence, support safety, improve mental health and build resilience.	*Inc*	153	241	172
		Exp	170	205	233
		Surplus / (deficit)	(17)	35	(62)
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.	*Inc*	56	58	47
		Exp	202	391	526
		Surplus / (deficit)	(146)	(333)	(479)
Environmental Health	Provides a range of environmental health and public health services, education and the enforcement of relevant state legislation.	*Inc*	57	58	57
		Exp	107	139	152
		Surplus / (deficit)	(50)	(81)	(95)
Local Laws	Enforcement and compliance of all Council local laws to ensure the management of domestic and livestock animals, protection of our built and natural environment and general amenity and general parking enforcement.	*Inc*	117	148	207
		Exp	358	221	208
		Surplus / (deficit)	(241)	(74)	(1)

Major Initiatives

1) Completion of the Early Years Infrastructure Masterplan outlining an environment in which every child born in the Shire has everything they need to fulfil their potential and live a prosperous life
2) Deliver an Indigenous Interpretive Garden adjacent to the newly revitalised Central Goldfields Art Gallery
3) Support Community Recovery following the October 2022 flooding event through the leadership of a Community Recovery Officer

Other Initiatives

4) Development of a strategic parking plan and introduction of new infringements module to increase parking turnover in Maryborough Central Business District, freeing up more space for patrons of local businesses and hospital precinct
5) Continuation of review into the Local Laws in accordance with statutory requirements before current laws expire in 2025
6) Progress feasibility and design work for a new Youth Hub in alignment with Youth Council's strategy and vision to improve opportunities in gaining external funding for delivery of this key piece of infrastructure.
7) Development of a Play Space Strategy
8) Support the Youth Council to deliver identified priorities and demonstrate leadership around youth volunteering

Service Performance Outcome Indicators

Service	Indicator	2021/22 Actual	2022/23 Forecast	2023/24 Budget
Libraries	Participation	7.86%	7.86%	7.86%
Aquatic Facilities	Utilisation	4.65	4.65	4.65
Animal Management	Health and Safety	0%	0%	0%
Food Safety	Health and Safety	100%	100%	100%
Maternal and Child Health	Participation	87.93%	90.00%	90.00%

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

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2.2 Our Growing Economy (continued...)

Services

Service area	Description of services provided		2021/22 Actual $'000	2022/23 Forecast $'000	2023/24 Budget $'000
Economic Development and Sustainability	Provide economic development services to the council and community to effectively identify and pursue the Shire's comparative advantages to facilitate economic development and employment opportunities. Sustainability including Climate Action Plan and community consultation	*Inc*	470	28	–
		Exp	945	566	562
		Surplus/ (deficit)	(475)	(538)	(562)
Tourism and Events	Provide timely, accurate and impartial visitor information that will contribute to a growing visitor economy. Support events including Energy Breakthrough to attract visitors to the Shire.	*Inc*	50	489	413
		Exp	609	1,267	1,173
		Surplus/ (deficit)	(559)	(778)	(760)
Building Services	Provide building control services to administer and enforce the Building Act and building regulations.	*Inc*	103	139	193
		Exp	310	197	207
		Surplus/ (deficit)	(206)	(58)	(13)
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*	235	203	193
		Exp	608	503	529
		Surplus/ (deficit)	(373)	(300)	(336)
Strategic Planning	Provides strategic land use planning to assess and manager future land uses, manage land use change and population and economic growth.	*Inc*	4	956	–
		Exp	10	1,054	27
		Surplus/ (deficit)	(6)	(98)	(27)
VicRoads Agency	Provides a range of VicRoads services on behalf of VicRoads, from a central Maryborough location.	*Inc*	321	305	304
		Exp	230	188	194
		Surplus/ (deficit)	92	116	110

Major Initiatives

1) Active participation in the development of the Central Victorian Goldfields World Heritage Bid. Next steps identified by the Community Reference Group, following the Welcome to Central Goldfields Project
2) Complete Stage 2 of the Maryborough Railway Station Revitalisation Program to enhance tourism offering and product in the shire, increasing visitation and the flow on economic benefits to businesses across the municipality

Other Initiatives

3) As a partner with key stakeholders such as LaTrobe University, progress implementation of they key recommendations of White Paper for Maryborough Innovation Learning Hub, as a key action from the Economic Development Strategy
4) In accordance with key recommendations of Council's Population, Housing and Residential Settlement Strategy. Finalise work on the Talbot Futures project (including business plan for sewerage upgrade), Maryborough, Flagstaff and Carisbrook Urban Plan Framework and Maryborough Heritage Review to provide a strong foundation of strategic growth within the municipality
5) Commence work on a review of rural living land within a 10 kilometre radius of Maryborough to identify opportunities and issues for sustainable growth that is amenable and in alignment with environmental conditions of the varying rural landscapes that is amenable and in alignment with environmental conditions of the varying rural landscapes
6) Finalisation and year one implementation of the Central Goldfields Art Gallery Strategic Plan
7) Finalisation of a feasibility study for the Castlemaine Maryborough Rail Trail

Service Performance Outcome Indicators

Service	Indicator	2021/22 Actual	2022/23 Forecast	2023/24 Budget
Statutory Planning	Decision making	50%	50%	50%

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

2.3 Our Spaces and Places

Services

Service area	Description of services provided		2021/22 Actual $'000	2022/23 Forecast $'000	2023/24 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	*Inc*	117	241	134
		Exp	1,321	1,188	1,204
		Surplus/ (deficit)	(1,203)	(947)	(1,070)
Building Maintenance	Undertakes maintenance works on Council owned and managed buildings, and other built structures such as rotundas, BBQ shelters, pedestrian underpasses, and playgrounds.	*Inc*	10	0	1
		Exp	101	158	160
		Surplus/ (deficit)	(90)	(158)	(160)
Depot	Provides facilities and workshops to support the activities of Council's outdoor operations.	*Inc*	36	27	22
		Exp	119	86	87
		Surplus/ (deficit)	(83)	(58)	(65)
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.	*Inc*	–	–	–
		Exp	117	88	89
		Surplus/ (deficit)	(117)	(88)	(89)
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.	*Inc*	38	38	36
		Exp	20	64	65
		Surplus/ (deficit)	19	(26)	(29)
Roads Maintenance	Provides the maintenance, construction and reconstruction of Council's transport associated infrastructure assets.	*Inc*	–	–	–
		Exp	1,980	1,602	1,624
		Surplus/ (deficit)	(1,980)	(1,602)	(1,624)
Parks and Gardens	Provides park, gardens and oval maintenance and improvements to provide an attractive public open space and recreational environment for our community.	*Inc*	–	200	–
		Exp	1,162	1,154	1,169
		Surplus/ (deficit)	(1,162)	(954)	(1,169)
Plant	Supplies and maintains vehicle and plant to support Council's operations.	*Inc*	–	–	–
		Exp	(603)	(674)	(432)
		Surplus/ (deficit)	603	674	432
Public Amenities	Provides cleaning and servicing to public amenity blocks.	*Inc*	–	–	–
		Exp	587	478	484
		Surplus/ (deficit)	(587)	(478)	(484)
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.	*Inc*	211	402	103
		Exp	2,749	2,988	3,242
		Surplus/ (deficit)	(2,538)	(2,585)	(3,139)

Major Initiatives

1) Complete the review of waste and recycling kerbside collection program to increase service level and introduce state statutory requirements for mandatory collection of separated Food Organics Garden Organics (FOGO) and Glass by 2030
2) Commence review of transfer stations operations to identify efficiencies and increase service levels for improved outcomes within the community
3) Completion of the Octagonal Pool renewal work within Maryborough Outdoor Pool complex, to protect heritage value of this asset and facilitate ongoing recreation use of the facility
4) Carry out works including immediate electrical and fire safety renewal works at Maryborough Town Hall, to facilitate reopening of the building for community use
5) Implementation of a proactive renewal program for main drains in both Maryborough and Carisbrook to preserve vital drainage asset
6) Deliver netball replacement project at Deledio Reserve, Dunolly following successful advocacy to receive grant funding from the state government

Other Initiatives

7) Progress with scoping and design for key heritage preservation projects on facilities such as Princess Park Grandstand, Talbot Town Hall and Dunolly Town Hall to improve opportunities in gaining external funding for major required renewal works.
8) Deliver Road Restoration Program to repair significant damage incurred following the October 2022 floods utilising Natural Disaster Financial Assistance funding to approximate value of $9.8m (across multiple years)
9) Deliver improvements at the Maryborough Aerodrome utilising recently received federal funding including kangaroo proof fencing and lighting improvements for increased safety of users at the facility.
10) Deliver year 2 improvements to onsite waste reduction strategies at the Energy Breakthrough event.

Service Performance Outcome Indicators

Service	Indicator	2021/22 Actual	2022/23 Forecast	2023/24 Budget
Roads	Condition	95.20%	95.00%	95.00%
Waste Collection	Waste Diversion	43.31%	43.00%	43.00%

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

2.4 Leading Change

Services

Service area	Description of services provided		2021/22 Actual $'000	2022/23 Forecast $'000	2023/24 Budget $'000
Community Engagement	Facilitates engagement with the community on Council projects and decisions through a range of channels including print media, online platforms, forums and workshops.	*Inc*	–	–	–
		Exp	384	374	410
		Surplus/ (deficit)	(384)	(374)	(410)
Customer Service	Provides a payment transaction service, and advice to all customers with a high focus on meeting the customer's needs at the first point of contact.	*Inc*	–	–	–
		Exp	206	253	303
		Surplus/ (deficit)	(206)	(253)	(303)
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; and comprises the coordination of Council meetings and the management occupational health and safety, property, risk management and procurement services.	*Inc*	55	117	128
		Exp	1,411	1,375	1,565
		Surplus/ (deficit)	(1,356)	(1,258)	(1,436)
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	984	1,038	1,101
		Surplus/ (deficit)	(984)	(1,038)	(1,101)
Finance	Provides a full suite of financial transaction processing, including rates management and corporate financial planning, monitoring and reporting for both internal and external customers.	*Inc*	630	284	147
		Exp	1,679	1,210	1,501
		Surplus/ (deficit)	(1,049)	(926)	(1,353)
Human Resources	Provides support and development of staffing capability across the organisation, including the provision of industrial advice.	*Inc*	15	–	–
		Exp	801	810	830
		Surplus/ (deficit)	(786)	(810)	(830)
Information Management	Provides lifecycle management of all information held by Council.	*Inc*	–	–	–
		Exp	180	148	147
		Surplus/ (deficit)	(180)	(148)	(147)
Information Technology	Provides the information communication technology platform that enables the organisation to interact electronically with all of its customers.	*Inc*	–	–	–
		Exp	1,174	1,161	1,465
		Surplus/ (deficit)	(1,174)	(1,161)	(1,465)
Nolan Street Offices	Provides the operations of heating, lighting and cooling the Nolan Street offices, and the office needs to maintain a function office.	*Inc*	173	426	474
		Exp	437	649	668
		Surplus/ (deficit)	(264)	(223)	(193)
Grants Commission	Financial Assistance Grants distributed by the Victoria Grants Commission.	*Inc*	3,759	4,495	5,102
		Exp	–	–	–
		Surplus/ (deficit)	3,759	4,495	5,102

Major Initiatives

1) Increased funding pool allocated to Community Grants
2) Increased allocation for ICT infrastructure upgrades, including cyber security review

Other Initiatives

3) Undertake a review of Community Plans, inclusive of developing a new plan for Daisy Hill

Service Performance Outcome Indicators

Service	Indicator	2021/22 Actual	2022/23 Forecast	2023/24 Budget
Governance	Satisfaction	51%	51%	51%

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

2.5 Reconciliation with budgeted operating result

	Surplus/ (Deficit) $'000	Expenditure $'000	Income / Revenue $'000
Our Community's Wellbeing	(2,606)	9,215	6,608
Our Growing Economy	(1,589)	2,692	1,103
Our Spaces and Places	(7,396)	7,692	296
Leading Change	(2,137)	7,990	5,852
Total	**(13,728)**	**27,588**	**13,859**

Expenses added in:	
Depreciation	7,111
Finance costs	36
Efficiency saving	(500)
Surplus/(Deficit) before funding sources	**(20,376)**
Funding sources added in:	
Rates and charges revenue	13,404
Waste charge revenue	4,235
Capital Grants	12,340
Total funding sources	**29,979**
Operating surplus/(deficit) for the year	**9,603**

BUDGET
2023-24

3. Financial Statements

This section presents information in regard to the Financial Statements and Statement of Human Resources. The budget information for the year 2023/24 has been supplemented with projections to 2026/27.

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 2027

	NOTES	Forecast Actual 2022/23 $'000	Budget 2023/24 $'000	Projections 2024/25 $'000	2025/26 $'000	2026/27 $'000
Income / Revenue						
Rates and charges	4.1.1	16,797	**17,639**	18,168	18,623	19,088
Statutory fees and fines	4.1.2	560	**663**	801	842	884
User fees	4.1.3	1,809	**1,859**	1,896	1,934	1,973
Grants – operating	4.1.4	13,392	**10,378**	10,689	10,956	11,230
Grants – capital	4.1.4	12,046	**12,340**	2,739	2,310	2,335
Contributions – monetary	4.1.5	279	**128**	132	136	140
Net gain (or loss) on disposal of property, infrastructure, plant and equipment		77	**–**	–	–	–
Other income	4.1.6	689	**831**	715	733	751
Total income / revenue		45,648	**43,838**	35,141	35,534	36,401
Expenses						
Employee costs	4.1.7	14,719	**16,111**	16,191	16,272	16,354
Materials and services	4.1.8	13,818	**10,615**	10,641	10,668	10,695
Depreciation	4.1.9	7,181	**7,091**	7,175	7,257	7,340
Amortisation – right of use assets	4.1.10	21	**21**	21	21	21
Bad and doubtful debts – allowance for impairment losses		2	**2**	2	2	2
Borrowing costs		46	**36**	35	36	36
Other expenses	4.1.11	347	**359**	367	374	381
Total expenses		36,133	**34,234**	34,433	34,630	34,828
Surplus/(deficit) for the year		9,515	**9,603**	708	904	1,572
Other comprehensive income						
Items that will not be reclassified to surplus or deficit in future periods						
Net asset revaluation increment /(decrement)*		14,397	**3,960**	4,005	4,047	4,091
Share of other comprehensive income of associates and joint ventures		–	**–**	–	–	–
Items that may be reclassified to surplus or deficit in future periods (detail as appropriate)		–	**–**	–	–	–
Total other comprehensive income		14,397	**3,960**	4,005	4,047	4,091
Total comprehensive result		23,912	13,564	4,712	4,951	5,663

Balance Sheet

For the four years ending 30 June 2027

	NOTES	Forecast Actual 2022/23 $'000	Budget 2023/24 $'000	Projections 2024/25 $'000	2025/26 $'000	2026/27 $'000
Assets						
Current assets						
Cash and cash equivalents		15,997	**15,731**	16,743	18,085	20,057
Trade and other receivables		2,112	**2,782**	2,912	2,970	3,030
Other financial assets		591	**603**	615	627	640
Inventories		60	**61**	62	64	65
Prepayments		327	**333**	340	347	354
Non-current assets classified as held for sale		–	**–**	–	–	–
Total current assets	4.2.1	19,087	**19,511**	20,672	22,093	24,145
Non-current assets						
Property, infrastructure, plant & equipment		380,923	**396,027**	**400,450**	**404,712**	**409,077**
Right-of-use assets	4.2.4	628	**607**	586	565	544
Total non-current assets	4.2.1	381,551	**396,635**	401,037	405,278	409,621
Total assets		400,638	416,145	421,709	427,371	433,766
Liabilities						
Current liabilities						
Trade and other payables		6,058	**6,538**	6,887	7,025	7,129
Trust funds and deposits		1,910	**2,511**	2,685	2,739	2,794
Unearned income/revenue		2,035	**2,075**	2,117	2,159	2,202
Provisions		1,217	**1,741**	1,776	1,812	1,848
Interest-bearing liabilities	4.2.3	–	**–**	–	–	–
Lease liabilities	4.2.4	21	**21**	21	21	22
Total current liabilities	4.2.2	11,240	**12,886**	13,486	13,756	13,995
Non-current liabilities						
Provisions		4,399	**4,716**	4,971	5,432	5,926
Interest-bearing liabilities	4.2.3	2,089	**2,089**	2,089	2,089	2,089
Lease liabilities	4.2.4	159	**139**	139	118	118
Total non-current liabilities	4.2.2	**6,647**	**6,944**	**7,198**	**7,639**	**8,133**
Total liabilities		17,888	19,830	20,685	21,395	22,128
Net assets		382,750	396,315	401,024	405,976	411,638
Equity						
Accumulated surplus		138,895	**148,499**	149,207	150,111	151,683
Reserves		243,855	**247,815**	251,819	255,866	259,957
Total equity		382,750	**396,315**	401,024	405,976	411,638

Statement of Changes in Equity

For the four years ending 30 June 2027

	NOTES	Total $'000	Accumulated Surplus $'000	Revaluation Reserve $'000	Other Reserves $'000
2023 Forecast Actual					
Balance at beginning of the financial year		358,838	129,380	228,867	591
Surplus/(deficit) for the year		9,515	9,515	–	–
Net asset revaluation increment/(decrement)*		14,397	–	14,397	–
Transfers to other reserves		–	–	–	–
Transfers from other reserves		–	–	–	–
Balance at end of the financial year		**382,750**	**138,895**	**243,264**	**591**
2024 Budget					
Balance at beginning of the financial year		382,750	138,895	243,264	591
Surplus/(deficit) for the year		9,604	9,603	–	–
Net asset revaluation increment/(decrement)		3,960	–	3,960	–
Transfers to other reserves	4.3.1	–	–	–	–
Transfers from other reserves	4.3.1	–	–	–	–
Balance at end of the financial year	4.3.2	**396,315**	**148,499**	**247,224**	**591**
2025					
Balance at beginning of the financial year		396,315	148,499	247,224	591
Surplus/(deficit) for the year		708	708	–	–
Net asset revaluation increment/(decrement)		4,005	–	4,005	–
Transfers to other reserves		–	–	–	–
Transfers from other reserves		–	–	–	–
Balance at end of the financial year		**401,025**	**149,207**	**251,228**	**591**
2026					
Balance at beginning of the financial year		401,026	149,207	251,228	591
Surplus/(deficit) for the year		904	904	–	–
Net asset revaluation increment/(decrement)		4,047	–	4,047	–
Transfers to other reserves		–	–	–	–
Transfers from other reserves		–	–	–	–
Balance at end of the financial year		**405,977**	**150,111**	**255,275**	**591**
2027					
Balance at beginning of the financial year		405,977	150,111	255,275	591
Surplus/(deficit) for the year		1,572	1,572	–	–
Net asset revaluation increment/(decrement)		4,091	–	4,091	–
Transfers to other reserves		–	–	–	–
Transfers from other reserves		–	–	–	–
Balance at end of the financial year		**411,638**	**151,683**	**259,366**	**591**

Statement of Cash Flows

For the four years ending 30 June 2027

	Notes	Forecast Actual 2022/23 $'000	Budget 2023/24 $'000	Projections 2024/25 $'000	2025/26 $'000	2026/27 $'000
		Inflows (Outflows)	**Inflows (Outflows)**	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)
Cash flows from operating activities						
Rates and charges		15,453	**16,228**	17,260	17,691	18,134
Statutory fees and fines		560	**663**	801	842	884
User fees		1,809	**2,045**	1,896	1,934	1,973
Grants – operating		13,392	**10,378**	10,934	10,956	11,230
Grants – capital		14,080	**14,415**	4,856	4,469	4,537
Contributions – monetary		279	**128**	132	136	140
Employee costs		(15,920)	**(17,174)**	(16,363)	(16,399)	(16,489)
Materials and services		(15,200)	**(11,676)**	(11,705)	(11,735)	(11,764)
Other payments		(382)	**(398)**	(403)	(411)	(420)
Net cash provided by/(used in) operating activities	4.4.1	14,072	**14,608**	7,407	7,483	8,225
Cash flows from investing activities						
Payments for property, infrastructure, plant and equipment		(13,381)	**(14,838)**	(6,360)	(6,105)	(6,218)
Net cash provided by/ (used in) investing activities	4.4.2	(13,381)	**(14,838)**	(6,360)	(6,105)	(6,218)
Cash flows from financing activities						
Finance costs		(46)	**(36)**	(35)	(36)	(36)
Repayment of borrowings		–	**–**	–	–	–
Net cash provided by/(used in) financing activities	4.4.3	(46)	**(36)**	(35)	(36)	(36)
Net increase/(decrease) in cash & cash equivalents		645	(266)	1,012	1,342	1,972
Cash and cash equivalents at the beginning of the financial year		15,352	**15,997**	15,731	16,743	18,085
Cash and cash equivalents at the end of the financial year		15,997	15,731	16,743	18,085	20,057

Statement of Capital Works

For the four years ending 30 June 2027

	NOTES	Forecast Actual 2022/23 $'000	Budget 2023/24 $'000	Projections 2024/25 $'000	2025/26 $'000	2026/27 $'000
Property						
Land improvements		2,292	3,104	814	291	119
Total land		2,292	3,104	814	291	119
Buildings		6,282	2,702	1,182	1,027	1,021
Total buildings		6,282	2,702	1,182	1,027	1,021
Total property		8,574	5,806	1,996	1,318	1,140
Plant and equipment						
Plant, machinery and equipment		770	825	861	878	896
Computers and telecommunications		506	1,042	440	445	449
Total plant and equipment		1,276	1,867	1,301	1,323	1,345
Infrastructure						
Roads		3,316	10,014	3,063	2,457	2,706
Bridges		31	96	452	461	469
Footpaths and cycleways		200	220	196	200	204
Drainage		2,451	270	577	588	600
Waste management		–	–	33	34	35
Parks, open space and streetscapes		15	15	119	322	124
Aerodromes		–	220	–	–	–
Other infrastructure		864	41	213	928	1,149
Total infrastructure		6,877	10,875	4,653	4,990	5,287
Total capital works expenditure	4.5.1	16,727	18,548	7,950	7,631	7,772
Represented by:						
New asset expenditure		594	**1,137**	1,065	1,085	1,107
Asset renewal expenditure		5,170	**13,990**	6,250	5,900	6,011
Asset expansion expenditure		–	**–**	–	–	–
Asset upgrade expenditure		10,964	**3,421**	635	646	654
Total capital works expenditure	4.5.1	16,727	18,548	7,950	7,631	7,772
Funding sources represented by:						
Grants		12,046	**12,340**	2,739	2,310	2,335
Contributions		40	**–**	–	–	–
Council cash		4,641	**6,208**	5,211	5,321	5,437
Borrowings		–	**–**	–	–	–
Total capital works expenditure	4.5.1	16,727	18,548	7,950	7,631	7,772

Statement of Human Resources

For the four years ending 30 June 2027

	Forecast Actual 2022/23 $'000	Budget 2023/24 $'000	Projections 2024/25 $'000	2025/26 $'000	2026/27 $'000
Staff expenditure					
Employee costs – operating	14,719	**15,714**	**15,773**	**15,799**	**15,877**
Employee costs – capital	1,201	**1,460**	**590**	**601**	**612**
Total staff expenditure	15,920	17,174	16,363	16,399	16,489
	FTE	**FTE**	FTE	FTE	FTE
Staff numbers					
Employees	176.6	**179.4**	**170.2**	**169.9**	**169.7**
Total staff numbers	176.6	179.4	170.2	169.9	169.7

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

Department	Budget 2023/24 $'000	Comprises: Permanent Full Time $'000	Permanent Part time $'000	Casual $'000	Temporary $'000
Executive and Community Engagement	**1,110**	1,041	69	–	–
Infrastructure Assets and Planning	**5,942**	4,440	613	889	–
Community Wellbeing	**7,025**	1,451	3,499	2,075	–
Corporate Performance	1,568	1,369	199	–	–
Total permanent staff expenditure	15,644	8,300	4,380	2,965	–
Other employee related expenditure	**70**				
Capitalised labour costs	**1,460**				
Total expenditure	17,174				

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

Department	Budget 2023/24	Comprises: Permanent Full Time	Permanent Part time	Casual	Temporary
Executive and Community Engagement	**8.6**	8.0	0.6	–	–
Infrastructure Assets and Planning	**77.1**	48.8	7.4	5.9	15.0
Community Wellbeing	**76.7**	17.3	41.7	17.7	–
Corporate Performance	**17.1**	14.8	2.3	–	–
Total staff	**179.4**	88.9	52.0	23.6	15.0

BUDGET
2023-24

Summary of Planned Human Resources Expenditure

For the four years ending 30 June 2027

	2023/24 $'000	2024/25 $'000	2025/26 $'000	2026/27 $'000
Executive and Community Engagement				
Permanent – Full time	1,041	1,059	1,077	1,096
Women	746	759	772	786
Men	295	300	305	310
Persons of self-described gender	0	0	0	0
Permanent – Part time	69	70	71	73
Women	69	70	71	73
Men	0	0	0	0
Persons of self-described gender	0	0	0	0
Total Executive and Community Engagement	1,110	1,129	1,149	1,169
Community Wellbeing				
Permanent – Full time	1,451	1,476	1,502	1,528
Women	1,272	1,294	1,317	1,340
Men	179	182	185	189
Persons of self-described gender	0	0	0	0
Permanent – Part time	3,499	3,613	3,623	3,686
Women	3,124	3,231	3,234	3,291
Men	375	382	388	395
Persons of self-described gender	0	0	0	0
Total Community Wellbeing	4,950	5,089	5,125	5,214
Infrastructure Assets and Planning				
Permanent – Full time	4,440	4,517	4,588	4,588
Women	943	960	943	943
Men	3,497	3,558	3,645	3,645
Persons of self-described gender	0	0	0	0
Permanent – Part time	613	624	635	646
Women	392	399	406	413
Men	221	225	229	233
Persons of self-described gender	0	0	0	0
Total Infrastructure Assets and Planning	5,053	5,141	5,223	5,234
Corporate Performance				
Permanent – Full time	1,439	1,464	1,489	1,516
Women	1,231	1,252	1,274	1,296
Men	208	212	215	219
Persons of self-described gender	0	0	0	0
Permanent – Part time	199	200	203	207
Women	163	163	166	169
Men	36	37	37	38
Persons of self-described gender	0	0	0	0
Total Corporate Performance	1,638	1,664	1,693	1,722
Casuals, temporary and other expenditure	2,965	2,751	2,610	2,538
Capitalised labour costs	1,460	590	601	612
Total staff expenditure	**17,174**	**16,363**	**16,399**	**16,489**

	2023/24 FTE	2024/25 FTE	2025/26 FTE	2026/27 FTE
Executive and Community Engagement				
Permanent – Full time	8.0	8.0	8.0	8.0
Women	6.0	6.0	6.0	6.0
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	0.6	0.6	0.6	0.6
Women	0.6	0.6	0.6	0.6
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	8.6	8.6	8.6	8.6
Community Wellbeing				
Permanent – Full time	17.3	17.3	17.3	17.3
Women	15.3	15.3	15.3	15.3
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	41.7	41.7	41.7	41.7
Women	36.7	36.7	36.7	36.7
Men	4.9	4.9	4.9	4.9
Persons of self-described gender	0.0	0.0	0.0	0.0
Total Community Wellbeing	59.0	59.0	59.0	59.0
Infrastructure Assets and Planning				
Permanent – Full time	48.8	48.8	48.8	48.8
Women	9.0	9.0	9.0	9.0
Men	39.8	39.8	39.8	39.8
Persons of self-described gender	0.0	0.0	0.0	0.0
Permanent – Part time	7.4	7.4	7.4	7.4
Women	4.7	4.7	4.7	4.7
Men	2.7	2.7	2.7	2.7
Persons of self-described gender	0.0	0.0	0.0	0.0
Total Infrastructure Assets and Planning	56.2	56.2	56.2	56.2
Corporate Performance				
Permanent – Full time	14.8	14.8	14.8	14.8
Women	12.8	12.8	12.8	12.8
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	2.3	2.3	2.3	2.3
Women	2.0	2.0	2.0	2.0
Men	0.3	0.3	0.3	0.3
Persons of self-described gender	0.0	0.0	0.0	0.0
Total Corporate Performance	17.1	17.1	17.1	17.1
Casuals and temporary staff	23.6	23.8	23.8	23.8
Capitalised labour	15.0	5.6	5.3	5.1
Total staff numbers	**179.4**	**170.2**	**169.9**	**169.7**

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 2023/24 the FGRS cap has been set at 3.50%. 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 3.50% in line with the rate cap.

This will raise total rates and charges for 2023/24 to $17.639m.

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

	2022/23 Forecast Actual $'000	2023/24 Budget $'000	Change $'000	Change %
General rates*	11,189	**11,639**	449	**4.02%**
Municipal charge*	1,657	**1,658**	1	**0.06%**
Waste management levy	1,349	**1,455**	106	**7.86%**
Service rates and charges	2,539	**2,780**	242	**9.53%**
Supplementary rates and rate adjustments	–	**50**	50	**100.00%**
Interest on rates and charges	63	**57**	(6)	**-9.52%**
Total rates and charges	16,797	17,639	842	**5.01%**

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

BUDGET
2023-24

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	2022/23 cents/$CIV*	2023/24 cents/$CIV*	Change
General rate for rateable residential properties – Maryborough*	0.3334	**0.3040**	**-8.82%**
General rate for rateable residential properties – Other*	0.2934	**0.2675**	**-8.83%**
General rate for rateable vacant land properties*	0.5001	**0.3692**	**-26.17%**
General rate for rateable commercial properties – Maryborough*	0.5334	**0.4863**	**-8.83%**
General rate for rateable commercial properties – Other*	0.4534	**0.4134**	**-8.82%**
General rate for rateable industrial properties*	0.3667	**0.3343**	**-8.84%**
General rate for rateable farm properties*	0.2453	**0.2189**	**-10.76%**

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

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

Type or class of land	2022/23 $'000	2023/24 $'000	Change $'000	Change %
Residential – Maryborough	4,444	**4,517**	74	**1.66%**
Residential – Other	2,600	**2,647**	47	**1.81%**
Vacant Land	632	**669**	37	**5.88%**
Commercial – Maryborough	762	**789**	28	**3.64%**
Commercial – Other	108	**114**	5	**4.89%**
Industrial	177	**179**	2	**1.31%**
Farm	2,467	**2,722**	255	**10.33%**
Total amount to be raised by general rates	11,189	11,639	448	**4.01%**

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	2022/23 Number	2023/24 Number	Change Number	Change %
Residential – Maryborough	4,076	**4,079**	3	**0.07%**
Residential – Other	2,361	**2,365**	4	**0.17%**
Vacant Land	854	**856**	2	**0.23%**
Commercial – Maryborough	243	**243**	–	**0.00%**
Commercial – Other	83	**79**	(4)	**-4.82%**
Industrial	120	**120**	–	**0.00%**
Farm	1,028	**1,028**	–	**0.00%**
Total number of assessments	8,765	8,770	5	**0.06%**

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

4.1 Comprehensive Income Statement (continued...)

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

Type or class of land	2022/23 $'000	2023/24 $'000	Change $'000	Change %
Residential – Maryborough	1,332,832	**1,507,764**	174,932	**13.12%**
Residential – Other	886,029	**1,003,823**	117,794	**13.29%**
Vacant Land	126,364	**148,893**	22,529	**17.83%**
Commercial – Maryborough	142,790	**164,700**	21,910	**15.34%**
Commercial – Other	23,887	**27,883**	3,996	**16.73%**
Industrial	48,211	**54,363**	6,152	**12.76%**
Farm	1,005,826	**1,243,787**	237,961	**23.66%**
Total value of land	3,565,939	4,151,213	585,274	**16.41%**

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 2022/23 $	Per Rateable Property 2023/24 $	Change $	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	2022/23 $'000	2023/24 $'000	Change $	Change %
Municipal	1,657	**1,658**	1	**0.06%**

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

Type of Charge	Per Rateable Property 2022/23 $	Per Rateable Property 2023/24 $	Change $	Change %
Standard Garbage Charge	178.14	**193.54**	15	**8.64%**
Non-Standard Garbage Charge	304.75	**330.93**	26	**8.59%**
Waste Management Fee	154.77	**168.07**	13	**8.59%**
Recycling Charge	159.44	**173.14**	14	**8.59%**
Green Waste Service (optional)	79.56	**86.90**	7	**9.23%**
Total	876.66	952.58	76	**8.66%**

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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	2022/23 $	2023/24 $	Change $	Change %
Standard Garbage Charge	1,026	**1,153**	127	**12.38%**
Non-Standard Garbage Charge	435	**516**	81	**18.62%**
Waste Management Fee	1,349	**1,455**	106	**7.86%**
Recycling Charge	919	**920**	2	**0.16%**
Green Waste Service (optional)	159	**191**	32	**20.41%**
Total	3,888	4,235	348	**8.95%**

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

	2022/23 $'000	2023/24 $'000	Change $'000	Change %
Total amount to be raised by general rates	11,189	**11,639**	449	**4.02%**
Total amount to be raised by the municipal charge	1,657	**1,658**	1	**0.06%**
Total amount to be raised by waste charges	3,888	**4,235**	348	**8.95%**
Total Rates and charges	**16,734**	**17,532**	798	**4.77%**

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.

	2022/23	2023/24
Total Rates	$11,189,174	$11,638,500
Number of rateable properties	8,765	8,770
Base Average Rate	1276.57	1327.08
Maximum Rate Increase (set by the State Government)	**1.75%**	**3.50%**
Capped Average Rate	$1,466	$1,516
Maximum General Rates and Municipal Charges Revenue	$12,846,374	$13,295,997
Budgeted General Rates and Municipal Charges Revenue	$12,846,374	$13,296,718
Budgeted Supplementary Rates	$50,000	$50,000
Budgeted Total Rates and Municipal Charges Revenue	$12,896,374	$13,346,718

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 (2023/24: estimated $50,000 and 2022/23: $50,000)
- The variation of returned levels of value (e.g. valuation appeals)
- Changes of use of land such that rateable land becomes non-rateable land and vice versa
- Changes of use of land such that residential land becomes business land and vice versa.

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4.1 Comprehensive Income Statement (continued...)

4.1.1(n) Differential rates

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

- Residential Maryborough rate of 0.3040% (0.3040 cents in the dollar of CIV) for all rateable residential properties situated within the Maryborough District boundary
- Residential Other rate of 0.2675% (0.2675 cents in the dollar of CIV) for all rateable residential properties situated outside the Maryborough District boundary
- Vacant Land rate of 0.3692% (0.3692 cents in the dollar of CIV) for all rateable vacant land properties
- Commercial Maryborough rate of 0.4863% (0.4863 cents in the dollar of CIV) for all rateable commercial properties situated within the Maryborough District boundary
- Commercial Other rate of 0.0.4134% (0.4134 cents in the dollar of CIV) for all rateable commercial properties situated outside the Maryborough District boundary
- Industrial rate of 0.3343% (0.3343 cents in the dollar of CIV) for all rateable industrial properties
- Farm Land rate of 0.2189% (0.2189 cents in the dollar of CIV) for all rateable farm properties.

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

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

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

4.1.2 Statutory fees and fines

	Forecast Actual 2022/23 $'000	Budget 2023/24 $'000	Change $'000	Change %
Infringements and costs	46	**121**	75	**162.39%**
Land Information and Building Certificate Fees	16	**15**	(1)	**-4.46%**
Permits	140	**181**	41	**29.51%**
Registrations	169	**180**	11	**6.46%**
Town planning fees	187	**161**	(26)	**-13.89%**
Other	2	**5**	3	**128.83%**
Total statutory fees and fines	560	663	103	**18.42%**

4.1.3 User fees

	Forecast Actual 2022/23 $'000	Budget 2023/24 $'000	Change $'000	Change %
Childcare	588	**580**	**(8)**	**-1.28%**
Aged Care	501	**508**	**7**	**1.40%**
Transfer Station	80	**82**	**2**	**2.50%**
VicRoads Agency	285	**284**	**(2)**	**-0.53%**
Energy Breakthrough	142	**175**	**33**	**23.42%**
Hire Fees	38	**44**	**6**	**16.93%**
Immunisation	13	**13**	**0**	**2.36%**
Other	163	**173**	**10**	**6.07%**
Total user fees	1,809	1,859	50	**2.75%**

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4.1 Comprehensive Income Statement (continued...)

4.1.4 Grants

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

	Forecast Actual 2022/23 $'000	Budget 2023/24 $'000	Change $'000	Change %
Grants were received in respect of the following:				
Summary of grants				
Commonwealth funded grants	6,967	8,056	1,089	16%
State funded grants	3,674	1,908	(1,766)	-48%
Total grants received	**10,640**	**9,964**	(677)	-6%
(a) Operating Grants				
Recurrent – Commonwealth Government				
Financial Assistance Grants	4,496	5,102	606	13%
Family day care	1,270	1,671	401	32%
General home care	1,201	1,283	82	7%
Recurrent – State Government				
Aged care	207	178	(29)	-14%
School crossing	44	37	(7)	-16%
Library	166	169	3	2%
Kindergarten	634	543	(91)	-14%
MCH	265	266	1	0%
Youth	286	172	(114)	-40%
Community Safety	181	138	(43)	-24%
Total recurrent grants	**8,749**	**9,559**	810	9%
Non-recurrent – State Government				
Go Goldfields	940	374	(566)	-60%
Recreation	68	–	(68)	-100%
Community	2,684	414	(2,270)	-85%
Other	951	31	(921)	-97%
Total non-recurrent grants	**4,643**	**819**	(3,824)	-82%
Total operating grants	**13,392**	**10,378**	(3,014)	-23%

	Forecast Actual 2022/23 $'000	Budget 2023/24 $'000	Change $'000	Change %
(b) Capital Grants				
Recurrent – Commonwealth Government				
Roads to recovery	790	1,579	790	100%
Local Roads and Community Infrastructure	1,745	1,105	(641)	-37%
Total recurrent grants	**2,535**	**2,684**	149	6%
Non-recurrent – Commonwealth Government				
Aerodrome	–	110	110	100%
Flood Works	93	6,880	6,788	7338%
Non-recurrent – State Government				
Healthy Hearts	74	–	(74)	-100%
Art Gallery	1,385	203	(1,182)	-85%
Energy Breakthrough	803	–	(803)	-100%
Maryborough Station	1,324	–	(1,324)	-100%
Deledio Netball Court Redevelopment	362	607	245	68%
Maryborough Outdoor Pool	417	750	333	80%
Goldfields Reservoir Stabilisation	363	337	(26)	-7%
Carisbrook Recreation Reserve	2,753	–	(2,753	-100%
Skate and Scooter Park	74	–	(74)	-100%
Living Libraries	32	–	(32)	-100%
Phillips Garden	150	–	(150)	-100%
Maryborough Tennis Centre Court Redevelopment	80	320	240	298%
Transfer stations	351	–	(351)	-100%
Rural Council Transformation Program	50	450	400	800%
Carisbrook Drainage	1,200	–	(1,200)	-100%
Total non-recurrent grants	**9,511**	**9,657**	146	2%
Total capital grants	**12,046**	**12,340**	294	2%
Total Grants	**25,437**	**22,718**	**(2,720)**	**-11%**

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4.1 Comprehensive Income Statement (continued...)

4.1.5 Contributions

	Forecast Actual 2022/23 $'000	Budget 2023/24 $'000	Change $'000	Change %
Community	54	**28**	**(26)**	**-48.41%**
Animal Related (microchipping)	14	**10**	**(3)**	**-25.00%**
Parks and Open Spaces	76	**40**	**(36)**	**-47.02%**
Fire Services Levy	45	**48**	**3**	**6.72%**
Leave Contributions (Other Councils)	62	**–**	**(62)**	**-100.00%**
Other	29	**2**	**(27)**	**-93.10%**
Total contributions	279	128	**(151)**	**-54.05%**

4.1.6 Other Income

	Forecast Actual 2022/23 $'000	Budget 2023/24 $'000	Change $'000	Change %
Energy Breakthrough (Donations/Sponsorships/Entry fees)	71	**160**	89	**125.35%**
Interest	140	**50**	(90)	**-64.29%**
Other	43	**33**	(10)	**-23.26%**
Donations	–	**100**	100	**100.00%**
Volunteer Services	418	**468**	50	**11.96%**
Rental	17	**20**	3	**17.65%**
Total other income	689	831	142	**20.61%**

4.1.7 Employee Costs

	Forecast Actual 2022/23 $'000	Budget 2023/24 $'000	Change $'000	Change %
Wages and salaries	12,274	**12,987**	713	**5.81%**
WorkCover	353	**798**	445	**126.19%**
Superannuation	1,425	**1,605**	180	**12.62%**
Long Service Leave	183	**182**	(1)	**-0.57%**
Volunteer Services	418	**468**	50	**11.96%**
Fringe Benefits Tax	65	**70**	5	**8.11%**
Total employee costs	14,719	16,111	1,392	**9.46%**

4.1.8 Materials and Services

	Forecast Actual 2022/23 $'000	Budget 2023/24 $'000	Change $'000	Change %
Contractors	9,781	**6,899**	(2,882)	**-29.47%**
Materials and Services	2,428	**2,385**	(43)	**-1.75%**
Insurances	458	**465**	7	**1.53%**
Event Support, Grants and Contributions	1,151	**865**	(286)	**-24.81%**
Total materials and services	13,818	10,615	(3,203)	**-23.18%**

4.1.9 Depreciation

	Forecast Actual 2022/23 $'000	Budget 2023/24 $'000	Change $'000	Change %
Property	1,061	**1,171**	110	**10.34%**
Plant & equipment	295	**348**	53	**17.83%**
Infrastructure	5,573	**5,323**	(250)	**-4.49%**
Furniture, Fixtures and Fittings	252	**249**	(3)	**-1.19%**
Total depreciation	7,181	7,091	(91)	**-1.26%**

4.1.10 Amortisation – Right of use assets

	Forecast Actual 2022/23 $'000	Budget 2023/24 $'000	Change $'000	Change %
Right of use assets	21	**21**	–	**0.00%**
Total amortisation – right of use assets	21	21	–	**0.00%**

4.1.11 Other Expenses

	Forecast Actual 2022/23 $'000	Budget 2023/24 $'000	Change $'000	Change %
Councillor allowances	251	**259**	8	**3.35%**
Auditor remuneration – internal auditor	48	**50**	2	**4.17%**
Auditor remuneration – external auditor	48	**50**	2	**4.17%**
Total other expenses	347	359	12	**3.57%**

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 in 2023/24, offset by the impact of depreciation, and a positive cash position in future years resulting in a higher level of cash held.

4.2.2 Liabilities

Overall Council liabilities are forecast to decrease the next financial year as a result of not borrowing ($668k). It is anticipated that the full balance of the current borrowings will be paid in full at the end of the following financial year (2024/25).

4.2.3 Borrowings

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

	Forecast Actual 2022/23 $	Budget 2023/24 $	Projections 2024/25 $	2025/26 $	2026/27 $
Amount borrowed as at 30 June of the prior year	2,089	2,089	2,089	2,089	2,089
Amount proposed to be borrowed	–	–	–	–	–
Amount projected to be redeemed	–	–	–	–	–
Amount of borrowings as at 30 June	2,089	2,089	2,089	2,089	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 Actual 2022/23 $	Budget 2023/24 $
Right-of-use assets		
Land and Buildings	628	607
Total right-of-use assets	628	607
Lease liabilities		
Current lease Liabilities		
Land and buildings	21	21
Total current lease liabilities	21	21
Non-current lease liabilities		
Land and buildings	159	139
Total non-current lease liabilities	159	139
Total lease liabilities	180	159

4.3.1 Reserves

The asset revaluation reserve is used to record the increased (net) value of Council's assets over time, as movements are difficult to predict. Council has not budgeted for any movement in this reserve in future years, however has taken into account the most recent revaluation of Infrastructure Assets into account in the 2022/23 forecast.

4.3.2 Equity

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

4.4.1 Net cash flows provided by/used in operating activities

Cash flows from operating activities are considerably higher in the 2023/24 budget than in future years, due to the significant level of grants income budgeted for in this year.

4.4.2 Net cash flows provided by/used in investing activities

Cash flows used in investing activities are considerably higher in the 2023/24 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 are lower in 2023/24 due to repayment of borrowings, in with the long term financial plan.

4.5 Capital works program

This section presents a listing of the capital works projects that will be undertaken for the 2023/24 year, classified by expenditure type and funding source. Works are also disclosed as current budget or carried forward from prior year.

4.5.1 Summary

	Forecast Actual 2022/23 $'000	Budget 2023/24 $'000	Change $'000	%
Property	8,574	**2,851**	(5,724)	**-66.75%**
Plant and equipment	1,276	**1,699**	423	**33.17%**
Infrastructure	6,877	**10,765**	3,888	**56.54%**
Total	**16,727**	15,315	(1,412)	**-8.44%**

	Project Cost	Asset expenditure types				Summary of Funding Sources			
	$'000	New $'000	Renewal $'000	Upgrade $'000	Expansion $'000	Grants $'000	Contrib. $'000	Council cash $'000	Borrowings $'000
Property	**2,851**	**–**	**1,212**	**1,639**	**–**	**1,397**	**–**	**1,454**	**–**
Plant and equipment	**1,699**	**605**	**825**	**270**	**–**	**450**	**–**	**1,249**	**–**
Infrastructure	**10,765**	**270**	**10,495**	**–**	**–**	**8,459**	**–**	**2,306**	**–**
Total	**15,315**	875	12,532	1,908	–	10,306	–	5,009	–

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4.5 Capital works program (continued...)

4.5.2 Current Budget

Capital Works Area	Project Cost	Asset expenditure types				Summary of Funding Sources			
	$'000	New $'000	Renewal $'000	Upgrade $'000	Expansion $'000	Grants $'000	Contrib. $'000	Council cash $'000	Borrowings $'000
PROPERTY									
Land Improvements									
Deledio Reserve Netball Courts Redevelopment	**849**	–	–	849	–	607	–	242	–
Maryborough Outdoor Pool Upgrade	**150**	–	150	–	–	–	–	150	–
Parks Renewal	**12**	–	12	–	–	–	–	12	–
Rubbish Bins Renewal	**10**	–	10	–	–	–	–	10	–
Playgrounds Renewal	**15**	–	15	–	–	–	–	15	–
Bowenvale Playground Works	**50**	–	50	–	–	–	–	50	–
Recycled Watermain Replacement	**15**	–	15	–	–	–	–	15	–
Buildings									
Maryborough Town Hall	**790**	–	–	790	–	790	–	–	–
MLC Roof Renewal Design and Scoping	**200**	–	200	–	–	–	–	200	–
Youth Hub Scoping and Feasibility	**50**	–	50	–	–	–	–	50	–
Princes Park Grandstand and Changerooms Design and Scoping	**200**	–	200	–	–	–	–	200	–
Talbot Museum	**40**	–	40	–	–	–	–	40	–
Carisbrook Town Hall Design and Scoping	**100**	–	100	–	–	–	–	100	–
Dunolly Town Hall Design and Scoping	**100**	–	100	–	–	–	–	100	–
Goldfields Family Centre Kitchen Renewal	**20**	–	20	–	–	–	–	20	–
Talbot Town Hall Design and Scoping	**100**	–	100	–	–	–	–	100	–
Buildings Renewal Minor Capital	**100**	–	100	–	–	–	–	100	–
Depot Renewal Works	**50**	–	50	–	–	–	–	50	–
TOTAL PROPERTY	**2,851**	–	1,212	1,639	–	1,397	–	1,454	–
PLANT AND EQUIPMENT									
Plant, Machinery and Equipment									
Operating Plant	**505**	–	505	–	–	–	–	505	–
Vehicles – Cars	**200**	–	200	–	–	–	–	200	–
Vehicles – Utes	**120**	–	120	–	–	–	–	120	–
Computers and Telecommunications									
IT Strategy initiatives	**240**	35	–	205	–	–	–	240	–
Rural ICT Transformation Project	**570**	570	–	–	–	450	–	120	–
PC Network and Hardware	**65**	–	–	65	–	–	–	65	–
TOTAL PLANT AND EQUIPMENT	**1,699**	**605**	**825**	**270**	**–**	**450**	**–**	**1,249**	**–**

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4.5 Capital works program (continued...)

4.5.2 Current Budget (continued...)

Capital Works Area	Project Cost	Asset expenditure types				Summary of Funding Sources			
	$'000	New $'000	Renewal $'000	Upgrade $'000	Expansion $'000	Grants $'000	Contrib. $'000	Council cash $'000	Borrowings $'000
INFRASTRUCTURE									
Roads									
Design Roads	**150**	150	–	–	–	–	–	150	–
Major Patches	**135**	–	135	–	–	–	–	135	–
Sealed Road Shoulder Renewal	**100**	–	100	–	–	–	–	100	–
Unsealed Roads Renewal	**340**	–	340	–	–	–	–	340	–
Sealed Renewal Reseals	**640**	–	640	–	–	–	–	640	–
Sealed Renewals Asphalt	**190**	–	190	–	–	–	–	190	–
Flood Recovery Works	**6,880**	–	6,880	–	–	6,880	–	–	–
*Roads to Recovery – Road Rehabilitation Program**	**1,579**	–	1,579	–	–	1,579	–	–	–
Bridges									
Minor Culverts Renewal	**16**	–	16	–	–	–	–	16	–
Major Culvert Renewal	**80**	–	80	–	–	–	–	80	–
Footpaths and Cycleways									
Pathways Renewal	**100**	–	100	–	–	–	–	100	–
*Pathways New**	**120**	120	–	–	–	–	–	120	–
Drainage									
Kerb and Channel Renewal	**50**	–	50	–	–	–	–	50	–
Table drain Renewals	**70**	–	70	–	–	–	–	70	–
Main Drain Renewal – Carisbrook and Maryborough	**50**	–	50	–	–	–	–	50	–
Drainage Renewal	**100**	–	100	–	–	–	–	100	–
Parks, Open Space and Streetscapes									
Streetscape Renewal	**15**	–	15	–	–	–	–	15	–
Aerodromes									
Aerodrome Fence Renewal	**110**	–	110	–	–	–	–	110	–
Other Infrastructure									
Street Furniture Renewal	**31**	–	31	–	–	–	–	31	–
Traffic Control Facilities Renewal	**10**	–	10	–	–	–	–	10	–
TOTAL INFRASTRUCTURE	**10,765**	270	10,495	–	–	8,459	–	2,306	–
TOTAL NEW CAPITAL WORKS	**15,315**	**875**	**12,532**	**1,908**	**–**	**10,306**	**–**	**5,009**	–

** Refer Appendix for site listing*

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4.5 Capital works program (continued...)

4.5.3 Works carried forward from the 2022/23 year

Capital Works Area	Project Cost	Asset expenditure types				Summary of Funding Sources			
	$'000	New $'000	Renewal $'000	Upgrade $'000	Expansion $'000	Grants $'000	Contrib. $'000	Council cash $'000	Borrowings $'000
PROPERTY									
Land Improvements									
Energy Breakthrough Land Improvements	**61**	–	–	61	–	–	–	61	–
Play Space Strategy Development	**30**	–	–	30	–	–	–	30	–
Swimming Pool Upgrades	**315**	–	–	315	–	315	–	–	–
Maryborough Outdoor Pool Upgrade	**750**	–	750	–	–	750	–	–	–
Parks Renewal Derby Rd	**40**	–	40	–	–	–	–	40	–
Gordon Gardens Masterplan Works	**150**	–	–	150	–	–	–	150	–
Maryborough Tennis Centre Multi Use Courts	**320**	–	–	320	–	320	–	–	–
Goldfields Reservoir Dam Stabilisation	**337**	–	–	337	–	337	–	–	–
Buildings									
Maryborough Town Hall	**220**	–	–	220	–	–	–	220	–
Art Gallery – Indigenous Interpretive Garden	**263**	263	–	–	–	203	–	60	–
Rene Fox Gardens Toilet Refurbishment	**200**	–	200	–	–	–	–	200	–
Civic Centre Upgrade	**270**	–	270	–	–	–	–	270	–
TOTAL PROPERTY	**2,955**	263	1,260	1,433	–	1,925	–	1,031	–
PLANT AND EQUIPMENT									
Computers and Telecommunications									
Human Resource Information System	**80**	–	–	80	–	–	–	80	–
Field and Mobility services module	**88**	–	88	–	–	–	–	88	–
TOTAL PLANT AND EQUIPMENT	**168**	–	88	80	–	–	–	168	–

Capital Works Area	Project Cost	Asset expenditure types				Summary of Funding Sources			
	$'000	New $'000	Renewal $'000	Upgrade $'000	Expansion $'000	Grants $'000	Contrib. $'000	Council cash $'000	Borrowings $'000
INFRASTRUCTURE									
Aerodromes									
Aerodrome Fence Renewal	**110**	–	110	–	–	110	–	–	–
TOTAL INFRASTRUCTURE	**110**	–	110	–	–	110	–	–	–
TOTAL CARRIED FORWARD CAPITAL WORKS 2022/23	3,233	263	1,458	1,513	–	2,035	–	1,199	–

BUDGET
2023-24

Summary of Planned Capital Works Expenditure

For the years ending 30 June 2025, 2026 & 2027

2024/25	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	–	814	–	–	814	94	–	720	–
Total Land	814	–	814	–	–	814	94	–	720	–
Buildings	1,182	–	1,011	–	171	1,182	–	–	1,182	–
Total Buildings	1,182	–	1,011	–	171	1,182	–	–	1,182	–
Total Property	**1,996**	**–**	**1,825**	**–**	**171**	**1,996**	**94**	**–**	**1,902**	**–**
Plant and Equipment										
Plant, machinery and equipment	861	861	–	–	–	861	–	–	861	–
Computers and telecommunications	440	–	440	–	–	440	–	–	440	–
Total Plant and Equipment	**1,301**	**861**	**440**	**–**	**–**	**1,301**	**–**	**–**	**1,301**	**–**
Infrastructure										
Roads	3,063	22	3,041	–	–	3,063	2,432	–	631	–
Bridges	452	17	435	–	–	452	–	–	452	–
Footpaths and cycleways	196	84	–	–	112	196	–	–	196	–
Drainage	577	–	242	–	335	577	–	–	577	–
Waste management	33	–	33	–	–	33	–	–	33	–
Parks, open space and streetscapes	119	–	119	–	–	119	–	–	119	–
Other infrastructure	213	81	115	–	17	213	213	–	–	–
Total Infrastructure	**4,653**	**204**	**3,985**	**–**	**464**	**4,653**	**2,645**	**–**	**2,008**	**–**
Total Capital Works Expenditure	**7,950**	**1,065**	**6,250**	**–**	**635**	**7,950**	**2,739**	**–**	**5,211**	**–**

BUDGET
2023-24

Summary of Planned Capital Works Expenditure

For the years ending 30 June 2025, 2026 & 2027

2025/26	Asset Expenditure Types					Funding Sources				
	Total $'000	New $'000	Renewal $'000	Expansion $'000	Upgrade $'000	Total $'000	Grants $'000	Contributions $'000	Council Cash $'000	Borrowings $'000
Property										
Land improvements	291	–	117	–	174	291	–	–	291	–
Total Land	291	–	117	–	174	291	–	–	291	–
Buildings	1,027	–	1,027	–	–	1,027	–	–	1,027	–
Total Buildings	1,027	–	1,027	–	–	1,027	–	–	1,027	–
Total Property	**1,318**	**–**	**1,144**	**–**	**174**	**1,318**	**–**	**–**	**1,318**	**–**
Plant and Equipment										
Plant, machinery and equipment	878	878	–	–	–	878	–	–	878	–
Computers and telecommunications	445	–	445	–	–	445	–	–	445	–
Total Plant and Equipment	**1,323**	**878**	**445**	**–**	**–**	**1,323**	**–**	**–**	**1,323**	**–**
Infrastructure										
Roads	2,457	23	2,434	–	–	2,457	1,997	–	460	–
Bridges	461	17	444	–	–	461	–	–	461	–
Footpaths and cycleways	200	86	–	–	114	200	–	–	200	–
Drainage	588	–	247	–	341	588	–	–	588	–
Waste management	34	–	34	–	–	34	–	–	34	–
Parks, open space and streetscapes	322	–	322	–	–	322	–	–	322	–
Other infrastructure	928	81	830	–	17	928	313	–	615	–
Total Infrastructure	**4,990**	**207**	**4,311**	**–**	**472**	**4,990**	**2,310**	**–**	**2,680**	**–**
Total Capital Works Expenditure	**7,631**	**1,085**	**5,900**	**–**	**646**	**7,631**	**2,310**	**–**	**5,321**	**–**

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2023-24

Summary of Planned Capital Works Expenditure

For the years ending 30 June 2025, 2026 & 2027

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	119	–	119	–	–	119	–	–	119	–
Total Land	119	–	119	–	–	119	–	–	119	–
Buildings	1,021	–	843	–	178	1,021	–	–	1,021	–
Total Buildings	1,021	–	843	–	178	1,021	–	–	1,021	–
Total Property	**1,140**	**–**	**962**	**–**	**178**	**1,140**	**–**	**–**	**1,140**	**–**
Plant and Equipment										
Plant, machinery and equipment	896	896	–	–	–	896	–	–	896	–
Computers and telecommunications	449	–	449	–	–	449	–	–	449	–
Total Plant and Equipment	**1,345**	**896**	**449**	**–**	**–**	**1,345**	**–**	**–**	**1,345**	**–**
Infrastructure										
Roads	2,706	23	2,683	–	–	1	2,016	–	690	–
Bridges	469	17	452	–	–	469	–	–	469	–
Footpaths and cycleways	204	88	–	–	116	204	–	–	204	–
Drainage	600	–	252	–	348	600	–	–	600	–
Waste management	35	–	35	–	–	35	–	–	35	–
Parks, open space and streetscapes	124	–	124	–	–	124	–	–	124	–
Other infrastructure	1,149	83	1,054	–	12	1,149	319	–	830	–
Total Infrastructure	**5,287**	**211**	**4,600**	**–**	**476**	**5,287**	**2,335**	**–**	**2,952**	**–**
Total Capital Works Expenditure	**7,772**	**1,107**	**6,011**	**–**	**654**	**7,772**	**2,335**	**–**	**5,437**	**–**

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 2021/22	Forecast 2022/23	Target 2023/24	Target Projections 2024/25	2025/26	2026/27	Trend +/o/–
Governance									
Satisfaction with community consultation and engagement	Community satisfaction rating out of 100 with the consultation and engagement efforts of Council	1	51%	51%	51%	51%	51%	51%	o
Roads									
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	95%	95%	95%	95%	95%	95%	o
Statutory planning									
Planning applications decided within the relevant required time	Number of planning application decisions made within the relevant required time / Number of decisions made	3	50%	50%	50%	50%	50%	50%	o
Waste management									
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	43%	43%	43%	43%	43%	43%	o

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

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Targeted performance indicators – Financial

Indicator	Measure	Notes	Actual 2021/22	Forecast 2022/23	Target 2023/24	Target Projections 2024/25	2025/26	2026/27	Trend +/o/–
Liquidity									
Working Capital	Current assets / current liabilities	5	131%	170%	151%	153%	161%	173%	+
Obligations									
Asset renewal	Asset renewal and upgrade expense / Asset depreciation	6	104%	225%	246%	96%	90%	91%	o
Stability									
Rates concentration	Rate revenue / adjusted underlying revenue	7	53%	50%	56%	56%	56%	56%	+
Efficiency									
Expenditure level	Total expenses / no. of property assessments	8	$4,051	$4,122	$3,904	$3,926	$3,949	$3,971	+

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.

3. Planning applications decided within the relevant required time
Council intends to maintain current servicing levels, noting the resourcing constraints.

4. Kerbside collection waste diverted from landfill
Aligns with previous year results and takes into consideration volatility in market/challenging legislative framework.

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 2024/25 onwards. A conservative approach has been taken to capital grant funding which impacts the upgrade and renewal capacity of Council.

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

8. Expenditure level
Total expenses is anticipated to increase as the CPI increases which impact Council. The number of assessments has not increased for the purposes of this KPI in the forecast years

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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 2021/22	Forecast 2023/24	Budget 2023/24	Projections 2024/25	Projections 2025/26	Projections 2026/27	Trend +/o/–
Operating position									
Adjusted underlying result	Adjusted underlying surplus (deficit) / Adjusted underlying revenue	9	-7.1%	-7.5%	-8.7%	-6.3%	-4.2%	-2.2%	+
Liquidity									
Unrestricted cash	Unrestricted cash / current liabilities	10	43%	107%	86%	89%	96%	108%	+
Obligations									
Loans and borrowings	Interest bearing loans and borrowings / rate revenue	11	13%	12%	12%	11%	11%	11%	o
Loans and borrowings	Interest and principal repayments on interest bearing loans and borrowings / rate revenue		4%	0%	0%	0%	0%	0%	o
Indebtedness	Non-current liabilities / own source revenue		10%	29%	23%	33%	35%	22%	+
Stability									
Rates effort	Rate revenue / CIV of rateable properties in the municipality	12	0.63%	0.47%	0.42%	0.42%	0.41%	0.40%	o
Efficiency									
Revenue level	General rates and municipal charges / no. of property assessments	13	$1,442.7	$1,465.6	$1,516.16	$1,546.5	$1,577.4	$1,609.0	+

Key to Forecast Trend:
+ Forecasts improvement in Council's financial performance/financial position indicator
o Forecasts that Council's financial performance/financial position indicator will be steady
– Forecasts deterioration in Council's financial performance/financial position indicator

Notes to indicators – 5b

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

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

11. Debt compared to rates
Council does not intend to borrow for further works, however does intend to refinance current loan.

12. Rates effort
The increase in CIV has increased substantially as compared to the rate cap over the past number of years. The assumption for the coming years has been a 2% rate cap and a 5% increase in property valuations.

13. Revenue level
The increase in rates revenue per property increases due to the assumption of no increase in property numbers over the coming years.

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2023-24

6. Schedule of Fees and Charges

This appendix presents the fees and charges of a statutory/ non-statutory nature which will be charged in respect to various goods and services during the financial year 2023/24.

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	2022/23 Fee Inc GST $	2023/24 Fee Inc GST $	Fee Increase / (Decrease) $	Fee Increase / (Decrease) %	Basis of Fee
Art Gallery							
Gallery Admission	Per person	Taxable	$–	$–	$–	0.0%	Non-statutory
Special Gallery Exhibitions	Per person	Taxable	POA	POA	$–	0.0%	Non-statutory
School Holiday Children's Workshop Fees	Per workshop	Taxable	POA	POA	$–	0.0%	Non-statutory
Animal Management							
Dog Registration – Animal either neutered, over 10 years old, working stock, breeding stock at registered business or obedience trained	Per dog	Non-Taxable	$38.00	$40.00	$2.00	5.3%	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	$19.00	$20.00	$1.00	5.3%	Statutory
Cat Registration – Animal either neutered, over 10 years old or breeding stock at registered business.	Per cat	Non-Taxable	$38.00	$40.00	$2.00	5.3%	Statutory
Pensioner Cat Registration – Animal either neutered, over 10 years old or breeding stock at registered business	Per cat	Non-Taxable	$19.00	$20.00	$1.00	5.3%	Statutory
Dog Registration	Per dog	Non-Taxable	$108.00	$120.00	$12.00	11.1%	Statutory
Pensioner Dog Registration	Per dog	Non-Taxable	$54.00	$60.00	$6.00	11.1%	Statutory
Cat Registration	Per cat	Non-Taxable	$108.00	$120.00	$12.00	11.1%	Statutory
Pensioner Cat Registration	Per cat	Non-Taxable	$54.00	$60.00	$6.00	11.1%	Statutory
Micro chipping	Per animal	Taxable	$44.00	$45.30	$1.30	3.0%	Statutory
Permit for more than 2 dogs (per annum)	Per permit	Taxable	$44.00	$45.30	$1.30	3.0%	Statutory
Domestic Animal Business Registration (DAB)	Per registration	Non-Taxable	$258.00	$267.00	$9.00	3.5%	Statutory
Pound release fee (Cat)	Per cat	Taxable	$44.00	$45.30	$1.30	3.0%	Statutory
Pound release per day (Cat)	Per cat	Taxable	$17.00	$15.70	$(1.30)	-7.6%	Statutory
Pound release fee (Dog)	Per dog	Taxable	$44.00	$45.30	$1.30	3.0%	Statutory
Pound release per day (Dog)	Per dog	Taxable	$17.00	$17.50	$0.50	2.9%	Statutory
Pound release fee (Stock & other)	Per animal	Taxable	$108.00	$111.00	$3.00	2.8%	Statutory
Pound release fee (Stock & other)	Per animal per day	Taxable	$22.00	$23.00	$1.00	4.5%	Statutory
Adoption Fee (Female Dogs)	Per animal	Taxable	$455.00	$470.00	$15.00	3.3%	Statutory
Adoption Fee (Male Dogs)	Per animal	Taxable	$340.00	$350.00	$10.00	2.9%	Statutory
Adoption Fee (Female Cats)	Per animal	Taxable	$232.00	$240.00	$8.00	3.4%	Statutory
Adoption Fee (Male Cats)	Per animal	Taxable	$169.00	$175.00	$6.00	3.6%	Statutory
Animal Trap Hire Bond	Per trap	Taxable	$50.00	$50.00	$–	0.0%	Statutory
Airport							
Site Leases	Per site	Taxable	Market rate	Market Rate	$–	0.0%	Non-statutory

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2023-24

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

Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee Inc GST $	2023/24 Fee Inc GST $	Fee Increase / (Decrease) $	Fee Increase / (Decrease) %	Basis of Fee
Asset Management							
Wood collection fee – per m^3	Per m^3	Non-Taxable	$22.40	$23.18	$0.78	3.5%	Non-statutory
Pensioner Concession Wood collection fee – per m^3	Per m^3	Non-Taxable	$11.20	$11.59	$0.39	3.5%	Non-statutory
Consent for excavation works	Per permit	Non-Taxable	$160.80	$166.40	$5.60	3.5%	Non-statutory
Vehicle crossing fee	Per permit	Non-Taxable	$139.00	$143.85	$4.85	3.5%	Non-statutory
General road occupation	Per permit	Non-Taxable	$101.75	$105.30	$3.55	3.5%	Non-statutory
Construction road occupation fee – first week	Per week	Non-Taxable	$101.75	$105.30	$3.55	3.5%	Non-statutory
Construction road occupation fee – after one week	Per week	Non-Taxable	$48.80	$50.50	$1.70	3.5%	Non-statutory
Tree Planting fee	Per permit	Taxable	$172.00	$178.00	$6.00	3.5%	Non-statutory
Building							
Building Information Fee	Per statement	Non-Taxable	$57.00	$57.00	$–	0.0%	Statutory
Stormwater legal point of discharge	Per permit	Non-Taxable	$72.00	$155.34	$83.34	115.8%	Statutory
Report & Consent (Demolition sec29A)	Per report	Non-Taxable	$72.00	$91.43	$19.43	27.0%	Statutory
Report & Consent (All)	Per report	Non-Taxable	$72.00	$311.80	$239.80	333.1%	Statutory
Lodgement Fee	Per lodgement	Non-Taxable	$44.00	$44.00	$–	0.0%	Statutory
Class 1 Dwelling (House) value $– – $150,000	Per permit	Taxable	$1,877.00	$1,877.00	$–	0.0%	Statutory
Class 1 Dwelling (House) value $150,001 – $200,000	Per permit	Taxable	$2,051.00	$2,051.00	$–	0.0%	Statutory
Class 1 Dwelling (House) value $200,001 – $300,000	Per permit	Taxable	$2,248.00	$2,326.00	$78.00	3.5%	Statutory
Class 1 Dwelling (House) value $300,001 – $400,000	Per permit	Taxable	$2,954.00	$3,057.00	$103.00	3.5%	Statutory
Class 1 Dwelling (House) value $400,001 – $500,000	Per permit	Taxable	$3,731.00	$3,861.00	$130.00	3.5%	Statutory
Class 1 Dwelling (House) value $500,000 +	Per permit	Taxable	POA	POA	$–	0.0%	Statutory
Class 10A Buildings (Sheds, pools, fences and retaining walls) value $– – $5,000	Per permit	Taxable	$625.00	$550.00	$(75.00)	-12.0%	Statutory
Class 10A Buildings (Sheds, pools, fences and retaining walls) value $5,001 – $10,000	Per permit	Taxable	$742.00	$652.00	$(90.00)	-12.1%	Statutory
Class 10A Buildings (Sheds, pools, fences and retaining walls) value $10,001 – $20,000	Per permit	Taxable	$870.00	$765.00	$(105.00)	-12.1%	Statutory
Class 10A Buildings (Sheds, pools, fences and retaining walls) value $20,001 +	Per permit	Taxable	$996.00	$876.00	$(120.00)	-12.0%	Statutory
Building Alterations Domestic value $– – $5,000	Per permit	Taxable	$625.00	$647.00	$22.00	3.5%	Statutory
Building Alterations Domestic value $5,001 – $10,000	Per permit	Taxable	$741.00	$767.00	$26.00	3.5%	Statutory
Building Alterations Domestic value $10,001 – $30,000	Per permit	Taxable	$996.00	$1,030.00	$34.00	3.4%	Statutory
Building Alterations Domestic value $30,001 – $50,000	Per permit	Taxable	$1,298.00	$1,343.00	$45.00	3.5%	Statutory
Building Alterations Domestic value $50,001 – $80,000	Per permit	Taxable	$1,645.00	$1,702.00	$57.00	3.5%	Statutory
Building Alterations Domestic value $80,001 – $100,000	Per permit	Taxable	$1,877.00	$1,940.00	$63.00	3.4%	Statutory
Building Alterations Domestic value $100,001 – $200,000	Per permit	Taxable	$2,018.00	$2,088.00	$70.00	3.5%	Statutory

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

Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee Inc GST $	2023/24 Fee Inc GST $	Fee Increase / (Decrease) $	Fee Increase / (Decrease) %	Basis of Fee
Building (continued...)							
Building Alterations Domestic value $200,001 – $300,000	Per permit	Taxable	New	$2,326.00	$–	100.0%	Statutory
Building Alterations Domestic value $300,001 – $400,000	Per permit	Taxable	New	$3,057.00	$–	100.0%	Statutory
Building Alterations Domestic value $400,001 – $500,000	Per permit	Taxable	New	$3,861.00	$–	100.0%	Statutory
Building Alterations Domestic value over $500,000	Per permit	Taxable	POA	POA	$–	0.0%	Statutory
All other buildings including Commercial value $– – $500,000	Per permit	Taxable	$1.16 per 1% of value of Building works	$1.20 per 1% of value of Building works	$–	0.0%	Statutory
All other buildings including Commercial value $500,001 +	Per permit	Taxable	POA	POA	$–	0.0%	Statutory
Extension of existing Building Permit value Class 10 buildings 1st permit extension1st permit extension	Per permit	Taxable	$544.00	$350.00	$(194.00)	-35.7%	Statutory
Extension of existing Building Permit value Class 10 buildings Subsequent extension	Per permit	Taxable	POA	$550.00	$–	0.0%	Statutory
Extension of existing Building Permit value Class 1 – 9 buildings 1st permit extension	Per permit	Taxable	$544.00	$350.00	$(194.00)	-35.7%	Statutory
Extension of existing Building Permit value Class 1 – 9 buildings Subsequent extension	Per permit	Taxable	POA	$550.00	$–	0.0%	Statutory
Redline report liquor licence	Per licence	Taxable	$469.00	$485.00	$16.00	3.4%	Statutory
Building inspections	Per inspection	Taxable	$237.00	$245.00	$8.00	3.4%	Statutory
Demolition minor	Per permit	Taxable	$591.00	$611.00	$20.00	3.4%	Statutory
Demolition Major	Per permit	Taxable	$550.00	$570.00	$20.00	3.6%	Statutory
Minor Amendment of existing Building Permit	Per request	Taxable	$220.00	$227.00	$7.00	3.2%	Statutory
Major Amendment of existing Building Permit	Per permit	Taxable	$550.00	$569.00	$19.00	3.5%	Statutory
Illegal building work	Per permit	Taxable	1.5 times building permit fee	1.5 times building permit fee	$–	0.0%	Statutory
ESM report	Per report	Taxable	$591.00	$591.00	$–	0.0%	Statutory
Title search	Per search	Taxable	$59.00	$61.00	$2.00	3.4%	Non-statutory
Archive retrieval	Per retrieval	Taxable	$86.00	$89.00	$3.00	3.5%	Non-statutory
Swimming pool or spa registration	Per pool or spa	Non-Taxable	$33.00	$33.00	$–	0.0%	Statutory
Swimming pool or spa registration – Information search fee	Per request	Non-Taxable	$49.00	$49.00	$–	0.0%	Statutory
Swimming pool or spa registration – Compliance Certificate Lodgement	Per certificate	Non-Taxable	$22.00	$22.00	$–	0.0%	Statutory
Swimming pool or spa registration – Certificate of Noncompliance Lodgement	Per certificate	Non-Taxable	$397.00	$397.00	$–	100.0%	Statutory
FRV report and consent comments	Per request	Non-Taxable	New	$720.00	$–	100.0%	Non-statutory
Place of Public Occupation (POPE)	Per application	Taxable	New	$591.00	$–	100.0%	Non-statutory
Prescribed Temp Structures – Siting	Per application	Taxable	New	$400.00	$–	100.0%	Non-statutory
Occupation of Temp Structures	Per application	Taxable	New	$225.00	$–	100.0%	Non-statutory
Alternative Performance Solutions	Per application	Taxable	New	$350.00	$–	100.0%	Non-statutory

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

Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee Inc GST $	2023/24 Fee Inc GST $	Fee Increase / (Decrease) $	Fee Increase / (Decrease) %	Basis of Fee
Caravan Park Registrations							
Registration Application Fees less than 26 Sites	Per registration	Non-Taxable	$293.33	$270.30	$(23.03)	-7.9%	Statutory
Registration Application Fees between 26 and 50 Sites	Per registration	Non-Taxable	$586.65	$540.60	$(46.05)	-7.8%	Statutory
Registration Application Fees between 51 and 100 Sites	Per registration	Non-Taxable	$1,173.30	$1,081.20	$(92.10)	-7.8%	Statutory
Registration Application Fees between 101 and 150 Sites	Per registration	Non-Taxable	$1,777.21	$1,637.70	$(139.51)	-7.8%	Statutory
Registration Application Fees between 151 and 200 Sites	Per registration	Non-Taxable	$2,363.86	$2,178.30	$(185.56)	-7.8%	Statutory
Registration Application Fees between 201 and 250 Sites	Per registration	Non-Taxable	$2,950.51	$2,718.90	$(231.61)	-7.8%	Statutory
Registration Application Fees between 251 and 300 Sites	Per registration	Non-Taxable	$3,537.16	$3,259.50	$(277.66)	-7.8%	Statutory
Registration Application Fees between 301 and 350 Sites	Per registration	Non-Taxable	$4,141.07	$3,816.00	$(325.07)	-7.8%	Statutory
Registration Application Fees between 351 and 400 Sites	Per registration	Non-Taxable	$4,727.72	$4,356.60	$(371.12)	-7.8%	Statutory
Registration Application Fees between 401 and 450 Sites	Per registration	Non-Taxable	$5,314.37	$4,897.20	$(417.17)	-7.8%	Statutory
Registration Application Fees between 451 and 500 Sites	Per registration	Non-Taxable	$5,901.02	$5,437.80	$(463.22)	-7.8%	Statutory
Civil Services							
Checking of Civil drawings for Subdivisions	Per job	Taxable	0.75% of the total construction costs	0.75% of the total construction costs	$–	0.0%	Statutory
Supervision of construction	Per job	Taxable	2.5% of the total construction costs	2.5% of the total construction costs	$–	0.0%	Statutory
Private Works for Others	Per job	Taxable	Costs plus 20% plus GST	Costs plus 20% plus GST	$–	0.0%	Statutory
Environmental Health							
Septic Tank application fee	Per permit	Non-Taxable	$734.00	$777.19	$43.19	5.9%	Statutory
Alter Septic Tank fee	Per permit	Non-Taxable	$561.00	$592.28	$31.28	5.6%	Statutory
Septic Tank amendment	Per permit	Non-Taxable	$58.00	$62.00	$4.00	6.9%	Non-statutory
Septic Tank extension	Per permit	Non-Taxable	$58.00	$62.00	$4.00	6.9%	Non-statutory
Additional Site Inspection	Per inspection	Non-Taxable	$210.00	$217.00	$7.00	3.3%	Non-statutory
Search Fee	Per search	Taxable	$86.00	$89.00	$3.00	3.5%	Non-statutory
Finance							
Land Information Certificate	Per certificate	Non-Taxable	$31.40	$28.28	$(3.12)	-9.9%	Statutory

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

Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee Inc GST $	2023/24 Fee Inc GST $	Fee Increase / (Decrease) $	Fee Increase / (Decrease) %	Basis of Fee
Food Premises							
Class 1	Per registration	Non-Taxable	$373.00	$386.00	$13.00	3.5%	Non-statutory
Class 2 Fixed food premises	Per registration	Non-Taxable	$326.00	$337.00	$11.00	3.4%	Non-statutory
Class 2 Community Group fixed food premises	Per registration	Non-Taxable	$163.00	$168.00	$5.00	3.1%	Non-statutory
Class 2 Mobile Food Vehicle	Per registration	Non-Taxable	$326.00	$337.00	$11.00	3.4%	Non-statutory
Class 2 Mobile Food Vehicle (Community Group)	Per registration	Non-Taxable	$98.00	$101.00	$3.00	3.1%	Non-statutory
Class 2 Temporary Premise	Per registration	Non-Taxable	$326.00	$337.00	$11.00	3.4%	Non-statutory
Class 2 Temporary Premise (Community Group)	Per registration	Non-Taxable	$163.00	$168.00	$5.00	3.1%	Non-statutory
Class 2 Domestic Kitchen	Per registration	Non-Taxable	$326.00	$337.00	$11.00	3.4%	Non-statutory
Class 2 Community Group (Registration of a food van or temporary premises associated with a fixed premises)	Per registration	Non-Taxable	$239.00	$247.00	$8.00	3.3%	Non-statutory
Class 2 Registration of a food van or temporary premises associated with a fixed premises	Per registration	Non-Taxable	$490.00	$507.00	$17.00	3.5%	Non-statutory
Class 3 Fixed food premises	Per registration	Non-Taxable	$198.00	$205.00	$7.00	3.5%	Non-statutory
Class 3 Mobile Food Vehicle	Per registration	Non-Taxable	$198.00	$205.00	$7.00	3.5%	Non-statutory
Class 3 Mobile Food Vehicle (Community Group)	Per registration	Non-Taxable	$97.00	$100.00	$3.00	3.1%	Non-statutory
Class 3 Temporary Premises	Per registration	Non-Taxable	$198.00	$205.00	$7.00	3.5%	Non-statutory
Class 3 Temporary Premises (Community Group)	Per registration	Non-Taxable	$163.00	$168.00	$5.00	3.1%	Non-statutory
Class 3 Domestic Kitchen	Per registration	Non-Taxable	$198.00	$205.00	$7.00	3.5%	Non-statutory
Class 3 Registration of a food van or temporary premises associated with a fixed premises	Per registration	Non-Taxable	$291.00	$301.00	$10.00	3.4%	Non-statutory
Class 3 Community Group (Registration of a food van or temporary premises associated with a fixed premises)	Per registration	Non-Taxable	$192.00	$198.00	$6.00	3.1%	Non-statutory
Class 4 Street Trader Notification	Per registration	Non-Taxable	$–	$–	$–	0.0%	Non-statutory
Class 3 fee	Per registration	Non-Taxable	$–	$–	$–	0.0%	Non-statutory
Initial Registration fee for new business	Per registration	Non-Taxable	Renewal fee as per above + 50%. Fees applied on a pro-rata quarterly basis for new registrations	Renewal fee as per above + 50%. Fees applied on a pro-rata quarterly basis for new registrations	$–	0.0%	Non-statutory
Transfer of proprietor fee	Per transfer	Non-Taxable	50% of applicable renewal fee as per the above. Plus inspection fee	50% of applicable renewal fee as per the above. Plus inspection fee	$–	0.0%	Non-statutory
Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee Inc GST	2023/24 Fee Inc GST	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

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

Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee Inc GST $	2023/24 Fee Inc GST $	Fee Increase / (Decrease) $	Fee Increase / (Decrease) %	Basis of Fee
Food Premises (continued...)							
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	$22.90	$23.85	$0.95	4.1%	Statutory
Request fee	Per search	Non-Taxable	$30.60	$31.13	$0.53	1.7%	Statutory
Goldfields Family Centre							
Daily	Per day	Non-Taxable	$113.00	$120.00	$7.00	6.2%	Non-statutory
Before kindergarten care	Per session	Non-Taxable	$10.10	$10.70	$0.60	5.9%	Non-statutory
After kindergarten care	Per session	Non-Taxable	$20.15	$22.35	$2.20	10.9%	Non-statutory
Vacation care	Per day	Non-Taxable	$76.30	$80.87	$4.57	6.0%	Non-statutory
Kindergarten	Per term	Non-Taxable	$407.00	$–	$(407.00)	-100.0%	Non-statutory
Health Registrations							
Skin Penetration fee	Per registration	Non-Taxable	$157.00	$162.00	$5.00	3.2%	Non-statutory
Hairdressers fee	Per registration	Non-Taxable	$79.00	$81.00	$2.00	2.5%	Non-statutory
Beauty Therapy	Per registration	Non-Taxable	$157.00	$162.00	$5.00	3.2%	Non-statutory
Prescribed Accommodation fee	Per registration	Non-Taxable	$205.00	$212.00	$7.00	3.4%	Non-statutory
Initial Registration fee Skin Penetration, Hairdressers or Beauty Therapy	Per registration	Non-Taxable	$79.00	$81.00	$2.00	2.5%	Non-statutory
Initial Registration fee Prescribed Accommodation fee	Per registration	Non-Taxable	$105.00	$108.00	$3.00	2.9%	Non-statutory
Transfer of proprietor fee Skin Penetration, Hairdressers or Beauty Therapy	Per transfer	Non-Taxable	$79.00	$81.00	$2.00	2.5%	Non-statutory
Transfer of proprietor fee Prescribed Accommodation Fee	Per transfer	Non-Taxable	$102.00	$105.00	$3.00	2.9%	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	$361.00	$373.00	$12.00	3.3%	Non-statutory
Aquatic Facility Registration Category 2 (residential apartment complex, hotel, motel or hostel)	Per registration	Non-Taxable	$206.00	$213.00	$7.00	3.4%	Non-statutory

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

Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee Inc GST $	2023/24 Fee Inc GST $	Fee Increase / (Decrease) $	Fee Increase / (Decrease) %	Basis of Fee
Home Support Services							
Home care	Per hour	Non-Taxable	$7.15	$7.50	$0.35	4.9%	Non-statutory
Respite	Per hour	Non-Taxable	$4.10	$4.30	$0.20	4.9%	Non-statutory
Personal care	Per hour	Non-Taxable	$4.10	$4.30	$0.20	4.9%	Non-statutory
Social support – group	Per hour	Non-Taxable	$1.40	$1.45	$0.05	3.6%	Non-statutory
Social support – individual	Per hour	Non-Taxable	$7.15	$7.50	$0.35	4.9%	Non-statutory
Home maintenance	Per hour	Non-Taxable	$12.70	$17.00	$4.30	33.9%	Non-statutory
Home modifications	Per hour	Non-Taxable	$12.70	$13.20	$0.50	3.9%	Non-statutory
Delivered meals	Per hour	Non-Taxable	$10.70	$11.10	$0.40	3.7%	Non-statutory
Immunisations							
FluQuadri [FLU]	Per dose	Non-Taxable	$15.00	$15.50	$0.50	3.3%	Non-statutory
Bexsero [Men B]	Per dose	Non-Taxable	$130.00	$135.00	$5.00	3.8%	Non-statutory
Varilix [Chickenpox]	Per dose	Non-Taxable	$57.00	$59.00	$2.00	3.5%	Non-statutory
Adacel [Diphtheria – Tetanus – Whooping Cough]	Per dose	Non-Taxable	$35.00	$36.25	$1.25	3.6%	Non-statutory
Engerix B [Hep B – adult]	Per dose	Non-Taxable	$20.00	$21.00	$1.00	5.0%	Non-statutory
Havrix [Hep A – adult]	Per dose	Non-Taxable	$–	$53.50	$53.50	100.0%	Non-statutory
Library Services							
Book Club Registration on Institution	Per registration	Taxable	$157.70	$157.70	$–	0.0%	Non-statutory
Fines per day	Per book	Taxable	$–	$–	$–	0.0%	Non-statutory
Lost Card	Per card	Taxable	$2.00	$2.00	$–	0.0%	Non-statutory
Library Bags	Per bag	Taxable	$3.60	$3.60	$–	0.0%	Non-statutory
Photocopy A4 B&W	Per page	Taxable	$0.25	$0.25	$–	0.0%	Non-statutory
Photocopy A3 B&W	Per page	Taxable	$0.50	$0.50	$–	0.0%	Non-statutory
Photocopy A4 Colour	Per page	Taxable	$1.00	$1.00	$–	0.0%	Non-statutory
Photocopy A3 Colour	Per page	Taxable	$2.00	$2.00	$–	0.0%	Non-statutory
Fax – sending	Per page	Taxable	$2.00	$2.00	$–	0.0%	Non-statutory
Fax – receiving	Per page	Taxable	$–	$–	$–	0.0%	Non-statutory
Processing fee – lost books	Per book	Taxable	$6.00	$6.00	$–	0.0%	Non-statutory
Reservations/Inter-Library Loan	Per book	Taxable	$3.00	$3.00	$–	0.0%	Non-statutory
Reservations/Inter-Library Loan – Tertiary	Per book	Taxable	$18.40 – $23.40	$18.40 – $23.40	$–	0.0%	Non-statutory

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

Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee Inc GST $	2023/24 Fee Inc GST $	Fee Increase / (Decrease) $	Fee Increase / (Decrease) %	Basis of Fee
Local Laws							
Parking fines	Per fine	Non-Taxable	$–	$65.00	$65.00	100.0%	Non-statutory
Disabled Parking Permit	Per permit	Taxable	$12.20	$–	$(12.20)	-100.0%	Non-statutory
Advertising A Frame90cm X60cm	Per permit	Taxable	$54.00	$56.00	$2.00	3.7%	Non-statutory
Gas heater	Per permit	Taxable	$–	$56.00	$56.00	100.0%	Non-statutory
Outdoor Dining per table	Per permit	Taxable	$59.00	$58.00	$(1.00)	-1.7%	Non-statutory
Impounded Vehicle Release fee	Per vehicle	Taxable	$–	$150.00	$150.00	100.0%	Non-statutory
Temporary barriers	Per permit	Taxable	$–	$58.00	$58.00	100.0%	Non-statutory
Umbrella	Per permit	Taxable	$–	$56.00	$56.00	100.0%	Non-statutory
Outside Dining permit x2 chairs	Per permit	Taxable	$118.00	$58.00	$(60.00)	-50.8%	Statutory
Busking permit	Per permit	Taxable	$–	$23.00	$23.00	100.0%	Non-statutory
Display of goods per metre	Per permit	Taxable	$59.00	$59.00	$–	0.0%	Non-statutory
Container/Camping Storage Permit	Per permit	Taxable	$139.40	$139.40	$–	0.0%	Non-statutory
Itinerate Trade Permit	Per permit	Taxable	$258.50	$258.50	$–	0.0%	Non-statutory
Local Laws infringements	Per fine	Non-Taxable	$100.00	$184.92	$84.92	84.9%	Non-statutory
Open Air Burning Permit	Per Permit	Taxable	$–	$28.00	$28.00	100.0%	Non-statutory
Street Party , festivals and Procession permit #	Per Permit	Taxable	$–	$160.00	$160.00	100.0%	Non-statutory
# Events on Council land which are not required to obtain a POPE							
Local Laws – Parking Infringements							
Stop contrary to a no parking sign	Per fine	Non-Taxable	$65.00	$65.00	$–	0.0%	Statutory
Parked contrary to requirement of parking area	Per fine	Non-Taxable	$65.00	$65.00	$–	0.0%	Statutory
Parked no completely within a parking bay	Per fine	Non-Taxable	$65.00	$65.00	$–	0.0%	Statutory
Parked for period longer than indicated	Per fine	Non-Taxable	$65.00	$65.00	$–	0.0%	Statutory
Stop double parked	Per fine	Non-Taxable	$109.00	$112.82	$3.82	3.5%	Statutory
Stop on a footpath	Per fine	Non-Taxable	$109.00	$112.82	$3.82	3.5%	Statutory
Stop on an area between a road and adjacent land	Per fine	Non-Taxable	$109.00	$112.82	$3.82	3.5%	Statutory
Park not facing direction of travel	Per fine	Non-Taxable	$109.00	$112.82	$3.82	3.5%	Statutory
Stop next to a yellow edge line	Per fine	Non-Taxable	$109.00	$112.82	$3.82	3.5%	Statutory
Stop heavy vehicle in built-up area longer than one hour	Per fine	Non-Taxable	$109.00	$112.82	$3.82	3.5%	Statutory
Stop long vehicle in built up area longer than one hour	Per fine	Non-Taxable	$109.00	$112.82	$3.82	3.5%	Statutory
Stop in a loading zone	Per fine	Non-Taxable	$182.00	$188.37	$6.37	3.5%	Statutory
Stop in a loading zone longer than 30 minutes	Per fine	Non-Taxable	$182.00	$188.37	$6.37	3.5%	Statutory
Stop in a no stopping area	Per fine	Non-Taxable	$182.00	$188.37	$6.37	3.5%	Statutory

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

Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee Inc GST $	2023/24 Fee Inc GST $	Fee Increase / (Decrease) $	Fee Increase / (Decrease) %	Basis of Fee
Local Laws – Parking Infringements (continued...)							
Stop on a children's crossing	Per fine	Non-Taxable	$182.00	$188.37	$6.37	3.5%	Statutory
Stop within20 metres before a children's crossing	Per fine	Non-Taxable	$182.00	$188.37	$6.37	3.5%	Statutory
Stop within 10 metres after a children's crossing	Per fine	Non-Taxable	$182.00	$188.37	$6.37	3.5%	Statutory
Stop on a pedestrian crossing	Per fine	Non-Taxable	$182.00	$188.37	$6.37	3.5%	Statutory
Stop within 20 metres before pedestrian crossing	Per fine	Non-Taxable	$182.00	$188.37	$6.37	3.5%	Statutory
Stop within 10 metres after a pedestrian crossing	Per fine	Non-Taxable	$182.00	$188.37	$6.37	3.5%	Statutory
Stop in a parking area for people with disabilities	Per fine	Non-Taxable	$182.00	$188.37	$6.37	3.5%	Statutory
Stop within 10 metres of an intersection	Per fine	Non-Taxable	$182.00	$188.37	$6.37	3.5%	Statutory
Stop within an intersection	Per fine	Non-Taxable	$182.00	$188.37	$6.37	3.5%	Statutory
Parking or leaving vehicle standing in a council-controlled area contrary to sign	Per fine	Non-Taxable	$182.00	$188.37	$6.37	3.5%	Statutory
Local Laws – Animal Infringements							
Failure to apply to register a dog or cat	Per fine	Non-Taxable	$363.00	$375.71	$12.71	3.5%	Statutory
Failure to renew a cat or dog registration	Per fine	Non-Taxable	$363.00	$375.71	$12.71	3.5%	Statutory
Registered dog or cat not wearing council identification marker outside premises	Per fine	Non-Taxable	$91.00	$94.19	$3.18	3.5%	Statutory
Dog at large or not securely confined to owner's premises during daytime	Per fine	Non-Taxable	$273.00	$282.56	$9.55	3.5%	Statutory
Dog at large or not securely confined to owner's premises during night time	Per fine	Non-Taxable	$363.00	$375.71	$12.71	3.5%	Statutory
Dog or cat being a nuisance	Per fine	Non-Taxable	$91.00	$94.19	$3.18	3.5%	Statutory
Failure to pick up dog waste	Per fine	Non-Taxable	$250.00	$258.75	$8.75	3.5%	Statutory
Failing to include declaration of restricted breed at registration	Per fine	Non-Taxable	$363.00	$375.71	$12.71	3.5%	Statutory
Attack or bite on a person or animal by a dog other than a dangerous dog causing injury that is not in the nature of serious injury	Per fine	Non-Taxable	$454.00	$469.89	$15.89	3.5%	Statutory
Contravening council order relating to presence of dogs and cats in public places	Per fine	Non-Taxable	$182.00	$188.37	$6.37	3.5%	Statutory
Dog rushing or chasing any person	Per fine	Non-Taxable	$182.00	$188.37	$6.37	3.5%	Statutory
Planning							
Extension to Planning Permit – First extension	Per extension	Taxable	$330.00	$227.00	$(103.00)	-31.2%	Non-statutory
Extension to Planning Permit – Second extension	Per extension	Taxable	$553.00	$340.00	$(213.00)	-38.5%	Non-statutory
Extension to Planning Permit – Third extension	Per extension	Taxable	$203.00	$570.00	$367.00	180.8%	Non-statutory
Secondary Consent	Per consent	Taxable	$110.00	$227.00	$117.00	106.4%	Non-statutory
Written Planning Advice	Per report	Taxable	$58.00	$113.00	$55.00	94.8%	Non-statutory
Request for copying of Planning Permit (Electronic Version)	Per copy	Taxable	$110.00	$60.00	$(50.00)	-45.5%	Non-statutory
Request for hard copy of Planning Permit or other documentation	Per copy	Taxable	$54.00	$113.00	$59.00	109.3%	Non-statutory
Notice of Planning Application	Per notice	Taxable	$55.50	$55.50	$–	0.0%	Non-statutory
Notice letters (only above 12 letters/notices)	Per letter	Taxable	At cost	$2.00	$–	0.0%	Non-statutory

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

Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee Inc GST $	2023/24 Fee Inc GST $	Fee Increase / (Decrease) $	Fee Increase / (Decrease) %	Basis of Fee
Planning (continued...)							
Public notice in newspaper or Government Gazette	Per notice	Taxable	At cost	At cost	$–	0.0%	Non-statutory
Planning Panel Costs	Per panel	Taxable	$442.00	At cost	$–	0.0%	Non-statutory
Request to Approve Development Plan	Per request	Taxable	$220.00	$450.00	$230.00	104.5%	Non-statutory
Sporting Grounds Casual Use/Hire							
Frank Graham Oval – Casual	Per hour	Taxable	$48.00	$50.00	$2.00	4.2%	Non-statutory
Princes Park Oval Casual Hire – training without lights	Per hour	Taxable	$48.00	$50.00	$2.00	4.2%	Non-statutory
Princes Park Oval Casual Hire – training with lights	Per hour	Taxable	$69.00	$70.00	$1.00	1.4%	Non-statutory
Princes Park Netball Court Casual Hire – training without lights	Per hour	Taxable	$12.00	$15.00	$3.00	25.0%	Non-statutory
Princes Park Netball Court Casual Hire – training with lights	Per hour	Taxable	$29.00	$30.00	$1.00	3.4%	Non-statutory
Jubilee Oval – Casual	Per hour	Taxable	$48.00	$50.00	$2.00	4.2%	Non-statutory
Hedges Oval – Casual	Per hour	Taxable	$48.00	$50.00	$2.00	4.2%	Non-statutory
Jack Pascoe Reserve – Casual	Per hour	Taxable	$48.00	$50.00	$2.00	4.2%	Non-statutory
Soccer Fields – Casual	Per hour	Taxable	$48.00	$50.00	$2.00	4.2%	Non-statutory
Personal Training Licence Application 1 – 10 participants	Per quarter	Taxable	$98.00	$100.00	$2.00	2.0%	Non-statutory
Personal Training Licence Application 1 – 10 participants	Per annum	Taxable	$380.00	$395.00	$15.00	3.9%	Non-statutory
Personal Training Licence Application 11 – 20 participants	Per annum	Taxable	$136.00	$140.00	$4.00	2.9%	Non-statutory
Personal Training Licence Application 11 – 20 participants	Per quarter	Taxable	$544.00	$565.00	$21.00	3.9%	Non-statutory
Tullaroop Leisure Centre – Squash courts	Per hour/ per court	Taxable	$10.00	$10.00	$–	0.0%	Non-statutory
Tullaroop Leisure Centre – Main court	Per hour	Taxable	$20.00	$20.00	$–	0.0%	Non-statutory
Tullaroop Leisure Centre – Multi-purpose room	Per hour	Taxable	$10.00	$10.00	$–	0.0%	Non-statutory
Tullaroop Leisure Centre – All facilities	Per hour	Taxable	$40.00	$40.00	$–	0.0%	Non-statutory
Tullaroop Leisure Centre – All facilities	Per day	Taxable	$150.00	$155.00	$5.00	3.3%	Non-statutory
Nolan Street Gymnasium – entire building excluding the designated Youth space (community group)	Per hour	Taxable	$10.20	$10.00	$(0.20)	-2.0%	Non-statutory
Nolan Street Gymnasium – All facilities excluding the designated Youth space (community group)	Per day	Taxable	$102.00	$155.00	$53.00	52.0%	Non-statutory
Nolan Street Gymnasium – All facilities excluding the designated Youth space (other users)	Per hour	Taxable	$40.70	$40.00	$(0.70)	-1.7%	Non-statutory
Nolan Street Gymnasium – All facilities excluding the designated Youth space (other users)	Per day	Taxable	$152.70	$155.00	$2.30	1.5%	Non-statutory
Nolan Street Gymnasium – Front room (community group)	Per hiring	Taxable	$12.20	$15.00	$2.80	23.0%	Non-statutory
Nolan Street Gymnasium – Front room (other users)	Per hiring	Taxable	$34.60	$35.00	$0.40	1.2%	Non-statutory
Nolan Street Gymnasium – Main court (community group)	Per hour	Taxable	$10.20	$20.00	$9.80	96.1%	Non-statutory
Nolan Street Gymnasium – Main court (other users)	Per hour	Taxable	$20.40	$20.00	$(0.40)	-2.0%	Non-statutory

BUDGET
2023-24

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

Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee Inc GST $	2023/24 Fee Inc GST $	Fee Increase / (Decrease) $	Fee Increase / (Decrease) %	Basis of Fee
Tourism and Resource Centre							
Tourism Membership – Premium	Per membership	Taxable	$658.40	$681.50	$23.10	3.5%	Non-statutory
Tourism Membership – Essential	Per membership	Taxable	$331.70	$343.30	$11.60	3.5%	Non-statutory
Tourism Membership – Not-for-profit	Per membership	Taxable	$169.00	$175.00	$6.00	3.6%	Non-statutory
Tourism Membership – Taste Member	Per membership	Taxable	$137.40	$142.20	$4.80	3.5%	Non-statutory
Tourism Membership – Associations	Per membership	Taxable	$547.40	$566.50	$19.10	3.5%	Non-statutory
Tourism Membership – Digital	Per membership	Taxable	$84.50	$87.50	$3.00	3.6%	Non-statutory
Resource Centre Meeting Room/Foyer – Other users	Per hire	Taxable	$33.60	$34.80	$1.20	3.6%	Non-statutory
Resource Centre Meeting Room/Foyer – Not-for-profit	Per hire	Taxable	$12.20	$12.60	$0.40	3.3%	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	$12.20	$13.00	$0.80	6.6%	Non-statutory
Community Hub – Other users	Per hiring	Taxable	$34.60	$36.00	$1.40	4.0%	Non-statutory
Maryborough Town Hall*#	Per hiring	Taxable	$386.70	$400.00	$13.30	3.4%	Non-statutory
Maryborough Town Hall Kitchen Only#	Per hiring	Taxable	$54.00	$56.00	$2.00	3.7%	Non-statutory
Maryborough Lower Town Hall	Per hiring	Taxable	$54.00	$56.00	$2.00	3.7%	Non-statutory
Maryborough Town Hall sound system hire*	Per hiring	Taxable	$60.00	$62.00	$2.00	3.3%	Non-statutory
** Plus Bond $300 # Plus Key Bond $100*							
Waste Services							
Kerbside Collection							
Garbage collection – Standard bin	Per year	Non-Taxable	$178.14	$193.54	$15.40	8.6%	Non-statutory
Garbage collection – Optional larger bin – Urban 140, Rural 240	Per year	Non-Taxable	$304.75	$330.93	$26.18	8.6%	Non-statutory
Garbage collection – Multiple service (per bin)	Per year	Non-Taxable	$178.14	$193.54	$15.40	8.6%	Non-statutory
Recycling collection	Per year	Non-Taxable	$159.44	$173.14	$13.70	8.6%	Non-statutory
Recycling collection – Multiple service (per bin)	Per year	Non-Taxable	$159.44	$173.14	$13.70	8.6%	Non-statutory
Service establishment/bin supply cost for additional garbage bin	Per service	Taxable	$112.73	$122.41	$9.68	8.6%	Non-statutory
Waste Management fee	Per year	Non-Taxable	$154.77	$168.07	$13.30	8.6%	Non-statutory
Green Waste collection	Per year	Non-Taxable	$79.56	$86.90	$7.34	9.2%	Non-statutory

BUDGET
2023-24

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

Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee Inc GST $	2023/24 Fee Inc GST $	Fee Increase / (Decrease) $	Fee Increase / (Decrease) %	Basis of Fee
Waste Services (continued...)							
Transfer Station Gate fees							
Waste Disposal	Per cubic metre	Taxable	$44.32	$43.85	$(0.47)	-1.1%	Non-statutory
Waste Disposal	Car boot load	Taxable	$15.83	$16.38	$0.55	3.5%	Non-statutory
Waste Disposal	240 litre bin	Taxable	$11.61	$12.01	$0.40	3.5%	Non-statutory
Green Waste Disposal	Per cubic metre	Taxable	$44.32	$45.85	$1.53	3.5%	Non-statutory
Car Tyre Disposal	Per tyre	Taxable	$9.50	$9.83	$0.33	3.5%	Non-statutory
Truck or Tractor Tyre Disposal – Per tyre	Per tyre	Taxable	$41.15	$42.60	$1.45	3.5%	Non-statutory
Mattress Disposal	Per mattress	Taxable	$29.55	$30.58	$1.03	3.5%	Non-statutory
Televisions – Each	Per television	Taxable	$23.21	$24.02	$0.81	3.5%	Non-statutory
Building demolition waste (up to 3 tonne)	Per cubic metre	Taxable	$44.32	$45.85	$1.53	3.5%	Non-statutory
Additional Waste Vouchers for Monthly Kerbside Hard waste Collection	Per voucher	Taxable	$11.61	$12.01	$0.40	3.5%	Non-statutory
Mulch sales							
Loaded	Per cubic metre	Taxable	$29.55	$30.58	$1.03	3.5%	Non-statutory
Self loaded	Per cubic metre	Taxable	$6.33	$6.55	$0.22	3.5%	Non-statutory

BUDGET
2023-24

Appendix A

This appendix represents a listing of anticipated New Footpaths to be completed and Road Renewals to be funded through Roads to Recovery funding in the 2023/24 year.

Road	From (Road Name)	To (Road Name)	Length (m)	Width (m)	Area (m^2)	Proposed Treatment	Proposed Year
New Footpaths							
Kars St	Clarendon Street	Wellington Street	100	1.5	150	New Concrete Footpath	2023/24
Havelock St	Dunolly – Bridgewater Road	Hospital Entrance	210	1.5	315	New Concrete Footpath	2023/24
Ballarat St N	King St	Ballarat Maryborough Road	200	1.5	300	New Concrete Footpath	2023/24
Bucknall St	Mclachlan St	McNeil St	123	1.5	300	New Concrete Footpath	2023/24
Road Renewals – Roads to Recovery Funded							
Frost Avenue	Crimea Street	Clarke Street	180	6.6	1188	Pavement Reconstruction	2023/24
Burns Street	Station Street	Tuaggra Street	96	11.3	1084.8	Pavement Reconstruction	2023/24
Clunes Mt Cameron Road	Wattle Gully Road	Mt Cameron Glengower Road (Hepburn)	1081	3.6	3891.6	Pavement Reconstruction	2023/24

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