

CENTRAL GOLDFIELDS SHIRE COUNCIL

Budget Report

2022-23



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Mayors and CEO's Introduction

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Disclaimer

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

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

Mayor and CEO's Introduction

Council's Proposed 2022/23 Budget has been developed after two years living with the impact of the COVID-19 pandemic and continuing uncertainty regarding its lasting consequences. COVID created financial and economic hardship for our communities and many businesses and individuals are still recovering from that. Council continues to support ratepayers and businesses in our community and the State Government also assisted with targeted grants. Council is anticipating to see the community bounce back following such a difficult period.

Through significant advocacy, a welcome announcement of four (4) additional weekend rail services to the Maryborough passenger rail line has been committed in the 2022/23 State budget.

Across 2021/2022 and 2022/2023 Council has been successful in attracting in excess of \$10 million in grants towards a number of significant local projects. Some of these projects are already underway with Council due to finish the projects in the 2022/23 year. These projects will provide a stimulus to the local economy and also 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.

The 2022/23 Budget is the second budget of the Council elected in October 2020 and has been developed in accordance with the new Council Plan 2021-2025 and with input from the both Council and our communities. The Council Plan includes funding over 40 services delivered to our community as outlined in Section 2 of this document.

The Budget includes a rate rise of 1.75% in line with the State Government determined rate cap. Council did not apply to the Essential Services Commission for a rate cap variation during the year. Property valuations are now required by legislation to be conducted annually. This means that due to differences in valuations between property types, and areas can result in variances in the rate rise for individual ratepayers with some receiving less than a 1.75% rise and some receiving more than a 1.75% rate rise.

In line with other regional areas across the country, Central Goldfields Shire Council has seen a significant increase in our valuations across the shire, increasing by just shy of \$1.0b. While valuations have increased, the rate cap of 1.75% means the rate in the dollar is reduced for most differentials.

In the previous year, Council voted to pause the previous rating strategy adopted by Administrators. The rating previously intended to bring the differential ratings in line and reduce the municipal charge to 10%. The pause continues with the 2022/23 budget.

The Budget also includes an increase of 5.5% for waste charges to meet the increasing costs of managing waste. Additional costs in 2022/23 include cost of disposal of e-Waste, and increases in the State Government landfill levy. The waste service is fully funded from waste charges.

Highlights from the capital works program include:

Upgrades to the Maryborough Outdoor Pool \$1.8 Million (carry forward from 2021/22 year)

Completion of the Central Goldfields Art Gallery redevelopment \$800k (works underway)

Construction of the Skate Park in Maryborough \$538k (carry forward from 2021/22 year)

Completion of the Carisbrook Recreation Reserve \$2.3 million (works underway)

* Goldfields Reservoir Dam Stabilisation \$700k

* Carisbrook Levee Stage 4 \$1.22m

* Road renewal and reseals projects \$3.3 million

* Carisbrook Transfer Station upgrades \$300k

* Maryborough Town Hall upgrade works \$220k

Other key projects to be undertaken in 2022/23 include:

- * Begin implementation of updated Council Plan
- * Review of heritage controls in Maryborough
- * Next stage in the activation of the Maryborough Railway Station
- * Planning and design for new toilets in Rene Fox Gardens Dunolly
- * Growing Victoria works at Phillipss Gardens
- * Development of a waste water plan for Talbot

Grant funded projects that will continue in 2022/23 include:

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

Planning undertaken in recent years has resulted in a number of projects being funded through State and Federal Government grants.

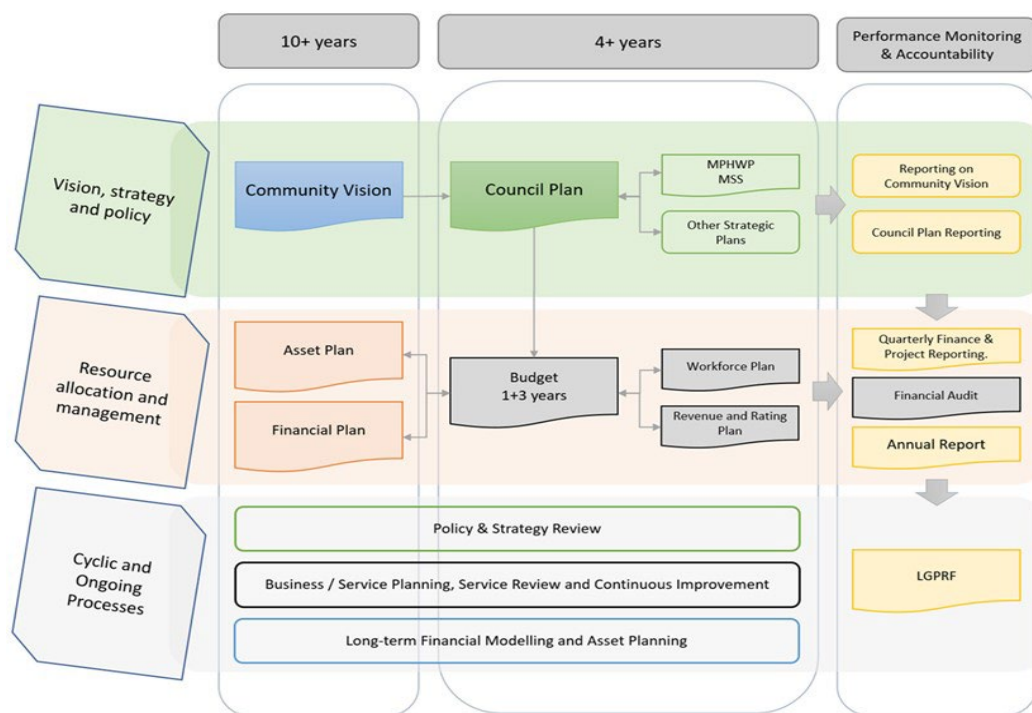
Further planning and design for a range of projects has also been identified through the eight Community Plans developed in 2019/20, the Economic Development and Tourism Strategy, the review of the Planning Scheme and the recently completed Recreation and Open Space Strategy. Extensive consultation was undertaken on these plans and strategies, and the projects funded in the 2022/23 budget reflect the community's key priorities.

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.



Source: Department of Jobs, Precincts and Regions

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

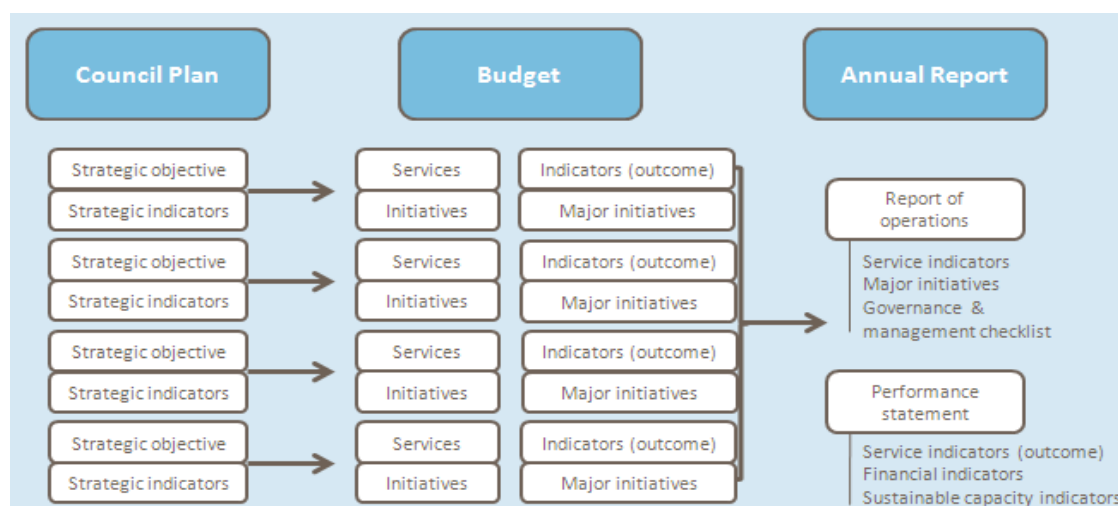
Council adopted the 2021 - 2025 Council Plan in October 2021.

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
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 2022/23 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		2020/21 Actual \$'000	2021/22 Forecast \$'000	2022/23 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.	<i>Inc</i>	1,784	1,947	1,910
		<i>Exp</i>	2,004	1,885	1,905
		<i>Surplus / (deficit)</i>	(220)	62	5
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.	<i>Inc</i>	2,601	2,508	2,505
		<i>Exp</i>	2,144	2,243	2,552
		<i>Surplus / (deficit)</i>	457	265	(47)
Maternal and Child Health Services	Provides universal access to MCH services and enhanced support for families including 10 key age and stage visits from birth to 3.5 years.	<i>Inc</i>	153	438	295
		<i>Exp</i>	400	490	453
		<i>Surplus / (deficit)</i>	(247)	(52)	(159)

Go Goldfields	Go Goldfields is a placed based partnership initiative that is designed to address complex social issues, to improve outcomes for children youth and families. The Partnership is coordinated by a dedicated 'backbone' team based with Central Goldfields Shire Council.	<i>Inc</i>	455	524	550
		<i>Exp</i>	440	524	550
		<i>Surplus / (deficit)</i>	15	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.	<i>Inc</i>	299	313	173
		<i>Exp</i>	457	477	541
		<i>Surplus / (deficit)</i>	(158)	(164)	(369)
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.	<i>Inc</i>	1	78	2
		<i>Exp</i>	237	230	260
		<i>Surplus / (deficit)</i>	(236)	(152)	(259)
Community Development	Partners with individuals, community groups and community organisations to identify and support implementation of community priorities and activities.	<i>Inc</i>	-	-	-
		<i>Exp</i>	0	50	10
		<i>Surplus / (deficit)</i>	(0)	(50)	(10)
Emergency Management	Ensures compliance with obligations under the LG Act, EM Act and Emergency Management Manual Victoria (EMMV). Delivery of the Municipal Emergency Resources Program (MERP).	<i>Inc</i>	159	152	120
		<i>Exp</i>	179	203	174
		<i>Surplus / (deficit)</i>	(20)	(51)	(54)
Recreation Services	Provides strategic direction to support active sporting facilities and open space, active volunteers/sector and an active community.	<i>Inc</i>	75	28	60
		<i>Exp</i>	1,029	928	873
		<i>Surplus / (deficit)</i>	(954)	(900)	(813)
Recreation Facilities Management	Provides recreation facilities including the Maryborough Sport and Leisure Centre and outdoor swimming pools.	<i>Inc</i>	200	176	145
		<i>Exp</i>	249	348	330
		<i>Surplus / (deficit)</i>	(49)	(172)	(185)
Youth Services	Provides activities and programs through FReeZA, Engage!, L2P and Road Trip funded initiatives to enhance confidence, support safety, improve mental health and build resilience.	<i>Inc</i>	92	118	172
		<i>Exp</i>	127	172	138
		<i>Surplus / (deficit)</i>	(35)	(54)	34

Compliance	Provides compliance and enforcement services to bring land use and development into compliance with the Planning and Environment Act and Central Goldfields Planning Scheme.	<i>Inc</i>	73	51	44
		<i>Exp</i>	211	333	346
		<i>Surplus / (deficit)</i>	(138)	(282)	(302)
Environmental Health	Provides a range of environmental health and public health services, education and the enforcement of relevant state legislation.	<i>Inc</i>	16	70	66
		<i>Exp</i>	153	155	146
		<i>Surplus / (deficit)</i>	(137)	(85)	(80)
Fire Prevention	Undertakes the Municipal Fire Prevention statutory responsibilities to take all practical steps to prevent the occurrence of fires on any land vested in or under control or management of Council. *Note: Role is combined with compliance	<i>Inc</i>	-	-	-
		<i>Exp</i>	22	8	4
		<i>Surplus / (deficit)</i>	(22)		(4)
Local Laws	Enforcement and compliance of all Council local laws to ensure the management of domestic and livestock animals, protection of our built and natural environment and general amenity and general parking enforcement.	<i>Inc</i>	104	125	126
		<i>Exp</i>	318	215	273
		<i>Surplus / (deficit)</i>	(214)	(90)	(147)

Major Initiatives

- 1) Upgrade continuation of the Carisbrook Recreation Reserve
- 2) Expansion of the Central Goldfields Art Gallery, including the Indigenous Interpretive Garden
- 3) Upgrade works to Maryborough Swimming Pool, via Heritage Victoria funding
- 4) Renewal works across shire swimming pools, via LRCI funding
- 5) Skate and Scooter Park development

Other Initiatives

- 6) Continuation of Youth programs including Freeza and L2P
- 7) Every Child Every Chance initiative with Go Goldfields
- 8) Early years infrastructure masterplan development
- 9) Play Space Strategy
- 10) Implementation of Health and Wellbeing Plan

Service Performance Outcome Indicators

Service	Indicator	2020/21 Actual	2021/22 Forecast	2022/23 Budget
Libraries	Participation	9.2	15	15.25
Aquatic Facilities	Utilisation	4.03	6.5	7.5
Animal Management	Health and Safety	0	0	0
Food Safety	Health and Safety	100	100	100
Maternal and Child Health	Participation	70.15	85	85

* refer to table at end of section 2.4 for information on the calculation of Service Performance Outcome Indicators

2.2 Our Growing Economy

Services

Service area	Description of services provided		2020/21 Actual \$'000	2021/22 Forecast \$'000	2022/23 Budget \$'000
Economic Development/ 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	<i>Inc</i> <i>Exp</i> <i>Surplus / (deficit)</i>	144 365 (221)	438 797 (359)	- 495 (495)
Tourism and Events	Provide timely, accurate and impartial visitor information that will contribute to a growing visitor economy. Support events including Energy Breakthrough to attract visitors to the Shire.	<i>Inc</i> <i>Exp</i> <i>Surplus / (deficit)</i>	62 500 (438)	44 621 (577)	643 1,079 (436)
Building Services	Provide building control services to administer and enforce the Building Act and building regulations.	<i>Inc</i> <i>Exp</i> <i>Surplus / (deficit)</i>	103 381 (278)	118 253 (135)	177 215 (38)
Statutory Planning	Provides the full range of statutory planning services and administration of the Planning and Environment Act as it applies to all public and private land within the Shire.	<i>Inc</i> <i>Exp</i> <i>Surplus / (deficit)</i>	178 421 (243)	205 437 (232)	168 513 (345)
Strategic Planning	Provides strategic land use planning to assess and manager future land uses, manage land use change and population and economic growth.	<i>Inc</i> <i>Exp</i> <i>Surplus / (deficit)</i>	10 221 (211)	567 705 (138)	63 201 (138)
VicRoads Agency	Provides a range of VicRoads services on behalf of VicRoads, from a central Maryborough location.	<i>Inc</i> <i>Exp</i> <i>Surplus / (deficit)</i>	326 253 73	329 217 112	329 187 142

Major Initiatives

- 1) Continuation of the Maryborough Railway Station precinct
- 2) Reinstatement of the Energy Breakthrough following two cancelled years (COVID) with upgraded
- 3) Talbot Futures project initiation

Other Initiatives

- 4) Funding towards a Central Goldfields Pride Festival
- 5) Continue to advocate for funding opportunities shire wide to contribute to economic development
- 6) Development of Aerodrome Business Plan
- 7) COVID-safe Outdoor Activation program
- 8) Continue advocacy for Goldfields World Heritage listing

Service Performance Outcome Indicators

Service	Indicator	2020/21 Actual	2021/22 Forecast	2022/23 Budget
Statutory Planning	Decision making	100	100	100

* refer to table at end of section 2.4 for information on the calculation of Service Performance Outcome Indicators

2.3 Our Spaces and Places

Services

Service area	Description of services provided		2020/21 Actual \$'000	2021/22 Forecast \$'000	2022/23 Budget \$'000
Asset Management	Provides data collection, analysis and planning for the maintenance and renewal of all Council owned and managed infrastructure and assets. This is all facets of Infrastructure and Operations management of Council Assets including any external consultants such as valuers, inspections and condition assessments	<i>Inc</i>	15	114	19
		<i>Exp</i>	259	1,075	1,085
		<i>Surplus / (deficit)</i>	(244)	(961)	(1,066)
Building Maintenance	Undertakes maintenance works on Council owned and managed buildings, and other built structures such as rotundas, BBQ shelters, pedestrian underpasses, and playgrounds.	<i>Inc</i>	5	2	2
		<i>Exp</i>	258	133	76
		<i>Surplus / (deficit)</i>	(253)	(131)	(74)
Depot	Provides facilities and workshops to support the activities of Council's outdoor operations.	<i>Inc</i>	112	22	22
		<i>Exp</i>	161	78	74
		<i>Surplus / (deficit)</i>	(49)	(56)	(52)
Drainage	This service maintains and renews the drainage systems and networks throughout the Shire, and ensures compliance to the required standards for new land developments.	<i>Inc</i>	-	-	-
		<i>Exp</i>	74	93	88
		<i>Surplus / (deficit)</i>	(74)	(93)	(88)
Environmental Management	Environmental monitoring and implementation of services to control the spread of weeds and pests in Council controlled areas including; roadsides, nature strips, reserves, drains.	<i>Inc</i>	41	36	36
		<i>Exp</i>	45	64	62
		<i>Surplus / (deficit)</i>	(4)	(28)	(26)
Roads Maintenance	Provides the maintenance, construction and reconstruction of Council's transport associated infrastructure assets.	<i>Inc</i>	47	19	19
		<i>Exp</i>	1,734	1,764	1,521
		<i>Surplus / (deficit)</i>	(1,687)	(1,745)	(1,502)

Parks and Gardens	Provides park, gardens and oval maintenance and improvements to provide an attractive public open space and recreational environment for our community.	<i>Inc</i>	30	-	-
		<i>Exp</i>	1,142	1,054	1,162
		<i>Surplus / (deficit)</i>	(1,112)	(1,054)	(1,162)
Plant	Supplies and maintains vehicle and plant to support Council's operations.	<i>Inc</i>	344	462	516
		<i>Exp</i>	10	90	90
		<i>Surplus / (deficit)</i>	334	552	606
Public Amenities	Provides cleaning and servicing to public amenity blocks.	<i>Inc</i>	-	-	-
		<i>Exp</i>	388	479	595
		<i>Surplus / (deficit)</i>	(388)	(479)	(595)
Waste Management	Provides all waste management, policy development and education services from kerbside bin collection, transfer station management and management of closed land fill sites.	<i>Inc</i>	257	599	509
		<i>Exp</i>	2,825	2,640	2,947
		<i>Surplus / (deficit)</i>	(2,568)	(2,041)	(2,438)

Major Initiatives

- 1) Expanded sealed maintenance program across shire
- 2) Carisbrook Levee Stage 4 funded by State and Federal Governments
- 3) Development of Asset Management Plans for all asset types

Other Initiatives

- 4) Waste Management investigations related to legacy storage sites
- 5) Safety Works at Maryborough Town Hall
- 6) Continue developing plan to transition to four waste streams over coming years
- 7) Development of feasibility study for Castlemaine Maryborough Rail Trail

Service Performance Outcome Indicators

Service	Indicator	2020/21	2021/22	2022/23
		Actual	Forecast	Budget
Roads	Satisfaction	50	52	53
Waste Collection	Waste diversion	45	46.5	48

* refer to table at end of section 2.4 for information on the calculation of Service Performance Outcome Indicators

2.4 Leading Change

Services

Service area	Description of services provided		2020/21 Actual \$'000	2021/22 Forecast \$'000	2022/23 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.	<i>Inc</i>	-	-	-
		<i>Exp</i>	281	423	421
		<i>Surplus / (deficit)</i>	(281)	(423)	(421)
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.	<i>Inc</i>	3	-	-
		<i>Exp</i>	191	220	222
		<i>Surplus / (deficit)</i>	(188)	(220)	(222)
Governance, Property and Risk	Provides the governance framework for the organisation including coordination of Council meetings and support and oversight of compliance with the Local Government Act, privacy and freedom of information; and comprises the coordination of Council meetings and the management occupational health and safety, property, risk management and procurement services. *Note: 2020/21 Revenue and Expense include allocation of Working for Victoria (grant funded)	<i>Inc</i>	879	41	118
		<i>Exp</i>	2,645	1,605	1,541
		<i>Surplus / (deficit)</i>	(1,766)	(1,564)	(1,423)
Shire Management	Provides strategic leadership to the organisation, implementation of Council decisions and representation and advocacy on key issues and projects for the Shire.	<i>Inc</i>	-	-	-
		<i>Exp</i>	939	1,010	1,087
		<i>Surplus / (deficit)</i>	(939)	(1,010)	(1,087)
Finance	Provides a full suite of financial transaction processing and corporate financial planning, monitoring and reporting for both internal and external customers.	<i>Inc</i>	222	108	135
		<i>Exp</i>	2,021	1,069	820
		<i>Surplus / (deficit)</i>	(1,799)	(961)	(685)

Human Resources	Provides support and development of staffing capability across the organisation, including the provision of industrial advice.	<i>Inc</i>	-	-	-
		<i>Exp</i>	601	617	703
		<i>Surplus / (deficit)</i>	(601)	(617)	(703)
Information Management	Provides lifecycle management of all information held by Council.	<i>Inc</i>	-	-	-
		<i>Exp</i>	149	139	142
		<i>Surplus / (deficit)</i>	(149)	(139)	(142)
Information Technology	Provides the information communication technology platform that enables the organisation to interact electronically with all of its customers.	<i>Inc</i>	100	-	-
		<i>Exp</i>	1,299	917	1,086
		<i>Surplus / (deficit)</i>	(1,199)	(917)	(1,086)
Nolan Street Offices	Provides the operations of heating, lighting and cooling the Nolan Street offices, and the office needs to maintain a function office.	<i>Inc</i>	100	3	7
		<i>Exp</i>	490	243	242
		<i>Surplus / (deficit)</i>	(390)	(240)	(235)
Grants Commission	Financial Assistance Grants distributed by the Victoria Grants Commission.	<i>Inc</i>	5,387	4,288	4,450
		<i>Exp</i>	-	-	-
		<i>Surplus / (deficit)</i>	5,387	4,288	4,450

Major Initiatives

- 1) Secure funding and deliver a Customer Request Management system
- 2) Improved IT and Cyber-security platforms, including back up generator
- 3) Implementation of Gender Equality plan

Other Initiatives

- 4) Progression of Workforce Plan initiatives
- 5) Refresh of Council website and content

Service Performance Outcome Indicators

Service	Indicator	2020/21 Actual	2021/22 Forecast	2022/23 Budget
Governance	Satisfaction	51	52	52

* refer to table at end of section 2.4 for information on the calculation of Service Performance Outcome Indicators

Service Performance Outcome Indicators

Service	Indicator	Performance Measure	Computation
Governance	Satisfaction	Satisfaction with Council decisions. (Community satisfaction rating out of 100 with how Council has performed in making decisions in the best interests of the community)	Community satisfaction rating out of 100 with the performance of Council in making decisions in the best interests of the community
Statutory planning	Decision making	Council planning decisions upheld at VCAT. (Percentage of planning application decisions subject to review by VCAT and that were not set aside)	[Number of VCAT decisions that did not set aside Council's decision in relation to a planning application / Number of VCAT decisions in relation to planning applications] x100
Roads	Satisfaction	Satisfaction with sealed local roads. (Community satisfaction rating out of 100 with how Council has performed on the condition of sealed local roads)	Community satisfaction rating out of 100 with how Council has performed on the condition of sealed local roads.
Libraries	Participation	Active library borrowers. (Percentage of the population that are active library borrowers)	[The sum of the number of active library borrowers in the last 3 financial years / The sum of the population in the last 3 financial years] x100
Waste collection	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
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

2.5 Reconciliation with budgeted operating result

	Surplus/ (Deficit)	Expenditure	Revenue
	\$'000	\$'000	\$'000
Our Community's Wellbeing	(2,390)	8,555	6,165
Our Growing Economy	(1,311)	2,691	1,380
Our Spaces and Places	(6,396)	7,519	1,123
Leading Change	(1,555)	6,264	4,709
Total	(11,652)	25,029	13,378
Expenses added in:			
Depreciation	6,750		
Finance costs	25		
Others	-		
Surplus/(Deficit) before funding sources	(18,427)		
Funding sources added in:			
Rates and charges revenue	12,974		
Waste charge revenue	3,807		
Capital Grants	12,382		
Total funding sources	29,163		
Operating surplus/(deficit) for the year	10,736		

3. Financial Statements

This section presents information in regard to the Financial Statements and Statement of Human Resources. The budget information for the year 2022/23 has been supplemented with projections to 2025/26.

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 2026

		Forecast Actual 2021/22 \$'000	Budget 2022/23 \$'000	2023/24 \$'000	Projections 2024/25 \$'000	2025/26 \$'000
	NOTES					
Income						
Rates and charges	4.1.1	16,142	16,781	16,797	17,127	17,509
Statutory fees and fines	4.1.2	533	541	534	544	554
User fees	4.1.3	1,723	2,078	2,001	2,036	2,077
Grants - operating**	4.1.4	11,983	9,638	9,386	9,550	9,473
Grants - capital	4.1.4	7,991	12,382	2,441	2,762	1,284
Contributions - monetary	4.1.5	258	119	134	136	138
Net gain/(loss) on disposal of property, infrastructure, plant and equipment		90	90	-	-	-
Other income	4.1.6	61	488	759	772	788
Total income		38,781	42,116	32,052	32,927	31,823
Expenses						
Employee costs	4.1.7	14,724	15,176	14,657	14,913	15,211
Materials and services	4.1.8	9,393	9,085	8,947	9,395	9,630
Depreciation	4.1.9	6,639	6,658	6,615	6,824	7,145
Amortisation - right of use assets	4.1.10	91	91	91	91	-
Bad and doubtful debts		5	1	-	-	-
Borrowing costs		25	25	15	-	-
Other expenses	4.1.11	340	344	343	349	356
Total expenses		31,216	31,380	30,668	31,572	32,342
Surplus/(deficit) for the year		7,565	10,736	1,384	1,355	(519)
Other comprehensive income						
Items that will not be reclassified to surplus or deficit in future periods						
Net asset revaluation increment /(decrement)*		-	-	-	-	-
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		-	-	-	-	-
Total comprehensive result		7,565	10,736	1,384	1,355	(519)

*Asset revaluation currently being conducted for 2021/22 with revaluation increment/decrement to be confirmed on the basis of the valuation data

** Federal Assistance Grant for 2022/2023 has been estimated to remain at current forward payment levels (currently 75%).

Balance Sheet

For the four years ending 30 June 2026

		Forecast Actual 2021/22 \$'000	Budget 2022/23 \$'000	2023/24 \$'000	Projections 2024/25 \$'000	2025/26 \$'000
	NOTES					
Assets						
Current assets						
Cash and cash equivalents		11,246	7,578	9,268	10,385	9,550
Trade and other receivables		2,514	3,852	3,579	3,431	3,281
Other financial assets		1,028	300	-	-	-
Inventories		25	18	9	9	9
Non-current assets classified as held for sale		245	245	335	335	-
Other assets		-	-	1,206	1,203	1,201
Total current assets	4.2.1	15,058	11,993	14,397	15,363	14,041
Non-current assets						
Trade and other receivables		-	-	-	-	-
Other financial assets		-	-	-	-	-
Investments in associates, joint arrangement and subsidiaries		-	-	-	-	-
Property, infrastructure, plant & equipment		317,647	330,277	330,058	329,557	329,906
Right-of-use assets	4.2.4	719	628	-	-	-
Investment property		-	-	-	-	-
Intangible assets		-	-	-	-	-
Total non-current assets	4.2.1	318,366	330,905	330,058	329,557	329,906
Total assets		333,424	342,898	344,454	344,919	343,947
Liabilities						
Current liabilities						
Trade and other payables (accrued expenses, accrued wages and unearned revenue)		5,290	4,559	6,449	6,254	6,078
Trust funds and deposits		1,351	1,100	827	830	833
Unearned income/revenue		-	-	-	-	-
Provisions (employee entitlements, gravel pit)		3,838	4,320	2,873	2,928	2,648
Interest-bearing liabilities	4.2.3	668	668	753	-	-
Lease liabilities	4.2.4	91	91	-	-	-
Total current liabilities	4.2.2	11,238	10,738	10,902	10,012	9,559
Non-current liabilities						
Provisions		147	147	246	246	246
Interest-bearing liabilities	4.2.3	1,421	753	-	-	-
Lease liabilities	4.2.4	180	89	-	-	-
Total non-current liabilities	4.2.2	1,748	989	246	246	246
Total liabilities		12,986	11,727	11,148	10,258	9,805
Net assets		320,438	331,171	333,306	334,661	334,142
Equity						
Accumulated surplus		132,563	143,299	144,683	146,038	145,519
Reserves		187,875	187,875	188,626	188,626	188,626
Total equity		320,438	331,174	333,309	334,664	334,145

Statement of Changes in Equity

For the four years ending 30 June 2026

		Total	Accumulat ed Surplus	Revaluatio n Reserve	Other Reserves
	NOTES	\$'000	\$'000	\$'000	\$'000
2022 Forecast Actual					
Balance at beginning of the financial year		313,152	124,999	187,675	478
Impact of adoption of new accounting standards		-	-	-	-
Adjusted opening balance		313,152	124,999	187,675	478
Surplus/(deficit) for the year		7,565	7,565	-	-
Net asset revaluation increment/(decrement)*		-	-	-	-
Transfers to other reserves		-	-	-	-
Transfers from other reserves		-	-	-	-
Balance at end of the financial year		320,717	132,564	187,675	478
<i>*Asset revaluation currently being conducted for 2021/22 with revaluation increment/decrement to be confirmed on the basis of the valuation data</i>					
2023 Budget					
Balance at beginning of the financial year		320,717	132,564	187,675	478
Surplus/(deficit) for the year		10,736	10,736	-	-
Net asset revaluation increment/(decrement)		-	-	-	-
Transfers to other reserves	4.3.1	-	-	-	-
Transfers from other reserves	4.3.1	-	-	-	-
Balance at end of the financial year	4.3.2	331,453	143,300	187,675	478
2024					
Balance at beginning of the financial year		331,453	143,300	187,675	478
Surplus/(deficit) for the year		1,384	1,384	-	-
Net asset revaluation increment/(decrement)		-	-	-	-
Transfers to other reserves		-	-	-	-
Transfers from other reserves		-	-	-	-
Balance at end of the financial year		332,837	144,684	187,675	478
2025					
Balance at beginning of the financial year		332,837	144,684	187,675	478
Surplus/(deficit) for the year		1,355	1,355	-	-
Net asset revaluation increment/(decrement)		-	-	-	-
Transfers to other reserves		-	-	-	-
Transfers from other reserves		-	-	-	-
Balance at end of the financial year		334,192	146,039	187,675	478
2026					
Balance at beginning of the financial year		334,192	146,039	187,675	478
Surplus/(deficit) for the year		(519)	(519)	-	-
Net asset revaluation increment/(decrement)		-	-	-	-
Transfers to other reserves		-	-	-	-
Transfers from other reserves		-	-	-	-
Balance at end of the financial year		333,673	145,520	187,675	478

Statement of Cash Flows

For the four years ending 30 June 2026

Notes	Forecast Actual 2021/22 \$'000	Budget 2022/23 \$'000	Projections		
	Inflows (Outflows)	Inflows (Outflows)	2023/24 \$'000 (Outflows)	2024/25 \$'000 (Outflows)	2025-26 \$'000 (Outflows)
Cash flows from operating activities					
Rates and charges	11,501	16,781	16,923	17,258	17,641
Statutory fees and fines	521	541	534	544	554
User fees	1,516	1,968	1,939	2,053	2,094
Grants - operating	11,556	9,638	9,386	9,550	9,473
Grants - capital	7,017	12,382	2,441	2,762	1,284
Contributions - monetary	258	119	134	136	138
Interest received	61	488	58	57	65
Dividends received	-	-	-	-	-
Trust funds and deposits taken	1	1	1	3	3
Other receipts	30	60	700	712	727
Net GST refund / payment	-	-	-	-	-
Employee costs	(14,754)	(15,206)	(14,641)	(14,898)	(15,196)
Materials and services	(10,332)	(9,994)	(8,408)	(9,599)	(9,823)
Short-term, low value and variable lease	-	-	-	-	-
Trust funds and deposits repaid	(774)	(21)	-	-	-
Other payments	(344)	(353)	(208)	(294)	(300)
Net cash provided by/(used in) operating activities 4.4.1	6,257	16,404	8,859	8,284	6,660
Cash flows from investing activities					
Payments for property, infrastructure, plant and equipment	(15,422)	(19,379)	(6,487)	(6,414)	(7,495)
Proceeds from sale of property, infrastructure, plant and equipment	-	-	-	-	-
Payments for investments	-	-	-	-	-
Proceeds from sale of investments	-	-	-	-	-
Loans and advances made	-	-	-	-	-
Payments of loans and advances	-	-	-	-	-
Net cash provided by/ (used in) investing activities 4.4.2	(15,422)	(19,379)	(6,487)	(6,414)	(7,495)
Cash flows from financing activities					
Finance costs	(25)	(25)	(15)	-	-
Proceeds from borrowings	-	-	-	-	-
Repayment of borrowings	(668)	(668)	(668)	(753)	-
Interest paid - lease liability	-	-	-	-	-
Repayment of lease liabilities	-	-	-	-	-
Net cash provided by/(used in) financing activities 4.4.3	(693)	(693)	(683)	(753)	-
Net increase/(decrease) in cash & cash equivalents	(9,858)	(3,668)	1,689	1,117	(835)
Cash and cash equivalents at the beginning of the financial year	21,104	11,246	7,578	9,268	10,385
Cash and cash equivalents at the end of the financial year	11,246	7,578	9,268	10,385	9,550

Statement of Capital Works

For the four years ending 30 June 2026

	NOTES	Forecast Actual	Budget	Projections		
		2021/22 \$'000	2022/23 \$'000	2023/24 \$'000	2024/25 \$'000	2025-26 \$'000
Property						
Land		-	-	-	-	-
Land improvements		1,766	5,288	107	109	814
Total land		1,766	5,288	107	109	814
Buildings		5,362	6,352	1,139	1,156	1,182
Total buildings		5,362	6,352	1,139	1,156	1,182
Total property		7,128	11,640	1,246	1,265	1,996
Plant and equipment						
Plant, machinery and equipment		1,240	770	827	639	861
Computers and telecommunications		370	595	322	227	440
Total plant and equipment		1,610	1,365	1,149	866	1,301
Infrastructure						
Roads		4,323	3,316	2,315	2,310	2,608
Bridges		96	149	434	441	452
Footpaths and cycleways		560	200	188	192	196
Drainage		1,352	1,679	321	367	577
Recreational, leisure and community facilities		-	-	772	-	-
Waste management		-	-	32	-	33
Parks, open space and streetscapes		353	880	115	117	119
Aerodromes		-	150	-	-	-
Off street car parks		-	-	-	-	-
Other infrastructure		-	-	77	856	213
Total infrastructure		6,684	6,374	4,256	4,283	4,198
Total capital works expenditure 4.5.1		15,422	19,379	6,651	6,414	7,495
Represented by:						
New asset expenditure		1,333	831	1,024	852	1,065
Asset renewal expenditure		6,656	7,855	5,281	5,361	5,795
Asset expansion expenditure		1,063	1,100	182	201	635
Asset upgrade expenditure		6,370	9,593	-	-	-
Total capital works expenditure 4.5.1		15,422	19,379	6,487	6,414	7,495
Funding sources represented by:						
Grants		7,991	12,382	2,441	2,762	1,284
Contributions		-	-	-	-	-
Council cash		7,431	6,997	4,046	3,652	6,211
Borrowings		-	-	-	-	-
Total capital works expenditure 4.5.1		15,422	19,379	6,487	6,414	7,495

Note: Capital works in the outer years is based on assumptions. The Asset Management Plans will guide the actual spend in each year and category.

Statement of Human Resources

For the four years ending 30 June 2026

	Forecast Actual	Budget	Projections		
	2021/22	2022/23	2023/24	2024/25	2025-26
	\$'000	\$'000	\$'000	\$'000	\$'000
Staff expenditure					
Employee costs - operating	14,724	15,176	15,806	16,080	16,396
Employee costs - capital	1,369	1,261	1,261	1,261	1,261
Total staff expenditure	16,093	16,437	17,067	17,341	17,657
	FTE	FTE	FTE	FTE	FTE
Staff numbers					
Employees	169.9	173.9	173.2	173.2	173.2
Total staff numbers	169.9	173.9	173.2	173.2	173.2

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

Department	Budget 2022/23 \$'000	Comprises			
		Permanent		Casual \$'000	Temporary \$'000
		Full Time \$'000	Part time \$'000		
Infrastructure, Assets and Planning	5,603	4,572	815	29	187
Community Wellbeing	6,479	3,527	2,263	90	600
Corporate Performance	1,871	1,309	321	-	241
Executive Office and Community Engagement	1,133	1,029	104	-	-
Total permanent staff expenditure	15,086	10,436	3,503	118	1,028
Other employee related expenditure	90				
Capitalised labour costs	1,261				
Total expenditure	16,437				

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

Department	Budget 2022/23	Comprises			
		Permanent		Casual	Temporary
		Full Time	Part time		
Infrastructure, Assets and Planning	86.3	71.0	11.8	0.4	2.5
Community Wellbeing	71.1	37.8	25.2	1.2	6.6
Corporate Performance	24.3	16.0	5.0	-	3.2
Executive Office and Community Engagement	8.2	6.0	2.0	-	-
Total staff	189.9	130.8	44.0	1.6	12.3

Summary of Planned Human Resources Expenditure
For the four years ended 30 June 2026

	2022/23 \$'000	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000
Infrastructure Assets and Planning				
<i>Permanent - Full time</i>	4,572	4,931	5,042	5,155
Women	509	1,259	1,287	1,316
Men	4,063	3,672	3,755	3,839
Persons of self-described gender	0	0	0	0
<i>Permanent - Part time</i>	815	889	908	929
Women	362	404	413	422
Men	453	485	495	507
Persons of self-described gender	0	0	0	0
Total Infrastructure Assets and Planning	5,387	5,820	5,950	6,084
Community Wellbeing				
<i>Permanent - Full time</i>	3,527	2,134	2,182	2,231
Women	3,375	1,848	1,890	1,932
Men	152	286	292	299
Persons of self-described gender	0	0	0	0
<i>Permanent - Part time</i>	2,263	2,071	2,118	2,166
Women	2,099	1,859	1,901	1,944
Men	164	212	217	222
Persons of self-described gender	0	0	0	0
Total Community Wellbeing	5,790	4,205	4,300	4,397
Corporate Performance				
<i>Permanent - Full time</i>	1,309	2,427	2,483	2,538
Women	912	1,623	1,660	1,697
Men	397	804	823	841
Persons of self-described gender	0	0	0	0
<i>Permanent - Part time</i>	321	497	508	519
Women	166	195	199	203
Men	155	302	309	316
Persons of self-described gender	0	0	0	0
Total Corporate Performance	1,630	2,924	2,991	3,057
Executive Office and Community Engagement				
<i>Permanent - Full time</i>	1,029	1,044	1,060	1,076
Women	700	711	721	732
Men	329	334	339	344
Persons of self-described gender	0	0	0	0
<i>Permanent - Part time</i>	104	106	107	109
Women	104	106	107	109
Men	0	0	0	0
Persons of self-described gender	0	0	0	0
Total Executive Office and Community Engagement	1,133	1,150	1,167	1,185
Casuals, temporary and other expenditure	1,236	1,707	1,672	1,673
Capitalised labour costs	1,261	1,261.0	1,261.0	1,261.0
Total staff expenditure	16,437	17,067	17,341	17,657

	2022/23 FTE	2023/24 FTE	2024/25 FTE	2025/26 FTE
Infrastructure Assets and Planning				
<i>Permanent - Full time</i>	56.0	50.0	50.0	50.0
Women	6.0	5.0	5.0	5.0
Men	50.0	45.0	45.0	45.0
Persons of self-described gender	0.0	0.0	0.0	0.0
<i>Permanent - Part time</i>	11.8	11.0	11.0	11.0
Women	5.3	6.0	6.0	6.0
Men	6.5	5.0	5.0	5.0
Persons of self-described gender	0.0	0.0	0.0	0.0
Total Infrastructure Assets and Planning	67.8	61.0	61.0	61.0
Community Wellbeing				
<i>Permanent - Full time</i>	37.8	37.0	37.0	37.0
Women	35.8	35.0	35.0	35.0
Men	2.0	2.0	2.0	2.0
Persons of self-described gender	0.0	0.0	0.0	0.0
<i>Permanent - Part time</i>	25.2	26.0	26.0	26.0
Women	22.9	23.0	23.0	23.0
Men	2.3	3.0	3.0	3.0
Persons of self-described gender	0.0	0.0	0.0	0.0
Total Community Wellbeing	63.0	63.0	63.0	63.0
Corporate Performance				
<i>Permanent - Full time</i>	16.0	20.0	20.0	20.0
Women	10.0	13.0	13.0	13.0
Men	6.0	7.0	7.0	7.0
Persons of self-described gender	0.0	0.0	0.0	0.0
<i>Permanent - Part time</i>	5.0	4.0	4.0	4.0
Women	3.8	2.0	2.0	2.0
Men	1.2	2.0	2.0	2.0
Persons of self-described gender	0.0	0.0	0.0	0.0
Total Corporate Performance	21.0	24.0	24.0	24.0
Executive Office and Community Engagement				
<i>Permanent - Full time</i>	7.0	7.0	7.0	7.0
Women	5.0	5.0	5.0	5.0
Men	2.0	2.0	2.0	2.0
Persons of self-described gender	0.0	0.0	0.0	0.0
<i>Permanent - Part time</i>	1.2	1.2	1.2	1.2
Women	1.2	1.2	1.2	1.2
Men	0.0	0.0	0.0	0.0
Persons of self-described gender	0.0	0.0	0.0	0.0
Total Executive Office and Community Engagement	8.2	8.2	8.2	8.2
Casuals and temporary staff	13.8	17.0	17.0	17.0
Capitalised labour	16.1	16.0	16.0	16.0
Total staff numbers	189.9	189.2	189.2	189.2

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 2022/23 the FGRS cap has been set at 1.75%. The cap applies to both general rates and municipal charges and is calculated on the basis of council's average rates and charges.

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

To achieve these objectives while maintaining service levels and a strong capital expenditure program, the average general rate and the municipal charge will increase by 1.75% in line with the rate cap.

Council intends to raise rates using Differential rating categories, meaning property owners will pay differing 'rates in the dollar' depending on the category their property is considered.

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

	2021/22 Forecast	2022/23 Budget	Change	%
	\$'000	\$'000	\$'000	
Waste management charge	3,442	3,807	365	10.60%
General rates and charges	11,012	11,220	208	1.89%
Supplementary rates and rate adjustments	-	50	50	100.00%
Interest on rates and charges	53	57	4	7.55%
Municipal charge	1,635	1,647	12	0.73%
Total rates and charges	16,142	16,781	639	3.96%

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

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

Type or class of land	2021/22 cents/\$CIV	2022/23 cents/\$CIV*	Change
General rate for rateable residential properties Maryborough	0.4419	0.3334	-24.55%
General rate for rateable residential properties other	0.3889	0.2934	-24.56%
General rate for rateable vacant land Maryborough	0.7336	0.5001	-31.83%
General rate for rateable vacant land other	0.6872	0.5001	-27.23%
General rate for rateable commercial properties	0.7071	0.5334	-24.57%
General rate for rateable commercial properties other	0.6010	0.4534	-24.56%
General rate for rateable industrial properties	0.4861	0.3667	-24.56%
General rate for rateable farm properties	0.3535	0.2453	-30.61%

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	2021/22 \$'000	2022/23 \$'000	Change \$'000	%
Residential Maryborough	4,437	4,416	- 21	-0.47%
Residential Other	2,575	2,594	19	0.74%
Vacant Land Maryborough	151	139	- 12	-7.95%
Vacant Land Other	419	483	64	15.27%
Commercial Maryborough	887	836	- 51	-5.75%
Commercial Other	108	116	8	7.41%
Industrial	193	205	12	6.22%
Farm	2,242	2,431	189	8.43%
Total amount to be raised by general rates	11,012	11,220	208	1.89%

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	2021/22 Number	2022/23 Number	Change Number	Change %
Residential Maryborough	4,001	4,005	4	0.10%
Residential Other	2,330	2,305	- 25	-1.07%
Vacant Land Maryborough	169	211	42	24.85%
Vacant Land Other	673	716	43	6.39%
Commercial Maryborough	246	245	- 1	-0.41%
Commercial Other	82	84	2	2.44%
Industrial	119	115	- 4	-3.36%
Farm	1,041	1,042	1	0.10%
Total number of assessments	8,661	8,723	62	0.72%

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

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

Type or class of land	2021/22 \$'000	2022/23 \$'000	Change \$'000	%
Residential Maryborough	995,350	1,299,687	304,337	30.58%
Residential Other	662,259	857,930	195,671	29.55%
Vacant Land Maryborough	19,848	46,432	26,584	133.94%
Vacant Land Other	58,288	123,636	65,348	112.11%
Commercial Maryborough	126,739	143,096	16,357	12.91%
Commercial Other	18,000	25,090	7,090	39.39%
Industrial	39,613	46,419	6,806	17.18%
Farm	631,348	1,007,790	376,442	59.63%
Total value of land	2,551,445	3,550,080	998,635	39.14%

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 2021/22 \$	Per Rateable Property 2022/23 \$	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	2021/22 \$	2022/23 \$	Change \$	%
Municipal	1,635	1,647	12	0.73%

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 2021/22 \$	Per Rateable Property 2022/23 \$	Change \$	%
Standard Garbage Charge	168.82	178.14	9	5.52%
Non- Standard Garbage Charge	288.81	304.75	16	5.52%
Waste Management Fee	146.67	154.77	8	5.52%
Recycling Charge	151.10	159.44	8	5.52%
Green Waste Service (Optional)	75.40	79.56	4	5.52%
Total	830.80	876.66	46	5.52%

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	2021/22 \$	2022/23 \$	Change \$	%
Standard Garbage Charge	922	1,032	110	11.93%
Non- Standard Garbage Charge	282	308	26	9.22%
Waste Management Fee	1,140	1,255	115	10.09%
Recycling Charge	970	1,076	106	10.93%
Green Waste Service (Optional)	128	136	8	6.25%
Total	3,442	3,807	365	10.60%

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

	2021/22 \$'000	2022/23 \$'000	Change \$'000	%
Total amount to be raised by general rates	11,012	11,220	208	1.89%
Total amount to be raised by the municipal charge	1,635	1,647	12	0.73%
Total amount to be raised by waste charges	3,442	3,807	365	10.60%
Total Rates and charges	16,089	16,674	585	3.64%

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.

	2021/22	2022/23
Total Rates	\$ 12,647,000	\$ 12,867,000
Number of rateable properties	8,661.00	8,723.00
Base Average Rate	1460.22	1475.07
Maximum Rate Increase (set by the State Government)	1.50%	1.75%
Capped Average Rate	\$ 1,460.22	\$ 1,475.07
Maximum General Rates and Municipal Charges Revenue	\$ 12,647,000	\$ 12,867,000
Budgeted General Rates and Municipal Charges Revenue	\$ 12,627,000	\$ 12,817,000
Budgeted Supplementary Rates	\$ 20,000	\$ 50,000
Budgeted Total Rates and Municipal Charges Revenue	\$ 12,647,000	\$ 12,867,000

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

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

- The making of supplementary valuations (2022/23: estimated \$50k and 2021/22: \$89k)
- The variation of returned levels of value (e.g. valuation appeals)
- Changes of use of land such that rateable land becomes non-rateable land and vice versa
- Changes of use of land such that residential land becomes business land and vice versa.

4.1.1(n) Differential rates

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

- Residential Maryborough rate of 0.3334% (0.3334 cents in the dollar of CIV) for all rateable residential properties situated within the Maryborough District boundary
- Residential Other rate of 0.2934% (0.2934 cents in the dollar of CIV) for all rateable residential properties situated outside the Maryborough District boundary
- Vacant Land Maryborough rate of 0.5001% (0.5001 cents in the dollar of CIV) for all rateable vacant land properties situated within the Maryborough District boundary
- Vacant Land Other rate of 0.5001% (0.5001 cents in the dollar of CIV) for all rateable vacant land properties situated outside the Maryborough District boundary
- Commercial Maryborough rate of 0.5334% (0.5334 cents in the dollar of CIV) for all rateable commercial properties situated within the Maryborough District boundary
- Commercial Other rate of 0.04534% (0.4534 cents in the dollar of CIV) for all rateable commercial properties situated outside the Maryborough District boundary
- Industrial rate of 0.3667% (0.3667 cents in the dollar of CIV) for all rateable industrial
- Farm Land rate of 0.2453% (0.2453 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

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 2021/22 \$'000	Budget 2022/23 \$'000		Change \$'000	%
Infringements and costs	36	23	-	13	-35.21%
Land Information and Building Certificate Fees	20	15	-	5	-25.00%
Permits	117	174		57	48.55%
Registrations	169	164	-	6	-3.25%
Town planning fees	189	163	-	26	-13.88%
Other	3	3		-	0.00%
Total statutory fees and fines	533	541		8	1.46%

4.1.3 User fees

	Forecast Actual 2021/22 \$'000	Budget 2022/23 \$'000		Change \$'000	%
Childcare	548	625		77	14.05%
Aged Care	554	508	-	46	-8.30%
VicRoads Agency	292	292		-	0.00%
Energy Breakthrough event	-	200		200	100.00%
Transfer Station	198	209		11	5.56%
Other	131	244		113	86.26%
Total user fees	1,723	2,078		355	20.60%

4.1.4 Grants

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

	Forecast 2021/22 \$'000	Budget 2022/23 \$'000		Change \$'000	%
Grants received in respect of the following:					
Commonwealth funded grants	7,899	6,962	-	937	-12%
State funded grants	4,084	2,655	-	1,430	-35%
Total grants received	11,983	9,617	-	2,367	-20%
(a) Operating Grants					
<i>Recurrent - Commonwealth Government</i>					
Financial Assistance Grants	5,387	4,451	-	936	-17%
Family day care	1,320	1,310	-	10	-1%
General home care	1,192	1,201		9	1%
<i>Recurrent - State Government</i>					
Aged care	201	201	-	0	0%
School crossing	37	37		-	0%
Library	163	167		4	3%
Kindergarten	562	453	-	109	-19%
MCH	396	265	-	130	-33%
Youth	162	224		62	38%
Community Safety	134	167		33	24%
Total recurrent grants	9,554	8,476	-	1,077	-11%
<i>Non-recurrent - State Government</i>					
Go Goldfields	500	528		28	6%
Recreation	37	3	-	34	100%
Community	799	264	-	535	-67%
COVID	512	17	-	496	100%
Kerbside Reform	-	21		21	100%
Other	436	329			
Libraries	145	-	-	145	-100%
Total non-recurrent grants	2,430	1,162	-	1,268	-52%
Total operating grants	11,983	9,638	-	2,345	-20%
(b) Capital Grants					
<i>Recurrent - Commonwealth Government</i>					
Roads to recovery	785	785		-	0%
LRCI (Local Roads and Community Infrastructure)	873	2,390		1,517	174%
Total recurrent grants	1,658	3,175		1,517	91%
<i>Non-recurrent - State Government</i>					
Healthy Hearts	112	-	-	112	-100%
Art Gallery	900	800	-	100	-11%
Art Gallery Indigenous Interpretive Garden	-	225		225	100%
Energy Breakthrough	1,500	-	-	1,500	-100%
Maryborough Station	228	1,500		1,272	558%
Small Aquatic Facilities	43	-	-	43	-100%
Carisbrook Bowls	16	-	-	16	-100%
Princes Park Outdoor Gym Equipment	86	-	-	86	-100%
Maryborough Outdoor Pool	201	1,799		1,598	795%
Goldfields Reservoir Stabilisation	316	700		384	122%
Carisbrook Recreation Reserve	1,870	2,288		418	22%
Skate and Scooter Park	-	250		250	100%
Lighting Lake Victoria	150	-	-	150	-100%
Phillips Garden Irrigation	150	-	-	150	-100%
Phillips Garden Growing Victoria	-	200		200	100%
Agrilinks	381	-	-	381	-100%
Central Goldfields Flood Mapping Project	-	225		225	100%
Carisbrook Transfer station	338	-	-	338	-100%
Carisbrook Creek Clearing	43	-	-	43	-100%
Carisbrook Levee Stage 4	-	1,220		1,220	100%
Total non-recurrent grants	6,333	9,207		2,874	45%
Total capital grants	7,991	12,382		4,390	55%
Total Grants	19,974	22,019		2,045	10%

4.1.5 Contributions

	Forecast Actual 2021/22 \$'000	Budget 2022/23 \$'000		Change \$'000	%
Community	21	-	-	21	-100.00%
Animal Related (microchipping)	5	45		40	756.06%
Parks and Open Spaces	100	5	-	95	-95.00%
Gravel Pit	19	5	-	14	-74.21%
Fire Services Levy	45	45		-	0.00%
Non-monetary	68	19	-	49	-71.93%
Total contributions	258	119	-	138	-53.76%

4.1.6 Other income

	Forecast Actual 2021/22 \$'000	Budget 2022/23 \$'000		Change \$'000	%
Energy Breakthrough (Donations/Sponsorships/Entry fees)	-	413		413	100.00%
Interest	30	20	-	10	-33.33%
Other	3	3	-	0	-14.14%
Reimbursements	10	31		21	210.00%
Rental	18	21		3	17.22%
Total other income	61	488		427	693.74%

4.1.7 Employee costs

	Forecast Actual 2021/22 \$'000	Budget 2022/23 \$'000		Change \$'000	%
Wages and salaries	12,698	13,064		365.77	2.88%
WorkCover	410	413		2.48	0.60%
Superannuation	1,273	1,425		152.03	11.94%
Long Service Leave	252	183		(68.54)	-27.20%
FBT	90	91		0.50	0.56%
Total employee costs	14,724	15,176		452.24	3.07%

4.1.8 Materials and services

	Forecast Actual 2021/22 \$'000	Budget 2022/23 \$'000		Change \$'000	%
Contractors	7,101	6,718	-	382	-5.39%
Materials and services	1,711	1,544	-	166	-9.72%
Event Support, grants and contributions	582	822		241	41.42%
Total materials and services	9,393	9,085	-	308	-3.28%

4.1.9 Depreciation

	Forecast Actual 2021/22 \$'000	Budget 2022/23 \$'000	Change	
			\$'000	%
Property	1,220	1,220	0	0.03%
Plant, machinery & equipment	380	380	-	0.00%
Infrastructure	4,782	4,801	19	0.39%
Fixtures, fittings and furniture	257	257	-	0.00%
Total depreciation	6,639	6,658	19	0.29%

4.1.10 Amortisation - Right of use assets

	Forecast Actual 2021/22 \$'000	Budget 2022/23 \$'000	Change	
			\$'000	%
Right of use assets	91	91	-	0.00%
Total amortisation - right of use assets	91	91	-	0.00%

4.1.11 Other expenses

	Forecast Actual 2021/22 \$'000	Budget 2022/23 \$'000	Change	
			\$'000	%
Councillor allowances	244	248	4	1.81%
Auditor remuneration - internal auditor	48	48	-	0.00%
Auditor remuneration - external auditor	48	48	-	0.00%
Total other expenses	340	344	4	1.30%

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 2022/23, 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), and the are forecast to continually decline in future years as Council pays down its loan debt over the life of this plan.

4.2.3 Borrowings

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

	Forecast Actual 2021/22 \$	Budget 2022/23 \$	Projections		
			2023/24 \$	2024/25 \$	2025/26 \$
Amount borrowed as at 30 June of the prior year	2,757	2,089	1,421	753	-
Amount proposed to be borrowed	-	-	-	-	-
Amount projected to be redeemed	- 668	- 668	- 668	- 753	-
Amount of borrowings as at 30 June	2,089	1,421	753	-	-

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 2021/22 \$	Budget 2022/23 \$
Right-of-use assets		
Land and buildings	719	628
Total right-of-use assets	719	628
Lease liabilities		
Current lease Liabilities		
Land and buildings	91	91
Total current lease liabilities	91	91
Non-current lease liabilities		
Land and buildings	180	89
Total non-current lease liabilities	180	89
Total lease liabilities	271	180

Where the interest rate applicable to a lease is not expressed in the lease agreement, Council applies the average incremental borrowing rate in the calculation of lease liabilities. The current incremental borrowing rate is 2%.

4.3 Statement of changes in Equity

4.3.1 Reserves

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

4.3.2 Equity

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

4.4 Statement of Cash Flows

4.4.1 Net cash flows provided by/used in operating activities

Cash flows from operating activities are considerably higher in the 2022/23 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 2022/23 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 2022/23 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 2022/23 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 2021/22 \$'000	Budget 2022/23 \$'000	Change \$'000	%
Property	7,128	3,980	- 3,148	-44.16%
Plant and equipment	1,610	1,260	- 350	-21.74%
Infrastructure	6,684	6,224	- 460	-6.88%
Total	15,422	11,464	- 3,958	-25.66%

	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000	Borrowings \$'000
Property	3,980	55	419	3,206	300	2,467	-	1,513	-
Plant and equipment	1,260	286	835	139	-	-	-	1,260	-
Infrastructure	6,224	350	4,654	1,220	-	3,020	-	3,204	-
Total	11,464	691	5,908	4,565	300	5,487	-	5,977	-

4.5.2 Current Budget

Capital Works Area	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000	Borrowings \$'000
PROPERTY									
Land Improvements									
Whirakee Rise Public Space Enhancement	30	30						30	
LRCI Swimming Pool Upgrades	1,542			1,542		1,542			
Swimming Pool renewals	15		15					15	
Parks Renewal	12		12					12	
Renewal surrounds	20		20					20	
Parks Renewal Derby Rd	40		40					40	
Gordon Gardens Masterplan	68			68				68	
Rubbish Bins Renewal	10		10					10	
Renewal playgrounds	15		15					15	
Goldfields Reservoir Dam Stabilisation	700			700		700			
Bealiba Landfill Rehabilitation	15		15					15	
Dunolly Landfill Rehabilitation	15		15					15	
Recycled Watermain Replacement	15		15					15	
Family Day Care Centre OHS upgrades	50			50				50	
Bike Repair Stations	25	25						25	
Aerodrome									
Aerodrome safety works	150		150					150	
Buildings									
Worsley Cottage	52		52					52	
Building renewals	60		60					60	
Maryborough Town Hall Upgrade	220			220				220	
Essential Safety Measures	5			5				5	
Building Insurance Risk Reduction	21			21				21	
Art Gallery Phase 4	300				300	225		75	
Rene Fox Toilet Refurbishment	200			200				200	
Civic Centre Upgrade	400			400	-			400	-
TOTAL PROPERTY	3,980	55	419	3,206	300	2,467	-	1,513	-

Capital Works Area	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000	Borrowings \$'000
PLANT AND EQUIPMENT									
Plant, Machinery and Equipment									
Operating Plant	450		450					450	
Vehicles - Utes	120		120					120	
Vehicles - Cars	200	-	200	-	-	-	-	200	-
Computers and Telecommunications									
PC Network Upgrades	65		65					65	
IT Business Transformation	380	286		94				380	
Website redevelopment	45	-	-	45	-	-	-	45	-
TOTAL PLANT AND EQUIPMENT	1,260	286	835	139	-	-	-	1,260	-
INFRASTRUCTURE									
Roads									
Design Capital Works	150		150					150	
Road Renewal Porter Avenue	470		470			470			
Road Renewal Cotswolds Rd	760		760					760	
Road Renewal Primrose Street	370		370			315		55	
Major Patches	120		120					120	
Sealed Road Shoulder renewal	60		60					60	
Unsealed Roads Renewal	466		466					466	
Seals Renewal	820		820					820	
Seals Renewal Asphalt	100		100					100	
Bridges, Culverts, Kerb and Channel									
Minor Culverts Renewal	16		16					16	
Minor Culverts New	15	15	-	-	-	-	-	15	-
Kerb and Channel Renewal	118		118					118	
Footpaths and Cycleways									
Pathways Renewal	100		100					100	
Pathways New	100	100	-	-	-	-	-	100	-

Capital Works Area	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000	Borrowings \$'000
Drainage									
Drainage Renewal	168		168					168	
Table drain Renewal	66		66					66	
Central Foldfields Flood Mapping Project	225	225				225			
Carisbrook Drainage Mitigation Stage 4	1,220			1,220		1,220			
Parks, Open Space and Streetscapes									
Street Furniture Renewal	31		31					31	
Signs Renewal	24		24					24	
Traffic Control Facilities Renewal	10		10					10	
New Signage	10	10	-	-	-	-	-	10	-
Streetscapes Renewal	15		15					15	
LRCI Phase 3 extension	790	-	790	-	-	790	-	-	-
TOTAL INFRASTRUCTURE	6,224	350	4,654	1,220	-	3,020	-	3,204	-
TOTAL NEW CAPITAL WORKS	11,464	691	5,908	4,565	300	5,487	-	5,977	-

4.5.3 Works carried forward from the 2021/22 year

Capital Works Area	Project Cost	Asset expenditure types				Summary of Funding Sources			
		New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash	Borrowings
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
PROPERTY									
Land Improvements									
Energy Breakthrough Land Improvements	62			62				62	
Bike Racks (New)	5	5	-	-	-	-	-	5	-
Maryborough Outdoor Pool	1,799		1,799			1,799			
Splash Park	30	30						30	
Gordon Gardens	200			200		200			
Gordon Gardens Masterplan	82			82				82	
Maryborough Skate and Scooter Park	538			538		250		288	
Buildings									
Worsley Cottage	148		148					148	
Maryborough Railway Station	1,500			1,500		1,500			
LRCI Hall Improvements	58			58		58			
Art Gallery Expansion	800				800	800			
Carisbrook Recreation Reserve Upgrade	2,288			2,288		2,288			
Carisbrook Transfer Station Bin Roof	300	-	-	300	-	-	-	300	-
TOTAL PROPERTY	7,810	35	1,947	5,028	800	6,895	-	915	-
PLANT AND EQUIPMENT									
Computers and Telecommunications									
IT Business Transformation	105	105	-	-	-	-	-	105	-
TOTAL PLANT AND EQUIPMENT	105	105	-	-	-	-	-	105	-
Capital Works Area	Project Cost	Asset expenditure types				Summary of Funding Sources			
		New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash	Borrowings
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL CARRIED FORWARD CAPITAL WORKS 2021/22	7,915	140	1,947	5,028	800	6,895	-	1,020	-

Summary of Planned Capital Works Expenditure
For the years ending 30 June 2024, 2025 & 2026

Plant, machinery and equipment	0	0	0	0	0	0	0	0	0	0
2023/24	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	107	0	107	0	0	107	0	0	107	0
Total Land	107	0	107	0	0	107	0	0	107	0
Buildings	1,139	0	975	164	0	1,139	1,139	0	0	0
Total Buildings	1,139	0	975	164	0	1,139	1,139	0	0	0
Total Property	1,082	0	1,082		0	1,246	1,139	0	107	0
Plant and Equipment										
Plant, machinery and equipment	827	827	0	0	0	827	0	0	827	0
Computers and telecommunications	322	0	322	0	0	322	0	0	322	0
Total Plant and Equipment	1,149	827	322	0	0	1,149	0	0	1,149	0
Infrastructure										
Roads	2,315	21	2,294	0	0	2,315	1,034	0	1,281	0
Bridges	434	16	418	0	0	434	0	0	434	0
Footpaths and cycleways	188	81	0	107	0	188	0	0	188	0
Drainage	321	0	257	64	0	321	0	0	321	0
Recreational, leisure and community facilities	772	43	718	11	0	772	268	0	504	0
Waste management	32	0	32	0	0	32	0	0	32	0
Parks, open space and streetscapes	115	0	115	0	0	115	0	0	115	0
Other infrastructure	77	34	43	0	0	77	0	0	77	0
Total Infrastructure	4,256	197	3,877	182	0	4,256	1,302	0	2,954	0
Total Capital Works Expenditure	6,487	1,024	5,281	182	0	6,651	2,441	0	4,210	0

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	109	0	109	0	0	109	0	0	109	0
Total Land	109	0	109	0	0	109	0	0	109	0
Buildings	1,156	0	983	173	0	1,156	1,156	0	0	0
Total Buildings	1,156	0	983	173	0	1,156	1,156	0	0	0
Total Property	1,265	0	1,092	173	0	1,265	1,156	0	109	0
Plant and Equipment										
Plant, machinery and equipment	639	639	0	0	0	639	0	0	639	0
Computers and telecommunications	227	0	227	0	0	227	0	0	227	0
Total Plant and Equipment	866	639	227	0	0	866	0	0	866	0
Infrastructure										
Roads	2,310	54	2,256	0	0	2,310	957	0	1,353	0
Bridges	441	23	418	0	0	441	0	0	441	0
Footpaths and cycleways	192	83	109	0	0	192	0	0	192	0
Drainage	367	42	297	28	0	367	350	0	17	0
Parks, open space and streetscapes	117	0	117	0	0	117	0	0	117	0
Other infrastructure	856	11	845	0	0	856	299	0	557	0
Total Infrastructure	4,283	213	4,042	28	0	4,283	1,606	0	2,677	0
Total Capital Works Expenditure	6,414	852	5,361	201	0	6,414	2,762	0	3,652	0

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	814	0	814	0	0	814	0	0	814	0
Total Land	814	0	814	0	0	814	0	0	814	0
Buildings	1,182	0	1,011	171	0	1,182	0	0	1,182	0
Total Buildings	1,182	0	1,011	171	0	1,182	0	0	1,182	0
Total Property	1,996	0	1,825	171	0	1,996	0	0	1,996	0
Plant and Equipment										
Plant, machinery and equipment	861	861	0	0	0	861	0	0	861	0
Computers and telecommunications	440	0	440	0	0	440	0	0	440	0
Total Plant and Equipment	1,301	861	440	0	0	1,301	0	0	1,301	0
Infrastructure										
Roads	2,608	23	2,585	0	0	2,608	977	0	1,631	0
Bridges	452	17	435	0	0	452	0	0	452	0
Footpaths and cycleways	196	84	0	112	0	196	0	0	196	0
Drainage	577	0	242	335	0	577	95	0	482	0
Waste management	33	0	33	0	0	33	0	0	33	0
Parks, open space and streetscapes	119	0	119	0	0	119	0	0	119	0
Other infrastructure	213	81	115	17	0	213	212	0	1	0
Total Infrastructure	4,198	204	3,530	464	0	4,198	1,284	0	2,914	0
Total Capital Works Expenditure	7,495	1,065	5,795	635	0	7,495	1,284	0	6,211	0

Finalisation of the Asset Management Plan will drive changes in this forecast

5. Financial performance indicators

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

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 2020/21	Forecast 2021/22	Budget 2022/23	Projections			Trend +/-
						2023/24	2024/25	2025/26	
Operating position									
Adjusted underlying result	Adjusted underlying surplus (deficit) / Adjusted underlying revenue	1	-11.70%	-1.38%	-5.53%	-3.57%	-4.66%	-5.90%	-
Liquidity									
Working Capital	Current assets / current liabilities	2	135%	134%	112%	132%	153%	147%	+
Unrestricted cash	Unrestricted cash / current liabilities	3	46%	88%	60%	77%	95%	91%	o
Obligations									
Loans and borrowings	Interest bearing loans and borrowings / rate revenue	4	18%	17%	11%	6%	0%	0%	+
Loans and borrowings	Interest and principal repayments on interest bearing loans and borrowings / rate revenue		4%	5%	5%	5%	6%	0%	+
Indebtedness	Non-current liabilities / own source revenue		13%	9%	5%	1%	1%	1%	o
Asset renewal	Asset renewal and upgrade expense / Asset depreciation	5	88%	194%	259%	79%	78%	81%	+
Stability									
Rates concentration	Rate revenue / adjusted underlying revenue	6	55%	41%	43%	44%	44%	44%	o
Rates effort	Rate revenue / CIV of rateable properties in the municipality		0.59%	0.50%	0.36%	0.37%	0.38%	0.38%	o
Efficiency									
Expenditure level	Total expenses/ no. of property assessments		\$3,963	\$3,604	\$3,597	\$3,516	\$3,619	\$3,708	-
Revenue level	Total rate revenue / no. of property		\$1,544	\$1,460	\$1,475	\$1,501	\$1,527	\$1,554	+

Key to Forecast Trend:

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

Notes to indicators**1. Adjusted underlying result**

The adjusted underlying result measures the sustainable operating result required to ensure Council to continue to provide core services in a financial sustainable way. The result is forecast to improve slightly in the early years before decreasing again in the outer years.

2. Working Capital

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

3. Unrestricted Cash

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

4. Debt compared to rates

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

5. Asset renewal

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

6. Rates concentration

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

6. Schedule of Fees and Charges

This appendix presents the fees and charges of a statutory/non-statutory nature which will be charged in respect to various goods and services during the financial year 2022/23. 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	2021/22 Fee Inc GST	2022/23 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	\$ -	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	\$37.00	\$38.00	\$ 1.00	2.7%	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	\$18.00	\$19.00	\$ 1.00	5.6%	Statutory
Cat Registration – Animal either neutered, over 10 years old or breeding stock at registered business.	Per cat	Non -Taxable	\$37.00	\$38.00	\$ 1.00	2.7%	Statutory
Pensioner Cat Registration – Animal either neutered, over 10 years old or breeding stock at registered business	Per cat	Non -Taxable	\$18.00	\$19.00	\$ 1.00	5.6%	Statutory
Dog Registration	Per dog	Non -Taxable	\$106.00	\$108.00	\$ 2.00	1.9%	Statutory
Pensioner Dog Registration	Per dog	Non -Taxable	\$53.00	\$54.00	\$ 1.00	1.9%	Statutory
Cat Registration	Per cat	Non -Taxable	\$106.00	\$108.00	\$ 2.00	1.9%	Statutory
Pensioner Cat Registration	Per cat	Non -Taxable	\$53.00	\$54.00	\$ 1.00	1.9%	Statutory
Micro chipping	Per animal	Taxable	\$43.00	\$44.00	\$ 1.00	2.3%	Statutory
Permit for more than 2 dogs (per annum)	Per permit	Taxable	\$43.00	\$44.00	\$ 1.00	2.3%	Statutory

Description of Fees and Charges	Unit of Measure	GST Status	2021/22 Fee Inc GST	2022/23 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
Domestic Animal Business Registration (DAB)	Per registration	Non -Taxable	\$254.00	\$258.00	\$ 4.00	1.6%	Statutory
Pound release fee (Cat)	Per cat	Taxable	\$43.00	\$44.00	\$ 1.00	2.3%	Statutory
Pound release per day (Cat)	Per cat	Taxable	\$16.00	\$17.00	\$ 1.00	6.3%	Statutory
Pound release fee (Dog)	Per dog	Taxable	\$43.00	\$44.00	\$ 1.00	2.3%	Statutory
Pound release per day (Dog)	Per dog	Taxable	\$16.00	\$17.00	\$ 1.00	6.3%	Statutory
Pound release fee (Stock & other)	Per animal	Taxable	\$106.00	\$108.00	\$ 2.00	1.9%	Statutory
Pound release fee (Stock & other)	Per animal per day	Taxable	\$21.00	\$22.00	\$ 1.00	4.8%	Statutory
Adoption Fee (Female Dogs)	Per animal	Taxable	\$448.00	\$455.00	\$ 7.00	1.6%	Non-statutory
Adoption Fee (Male Dogs)	Per animal	Taxable	\$334.00	\$340.00	\$ 6.00	1.8%	Non-statutory
Adoption Fee (Female Cats)	Per animal	Taxable	\$228.00	\$232.00	\$ 4.00	1.8%	Non-statutory
Adoption Fee (Male Cats)	Per animal	Taxable	\$166.00	\$169.00	\$ 3.00	1.8%	Non-statutory
Animal Trap Hire Bond	Per trap	Taxable	\$51.00	\$50.00			Non-statutory

Airport							
Site Leases	Per site	Taxable	Market rate	Market Rate	\$ -	0.0%	Non-statutory

Asset Management							
Wood collection fee – per m3	Per m3	Non -Taxable	\$22.00	\$22.40	\$ 0.40	1.8%	Non-statutory
Pensioner Concession Wood collection fee – per m3	Per m3	Non -Taxable	\$ 11.00	\$ 11.20	\$ 0.20	1.8%	Non-statutory
Consent for excavation works	Per permit	Non -Taxable	\$ 158.00	\$ 160.80	\$ 2.80	1.8%	Non-statutory
Vehicle crossing fee	Per permit	Non -Taxable	\$ 137.00	\$ 139.00	\$ 2.00	1.5%	Non-statutory
General road occupation	Per permit	Non -Taxable	\$ 100.00	\$ 101.75	\$ 1.75	1.8%	Non-statutory
Construction road occupation fee - First week	Per week	Non -Taxable	\$ 100.00	\$ 101.75	\$ 1.75	1.8%	Non-statutory
Construction road occupation fee - after one week	Per week	Non -Taxable	\$ 48.00	\$ 48.80	\$ 0.80	1.7%	Non-statutory
Storage road occupation fee -1 week	Per week	Non -Taxable	\$ 100.00	\$ 101.75	\$ 1.75	1.8%	Non-statutory
Storage road occupation fee - after one week	Per week	Non -Taxable	\$ 48.00	\$ 48.80	\$ 0.80	1.7%	Non-statutory
Tree Planting fee	Per permit	Taxable	\$ 169.00	\$ 172.00	\$ 3.00	1.8%	Non-statutory
Caravan/Motorhome storage	Per permit	Non -Taxable	\$ 137.00		\$ (137.00)	-100.0%	Non-statutory
Container storage	Per permit	Non -Taxable	\$ 137.00	\$ 139.00	\$ 2.00	1.5%	Non-statutory

Description of Fees and Charges	Unit of Measure	GST Status	2021/22 Fee Inc GST	2022/23 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
Building							
Building Information Fee	Per statement	Non -Taxable	\$56.00	\$57.00	\$ 1.00	1.8%	Statutory
Stormwater legal point of discharge Report and Consent	Per permit	Non -Taxable	\$71.00	\$72.00	\$ 1.00	1.4%	Statutory
Lodgement Fee	Per report	Non -Taxable	\$71.00	\$72.00	\$ 1.00	1.4%	Statutory
Class 1 Dwelling (House) value \$0-\$150,000	Per lodgement	Non -Taxable	\$43.00	\$44.00	\$ 1.00	2.3%	Statutory
Class 1 Dwelling (House) value \$150,001-\$200,000	Per permit	Taxable	\$1,845.00	\$1,877.00	\$ 32.00	1.7%	Statutory
Class 1 Dwelling (House) value \$200,001-\$300,000	Per permit	Taxable	\$2,016.00	\$2,051.00	\$ 35.00	1.7%	Statutory
Class 1 Dwelling (House) value \$300,001-\$400,000	Per permit	Taxable	\$2,210.00	\$2,248.00	\$ 38.00	1.7%	Statutory
Class 1 Dwelling (House) value \$400,001-\$500,000	Per permit	Taxable	\$2,904.00	\$2,954.00	\$ 50.00	1.7%	Statutory
Class 1 Dwelling (House) value \$500,000 +	Per permit	Taxable	\$3,667.00	\$3,731.00	\$ 64.00	1.7%	Statutory
Class 10A Buildings (Sheds) value \$0 - \$5,000	Per permit	Taxable	POA	POA	\$ -	0.0%	Statutory
Class 10A Buildings (Sheds) value \$5,001 - \$10,000	Per permit	Taxable	\$615.00	\$625.00	\$ 10.00	1.6%	Statutory
Class 10A Buildings (Sheds) value \$10,001-\$20,000	Per permit	Taxable	\$729.00	\$742.00	\$ 13.00	1.8%	Statutory
Class 10A Buildings (Sheds) value \$20,001 +	Per permit	Taxable	\$855.00	\$870.00	\$ 15.00	1.8%	Statutory
Class 10B (Pools, fences) value \$0 - \$5,000	Per permit	Taxable	\$979.00	\$996.00	\$ 17.00	1.7%	Statutory
Class 10B (Pools, fences) value \$5,001 - \$10,000	Per permit	Taxable	\$615.00	\$625.00	\$ 10.00	1.6%	Statutory
Class 10B (Pools, fences) value \$10,001 +	Per permit	Taxable	\$729.00	\$741.00	\$ 12.00	1.6%	Statutory
Building Alterations Domestic value \$0 - \$5,000	Per permit	Taxable	\$855.00	\$870.00	\$ 15.00	1.8%	Statutory
Building Alterations Domestic value \$5,001 - \$10,000	Per permit	Taxable	\$615.00	\$625.00	\$ 10.00	1.6%	Statutory
Building Alterations Domestic value \$10,001 - \$30,000	Per permit	Taxable	\$729.00	\$741.00	\$ 12.00	1.6%	Statutory
Building Alterations Domestic value \$30,001 - \$50,000	Per permit	Taxable	\$979.00	\$996.00	\$ 17.00	1.7%	Statutory
Building Alterations Domestic value \$50,001 - \$80,000	Per permit	Taxable	\$1,276.00	\$1,298.00	\$ 22.00	1.7%	Statutory
Building Alterations Domestic value \$80,001 - \$100,000	Per permit	Taxable	\$1,617.00	\$1,645.00	\$ 28.00	1.7%	Statutory
Building Alterations Domestic value \$100,001 - \$200,000	Per permit	Taxable	\$1,845.00	\$1,877.00	\$ 32.00	1.7%	Statutory
All other buildings including Commercial value \$0 - \$500,000	Per permit	Taxable	\$1,984.00	\$2,018.00	\$ 34.00	1.7%	Statutory
			\$1.14 per 1% of value of Building works	\$1.16 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

Description of Fees and Charges	Unit of Measure	GST Status	2021/22 Fee Inc GST	2022/23 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
Extension of existing Building Permit value Class 10 buildings 1st permit extension 1st permit extension	Per permit	Taxable	\$535.00	\$544.00	\$ 9.00	1.7%	Statutory
Extension of existing Building Permit value Class 10 buildings Subsequent extension	Per permit	Taxable	POA	POA	\$ -	0.0%	Statutory
Extension of existing Building Permit value Class 1-9 buildings 1st permit extension	Per permit	Taxable	\$535.00	\$544.00	\$ 9.00	1.7%	Statutory
Extension of existing Building Permit value Class 1-9 buildings Subsequent extension	Per permit	Taxable	POA	POA	\$ -	0.0%	Statutory
Redline report liquor licence	Per licence	Taxable	\$461.00	\$469.00	\$ 8.00	1.7%	Statutory
Building inspections	Per inspection	Taxable	\$233.00	\$237.00	\$ 4.00	1.7%	Statutory
Demolition minor	Per permit	Taxable	\$581.00	\$591.00	\$ 10.00	1.7%	Statutory
Demolition major	Per permit	Taxable	\$809.00	\$823.00	\$ 14.00	1.7%	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	\$581.00	\$591.00	\$ 10.00	1.7%	Statutory
Title search	Per search	Taxable	\$58.00	\$59.00	\$ 1.00	1.7%	Non-statutory
Archive retrieval	Per retrieval	Taxable	\$85.00	\$86.00	\$ 1.00	1.2%	Non-statutory
Swimming pool or spa registration	Per pool or spa	Non -Taxable	\$32.00	\$33.00	\$ 1.00	3.1%	Statutory
Swimming pool or spa registration - Information search fee	Per request	Non -Taxable	\$48.00	\$49.00	\$ 1.00	2.1%	Statutory
Swimming pool or spa registration - Compliance Certificate Lodgement	Per certificate	Non -Taxable	\$21.00	\$22.00	\$ 1.00	4.8%	Statutory
Swimming pool or spa registration - Certificate of Noncompliance Lodgement	Per certificate	Non -Taxable	\$391.00	\$397.00	\$ 6.00	1.5%	Statutory
# New State government fee legislated from 1 January 2020							

Description of Fees and Charges	Unit of Measure	GST Status	2021/22 Fee Inc GST	2022/23 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	\$255.00	\$293.33	\$ 38.33	15.0%	Statutory
Registration Application Fees between 26 and 50 Sites	Per registration	Non -Taxable	\$509.00	\$586.65	\$ 77.65	15.3%	Statutory
Registration Application Fees between 51 and 100 Sites	Per registration	Non -Taxable	\$1,018.00	\$1,173.30	\$ 155.30	15.3%	Statutory
Registration Application Fees between 101 and 150 Sites	Per registration	Non -Taxable	\$1,542.00	\$1,777.21	\$ 235.21	15.3%	Statutory
Registration Application Fees between 151 and 200 Sites	Per registration	Non -Taxable	\$2,051.00	\$2,363.86	\$ 312.86	15.3%	Statutory
Registration Application Fees between 201 and 250 Sites	Per registration	Non -Taxable	\$2,560.00	\$2,950.51	\$ 390.51	15.3%	Statutory
Registration Application Fees between 251 and 300 Sites	Per registration	Non -Taxable	\$3,069.00	\$3,537.16	\$ 468.16	15.3%	Statutory
Registration Application Fees between 301 and 350 Sites	Per registration	Non -Taxable	\$3,593.00	\$4,141.07	\$ 548.07	15.3%	Statutory
Registration Application Fees between 351 and 400 Sites	Per registration	Non -Taxable	\$4,102.00	\$4,727.72	\$ 625.72	15.3%	Statutory
Registration Application Fees between 401 and 450 Sites	Per registration	Non -Taxable	\$4,611.00	\$5,314.37	\$ 703.37	15.3%	Statutory
Registration Application Fees between 451 and 500 Sites	Per registration	Non -Taxable	\$5,120.00	\$5,901.02	\$ 781.02	15.3%	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%	Non-statutory
Supervision of construction	Per job	Taxable	2.5% of the total construction costs	2.5% of the total construction costs	\$ -	0.0%	Non-statutory
Private Works for Others	Per job	Taxable	Costs plus 20% plus GST	Costs plus 20% plus GST	\$ -	0.0%	Non-statutory

Description of Fees and Charges	Unit of Measure	GST Status	2021/22 Fee Inc GST	2022/23 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
Environmental Health							
Septic Tank application fee	Per permit	Non -Taxable	\$721.91	\$734.00	\$ 12.09	1.7%	Statutory
Alter Septic Tank fee	Per permit	Non -Taxable	\$551.61	\$561.00	\$ 9.39	1.7%	Statutory
Septic Tank amendment	Per permit	Non -Taxable	\$57.00	\$58.00	\$ 1.00	1.8%	Non-statutory
Septic Tank extension	Per permit	Non -Taxable	\$57.00	\$58.00	\$ 1.00	1.8%	Non-statutory
Additional Site Inspection	Per inspection	Non -Taxable	\$207.00	\$210.00	\$ 3.00	1.4%	Non-statutory
Search Fee	Per search	Taxable	\$85.00	\$86.00	\$ 1.00	1.2%	Non-statutory
Immunisation - Influenza (industry)	Per immunisation	Non -Taxable	\$26.00	\$27.00	\$ 1.00	3.8%	Non-statutory
Finance							
Land Information Certificate	Per certificate	Non -Taxable	\$27.00	\$31.40	\$ 4.40	16.3%	Statutory
Food Premises							
Class 1	Per registration	Non -Taxable	\$367.00	\$373.00	\$ 6.00	1.6%	Non-statutory
Class 2 Fixed food premises	Per registration	Non -Taxable	\$321.00	\$326.00	\$ 5.00	1.6%	Non-statutory
Class 2 Community Group fixed food premises	Per registration	Non -Taxable	\$160.00	\$163.00	\$ 3.00	1.9%	Non-statutory
Class 2 Mobile Food Vehicle	Per registration	Non -Taxable	\$321.00	\$326.00	\$ 5.00	1.6%	Non-statutory
Class 2 Mobile Food Vehicle (Community Group)	Per registration	Non -Taxable	\$96.00	\$98.00	\$ 2.00	2.1%	Non-statutory
Class 2 Temporary Premise	Per registration	Non -Taxable	\$321.00	\$326.00	\$ 5.00	1.6%	Non-statutory
Class 2 Temporary Premise (Community Group)	Per registration	Non -Taxable	\$160.00	\$163.00	\$ 3.00	1.9%	Non-statutory
Class 2 Domestic Kitchen	Per registration	Non -Taxable	\$321.00	\$326.00	\$ 5.00	1.6%	Non-statutory
Class 2 Community Group (Registration of a food van or temporary premises associated with a fixed premises)	Per registration	Non -Taxable	\$235.00	\$239.00	\$ 4.00	1.7%	Non-statutory
Class 2 Registration of a food van or temporary premises associated with a fixed premises	Per registration	Non -Taxable	\$482.00	\$490.00	\$ 8.00	1.7%	Non-statutory
Class 3 Fixed food premises	Per registration	Non -Taxable	\$195.00	\$198.00	\$ 3.00	1.5%	Non-statutory
Class 3 Mobile Food Vehicle	Per registration	Non -Taxable	\$195.00	\$198.00	\$ 3.00	1.5%	Non-statutory
Class 3 Mobile Food Vehicle (Community Group)	Per registration	Non -Taxable	\$96.00	\$97.00	\$ 1.00	1.0%	Non-statutory
Class 3 Temporary Premises	Per registration	Non -Taxable	\$195.00	\$198.00	\$ 3.00	1.5%	Non-statutory
Class 3 Temporary Premises (Community Group)	Per registration	Non -Taxable	\$160.00	\$163.00	\$ 3.00	1.9%	Non-statutory
Class 3 Domestic Kitchen	Per registration	Non -Taxable	\$195.00	\$198.00	\$ 3.00	1.5%	Non-statutory
Class 3 Registration of a food van or temporary premises associated with a fixed premises #	Per registration	Non -Taxable	\$286.00	\$291.00	\$ 5.00	1.7%	Non-statutory
Class 3 Community Group (Registration of a food van or temporary premises associated with a fixed premises) #	Per registration	Non -Taxable	\$189.00	\$192.00	\$ 3.00	1.6%	Non-statutory
# Proprietors previously required to register twice (\$188 fee x 2). This has been challenged by the community as being unequitable.							

Description of Fees and Charges	Unit of Measure	GST Status	2021/22 Fee Inc GST	2022/23 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
Class 4 Streat Rader Notification	Per registration	Non -Taxable	\$0.00	\$0.00	\$ -	0.0%	Non-statutory
Class 3 fee	Per registration	Non -Taxable	\$0.00	\$0.00	\$ -	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
Requested inspection fee	Per inspection	Taxable	50% of applicable renewal fee as per the above. Plus inspection fee	50% of applicable renewal fee as per the above. Plus inspection fee	\$ -	0.0%	Non-statutory
Reinspection fee as a result of noncompliance follow up inspection required	Per inspection	Non -Taxable	50% of applicable renewal fee as per the above. Plus inspection fee	50% of applicable renewal fee as per the above. Plus inspection fee	\$ -	0.0%	Non-statutory
Freedom of Information							
Search fee per hour	Per hour	Non -Taxable	\$23.00	\$22.90	\$ (0.10)	-0.4%	Statutory
Search fee	Per search	Non -Taxable	\$30.00	\$30.60	\$ 0.60	2.0%	Statutory

Description of Fees and Charges	Unit of Measure	GST Status	2021/22 Fee Inc GST	2022/23 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
Goldfields Family Centre							
Daily	Per day	Non -Taxable	\$111.00	\$113.00	\$ 2.00	1.8%	Non-statutory
Before kindergarten care	per session	Non -Taxable	\$9.90	\$10.10	\$ 0.20	2.0%	Non-statutory
After kindergarten care	per session	Non -Taxable	\$19.80	\$20.15	\$ 0.35	1.8%	Non-statutory
Vacation care	per day	Non -Taxable	\$75.00	\$76.30	\$ 1.30	1.7%	Non-statutory
Kindergarten	per term	Non -Taxable	\$400.00	\$407.00	\$ 7.00	1.8%	Non-statutory
Health Registrations							
Skin Penetration fee	Per registration	Non -Taxable	\$155.00	\$157.00	\$ 2.00	1.3%	Non-statutory
Hairdressers fee	Per registration	Non -Taxable	\$78.00	\$79.00	\$ 1.00	1.3%	Non-statutory
Beauty Therapy	Per registration	Non -Taxable	\$155.00	\$157.00	\$ 2.00	1.3%	Non-statutory
Prescribed Accommodation fee	Per registration	Non -Taxable	\$202.00	\$205.00	\$ 3.00	1.5%	Non-statutory
Initial Registration fee Skin Penetration, Hairdressers or Beauty Therapy	Per registration	Non -Taxable	\$78.00	\$79.00	\$ 1.00	1.3%	Non-statutory
Initial Registration fee Prescribed Accommodation fee	Per registration	Non -Taxable	\$104.00	\$105.00	\$ 1.00	1.0%	Non-statutory
Transfer of proprietor fee Skin Penetration, Hairdressers or Beauty Therapy	Per transfer	Non -Taxable	\$78.00	\$79.00	\$ 1.00	1.3%	Non-statutory
Transfer of proprietor fee Prescribed Accommodation Fee	Per transfer	Non -Taxable	\$101.00	\$102.00	\$ 1.00	1.0%	Non-statutory
Requested inspection fee	Per inspection	Taxable	50% of annual renewal fee as per the above.	50% of annual renewal fee as per the above.	\$ -	0.0%	Non-statutory
Reinspection fee as a result of noncompliance follow up inspection required	Per inspection	Taxable	50% of annual renewal fee as per the above.	50% of annual renewal fee as per the above.	\$ -	0.0%	Non-statutory
Aquatic Facility Registration Category 1 (public aquatic facility) #	Per registration	Non -Taxable	\$355.00	\$361.00	\$ 6.00	1.7%	Non-statutory
Aquatic Facility Registration Category 2 (residential apartment complex, hotel, motel or hostel) #	Per registration	Non -Taxable	\$203.00	\$206.00	\$ 3.00	1.5%	Non-statutory
# New Fee. The Public Health and Wellbeing Regulations 2019 now require Councils to register aquatic facilities.							

Description of Fees and Charges	Unit of Measure	GST Status	2021/22 Fee Inc GST	2022/23 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
Home Support Services							
Home care	Per hour	Non -Taxable	\$7.00	\$7.15	\$ 0.15	2.1%	Non-statutory
Respite	Per hour	Non -Taxable	\$4.00	\$4.10	\$ 0.10	2.5%	Non-statutory
Personal care	Per hour	Non -Taxable	\$4.00	\$4.10	\$ 0.10	2.5%	Non-statutory
Social support - group	Per hour	Non -Taxable	\$1.40	\$1.40	\$ -	0.0%	Non-statutory
Social support - individual	Per hour	Non -Taxable	\$7.00	\$7.15	\$ 0.15	2.1%	Non-statutory
Home maintenance	Per hour	Non -Taxable	\$12.50	\$12.70	\$ 0.20	1.6%	Non-statutory
Home modifications	Per hour	Non -Taxable	\$12.50	\$12.70	\$ 0.20	1.6%	Non-statutory
Delivered meals	Per hour	Non -Taxable	\$10.50	\$10.70	\$ 0.20	1.9%	Non-statutory
Immunisation							
FluQuadri [FLU]	Per dose	Non -Taxable	\$0.00	\$15.00	\$ 15.00	100.0%	Non-statutory
Bexsero [Men B]	Per dose	Non -Taxable	\$0.00	\$130.00	\$ 130.00	100.0%	Non-statutory
Varilix [Chickenpox]	Per dose	Non -Taxable	\$0.00	\$57.00	\$ 57.00	100.0%	Non-statutory
Adacel [Diphtheria-Tetanus-Whooping Cough]	Per dose	Non -Taxable	\$0.00	\$35.00	\$ 35.00	100.0%	Non-statutory
Engerix B [Hep B - adult]	Per dose	Non -Taxable	\$0.00	\$20.00	\$ 20.00	100.0%	Non-statutory
Library Services							
Book Club Registration on Institution	Per registration	Taxable	\$155.00	\$157.70	\$ 2.70	1.7%	Non-statutory
Fines per day	Per book	Taxable	\$0.00	\$0.00	\$ -	0.0%	Non-statutory
Lost Card	Per card	Taxable	\$2.00	\$2.00	\$ -	0.0%	Non-statutory
Library Bags	Per bag	Taxable	\$3.50	\$3.60	\$ 0.10	2.9%	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	\$0.00	\$0.00	\$ -	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 - \$23	\$18.40 - \$23.40	\$ -	0.0%	Non-statutory

Description of Fees and Charges	Unit of Measure	GST Status	2021/22 Fee Inc GST	2022/23 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
Local Laws							
Parking fines	Per fine	Non -Taxable	\$48.00	\$49.00	\$ 1.00	2.1%	Non-statutory
Disabled Parking Permit	Per permit	Taxable	\$12.00	\$12.20	\$ 0.20	1.7%	Non-statutory
Advertising and Marketing Permit	Per permit	Taxable	\$53.00	\$54.00	\$ 1.00	1.9%	Non-statutory
Outside Dining Permit 2 Tables	Per permit	Taxable	\$58.00	\$59.00	\$ 1.00	1.7%	Non-statutory
Outside Dining Permit 3 Tables or more	Per permit	Taxable	\$116.00	\$118.00	\$ 2.00	1.7%	Non-statutory
Goods for display	Per permit	Taxable	\$58.00	\$59.00	\$ 1.00	1.7%	Non-statutory
Container/Camping Storage Permit	Per permit	Taxable	\$137.00	\$139.40	\$ 2.40	1.8%	Non-statutory
Itinerate Trade Permit	Per permit	Taxable	\$254.00	\$258.50	\$ 4.50	1.8%	Non-statutory
Local Laws infringements	Per fine	Non -Taxable	\$100.00	\$100.00	\$ -	0.0%	Statutory
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	\$109.00	\$ -	0.0%	Statutory
Stop on a footpath	Per fine	Non -Taxable	\$109.00	\$109.00	\$ -	0.0%	Statutory
Stop on an area between a road and adjacent land	Per fine	Non -Taxable	\$109.00	\$109.00	\$ -	0.0%	Statutory
Park not facing direction of travel	Per fine	Non -Taxable	\$109.00	\$109.00	\$ -	0.0%	Statutory
Stop next to a yellow edge line	Per fine	Non -Taxable	\$109.00	\$109.00	\$ -	0.0%	Statutory
Stop heavy vehicle in built-up area longer than one hour	Per fine	Non -Taxable	\$109.00	\$109.00	\$ -	0.0%	Statutory
stop long vehicle in built up area longer than one hour	Per fine	Non -Taxable	\$109.00	\$109.00	\$ -	0.0%	Statutory
Stop in a loading zone	Per fine	Non -Taxable	\$182.00	\$182.00	\$ -	0.0%	Statutory
Stop in a loading zone longer than 30 minutes	Per fine	Non -Taxable	\$182.00	\$182.00	\$ -	0.0%	Statutory
Stop in a no stopping area	Per fine	Non -Taxable	\$182.00	\$182.00	\$ -	0.0%	Statutory
Stop on a children's crossing	Per fine	Non -Taxable	\$182.00	\$182.00	\$ -	0.0%	Statutory
Stop within 20 metres before a children's crossing	Per fine	Non -Taxable	\$182.00	\$182.00	\$ -	0.0%	Statutory
Stop within 10 metres after a children's crossing	Per fine	Non -Taxable	\$182.00	\$182.00	\$ -	0.0%	Statutory
Stop on a pedestrian crossing	Per fine	Non -Taxable	\$182.00	\$182.00	\$ -	0.0%	Statutory
Stop within 20 metres before pedestrian crossing	Per fine	Non -Taxable	\$182.00	\$182.00	\$ -	0.0%	Statutory
Stop within 10 metres after a pedestrian crossing	Per fine	Non -Taxable	\$182.00	\$182.00	\$ -	0.0%	Statutory
Stop in a parking area for people with disabilities	Per fine	Non -Taxable	\$182.00	\$182.00	\$ -	0.0%	Statutory
Stop within 10 metres of an intersection	Per fine	Non -Taxable	\$182.00	\$182.00	\$ -	0.0%	Statutory
Stop within an intersection	Per fine	Non -Taxable	\$182.00	\$182.00	\$ -	0.0%	Statutory
Parking or leaving vehicle standing in a council-controlled area contrary to sign	Per fine	Non -Taxable	\$182.00	\$182.00	\$ -	0.0%	Statutory

Description of Fees and Charges	Unit of Measure	GST Status	2021/22 Fee Inc GST	2022/23 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
Advertising and Marketing Permit	Per permit	Taxable	\$0.00	\$0.00	\$ -	0.0%	Statutory
Outside Dining Permit 2 Tables	Per permit	Taxable	\$0.00	\$0.00	\$ -	0.0%	Statutory
Outside Dining Permit 3 Tables or more	Per permit	Taxable	\$0.00	\$0.00	\$ -	0.0%	Statutory
Goods for display	Per permit	Taxable	\$0.00	\$0.00	\$ -	0.0%	Statutory
Container/Camping Storage Permit	Per permit	Taxable	\$137.00	\$137.00	\$ -	0.0%	Statutory
Itinerate Trade Permit	Per permit	Taxable	\$254.00	\$254.00	\$ -	0.0%	Statutory
Extra Animal Permit	Per permit	Taxable	\$43.00	\$43.00	\$ -	0.0%	Statutory
Local Laws - Animal Infringements							
Failure to apply to register a dog or cat	Per fine	Non -Taxable	\$363.00	\$363.00	\$ -	0.0%	Statutory
Failure to renew a cat or dog registration	Per fine	Non -Taxable	\$363.00	\$363.00	\$ -	0.0%	Statutory
Registered dog or cat not wearing council identification marker outside premises	Per fine	Non -Taxable	\$91.00	\$91.00	\$ -	0.0%	Statutory
Dog at large or not securely confined to owner's premises during daytime	Per fine	Non -Taxable	\$273.00	\$273.00	\$ -	0.0%	Statutory
Dog at large or not securely confined to owner's premises during night time	Per fine	Non -Taxable	\$363.00	\$363.00	\$ -	0.0%	Statutory
Dog or cat being a nuisance	Per fine	Non -Taxable	\$91.00	\$91.00	\$ -	0.0%	Statutory
Failure to pick up dog waste	Per fine	Non -Taxable	\$250.00	\$250.00	\$ -	0.0%	Statutory
Failing to include declaration of restricted breed at registration	Per fine	Non -Taxable	\$363.00	\$363.00	\$ -	0.0%	Statutory
Attack or bite on a person or animal by a dog other than a dangerous dog causing injury that is not in the nature of serious injury	Per fine	Non -Taxable	\$454.00	\$454.00	\$ -	0.0%	Statutory
Contravening council order relating to presence of dogs and cats in public places	Per fine	Non -Taxable	\$182.00	\$182.00	\$ -	0.0%	Statutory
Dog rushing or chasing any person	Per fine	Non -Taxable	\$182.00	\$182.00	\$ -	0.0%	Statutory

Description of Fees and Charges	Unit of Measure	GST Status	2021/22 Fee Inc GST	2022/23 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
Planning							
Extension to Planning Permit – First extension	Per extension	Taxable	\$326.00	\$330.00	\$ 4.00	1.2%	Non-statutory
Extension to Planning Permit – Second extension	Per extension	Taxable	\$544.00	\$553.00	\$ 9.00	1.7%	Non-statutory
Extension to Planning Permit – Third extension	Per extension	Taxable	\$165.00	\$203.00	\$ 38.00	23.0%	Non-statutory
Secondary Consent	Per consent	Taxable	\$109.00	\$110.00	\$ 1.00	0.9%	Non-statutory
Written Planning Advice	Per report	Taxable	\$57.00	\$58.00	\$ 1.00	1.8%	Non-statutory
Request for copying of Planning Permit (Electronic Version)	Per copy	Taxable	\$109.00	\$110.00	\$ 1.00	0.9%	Non-statutory
Request for hard copy of Planning Permit or other documentation	Per copy	Taxable	\$53.00	\$54.00	\$ 1.00	1.9%	Non-statutory
Notice of Planning Application	Per notice	Taxable	\$2.00	\$2.00	\$ -	0.0%	Non-statutory
Notice letters (only above 12 letters/notices)	Per letter	Taxable	At cost	At cost	\$ -	0.0%	Non-statutory
Public notice in newspaper or Government Gazette	Per notice	Taxable	At cost	At cost	\$ -	0.0%	Non-statutory
Planning Panel Costs	Per panel	Taxable	\$434.00	\$442.00	\$ 8.00	1.8%	Non-statutory
Request to Approve Development Plan	Per request	Taxable	\$217.00	\$220.00	\$ 3.00	1.4%	Non-statutory
Sporting Grounds Casual Use/Hire							
Frank Graham Oval - Casual	Per hour	Taxable	\$46.80	\$48.00	\$ 1.20	2.6%	Non-statutory
Princes Park Oval Casual Hire - training without lights	Per hour	Taxable	\$46.80	\$48.00	\$ 1.20	2.6%	Non-statutory
Princes Park Oval Casual Hire - training with lights	Per hour	Taxable	\$67.60	\$69.00	\$ 1.40	2.1%	Non-statutory
Princes Park Netball Court Casual Hire - training without lights	Per hour	Taxable	\$11.50	\$12.00	\$ 0.50	4.3%	Non-statutory
Princes Park Netball Court Casual Hire - training with lights	Per hour	Taxable	\$28.70	\$29.00	\$ 0.30	1.0%	Non-statutory
Jubilee Oval - Casual	Per hour	Taxable	\$46.80	\$48.00	\$ 1.20	2.6%	Non-statutory
Hedges Oval - Casual	Per hour	Taxable	\$46.80	\$48.00	\$ 1.20	2.6%	Non-statutory
Jack Pascoe Reserve - Casual	Per hour	Taxable	\$46.80	\$48.00	\$ 1.20	2.6%	Non-statutory
Soccer Fields - Casual	Per hour	Taxable	\$46.80	\$48.00	\$ 1.20	2.6%	Non-statutory
Personal Training Licence Application 1-10 participants	Per quarter	Taxable	\$93.00	\$98.00	\$ 5.00	5.4%	Non-statutory
Personal Training Licence Application 1-10 participants	Per annum	Taxable	\$360.00	\$380.00	\$ 20.00	5.6%	Non-statutory
Personal Training Licence Application 11-20 participants	Per annum	Taxable	\$129.00	\$136.00	\$ 7.00	5.4%	Non-statutory
Personal Training Licence Application 11-20 participants	Per quarter	Taxable	\$515.00	\$544.00	\$ 29.00	5.6%	Non-statutory
Tullaroop Leisure Centre - Squash courts	Per hour/ per	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	\$150.00	\$ -	0.0%	Non-statutory
Nolan Street Gymnasium - entire building excluding the designated Youth space (community group)	Per hour	Taxable	\$10.00	\$10.20	\$ 0.20	2.0%	Non-statutory

Description of Fees and Charges	Unit of Measure	GST Status	2021/22 Fee Inc GST	2022/23 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
Nolan Street Gymnasium - All facilities excluding the designated Youth space (community group)	Per day	Taxable	\$100.00	\$102.00	\$ 2.00	2.0%	Non-statutory
Nolan Street Gymnasium - All facilities excluding the designated Youth space (other users)	Per hour	Taxable	\$40.00	\$40.70	\$ 0.70	1.8%	Non-statutory
Nolan Street Gymnasium - All facilities excluding the designated Youth space (other users)	Per day	Taxable	\$150.00	\$152.70	\$ 2.70	1.8%	Non-statutory
Nolan Street Gymnasium - Front room (community group)	Per hiring	Taxable	\$12.00	\$12.20	\$ 0.20	1.7%	Non-statutory
Nolan Street Gymnasium - Front room (other users)	Per hiring	Taxable	\$34.00	\$34.60	\$ 0.60	1.8%	Non-statutory
Nolan Street Gymnasium - Main court (community group)	Per hour	Taxable	\$10.00	\$10.20	\$ 0.20	2.0%	Non-statutory
Nolan Street Gymnasium - Main court (other users)	Per hour	Taxable	\$20.00	\$20.40	\$ 0.40	2.0%	Non-statutory
Tourism and Resource Centre							
Tourism Membership - Premium	Per membership	Taxable	\$647.00	\$658.40	\$ 11.40	1.8%	Non-statutory
Tourism Membership - Essential	Per membership	Taxable	\$326.00	\$331.70	\$ 5.70	1.7%	Non-statutory
Tourism Membership - Not-for-profit	Per membership	Taxable	\$166.00	\$169.00	\$ 3.00	1.8%	Non-statutory
Tourism Membership - Taste Member	Per membership	Taxable	\$135.00	\$137.40	\$ 2.40	1.8%	Non-statutory
Tourism Membership - Associations	Per membership	Taxable	\$538.00	\$547.40	\$ 9.40	1.7%	Non-statutory
Tourism Membership - Digital	Per membership	Taxable	\$83.00	\$84.50	\$ 1.50	1.8%	Non-statutory
Resource Centre Meeting Room/Foyer - Other users	Per hire	Taxable	\$33.00	\$33.60	\$ 0.60	1.8%	Non-statutory
Resource Centre Meeting Room/Foyer - Not-for-profit	Per hire	Taxable	\$12.00	\$12.20	\$ 0.20	1.7%	Non-statutory
Photocopy A4 B&W	Per page	Taxable	\$0.00	\$0.25	\$ 0.25	0.0%	Non-statutory
Photocopy A3 B&W	Per page	Taxable	\$1.00	\$0.50	\$ (0.50)	-50.0%	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	\$12.00	\$12.20	\$ 0.20	1.7%	Non-statutory
Community Hub – Other users	Per hiring	Taxable	\$34.00	\$34.60	\$ 0.60	1.8%	Non-statutory
Maryborough Town Hall* #	Per hiring	Taxable	\$380.00	\$386.70	\$ 6.70	1.8%	Non-statutory
Maryborough Town Hall Kitchen Only #	Per hiring	Taxable	\$53.00	\$54.00	\$ 1.00	1.9%	Non-statutory
Maryborough Lower Town Hall	Per hiring	Taxable	\$53.00	\$54.00	\$ 1.00	1.9%	Non-statutory
Maryborough Town Hall sound system hire *	Per hiring	Taxable	\$59.00	\$60.00	\$ 1.00	1.7%	Non-statutory

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

Description of Fees and Charges	Unit of Measure	GST Status	2021/22 Fee Inc GST	2022/23 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
Waste Services							
Kerbside collection							
Garbage collection – Standard bin	Per year	Non -Taxable	\$168.82	\$178.14	\$ 9.32	5.5%	Non-statutory
Garbage collection – Optional larger bin - Urban 140, Rural 240	Per year	Non -Taxable	\$288.81	\$304.75	\$ 15.94	5.5%	Non-statutory
Garbage collection – Multiple service (per bin)	Per year	Non -Taxable	\$168.82	\$178.14	\$ 9.32	5.5%	Non-statutory
Service establishment cost per new optional larger bin or multiple additional bin (garbage)	Per year	Taxable	\$288.81	\$304.75	\$ 15.94	5.5%	Non-statutory
Recycling collection	Per year	Non -Taxable	\$151.10	\$159.44	\$ 8.34	5.5%	Non-statutory
Recycling collection – Multiple service (per bin)	Per year	Non -Taxable	\$151.10	\$159.44	\$ 8.34	5.5%	Non-statutory
Service establishment cost per new additional bin	Per service	Taxable	\$106.83	\$112.73	\$ 5.90	5.5%	Non-statutory
Waste Management fee	Per year	Non -Taxable	\$146.67	\$154.77	\$ 8.10	5.5%	Non-statutory
Green Waste collection	Per year	Non -Taxable	\$75.40	\$79.56	\$ 4.16	5.5%	Non-statutory
Transfer Station Gate Fees							
Waste Disposal	Per cubic metre	Taxable	\$42.00	\$44.32	\$ 2.32	5.5%	Non-statutory
Waste Disposal	Car boot load	Taxable	\$15.00	\$15.83	\$ 0.83	5.5%	Non-statutory
Waste Disposal	240 litre bin	Taxable	\$11.00	\$11.61	\$ 0.61	5.5%	Non-statutory
Green Waste Disposal	Per cubic metre	Taxable	\$42.00	\$44.32	\$ 2.32	5.5%	Non-statutory
Car Tyre Disposal	Per tyre	Taxable	\$9.00	\$9.50	\$ 0.50	5.5%	Non-statutory
Truck or Tractor Tyre Disposal - Per tyre	Per tyre	Taxable	\$39.00	\$41.15	\$ 2.15	5.5%	Non-statutory
Mattress Disposal	Per mattress	Taxable	\$28.00	\$29.55	\$ 1.55	5.5%	Non-statutory
Televisions - Each	Per television	Taxable	\$22.00	\$23.21	\$ 1.21	5.5%	Non-statutory
Building demolition waste (up to 3 tonne)	Per cubic metre	Taxable	\$42.00	\$44.32	\$ 2.32	5.5%	Non-statutory
Additional Waste Vouchers for Monthly Kerbside Hard waste Collection	Per voucher	Taxable	\$11.00	\$11.61	\$ 0.61	5.5%	Non-statutory
Mulch sales							
Loaded	Per cubic metre	Taxable	\$28.00	\$29.55	\$ 1.55	5.5%	Non-statutory
Self loaded	Per cubic metre	Taxable	\$6.00	\$6.33	\$ 0.33	5.5%	Non-statutory