



COUNCIL MEETING

MINUTES

Wednesday 1 July 2020

Commencing at 7.00pm

Zoom Remote Meeting

**Anthony Judd
Chief Executive Officer
Buloke Shire Council**

3. DECLARATION OF PECUNIARY AND CONFLICTS OF INTEREST

Nil.

4. ITEM OF BUSINESS

4.1 ADOPTION OF ANNUAL BUDGET 2020/2021

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5. MEETING CLOSE

NEXT MEETING

THE NEXT ORDINARY MEETING OF COUNCIL WILL BE HELD VIA ZOOM REMOTE, ON WEDNESDAY, 8 JULY 2020 AT 7.00PM.

Anthony Judd
CHIEF EXECUTIVE OFFICER

4. ITEM OF BUSINESS

4.1 ADOPTION OF ANNUAL BUDGET 2020/2021

Author's Title: Chief Executive Officer

Department: Office of the CEO

File No: FM/05/02

Attachments: 1 [Annual Budget 2020-2021](#)

Relevance to Council Plan 2017 - 2021

Strategic Objective: Deliver our service in a financially viable way

MOTION:

That the Council, having considered all submissions received in accordance with Section 223 of the *Local Government Act 1989* (the Act):

1. Adopts the proposed Annual Budget 2020/21 document, subject to the following amendments:
 - Provision for development of Wycheproof Golf Club and Recreation Reserve Master Plan;
 - Inclusion of fully grant funded Working for Victoria program;
 - Inclusion of fully grant funded Streetscape Improvement Program;
 - Inclusion of fully grant funded Local Roads Community Infrastructure Program allocated to:
 - Small Town Streetscape and Furniture;
 - Street Light LED Conversion;
 - Tower Road and Industry Drive sealing; and
 - Charlton Drainage Improvements (Kaye St)
 - Inclusion of fully grant funded Sea Lake Tourism Hub Development;
 - Inclusion of fully grant funded Wycheproof Wetlands/Mt Wycheproof Improvements;
 - Inclusion of grant funded Buloke Roads of Strategic Importance; and
 - Inclusion of fully grant funded IT improvement projects.
2. Authorises the Chief Executive Officer to give public notice of this decision to adopt the Annual Budget 2020/21, in accordance with Section 130(2) of the Act.
3. Provide the following details in relation to the Annual Budget 2020/21:
 - i. There are no new borrowings proposed for the 2020/21 financial year;
 - ii. The rate in the dollar for each type of rate to be levied for the period 1 July 2020 to 30 June 2021 is as follows:

Type of Rate	Cents in \$ on CIV
Rateable residential properties	0.76495
Rateable commercial properties	0.76495
Rateable industrial properties	0.76495
Rateable farming properties	0.61196

- iii. Raise a Municipal Charge \$170.00 for each rateable assessment in respect of which a Municipal Charge may be levied; and
- iv. Levy an Annual Service Charge of \$422.00 for kerbside garbage and recycling

collection for the period 1 July 2020 to 30 June 2021.

4. Levies the general rates and service charges referred to in this resolution by the service notice on each person liable to pay such rate or charge in accordance with Section 158 of the Act.
5. In accordance with Section 167 of the Act, the rates and charges declared by the Council for the 2020/21 financial year must be paid as follows:
 - a) By four instalments made on or before the following dates:
 - Instalment 1 – 30 September 2020;
 - Instalment 2 – 30 November 2020;
 - Instalment 3 – 28 February 2021; and
 - Instalment 4 – 31 May 2021Or;
 - b) By nine equal instalments paid monthly by direct debit between the months of September 2020 to May 2021;
Or;
 - c) By a lump sum payment made on or before 15 February 2021.
6. Authorises the Chief Executive Officer to levy and recover the general rates and annual service charges in accordance with the Act, and
7. Determines that the proposed fees and charges for the 2020/21 financial year be adopted.

MOVED: CR DAVID POLLARD

SECONDED: CR ELLEN WHITE

AGAINST – CR GRAEME MILNE

CARRIED.

(R785/20)

1. Executive Summary

The purpose of this report is to adopt Council's budget for the 2020/21 financial year and to declare the rates and charges for that year. This is the Annual Budget for the 2020/21 financial year that has been prepared pursuant to Section 127 of the *Local Government Act 1989* (the Act).

2. Discussion

Budget Submissions

At its Council Meeting held on 13 May 2020, Council considered the draft budget for 2020/21 and resolved to give public notice of the proposed budget and to invite submissions.

Public notices were placed in the local newspapers and Council's website advising that the draft budget was available for inspection and that written submissions could be lodged up until 5pm Wednesday, 10 June 2020.

The Draft Budget

Each year between the time the draft budget is advertised, and when the document is adopted by Council, events occur that can cause some variations in the annual budget. The type of events that occur each year are detailed below:

a) Timing differences in the payment of grant funds

It is often difficult to predict the timing of grant payments between financial years. For example, the timing of the Victorian Grants Commission payments varies from year to year.

b) Additional Grant Funded Capital Works Projects

The level and scope of these projects are difficult to forecast in a Covid-19 environment. These grant funded projects don't affect the 'bottom line' of Council's overall budget position as they are generally revenue neutral.

c) Completion of Council's 2019-20 Capital Works Program

Each year it is often necessary to carryover projects from one financial year into the next year, as a result of construction delays that were not foreseen at budget time.

No Material Change to Council's Overall Budget Position

This year while some of the changes listed above have occurred since the draft budget was released no material change has occurred to Council's overall 'bottom line'. As Council's overall position has not altered it is recommended that Council adopt the draft budget document as advertised.

Managing 2020/21 Budget Variations.

When Council considers its September financial report in October 2020, the end of the 2020 financial year will have been completed. At this time Council will incorporate the following 2020-21 variations:

1. Carryover of any uncompleted projects from the 2019-20 financial year;
 - a. This includes the carryover of the Wycheproof Golf Kitchen \$30,000, which will be utilised to complete a master plan for the broader recreation precinct to plan and prioritise future investment.
2. Additional capital and operational grant funded projects. Some of these will be as a result of Covid-19 stimulus funding, including;
 - a. Working for Victoria program: \$2,700,000 fully funded;
 - b. State Government funded streetscape upgrades: \$1,500,000 fully funded. This is a multi-year project with the remaining \$2,500,000 expected to be spent in 2021/22 financial year;
 - c. Federal Department Infrastructure, Transport and Regional Development for a fully funded Local Roads Community Infrastructure Program \$1,599,000 allocated to:
 - i. Small Town Streetscape and Furniture: 129,000;
 - ii. Street Light LED Conversion: 240,000;
 - iii. Tower Road and Industry Drive sealing: 240,000; and
 - iv. Charlton Drainage Improvements (Kaye St): 990,000.
 - d. State government funded Sea Lake Tourism Hub Development: \$300,000 fully funded;
 - e. State government funded Wycheproof Wetlands Improvements: \$350,000 fully funded;
 - f. Federal government funded Buloke Roads of Strategic Importance: \$923,000 to be completed over the 2020/21 and 2021/22 financial year; and
 - g. State government funded IT improvement projects: \$100,000 fully funded.
3. Variations caused as a result of timing changes in the delivery of grant funds, including:

- a. Partial pre-payment of Federal Assistance Grants: \$3,326,653.

Once these amendments have been adopted by Council in October each year, the updated budget becomes the Council's Current Budget and is the document used for financial report comparison for the remainder of the year.

3. Financial Implications

The annual budget adoption process is a formal process required under Section 127(1) of the Act and includes the current and future financial implications of Council's operations and capital expenditure requirements.

The adopted Annual Budget 2020/21 will provide an overarching financial framework for the Council to implement for the forthcoming year.

4. Cost Shift Considerations

No cost shift considerations are applicable to this report.

5. Community Consultation

The Draft Annual Budget 2020/21 was presented at the Council Meeting of Wednesday 13 May 2020. The proposed Budget was then publicly advertised in the three local newspapers seeking submissions from interested parties in accordance with Section 223 of the Act.

The draft Budget was sent to all community forums and was available for inspection on the Council's website.

Submissions on the budget closed on Wednesday 10 June 2020 and Council received six budget submissions. A brief description of the subject matter of each submission is listed below.

Sub No.	Subject
1.	Victorian Farming Federation – rates
2.	Neighbourhood House Cluster – request for additional funding to support Service Delivery
3.	Resident – Economic Development and Rates
4.	Donald 2000 – Rates
5.	WycheAlive – request for additional funding to support Infrastructure improvements
6.	Wycheproof Gold Club – request for additional funding to support Infrastructure improvements

Council considered these submissions at its Ordinary Meeting held on Wednesday, 10 June 2020. Three presentations were made in support of the submissions.

Following consideration of the submissions, the Annual Budget 2020/21 will be amended to include \$30,000 to support a Master Plan for the Wycheproof Golf Club and broader recreational precinct. This amendment will occur in October 2020 as outlined earlier in this report. WycheAlive will be provided with in-kind support to assist with grant applications.

Feedback received during the submission process concerned the reported surplus of \$5.7M within the budget document. While the Annual Budget 2020/21 includes a surplus amount in the income statement, consideration needs to be given to the adjusted underlying result, and depreciation. The accounting standards dictate that the income statement includes depreciation (non-cash item) cost of \$7.3million, but does not include the large capital expenditure budget item of \$12.2million. This reported surplus in the income statement does not equate to a cash profit for the year.

An adjusted underlying result refers to the net surplus (or deficit) for the year adjusted for non-recurrent grants, non-monetary asset contributions and capital contributions from other sources. Council's adjusted underlying result is (\$1M). This negative underlying result does not mean the Council is in financial difficulty, as the calculation includes depreciation of \$7.8M.

Depreciation is a non-cash expense indicating the reduction of the value of Council assets over their lifetime. The cashflow is projected to remain positive but the negative underlying results indicates that asset renewal is not keeping up to depreciation. Roads and related assets make up approximately 65% of depreciation.

The reported surplus in the Comprehensive Income Statement is an indication of what Council should ideally invest in asset renewal. This contribution to asset renewal is reported in the Statement of Capital Works under "Council Cash". The budget reflects the surplus will mostly be reinvested in asset renewal but as indicated by the negative adjusted underlying result, there is still a renewal gap for Buloke which the current surplus does not cover.

6. Internal Consultation

The Budget has been prepared by the Finance Manager with extensive input from Councillors, the Executive Team and Budget Managers.

7. Legislative / Policy Implications

Council has a statutory responsibility to prepare and adopt a Budget in accordance with the Act. The Council must adopt its budget and forward a copy to the Minister for Local Government.

8. Environmental Sustainability

There are no environmental considerations arising from this report.

9. Conflict of Interest Considerations

No officer preparing this report has an interest to disclose.

10. Conclusion

Council has complied with all of the relevant requirements of the Act relating to the preparation, presentation and adoption of the Annual Budget 2020/21.

BULOKE SHIRE COUNCIL ANNUAL BUDGET 2020/21



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BULOKE
SHIRE COUNCIL

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Disclaimer

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

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

Mayor and CEO's Introduction

Mayor's Introduction

The Councillors and I are pleased to present this Budget to the Buloke community. This Budget will deliver on key priorities in our 2017 - 21 Council Plan and Long Term Financial Plan which focusses on the following five key objectives:

- Deliver our services in a financially viable way
- Build a healthy and active community
- Diversify and enhance our local economy
- Responding to and enhancing our built and natural environment
- Support our Councillors, staff, volunteers and the community to make informed and transparent decisions

The Budget details the resources required over the next year to fund the large range of services we provide to the community. It also includes details of proposed capital expenditure allocations to improve and renew our roads, buildings, footpaths, drainage and recreational facilities.

As Councillors, it is our job to listen to community opinions and understand your priorities. During and following the Council elections in 2016 we have consistently heard that Council's services are valued by the community, and that Council also needs to be financially responsible. In response, Council has continued an organisation wide approach to identify savings and organisational improvements that don't impact negatively on its services, to provide increased value for money to ratepayers.

We develop this budget in a time where the COVID-19 pandemic is placing global, national and local economic conditions under significant stress. We have introduced a range of measures in order to support our residents and businesses in getting through this time and will initiate a buy local and liveability campaign in collaboration with the community.

Supporting business will be a huge priority for Council coming through the COVID-19 pandemic and there are some huge infrastructure initiatives that will benefit our retail and food and accommodation sector particularly. This includes:

- Streetscape rejuvenation works in Birchip and Wycheproof valued at \$1.6million
- Upgrades to the riverfronts at Donald and Charlton valued at \$1.7million
- Completion of the Lake Tyrrell Tourism Infrastructure project valued at \$4million
- Upgrades to caravan parks at Wooroonook Lake Caravan Park, Donald Caravan Park Lake, Charlton Travellers Rest Caravan Park and Tchum Lake Caravan Park valued at \$480,000

The 2020/21 year will be one of Council's largest investments into our road network for many years, with a \$5million capital works program and a further \$3million for improvements to the network following the December 2018 floods. In addition, there are important drainage improvements in Birchip to assist alleviate localised flooding.

Council's focus on ensuring that our youngest members get off to the right start continues, with a \$1.2million investment into the Charlton Early Years Facility. This is coupled with a \$1.2million investment for Wycheproof Early Years Centre and a \$1.1million upgrade in Sea Lake. Each of these projects have been funded through external funding.

We adopt this budget with more uncertainty than most years, which means that Council will need to be agile and flexible and monitor the budget closer than ever. Given the impact of COVID-19, Council has provided increased flexibility in our hardship policy to waive interest and enter payment plans for those who are experiencing difficulty. Other considerations will include timing of grants and any potential 'call' required on Council to top up the defined benefits superannuation fund.

The Budget proposes a rate increase of 2%, which is in line with the cap set by the Fair Go Rates System (FGRS). The impact of the FGRS combined with Council's ability to meet the expectations of the community within the rate cap continues to be a challenge.

The impact of annual valuations continues to impact on the individual rates that all of our property owners receive. With a large increase in farm values again this year, Council has revised its rating differentials and will adopt an 80% differential rate for farmland, down from 82% in 2019/20.

Waste service charges will increase slightly (2%) to maintain full cost recovery.

The Budget was developed through a rigorous process of consultation and review and Council endorses it as financially responsible. I encourage you to read the remainder of this document, in conjunction with our Long Term Financial Plan.

Cr Carolyn Stewart
Mayor

Executive Summary

Council has prepared a Budget for 2020/21 which is aligned to the vision in the 2017-2021 Council Plan, and Council's Long Term Financial Plan. Our commitment to the Buloke community is a robust and transparent financial planning process. In meeting this commitment Council continues to take steps to ensure planned long term service and infrastructure levels and standards are met and aligned with the values of our community as established under the Council Plan.

The Budget projects a total comprehensive surplus of \$5.7 million, before asset revaluation adjustments in 2020/21, predominantly due to higher capital grants than anticipated. With a large capital expenditure, particularly investing into roads, it is a cash neutral budget.

1) Key things we are funding

- a) Ongoing delivery of services to the Buloke Shire Community funded by a combined operating and capital budget of \$40.3million. These services are summarised in Section 2.
- b) Continued investment in infrastructure assets (\$12.244 million):
 - i. Roads \$4,994,000
 - ii. Footpaths \$150,000
 - iv. Recreation, leisure and community facilities \$550,000
 - v. Waste \$60,000
 - vi. Buildings \$3,827,000
 - vii. Plant and Equipment \$998,000
 - viii. Land (streetscapes and parks) \$1,500,000

Section 4 sets out our capital works summary in further detail.

Strategic Objective 1: Delivering our services in a financially viable way

- Continued application of key principles established within Council's 2019-23 Revenue and Rating Strategy, and 2019-23 Rating Policy to ensure equitable outcomes for our ratepayers
- Investigate further shared service with other councils and governance bodies
- Redevelopment of asset management plans and ten year capital works plan

Strategic Objective 2: Build a healthy and active community

- Implementation of a range of initiatives coming out of the Integrated Buloke Community Plan
- Development of a Municipal Early Years Plan
- Actively advocate and involvement in the effective roll out of the NDIS in our community
- Development of new early years facilities at Charlton, Wycheproof and Sea Lake
- Continuation of the internally delivered library service
- Implementation of a Buloke Inclusiveness Plan

Council funds many community groups which are highly valued for the work they do in the community. These community groups are once again funded through the 2020/21 Budget. Some programs receive Council funding and some receive funding from other sources, including from State Government.

Strategic Objective 3: Diversify and enhance our local economy

- Implementation of the Economic Development Strategy and Tourism Strategy Action and Investment Gap Analysis and Prospectus
- Establish a buy local and liveability campaign
- Provide support for food and accommodation businesses in the form of rebates for food and prescribed accommodation registration fees
- Completion of the Lake Tyrrell Tourism Infrastructure Development project

Strategic Objective 4: Responding to and enhancing our built and natural environment

- An \$8.5million investment into renewing the road network, including pavement strengthening and flood mitigation works on the Birchip-Berriwillock Road.
- Improve community and Council emergency preparedness through participation in the Safer Together Victoria program.
- Completion of key infrastructure projects, including completion of streetscape and riverfront projects at Charlton, Donald, Wycheproof and Birchip and caravan park upgrades.
- Continuation and completion of the December 2018 flood works restoration program.

Executive Summary - continued

Strategic Objective 5: Support our Councillors, staff, volunteers and the community to make informed and transparent decisions

- Implementing the new Local Government Act
- Induction and development of a Councillor Development Program following the 2020 elections.
- Redevelopment and implementation of Information Communications Technology Strategy

2) The Rate Rise

a) The average general rates will rise by 2% for 2020/21 in line with the Fair Go Rates System (FGRS). The rate cap is determined by the Minister for Local Government in December each year under the FGRS. Rates contribute to the delivery of works and community services to the Buloke Shire. Council implements the Revenue and Rating Strategy, and Rating Policy to provide equity in the rating properties across the Shire.

b) Key Drivers

- i. To fund ongoing service delivery
- ii. To allow Council to remain financially sustainable
- iii. To cope with cost shifting from the state government

c) As per the General Valuations dated 1 January 2020

d) The waste service charge incorporating kerbside collection and recycling is at full cost recovery.

The Fees and Charges schedule has been incorporated into this document under Section 4.1.1. Any cost increases are reflective of correspondence cost increases incurred in delivering the service and, in some instances, are reflective of mandated fees and charges required under Federal and State Legislation.

3) Budget influences

External Influences

- Continuation of the 'Fair Go Rates System' (rate capping) has placed pressure on long term financial plans of Council. Council's Long Term Financial Plan sets out further information on how Council plans to manage its expenditure in line with gazetted rate caps
- Setting of Statutory Fees such as Town Planning Fees by the Victorian State Government at levels which do not cover the cost of providing these services which Council is legislatively required to provide
- Funds received by local governments for the provision of services such as Home and Community Care and School Crossing Supervision are not increasing in line with actual service costs to provide this service
- The Fire Services Property Levy will continue to be collected by Council on behalf of the State Government with the introduction of the *Fire Services Property Levy Act 2012*
- Known financial impacts of the novel Coronavirus (COVID-19) have been addressed in the 2020/21 Annual Budget, including the take up of provisions associated with a potential 'call' to Council to fund the Defined Benefits Superannuation Scheme

Internal Influences

- Council has implemented new financial management software through 2019/20 and with it, altered the way that each service level is budgeted for. Many of the centralised overheads have now been allocated directly to service provision to more accurately ascertain the cost of the service. This change is in line with recommendations from auditors.
- Council has embarked on a three-year review of all services in an effort to identify and implement efficiencies and reduce expenditure. The results these reviews will continue to be incorporated into Council's Long Term Financial Planning document.
- Council repaid its \$7million loan in the 2019/20 financial year. This now provides the opportunity to increase asset renewal expenditure into the future. The 2020/21 Annual Budget will be achieved without resorting to loan borrowing to fund any operating or capital programs.

Anthony Judd

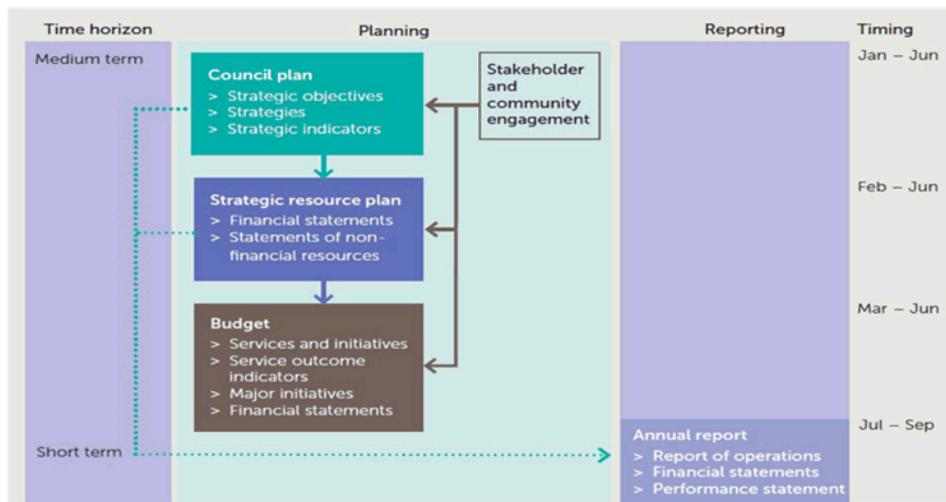
Chief Executive Officer

G2 1. Link to the Council Plan

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

G3 1.1 Legislative Planning and accountability framework

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



Source: Department of Environment, Land, Water and Planning

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

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

1.1.2 Key planning considerations

Service level planning

Although 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.

G4 1.2 Our purpose

Our Vision

Buloke: Shaping our future together.

Our Values

Council addresses its key values through:

- Good communication
- Transparency in decision making
- Accountability for actions
- Working collaboratively with partners
- Taking responsibility
- Being responsive and timely

G5 1.3 Strategic objectives

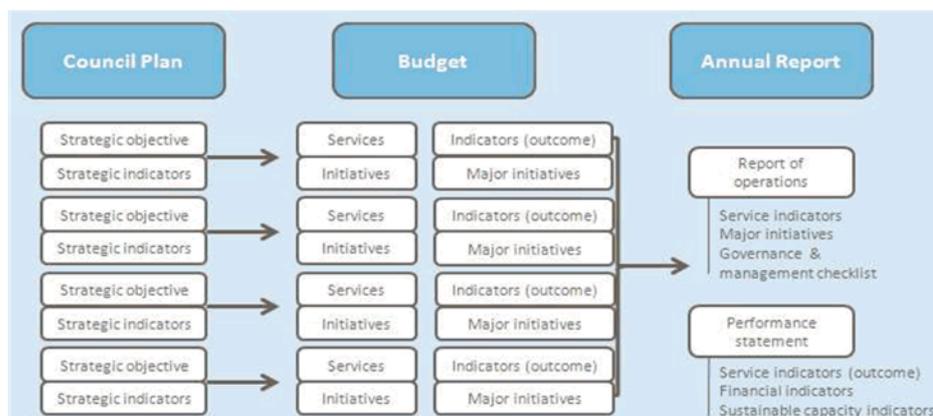
Council delivers many services and initiatives. Each contributes to the achievement of one of the five Strategic Objectives as set out in the Council Plan for the years 2017 - 2021. The following table lists the five Strategic Objectives as described in the Council Plan.

Strategic Objective	Description
1. Delivering our services in a financially viable way	1. Improve our financial planning and reporting. 2. Continuous service improvement for efficient and flexible services. 3. Enhance our Information Communication and Technology to improve productivity, service delivery and communication with the community. 4. Advocate for improved financial outcomes for rural communities.
2. Build a healthy and active community	1. Seek effective place based health services and initiatives focused on prevention based measures. 2. Advocate for accessible public and community transport for all Buloke residents. 3. Promote and enhance passive and active recreation. 4. Develop community plans to enhance the liveability of all Buloke communities. 5. Actively work to reduce community violence and support victims in partnership with key agencies. 6. Develop and implement a Buloke Inclusiveness Plan to address access and engagement of all residents. 7. Explore localised delivery of education to address skill gaps and capitalise on local employment opportunities. 8. Implement the Municipal Early Years Plan, and Child and Youth Strategy to address the needs of young people in the Shire.
3. Diversify and enhance our local economy	1. Strengthen agribusiness diversification. 2. Capitalise on tourism opportunities. 3. Advocate and facilitate improved and equitable connectivity to promote liveability. 4. Encourage and promote renewable energy options as a driver of economic growth and a sustainable environment. 5. Seek funding for regional supply chain strategies (road and rail) to secure viable market access for Buloke products. 6. Promote the lifestyle and economics of living in Buloke. 7. Enhance community cohesion and attractiveness with well-maintained and functional streetscapes.

Strategic Objective	Description
4. Responding to and enhancing our built and natural environment	<ol style="list-style-type: none">1. Reduce the asset renewal gap.2. Partner with communities to develop fit for purpose multi-use hubs.3. Build community preparedness and resilience to the effects of extreme weather events.4. Enhance the strategic delivery of Council assets.5. Ensure the ongoing practical management and protection of the Shire's native vegetation.6. Support communities' access to recreational water by enhancing our aquatic features.7. Become a champion of environmental sustainability through design and practice.8. Improve waste management practices and reduce waste to landfill for improved environmental outcomes.
5. Support our Councillors, staff, volunteers and the community to make informed and transparent decisions	<ol style="list-style-type: none">1. Implement a robust compliance and risk framework to ensure statutory obligations are fulfilled.2. Ensure the Buloke Organisational Development Strategy supports our culture.3. Ensure our Councillors have support in performing their roles and responsibilities.4. Review and monitor partnership arrangements to maximise services for Buloke.5. Increase our communication and involvement with the community in decision making.6. Recognise our volunteers and support their significant contributions.

G6 2. Services and service performance indicators

This section provides a description of the services and initiatives to be funded in the Budget for the 2019/20 year and how these will contribute to achieving the strategic objectives outlined in the Council Plan. It also describes several initiatives and service performance outcome indicators for key areas of Council's operations. Council is required by legislation to identify major initiatives, initiatives and service performance outcome indicators in the Budget and report against them in their Annual Report to support transparency and accountability. The relationship between these accountability requirements in the Council Plan, the Budget and the Annual Report is shown below



Source: Department of Environment, Land, Water and Planning

**2.1 Strategic Objective 1:
 Delivering our services in a financially viable way**

To achieve our objective of delivering our service in a financially viable way, we will continue to review our services to provide high quality, cost effective, and responsive services. The services, initiatives, major initiatives and service performance indicators for each business area are described below.

G6 Services

Service area	Description of services provided		2018/19	2019/20	2020/21
			Actual \$'000	Forecast \$'000	Budget \$'000
Finance	Encompasses all areas of financial reporting, rates, debtors and creditors for Council. Expenses include loan interest, internal and external audit fees, property valuation fees and other miscellaneous corporate expenses. Revenue refers to Federal Assistance Grants	<i>Exp</i>	902	1,595	872
		<i>Rev</i>	3,021	2,135	4,260
		<i>NET</i>	- 2,119	- 540	- 3,388
Corporate Services	Provides organisational policy, systems and support in the areas of continuous improvement, corporate planning, risk management, governance, insurance, performance measurement and reporting. Expenses include general corporate expenses such as postage and stationery, staff amenities and pool cars.	<i>Exp</i>	414	482	589
		<i>Rev</i>	0.13	-	-
		<i>NET</i>	414	482	589

G6 Major Initiatives

1. Investigate further shared service with other Councils and governance bodies.
2. Continue to actively review a ten year financial plan to improve the long term financial management of the organisation.

G6 2. Services and service performance indicators

2.2 Strategic Objective 2

Build a healthy and active community

To achieve our objective of building a healthy and active community, we will continue to plan, deliver and improve high quality, cost effective, accessible and responsive services. The services, initiatives, major initiatives and service performance indicators for each business area are described below.

G6 Services

Service area	Description of services provided		2018/19	2019/20	2020/21
			Actual \$'000	Forecast \$'000	Budget \$'000
Library Services	Provides library services to all ten townships within the Buloke Shire. Council delivers the service internally resulting in increased opening hours and a range of value-added programs such as toddler reading programs.	<i>Exp</i>	234	217	220
		<i>Rev</i>	138	122	122
		<i>NET</i>	96	95	98
Public Health and Wellbeing	Promotes the health and well-being of the Shire's local communities through a range of Public Health Programs including immunisations, food surveillance and registration of food premises, accommodation standards and waste water management.	<i>Exp</i>	165	174	171
		<i>Rev</i>	65	65	62
		<i>NET</i>	100	109	109
Independence Support	Provides a range of maintenance and support services to assist frail older people and younger people with a disability to live independently at home. Council's service provides domestic assistance, personal care, respite care, home maintenance, meals services, volunteer coordination and five senior citizens centres. These services are integral to allowing many people stay living in their own homes.	<i>Exp</i>	1,352	1,108	1,128
		<i>Rev</i>	1,337	1,172	1,212
		<i>NET</i>	15 -	64 -	84
Early Years	This service delivers both universal and enhanced maternal and child health programs. It advocates for the wellbeing of children and their families through planning and agency engagement.	<i>Exp</i>	312	414	395
		<i>Rev</i>	199	310	330
		<i>NET</i>	113	104	65
Community Support	This service encompasses the full spectrum of community development. It develops links between and within the communities in the Shire, working with local community groups to access community projects recognised as community priorities. It provides support and co-ordination to a range of sectors and strengthens partnerships to work	<i>Exp</i>	100	422	166
		<i>Rev</i>	0	27	-
		<i>NET</i>	100	395	166
Community Grants	Provides donations, allocations and support to groups in the community that contribute to services that connect and involve the local area.	<i>Exp</i>	38	95	121
		<i>Rev</i>	63	27	21
		<i>NET</i>	-25	68	100

Major Initiatives

1. Implement Council's Integrated Community Plan to guide Council's decision making on township projects
2. Increased planning and design to support shovel-ready applications
3. Implement the Buloke Inclusiveness Plan
4. Develop the Municipal Early Years Strategy
5. Establish new early learning facilities in Charlton, Sea Lake and Wycheproof
6. Support for food, accommodation and beauty businesses through option for rebate of registration fees

G6 2. Services and service performance indicators

2.2 Strategic Objective 3

Diversify and enhance our local economy

To achieve our objective of diversifying and enhancing our local economy, we will continue to actively seek economic opportunities. The services, initiatives, major initiatives and service performance indicators for each business area are described below.

G6 Services

Service area	Description of services provided		2018/19 Actual \$'000	2019/20 Forecast \$'000	2020/21 Budget \$'000
Development Services	Provides Statutory Planning, Building Services and Compliance and Local Laws services.	<i>Exp</i>	1,256	837	728
		<i>Rev</i>	366	399	327
		NET	890	438	401
Economic Development and Tourism	Facilitates economic development throughout the Shire and provides support to local businesses and assists in the promotion of tourism.	<i>Exp</i>	639	173	114
		<i>Rev</i>	257	47	-
		NET	381	126	114
Saleyards	Provides for the management and administration of the Council's Saleyards Precinct at Wycheproof for external Livestock Agents to sell Livestock.	<i>Exp</i>	148	58	64
		<i>Rev</i>	167	76	90
		NET	- 19 -	18 -	26

Major Initiatives

1. Actively promote our sustainability fund to communities
2. Continue to implement the Economic Development Strategy and Tourism Strategy

Other Initiatives

3. Work with the state government to develop tourism facilities and enhance visitor experience at Lake Tyrrell.
4. Work closely with business sector for a buy local and liveability campaign

2.2 Strategic Objective 4

Responding to and enhancing our built and natural environment

To achieve our objective of responding to and enhancing our built and natural environment, we will continue to plan, deliver and improve high quality, cost effective, accessible and responsive services. The services, initiatives, major initiatives and service performance indicators for each business area are described below.

Services

Service area	Description of services provided		2018/19 Actual \$'000	2019/20 Forecast \$'000	2020/21 Budget \$'000
Property Maintenance	Provides Property Maintenance Services to a range of Council's building-based assets, focussing on the upkeep and renewal of buildings.	<i>Exp</i>	1,820	2,084	2,362
		<i>Rev</i>	59	56	39
		NET	1,761	2,028	2,323
Road Services	Provide road maintenance for the 1100km of Sealed, 650km of Gravel and 3,800km of Earth roads across the Shire. The higher than normal amount of expenditure in this area occurs as a result of the 2018 flood restoration works. Council anticipates spending \$3M on these works in 2020/21. The income relates to Local Roads Funding received from Victoria Grants Commission and flood restoration grant funding.	<i>Exp</i>	18,159	8,832	12,576
		<i>Rev</i>	9,616	2,632	6,333
		NET	8,543	6,200	6,243

G6 2. Services and service performance indicators

Swimming Pools	Manages and operates seven seasonal swimming pools, from the third week in November to the third week in March, annually.	<i>Exp</i>	602	621	637
		<i>Rev</i>	3	1	1
		<i>NET</i>	599	620	636
Assets and Project Management	Provide for the management, design and administration of Council's assets and infrastructure services, including planning and management of the capital works program. Provides recreational facilities and support to community run recreation reserves in ten townships across the Shire, as well as governance support to community recreation clubs and committees.	<i>Exp</i>	1,108	1,433	1,180
		<i>Rev</i>	866	205	-
		<i>NET</i>	242	1,228	1,180
Parks and Urban	Manages and coordinates Council's Parks and Gardens and Urban Infrastructure providing routine, preventative and on-going maintenance and improvements.	<i>Exp</i>	2,621	2,255	2,114
		<i>Rev</i>	34	12	-
		<i>NET</i>	2,587	2,243	2,114
Environmental Planning	Manages Council's Environmental Compliance and Sustainability Programs and Services.	<i>Exp</i>	133	277	315
		<i>Rev</i>	10	151	105
		<i>NET</i>	123	126	210
Lakes	Costs associated with support for recreational Lakes including Tchum, Green, Wooroonook, Watchem, and Folletti Lakes now allocated under Parks and Urban.	<i>Exp</i>	45	-	-
		<i>Rev</i>	-	-	-
		<i>NET</i>	45	-	-
Waste and Environment	Responsible for the maintenance and improvement of Council's landfills and transfer stations as well as providing a Residential Kerbside Garbage and Recycling service in all towns within the Shire.	<i>Exp</i>	1,467	1,523	1,544
		<i>Rev</i>	1,865	1,628	1,572
		<i>NET</i>	- 399 -	105 -	28
Municipal Emergency Management	Develops, coordinates and delivers Council's Municipal Emergency Management Plan.	<i>Exp</i>	49	35	182
		<i>Rev</i>	70	60	212
		<i>NET</i>	- 22 -	25 -	30

Major Initiatives

1. Continue to review and re-adopt a ten year capital works plan
2. Improve our emergency management readiness through involvement in the Safer Together Victoria Program

Other Initiatives

3. Implementation of key infrastructure projects, including Birchip and Wycheproof Streetscape improvements, and the Charlton and Donald riverfront projects
4. Construction of visitor amenities at Tchum, Wooroonook, Gordon Park (Charlton), Green Lake, Donald Lakeside and Wycheproof Caravan Parks to improve capacity and increase tourism to the Shire
5. Develop and commence the implementation of a Climate Change Adaption and Mitigation Strategy

G6 2. Services and service performance indicators

2.2 Strategic Objective 5

Support our Councillors, staff, volunteers and the community to make informed and transparent decisions

To achieve our objective of supporting Councillors, staff, volunteers and the community to make informed and transparent decisions we will develop engagement frameworks and continuously review the way in which we communicate.

Services

Service area	Description of services provided		2018/19 Actual \$'000	2019/20 Forecast \$'000	2020/21 Budget \$'000
Governance and Executive Management	Provides for Councillors, and Executive Support and associated which provides the overall Governance Services to the Council.	<i>Exp</i>	969	922	993
		<i>Rev</i>	0	26	-
		NET	969	896	993
Information Management	Provides the organisation with Records Management Services and Information Services.	<i>Exp</i>	1,109	1,461	1,126
		<i>Rev</i>	-	-	-
		NET	1,109	1,461	1,126
Customer Services	Provides for both internal and external customers by resolving the majority of customer enquiries, requests and payments at the first point of contact.	<i>Exp</i>	182	173	168
		<i>Rev</i>	-	13	-
		NET	182	160	168
Human Resources	Provides the organisation with recruitment, training, organisational development and occupational health and safety.	<i>Exp</i>	381	351	387
		<i>Rev</i>	4	-	-
		NET	377	351	387
Media and Communications	Provides information to the community on Council's services, activities and events through print and online media.	<i>Exp</i>	208	184	200
		<i>Rev</i>	-	-	-
		NET	208	184	200

Major Initiatives

1. Development of the Information Communications Technology Strategy
2. Implementation of the *Local Government Act 2020*
3. Induction of new Councillors and development of a Councillor Development Program following the 2020 elections
4. Implementation of the customer service strategy

G6 2. Services and service performance indicators

2.2 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 interests of the community)	Community satisfaction rating out of 100 with how Council has performed in making decisions in the 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 members. (Percentage of the municipal population that are active library members)	[Number of active library members / municipal population] x100
Waste collection	Waste diversion	Kerbside collection waste diverted from landfill. (Percentage of garbage, 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 municipal population)	Number of visits to aquatic facilities / Municipal population
Animal Management	Health and safety	Animal management prosecutions. (Number of successful animal management prosecutions)	Number of successful animal management prosecutions
Food safety	Health and safety	Critical and major non-compliance notifications. (Percentage of critical and major non-compliance notifications that are followed up by Council)	[Number of critical non-compliance notifications and major non-compliance notifications about a food premises followed up / Number of critical non-compliance notifications and major non-compliance notifications about food premises] x100

G6 2. Services and service performance indicators

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 year) / Number of children enrolled in the MCH service] x100
Home and Community Care	Participation	Participation in HACC service (Percentage of the municipal target population who receive a HACC service)	(Number of people that received a HACC service / Municipal target population for HACC services) x100
		Participation in HACC service by CALD people (Percentage of the municipal target population in relation to CALD people who receive a HACC service)	(Number of CALD people who receive a HACC service / Municipal target population in relation to CALD people for HACC services) x100
Early Years	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 year) / Number of children enrolled in the MCH service) x100
		Participation in 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 year) / Number of Aboriginal children enrolled in the MCH service) x100

G6 2. Services and service performance indicators

G8 2.3 Reconciliation with budgeted operating result

	Net Cost (Revenue) \$'000	Expenditure \$'000	Revenue \$'000
Strategic Objective 1 - <i>Delivering our services in a financially viable way</i>	(2,799)	1,461	4,260
Strategic Objective 2 - <i>Build a healthy and active community</i>	454	2,201	1,747
Strategic Objective 3 - <i>Diversify and enhance our local economy</i>	489	906	417
Strategic Objective 4 - <i>Responding to and enhancing our built and natural environment</i>	12,648	20,910	8,262
Strategic Objective 5 - <i>Support our Councillors, staff, volunteers and the community to make informed and transparent decisions</i>	2,874	2,874	-
Total	13,666	28,352	14,686

Expenses added in:

Depreciation (*allocated against Strategic Objectives above - Total \$7,318,457*)

-

Finance costs -

Others -

Deficit before funding sources 13,666

Funding sources added in:

Rates and charges revenue 12,570

Capital grants and contributions 6,842

Total funding sources 19,412

Operating (surplus)/deficit for the year (5,746)

3. Financial Statements

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

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

Comprehensive Income Statement

Balance Sheet

Statement of Changes in Equity

Statement of Cash Flows

Statement of Capital Works

Statement of Human Resources

Pending Accounting Standards

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

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

AASB 1059 Service Concession Arrangements: Grantors

G9 Comprehensive Income Statement
 For the four years ending 30 June 2024

	NOTES	Forecast	Budget	Strategic Resource Plan		
		Actual		Projections		
		2019/20	2020/21	2021/22	2022/23	2023/24
		\$'000	\$'000	\$'000	\$'000	\$'000
Income						
Rates and charges	4.1.1	13,774	14,023	14,340	14,698	15,066
Statutory fees and fines	4.1.2	318	266	277	284	290
User fees	4.1.3	702	617	641	657	674
Grants - Operating	4.1.4	6,256	11,857	12,305	12,612	12,927
Grants - Capital	4.1.4	9,048	6,792	-	-	-
Contributions - monetary	4.1.5	583	70	50	55	75
Contributions - non-monetary	4.1.5	0	0	-	-	-
Net gain/(loss) on disposal of property, infrastructure, plant and equipment		408	50	-	-	-
Other income	4.1.6	386	132	362	366	370
Total income		31,474	33,807	27,975	28,672	29,402
Expenses						
Employee costs	4.1.7	10,501	10,011	10,755	11,387	12,057
Materials and services	4.1.8	7,061	9,411	9,962	10,415	10,889
Depreciation and amortisation	4.1.9	7,300	7,318	4,953	5,010	5,075
Amortisation - right of use assets	4.1.10	289	269	287	294	293
Bad and doubtful debts		468	300	57	22	23
Borrowing costs		130	17	-	-	-
Other expenses	4.1.11	542	735	763	782	801
Total expenses		26,291	28,061	26,777	27,910	29,138
Surplus/(deficit) for the year		5,183	5,746	1,198	762	264
Other comprehensive income						
Items that will not be reclassified to surplus or deficit in future periods						
Net asset revaluation increment /(decrement)		(25)	-	-	-	-
Total comprehensive result		5,158	5,746	1,198	762	264

G9 Balance Sheet

For the four years ending 30 June 2024

	NOTES	Forecast	Budget	Strategic Resource Plan		
		Actual		Projections		
		2019/20	2020/21	2021/22	2022/23	2023/24
		\$'000	\$'000	\$'000	\$'000	\$'000
Assets						
Current assets						
Cash and cash equivalents		7,596	8,383	9,475	7,455	3,987
Trade and other receivables		7,079	5,729	2,233	2,325	2,378
Other financial assets			-	160	151	164
Inventories		150	149	148	150	149
Non-current assets classified as held for sale		-	-	-	-	-
Other assets		18	18	18	18	18
Total current assets	4.2.1	14,843	14,279	12,034	10,099	6,696
Non-current assets						
Trade and other receivables		-	-	-	-	-
Other financial assets		-	-	-	-	-
Investments in associates, joint arrangement and subsidiaries		-	-	-	-	-
Property, infrastructure, plant & equipment		269,540	274,516	278,849	281,642	285,404
Investment property		-	-	-	-	-
Intangible assets		381	164	156	148	139
Total non-current assets	4.2.1	269,921	274,680	279,005	281,790	285,543
Total assets		284,764	288,959	291,039	291,889	292,239
Liabilities						
Current liabilities						
Trade and other payables		2,326	990	1,881	1,977	2,072
Trust funds and deposits		109	108	108	108	108
Provisions		2,252	2,252	2,252	2,252	2,252
Interest-bearing liabilities	4.2.3	-	-	-	-	-
Lease liabilities	4.2.4	75	60	60	60	60
Total current liabilities	4.2.2	4,762	3,410	4,301	4,397	4,492
Non-current liabilities						
Provisions		1,446	1,446	1,445	1,445	1,445
Interest-bearing liabilities	4.2.3	-	-	-	-	-
Lease liabilities	4.2.4	331	132	124	116	107
Total non-current liabilities	4.2.2	1,777	1,578	1,569	1,561	1,552
Total liabilities		6,539	4,988	5,870	5,958	6,044
Net assets		278,225	283,971	285,169	285,931	286,195
Equity						
Accumulated surplus		110,293	116,039	117,237	117,999	118,263
Reserves		167,932	167,932	167,932	167,932	167,932
Total equity		278,225	283,971	285,169	285,931	286,195

G9 Statement of Changes in Equity

For the four years ending 30 June 2024

	NOTES	Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
2020 Forecast Actual					
Balance at beginning of the financial year		273,067	105,135	167,932	-
Surplus/(deficit) for the year		5,158	5,158	-	-
Net asset revaluation increment/(decrement)		-	-	-	-
Transfers to other reserves		-	-	-	-
Transfers from other reserves		-	-	-	-
Balance at end of the financial year		278,225	110,293	167,932	-
2021 Budget					
Balance at beginning of the financial year		278,225	110,293	167,932	-
Surplus/(deficit) for the year		5,746	5,746	-	-
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	283,971	116,039	167,932	-
2022					
Balance at beginning of the financial year		283,971	116,039	167,932	-
Surplus/(deficit) for the year		1,198	1,198	-	-
Net asset revaluation increment/(decrement)		-	-	-	-
Transfers to other reserves		-	-	-	-
Transfers from other reserves		-	-	-	-
Balance at end of the financial year		285,169	117,237	167,932	-
2023					
Balance at beginning of the financial year		285,169	117,237	167,932	-
Surplus/(deficit) for the year		762	762	-	-
Net asset revaluation increment/(decrement)		-	-	-	-
Transfers to other reserves		-	-	-	-
Transfers from other reserves		-	-	-	-
Balance at end of the financial year		285,931	117,999	167,932	-
2024					
Balance at beginning of the financial year		285,931	117,999	167,932	-
Surplus/(deficit) for the year		264	264	-	-
Net asset revaluation increment/(decrement)		-	-	-	-
Transfers to other reserves		-	-	-	-
Transfers from other reserves		-	-	-	-
Balance at end of the financial year		286,195	118,263	167,932	-

G9 Statement of Cash Flows

For the four years ending 30 June 2023

Notes	Forecast	Budget	Strategic Resource Plan Projections		
	Actual		2021/22	2022/23	2023/24
	2019/20	2020/21	2021/22	2022/23	2023/24
	\$'000	\$'000	\$'000	\$'000	\$'000
	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)
Cash flows from operating activities					
Rates and charges	11,567	14,023	16,174	14,697	15,088
Statutory fees and fines	250	267	313	284	292
User fees	815	619	723	657	675
Grants - operating	2,906	6,792	6,928	7,066	7,208
Grants - capital	10,767	13,207	6,950	5,545	5,738
Contributions - monetary	583	70	-	-	-
Interest received	270	100	225	225	225
Dividends received	-	-	-	-	-
Trust funds and deposits taken	-	-	-	-	-
Other receipts	(235)	82	212	197	219
Net GST refund / payment	(56)	(155)	1,759	1,824	1,951
Employee costs	(9,652)	(11,068)	(10,859)	(11,912)	(12,611)
Materials and services	(8,515)	(10,906)	(10,361)	(11,222)	(11,732)
Trust funds and deposits repaid	-	-	-	-	-
Other payments	-	-	(770)	(818)	(838)
Net cash provided by/(used in) operating activities	8,700	13,031	11,294	6,543	6,215
Cash flows from investing activities					
Payments for property, infrastructure, plant and equipment	(14,455)	(12,244)	(10,202)	(8,563)	(9,683)
Proceeds from sale of property, infrastructure, plant and equipment	408	-	-	-	-
Payments for investments	-	-	-	-	-
Proceeds from sale of investments	-	-	-	-	-
Loan and advances made	-	-	-	-	-
Payments of loans and advances	-	-	-	-	-
Net cash provided by/ (used in) investing activities	(14,047)	(12,244)	(10,202)	(8,563)	(9,683)
Cash flows from financing activities					
Finance costs	(151)	-	-	-	-
Proceeds from borrowings	-	-	-	-	-
Repayment of borrowings	(7,000)	-	-	-	-
Net cash provided by/(used in) financing activities	(7,151)	-	-	-	-
Net increase/(decrease) in cash & cash equivalents	(12,498)	787	1,092	(2,020)	(3,468)
Cash and cash equivalents at the beginning of the financial year	20,094	7,596	8,383	9,475	7,455
Cash and cash equivalents at the end of the financial year	7,596	8,383	9,475	7,455	3,987

G9 Statement of Capital Works
 For the four years ending 30 June 2023

	NOTES	Forecast	Budget	Strategic Resource Plan Projections		
		Actual				
		2019/20	2020/21	2021/22	2022/23	2023/24
		\$'000	\$'000	\$'000	\$'000	\$'000
Property						
Land		-	-	-	-	-
Land improvements		630	1,500	266	273	279
Total land		630	1,500	266	273	279
Buildings		4,866	3,827	903	371	883
Heritage buildings		-	-	-	-	-
Building improvements		-	-	-	-	-
Leasehold improvements		-	-	-	-	-
Total buildings		4,866	3,827	903	371	883
Total property		5,496	5,327	1,169	644	1,162
Plant and equipment						
Heritage plant and equipment		-	-	-	-	-
Plant, machinery and equipment		740	647	1,281	1,313	1,219
Fixtures, fittings and furniture		-	-	-	-	-
Computers and telecommunications		430	316	170	174	179
Library books		50	25	53	55	56
Total plant and equipment		1,220	988	1,504	1,542	1,454
Infrastructure						
Roads		3,998	4,994	5,470	4,949	4,963
Bridges		-	-	-	-	-
Footpaths and cycleways		130	150	175	158	162
Drainage		190	175	-	-	279
Recreational, leisure and community facilities		80	550	638	436	447
Waste management		120	60	53	55	56
Parks, open space and streetscapes		-	-	-	-	-
Aerodromes		170	-	266	-	279
Off street car parks		-	-	-	-	-
Other infrastructure		-	-	-	-	-
Total infrastructure		4,688	5,929	6,602	5,598	6,186
Total capital works expenditure	4.5.1	11,404	12,244	9,275	7,784	8,802
Represented by:						
New asset expenditure		1,819	1,538	-	-	-
Asset renewal expenditure		8,118	7,756	8,308	7,784	8,299
Asset expansion expenditure		-	290	-	-	-
Asset upgrade expenditure		1,467	2,660	967	-	503
Total capital works expenditure	4.5.1	11,404	12,244	9,275	7,784	8,802
Funding sources represented by:						
Grants		9,048	6,792	-	-	-
Contributions		-	-	-	-	-
Council cash		2,356	5,452	-	-	-
Borrowings		-	-	-	-	-
Total capital works expenditure	4.5.1	11,404	12,244	-	-	-

G10 Statement of Human Resources

For the four years ending 30 June 2023

	Forecast	Budget	Strategic Resource Plan Projections		
	Actual				
	2019/20	2020/21	2021/22	2022/23	2023/24
	\$'000	\$'000	\$'000	\$'000	\$'000
Staff expenditure					
Employee costs - operating	10,501	10,012	(10,755)	(11,387)	(12,057)
Employee costs - capital	-	183	-	-	-
Total staff expenditure	10,501	10,195	(10,755)	(11,387)	(12,057)
	FTE	FTE	FTE	FTE	FTE
Staff numbers					
Employees	115.0	115.7	115.0	115.0	115.0
Total staff numbers	115.0	115.7	115.0	115.0	115.0

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

Department	Budget	Comprises			
		Permanent		Casual	Temporary
		Full Time	Part time		
	2020/21	Full Time	Part time	Casual	Temporary
	\$'000	\$'000	\$'000	\$'000	\$'000
Governance	571	320	219	32	-
Community Services	1,859	809	921	97	32
Corporate Services	1,661	971	608	6	76
Works and Technical Services	5,921	4,828	740	353	-
Total permanent staff expenditure	10,012	6,928	2,488	488	108
Capitalised labour costs	183				
Total expenditure	10,195				

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

Department	Budget	Comprises			
		Permanent		Casual	Temporary
		Full Time	Part time		
	2020/21	Full Time	Part time	Casual	Temporary
Governance	6	2	3	1	-
Community Services	24	9	12	2	1
Corporate Services	19	11	6	1	1
Works and Technical Services	88	64	10	14	-
Total permanent staff expenditure	137	86	31	18	2
Capitalised labour costs	2				
Total staff	139				

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

G11 4.1.1 Rates and charges

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

In developing the Strategic Resource Plan, rates and charges were identified as an important source of revenue. Planning for future rate increases has therefore been an important component of the Strategic Resource Planning process. The Fair Go Rates System (FGRS) sets out the maximum amount councils may increase rates in a year. For 2020/21 the FGRS cap has been set at 2%. 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 be below the 2% rate cap.

This will raise total rates and charges for 2020/21 to \$13.689 million.

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

	2019/20		2020/21		Change	%
	Forecast	Actual	Budget			
	\$'000	\$'000	\$'000	\$'000		
General rates*	11,358		11,622	264	2.32%	
Municipal charge*	752		751	(1)	(0.07%)	
Waste management charge	1,421		1,452	32	2.22%	
Supplementary rates and rate adjustments	22		-	(22)	(100.00%)	
Interest on rates and charges	106		82	(24)	(22.64%)	
Revenue in lieu of rates	115		115	-	-	
Total rates and charges	13,774		14,023	249	1.81%	

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

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

Type or class of land	2019/20 cents/\$CIV*	2020/21 cents/\$CIV*	Change
General rate for rateable residential properties	0.7699	0.7650	(0.64%)
General rate for rateable commercial and industrial properties	0.7699	0.7650	(0.64%)
General rate for rateable farming properties	0.6314	0.6120	(3.08%)

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

Type or class of land	2019/20	2020/21	Change	
	\$'000	\$'000	\$'000	%
Residential	2,521	2,552	31	1.23%
Commercial and Industrial	629	625	4	-0.64%
Farming	8,208	8,445	237	2.89%
Total amount to be raised by general rates	11,358	11,622	264	2.32%

4. Notes to the financial statements

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

Type or class of land	2019/20	2020/21	Change	
	Number	Number	Number	%
Residential	2,921	2,927	6	0.21%
Commercial and Industrial	454	453	(1)	(0.22%)
Farming	2,884	2,892	8	0.28%
Total number of assessments	6,259	6,272	13	0.21%

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

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

Type or class of land	2019/20	2020/21	Change	
	\$'000	\$'000	\$'000	%
Residential	327,419	333,691	6,272	1.92%
Commercial and Industrial	81,706	81,706	0	0.00%
Farming	1,300,033	1,379,932	79,899	6.15%
Total value of land	1,709,158	1,795,329	86,171	5.04%

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 2019/20	Per Rateable Property 2020/21	Change	
	\$	\$	\$	%
Municipal	170	170	-	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	2019/20	2020/21	Change	
	\$	\$	\$	%
Municipal	751,910	751,400	- 510	-0.07%

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 2019/20	Per Rateable Property 2020/21	Change	
	\$	\$	\$	%
<i>Kerbside garbage and recycling collection</i>	413	422	9	2.18%
Total	413	422	9	2.18%

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

4. Notes to the financial statements

Type of Charge	2019/20	2020/21	Change	
	\$	\$	\$	%
<i>Kerbside garbage and recycling collection</i>	1,420,814	1,452,357	31,543	2.22%
Total	1,420,814	1,452,357	31,543	2.22%

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

	2019/20	2020/21	Change	
	\$'000	\$'000	\$'000	%
<i>General rates</i>	11,358	11,622	264	2.32%
<i>Municipal charge</i>	751	751	-	-
<i>Kerbside collection and recycling</i>	1,421	1,452	32	2.22%
<i>Supplementary rates</i>	-	-	-	-
<i>Electricity generation charge in lieu of rates</i>	81	115	34	42.09%
Total Rates and charges	13,611	13,941	330	2.42%

4.1.1(l) Fair Go Rates System Compliance

Buloke 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.

	2018/19	2019/20
Total Rates	\$ 12,109,662	\$ 12,373,583
Number of rateable properties	6,259	6,272
Base Average Rate	\$ 1,934.76	\$ 1,972.83
Maximum Rate Increase (set by the State Government)	2.25%	2.00%
Capped Average Rate	\$ 1,898.86	\$ 1,973.46
Maximum General Rates and Municipal Charges Revenue	\$ 11,884,979	\$ 12,377,510
Budgeted General Rates and Municipal Charges Revenue	\$ 12,109,662	\$ 12,373,583
Budgeted Supplementary Rates	\$ -	\$ -
Budgeted Total Rates and Municipal Charges Revenue	\$ 12,109,662	\$ 12,373,583

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

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

- The making of supplementary valuations (2020/21: estimated \$nil and 2019/20: \$4,396)
- 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

4. Notes to the financial statements

Rates to be levied

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

- A general rate of 0.0076495% (0.76495 cents in the dollar of CIV) for all rateable residential properties; and
- A general rate of 0.0076495% (0.76495 cents in the dollar of CIV) for all rateable commercial and industrial properties.
- A general rate of 0.0061196% (0.61196 cents in the dollar of CIV) for all rateable farming properties.

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

Council considers that each differential rate will contribute to the equitable and efficient carrying out of Council functions. Details of the objectives of each differential rate, the types of classes of land, which are subject to each differential rate and the uses of each differential rate, are set out below.

Commercial and Industrial land

Commercial and Industrial land is any land, which is:

- Occupied for the principal purpose of carrying out the manufacture or production of, or trade in, goods or services; or
- Unoccupied but zoned commercial or industrial under the Buloke Shire Council Planning Scheme.

The objective of this differential rate is to ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including (but not limited to) the:

- Construction and maintenance of infrastructure assets;
- Development and provision of health and community services; and
- Provision of general support services.

The types and classes of rateable land within this differential rate are those having the relevant characteristics described above.

The money raised by the differential rate will be applied to the items of expenditure described in the Budget by Council. The level of the rate for land in this category is considered to provide for an appropriate contribution to Council's budgeted expenditure, having regard to the characteristics of the land.

The geographic location of the land within this differential rate is wherever located within the municipal district, without reference to ward boundaries.

The use of the land within this differential rate, in the case of improved land, is any use of land.

The characteristics of planning scheme zoning are applicable to the determination of vacant land which will be subject to the rate applicable to commercial and industrial land. The vacant land affected by this rate is that which is zoned commercial and/or industrial under the Buloke Shire Council Planning Scheme. The classification of land which is improved will be determined by the occupation of that land and have reference to the planning scheme zoning.

The types of buildings on the land within this differential rate are all buildings which are now constructed on the land or which are constructed prior to the expiry of the 2020/21 financial year.

Residential land

Residential land is any land which is:

- Occupied for the principal purpose of physically accommodating persons; or
- Unoccupied but zoned residential under the Buloke Shire Planning Scheme and which is not commercial land.

4. Notes to the financial statements

The objective of this differential rate is to ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including (but not limited to) the:

- Construction and maintenance of infrastructure assets;
- Development and provision of health and community services; and
- Provision of general support services.

The types and classes of rateable land within this differential rate are those having the relevant characteristics described above.

The money raised by the differential rate will be applied to the items of expenditure described in the Budget by Council. The level of the rate for land in this category is considered to provide for an appropriate contribution to Council's budgeted expenditure, having regard to the characteristics of the land.

The geographic location of the land within this differential rate is wherever located within the municipal district, without reference to ward boundaries.

The use of the land within this differential rate, in the case of improved land, is any use of land.

The characteristics of planning scheme zoning are applicable to the determination of vacant land which will be subject to the rate applicable to residential land. The vacant land affected by this rate is that which is zoned residential under the Buloke Shire Council Planning Scheme. The classification of land which is improved will be determined by the occupation of that land and have reference to the planning scheme zoning.

The types of buildings on the land within this differential rate are all buildings which are now constructed on the land or which are constructed prior to the expiry of the 2020/21 financial year.

Farm Land

Farm land is any rateable land:

- That is not less than 2 hectares in area;
- That is used primarily for grazing (including agistment), dairying, pig-farming, poultry farming, fish farming, tree farming, bee keeping, viticulture, horticulture, fruit growing or the growing of crops of any kind or any combination of those activities; and that is used by a business;
- That has significant and substantial commercial purpose or character;
- That seeks to make a profit on a continuous or repetitive basis from its activities on the land;

The types and classes of rateable land within this differential rate are those having the relevant characteristics described above.

The objective of this differential rate is to ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including (but not limited to) the:

- Construction and maintenance of infrastructure assets;
- Development and provision of health and community services;
- Provision of general support services;
- To maintain agriculture as a major industry in the municipal district; and,
- To ensure that the concessional rate in the dollar declared for defined Farm Land properties is fair and equitable, having regard to the cost of provision of Council services, and the level of benefits derived from expenditures made by Council on behalf of the farm sector.

The money raised by the differential rate will be applied to the items of expenditure described in the Budget by Council. The level of the rate for land in this category is considered to provide for an appropriate contribution to Council's budgeted expenditure, having regard to the characteristics of the land.

The geographic location of the land within this differential rate is where it is located within the municipal district, without reference to ward boundaries.

The use of the land within this differential rate, in the case of improved land, is any use of land.

4. Notes to the financial statements

G12 4.1.2 Statutory fees and fines

	Forecast Actual		Budget	Change	
	2019/20	2020/21	2020/21		
	\$'000	\$'000	\$'000	\$'000	%
Election fines	-	-	-	-	0.00%
Town planning fees	76	73	-	3	-3.95%
Revenue collection	7	6	-	1	-14.29%
Compliance	150	121	-	29	-19.33%
Building	85	66	-	19	-22.35%
Total statutory fees and fines	318	266	-	52	-16.35%

G12 4.1.3 User fees

	Forecast Actual		Budget	Change	
	2019/20	2020/21	2020/21		
	\$'000	\$'000	\$'000	\$'000	%
Compliance	53	35	-	18	(34.0%)
Home Help General	330	336	-	6	1.8%
Public Health and Wellbeing	45	42	-	3	(6.7%)
Building Regulations and Inspections	19	18	-	1	(5.3%)
Swimming Pools	1	1	-	-	0.0%
Halls	24	5	-	19	(79.2%)
Pump Stations Water Re Use and Standpipes	3	-	-	3	(100.0%)
Landfill and Transfer Stations	115	90	-	25	(21.7%)
Saleyards Truck Wash	112	90	-	22	(19.6%)
Total user fees	702	617	-	85	(12.1%)

4. Notes to the financial statements

G13 4.1.4 Grants

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

	Forecast Actual	Budget	Change	
	2019/20 \$'000	2020/21 \$'000	\$'000	%
Grants were received in respect of the following:				
Summary of grants				
Commonwealth funded grants	7,927	9,772	1,845	23%
State funded grants	7,377	5,377	(2,000)	(27%)
Total grants received	15,304	15,149	(155)	(1%)
(a) Operating Grants				
Recurrent - Commonwealth Government				
Financial Assistance Grants	4,482	6,653	2,171	48%
General home care	696	719	23	3%
Recurrent - State Government				
Aged care	146	157	11	8%
School crossing supervisors	12	12	0	-
Libraries	122	122	0	-
Maternal and child health	277	273	(4)	(1%)
Other	5	19	14	280%
Playgroups	23	57	34	148%
Community safety - Emergency management	60	0	(60)	(100%)
Total recurrent grants	5,823	8,012	2,189	38%
Non-recurrent - Commonwealth Government				
Lake Tyrrell Intersection		0	0	-
Non-recurrent - State Government				
Flood rehabilitation works	0	3,500	3,500	#DIV/0!
Economic development	48	0	(48)	(100%)
Environmental management	170	317	147	86%
Other	215	28	(187)	(87%)
Family and children	0	0	0	#DIV/0!
Total non-recurrent grants	433	3,845	3,413	789%
Total operating grants	6,256	11,857	5,602	90%
(b) Capital Grants				
Recurrent - Commonwealth Government				
Roads to recovery	2,749	2,400	(349)	(13%)
Total recurrent grants	2,749	2,400	(349)	(13%)
Non-recurrent - Commonwealth Government				
Buildings	0	0	0	-
Non-recurrent - State Government				
Buildings	1,992	4,392	2,400	120%
Roads infrastructure	1,927	0	(1,927)	(100%)
Other	2,380	0	(2,380)	(100%)
Total non-recurrent grants	6,299	4,392	(1,907)	(30%)
Total capital grants	9,048	6,792	(2,256)	(25%)
Total Grants	15,304	18,649	3,346	22%

The budget allows all Financial Assistance Grants to be received during the 2020/21 financial year. In the 2019/20 forecast 50% of the grant was received June 2019.

4. Notes to the financial statements

G12 4.1.5 Contributions

	Forecast Actual		Budget	Change	
	2019/20	2020/21	2020/21		
	\$'000	\$'000	\$'000	%	
Monetary	583	70	(513)	(87.99%)	
Non-monetary	0	0	0	-	
Total contributions	583	70	(513)	(87.99%)	

4.1.6 Other income

	Forecast Actual		Budget	Change	
	2019/20	2020/21	2020/21		
	\$'000	\$'000	\$'000	%	
Interest	172	100	(72)	(41.86%)	
Other Income	214	32	(182)	(85.05%)	
Total other income	386	132	(254)	(65.80%)	

G12 4.1.7 Employee costs

	Forecast Actual		Budget	Change	
	2019/20	2020/21	2020/21		
	\$'000	\$'000	\$'000	%	
Wages and salaries	8,465	8,920	456	5.38%	
WorkCover	207	218	11	5.38%	
Superannuation	1,804	847	(957)	(53.03%)	
Fringe Benefit Taxation	25	25	-	-	
Total employee costs	10,501	10,011	(490)	(4.67%)	

Superannuation forecast 2019/20 includes provision for \$1M call regarding defined benefits scheme commitments

G12 4.1.8 Materials and services

	Forecast Actual		Budget	Change	
	2019/20	2020/21	2020/21		
	\$'000	\$'000	\$'000	%	
Materials, services and contracts	5,192	7,771	2,579	49.67%	
Utilities	522	494	(28)	(5.36%)	
Plant costs	1,347	1,146	(201)	(14.92%)	
Total materials and services	7,061	9,411	2,350	33.28%	

4. Notes to the financial statements

G12 4.1.9 Depreciation and amortisation

	Forecast Actual		Budget	Change	
	2019/20	2020/21	2020/21		
	\$'000	\$'000	\$'000	\$'000	%
Property	1,432	1,535	103		7.19%
Plant & equipment	935	928	(7)		(0.75%)
Infrastructure	4,933	4,855	(78)		(1.58%)
Total depreciation and amortisation	7,300	7,318	18		0.25%

Property and infrastructure valuation not finalised at the time of preparing budget. Depreciation and amortisation based on 18/19 valuations

G12 4.1.10 Amortisation - Right of use assets

	Forecast Actual		Budget	Change	
	2019/20	2020/21	2020/21		
	\$'000	\$'000	\$'000	\$'000	%
Right of use assets - Motor Vehicles	289	269	-	20	-6.92%
Total amortisation - right of use assets	289	269	-	20	-6.92%

G12 4.1.11 Other expenses

Add additional tables for each material component of the Comprehensive Income Statement

	Forecast Actual		Budget	Change	
	2019/20	2020/21	2020/21		
	\$'000	\$'000	\$'000	\$'000	%
Auditors remuneration - VAGO	45	45	-	-	-
Bank fees	33	32	(1)		(3.03%)
Mayoral and Councillor allowances	183	200	17		9.29%
Council meeting expenses	14	16	2		14.29%
Contributions and donations	196	368	172		87.76%
Auditors remuneration - Internal and Audit Committee	33	42	9		27.27%
Other	38	32	(6)		(15.79%)
Total other expenses	542	735	193		35.61%

4.2 Balance Sheet

4.2.1 Assets

Council is forecasting cash and investment position at 30 June 2021 of \$8.38M. The continues to reflect Council's strong cash position after the Council has repaid a loan liability of \$7 M in November 2019.

4.2.2 Liabilities

Loan liability of \$7M was repaid in November 2019 through progressive savings over several years.

4. Notes to the financial statements

G14 4.2.3 Borrowings

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

	Forecast Actual	Budget
	2019/20	2020/21
	\$	\$
Amount borrowed as at 30 June of the prior year	7,000,000	-
Amount proposed to be borrowed	-	-
Amount projected to be redeemed	- 7,000,000	-
Amount of borrowings as at 30 June	-	-

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	Budget
	2019/20	2020/21
	\$	\$
Right-of-use assets	-	-
Vehicles	381	164
Total right-of-use assets	381	164
Lease liabilities		
Current lease Liabilities		
Vehicles	75	60
Total current lease liabilities	75	60
Non-current lease liabilities		
Vehicles	331	132
Total non-current lease liabilities	331	132
Total lease liabilities	406	192

Where the interest rate applicable to a lease is not expressed in the lease agreement, Council applies the average incremental borrowing rate in the calculation of lease liabilities. The current incremental borrowing rate is 5.5%.

4. Notes to the financial statements

4.3 Statement of changes in Equity

4.3.1 Reserves

Nil change anticipated

4.3.2 Equity

Movement in equity due to increased accumulated surplus only

4. Notes to the financial statements

4.5 Capital works program

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

G15 4.5.1 Summary

	Forecast	Budget	Change	%
	Actual			
	2019/20	2020/21		
	\$'000	\$'000	\$'000	
Property	5,166	5,327	161	3.12%
Plant and equipment	1,220	988	-232	-19.02%
Infrastructure	5,368	5,929	561	10.45%
Total	11,754	12,244	490	4.17%

	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash	Borrowings
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Property	5,327	1,538	839	2,660	290	4,347	-	980	-
Plant and equipment	988	-	988	-	-	-	-	988	-
Infrastructure	5,929	-	-	-	-	2,445	-	3,484	-
Total	12,244	1,538	1,827	2,660	290	6,792	-	5,452	-

Refer to 4.5.2 for details of Capital Projects summarised above on pages 36-37

4. Notes to the financial statements

4.5.2 Current Budget

4.5 Capital works program - continued

G15 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									
Park Irrigation	-	-	-	-	-	-	-	-	-
Park & street furniture/BBQ	80	-	80	-	-	-	-	80	-
Streetscape Improvements	1,400	-	-	1,400	-	930	-	470	-
Town entrances	20	-	-	20	-	-	-	20	-
Buildings									
Donald Community Precinct	200	-	200	-	-	-	-	200	-
Charlton Riverfront	467	467	-	-	-	467	-	-	-
Donald Riverfront	467	467	-	-	-	467	-	-	-
Lake Tyrrell Infrastructure	604	604	-	-	-	604	-	-	-
Charlton Early Years	1,150	-	-	1,150	-	1,150	-	-	-
Halls Improvements	75	-	75	-	-	75	-	-	-
Town Brochures	50	-	-	-	50	50	-	-	-
Wycheproof Library	240	-	-	-	240	240	-	-	-
Camping Grounds	364	-	364	-	-	364	-	-	-
Building Improvements									
Depot Safety	45	-	45	-	-	-	-	45	-
Split system replacement	15	-	15	-	-	-	-	15	-
Birchip Town Centre Plan	90	-	-	90	-	-	-	90	-
Donald Pony Club	20	-	20	-	-	-	-	20	-
Watchem Hall Entrance	20	-	20	-	-	-	-	20	-
Lakes CCTV	20	-	20	-	-	-	-	20	-
TOTAL PROPERTY	5,327	1,538	839	2,660	290	4,347	-	980	-
PLANT AND EQUIPMENT									
Plant, Machinery and Equipment									
Major Plant	647	-	647	-	-	-	-	647	-
Computers and Telecommunications									
General IT and equipment replacerr.	166	-	166	-	-	-	-	166	-
New IT system	150	-	150	-	-	-	-	150	-
Library books									
Book purchases	25	-	25	-	-	-	-	25	-
TOTAL PLANT AND EQUIPMENT	988	-	988	-	-	-	-	988	-

4. Notes to the financial statements

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
INFRASTRUCTURE									
Roads									
<i>Reseal Program</i>	1,000	-	1,000	-	-	-	-	1,000	-
<i>Berriwillock/Birchip Road Floodway</i>	1,607	-	1,607	-	-	1,400	-	207	-
<i>Berriwillock/Birchip Road Rehabilitation</i>	1,400	-	1,400	-	-	-	-	1,400	-
<i>Final Seal Watchem/Warracknambeal</i>	50	-	50	-	-	-	-	50	-
<i>Final Seal Culgoa/Ultima</i>	277	-	277	-	-	-	-	277	-
<i>Donald Avon Plains Road Bridge</i>	100	-	100	-	-	-	-	100	-
<i>Road Resheeting</i>	560	-	560	-	-	520	-	40	-
	-	-	-	-	-	-	-	-	-
Footpaths and Cycleways									
<i>Crossovers</i>	75	-	75	-	-	75	-	-	-
<i>Best Street Sea Lake</i>	75	-	75	-	-	-	-	75	-
Drainage									
<i>Birchip town drainage improvements</i>	175	-	175	-	-	-	-	175	-
Recreational, Leisure & Community Facilities									
<i>Swimming pools</i>	100	-	100	-	-	-	-	100	-
<i>Birchip Netball Court Upgrades</i>	270	-	270	-	-	270	-	-	-
<i>Birchip Leisure Centre</i>	180	-	180	-	-	180	-	-	-
Waste Management									
<i>Glass skips</i>	60	-	60	-	-	-	-	60	-
TOTAL INFRASTRUCTURE	5,929	-	-	-	-	2,445	-	3,484	-
TOTAL NEW CAPITAL WORKS	12,244	1,538	1,827	2,660	290	6,792	-	5,452	-

G16 5. Financial performance indicators

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

Indicator	Measure	Actual	Forecast	Budget	Strategic Resource Plan Projections			Trend
		2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	+/-
Operating position								
Adjusted underlying result	Adjusted underlying surplus (deficit) / Adjusted underlying revenue	6.80%	(20.36%)	(4.14%)	4.11%	2.47%	0.64%	-
Liquidity								
Working Capital	Current assets / current liabilities	415.00%	311.70%	418.74%	279.80%	229.68%	149.07%	o
Unrestricted cash	Unrestricted cash / current liabilities	375.00%	157.22%	242.67%	217.79%	167.09%	86.35%	o
Obligations								
Loans and borrowings	Interest bearing loans and borrowings / rate revenue	54.00%	-	-	-	-	-	-
Loans and borrowings	Interest and principal repayments on interest bearing loans and borrowings / rate revenue	2.30%	52.86%	0.12%	-	-	-	-
Indebtedness	Non-current liabilities / own source revenue	55.00%	-	-	-	-	-	-
Asset renewal	Asset renewal expenses / Asset depreciation	%	111.21%	105.99%	167.74%	155.37%	163.53%	o
Stability								
Rates concentration	Rate revenue / adjusted underlying revenue	58.00%	63.06%	52.04%	51.35%	51.36%	51.37%	o
Rates effort	Rate revenue / CIV of rateable properties in the municipality	0.94%	0.00%	0.00%	0.80%	0.82%	0.84%	o

Indicator	Measure	Actual	Forecast	Budget	Strategic Resource Plan Projections			Trend
		2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	+/-
Efficiency								
Expenditure level	Total expenses / no. of property assessments	\$4,036	\$4,192	\$4,474	\$4,269	\$4,450	\$4,646	o
Revenue level	Residential rate revenue / no. of residential property assessments	\$1,406	\$863	\$872	\$889	\$907	\$925	o
Workforce turnover	No. of permanent staff resignations & terminations / average no. of permanent staff for the financial year	16%	12%	5%	5%	5%	5%	-

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

2020/21 Fees & Charges

VENUE HIRE - PUBLIC HALLS

Events or Groups defined by the following categories will be eligible to have hire fees waived:

1. Ceremonies held in recognition of Australia Day or Anzac Day.
2. Community Groups - community based non- for-profit organisation or association of persons where open membership and participation in activities is encouraged. A community group may take part in profit-making activities, but the surplus is reinvested in pursuit of the group's goals. A community group may be:
 - o An organisation whose primary aim is to provide services and benefits to the community (e.g. Lions Clubs, Community forums, Business Networks, Schools, Health Related services and Sporting Clubs)
 - o Special interest or advocacy groups for particular sections of the community (e.g. Senior Citizens, Probus, Red Cross). This does not include political parties or groups
 - o A group of people having a shared ethnic, cultural or religious identity
 - o Neighbourhood or shared interest groups

HALL HIRE

All Locations (Casual)	2019/2020	2020/2021
Main Hall (max. 6 hours)	\$230	\$235
Supper Room (max. 6 hours)	\$65	\$66
Cost p/h (over max. hours)	\$50	\$51
Kitchen	\$42	\$43
All Day Booking (24 hours, full use of venue)	\$400	\$408
Bond	\$500	\$510

Maximum hall capacity:

250 people Birchip, Donald, Wycheproof

300 people Charlton

A Bond is required for all bookings where alcohol is served. The Bond is refundable if there is no damage or requirement for additional cleaning.

**Inspections will be carried out by Buloke Shire Council's Buildings and Properties Team*

Casual Hire is defined as: Any group, individual or organisation that hires the facility once off or on an irregular basis.

SENIOR CITIZENS

Clubrooms (all locations)	2019/20	2020/21
Max. 6 hours	\$105	\$107
Cost per hour over max.	\$28	\$29

Regular Hire	2019/20	2020/21
Private or Commercial	\$42	\$43

Regular Hire: Any group, individual or organisation that hires the facility on an ongoing basis. To be considered a Regular User, one of the following criteria must be met:

- *Weekly hire - minimum of 10 consecutive weeks,*
- *Fortnightly hire - minimum of 10 consecutive fortnights,*
- *Monthly hire - minimum of 10 consecutive months*

Commercial hirers: Those who undertake activities for the purpose of generating a profit.

Private/Individual hirers: Those who undertake activities for the purpose of private events and activities.

WYCHEPROOF SALEYARDS

Wycheproof Saleyards	2019/2020	2020/2021
Yard Fees	0.90% of gross sales turnover	0.90% of gross sales turnover
Agent's Fees	13% of yard fees	13% of yard fees
Public Holiday Penalty Rate	\$1,000	\$1,020
Unsold stock fee (per head)	.20 cents	.20 cents
Destruction and disposal of dead stock fee (per head)	\$20	\$20
Truck Wash: Key Deposit (Avdata) refunded on return of keys	\$26.00	\$27
Water Usage	\$0.90 per minute	\$0.90 per minute

STAND PIPES

Stand Pipes	2019/2020	2020/2021
	\$10.00 minimum charge for under 1,000 litres or \$10.00 per 1,000 litres	\$10.00 minimum charge for under 1,000 litres or \$10.00 per 1,000 litres

ANIMAL CONTROL

Dog and Cat Registration Fees	2019/2020	2020/2021
* \$4.10 levy per dog & cat is collected by Council on behalf of the State government		
Dog or Cat (Not Micro chipped or Desexed – only relevant to animals registered prior to May 2007)	\$118	\$121
Dog or Cat (Micro chipped plus one or more of the following – desexed, not desexed, working or farm dog, over 10 years old or VCA members)	\$39	\$40
Pensioner Concession - Dog/Cat full (half price for all dog and cat registration categories)	\$59	\$60.50
Pensioner Concession - Dog/Cat reduced (half price for all dog and cat registration categories)	\$19	\$19.50
Guide dogs, racing dogs (greyhounds), police dogs	No charge	No charge
Replacement lifetime tag/s	No charge	No charge
Registered animals moving to Buloke (from within VIC only)	No charge	No charge

IMPOUNDED LIVESTOCK

Release Fees	2019/2020	2020/2021
Sheep up to 5 head	\$100	\$102
Sheep per head over 5	\$12	\$13
Goats and pigs up to 2 head	\$100	\$102
Goats and pigs per head over 2	\$20	\$21
Cattle up to 3 head	\$250	\$255
Cattle per head over 3	\$100	\$102
Horses per head	\$250	\$255
Transport of livestock	Total cost of transport - all staff and contractor costs charged at sundry debtor rates	Total cost of transport - all staff and contractor costs charged at sundry debtor rates

Sustenance – per day or part thereof – per head	2019/2020	2020/2021
Sheep	\$10	\$11
Goats and Pigs	\$25	\$26
Cattle and Horses	\$25	\$26

Dogs and Cats (includes sustenance) – per dog and cat	2019/2020	2020/2021
1 to 4 days	\$80	\$82
Second impoundment (within a 12 month period)	\$160	\$164
Third and subsequent impoundments (within 12 month period)	\$320	\$328
For every day in excess of 4 days (maximum 8 days)	\$20	\$21
Animal Surrender fee	\$200	\$200

Impounded Vehicles and Caravans – per vehicle plus other associated costs	2019/2020	2020/2021
Release fee (plus towing fee incurred)	\$285	\$290

Impounded Goods – including signage and street furniture - per lot – plus other associated costs	2019/2020	2020/2021
Release fee (plus any associated costs)	\$185	\$189

Local Laws	2019/20	2020/21
Local laws Application Fee	\$58	\$60
Local laws Permit Fee	\$58	\$60
Permit for the keeping of excess animals (valid for three years)	\$58	\$75

Administration Fees	2019/20	2020/21
Fire Prevention Notice Issue Fee (first notice)	\$20	N/A
Notice To Comply Issue Fee	\$58	\$60

Hire of Cat trap	2019/20	2020/21
Deposit	\$100	\$100
Hire charges:		
First two weeks per week	\$10	\$10
Third and subsequent weeks per week	\$50	\$50

Domestic Animal Businesses	2019/20	2020/21
Registration Renewal	\$200	\$200
Annual Audit Inspection Fee	\$100	\$100
New Registration	\$250	\$250

Fire Prevention Works: Hire of Council equipment and operator where local service alternatives are not available, including Hire of Council engaged contractors to undertake compulsory fire clearances and other works	2019/20	2020/21
Council Engaged Contractors	150% cost to Council plus contractor rate/cost	150% cost to Council plus contractor rate/cost

SUNDRY DEBTORS

Hire of Council equipment and operator where local service alternatives are not available, including compulsory fire clearances.	2019/2020	2020/2021
Plant	150% of plant hire rate	150% of plant hire rate
Operator (Labour)	\$55 per hour plus plant fee – as above	\$56 per hour plus plant fee – as above
Quarry products from non-Council quarry sources	150% Cost to Council plus plant and operator costs – as above.	150% Cost to Council plus plant and operator costs – as above.

WASTE CHARGES

Waste	2019/20	2020/21
Municipal Waste Collection and Disposal Charge (One 120L bin for putrescibles waste (collected weekly) and one 240L bin for recyclables (collected fortnightly). Service is compulsory for all residential properties and available to commercial and farm properties on request.	\$413	\$413
Optional additional 240L bin for recycling	\$90 per bin	\$90 per bin

Landfill	2019/20	2020/21
Minimum General Waste charge	\$8	\$8
Green Waste	\$8 per cubic mtr/minimum charge	\$8 per cubic mtr/minimum charge
Car boot per load	\$16	\$16
6 x 4 Trailer Load/Ute Load up to 1 cubic metre	\$26	\$27
Tandem Trailer up to 2 cubic metres	\$50	\$51
Wheelie bin 120L	\$11	\$11
Wheelie bin 240L	\$14	\$14
General Waste to Landfill (per cubic metre)	\$26	\$27
Commercial Waste (per cubic metre)	\$30	\$31
Builder Waste and Concrete (per cubic metre)	\$40	\$41
Concrete uncontaminated (per cubic metre)	\$40	\$41
Bricks uncontaminated (per cubic metre)	\$40	\$41
White Goods (doors must be removed from refrigerators, ovens and dishwashers)	Free to local residents only	Free to local residents only
Car Bodies	Free to local residents only	Free to local residents only
TV Screens and Computer Monitors	\$12	\$12
Mattresses	\$40	\$41

Tyres	2019/2020	2020/2021
Light car tyre	\$10	\$10
Car tyre on rim	\$26	\$27
4WD and Light Truck tyre	\$16	\$16
Truck tyre	\$35	\$36
Truck tyre on rim	\$60	\$61
Small tractor tyres	\$120	\$122
Large tractor tyres	\$200	\$204

Animal Carcasses	2019/20	2020/21
Poultry (including turkeys) per bird	\$7	\$7
Cats and Dogs	\$10	\$10
Sheep, Pigs and Goats	\$20	\$20
Horses and Cattle	\$40	\$41

Recycling	2019/20	2020/21
Comingled		
6 x 4 Trailer Load/Ute Load up to 1 cubic metre	\$8	\$8
Tandem Trailer up to 2 cubic metres	\$15	\$15
Separated		
6 x 4 Trailer Load/Ute Load up to 1 cubic metre		
Glass	\$6	\$6
Paper & Cardboard	\$6	\$6
Plastics	\$6	\$6
Tandem Trailer up to 2 cubic metres		
Glass	\$11	\$11
Paper & Cardboard	\$11	\$11
Plastics	\$11	\$11

BUILDING FEES AND CHARGES

Alterations/Additions/Sheds/Carports/Garages	2019/2020	2020/2021
Building Works - \$0 to \$10,000	\$510	\$510
Building Works - \$10,001 to \$20,000	\$735 plus Levy	\$735 plus Levy
Building Works - \$20,001 to \$50,000 (inc. 4 inspections)	\$1070 plus Levy	\$1250 plus Levy
Building Works - \$50,001 to \$80,000 (inc. 4 inspections)	\$1700 plus Levy	\$1400 plus Levy
Building Works - \$80,001 to \$120,000 (inc. 4 inspections)	\$2040 plus Levy	\$1550 plus Levy
Building Works - \$120,001 to \$200,000 (inc. 4 inspections)	\$2525 plus Levy	\$1800 plus Levy
Building Works - \$200,001 plus (inc. 4 inspections)	\$2525 plus Levy	\$2200 plus Levy

Dwellings	2019/20	2020/21
New Dwellings - \$0 to \$120,000	\$1360 plus Levy	\$1500 plus Levy
New Dwellings - \$120,000 to \$200,000	\$1697 plus Levy	\$1800 plus Levy
New Dwellings - \$200,001 to \$350,000	\$2035 plus Levy	\$2200 plus Levy
New Dwellings - \$350,001 to \$500,000	\$2626 plus Levy	\$2850 plus Levy
New Dwellings - \$500,001 plus	\$2626 plus Levy	\$3200 plus Levy

Swimming Pools	2019/20	2020/21
Swimming Pool and Fence – Above Ground	\$450	\$460
Swimming Pool and Fence – In-Ground Pool \$0 to \$50,000 (inc. 4 inspections)	\$900	\$900
Swimming Pool and Fence – In-Ground Pool \$50,001 plus (inc. 4 inspections)	new fee	\$1,050
Swimming Pool Safety Audit Inspection fee	\$258	\$400
Any additional inspections	new fee	\$300
Application for registration fee (statutory fee)	new fee	\$31.84
Information search fee (statutory fee)	new fee	\$47.24
Lodgement of certificate of pool barrier compliance (statutory fee)	new fee	\$20.44
Lodgement of certificate of pool barrier non compliance (statutory fee)	new fee	\$385.06

Commercial Building Work	2019/20	2020/21
Commercial Works - \$0 to \$20,000	\$762 plus Levy	\$785 plus Levy
Commercial Works - \$20,001 to \$120,000	\$1473 plus Levy	\$1650 plus Levy
Commercial Works - \$120,001 to \$500,000	\$3862 plus Levy	\$value x 0.4 plus \$1900 plus Levy
Commercial Works - \$500,001 plus	\$value x 0.25% plus \$2150 plus Levy	\$value x 0.45% plus \$2150 plus Levy

Multi-Unit Development	2019/20	2020/21
Units - \$0 to \$200,000	\$2029 plus Levy	\$2029 plus Levy
Units - \$200,001 to \$350,000	\$2260 plus Levy	\$2330 plus Levy
Units - \$350,001 plus	\$value/128 plus Levy	\$value/127 plus Levy

Notes:

The State building levy is 0.128% of the value of the works.

A \$37.10 Lodgement Fee applies to all applications for works valued at \$5,000 or more, where a private surveyor is engaged.

Enforcement	2019/20	2020/21
Building Notices/Orders	Building Permit Fee plus 30%	Building Permit Fee plus 40%
Minor Works Compliance (including swimming pools, spas and other minor works)	Building Permit Fee plus 30%	Building Permit Fee plus 30%

Miscellaneous Items	2019/20	2020/21
Fence	\$221	\$225
Demolitions or Removals - \$0 to \$10,000	\$390	\$400
Demolitions or Removals - \$10,000 plus	\$556	\$570
Re-Erections of Dwellings – Security Deposit	\$5,150	\$5,150
Extensions of Time Requests (first request)	\$150	\$155
Extensions of Time Requests second and subsequent request)	new fee	\$255
Amended Plans	\$111	\$115
Information Request Reg. 326 (1) Permit Info, Final Certifications, Current Orders or Notices	Legislative fee	Legislative fee
Information Request Reg. 326 (2) Flooding, Termite, Bushfire, Snowfall, Designated	Legislative fee	Legislative fee
Information Request Reg. 326 (3) Mandatory notification states, Inspection Dates	Legislative fee	Legislative fee
Request for search of Building Permit Plans	\$67	\$70

Report and Consent	2019/20	2020/21
Planning Authority for Demolition Section 29A of the Act	Legislative fee	Legislative fee
Build Over Council Easement Reg. 310 (1)	Legislative fee	Legislative fee
Report & Consent under Parts 4, 5 or 8	Legislative fee	Legislative fee
Request Legal Point of Discharge for Stormwater Reg. 610 (2)	Legislative fee	Legislative fee
Government Levy (only applies if development value over \$10,000)		
Additional Inspection	\$134	\$137
Other/General inspection fee (includes report required) Includes Red Line Application)	\$175.00 per hour	\$180.00 per hour
Red Line Application fee	\$975	\$995
POPE-(Includes 1 inspection)	\$975	\$995
Siting Approval for Marque (Includes 1 inspection)	\$550	\$565
Title Search	\$45	\$6
Community Group (Not -for-profit) Building Works Discount on permit fees only (State Government Levy still applies	Levy	Levy

Notes:

- A (Stat Fee) Lodgement Fee applies to all applications for works valued at \$5,000 or more, where a private surveyor is engaged.

PLANNING FEES AND CHARGES

Miscellaneous Items (non-statutory fees)	2019/20	2020/21
Application for Extension of Time to a Planning Permit		
First Request	\$195	\$200
Second Request	\$295	\$300
Third Request	\$395	\$400
Giving Notice of Application for a Planning Permit (advertising)	\$95	\$97
Secondary Consent	new fee	\$200
Endorse minor amendment to plans	new fee	\$100

PUBLIC HEALTH

Food Act 1984	2019/20	2020/21
Class 1 Food Premises – High Risk ready to eat food serves to vulnerable groups. Including hospitals, nursing homes, child care centres. Must have 3rd party audited FSP	\$325	\$325
Class 2 Food Premises – High Risk or unpackaged foods. Including hotels, restaurants cafes, takeaway, supermarkets, manufacturers, caterers, milk bars and some service stations. Must have FSPI (may be template or 3rd party audited)	\$320	\$320
Class 3 Food Premises – Premises selling low risk pre-packaged food only e.g. Packaged confectionary, soft drink, Newsagents, video stores, some service stations.	\$220	\$220
Non Profit Organisations & Community Groups – Food is prepared predominately for consumption by members, or for fundraising activities Service Clubs, mostly Sporting Clubs	N/A	N/A

STREET STALLS / TEMPORARY FOOD VENDOR PERMITS

Non Profit & Community Groups (fetes, sausage sizzle, street stall)	2019/20	2020/21
Single Event Permit	N/A	N/A
Yearly Permit (up to 12 Events per year)	N/A	N/A
Private Individuals & Businesses (Markets, Private Stalls)		
Single Event Permit	\$61	\$61
Yearly Permit (up to 12 Events per year)	\$90	\$90
Transfers Fees	50% of the current classed fee both <i>Food Act 1984 & Public Health & Wellbeing Act 2008</i>	50% of the current classed fee both <i>Food Act 1984 & Public Health & Wellbeing Act 2008</i>
Transfer Inspection Fee	\$220.00	\$220.00
Late Payment of Registration (more than 1 month late)	50% of the registration fee	50% of the registration fee
Additional Inspections after first follow up	\$195	\$195

Public Health and Wellbeing Act 2008	2019/20	2020/21
Hairdresser (one off registration fee)	\$175	\$175
Beauty Therapy	\$175	\$175
Skin Penetration	\$175	\$175
More than 1 health activity	\$220	\$220
Prescribed Accommodation: Premises providing accommodation for 5 or more persons including hotels, motels, hostels and camps	\$220	\$220
Late Payment of Registration (more than 1 month late)	50% of the current registration fee	50% of the current registration fee
Additional Inspections after first follow up	\$195	\$195

Immunisations	2019/20	2020/21
Private Immunisations	Cost to Council – Materials & Labour	Cost to Council – Materials & Labour

ENVIRONMENT PROTECTION ACT 1970

Septic Tank	2019/20	2020/21
New	\$325	\$325
Alteration to Existing	\$205	\$205

HACC		
Home and Community Care	2019/20	2020/21
HACC General Home Care Low	\$4.60	\$4.70
HACC General Home Care Medium	\$11.70	\$11.95
HACC General Home Care High	\$49.40	\$50.40
Home Maintenance Low	\$9.15	\$9.35
Home Maintenance Medium	\$15.30	\$15.60
Home Maintenance High	\$49.40	\$50.40
HACC Personal Care Low	\$3.05	\$3.10
HACC Personal Care Medium	\$7.60	\$7.75
HACC Personal Care High	\$49.40	\$50.40
HACC Respite Care Low	\$3.05	\$3.10
HACC Respite Care Medium	\$4.60	\$4.70
HACC Respite Care High	\$49.40	\$50.40
HACC Meals on Wheels Low	\$9.70	\$9.90
HACC Meals on Wheels Medium	\$9.70	\$9.90
Meals on Wheels (Full cost recovery)	\$14.25	\$14.55

Brokerage	2019/20	2020/21
General Home Care	\$63.10	\$64.35
Personal Care	\$63.10	\$64.35
Home Maintenance	\$63.10	\$64.35
Respite Care HIGH	\$63.10	\$64.35
TRAVEL	\$2.50	\$2.55
All weekend services	\$127.25	\$129.80
To complete OH & S Assessment for packaged care client	\$137.45	\$140.20
To complete a MEPACS/PAV Assessment – personal security alarm for packaged care client	\$132.35	\$135.00
MEPACS Referral	\$61.10	\$62.30

CARAVAN PARKS

	2019/20	2020/21
Unpowered Site (2 people)	\$15 per night	\$15 per night
Powered Site (2 people)	\$20 per night	\$20 per night
Weekly fee	\$120	\$122
Additional people	Extra \$5 per night	Extra \$5 per night

POOL HIRE

	2019/20	2020/21
Pool Hire - Commercial	\$25 per hour	\$26 per hour
Pool Hire - Commercial	\$100 per day (up to 6 hours)	\$102 per day (up to 6 hours)
Pool Hire - Community use	FREE	FREE
Pool Entry Fees	FREE	FREE
Pool Lifeguard Hire		\$46 p/h

5. MEETING CLOSE

Meeting closed at 7.17pm.