

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-Berriwilllock 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

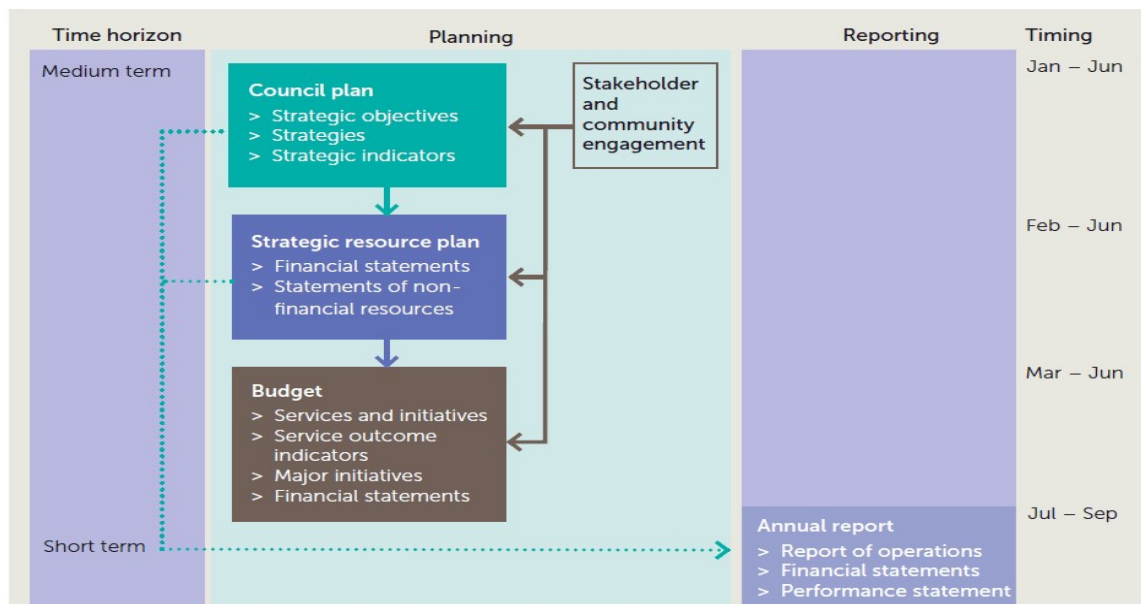
Chief Executive Officer

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

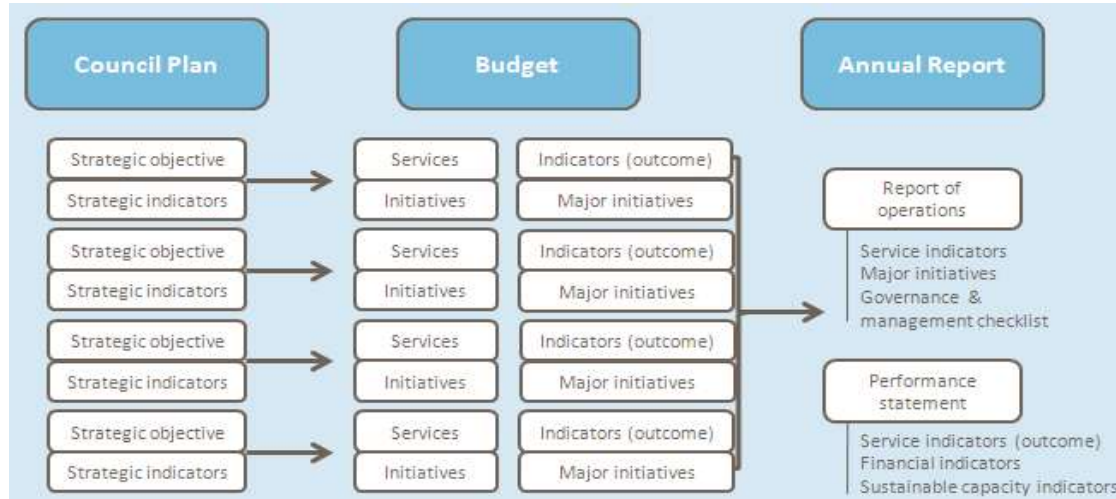
Council delivers many services and initiatives. Each contributes to the achievement of one of the five Strategic Objectives as set out in the Council Plan for the years 2017 - 2021. The following table lists the five Strategic Objectives as described in the Council Plan.

| Strategic Objective | Description |
|--|--|
| 1. Delivering our services in a financially viable way | <ol style="list-style-type: none">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 | <ol style="list-style-type: none">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 | <ol style="list-style-type: none">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 Actual \$'000 | 2019/20 Forecast \$'000 | 2020/21 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 | 2019/20 | 2020/21 |
|----------------------------------|---|------------|---------|----------|---------|
| | | | Actual | Forecast | Budget |
| | | | \$'000 | \$'000 | \$'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 |
| | | <i>NET</i> | 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 | - |
| | | <i>NET</i> | 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 |
| | | <i>NET</i> | - 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 | 2019/20 | 2020/21 |
|----------------------|--|------------|---------|----------|---------|
| | | | Actual | Forecast | Budget |
| | | | \$'000 | \$'000 | \$'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 |
| | | <i>NET</i> | 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 |
| | | <i>NET</i> | 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 | - |
| | | <i>NET</i> | 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> | - | - | - |
| | | <i>NET</i> | 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 | - |
| | | <i>NET</i> | 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 | - | - |
| | | <i>NET</i> | 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> | - | - | - |
| | | <i>NET</i> | 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) | Expenditure | Revenue |
|--|-----------------------|---------------|---------------|
| | \$'000 | \$'000 | \$'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 (<i>allocated against Strategic Objectives above - Total \$7,318,457</i>) | - | - | - |
| 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 |

| | 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

| | | Total | Accumulated Surplus | Revaluation Reserve | Other Reserves |
|---|-------|----------------|---------------------|---------------------|----------------|
| | NOTES | \$'000 | \$'000 | \$'000 | \$'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 | - |

Statement of Cash Flows

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 |
| | 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 |

Statement of Capital Works

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 | \$'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 | \$'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 | | | | | |
| 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 | | |
| 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 | | |
| | \$'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 | | |
| | \$'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 | \$'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 | \$'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 | \$'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 | \$'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 Actual 2019/20 \$'000 | Budget 2020/21 \$'000 | Change \$'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 \$'000 | Renewal \$'000 | Upgrade \$'000 | Expansion \$'000 | Grants \$'000 | Contrib. \$'000 | Council cash \$'000 | Borrowings \$'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 | Renewal | Upgrade | Expansion | Grants | Contrib. | Council cash | Borrowings |
| | | | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| PROPERTY | | | | | | | | | | |
| Land Improvements | | | | | | | | | | |
| <i>Park Irrigation</i> | - | - | - | - | - | - | - | - | - | - |
| <i>Park & street furniture/BBQ</i> | 80 | - | 80 | - | - | - | - | 80 | - | - |
| <i>Streetscape Improvements</i> | 1,400 | - | - | 1,400 | - | 930 | - | 470 | - | - |
| <i>Town entrances</i> | 20 | - | - | 20 | - | - | - | 20 | - | - |
| Buildings | | | | | | | | | | |
| <i>Donald Community Precinct</i> | 200 | - | 200 | - | - | - | - | 200 | - | - |
| <i>Charlton Riverfront</i> | 467 | 467 | - | - | - | 467 | - | - | - | - |
| <i>Donald Riverfront</i> | 467 | 467 | - | - | - | 467 | - | - | - | - |
| <i>Lake Tyrrell Infrastructure</i> | 604 | 604 | - | - | - | 604 | - | - | - | - |
| <i>Charlton Early Years</i> | 1,150 | - | - | 1,150 | - | 1,150 | - | - | - | - |
| <i>Halls Improvements</i> | 75 | - | 75 | - | - | 75 | - | - | - | - |
| <i>Town Brochures</i> | 50 | - | - | - | 50 | 50 | - | - | - | - |
| <i>Wycheproof Library</i> | 240 | - | - | - | 240 | 240 | - | - | - | - |
| <i>Camping Grounds</i> | 364 | - | 364 | - | - | 364 | - | - | - | - |
| Building Improvements | | | | | | | | | | |
| <i>Depot Safety</i> | 45 | - | 45 | - | - | - | - | 45 | - | - |
| <i>Split system replacement</i> | 15 | - | 15 | - | - | - | - | 15 | - | - |
| <i>Birchip Town Centre Plan</i> | 90 | - | - | 90 | - | - | - | 90 | - | - |
| <i>Donald Pony Club</i> | 20 | - | 20 | - | - | - | - | 20 | - | - |
| <i>Watchem Hall Entrance</i> | 20 | - | 20 | - | - | - | - | 20 | - | - |
| <i>Lakes CCTV</i> | 20 | - | 20 | - | - | - | - | 20 | - | - |
| TOTAL PROPERTY | 5,327 | 1,538 | 839 | 2,660 | 290 | 4,347 | - | 980 | - | - |
| PLANT AND EQUIPMENT | | | | | | | | | | |
| Plant, Machinery and Equipment | | | | | | | | | | |
| <i>Major Plant</i> | 647 | - | 647 | - | - | - | - | 647 | - | - |
| Computers and Telecommunications | | | | | | | | | | |
| <i>General IT and equipment replacerr</i> | 166 | - | 166 | - | - | - | - | 166 | - | - |
| <i>New IT system</i> | 150 | - | 150 | - | - | - | - | 150 | - | - |
| Library books | | | | | | | | | | |
| <i>Book purchases</i> | 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 | Renewal | Upgrade | Expansion | Grants | Contrib. | Council cash | Borrowings |
| | | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| INFRASTRUCTURE | | | | | | | | | |
| Roads | | | | | | | | | |
| <i>Reseal Program</i> | 1,000 | - | 1,000 | - | - | - | - | 1,000 | - |
| <i>Berrwillock/Birchip Road Floodway</i> | 1,607 | - | 1,607 | - | - | 1,400 | - | 207 | - |
| <i>Berrwillock/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 | +/o/- |
| 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 | +/o/- |
| 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 |