



# **COUNCIL MEETING**

## **AGENDA**

**Wednesday 10 May 2023**

**Commencing at 7:00pm**

**Wycheproof Supper Room**

**367 Broadway, Wycheproof**

**Wayne O'Toole  
Chief Executive Officer  
Buloke Shire Council**

## ORDER OF BUSINESS

### 1. COUNCIL WELCOME AND STATEMENT OF ACKNOWLEDGEMENT

#### WELCOME

The Mayor Cr Alan Getley will welcome all in attendance.

#### STATEMENT OF ACKNOWLEDGEMENT

The Mayor Cr Alan Getley will acknowledge the traditional owners of the land on which we are meeting and pay our respects to their Elders and to the Elders from other communities who maybe here today.

### 2. RECEIPT OF APOLOGIES

### 3. CONFIRMATION OF MINUTES OF PREVIOUS MEETING

#### RECOMMENDATION:

That Council adopt the Minutes of the Council Meeting held on Wednesday, 12 April 2023.

### 4. REQUESTS FOR LEAVE OF ABSENCE

### 5. DECLARATION OF PECUNIARY AND CONFLICTS OF INTEREST

In accordance with Section 130 (2) of the Local Government Act 2020 Councillors who have a conflict of interest in respect of a matter being considered at this Meeting, must

- a) Disclose the conflict of interest in the manner required by the Council's Governance Rules 2020; and
- a) Exclude themselves from the decision making process in relation to that matter, including any discussion or vote on the matter at any Council meeting or delegated committee, and any action in relation to the matter.

Disclosure must occur immediately before the matter is considered or discussed.

### 6. QUESTIONS FROM THE PUBLIC

NIL

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NIL

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	The Meeting may be closed to members of the public to consider confidential matters.	
9.5.1	CEO PERFORMANCE REVIEW AND KEY PERFORMANCE INDICATORS	
	If the meeting has been closed it will be brought back into open session by resolution	
<b>10.</b>	<b>MEETING CLOSE</b>	

#### **NEXT MEETING**

THE NEXT MEETING OF COUNCIL WILL BE HELD IN WYCHEPROOF SUPPER ROOM, 367 BROADWAY, WYCHEPROOF ON WEDNESDAY, 14 JUNE 2023 AT 7:00PM.

**Wayne O'Toole**  
**CHIEF EXECUTIVE OFFICER**

**6. QUESTIONS FROM THE PUBLIC**

Nil

## 7. PROCEDURAL ITEMS

### 7.1 REPORT OF COUNCILLOR ASSEMBLIES

**Author's Title:** Executive Assistant

**Department:** Office of the CEO

**File No:** GO/05/04

#### RECOMMENDATION

That the Council note the report of Councillor Assembly Meetings held 5 and 19 April 2023.

**Attachments:** 1 [↓Councillor Briefing Record - 5 April 2023](#)  
2 [↓Councillor Briefing Record - 19 April 2023](#)

#### KEY POINTS/ISSUES

Transparency is a fundamental principle of democratic governance.

The Local Government Act 2020 (The Act) Section 9 (2) (i) provides that the transparency of Council decisions, actions and information is to be ensured.

In accordance with Section 57 of The Act, Council at its September 2020 Ordinary Meeting, adopted a Public Transparency policy, designed to improve public transparency in Council's decision-making processes and to assist the community in understanding the information that is accessible to them.

As per the Council Meeting Schedule adopted 9 November 2022, Councillor Briefings are held for Councillors to meet to consider matters that are likely to be the subject of a Council decision or for the exercise of delegation.

A record of the Councillor Briefings held on 5 and 19 April 2023 is attached for public information.



## Councillor Briefing Record

*Build a Better Buloke – a healthy, connected, inclusive and prosperous community*

<b>Date:</b>	5 April 2023	<b>Time</b>	5:00pm – 8:00pm
<b>Location:</b>	Donald District Office – Council Chambers		
<b>Attendees:</b>	Cr Getley, Cr Warren, Cr Milne, Cr Simpson, Cr Hogan, Cr Pollard, Wayne O’Toole, Hannah Yu, Michelle Stedman, Travis Fitzgibbon, Kerrie Mulholland, Jenna Allan, Nathan Cutting.		
<b>Apologies:</b>	Cr Stewart (Leave of absence)		
<b>Acknowledgement of Country:</b>	The Mayor will acknowledge the traditional owners of the land on which we are meeting and pay our respects to their Elders and to the Elders from other communities who maybe here today.		
<b>Conflicts of Interest:</b>	Cr Warren. Donald Tradie Park. Direct Conflict.		

### ITEMS

NO.	MATTER FOR DISCUSSION
	Australian Eat Well Factory Visit <b>4:30pm</b>
<b>1.</b>	<b>Councillor Only Time 5:00pm</b>
<b>2.</b>	<b>Confirmation of Councillor Briefing Notes</b>
<b>3.</b>	<b>Presentations</b>
3.1	VNI Update – Rosanna Lacorcia <b>5:30pm</b>
3.2	Donald Mineral Sands – Paul Atherton <b>6:00pm (late apology)</b>
3.3	Donald 2000 – Tradie Park – Graeme Harris/John McConville <b>6:20pm</b>
3.4	Property Valuations – Ben Sawyer <b>6:40pm</b>
3.5	Rates Modelling – Nathan Cutting <b>7:10pm</b> (Attachment on the Hub)
3.6	Home Support Serv – Travis Fitzgibbon/Jenna Allan (see report Draft CM Agenda) <b>7:40pm</b>
3.7	Advocacy Strategy Review – Travis Fitzgibbon <b>8:10pm</b>
<b>4.</b>	<b>Discussion</b>
<b>5.</b>	<b>Councillor Matters</b>
<b>6.</b>	<b>CEO Updates</b>
6.1	Draft Council Meeting Agenda – 12 April 2023
6.2	ANZAC Day Ceremonies – 2023 – Councillor Attendance and Wreath Laying
6.3	IDAHOBIT Event
6.4	VNI West Consultation
6.5	Container Deposit Scheme
6.6	Flood recovery funding and resourcing
6.7	VEC Electoral Review response
<b>NEXT BRIEFING</b>	
19 April 2023, Watchem Hall, 5:00pm	



## Councillor Briefing Record

*Build a Better Buloke – a healthy, connected, inclusive and prosperous community*

<b>Date:</b>	19 April 2023	<b>Time</b>	5:00pm – 8:00pm
<b>Location:</b>	Watchem Hall		
<b>Attendees:</b>	Cr Getley, Cr Milne, Cr Warren, Cr Hogan, Cr Pollard, Cr Simpson, Wayne O’Toole, Hannah Yu, Michelle Stedman, Travis Fitzgibbon, Nathan Cutting, Trevor Rumbold, Dan McLoughlan		
<b>Apologies:</b>	Cr Pollard, Cr Stewart (Leave of absence)		
<b>Acknowledgement of Country:</b>	The Mayor will acknowledge the traditional owners of the land on which we are meeting and pay our respects to their Elders and to the Elders from other communities who maybe here today.		
<b>Conflicts of Interest:</b>	Nil.		

### ITEMS

NO.	MATTER FOR DISCUSSION
1.	<b>Councillor Only Time 5:00pm</b>
2.	<b>Confirmation of Councillor Briefing Minutes – 5 April 2023</b>
3.	<b>Presentations</b>
3.1	Engage Youth Program – Blake Lee – Annual ABC Heywire Competition <b>5:30pm</b>
3.2	Watchem Progress Association – <b>Did not attend</b>
3.3	Proposed Model Budget Format – Nathan Cutting (attachment to come) <b>5:45pm</b>
3.4	Capital Budget – Trevor Rumbold and Nathan Cutting (attachment to come) <b>6:30pm</b>
3.5	Monthly Capital Project Update – Dan McLoughlan and Trevor Rumbold <b>7:00pm</b>
4.	<b>Discussion</b>
5.	<b>Councillor Matters</b>
6.	<b>CEO Updates</b>

## 7.2 CORRESPONDENCE INITIATED BY COUNCIL

**Author's Title:** Executive Assistant

**Department:** Office of the CEO

**File No:** GO/06/06

### PURPOSE

This report notes and records correspondence initiated by Council and informs the Council of the responses received from this correspondence.

### RECOMMENDATION

That the Council notes the record of correspondence initiated by Council and the responses received.

**Attachments:** Nil

### TABLE OF CORRESPONDENCE

Council Initiative	Sent to	Sent	Response	Purpose of Letter/Response
Concerns over the closure of Bendigo Bank – Sea Lake Branch	Marnie Baker, Chief Exec Officer Head Office Bendigo & Adelaide Bank	18.04.2023		Letter sent to find out what the Bank's intentions are and if they would consider continuing provision of service to the Sea Lake community.

### 7.3 LETTERS OF CONGRATULATIONS AND RECOGNITION OF ACHIEVEMENT/AWARDS

**Author's Title:** Executive Assistant

**Department:** Office of the CEO

**File No:** CR/13/01

#### PURPOSE

This report acknowledges and congratulates community persons and/or groups for their success in being recognised for a significant achievement or for being a recipient of an honourable award.

The report also informs Council of any letters of congratulations or any recognition of achievement that Council has received or been awarded in the past month.

#### RECOMMENDATION

That the Council acknowledge and congratulate the persons and/or groups mentioned in the report for their achievements.

**Attachments:** Nil

#### RECOGNITION OF ACHIEVEMENT ITEMS

Provider	Recipient	Date	Purpose for Recognition
Buloke Shire Council	To the Volunteers Wycheproof Op Shop		Having raised \$200,000 funds since commencement of its operation, with the funds having been donated to the community.

## 7.4 BUILDING PERMITS - MONTHLY UPDATE

**Author's Title:** Statutory Administration Support

**Department:** Community Development

**File No:** DB/14/01

### EXECUTIVE SUMMARY

This report provides information on Building Permits approved by staff from 1 April 2023 to 30 April 2023.

The information published in the list provided, is in accordance with the *Privacy and Data Protection Act 2014*.

### RECOMMENDATION

That the Council note information contained in the report on Building Permits approved by staff from 1 April 2023 to 30 April 2023.

**Attachments:** Nil

### LIST OF BUILDING PERMITS APPROVED BY COUNCIL SURVEYOR

Council Ref.	Permit No.	Address	Project Description	Date Approved
NIL				

### LIST OF BUILDING PERMITS APPROVED BY PRIVATE BUILDING SURVEYOR

Council Ref.	Permit No.	Address	Project Description	Date Approved
PBLD23052	6849407420790	Nullawil-Birchip Road Nullawil VIC 3529	Construction of Machinery Shed	12/4/2023
PBLD23057	1597877789560	Nullawil-Birchip Road Whirily VIC 3483	Extension to Existing Farm Shed	14/4/2023
PBLD23061	9778479539501	Kinnabulla West Road Kinnabulla VIC 3483	Farm Shed	14/4/2023
PBLD23063	1852838415582	Byrne Street Donald Vic 3480	Shade Sail Structure	19/4/2023

## 7.5 PLANNING APPLICATIONS RECEIVED - MONTHLY UPDATE

**Author's Title:** Planning Officer

**Department:** Community Development

**File No:** LP/09/01

### PURPOSE

This report provides information on planning applications under consideration by staff and the status of each of these applications.

### RECOMMENDATION

That the Council note information contained in the report on planning applications under consideration by staff and the status of each of these applications.

**Attachments:** Nil

### LIST OF PLANNING APPLICATIONS

The information published in the list provided, is in accordance with the *Privacy and Data Protection Act 2014* and the *Planning and Environment Act 1987*.

Application No	Address	Date Rec	Summary of Proposal	Status
PA22006	High Street, Wycheproof (Lot 1 TP516215)	15/11/2022	Extension to a dwelling in HO	Permit Issued
PA22007	Campbell Street, Birchip and Hillgrove Street, Birchip (CA 2002, CA 12L Sec. 5, CA 12N Sec. 5 & CA 12O Sec. 5, Township of Birchip, PC166801P)	29/11/2022	Boundary realignment of 5 existing titles into 2 new titles	Permit Issued
PA23010	Broadway, Wycheproof (Lot 1 PS826773L)	16/01/2023	Six-lot subdivision of land and the development of land for six dwellings	Objection
PA23012	Main Street, Culgoa (Lot 1 TP751938G)	24/01/2023	Extend hours of trade for existing business	Objection
PA23013	Hannon Street, Sea Lake (Lot 1 TP251694)	25/01/2023	Five-lot subdivision of land	Notice of application Referral

<b>Application No</b>	<b>Address</b>	<b>Date Rec</b>	<b>Summary of Proposal</b>	<b>Status</b>
PA23014	Hannon Street, Sea Lake (Lot 14 LP004936)	24/01/2023	Five-lot subdivision of land and the development of land for five dwellings	Awaiting report
PA23015	Birchip-Wycheproof Road, Narraport	24/01/2023	Two-lot subdivision of land and the use and development of land for a veterinary clinic and associated dwelling	Notice of application Referral
PPA928/21	Campbell Street, Birchip (Lots 6, 7, 8 & 9 LP58023)	14/02/2023	Amend application after notice - for the use and development of land for a service station (fuel cell), business identification sign, alter access to TRZ2	Referral
PA23016	Jenkins Street, Charlton (Lot 5, Sec C, LP492)	06/03/2023	Building and Works in LSIO (extend carport and construct verandah)	Awaiting report
PA23017	Donald Street, Charlton (CA 8, Sec 12, Parish of Charlton)	22/03/2023	Use and development of land for a store (domestic shed Township Zone)	Awaiting report
PA23018	Messines Street, Nandaly (CA 3, Sec 3, Parish of Bimbourie)	28/03/2023	Works in a Heritage Overlay (roof mounted solar panels)	Awaiting report
PA23019	Borong Highway, Gil Gil (CA 2 Sec. 5 Parish of Banyenong)	22/03/2023	Place of Assembly (Events Centre)	Request for further information

## 7.6 STATUS OF ACTION OF PAST COUNCIL MEETING RESOLUTIONS

**Author's Title:** Executive Assistant

**Department:** Office of the CEO

**File No:** GO/05/04

### PURPOSE

To provide Council with a list of the Status of Action (SOA) of Council Resolutions outstanding for action and the SOA for the 12 April 2023 Council Meeting Resolutions.

### RECOMMENDATION

Council to note the Status of Action Report for Council resolutions documented on this list.

**Attachments:** 1 [↓](#) Actions Taken on Council Resolutions - On Outstanding items and 12 April 2023 Council Meeting

### KEY POINTS/ISSUES

The Local Government Act 2020 (The Act) Section 9 (2) (i) provides that the transparency of Council decisions, actions and information is to be ensured.

In accordance with the Council's Governance Rules adopted August 2022, Council decisions are to be made and actions taken in accordance with the relevant law.

The transparency of Council decisions, actions and information is to be ensured and is a fundamental principle of democratic governance.

Attached to this report for public information is a list of the SOA of Council Resolutions outstanding and introducing the SOA for the 12 April 2023 Council Meeting Resolutions.

**Summary of Action on Council Resolutions – Commencing 8 June 2022 to 12 April 2023 Council Meeting**

Date	Directorate	Item	Resolution/Question	Actioning Officer/s	Status of Action	Complete or Commenced
12042023	Community Development	6.	<p>QUESTION FROM TRADITIONAL OWNERS – MT WYCHEPROOF – PROPER COSTINGS RE: SACRED EMUS</p> <p>Traditional Owners now request on an urgent basis from the Shire a detailed, formal response and to advise the proper costings for the Sacred Emus and their enclosure on Mount Wycheproof.</p> <p>INITIAL RESPONSE FROM MAYOR: Council will take this question on notice, but as per a resultant conversation during a follow up phone placed by your representative Sherrill O'Connor to Council's Director Community Development today, active participation in the Mount Wycheproof Emu Working Group would address the veracity of the costings in the plan and understand what is required and how best to access funds to provide for the emu population together. My understanding from our meeting on country is that we are all pulling in the same direction.</p>	DCD	<p>Answered on the night.</p> <p>The veracity of the costings of the Emu Management Plan will be the focus of the working group being formed.</p>	Commenced.
12042023	CEO Office	7.3	Letters of Congratulations and Recognition of Achievement/Awards.	EA	Letters have been sent.	Complete
12042023	Community Development and Governance	8.1.1	That Council adopts the Community Support Policy.	DCOP	<p>Governance Officer confirmed being aware of adopted policy for updating register.</p> <p>DCD confirmed correct version is now published on the website.</p>	Complete.
12042023	Community Development	8.2.1	<p>Council:</p> <ol style="list-style-type: none"> <li>1. Adopts the Advocacy Strategy 2023; and</li> <li>2. Will review the Advocacy Strategy within the 2023/2024 financial year.</li> </ol>	DCD	DCD confirmed correct version is now published on website.	Complete.

Tabled 10 May 2023 Council Meeting

**Summary of Action on Council Resolutions – Commencing 8 June 2022 to 12 April 2023 Council Meeting**

12042023	Community Development	8.2.2	<p>That Buloke Shire Council:</p> <p>(a) Notes that since 2011 the Commonwealth has progressed implementation of a consistent and integrated national aged care service system based on increased consumer choice and control and competition between providers to drive quality improvements and service efficiencies with a final transition date of 1 July 2024.</p> <p>(b) Accepts that due to inherent service cost, financial constraints, the National competition policy and other structural challenges, Buloke Shire Council will not be able to play a meaningful future role in service delivery.</p> <p>(c) Confirms that it will not accept the service agreement extension for the 2023/24 year and will instead transition out of direct service delivery roles in the following programs:</p> <p>(i) All funded Commonwealth Home Support Programme services</p> <p>(ii) All HACC-PYP funded services</p> <p>(d) Commits to working with the Clth and Vic govts to negotiate timing and transition processes that will protect the interests of clients, their families, much valued staff, and the broader community.</p> <p>(e) Notes that under its service agreements all processes and matters related to the transition process (i.e., names of future providers) will remain confidential until the Cth and Vic govts provide consent for release of information.</p> <p>(f) Reaffirms in taking this decision it will continue to play an active role in ensuring its community will receive high-quality aged care services and will advocate for the needs of vulnerable members of the community.</p>	DCD	<p>Council officers have commenced working with the Commonwealth Government on the transition.</p> <p>Notification of the final decision to, and appropriate consultation with:</p> <p>(i) Clients and families</p> <p>(ii) Staff and union representatives</p> <p>(iii) Media &amp; other communications</p> <p>(iv) Broader community has been undertaken.</p>	Commenced.
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**Summary of Action on Council Resolutions – Commencing 8 June 2022 to 12 April 2023 Council Meeting**

			<p>(g) Commits to the values and principles outlined in Appendix A to the report to underpin and support decision making through the transition process.</p> <p>(h) Notes that the appointment of a successor provider is the responsibility of the Commonwealth and Council is bound to confidentiality under its service agreement and cannot release any information about the appointment and transition process.</p> <p>(i) Realigns its policy direction towards future investment in age-friendly or positive-ageing initiatives and ensuring that Council’s universal services and facilities are designed to meet the needs of a growing population of older residents. Further policy work and recommended directions will be referred to the 2023/24 budget process for review and approval.</p> <p>(j) Notes that Council’s policy objective of ensuring that older adults seeking to live independently in the community will be provided with quality home support services will not be compromised by this decision. Services will continue to be provided and Council will be able to reinvest its current ratepayer subsidy into alternative strategic priorities.</p> <p>(k) Provides delegated authority to the CEO, or their nominee, to undertake or commission all tasks and activities related to the implementation of this council decision.</p> <p>(l) Appoints Mayor and CEO as spokespersons for all matters related to the Home Support Transition process.</p> <p>(m) Approves immediate notification of its final decision to, and appropriate consultation with:</p>			
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**Summary of Action on Council Resolutions – Commencing 8 June 2022 to 12 April 2023 Council Meeting**

			(i) Clients and families (ii) Staff and union representatives (iii) Media & other communications (iv) Broader community			
12042023	Corporate and Organisational Performance	8.2.3	That Council delegate to the Chief Executive Officer the authority to approve payment of the Fire Services Property Levy to the State Revenue Office up to the value of \$725,000 (excluding GST) for quarter three of the 2022/2023 financial year.	DCOP	Purchase order raised and approved. Payment to SRO made.	Complete
12042023	Infrastructure and Delivery	8.2.4	That the Council: 1. Approve a financial co-contribution of \$200,000 from the Grant Opportunity Reserve FY23 for the purposes of a funding application towards the Changing Places Funding Round 2023. 2. Delegate authority to the Chief Executive Officer to apply for the Changing Places funding round 2023; and 3. Authorises the Chief Executive Officer to sign the funding agreement on behalf of the Council should the application be successful.	DID		Commenced
12042023	Infrastructure and Delivery	8.2.4	QUESTION FROM CR MILNE – TAKEN ON NOTICE BY DIR INFRASTRUCTURE AND DELIVERY  Because the toilet block is to be relocated or located to a different site within the park, does the new one or a replacement one on a new site, or a replacement one on an existing site then require a LUAA (Land Use Activity Agreement).	DID		
12042023	Infrastructure and Delivery	9.5.1	That Council: 1. Award the Contract No. C116 2022/23 for the Wycheproof Library Upgrade to Sam O'Connor Builder Pty Ltd.	DCOP	Letter of Award sent.	Complete

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**Tabled 10 May 2023 Council Meeting**

**Summary of Action on Council Resolutions – Commencing 8 June 2022 to 12 April 2023 Council Meeting**

08022023	Infrastructure and Delivery	8.2.1	That Council: 1. Notes that following the consultation process in accordance with its Community Engagement Policy, one submission was received to the proposed nine-lot subdivision sale of land at 110 Sutcliffe Street, Sea Lake; 2. Sells the nine-lot subdivision surplus land at 110 Sutcliff Street, Sea Lake by private treaty or auction in accordance section 114 of the Local Government Act 2020 and Council's Sale of Land Policy; and 3. Authorises the Chief Executive Officer to execute the Transfer of Land documents and any other documents required to affect the sale of the land.	DID	Letters sent. (Amended following resolution of CM 08032023)	Commenced
14122022	Infrastructure and Delivery	8.2.4	That Council: 1. Enter into a Management Agreement for the Wycheproof Caravan Park with Wyche Alive Inc. for up to forty-eight (48) months. 2. Authorise the Chief Executive Officer to finalise negotiations and execute the Management Agreement on behalf of Council.	DID	Awaiting final sign off from WycheAlive.	Commenced

7.6 Status of Action of Past Council Meeting Resolutions

Attachment 1 Actions Taken on Council Resolutions - On Outstanding items and 12 April 2023 Council Meeting

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**8. GENERAL BUSINESS**

**8.1 POLICY REPORTS**

Nil

## 8.2 MANAGEMENT REPORTS

### 8.2.1 AUDIT AND RISK COMMITTEE MEETING MINUTES 8 FEBRUARY 2023

**Author's Title:** Governance Officer

**Department:** Corporate and Organisational Performance **File No:** FM/02/09

**Relevance to Council Plan 2021 - 2025**

**Strategic Objective:** Our Council and Community Leadership

#### PURPOSE

To provide Council with the Minutes of the Audit and Risk Committee Meeting held on 8 February 2023.

#### SUMMARY

The Audit and Risk Committee Minutes are attached for the information of Council.

#### RECOMMENDATION

That Council notes the Minutes of the Audit and Risk Committee Meeting held on 8 February 2023.

**Attachments:** 1 [Audit and Risk Committee Minutes 8 Feb 2023](#)

#### DISCUSSION

The Audit and Risk Committee (the Committee) is a statutory committee of Council which considers matters of governance, finance and risk management. The Committee is comprised of three independent members the Mayor and one Councillor. The Committee provides advice on the integrity and effectiveness of Council's financial reporting and risk management system.

At the meeting held, the Committee considered the following matters:

- Outstanding Action Items
- Audit and Risk Committee Work Plan
- Asset Management quarterly update
- Legislative Compliance Register
- Internal Audit Status Report and update
- Victorian Auditor-General's Office Status Report – December 2022
- Councillor and CEO reimbursements
- Draft Financial Statements as at 31 December 2022

#### RELEVANT LAW

Council is required under the *Local Government Act 2020* to establish and maintain an Audit and Risk Committee.

#### RELATED COUNCIL DECISIONS

The Committee was established by Council at its meeting held on 12 August 2020. The most recent Audit and Risk Committee Charter was adopted by Council on 9 November 2022.

**OPTIONS**

Not applicable.

**SUSTAINABILITY IMPLICATIONS**

Not applicable.

**COMMUNITY ENGAGEMENT**

Not applicable.

**INNOVATION AND CONTINUOUS IMPROVEMENT**

The Committee provides guidance and recommendations that result in improvements to methods and systems of Council.

**COLLABORATION**

Councillors and senior staff are invited to attend, and present as required at Committee meetings. Recommendations from the Committee are communicated to relevant staff members for action.

**FINANCIAL VIABILITY**

The costs associated with the Committee are considered in the Annual Budget.

**REGIONAL, STATE AND NATIONAL PLANS AND POLICIES**

Not applicable.

**COUNCIL PLANS AND POLICIES**

The Audit and Risk Committee Charter was adopted by Council on 9 November 2022.

**TRANSPARENCY OF COUNCIL DECISIONS**

The Audit and Risk Committee is considered an essential element of good governance, monitoring Council's financial and performance reporting, monitoring and providing advice on risk management and overseeing internal and external audit functions. The minutes are provided to Council to consider the activities undertaken by the Committee.

**CONFLICTS OF INTEREST**

No officer involved in the preparation of this report has a conflict of interest.



# **AUDIT AND RISK COMMITTEE MEETING**

## **MINUTES**

**Wednesday 8 February 2023 Commencing at 1 PM**

**Wycheproof Hall Supper Room  
367 Broadway Wycheproof**

**Wayne O'Toole  
Chief Executive Officer  
Buloke Shire Council**

## **ORDER OF BUSINESS**

### **1. WELCOME**

The Chair opens the meeting and welcomes those present.

### **2. RECEIPT OF APOLOGIES**

Dean Sleigh, Cr Milne, Cr Simpson

### **3. ATTENDEES**

Margaret Abbey PSM (Chair), Bernard Young (Member), Cr Alan Getley, (Mayor), Cr Bernadette Hogan, Wayne O'Toole (CEO), Hannah Yu (Director Infrastructure and Delivery), Michelle Stedman (Director Corporate and Organisational Performance), Travis Fitzgibbon (Directory Community Development), Nathan Cutting (Manager Financial Strategy), Kathie Teasdale (RSD Audit), Cr Warren, Dan McLoughlan (Manager Assets), Anthony Smith, Jen Hewett (Governance).

### **4. CONFIRMATION OF MINUTES OF PREVIOUS MEETING**

#### **MOTION:**

That Council adopt the Minutes of the Audit and Risk Committee Meeting held on Wednesday, 7 December 2022.

**MOVED:                   BERNARD YOUNG**

**SECONDED:           CR BERNADETTE HOGAN**

**CARRIED.**

Minutes were confirmed and signed by Chair, noting that further information was subsequently received in relation to the report on Councillor and CEO reimbursements.

### **5. CHIEF EXECUTIVE BRIEFING**

Briefing by Chief Executive Officer to the Audit and Risk Committee Meeting including any legal matters.

VCAT has referred a planning matter back to Council for consideration. The Applicant will resubmit their application to be assessed.

Council has commenced EBA negotiations, there has been an agreement with unions with regard to the payment of backpay. The new agreement will be for 2 years.

There has been some recruitment activity occurring. Council has made an appointment for the Manager of Financial Strategy.

Council held an Australia Day Event at Watchem. The event is in its 5<sup>th</sup> year and over 100 people attended the event with around the same number attending online.

In December, Council adopted its Leasing and Licencing of Council Facilities policy and the Buloke Shire Council Recovery plan.

### **6. DECLARATION OF PECUNIARY AND CONFLICTS OF INTEREST**

There were no declarations of interest.

**7. MATTERS FOR DECISION / DISCUSSION / NOTING**

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**9. ANY OTHER BUSINESS****10. MEETING CLOSE****NEXT MEETING**

THE NEXT AUDIT AND RISK COMMITTEE MEETING WILL BE HELD IN WYCHEPROOF HALL SUPPER ROOM  
367 BROADWAY WYCHEPROOF ON WEDNESDAY, 3 MAY 2023 AT 1 PM.

**Wayne O'Toole**  
**CHIEF EXECUTIVE OFFICER**

## 7. MATTERS FOR DECISION / DISCUSSION / NOTING

### 7.1 OUTSTANDING ACTION ITEMS

**Author's Title:** Governance Officer

**Department:** Corporate and Organisational Performance **File No:** FM/02/09

#### PURPOSE

To inform the Audit and Risk Committee of the current status of actions from internal and external audit and relevant regulatory reports.

#### MOTION:

That the Audit and Risk Committee:

1. Notes the status of the outstanding actions
2. Approves items 8, 12 and 13 as complete

**MOVED:** BERNARD YOUNG

**SECONDED:** CR ALAN GETLEY

**CARRIED.**

**Attachments:** 1 Outstanding Action Items - Q1

#### KEY POINTS / ISSUES

Council staff are required to provide updated commentary and to advise when an action is complete. Once completed items are to the satisfaction of the Audit and Risk Committee, the action will be removed from the report.

Current comments are indicated by red font.

#### DISCUSSION

The Committee were informed that council is balancing BAU activities and resourcing with flood recovery which may delay achieving the scheduled due dates. In relation to the Children's Services Audit items, council experienced a sudden loss of a key staff member, and the new staff member will take some time to evaluate, the age of the action item was also noted.

Council conceded that the completion dates for the Risk and BCP item may be optimistic, however council is progressing on the recommendations.

The Committee noted the report and approved the completion of items 8, 12, and 13.

## 7.2 REVIEW OF AUDIT AND RISK COMMITTEE WORK PLAN

**Author's Title:** Governance Officer

**Department:** Corporate and Organisational Performance **File No:** FM/02/09

### PURPOSE

To provide an updated status of the Audit and Risk Committee Work Plan

### RECOMMENDATION

That the Audit and Risk Committee note and review the work plan

**NOTED**

**Attachments:** 1 2023 Work Plan - Q1

### KEY POINTS / ISSUES

The work plan incorporates all matters that have been considered or will be considered by the Audit and Risk Committee over a twelve-month period.

The attached annual work plan has been populated to show the status of current documents and processes, and key documents and initiatives to be considered within the 2022 meeting schedule, that are known.

The work plan is a dynamic document. It is updated quarterly to reflect reports presented to the committee.

### DISCUSSION

The Committee noted the report.

### 7.3 ASSET MANAGEMENT QUARTERLY UPDATE

**Author's Title:** Manager Assets

**Department:** Infrastructure and Delivery

**File No:** FM/02/09

#### PURPOSE

To update the Audit and Risk Committee on recent improvement actions associated with management of the Council's assets, including an overview of emerging issues.

#### RECOMMENDATION

That the Audit and Risk Committee Meeting note the information contained in the quarterly update.

**NOTED**

#### MOTION:

The Committee acknowledge and thank the efforts undertaken by Council staff.

**MOVED:** BERNARD YOUNG

**SECONDED:** CR BERNADETTE HOGAN

**CARRIED.**

**Attachments:** Nil

#### KEY POINTS / ISSUES

#### KEY POINTS / ISSUES

Council Officers prepare a summary of Asset Management initiatives and activities to the Audit and Risk Committee each quarter in view of the size of its asset base, and the challenges associated with sustainable management of its assets.

Since presenting the Asset Management Report to the Audit and Risk Committee at its December 2022 Meeting, the following matters have commenced, progressed, or concluded:

#### October Flood Event (AGRN 1037)

Council received formal notification that the official flood event closed on Friday 13 January 2023. Council has engaged all relevant internal and external resources to complete the emergency works (EW) identified by the closing date for EW claims within the Disaster Recovery Fund, 30 April 2023.

*Key Risks*

## Buloke Shire Council Audit and Risk Committee Meeting Minutes

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Council has conducted a full risk analysis (to be distributed separately prior to February 2023 Audit and Risk Committee Meeting) addressing the following risk categories:

- Financial – Disaster Flood Recovery Arrangements (DFRA) claims lodged not fully approved
- Financial – Cash Flow
- Impact on Business as Usual
- Requisite Level of Service
- Legislative
- Reputational
- Definition of Essential Public Assets Works

Adding to the complex nature of the recovery program is the multiple funding streams available, the conditions of such funding and therefore the eligibility of the works.

While the risk analysis will continue to be reviewed and updated on a regular basis, at a minimum Council must consider all streams outlined in table below.

Funding Source	Flood Related Activities	Key Points
DFRA	Counter Disaster Operations	Where a Delivery Agency has an existing insurance policy in place over an essential public asset or if there are works being undertaken on the essential public asset at the time of the disaster, funding to repair damage resulting from an eligible disaster must be claimed from these insurance policies.
DFRA	Early Relief and Recovery Activities	
DFRA	Counter Disaster Operations	
DFRA	Emergency Works on Essential Public Assets	
DFRA	Immediate Reconstruction Works on Essential Public Assets	
DFRA	Essential Public Asset Reconstruction Works	
Insurance		\$50,000.00 excess
Council Flood Support Fund (CFSF)	CFSF Flood Related activities that are Ineligible under DFRA	Any works claimable under DFRA are ineligible
Emergency Recovery Victoria (ERV)	Establishment of Flood Recovery Hub (non-fixed)	Council has submitted a Recovery Hub design template outlining community development projects complementing existing activities
Disaster Ready Fund		Round 1 due 15 February. 50% co-contribution required
Buloke Shire Council	Flood Related activities that are not covered by any fund	Will require strategic allocation to address betterment

### Current and Future Capital Works

A budget workshop with Councillors was held on 2 February. The workshop included a status update on current capital works programs, including projects which are likely to be carried forward as a consequence of AGRN 1037. Other key matters discussed included:

- Forecast carry forward of approx. \$9m
- Continued impact of market on costs of materials and services
- Contractor availability
- Project cost escalation post execution of final agreement with funding bodies, in particular where significant delay experienced between application and agreement had occurred

- Management of community expectations into the future in reference to outcomes of masterplans and strategies

#### **DISCUSSION**

The Committee were provided with an update on the status of flood recovery activities. Risks have been identified and assessed including the identification and strengthening of controls by.

- Undertaking a workshop to ensure the internal controls for the procurement process are being followed,
- Reviewing the data from filmed asset inspections undertaken in 2019 to be used as evidence of road conditions before the floods.
- Reviewing and updating the road register to ensure all roads are included, including the 'unnamed' roads,
- Prioritisation of roads

The potential of multiple Councils will be going to market for contract works, at the same time, that may result in cost increases and timing issues due to the availability of suppliers/contractors. DoT are also competing for contractors.

It was further noted that Council's Business-as-usual will continue to be impacted for some time and some works (reseals and rehabilitation) may not be achieved and the capex program may not be able to be delivered which will result in carry forwards. This may result in some uncertainty to the 2023-24 budget, but Council is attempting to improve and consider the cash flow and will not proceed with projects without having funding in place.

The committee indicated that they have been reassured that there has been a methodical approach undertaken to achieve recovery.

## 7.4 LEGISLATIVE COMPLIANCE REGISTER

**Author's Title:** Governance Officer

**Department:** Corporate and Organisational Performance **File No:** FM/02/09

### PURPOSE

To provide the Audit and Risk Committee with the status of legislative compliance obligations.

### RECOMMENDATION

That the Audit and Risk Committee note the Legislative Compliance Report.

**NOTED**

**Attachments:** 1 Compliance Report - Jan 2023

### KEY POINTS / ISSUES

A Legislative Compliance Register has been developed containing items for compliance pursuant to the *Local Government Act 1989* (LGA89), the *Local Government Act 2020* (LGA20) and associated regulations.

Compliance obligations have been included in the report, taking into consideration the commencement dates of the various sections of the LGA20. Items for compliance to other legislation are being added progressively as these items are identified.

The Legislative Compliance Framework places the responsibility on individual departments to identify compliance items and to notify the Governance Team for inclusion into the Register. The subscription service provided through the compliance system provides Council with alerts when there is new or changed obligations to key legislation.

The Register provides for:

- Providing updates for new and changed legislation
- Identification of legislative obligations and assignment to staff members.
- The setting of due dates and review cycles. The system will send reminder emails to staff members when their assigned obligation is near due.
- The obligations "Not yet Assessed" are those obligations that have come from new or changed legislation and have not yet reached their first due date.

The Register is monitored to ensure that compliance obligations are met.

### DISCUSSION

The Committee was advised that the only obligations that are currently non-compliant to legislation relates to the Annual Report, this is a result of the deployment of resources due to the flood event and recovery operations. Local Government Victoria were advised, and Council was informed to publish the Annual Report as soon as practicable. It is anticipated that the draft Annual Report will be tabled at the March Council Meeting.

## 7.5 INTERNAL AUDIT STATUS REPORT AND UPDATE

**Author's Title:** Governance Officer

**Department:** Corporate and Organisational Performance **File No:** FM/02/09

### PURPOSE

To provide the Audit and Risk Committee with a report from Council's Internal Auditors on the status of the Internal Audit Program and the internal audit update report that provides a list of recent reports and publications that may be of interest.

### RECOMMENDATION

That the Audit and Risk Committee note:

1. the status of the Internal Audit program,
2. the internal audit update report advising of recent publications of interest.

**NOTED**

**Attachments:**

- 1 Internal Audit Status Report - Feb 2023
- 2 Internal Audit Update Report - Feb 2023

### KEY POINTS / ISSUES

RSD Audit has provided a status update of the Internal Audit Program and Risk Management project that has been undertaken outside of the strategic audit plan.

A summary of recent reports and publications by government agencies and other sources that may impact on public sector agencies has also been provided.

The Internal Audit Status Report and Update Report is attached.

### DISCUSSION

The Committee noted that there are currently 2 audits in process, the report on the audit on Procurement is currently in draft, and the ICT Security Controls is currently being drafted.

The Internal Audit 3 year plan will be provided for review at the next meeting. The Saleyards audit will be removed and an alternative audit will be included.

The reports that may be of interest [Update Report] now includes Cyber Incident reports.

## 7.6 VICTORIAN AUDITOR-GENERAL'S OFFICE STATUS REPORT DECEMBER 2022

**Author's Title:** Acting Manager Finance

**Department:** Corporate and Organisational Performance **File No:** FM/02/09

### PURPOSE

To provide the Audit and Risk Committee with a status report from the Victorian Auditor-General's Office for December 2022.

### RECOMMENDATION

That the Audit and Risk Committee note the Victorian Auditor-General's Office Status Report for December 2022.

**NOTED**

**Attachments:** 1 VAGO Status Report December 2022

### DISCUSSION

The Victorian Auditor-General's Office has provided the December 2022 Status Report that contains information relating to VAGO activities and matters specific to the local government sector, both in Victoria and around Australia. The content of the Status Report includes:

- VAGO news
- VAGO Financial Audit – update
- VAGO Performance Audit – proposed engagements
- VAGO Performance Audit – engagements in progress
- VAGO recently tabled Parliamentary reports
- Other Victorian Integrity and Local Government related bodies
- Other Australian audit offices.

The December 2022 Status Report is attached.

### DISCUSSION

The Committee noted the report, and their attention was drawn to a planned Audit – Administration of the Disaster Recovery Funding Arrangements to be undertaken by ANAO which is due to be tabled in March 2023, which may be of interest.

## 7.7 COUNCILLOR AND CEO REIMBURSEMENTS

**Author's Title:** Acting Manager Finance

**Department:** Corporate and Organisational Performance **File No:**

### PURPOSE

To note the report on the reimbursement of Councillor expenses in accord with section 40(2) of the *Local Government Act 2020* and reimbursements to the Chief Executive Officer for the period 22 November 2022 to 31 January 2023.

### RECOMMENDATION

That the Audit and Risk Committee note the report of the reimbursement of Councillor and CEO expenses for the period 22 November 2022 to 31 January 2023.

**NOTED**

**Attachments:**

- 1 Councillor Reimbursements January 2023
- 2 Chief Executive Officer Reimbursements January 2023

### DISCUSSION

Section 40 of the *Local Government Act 2020* requires Council to reimburse Councillors or members of a delegated committee for out-of-pocket expenses, and to provide details of all reimbursements under this section to the Audit and Risk Committee.

Council has adopted a Councillor Expenses Policy that provides information on what expenses can be reimbursed, and the conditions of the reimbursement:

- Must be a bona fide expense.
- Have been reasonably incurred in the performance of the role of Councillor or member of a delegated committee; and
- Are reasonably necessary for the Councillor or member of a delegated committee to perform that role.

The attached reports itemise all reimbursements to Councillors and the Chief Executive Officer during the period from 22 November 2022 to 31 January 2023.

### DISCUSSION

The Committee noted the report.

## 7.8 FINANCE REPORT AS AT 31 DECEMBER 2022

**Author's Title:** Acting Manager Finance

**Department:** Corporate and Organisational Performance **File No:** FM/19/01

**Relevance to Council Plan 2021 - 2025**

**Strategic Objective:** Our Council and Community Leadership

### PURPOSE

To present to the Audit & Risk Committee the financial statements for the period ending 31 December 2022.

### SUMMARY

The forecasted year-end surplus in the adopted budget was \$3.72m. The current forecasted year-end surplus remains similar at this early stage of the financial year at \$3.69m anticipating no significant capital project delays impacting capital grant income recognition.

Actual to Approved (Budget) reporting year-to-date includes timing variances which only relate to the months in which the income or expenditure is incurred. Timing differences are anticipated to be resolved throughout the financial year and not expected to impact the Full Year Forecast result. Any non-timing variances that are anticipated to impact the Full Year Forecast are discussed further below.

### RECOMMENDATION

That the Audit & Risk Committee:

1. receives and notes the Financial Performance Report for the period ending 31 December 2022.
2. notes the statement by the Chief Executive Officer that a revised budget will not be required for the 2022-23 financial year.

**Attachments:**

- 1 Quarterly Finance Performance Report December 2022
- 2 Capital Works Statement December 2022

### DISCUSSION

Report:	Report explanation:	Year to date performance to Budget and Forecast outcome:
Income Statement	<i>The <b>Income Statement</b> provides a summary of the total income and total expenditure relating to Council's annual operations for the reporting period. Capital grant income is included in this statement, but any related expenditure is not reflected as this is</i>	<b>Operating result:</b> <ul style="list-style-type: none"> <li>• Positive variance for Rates and charges from supplementary rates processed and Windfarm PILOR higher than budget following prior year output reconciliation process.</li> <li>• Positive variance for Grants – operating due to higher-than-expected FAG and additional non-recurrent grants in Community Development, Emergency Management and Roads. Additional</li> </ul>

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Income Statement (Continued)	<p><i>reported as increased assets on the Balance Sheet. To exclude potential distortion of underlying operations in the Income Statement, capital income is reported separately to identify the Operating Net Surplus/(Deficit).</i></p> <p><i>Prescribed expenditure of Capital Income is not included in the Income Statement, and this can distort the analysis of the financial performance which is better reflected by the Operating Net Surplus/(Deficit). Capital expenditure against capital grant income is provided in the Capital Work Program report and as additional assets on the balance sheet.</i></p>	<p>grants related to TAC Road Safety, Agricultural Dependent Communities and Capability &amp; Capacity Improvement (Roads Management).</p> <ul style="list-style-type: none"> <li>• Positive variance for Other Income due to Interest on Investments, Workcover reimbursements and settlement of Native vegetation removal action.</li> <li>• Positive variance for Employee Costs reflecting current underspend due to vacant substantive positions.</li> <li>• Negative variance in Material and services mostly due to expenditure related to additional non-recurrent grant expenditure (including the October Flood event), contractor back fill of vacant employment positions, director recruitment and engagement of Peter Moloney to fulfill infrastructure valuation requirements post VAGO audit.</li> <li>• Variances in Depreciation will be reviewed and confirmed during year-end processing following conclusion of capital projects.</li> <li>• Negative variation in Other expenses is mostly due to late payment of 2021-22 Recreational Reserve payments to Wycheproof and Sea Lake committees.</li> </ul> <p><b>Capital Income:</b></p> <ul style="list-style-type: none"> <li>• Timing of Capital Income is still to be confirmed in line with the milestone progress of capital projects. At this early stage of the year, all income is reported by default in June 2023. No significant anticipated capital project delays have been advised to date.</li> </ul>
Balance Sheet	<p><i>The <b>Balance Sheet</b> summarises the value of Assets (what Council owns) and our Liabilities (what Council owes), and the difference between assets and liabilities (Net Assets or Equity) reflects Council's net worth as at the end of the month reported.</i></p>	<ul style="list-style-type: none"> <li>• Cash has decreased \$6.2m since 30 June reporting in accordance with our regular cycle pending the bulk of rate payments in February 2023.</li> <li>• The Cash balance includes \$6.2m of unearned grant income that is restricted to specified expenditure for the completion of capital projects.</li> </ul>
Cashflow Statement	<p><i>The <b>Cashflow Statement</b> reflects actual results for the reporting period in line with statutory financial reporting.</i></p>	<ul style="list-style-type: none"> <li>• Approximately \$9.0m of cashflow has been used to support the capital works program year-to-date.</li> </ul>
Cashflow Forecast	<p><i>The <b>Cashflow Forecast</b> is a projection of cashflow for the remainder of the year based on the month-end cash balance, the monthly budgets, specified timing parameters (such when</i></p>	<ul style="list-style-type: none"> <li>• Timing assumptions have been made regarding Capital project income and expenditure for 2022-23. While this is still being confirmed in accordance with capital project progression, all income and expenditure is reported in June 2023 by default.</li> </ul>

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	<i>BAS/super are due and quarterly rate receipts) and capital expenditure.</i>	
Cashflow Chart	<i>The <b>Cashflow Chart</b> visually depicts the cashflow forecast and the updated format is illustrated in a dual design, based on best practice reporting.</i>	
Capital Works Program	<i>The <b>Capital Works Statement</b> lists the expenditure for each project incurred to date.</i>	<ul style="list-style-type: none"> <li>• The individual capital project budgets result in both capital assets and annual expenses depending on the nature of the assets acquired through the project under Australian Accounting Standards. The estimated outcome between operational and capital was reflected in the 2022-23 adopted budget.</li> <li>• Approximately forty per cent of the capital project budgets expenditure has been engaged with suppliers to date.</li> </ul>
Statement by the Chief Executive Officer	<i><b>CEO Statement</b> Section 95 of the Local Government Act 2020</i>	<ul style="list-style-type: none"> <li>• Based on the analysis and review of the budget, actual year to date result and other known financial factors as at 31 December 2022, it is considered that a revised budget for the purposes of s95 of the Local Government Act 2020 is not required.</li> </ul>

**RELEVANT LAW**

This report is consistent with the requirements of the *Local Government Act 2020*.

**RELATED COUNCIL DECISIONS**

The Council adopted its Annual Budget 2022-23 on 29 June 2022.

**OPTIONS**

Not applicable.

**SUSTAINABILITY IMPLICATIONS**

Not applicable.

**COMMUNITY ENGAGEMENT**

Not applicable.

**INNOVATION AND CONTINUOUS IMPROVEMENT**

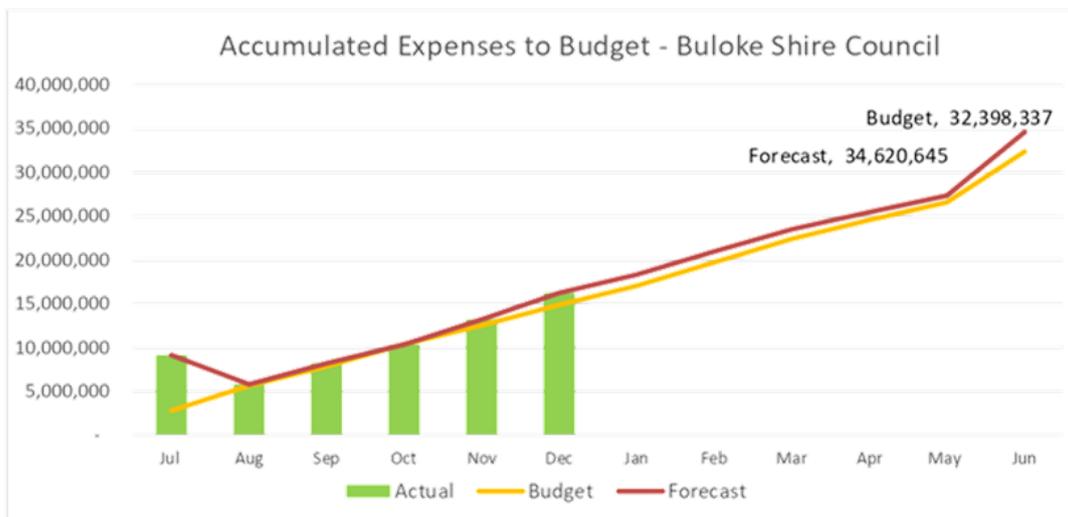
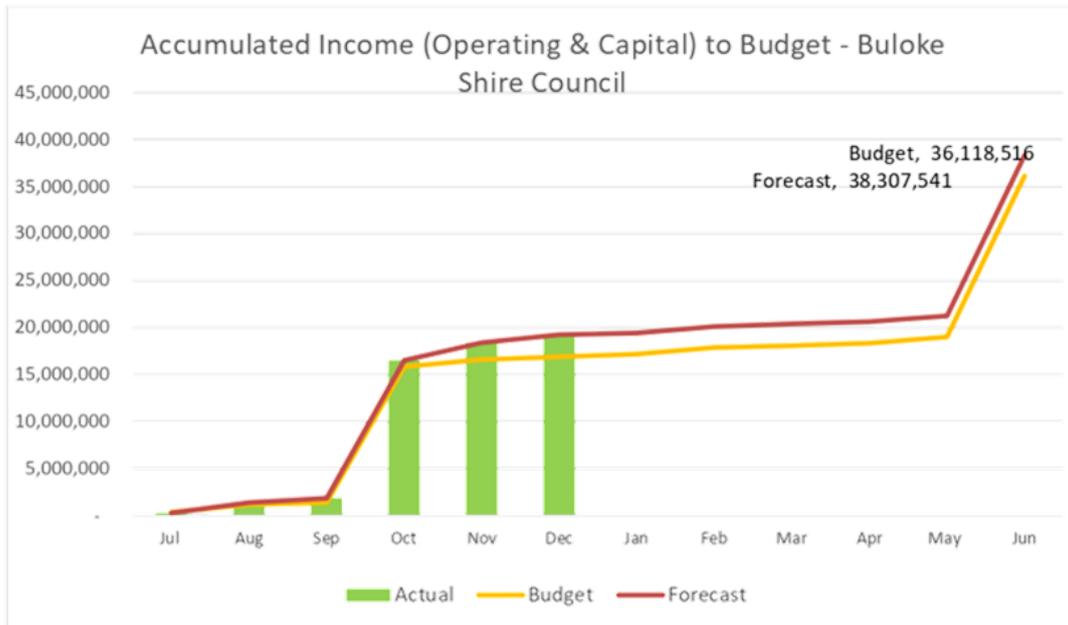
Not applicable.

**COLLABORATION**

Not applicable.

**FINANCIAL VIABILITY**

The tables below provide an overview of Council's financial performance against Adopted Budget income and expenses at 31 December 2022.



**REGIONAL, STATE AND NATIONAL PLANS AND POLICIES**

Not applicable.

**COUNCIL PLANS AND POLICIES**

Council adopted its Annual Budget 2022/23 in June 2022. The Buloke Shire Council Plan 2021-25 outlines Council’s commitment to providing clear and concise reporting on a quarterly basis to Council.

**TRANSPARENCY OF COUNCIL DECISIONS**

Financial reporting ensures the Council and the Buloke community are aware of financial implications of decisions and actions. Reporting Council’s financial position allows the Council to monitor and respond to financial risk.

**CONFLICTS OF INTEREST**

No officer involved in the preparation of this report had a conflict of interest.

**DISCUSSION**

The increase in forecasted revenue is a result of \$1.5m from the Flood Support Fund and \$380k other advance payment. Expenditure of Materials and Services is forecasted \$2M over budget resulting from contractor costs and flood recovery, overall, Council's forecast surplus remains on budget.

**7.9 2021-2022 DRAFT ANNUAL REPORT****Author's Title:** Director Community Development**Department:** Community Development**File No:** FM/02/09**PURPOSE**

The purpose of this report is to provide the Audit and Risk Committee with the 2021-2022 Annual Report.

**RECOMMENDATION**

That the Audit and Risk Committee notes the Buloke Shire Council Annual Report 2021-2022 presented as an attachment to this report.

**NOTED****Attachments:** Nil**KEY POINTS / ISSUES**

The *Local Government Act 2020* (the Act) require each Council in Victoria to prepare an Annual Report for each financial year.

The Annual Report is Council's highest level reporting document to the State Government and the community.

While Council has a statutory obligation to produce an Annual Report, it is also an opportunity to demonstrate Council's service delivery and performance to the community regarding Council activities over the past financial year.

The report highlights the incredible amount of work that the Council has undertaken on behalf of the Buloke community in the year.

The flood event that effected much of Victoria in October 2022 has delayed the completion of the report owing to staff being deployed into flood response and recovery. Discussions were had with Local Government Victoria during the floods to extend the due date.

Despite a new due date not being set, we were given reassurance that we would not be pursued for non-compliance and to submit the report in a timely manner.

The Annual Report will be noted by Council in February 2023.

The Annual Report is being finalised and may be added as a separate attachment to this agenda.

**DISCUSSION**

The committee noted the report, and acknowledged that the draft report is not yet available. The delays to the delivery of the Annual Report were noted in Item 7.4. of the agenda.

**8. ANY OTHER BUSINESS**

**9. MEETING CLOSE**

The meeting was closed at 2:07 pm.

## 8.3 FINANCIAL REPORTS

### 8.3.1 FINANCE REPORT AS AT 31 MARCH 2023

**Author's Title:** Manager Financial Strategy

**Department:** Corporate and Organisational Performance **File No:** FM/19/01

**Relevance to Council Plan 2021 - 2025**

**Strategic Objective:** Our Council and Community Leadership

#### PURPOSE

To present to the Council the financial statements for the period ending 31 March 2023.

#### SUMMARY

The year-end surplus in the adopted budget was set at \$3.7M. The current forecast surplus has been revised down to \$1.2M mainly due to delays in capital projects, resulting in a delay in capital grants income recognition.

Operating grants are forecast to be \$3.3M higher than budget which is offset by a forecast increase in materials and services expenditure. These increases are mainly attributed to the flood recovery works.

During the January to March 2023 quarter there has been a significant accounting change in relation to purchase order accruals. The existing practice was to accrue an expense for all approved purchase orders. This process has now ceased to give users more meaningful financial reports and to assist with ongoing management reporting. Information relating to all approved and committed purchase orders will continue to be available and provided to budget managers in a separate format.

Further discussion around non-timing variances in financial reports is outlined below.

#### RECOMMENDATION

That Council:

1. receives and notes the Financial Performance Report for the period ending 31 March 2023.
2. receives and notes the Capital Works Statement for the period ending 31 March 2023.

**Attachments:** 1 [Quarterly Finance Performance Report March 2023](#)  
2 [Capital Works Statement March 2023](#)

## DISCUSSION

Report title	Report explanation	Year to date (YTD) performance to budget and forecast commentary
Income Statement	<p><i>The <b>Income Statement</b> provides a summary of the total income and total expenditure relating to Council's annual operations for the reporting period. Capital grant income is included in this statement, but any related expenditure is not reflected as this is reported as increased assets on the Balance Sheet. To exclude potential distortion of underlying operations in the Income Statement, capital income is reported separately to identify the Operating Net Surplus/(Deficit).</i></p>	<p><b>Grants – Operating</b> The forecast is \$10.4M (\$3.3M positive variance to budget), mainly due to the receipt of additional non-recurrent grants in Community Development, Emergency Management and Road services. The Financial Assistance Grants revenue data for 2023/24 is yet to be released however details regarding any potential advance payment is anticipated to be received in May/June 2023.</p> <p><b>Other Income</b> The forecast is \$1M (\$800K positive variance to budget). This mainly relates to an increase in interest on investments for the current year as a result of interest rate rises.</p> <p>Other increases in this area relates mainly to WorkCover reimbursements.</p> <p><b>Materials and services</b> The forecast is \$14M (\$3.7M negative variance to budget). This principally relates to non-recurrent grant expenditure (October 2022 flood event) offsetting the forecast increase in operating grants.</p> <p>Other forecast increases in this area relate to IT service provision and consulting, contractor backfill for vacant positions, recruitment costs and asset valuation services to meet VAGO audit requirements.</p> <p><b>Bad and doubtful debts</b> Further analysis relating to debt recoverability is to be assessed in April to June.</p> <p><b>Other expenses</b> The forecast is \$918K (\$124K negative variance to budget). This relates mainly to the late payment of 2021/22 Recreational Reserve payments to Wycheproof and Sea Lake committees.</p> <p><b>Capital Income</b> The forecast is \$10M (\$3M negative variance to budget). Uncertainty remains around capital grants and the timing of the completion of grant funded capital works.</p> <p>Actual capital grants revenue as at 31 March 2023 is \$880K. As at 30 June 2022 there was</p>

Income Statement (Continued)		<p>\$4.9M capital grants received in advance. Once these capital projects have been completed, the revenue will be recognised.</p> <p>Roads to Recovery funding is expected to be received in May/June 2023 as projects are delivered. Capital projects nominated for Local Roads and Community Infrastructure (LRCI) funding may not be delivered by 30 June 2023 as a result of the construction period being extended to 30 June 2024.</p>
Balance Sheet	<p><i>The <b>Balance Sheet</b> summarises the value of Assets (what Council owns) and our Liabilities (what Council owes), and the difference between assets and liabilities (Net Assets or Equity) reflects Council's net worth as at the end of the month reported.</i></p>	<p><b>Cash and cash equivalents</b> Cash balances (incl. investments) are \$31.4M, which has remained steady since 30 June 2022.</p> <p><b>Trade and other receivables</b> \$2.4M relates to grants receivable, mainly LRCI phase 3 which is expected to be received in May/June 2023. \$2.3M relates to rates debtors. This continues to decrease as debts are followed up on now that the 'pay in full' date has passed.</p> <p><b>Trust funds and deposits</b> This related mainly to the Fire Services Property levy of which \$700K remained payable as at 31 March 2023. This has now been paid.</p>
Cashflow Statement	<p><i>The <b>Cashflow Statement</b> reflects actual results for the reporting period in line with statutory financial reporting.</i></p>	<p>\$4.2M has been used to support the capital works program as at 31 March 2023.</p> <p>Overall, there has been a reduction in cash of \$671K since 30 June 2022 and 31 March 2023.</p>
Cashflow Forecast	<p><i>The <b>Cashflow Forecast</b> is a projection of cashflow for the remainder of the year based on the month-end cash balance, the monthly budgets, specified timing parameters (such when BAS/super are due and quarterly rate receipts) and capital expenditure.</i></p> <p><i>The <b>Cashflow Chart</b> visually depicts the cashflow forecast and the updated format is illustrated in a dual design, based on best practice reporting.</i></p>	<p>Timing assumptions have been made regarding capital project income and expenditure for 2022/23. While this is still being confirmed in accordance with capital project delivery, all income and expenditure is reported in June 2023 by default unless otherwise specified.</p> <p>The cashflow forecast across the next 12 months results in a reduction of approximately \$4M.</p>
Capital Works Statement	<p><i>The <b>Capital Works Statement</b> lists the expenditure for each project incurred to date.</i></p>	<p>The total capital works program for 2022/23, including carry forwards from prior years, was \$21.6M. The total delivery as at 31 March 2023 was \$4.2M, representing 19%. The capital works program has been significantly impacted by the October 2022 flood event.</p> <p>The total anticipated carry forward projects currently equate to \$6.7M which is made up of 13 projects (highlighted in yellow). These will</p>

Capital Works Statement (Continued)		continue to be reviewed until 30 June 2023 as invoices are received and paid. A final list of carry forwards will then be brought to EMT for adoption.
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**RELEVANT LAW**

This report is consistent with the requirements of the *Local Government Act 2020*.

**RELATED COUNCIL DECISIONS**

The Council adopted its Annual Budget 2022-23 on 29 June 2022.

**OPTIONS**

Not applicable.

**SUSTAINABILITY IMPLICATIONS**

Not applicable.

**COMMUNITY ENGAGEMENT**

Not applicable.

**INNOVATION AND CONTINUOUS IMPROVEMENT**

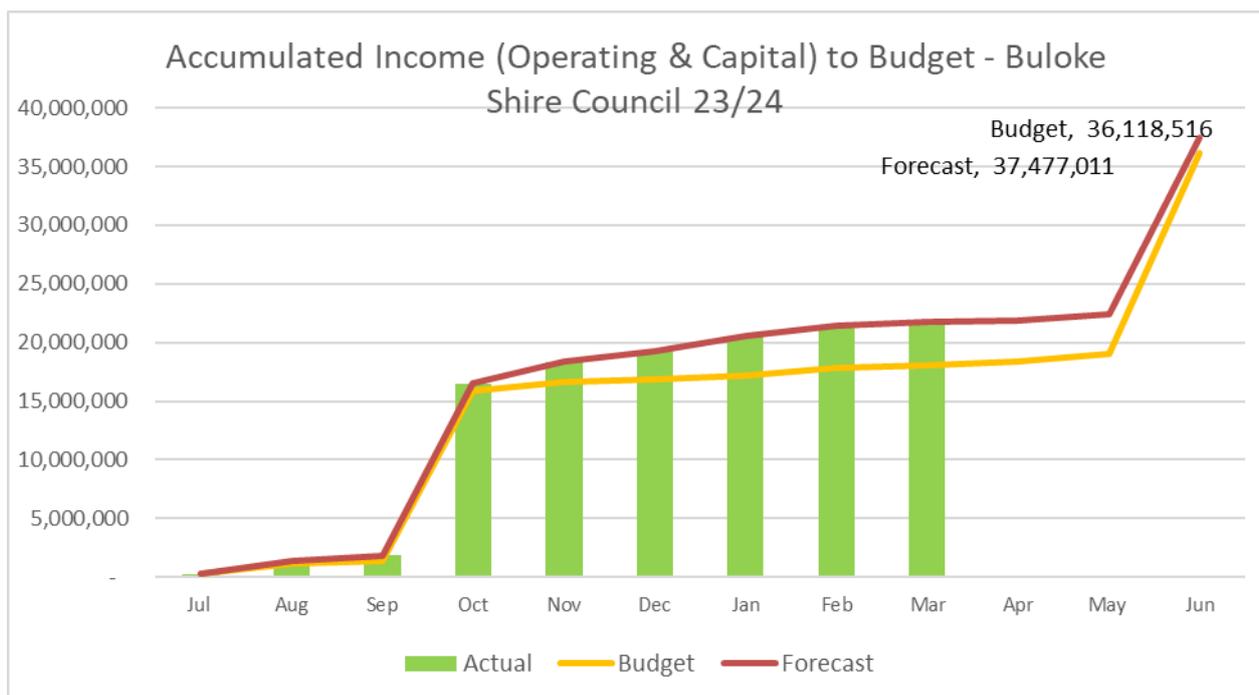
Not applicable.

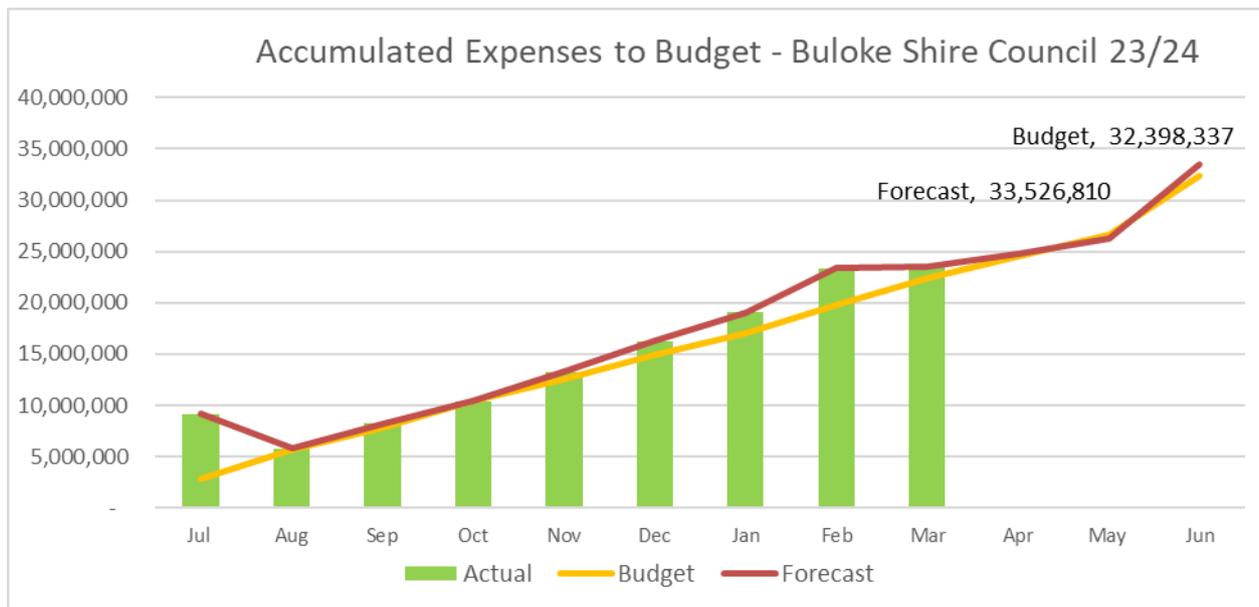
**COLLABORATION**

Not applicable.

**FINANCIAL VIABILITY**

The tables below provide an overview of Council’s financial performance against Adopted budget income and expenses as at 31 March 2023.





**REGIONAL, STATE AND NATIONAL PLANS AND POLICIES**

Not applicable.

**COUNCIL PLANS AND POLICIES**

Council adopted its Annual Budget 2022/23 in June 2022. The Buloke Shire Council Plan 2021-25 outlines Council’s commitment to providing clear and concise reporting on a quarterly basis to Council.

**TRANSPARENCY OF COUNCIL DECISIONS**

Financial reporting ensures the Council and the Buloke community are aware of financial implications of decisions and actions. Reporting Council’s financial position allows the Council to monitor and respond to financial risk.

**CONFLICTS OF INTEREST**

No officer involved in the preparation of this report has a conflict of interest.

# BSC Monthly Council Reports

## Income Statement — Buloke Shire Council

MONTH: MAR 2023

	Jul 2022 - Mar 2023			Full Year Budget		
	Actuals	Approved	Variance	Approved	Forecast	Variance
<b>Operating Income</b>						
Rates & Charges	14,536,033	14,509,135	26,898	14,529,135	14,538,689	9,554
Statutory fees and fines	168,856	175,345	(6,489)	243,955	256,946	12,992
User fees	668,749	528,330	140,419	839,073	911,348	72,275
Grants - operating	4,722,936	2,645,267	2,077,669	7,171,389	10,442,877	3,271,488
Contributions	1,356	43,165	(41,809)	43,465	45,016	1,551
Other Income	735,157	165,248	569,909	228,500	1,041,452	812,952
<b>Total Operating Income</b>	<b>20,833,087</b>	<b>18,066,490</b>	<b>2,766,597</b>	<b>23,055,516</b>	<b>27,236,329</b>	<b>4,180,813</b>
<b>Total Income</b>	<b>20,833,087</b>	<b>18,066,490</b>	<b>2,766,597</b>	<b>23,055,516</b>	<b>27,236,329</b>	<b>4,180,813</b>
<b>Operating Expense</b>						
Employee Costs	8,496,042	8,464,505	(31,537)	11,703,256	11,673,311	29,945
Materials and services	7,569,441	6,607,387	(962,054)	10,432,426	14,123,940	(3,691,514)
Depreciation & Amortisation (Leasing)	6,952,957	6,720,675	(232,282)	9,357,029	9,353,576	3,453
Bad and doubtful debts	0	0	0	78,000	78,000	0
Borrowing costs	0	0	0	32,991	31,190	1,801
Other expenses	455,646	640,249	184,603	794,635	918,418	(123,783)
<b>Total Operating Expense</b>	<b>23,474,086</b>	<b>22,432,816</b>	<b>(1,041,270)</b>	<b>32,398,337</b>	<b>36,178,436</b>	<b>(3,780,099)</b>
<b>Operating Net Surplus/(Deficit)</b>	<b>(2,640,999)</b>	<b>(4,366,326)</b>	<b>1,725,327</b>	<b>(9,342,821)</b>	<b>(8,942,106)</b>	<b>400,714</b>
<b>Capital Income</b>						
Grants - capital	877,548	0	877,548	13,009,000	10,009,000	(3,000,000)
Other Capital Income	101,027	0	101,027	54,000	155,027	101,027

	Jul 2022 - Mar 2023			Full Year Budget		
	Actuals	Approved	Variance	Approved	Forecast	Variance
Net Profit/(Loss) disposal of PIPE	(32,100)	0	(32,100)	0	(32,100)	(32,100)
<b>Total Capital Income</b>	<b>946,474</b>	<b>0</b>	<b>946,474</b>	<b>13,063,000</b>	<b>10,131,926</b>	<b>(2,931,074)</b>
<b>Net Surplus/Deficit</b>	<b>(1,694,525)</b>	<b>(4,366,326)</b>	<b>2,671,801</b>	<b>3,720,179</b>	<b>1,189,820</b>	<b>(2,530,359)</b>

## Balance Sheet — Buloke Shire Council

MAR 2023

	Mar 2023	Jun 2022	Variance	% Variance
<b>Asset</b>				
<b>Current assets</b>	<b>36,869,038</b>	<b>36,845,776</b>	<b>23,262</b>	<b>0%</b>
Cash and cash equivalents	31,431,006	32,101,117	(670,111)	(2%)
Trade and other receivables	4,894,396	3,881,428	1,012,968	26%
Inventories	309,137	138,552	170,585	123%
Prepayments	33,418	251,607	(218,189)	(87%)
Other assets	59,689	67,724	(8,034)	(12%)
GST	141,391	405,349	(263,958)	(65%)
<b>Non-current assets</b>	<b>275,268,674</b>	<b>277,972,426</b>	<b>(2,703,752)</b>	<b>(1%)</b>
Property, infrastructure, plant and equipment	275,268,674	277,972,426	(2,703,752)	(1%)
Right of Use Assets	152,468	152,468	0	0%
<b>Total Asset</b>	<b>312,290,179</b>	<b>314,970,670</b>	<b>(2,680,490)</b>	<b>(1%)</b>
<b>Liability</b>				
<b>Current liabilities</b>	<b>11,230,480</b>	<b>12,146,361</b>	<b>915,881</b>	<b>8%</b>
Trade and other payables	1,067,302	2,410,840	1,343,538	56%
Trust funds and deposits	1,203,748	285,356	(918,392)	(322%)
Unearned Income	6,193,541	6,238,541	45,000	1%
Provisions	2,843,316	2,900,038	56,722	2%
Leases	(95,817)	90,615	186,431	206%
PO Accrual	18,389	220,971	202,582	92%
<b>Non-current liabilities</b>	<b>957,273</b>	<b>1,027,358</b>	<b>70,085</b>	<b>7%</b>
Leases	0	70,085	70,085	100%
Provisions	957,273	957,273	0	0%
<b>Total Liability</b>	<b>12,187,753</b>	<b>13,173,719</b>	<b>985,966</b>	<b>7%</b>
<b>Net Assets</b>	<b>300,102,426</b>	<b>301,796,951</b>	<b>(1,694,525)</b>	<b>(1%)</b>
<b>Equity</b>				

	Mar 2023	Jun 2022	Variance	% Variance
Accumulated Surplus	126,401,374	117,300,192	9,101,181	8%
Reserves	175,395,577	175,395,577	0	0%
Current Earnings	(1,694,525)	9,101,181	(10,795,706)	(119%)
<b>Total Equity</b>	<b>300,102,426</b>	<b>301,796,951</b>	<b>(1,694,525)</b>	<b>(1%)</b>

## Cashflow Statement — Buloke Shire Council

JUL 2022 - MAR 2023

	Jul 2022 - Mar 2023
	Actuals
<b>Bank at Beginning</b>	<b>32,101,117</b>
<b>Cashflow from Operating Activities:</b>	
<b>Net Profit</b>	<b>(1,694,525)</b>
<b>Adjustments to Net Profit for Non-Cash Activities:</b>	
<b>Non - Cash expenses</b>	<b>6,952,957</b>
Depreciation	6,952,957
<b>Total Adjustments to Net Profit for Non-Cash Activities</b>	<b>6,952,957</b>
<b>Adjustments to Net Profit for Non-Operating Activities:</b>	
<b>Operating Activities</b>	<b>32,100</b>
Cash Inflows - Operational Income	32,100
<b>Total Adjustments to Net Profit for Non-Operating Activities</b>	<b>32,100</b>
<b>Adjustments for Balance Sheet Movement on Operating Activities:</b>	
<b>Current assets</b>	<b>(694,347)</b>
Cash and cash equivalents	(975)
Trade and other receivables	(1,012,968)
Inventories	(170,585)
Prepayments	218,189
Other assets	8,034
GST	263,958
<b>Current liabilities</b>	<b>(910,234)</b>
Trade and other payables	(1,337,891)
Trust funds and deposits	918,392
Unearned Income	(45,000)
Provisions	(56,722)

Leases	(186,431)
PO Accrual	(202,582)
<b>Non-current liabilities</b>	<b>(70,085)</b>
Leases	(70,085)
<b>Total Adjustments for Balance Sheet Movement on Operating Activities</b>	<b>(1,674,666)</b>
<b>Net Cashflow from Operating Activities</b>	<b>3,615,867</b>
Cashflow from Investing Activities:	
<b>Operating Activities</b>	<b>(32,100)</b>
Cash Inflows - Operational Income	(32,100)
<b>Non-current assets</b>	<b>(4,249,205)</b>
Property, infrastructure, plant and equipment	(4,249,205)
<b>Net Cashflow from Investing Activities</b>	<b>(4,281,305)</b>
Cashflow from Financing Activities:	
<b>Current liabilities</b>	<b>(5,647)</b>
Trade and other payables	(5,647)
<b>Net Cashflow from Financing Activities</b>	<b>(5,647)</b>
<b>Net Cashflows</b>	<b>(671,086)</b>
<b>Bank at End</b>	<b>31,430,031</b>

## Cashflow Forecast — Buloke Shire Council

APR 2023

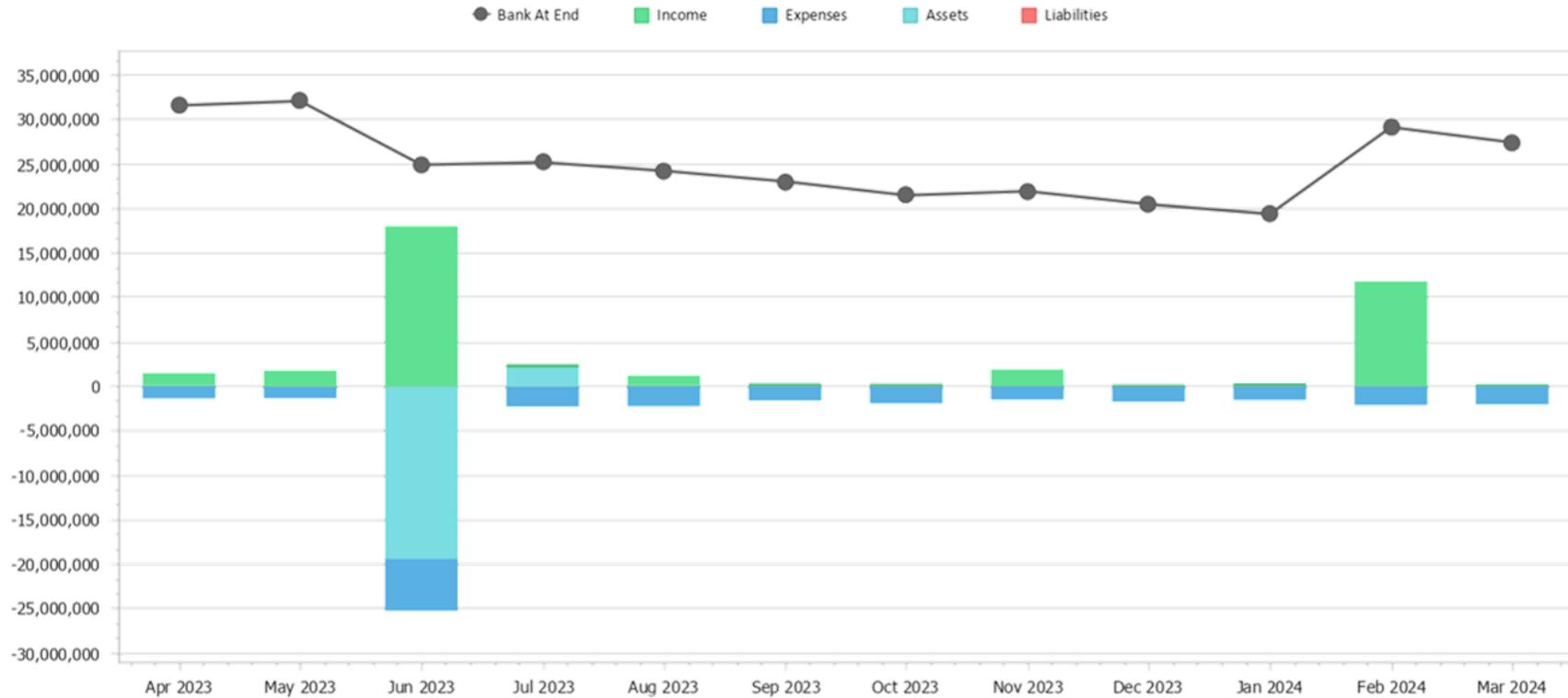
	Apr 2023	May 2023	Jun 2023	Jul 2023	Aug 2023	Sep 2023	Oct 2023	Nov 2023	Dec 2023	Jan 2024	Feb 2024	Mar 2024	Total
<b>Bank at Beginning</b>	<b>31,430,031</b>	<b>31,622,420</b>	<b>32,114,644</b>	<b>24,951,113</b>	<b>25,223,887</b>	<b>24,269,775</b>	<b>23,074,574</b>	<b>21,516,755</b>	<b>21,976,400</b>	<b>20,513,394</b>	<b>19,405,414</b>	<b>29,178,362</b>	<b>31,430,031</b>
<b>Operating Income</b>													
Rates & Charges	1,077,898	1,076,483	922	5,655	22,116	34,068	95,607	1,113,007	6,829	6,667	11,056,385	6,667	14,502,302
Statutory fees and fines	15,712	9,346	9,689	20,015	48,264	22,264	17,535	14,571	7,453	22,079	56,497	20,284	263,710
User fees	76,718	132,818	57,857	62,740	214,667	90,998	60,968	61,936	65,338	80,172	63,020	59,764	1,026,995
Grants - operating	40,450	489,578	5,208,549	251,063	544,545	98,403	90,763	638,745	116,063	209,457	610,161	86,063	8,383,844
Contributions	43,216	0	444	100	42,365	100	100	100	100	100	100	100	86,825
Other Income	138,372	93,599	14,838	60,908	223,908	54,092	16,874	19,476	15,299	16,451	19,361	19,008	692,187
<b>Cash Inflows from Operation</b>	<b>1,392,366</b>	<b>1,801,823</b>	<b>5,292,299</b>	<b>400,482</b>	<b>1,095,865</b>	<b>299,925</b>	<b>281,847</b>	<b>1,847,836</b>	<b>211,083</b>	<b>334,927</b>	<b>11,805,525</b>	<b>191,885</b>	<b>24,955,862</b>
<b>Operating Expense</b>													
Employee Costs	(878,981)	(913,542)	(1,378,674)	(430,338)	(1,291,030)	(863,138)	(860,980)	(912,915)	(912,444)	(912,940)	(912,444)	(1,367,163)	(11,634,590)
Materials and services	(392,971)	(102,645)	(4,263,684)	(1,765,719)	(854,106)	(610,357)	(969,065)	(498,079)	(644,413)	(529,327)	(843,437)	(562,463)	(12,036,266)
Other expenses	(39,814)	(275,222)	(193,793)	(38,018)	(32,091)	(63,974)	(35,207)	(33,327)	(127,268)	(35,612)	(292,625)	(46,710)	(1,213,661)
<b>Cash Outflows from Operation</b>	<b>(1,311,766)</b>	<b>(1,291,409)</b>	<b>(5,836,151)</b>	<b>(2,234,076)</b>	<b>(2,177,227)</b>	<b>(1,537,470)</b>	<b>(1,865,252)</b>	<b>(1,444,322)</b>	<b>(1,684,124)</b>	<b>(1,477,879)</b>	<b>(2,048,505)</b>	<b>(1,976,337)</b>	<b>(24,884,517)</b>
<b>Asset</b>													
Works In Progress - Property	0	0	(19,379,100)	0	0	0	0	0	0	0	0	0	(19,379,100)



	Apr 2023	May 2023	Jun 2023	Jul 2023	Aug 2023	Sep 2023	Oct 2023	Nov 2023	Dec 2023	Jan 2024	Feb 2024	Mar 2024	Total
<b>Movement in Assets</b>	<b>0</b>	<b>0</b>	<b>(19,379,100)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(19,379,100)</b>
<b>Liability</b>													
GST	141,391	10,607	34,424	2,135,166	156,046	71,142	54,384	84,927	38,833	63,770	44,725	96,925	2,932,339
Superannuation Payable	(804)	0	0	0	0	0	0	0	0	0	0	0	(804)
Lease Liability - Current	(28,797)	(28,797)	(28,797)	(28,797)	(28,797)	(28,797)	(28,797)	(28,797)	(28,797)	(28,797)	(28,797)	(28,797)	(345,567)
<b>Movement in Liabilities</b>	<b>111,789</b>	<b>(18,190)</b>	<b>5,627</b>	<b>2,106,368</b>	<b>127,249</b>	<b>42,345</b>	<b>25,586</b>	<b>56,130</b>	<b>10,036</b>	<b>34,973</b>	<b>15,928</b>	<b>68,127</b>	<b>2,585,968</b>
<b>Capital Income</b>													
Grants - capital	0	0	12,699,794	0	0	0	0	0	0	0	0	0	12,699,794
Other Capital Income	0	0	54,000	0	0	0	0	0	0	0	0	0	54,000
<b>Other Inflows</b>	<b>0</b>	<b>0</b>	<b>12,753,794</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>12,753,794</b>
<b>Net Movement</b>	<b>192,389</b>	<b>492,224</b>	<b>(7,163,532)</b>	<b>272,774</b>	<b>(954,112)</b>	<b>(1,195,200)</b>	<b>(1,557,819)</b>	<b>459,644</b>	<b>(1,463,006)</b>	<b>(1,107,979)</b>	<b>9,772,948</b>	<b>(1,716,324)</b>	<b>(3,967,993)</b>
<b>Bank at End</b>	<b>31,622,420</b>	<b>32,114,644</b>	<b>24,951,113</b>	<b>25,223,887</b>	<b>24,269,775</b>	<b>23,074,574</b>	<b>21,516,755</b>	<b>21,976,400</b>	<b>20,513,394</b>	<b>19,405,414</b>	<b>29,178,362</b>	<b>27,462,038</b>	<b>27,462,038</b>

## Cashflow Chart — Buloke Shire Council

APR 2023 — MAR 2024



## P & L Forecast - Chart input — Buloke Shire Council

JUL 2022 - JUN 2023

	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	Jun 2023	Projected Total
	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Forecast	Forecast	Forecast	
<b>400 · Income</b>													
<b>Total Income</b>	267,304	1,085,687	479,754	14,657,635	1,893,254	851,177	1,316,912	840,554	387,285	140,510	499,280	15,057,659	37,477,011
<b>Gross Profit</b>	267,304	1,085,687	479,754	14,657,635	1,893,254	851,177	1,316,912	840,554	387,285	140,510	499,280	15,057,659	37,477,011
<b>600 · Expense</b>													
<b>Total Expense</b>	9,160,048	(3,345,029)	2,411,208	2,149,330	2,870,953	3,004,211	2,826,986	4,304,283	92,095	1,295,323	1,542,349	7,215,052	33,526,810
<b>Operating Profit</b>	(8,892,745)	4,430,716	(1,931,455)	12,508,304	(977,699)	(2,153,033)	(1,510,074)	(3,463,729)	295,190	(1,154,813)	(1,043,069)	7,842,607	3,950,201
<b>Net Profit</b>	(8,892,745)	4,430,716	(1,931,455)	12,508,304	(977,699)	(2,153,033)	(1,510,074)	(3,463,729)	295,190	(1,154,813)	(1,043,069)	7,842,607	3,950,201

Business Unit(s)	Buloke Shire Council
Budget Version	Q3 FORECAST
Account Tree	BSC - Bal Sheet
Account Types	Income, Cost of Sales, Expense, Other Income, Other Expense



**BULOKE SHIRE COUNCIL**  
**CAPITAL PROJECT REPORT**  
 July to March 2023

Description	Approved Budget	YTD Actual Expenditure	YTD Remaining Budget	Commitments	Remaining Budget After Commitments
<b>Aerodromes</b>	<b>29,960</b>	<b>360</b>	<b>29,600</b>	<b>16,989</b>	<b>12,611</b>
Aerodrome Water Connections	29,960	360	29,600	16,989	12,611
<b>Bridges</b>	<b>160,501</b>	<b>184,534</b>	<b>24,033</b>	-	<b>24,033</b>
Scilleys Island Bridge	160,501	184,534	24,033	-	24,033
<b>Building improvements</b>	<b>264,853</b>	<b>147,100</b>	<b>117,753</b>	<b>43,201</b>	<b>74,552</b>
Donald Community Precinct Stage 2	178,695	141,766	36,929	22,391	14,538
Litchfield Hall ceiling lining, lighting & solar	65,578	3,176	62,402	-	62,402
Watchem Hall Entrance	20,580	2,158	18,422	20,810	2,388
<b>Computers and telecommunications</b>	<b>179,000</b>	<b>93,548</b>	<b>85,452</b>	-	<b>24,252</b>
IT Equipment Renewal	179,000	93,548	85,452	61,200	24,252
<b>Drainage</b>	<b>791,683</b>	<b>42,058</b>	<b>749,625</b>	-	<b>749,625</b>
Birchip Oval Drainage	59,323	-	59,323	-	59,323
Nullawil - West/East drainage (Calder Hwy Pipeworks)	319,200	29,677	289,523	-	289,523
Nullawil Drainage	413,160	12,381	400,779	-	400,779
<b>Land</b>	<b>437,795</b>	<b>96,042</b>	<b>341,753</b>	<b>13,455</b>	<b>328,298</b>
Sea Lake Housing Development	437,795	96,042	341,753	13,455	328,298
<b>Land improvements</b>	<b>571,618</b>	<b>326,274</b>	<b>245,344</b>	<b>64,796</b>	<b>180,548</b>
Charlton Car park Stage 2	82,744	5,362	77,382	56,976	20,406
Nullawil Silo Art Carpark	146,503	7,682	138,821	3,660	135,161
Wycheproof Saleyards Masterplan Implementation	342,371	313,230	29,141	4,160	24,981
<b>Parks, open space and streetscapes</b>	<b>4,804,728</b>	<b>1,817,036</b>	<b>2,987,692</b>	<b>839,164</b>	<b>2,148,528</b>
Birchip Streetscapes	370,000	302,578	67,422	43,181	24,241
Charlton Streetscapes	772,650	416,849	355,801	118,252	237,550
Donald Streetscapes	876,124	63,190	812,934	232,053	580,881
Sea Lake Streetscapes	1,536,296	606,459	929,837	399,156	530,681
Wyche Wetlands	969,658	20,589	949,069	12,182	936,887
Wycheproof Streetscapes	280,000	407,370	127,370	34,340	161,710
<b>Plant machinery and Equipment</b>	<b>864,499</b>	<b>378,756</b>	<b>485,743</b>	<b>468,224</b>	<b>17,519</b>
Inflatable screen	40,000	196,531	156,531	709	157,240
Jetmaster	467,515	-	467,515	467,515	-
Major Plant & Equipment	50,000	37,297	12,703	-	12,703
Mobile Stage	98,000	-	98,000	-	98,000
Mobile Toilet and Showers	66,184	-	66,184	-	66,184
Pool Ladders	-	13,616	13,616	-	13,616
Swimming pool plant vaccums	142,800	131,311	11,489	-	11,489
<b>Recreational leisure and communities facilities</b>	<b>5,714,300</b>	<b>803,407</b>	<b>4,910,893</b>	<b>3,458,865</b>	<b>1,452,028</b>
LUB Charlton Hockey Club	148,000	9,123	138,877	23,192	115,685
Watchem Oval Water Connection	20,670	6,968	13,702	2,600	11,102
Berrwilllock Pool Fence Replacement	22,575	-	22,575	-	22,575
Buloke Mounted Machinery Trail (Design stage)	113,390	-	113,390	-	113,390
Buloke Playspaces Trail: Berrwilllock	450,468	921	449,547	685,712	236,165
Buloke Playspaces Trail: Birchip	722,000	2,298	719,702	492,575	227,127
Buloke Playspaces Trail: Charlton	547,664	67,862	479,802	79,281	400,521
Buloke Playspaces Trail: Donald	470,524	106,739	363,785	649,065	285,280
Buloke Playspaces Trail: Wycheproof	426,838	36,495	390,343	561,173	170,829
Charlton Netball Court Upgrade	-	19,665	19,665	-	19,665
Charlton Riverfront	95,618	51,396	44,222	24,920	19,302
Culgoa Dump Point (Septic Upgrade)	53,827	476	53,351	-	53,351
Donald caravan Park cabins	236,000	68,840	167,160	90,495	76,665
Donald pool Liner replacement	168,000	-	168,000	-	168,000
Donald Riverfront	120,000	51,400	68,600	18,926	49,673
Lake Tyrell	75,000	9,493	65,507	38,049	27,458
Lights across Buloke	-	2,447	2,447	-	2,447
LUB Birchip Football Oval	418,828	47,531	371,297	5,303	365,994
LUB Charlton Football Club	230,230	14,618	215,612	26,387	189,224
LUB Nullawil Football Club	279,000	21,751	257,249	30,174	227,075
LUB Nullawil Netball Club	68,000	14,324	53,676	21,886	31,790
LUB Wycheproof Narraport Football Club	117,000	7,749	109,251	8,959	100,293
LUB Wycheproof Narraport Hockey Club	98,000	58,614	39,386	18,931	20,455
Tchum Lakes Septic Works	8,000	5,763	2,237	5,324	3,087
Tynan Park Septic Upgrade	60,000	47,528	12,472	-	12,472
Watchem Toilet lake Remediation	84,000	79,712	4,288	30,265	25,977
Wooroonook Lakes Camping Ground	247,138	65,176	181,962	106,303	75,659
Wycheproof Caravan Park	433,530	5,980	427,550	513,987	86,437
Transfer Station Upgrade_5 locations	-	539	539	25,358	25,897

<b>Roads</b>	<b>6,969,769</b>	<b>263,952</b>	<b>6,705,817</b>	<b>2,217,815</b>	<b>4,488,002</b>
Reseal Program (R2R)	1,200,000	-	1,200,000	-	1,200,000
Berriwillcock Birchip Rd Rehab and Final Seal	835,766	-	835,766	760,822	74,944
Boundary Street Birchip Seal	17,598	-	17,598	-	17,598
Jeffcott Road Rehabilitation	350,000	-	350,000	317,597	32,403
Major Patch Program	100,000	-	100,000	-	100,000
Maribed Curyo Rehab Ch0 to 1.075km	465,750	2,394	463,356	20,410	442,946
McLoughlan Road (Ch 7.350 to Ch 9 kms)	699,000	718	698,282	442,400	255,882
McLoughlan Road Rehabilitation Ch9.000km to Ch10.730km	670,000	5,044	664,956	23,000	641,956
Nullawil-Birchip Final Seal	164,530	22,444	142,086	353,339	211,253
Nullawil-Birchip Road Rehab Ch21.910 to 23.760 1.85km	754,800	-	754,800	-	754,800
Resheet Program	649,203	-	649,203	216,930	432,273
Sea Lake - Lascelles Road Final Seal (Ch 4.98 to Ch 8.52 kms)	104,437	207,782	103,345	-	103,345
Sea Lake-Lascelles Road Final Seal Ch9.915 - Ch11.32	68,000	-	68,000	83,316	15,316
Traynors Lagoon Rd Rehab Ch1.855 to 2.950km 1.095km	23,199	-	23,199	-	23,199
Watchem-Corack Rd Rehab Ch3.560 to 4.785km 1.225km	27,526	-	27,526	-	27,526
Wedderburn Buckrabanyule Road Design	34,960	-	34,960	-	34,960
Wilkur Watchupga Road Ch29.26km - Ch31.06km	805,000	25,571	779,429	-	779,429
Wilkur Watchupga Road Ch6.55km - Ch8.41km 1.860km	-	-	-	-	-
<b>Not allocated to projects</b>	<b>-</b>	<b>6,241</b>	<b>6,241</b>	<b>7,300</b>	<b>13,541</b>
Donald Rec Reserve (pressure pump)	-	6,241	6,241	-	6,241
Birchip Recreation Reserve Masterplan	-	-	-	7,300	7,300
<b>FY_2024</b>	<b>-</b>	<b>39,705</b>	<b>39,705</b>	<b>118,905</b>	<b>158,609</b>
Cabins Charlton Travelers Rest	-	5,264	5,264	18,842	24,105
Cabins Green Lake	-	5,230	5,230	10,917	16,147
Cabins Sea Lake	-	5,441	5,441	10,542	15,983
Cabins Tdhum	-	5,018	5,018	14,042	19,059
Cabins Watchem	-	4,418	4,418	14,242	18,659
Cabins Wooroonook	-	4,268	4,268	10,917	15,184
Cabins Wycheproof	-	7,476	7,476	39,405	46,881
Night Art Activation	-	2,591	2,591	-	2,591
<b>WIP</b>	<b>-</b>	<b>16,141</b>	<b>16,141</b>	<b>7,428</b>	<b>23,569</b>
Wyche Wetlands / Mt Wyche	-	16,141	16,141	7,428	23,569
<b>Closed</b>	<b>-</b>	<b>4,021</b>	<b>4,021</b>	<b>66,636</b>	<b>70,657</b>
21 C/F Birchip Town Centr	-	4,021	4,021	27,543	31,564
21 C/F Kayes St Charlton Drainage (PM-119)	-	-	-	39,093	39,093
21 C/F LUB Wycheproof Tennis Club	-	-	-	-	-
<b>Footpaths and cycleways</b>	<b>831,636</b>	<b>4,226</b>	<b>827,410</b>	<b>-</b>	<b>827,410</b>
Crossovers	251,232	1,452	249,780	-	249,780
Footpaths	580,404	2,774	577,630	-	577,630
<b>Operational FY24</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,905</b>	<b>2,905</b>
Wycheproof Library FY22	-	-	-	2,905	2,905
<b>Grand Total</b>	<b>21,620,342</b>	<b>4,223,402</b>	<b>17,396,940</b>	<b>7,386,881</b>	<b>10,010,059</b>

**Adopted Budget Reconciliation:**

Reported as capital budget	20,163,715
Reported as part of operational budget	1,456,627
<b>Total Project Budget</b>	<b>21,620,342</b>

## 8.4 ORGANISATIONAL REPORTS

### 8.4.1 BULOKE SHIRE COUNCIL DRAFT BUDGET 2023 - 2024

**Author's Title:** Manager Financial Strategy

**Department:** Corporate and Organisational Performance **File No:** FM/05/02

**Relevance to Council Plan 2021 - 2025**

**Strategic Objective:** Our Council and Community Leadership

#### PURPOSE

The purpose of this report is to propose the endorsement of the Draft 2023-2024 Annual Budget (Draft Budget) and the commencement of a public submission process in accordance with Council's Community Engagement Policy as defined by the *Local Government Act 2020*.

#### SUMMARY

The Buloke Shire Council Draft Budget 2023-2024 (the draft Budget) has been developed over a number of workshops and briefings held with Councillors to allow discussion and debate. This has resulted in a draft budget that is reflective of Council's priorities as outlined in Buloke Shire Council's Long Term Community Vision and Council Plan 2021-2025.

In order to maintain provision of important services and capital works to the Buloke community, Council is proposing an increase to general rates and the municipal charge of 3.50 per cent, in line with the State Government's rate cap.

The year-end surplus in the 2023-2024 draft Budget is proposed to be \$6.6M. This can be compared to an audited surplus in 2021/22 of \$9.1M and a forecast surplus for 2022/23 of \$1.2M.

Income and expenditure relating to independence support currently still remains in the draft budget. The net cost to Council is approximately \$250K per annum on average, which includes direct costs and indirect costs (support functions of Council). Once it is determined by Council what the best use of these funds will be in the future, this budget will be redistributed accordingly.

The total capital works program equates to \$19.9M, including an estimated \$6.7M of carry forward projects. Further explanation around various items within the draft Budget have been outlined in the table below.

In accordance with Council's Community Engagement Policy, community engagement will be undertaken on the draft Budget prior to Council's final consideration of the 2023/24 Annual Budget in June. It is proposed that this engagement period commences following Council's endorsement of the Draft Budget, and concludes at 12 noon, 1 June 2023.

An invitation will also be extended to people making a submission to present those submissions at the Council Meeting to be held on 14 June 2023. A Community Forum Summit is also proposed for 16 May 2023 which will provide a dedicated opportunity for community members to discuss elements of the Draft 2023/24 Annual Budget with Council.

**RECOMMENDATION**

That Council:

1. Having prepared the Draft 2023/24 Annual Budget and schedule of fees in accordance with the *Local Government Act 2020*, gives notice of its endorsement.
2. Invites submissions in relation to any proposal contained with the Draft 2023/24 Annual Budget until 12 noon, 1 June 2023.
3. Allows presentations in support of submissions to be heard at the Council Meeting to be held on 14 June 2023.

**Attachments:** 1 [Draft Budget 2023/24 - Buloke Shire Council](#)

**DISCUSSION**

Item	Commentary
Rates charges	<ul style="list-style-type: none"> <li>• The general rates and municipal charge is proposed to increase by 3.50 per cent. The waste charge per service is proposed to remain unchanged at \$422.</li> <li>• There has been large increases in the draft Capital Improved Value (CIV) of properties. Most notably the farming category which has increased by 41%.</li> <li>• There is a proposed change to the differentials with the aim to evenly distribute the rates increase in 2023/24. Differentials are proposed as: <ul style="list-style-type: none"> <li>- Residential - 100% of general rates</li> <li>- Commercial and industrial – 115% of general rates (from 100%)</li> <li>- Farming – 53% of general rates (from 60%)</li> </ul> </li> <li>• The proposed rates increase is compliant with Fair Go Rates System.</li> </ul>
Capital grants	<ul style="list-style-type: none"> <li>• There is \$12.9M of capital grants budgeted for in 2023/24. The timing of such grants remains uncertain due to recent program extensions such as Local Roads and Community Infrastructure (LRCI).</li> <li>• The Roads to Recovery program is entering the final year of funding and its future remains uncertain.</li> <li>• There is \$1.9M relating to funding dependent projects.</li> </ul>
Employee costs	<ul style="list-style-type: none"> <li>• Total FTE including capitalised labour and grant funded positions is proposed to be 130 FTE, including: <ul style="list-style-type: none"> <li>- 117 FTE establishment staff.</li> <li>- 1.8 FTE new position requests.</li> <li>- 5.5 FTE grant funded positions.</li> <li>- 5 FTE capitalised labour.</li> <li>- 1 FTE long term leave replacement.</li> </ul> </li> <li>• The EBA negotiations are continuing and it is hoped to be agreed upon prior to 30 June 2023.</li> </ul>
Materials and services	<ul style="list-style-type: none"> <li>• Expenditure in this area is expected to return to 'pre-flood event' levels in 2023/24.</li> <li>• From 30<sup>th</sup> April 2023 onward, flood recovery works will be</li> </ul>

	for road reconstruction projects that are expected to be capital in nature.
Cash balance projection	<ul style="list-style-type: none"> <li>• Cash is projected to decline across the next four years, mainly due to capital grants budgeted conservatively in the outer three years projected.</li> <li>• Council expects to see non-recurrent grant income increase throughout these year as grants applications are successful.</li> </ul>
Property, infrastructure, plant & equipment	<ul style="list-style-type: none"> <li>• Condition assessments and revaluation of our roads, bridges and footpath assets is currently in progress and is anticipated to be completed prior to 30 June 2023.</li> <li>• All other asset categories requiring revaluation will then be prioritised as soon as practicable.</li> </ul>
Provisions	<p>This includes provisions for the following. All of which are expected to remain consistent but will be reviewed prior to 30 June 2023:</p> <ul style="list-style-type: none"> <li>- landfill rehabilitation.</li> <li>- gravel pit restoration.</li> <li>- employee entitlements, such as annual leave and long service leave.</li> <li>- Redundancies.</li> </ul>
Lease liability	Council has no borrowings however light fleet operating leases exist. This is expected to remain consistent.
Reserves	<p>Reserves are currently held for:</p> <ul style="list-style-type: none"> <li>- Capital project initiations.</li> <li>- Grant opportunities.</li> <li>- Defined benefits super.</li> <li>- Sustainability fund.</li> <li>- Unspent grants.</li> </ul> <p>In the near future a waste reserve will be created and modelling developed to track future surpluses in this area, to offset future waste related activities as they arise.</p>
Capital works program	<ul style="list-style-type: none"> <li>• The capital works program total equates to \$19.9M, including \$6.7M of carry forward projects.</li> <li>• There is \$11M of renewal projects and \$8.9M of new, upgrades or expansion projects.</li> </ul>
Flood recovery	Council does not proactively budget for such events and associated costs. These events are expected to be nearly fully cost recovery. The eligibility of flood recovery costs continues to be analyzed on a frequent basis.
Targeted performance indicators	<p>This is a new requirement in the 2023/24 budget in which Councils are required to set a forecast, budget and three-year projection of eight performance indicators (four service related and four financial related).</p> <p>Further improvement with regard to forward planning in these areas is required.</p>
Fees and charges	<p>A 3.50 per cent increase to the majority of non-statutory fees and charges has been applied.</p> <p>There are other fees that are set by statute and charged by Council in addition to this listing. These are statutory fees, and are made in accordance with legislative</p>

	requirements. These fees are updated as of 1 July 2023 and will be reflected on Council's website.
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**RELEVANT LAW**

The draft Budget has been prepared in accordance with relevant statutory requirements, including the *Local Government Act 2020* (the Act) and *Local Government (Planning and Reporting) Regulations 2014* (the Regulations).

**RELATED COUNCIL DECISIONS**

Council will be commencing community engagement for the Draft Budget through a community forum summit proposed for 16 May 2023.

**OPTIONS**

Council Officers modelled the financial implications of reducing general rates below the gazetted rate cap (3.50%). Modelling indicates a reduction of general rate revenue would impact Council's ability to sustain current service level standards and its ability to generate income through matched government grants over a 10-year period.

**SUSTAINABILITY IMPLICATIONS**

There are no direct sustainability implications associated with this report, however the Draft Budget does include planned resource allocations toward sustainability, social and environmental services and projects.

**COMMUNITY ENGAGEMENT**

The Draft Budget engagement process will comprise media information across print, social and radio media. A copy of the Draft Budget will be made available to community forums and be placed on the Council's website. The process of community engagement is consistent with the Council's community engagement policy.

**INNOVATION AND CONTINUOUS IMPROVEMENT**

There are no direct innovation and continuous improvement activities associated with this report.

**COLLABORATION**

Not applicable.

**FINANCIAL VIABILITY**

The Draft Budget is for the year 1 July 2023 to 30 June 2024, and contains financial statements including a budgeted Comprehensive Income Statement, Balance Sheet, Statement of Changes in Equity, Statement of Cash flows, Statement of Capital Works and Statement of Human Resources.

These statements have been prepared for the year ending 30 June 2024 in accord with the Act and Regulations. They are consistent with the annual financial statements prepared in accord with the Australian Accounting Standards.

The Draft Budget also includes information about the rates and charges to be levied, the capital works program to be undertaken, the human resources required, and other information Council requires in order to make an informed decision about the adoption of the Budget.

**REGIONAL, STATE AND NATIONAL PLANS AND POLICIES**

Consideration has been given to other regional, state and national plans and policies as required throughout the preparation of this budget.

**COUNCIL PLANS AND POLICIES**

The Draft Budget provides resourcing to enable continued implementation of Council's current plans and strategies.

**TRANSPARENCY OF COUNCIL DECISIONS**

Council's engagement approach provides for receipt and consideration of submissions to the Draft Budget at a Council Meeting which is open to the public.

**CONFLICTS OF INTEREST**

No officer involved in the preparation of this report had a conflict of interest.

**BULOKE SHIRE COUNCIL**  
**DRAFT**  
**ANNUAL**  
**BUDGET**  
**2023/24**



**BULOKE**  
SHIRE COUNCIL

[www.buloke.vic.gov.au](http://www.buloke.vic.gov.au)

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#### **Disclaimer**

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

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

## Acknowledgement of Country

Buloke Shire Council acknowledges the Wotjobaluk, Jaadwa, Jadawadjali, Wergaia and Jupagalk Nations and the Dja Dja Wurrung people as the traditional owners of parts of the land now known as Buloke. We pay our respects to Elders past and present, and value their ongoing contribution to our heritage and our community.

## Mayor and Chief Executive Officer's Introduction

The Buloke Shire Council are pleased to present the Draft Annual Budget 2023/24.

Our approach in preparing this budget encompasses our key documents, including the Long-Term Community Vision, Council Plan 2021-2025, Revenue and Rating Strategy, and 10-year Financial Plan.

Despite significant challenges, such as the October 2022 Flood event and the outbreak of Japanese Encephalitis, we have adapted our efforts to minimise immediate impacts and respond effectively to the needs of our community while advocating for Federal and State Government funding.

This response is enhanced by robust early preparation in Community and Corporate Planning and securing crucial funding essential to meeting the ongoing service needs of the Buloke community.

After careful consultation with our community, we made the recent decision to withdraw from our Federal Government-funded role in providing home support services to the elderly and people with disabilities. This decision is a testament to our commitment to reassess our approaches and find better ways to meet the needs of our community.

Looking ahead, we're committed to building on our successes and continuing to invest and ensure outcomes are in the best interests of our community and our staff.

In diligently reviewing our current position whilst considering increases in service and construction costs resulting from rising inflation, we have made the strategic decision to implement a 3.50 per cent increase for general rates, with no increase for waste charges. This decision has been made with the goal of balancing the needs of our community with the financial sustainability of our organisation. We're confident it will allow us to continue providing high-quality, sustainable services to our community.

We will be launching several new initiatives aimed at enhancing the overall well-being of our community, improving our operations and infrastructure, and supporting our staff.

These range from finalising the review and implementation of our Transport and Asset Management Plans, implementation of Gender Equality Impact Assessment training in line with Buloke's Gender Equality Action Plan. This represents just part of our commitment to continuous improvement and development.

We'll also be working with our community to develop resilience and preparedness plans for future Emergency Management, conducting road network surveillance, and focusing on flood recovery efforts.

We eagerly anticipate your valuable feedback on the proposed Budget for 2023/24 and are excited to collaborate with you to realise our vision of building a better Buloke - a community that is healthy, connected, inclusive, and prosperous.

**Mayor Cr Alan Getley**

**Chief Executive Officer Wayne O'Toole**

## Budget Influences

### Snapshot of Buloke Shire Council

The Buloke Shire is located in North-West Victoria and encompasses a total land area of 8,000 square kilometres. The Shire's main townships are Birchip, Charlton, Donald, Sea Lake and Wycheproof. The Shire also comprises the small townships of Berriwillock, Culgoa, Nandaly, Nullawil and Watchem.

### Budget principles

Council has prepared a Budget for 2023/24 which is aligned with the Council's Financial Plan and Community and Council Planning process.

The Local Government Act 2020 has established Overarching Principles (s 101) that must be given effect through the performance of a Council's role. These principles require councils to:

- manage finances in accordance with financial policies and strategic plans
- monitor and manage financial risks prudently
- provide stability and predictability in the financial impact of decisions
- explain the financial operations and financial position by keeping appropriate records

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 2021-2025.

The Budget projects a total comprehensive surplus including capital grant funding. Expenditure relating to capital grant funding is reflected in the Capital Works Statement which fully utilises the surplus reported.

### Key things we are funding

- a. Ongoing delivery of services to the Buloke Shire Community funded by a combined operating and capital expenditure of \$43.5 million (excluding depreciation). These services are summarised throughout the budget.
- b. Continued investment in our assets (total program \$19.9 million):
  - i. Roads \$5,487,000
  - ii. Land and Buildings \$630,000
  - iii. Plant and Equipment \$1,275,000
  - iv. Recreation, leisure and community facilities \$3,269,000
  - v. Parks, open space and streetscapes \$7,802,000
  - vi. Other infrastructure (drainage, footpaths, other) \$1,421,000

### The Rate Rise

- a. The average general rates will rise by 3.50% for 2023/24 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. General Valuations dated 1 January 2023 are used in the calculation of rates charges.

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. Any cost increases are reflective of corresponding cost increases incurred in delivering the service and, in some instances, are reflective of mandated fees and charges required under Federal and State Legislation.

**External Influences**

- Natural disasters, in particular the October 2022 floods, continue to place a strain on Council and impact the service provision to the community. Council does not proactively budget for such events and associated costs. When a natural disaster occurs within a financial year and is listed as a declared event, Council is eligible for funding through the Disaster Recovery Funding Arrangement (DRFA) funding program.
- The funding program does not cover all costs incurred by Council. If or when a natural disaster event occurs, the net cost incurred by Council is reported to Council and the community through the quarterly financial reporting process. The budget remains flexible to adjust for these impacts if or when they occur.
- Continuation of the 'Fair Go Rates System' (rate capping) has placed pressure on long term financial plans of Council. Council's Financial Plan sets out further information on how Council plans to manage its expenditure in line with gazetted rate caps.
- Unprecedented valuation increases on rural properties and a need to balance rates burden on this sector.
- 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.
- 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.

**Internal Influences**

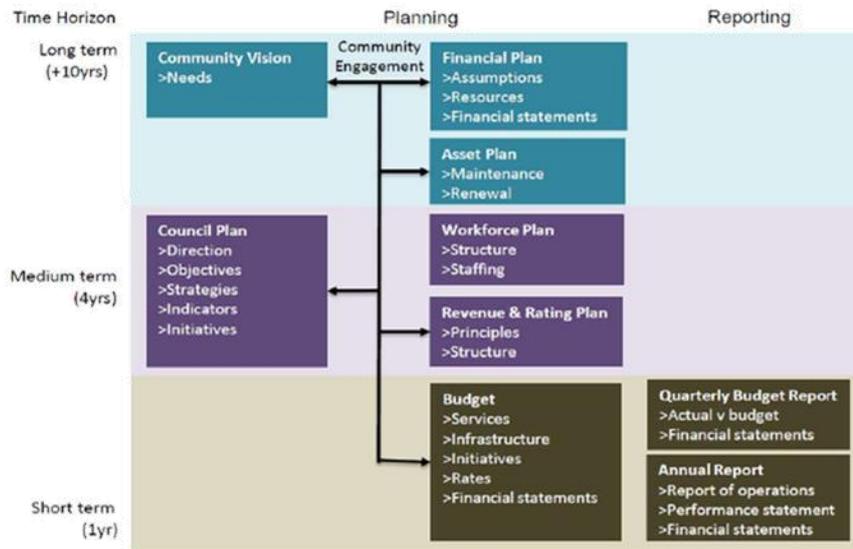
- Council has been reviewing all services in an effort to identify and implement efficiencies and reduce expenditure. The results of these reviews will continue to be incorporated into Council's Financial Plan.

## 1. Link to the Integrated Strategic Planning and Reporting Framework

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

### 1.1 Legislative planning and accountability framework

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



Source: Mark Davies (Financial Professional Solutions)

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

#### 1.1.2 Key planning considerations

##### Service level planning

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

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

## 1.2 Our purpose

### Our Vision

Building a Better Buloke - A healthy, connected, inclusive and prosperous community.

### Our Values

Council addresses its key values through:

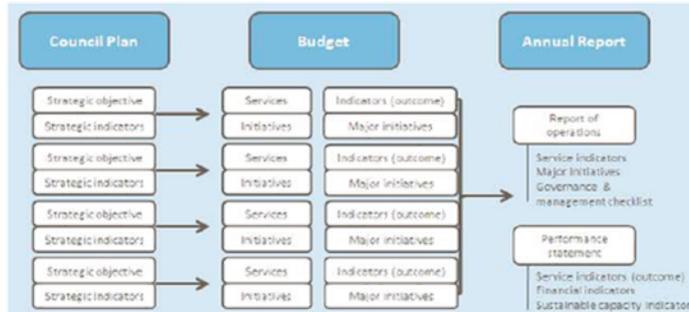
- Good communication
- Transparency in decision making
- Accountability for actions
- Working collaboratively with partners
- Taking responsibility
- Being responsive and timely

## 1.3 Strategic objectives

Strategic Objective	Description
1. Our Built and Natural Environment	1.1 Work Towards Sustainability 1.2 Suitable Housing Options 1.3 An Attractive and Well Maintained Buloke 1.4 A Safe and Active Buloke
2. Our Community Wellbeing	2.1 Partnerships to Outcomes 2.2 Inclusiveness Plan in Action 2.3 Well Supported Community 2.4 Increased Community Wellbeing
3. Our Economy	3.1 Tourism 3.2 Attraction and Promotion of Local Business 3.3 Employment Opportunities 3.4 Digital Connections
4. Our Council and Community Leadership	4.1 Active Leaders and Volunteers 4.2 Community Engagement 4.3 Continuous Service Improvement for Efficient and Flexible Services 4.4 A Well Governed and Healthy Organisation

2. Services, initiatives and service performance indicators

This section provides a description of the services and initiatives to be funded in the Budget for the 2023/24 year and how these will contribute to achieving the strategic objectives outlined in the Council Plan. It also describes several initiatives and service performance outcome indicators for key areas of Council's operations. Service performance outcome indicators forecasts are based on trend analysis of prior years with consideration given to external factors that may influence future achievements. Council is required by legislation to identify major initiatives, initiatives and service performance outcome indicators in the Budget and report against them in their Annual Report to support transparency and accountability. The relationship between these accountability requirements in the Council Plan, the Budget and the Annual Report is shown below.



Source: Department of Jobs, Precincts and Regions

2.1 Our 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	2021/22 Actual \$'000	2022/23 Forecast \$'000	2023/24 Budget \$'000
Property Maintenance	<i>Inc</i>	106	48	50
	<i>Exp</i>	1,040	990	923
	<b>Surplus / (deficit)</b>	<b>(934)</b>	<b>(921)</b>	<b>(873)</b>
This service is to provide property maintenance services to a range of Councils building-based assets, focusing on the upkeep and renewal of buildings. This area maintains in excess of 250 buildings across the Shire and aims to keep them maintained in a fit for purpose state.				
Road Services	<i>Inc</i>	3,532	2,225	3,464
	<i>Exp</i>	3,818	4,696	6,078
	<b>Surplus / (deficit)</b>	<b>(286)</b>	<b>(2,461)</b>	<b>(2,614)</b>
This service provides road maintenance for the 1100km of Sealed, 650km of Gravel and 3,800km of Earth roads across the Shire. Income in this area relates to Local Roads Funding received from the Victoria Grants Commission.				
Swimming Pools	<i>Inc</i>	-	-	-
	<i>Exp</i>	508	668	599
	<b>Surplus / (deficit)</b>	<b>(508)</b>	<b>(668)</b>	<b>(599)</b>
Manage and operate seven seasonal swimming pools, from mid-November to mid-March, annually.				
Assets and Project Management	<i>Inc</i>	315	44	297
	<i>Exp</i>	2,713	4,245	3,176
	<b>Surplus / (deficit)</b>	<b>(2,398)</b>	<b>(4,201)</b>	<b>(2,879)</b>
This service area provides for the management, design and administration of Council's assets and infrastructure services, including planning and management of the capital works program. This service also provides for recreational facilities (including our lakes) and support to community run recreation reserves in ten townships across the Shire, as well as governance support to community recreation clubs and committees.				

2.1 Our Built and Natural Environment (Cont.)

Service area	Description of services provided	2021/22 Actual \$'000	2022/23 Forecast \$'000	2023/24 Budget \$'000
<b>Parks and Urban</b>	<i>Inc</i>	-	-	-
	<i>Exp</i>	1,552	1,658	1,481
	<b>Surplus / (deficit)</b>	<b>(1,552)</b>	<b>(1,658)</b>	<b>(1,481)</b>
This service area manages and coordinates Council's Parks and Gardens and Urban Infrastructure providing routine, preventative and on-going maintenance and improvements.				
<b>Environmental Planning</b>	<i>Inc</i>	161	120	120
	<i>Exp</i>	193	235	247
	<b>Surplus / (deficit)</b>	<b>(32)</b>	<b>(115)</b>	<b>(127)</b>
Manages Council's Environmental Compliance and Sustainability Programs and Services.				
<b>Waste and Environment</b>	<i>Inc</i>	274	194	206
	<i>Exp</i>	2,365	1,550	1,486
	<b>Surplus / (deficit)</b>	<b>(2,091)</b>	<b>(1,356)</b>	<b>(1,280)</b>
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.				
<b>Municipal Emergency Management</b>	<i>Inc</i>	181	225	60
	<i>Exp</i>	130	52	45
	<b>Surplus / (deficit)</b>	<b>51</b>	<b>173</b>	<b>15</b>
Develops, coordinates and delivers Council's Municipal Emergency Management Plan.				

**Major Initiatives**

- 1) Continue to repair and restore flood damaged assets as a result of the October 2022 flood event.
- 2) Completion of key infrastructure projects including the Wycheproof Wetlands, short-term cabin accommodation at various sites, Streetscape improvements for Donald, and the implementation of the Playspace Trail Strategy.

**Other Initiatives**

- 3) Undertake review of waste services and monitor the impact of the Container Deposit Scheme on recycling services.
- 4) Prepare and adopt the Buloke Shire Council Rural Land Use Strategy.
- 5) Develop and adopt the Buloke Shire Council Aquatic Strategy.

**Service Performance Outcome Indicators**

Service	Indicator	Performance Measure	2021/22 Actual	2022/23 Forecast	2023/24 Budget
Roads	Condition	Sealed local roads below the intervention level.	94%	80%	94%
Waste management	Waste diversion	Kerbside collection waste diverted from landfill.	31%	32%	33%
Aquatic facilities	Utilisation	Utilisation of aquatic facilities.	3%	4%	5%

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

## 2.2 Our Community Wellbeing

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.

### Services

Service area	Description of services provided	2021/22	2022/23	2023/24
		Actual \$'000	Forecast \$'000	Budget \$'000
Library Services	<i>Inc</i>	164	129	131
	<i>Exp</i>	228	253	321
	<b>Surplus / (deficit)</b>	<b>(64)</b>	<b>(124)</b>	<b>(190)</b>
This service area 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.				
Public Health and Wellbeing	<i>Inc</i>	89	54	56
	<i>Exp</i>	192	214	292
	<b>Surplus / (deficit)</b>	<b>(103)</b>	<b>(160)</b>	<b>(236)</b>
This service area promotes the health and wellbeing 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.				
Future of Independence Support	<i>Inc</i>	1,051	1,141	1,111
	<i>Exp</i>	1,120	1,289	958
	<b>Surplus / (deficit)</b>	<b>(69)</b>	<b>(148)</b>	<b>153</b>
Council has previously provided a range of maintenance and support services to assist frail older people and younger people with a disability to live independently at home. Council is currently transitioning out of this service.				
Early Years	<i>Inc</i>	448	375	461
	<i>Exp</i>	361	806	910
	<b>Surplus / (deficit)</b>	<b>87</b>	<b>(431)</b>	<b>(449)</b>
This service area 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.				
Community Support	<i>Inc</i>	299	7	7
	<i>Exp</i>	589	400	537
	<b>Surplus / (deficit)</b>	<b>(290)</b>	<b>(393)</b>	<b>(530)</b>
This service area 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 toward better outcomes for young people.				

### Major Initiatives

- 1) Facilitation of community member transition from council-provided independence support services to new providers under the Federal Government's Support at Home program.
- 2) Work with communities to prepare community plans to continue driving community connectedness and outcomes.

### Other Initiatives

- 3) Develop and adopt Buloke Shire Council Positive Ageing Strategy.
- 4) Develop and implement a Reconciliation Action Plan.
- 5) Undertake a Library Services Review, including public consultation with the broader community.

**Service Performance Outcome Indicators**

Service	Indicator	Performance Measure	2021/22 Actual	2022/23 Forecast	2023/24 Budget
Libraries	Participation	Library membership	7%	8%	9%
Animal Management	Health and safety	Animal management prosecutions	100%	100%	100%
Food safety	Health and safety	Critical and major non-compliance outcome notifications	100%	100%	100%
Maternal and Child Health	Participation	Participation in the MCH service	87%	88%	89%
Maternal and Child Health	Participation	Participation in the MCH service by Aboriginal children	85%	86%	87%

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

**2.3 Our 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.

**Services**

Service area	Description of services provided	2021/22 Actual \$'000	2022/23 Forecast \$'000	2023/24 Budget \$'000
<b>Development Services</b>	<i>Inc</i>	370	331	321
	<i>Exp</i>	780	1,012	1,135
	<b>Surplus / (deficit)</b>	<b>(410)</b>	<b>(681)</b>	<b>(814)</b>
Provides strategic and statutory planning services, Municipal Building Surveyor services and compliance and local laws services. This department also includes areas such as fire hazards, dog and cat registration and control and livestock control.				
<b>Economic Development and Tourism</b>	<i>Inc</i>	2	2	2
	<i>Exp</i>	122	212	259
	<b>Surplus / (deficit)</b>	<b>(120)</b>	<b>(210)</b>	<b>(257)</b>
The Economic Development & Tourism Team is the first point of contact for many businesses. Their role is to make sure that all requests for assistance and information are dealt with efficiently, to advocate for policies encouraging economic development and tourism in the Buloke Shire and to assist businesses planning to relocate or establish in the Buloke Shire.				
<b>Saleyards</b>	<i>Inc</i>	75	80	50
	<i>Exp</i>	58	116	40
	<b>Surplus / (deficit)</b>	<b>17</b>	<b>(36)</b>	<b>10</b>

This service area provides for the management and administration of the Council's Saleyards Precinct at Wycheproof for external Livestock Agents to sell Livestock.

**Major Initiatives**

- 1) Finalise key projects from the Silo Art Activation fund, including Night Activation of the Silo Art Trail.
- 2) Implementation of the Interim Economic Development and Tourism Strategy.

**Other Initiatives**

- 3) Finalise feasibility study for the Birchip Civic and Community Hub project.

**Service Performance Outcome Indicators**

Service	Indicator	Performance Measure	2021/22 Actual	2022/23 Forecast	2023/24 Budget
Statutory Planning	Service standard	Planning applications decided within required timeframes	59%	62%	65%

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

**2.4 Our Council and Community Leadership**

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. 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.

**Services**

Service area	Description of services provided	2021/22 Actual \$'000	2022/23 Forecast \$'000	2023/24 Budget \$'000
<b>Office of CEO and Executive Management</b>	<i>Inc</i>	47	-	-
	<i>Exp</i>	1,121	300	299
	<b>Surplus / (deficit)</b>	<b>(1,074)</b>	<b>(300)</b>	<b>(299)</b>

The Office of the CEO provides strategic leadership to the organisation, implementation of Council decisions including the Council Plan and other key strategic directions. It provides representation and advocacy on key issues of importance to Buloke and the region. It also provides supports for Councillors and the executive management team.

<b>Business Transformation</b>	<i>Inc</i>	-	-	-
	<i>Exp</i>	726	941	1,136
	<b>Surplus / (deficit)</b>	<b>(726)</b>	<b>(941)</b>	<b>(1,136)</b>

Provides the organisation with business transformation and information technology services.

<b>Customer Services</b>	<i>Inc</i>	-	-	-
	<i>Exp</i>	181	179	184
	<b>Surplus / (deficit)</b>	<b>(181)</b>	<b>(179)</b>	<b>(184)</b>

This service area provides for both internal and external customers by resolving the majority of customer enquiries, requests and payments at the first point of contact.

<b>Human Resources</b>	<i>Inc</i>	-	-	-
	<i>Exp</i>	367	676	678
	<b>Surplus / (deficit)</b>	<b>(367)</b>	<b>(676)</b>	<b>(678)</b>

Provides the organisation with employee management services, recruitment, training, organisational development and occupational health and safety.

<b>Media and Communications</b>	<i>Inc</i>	-	-	-
	<i>Exp</i>	177	221	271
	<b>Surplus / (deficit)</b>	<b>(177)</b>	<b>(221)</b>	<b>(271)</b>

This service area is responsible for the management and provision of advice on external communication, in consultation with relevant stakeholders on behalf of Council. The service is responsible for outgoing media releases, social media and advertising.

<b>Financial Strategy</b>	<i>Inc</i>	5,704	3,551	5,334
	<i>Exp</i>	828	811	911
	<b>Surplus / (deficit)</b>	<b>4,876</b>	<b>2,740</b>	<b>4,423</b>

The Financial Strategy unit is responsible for finance operations, payroll, fleet, contracts, procurement and rates. The unit provides long-term financial planning to support the ongoing financial sustainability of Council's operations. This includes delivery of the annual budget, financial plan, asset plan, financial statements, performance statements and a range of other Local Government regulatory reporting.

<b>Governance, Records and Corporate Services</b>	<i>Inc</i>	113	-	-
	<i>Exp</i>	543	1,547	1,615
	<b>Surplus / (deficit)</b>	<b>(430)</b>	<b>(1,547)</b>	<b>(1,615)</b>

Provides organisational policy, systems and support in the areas of records management, 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.

**Major Initiatives**

- 1) Prepare and adopt the Buloke Shire Council's Integrated Community Planning Framework.
- 2) Implementation of a Communications and Engagement Strategy including organisational training on best practice community engagement.

**Other Initiatives**

- 3) Finalise information technology improvement projects under the State Government funded Rural Council Transformation Program
- 4) Prepare project plan for future acquisition of a comprehensive community engagement platform.
- 5) Revision of Buloke Shire Council's Workforce Plan.

## Service Performance Outcome Indicators

Service	Indicator	Performance Measure	2021/22 Actual	2022/23 Forecast	2023/24 Budget
Governance	Consultation and engagement	Satisfaction with community consultation and engagement	54	55	56

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

## Service Performance Outcome Indicators

Service	Indicator	Performance Measure	Computation
Governance	Consultation and engagement	Satisfaction with community consultation and engagement. (Community satisfaction rating out of 100 with the consultation and engagement efforts of Council)	Community satisfaction rating out of 100 with how Council has performed on community consultation and engagement
Statutory planning	Service standard	Planning applications decided within required timeframes (percentage of regular and VicSmart planning application decisions made within legislated timeframes)	[Number of planning application decisions made within 60 days for regular permits and 10 days for VicSmart permits / Number of planning application decisions made] x100
Roads	Condition	Sealed local roads below the intervention level (percentage of sealed local roads that are below the renewal intervention level set by Council and not requiring renewal)	[Number of kilometres of sealed local roads below the renewal intervention level set by Council / Kilometres of sealed local roads] x100
Libraries	Participation	Library membership (Percentage of the population that are registered library members)	[Number of registered library members / Population] x100
Waste management	Waste diversion	Kerbside collection waste diverted from landfill. (Percentage of recyclables and green organics collected from kerbside bins that is diverted from landfill)	[Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins] x100
Aquatic Facilities	Utilisation	Utilisation of aquatic facilities. (Number of visits to aquatic facilities per head of population)	Number of visits to aquatic facilities / Population
Animal Management	Health and safety	Animal management prosecutions. (Percentage of animal management prosecutions which are successful)	Number of successful animal management prosecutions / Total number of animal management prosecutions
Food safety	Health and safety	Critical and major non-compliance outcome notifications. (Percentage of critical and major non-compliance outcome notifications that are followed up by Council)	[Number of critical non-compliance outcome notifications and major non-compliance outcome notifications about a food premises followed up / Number of critical non-compliance outcome notifications and major non-compliance outcome notifications about food premises] x100
Maternal and Child Health	Participation	Participation in the MCH service. (Percentage of children enrolled who participate in the MCH service)	[Number of children who attend the MCH service at least once (in the financial year) / Number of children enrolled in the MCH service] x100
		Participation in the MCH service by Aboriginal children. (Percentage of Aboriginal children enrolled who participate in the MCH service)	[Number of Aboriginal children who attend the MCH service at least once (in the financial year) / Number of Aboriginal children enrolled in the MCH service] x100

## 2.5 Reconciliation with budgeted operating result

	Income / Revenue	Expenditure	Surplus / (Deficit)
	\$'000	\$'000	\$'000
Our Built and Natural Environment	4,196	14,035	(9,839)
Our Community Wellbeing	1,766	3,018	(1,252)
Our Economy	374	1,432	(1,058)
Our Council and Community Leadership	5,334	5,094	240
<b>Total services and initiatives</b>	<b>11,670</b>	<b>23,579</b>	<b>(11,909)</b>
<b>Non-cash financial reporting adjustments</b>			
Depreciation			9,456
Amortisation - leases			406
Finance costs - leases			33
<b>Total non-cash financial reporting adjustments</b>			<b>9,895</b>
<b>Surplus/(Deficit) before funding sources</b>			<b>(21,804)</b>
<b>Funding sources</b>			
Rates and charges revenue			13,542
Waste charge revenue			1,477
Capital grants and contributions			13,411
<b>Total funding sources</b>			<b>28,430</b>
<b>Operating surplus/(deficit) for the year</b>			<b>6,626</b>

### 3. Financial Statements

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

This section includes the following financial statements prepared in accordance with the *Local Government Act 2020* and the *Local Government (Planning and Reporting) Regulations 2020*.

- Comprehensive Income Statement
- Balance Sheet
- Statement of Changes in Equity
- Statement of Cash Flows
- Statement of Capital Works
- Statement of Human Resources

**Comprehensive Income Statement**

For the four years ending 30 June, 2027

	NOTES	Forecast	Budget	Projections		
		Actual 2022/23 \$'000	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000
<b>Income / Revenue</b>						
Rates and charges	4.1.1	14,562	15,018	15,158	15,416	15,680
Statutory fees and fines	4.1.2	244	240	252	258	265
User fees	4.1.3	839	814	855	877	899
Grants - operating	4.1.4	10,443	9,748	9,135	9,364	9,598
Grants - capital	4.1.4	10,009	12,946	3,600	3,000	3,394
Contributions - monetary	4.1.5	200	539	539	539	539
Other income	4.1.6	1,009	815	436	447	458
<b>Total income / revenue</b>		<b>37,306</b>	<b>40,120</b>	<b>29,976</b>	<b>29,901</b>	<b>30,832</b>
<b>Expenses</b>						
Employee costs	4.1.7	11,703	11,215	11,772	12,008	12,248
Materials and services	4.1.8	14,124	11,458	12,038	12,339	12,647
Depreciation	4.1.9	8,950	9,456	10,170	10,540	10,863
Amortisation - right of use assets	4.1.10	404	406	367	367	367
Bad and doubtful debts - allowance for impairment losses		78	78	-	-	-
Finance costs - leases		31	33	35	35	35
Other expenses	4.1.11	795	848	891	913	936
<b>Total expenses</b>		<b>36,085</b>	<b>33,494</b>	<b>35,273</b>	<b>36,203</b>	<b>37,097</b>
<b>Surplus/(deficit) for the year</b>		<b>1,221</b>	<b>6,626</b>	<b>(5,297)</b>	<b>(6,302)</b>	<b>(6,265)</b>
<b>Other comprehensive income</b>						
<b>Items that will not be reclassified to surplus or deficit in future periods</b>						
Net asset revaluation increment /(decrement)		-	-	-	-	-
<b>Total other comprehensive income</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total comprehensive result</b>		<b>1,221</b>	<b>6,626</b>	<b>(5,297)</b>	<b>(6,302)</b>	<b>(6,265)</b>

**Balance Sheet**

For the four years ending 30 June, 2027

	NOTES	Forecast	Budget	Projections		
		Actual 2022/23 \$'000	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000
<b>Assets</b>						
<b>Current assets</b>						
Cash and cash equivalents		23,163	17,980	13,182	9,287	5,601
Trade and other receivables		1,123	1,539	2,447	2,440	2,516
Inventories		270	270	270	270	270
Other assets		29	29	29	29	29
<b>Total current assets</b>	4.2.1	<b>24,585</b>	<b>19,818</b>	<b>15,928</b>	<b>12,026</b>	<b>8,416</b>
<b>Non-current assets</b>						
Property, infrastructure, plant & equipment		286,639	295,953	295,858	293,646	291,182
Right-of-use assets	4.2.3	1,002	1,102	735	701	1,002
<b>Total non-current assets</b>	4.2.1	<b>287,641</b>	<b>297,055</b>	<b>296,593</b>	<b>294,347</b>	<b>292,184</b>
<b>Total assets</b>		<b>312,226</b>	<b>316,873</b>	<b>312,521</b>	<b>306,373</b>	<b>300,600</b>
<b>Liabilities</b>						
<b>Current liabilities</b>						
Trade and other payables		957	849	2,022	2,067	2,114
Trust funds and deposits		1,168	1,168	1,168	1,168	1,168
Provisions		3,171	2,300	1,404	1,510	1,618
Lease liabilities	4.2.3	345	345	367	369	706
<b>Total current liabilities</b>	4.2.2	<b>7,641</b>	<b>5,662</b>	<b>5,961</b>	<b>6,115</b>	<b>6,606</b>
<b>Non-current liabilities</b>						
Provisions		1,211	1,211	2,211	2,211	2,211
Lease liabilities	4.2.3	354	354	-	-	-
<b>Total non-current liabilities</b>	4.2.2	<b>1,565</b>	<b>1,565</b>	<b>2,211</b>	<b>2,211</b>	<b>2,211</b>
<b>Total liabilities</b>		<b>9,206</b>	<b>7,227</b>	<b>8,172</b>	<b>8,326</b>	<b>8,817</b>
<b>Net assets</b>		<b>303,020</b>	<b>309,646</b>	<b>304,349</b>	<b>298,047</b>	<b>291,782</b>
<b>Equity</b>						
Accumulated surplus		127,226	133,452	127,755	121,053	114,388
Reserves		175,794	176,194	176,594	176,994	177,394
<b>Total equity</b>		<b>303,020</b>	<b>309,646</b>	<b>304,349</b>	<b>298,047</b>	<b>291,782</b>

**Statement of Changes in Equity**

For the four years ending 30 June, 2027

	NOTES	Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
<b>2023 Forecast Actual</b>					
Balance at beginning of the financial year		301,799	126,405	172,086	3,308
Surplus/(deficit) for the year		1,221	1,221	-	-
Net asset revaluation increment/(decrement)		-	-	-	-
Transfers to other reserves		-	(400)	-	400
Transfers from other reserves		-	-	-	-
<b>Balance at end of the financial year</b>		<b>303,020</b>	<b>127,226</b>	<b>172,086</b>	<b>3,708</b>
<b>2024 Budget</b>					
Balance at beginning of the financial year		303,020	127,226	172,086	3,708
Surplus/(deficit) for the year		6,626	6,626	-	-
Net asset revaluation increment/(decrement)		-	-	-	-
Transfers to other reserves	4.3.1	-	(400)	-	400
Transfers from other reserves	4.3.1	-	-	-	-
<b>Balance at end of the financial year</b>	4.3.1	<b>309,646</b>	<b>133,452</b>	<b>172,086</b>	<b>4,108</b>
<b>2025 Projection</b>					
Balance at beginning of the financial year		309,646	133,452	172,086	4,108
Surplus/(deficit) for the year		(5,297)	(5,297)	-	-
Net asset revaluation increment/(decrement)		-	-	-	-
Transfers to other reserves		-	(400)	-	400
Transfers from other reserves		-	-	-	-
<b>Balance at end of the financial year</b>		<b>304,349</b>	<b>127,755</b>	<b>172,086</b>	<b>4,508</b>
<b>2026 Projection</b>					
Balance at beginning of the financial year		304,349	127,755	172,086	4,508
Surplus/(deficit) for the year		(6,302)	(6,302)	-	-
Net asset revaluation increment/(decrement)		-	-	-	-
Transfers to other reserves		-	(400)	-	400
Transfers from other reserves		-	-	-	-
<b>Balance at end of the financial year</b>		<b>298,047</b>	<b>121,053</b>	<b>172,086</b>	<b>4,908</b>
<b>2027 Projection</b>					
Balance at beginning of the financial year		298,047	121,053	172,086	4,908
Surplus/(deficit) for the year		(6,265)	(6,265)	-	-
Net asset revaluation increment/(decrement)		-	-	-	-
Transfers to other reserves		-	(400)	-	400
Transfers from other reserves		-	-	-	-
<b>Balance at end of the financial year</b>		<b>291,782</b>	<b>114,388</b>	<b>172,086</b>	<b>5,308</b>

**Statement of Cash Flows**

For the four years ending 30 June, 2027

	Notes	Forecast	Budget	Projections		
		Actual				
		2022/23	2023/24	2024/25	2025/26	2026/27
		\$'000	\$'000	\$'000	\$'000	\$'000
		Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)
<b>Cash flows from operating activities</b>						
Rates and charges		14,562	15,018	14,696	15,395	15,658
Statutory fees and fines		244	178	244	258	264
User fees		839	876	829	875	897
Grants - operating		7,171	9,747	8,857	9,345	9,578
Grants - capital		7,174	11,055	3,490	3,049	3,362
Contributions - monetary		200	539	539	539	539
Interest received		725	600	210	215	221
Other receipts		92	22	203	231	237
Net GST refund / payment		610	610	-	-	-
Employee costs		(11,661)	(11,215)	(11,112)	(11,882)	(12,120)
Materials and services		(14,124)	(11,458)	(11,464)	(12,314)	(12,622)
Other payments		(872)	(926)	(848)	(911)	(934)
<b>Net cash provided by/(used in) operating activities</b>	4.4.1	<b>4,960</b>	<b>15,046</b>	<b>5,644</b>	<b>4,800</b>	<b>5,080</b>
<b>Cash flows from investing activities</b>						
Payments for property, infrastructure, plant and equipment		(13,554)	(19,884)	(10,075)	(8,328)	(8,400)
Proceeds from sale of investments		5,000	-	-	-	-
<b>Net cash provided by/ (used in) investing activities</b>	4.4.2	<b>(8,554)</b>	<b>(19,884)</b>	<b>(10,075)</b>	<b>(8,328)</b>	<b>(8,400)</b>
<b>Cash flows from financing activities</b>						
Interest paid - lease liability		-	-	(35)	(35)	(35)
Repayment of lease liabilities		(345)	(345)	(332)	(332)	(332)
<b>Net cash provided by/(used in) financing activities</b>	4.4.3	<b>(345)</b>	<b>(345)</b>	<b>(367)</b>	<b>(367)</b>	<b>(367)</b>
Net increase/(decrease) in cash & cash equivalents		(3,939)	(5,183)	(4,798)	(3,895)	(3,687)
Cash and cash equivalents at the beginning of the financial year		27,102	23,163	17,980	13,182	9,287
<b>Cash and cash equivalents at the end of the financial year</b>		<b>23,163</b>	<b>17,980</b>	<b>13,182</b>	<b>9,287</b>	<b>5,601</b>

**Statement of Capital Works**

For the four years ending 30 June, 2027

	NOTES	Forecast	Budget	Projections		
		Actual 2022/23	2023/24	2024/25	2025/26	2026/27
		\$'000	\$'000	\$'000	\$'000	\$'000
<b>Property</b>						
Land		438	-	-	-	-
Land improvements		292	630	750	-	-
<b>Total land</b>		<b>730</b>	<b>630</b>	<b>750</b>	-	-
Building improvements		240	-	1,077	1,104	1,358
<b>Total buildings</b>		<b>240</b>	-	<b>1,077</b>	<b>1,104</b>	<b>1,358</b>
<b>Total property</b>		<b>970</b>	<b>630</b>	<b>1,827</b>	<b>1,104</b>	<b>1,358</b>
<b>Plant and equipment</b>						
Plant, machinery and equipment		865	1,000	700	700	792
Fixtures, fittings and furniture		-	65	65	65	74
Computers and telecommunications		179	183	170	183	207
Library books		-	27	27	27	31
<b>Total plant and equipment</b>		<b>1,044</b>	<b>1,275</b>	<b>962</b>	<b>975</b>	<b>1,103</b>
<b>Infrastructure</b>						
Roads		5,498	5,487	3,899	5,749	5,373
Bridges		161	-	-	-	-
Footpaths and cycleways		-	887	250	250	283
Drainage		-	334	550	250	283
Recreational, leisure and community facilities		2,733	3,269	2,500	-	-
Parks, open space and streetscapes		3,118	7,802	87	-	-
Aerodromes		30	-	-	-	-
Other infrastructure		-	200	-	-	-
<b>Total infrastructure</b>		<b>11,540</b>	<b>17,979</b>	<b>7,286</b>	<b>6,249</b>	<b>5,939</b>
<b>Total capital works expenditure</b>	4.5.1	<b>13,554</b>	<b>19,884</b>	<b>10,075</b>	<b>8,328</b>	<b>8,400</b>
<b>Represented by:</b>						
New asset expenditure		2,937	8,254	2,587	-	-
Asset renewal expenditure		7,908	10,979	7,488	8,328	8,400
Asset expansion expenditure		-	45	-	-	-
Asset upgrade expenditure		2,709	606	-	-	-
<b>Total capital works expenditure</b>	4.5.1	<b>13,554</b>	<b>19,884</b>	<b>10,075</b>	<b>8,328</b>	<b>8,400</b>
<b>Funding sources represented by:</b>						
Grants		8,730	12,946	3,600	3,000	3,394
Contributions		54	465	-	-	-
Council cash		4,770	6,472	6,475	5,328	5,005
<b>Total capital works expenditure</b>	4.5.1	<b>13,554</b>	<b>19,884</b>	<b>10,075</b>	<b>8,328</b>	<b>8,400</b>

**Statement of Human Resources**

For the four years ending 30 June, 2027

	Forecast	Budget	Projections		
	Actual				
	2022/23	2023/24	2024/25	2025/26	2026/27
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Staff expenditure</b>					
Employee costs - operating	11,193	10,677	11,184	11,407	11,635
Employee costs - capital	510	538	589	600	612
<b>Total staff expenditure</b>	<b>11,703</b>	<b>11,215</b>	<b>11,772</b>	<b>12,008</b>	<b>12,248</b>
	FTE	FTE	FTE	FTE	FTE
<b>Staff numbers</b>					
Employees	136.0	130.0	133.0	134.0	135.0
<b>Total staff numbers</b>	<b>136.0</b>	<b>130.0</b>	<b>133.0</b>	<b>134.0</b>	<b>135.0</b>

Council is proposing 130 FTE in the 2023/24 financial year. This total is made up of:  
 • 117 FTE - establishment staff. This is the minimum required to operate Council services.  
 • 1.8 FTE - new position requests.  
 • 5.5 FTE - grant funded positions.  
 • 5 FTE - capitalised labour.  
 • 1 FTE - long term leave replacement.

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

Department	Budget	Comprises			
	2023/24	Permanent			
	\$'000	Full Time	Part time	Casual	Temporary
	\$'000	\$'000	\$'000	\$'000	\$'000
Community Development	2,689	1,266	1,340	83	-
Corporate and Organisational Performance	1,884	1,327	557	-	-
Works and Technical Services	5,077	4,295	561	221	-
Office of the CEO	1,027	825	202	-	-
<b>Total staff expenditure - operating</b>	<b>10,677</b>	<b>7,713</b>	<b>2,660</b>	<b>304</b>	<b>-</b>
Capitalised labour costs	538				
<b>Total staff expenditure</b>	<b>11,215</b>				

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

Department	Budget	Comprises			
	2023/24	Permanent			
		Full Time	Part time	Casual	Temporary
Community Development	28	13	14	1	-
Corporate and Organisational Performance	18	12	6	-	-
Works and Technical Services	72	61	7	4	-
Office of the CEO	7	5	2	-	-
<b>Total staff numbers - operating</b>	<b>125</b>	<b>91</b>	<b>29</b>	<b>5</b>	<b>-</b>
Capitalised labour	5				
<b>Total staff numbers</b>	<b>130</b>				

**Summary of Planned Human Resources Expenditure  
For the four years ending 30 June 2027**

	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000
<b>Community Development</b>				
Permanent - Full time	1,266	1,299	1,324	1,350
Women	878	901	918	936
Men	388	398	406	414
Persons of self-described gender	-	-	-	-
Permanent - Part time	1,340	1,375	1,401	1,429
Women	1,016	1,043	1,062	1,083
Men	324	332	339	346
Persons of self-described gender	-	-	-	-
<b>Total Community Development</b>	<b>2,606</b>	<b>2,674</b>	<b>2,725</b>	<b>2,779</b>
<b>Corporate and Organisational Performance</b>				
Permanent - Full time	1,327	1,361	1,388	1,415
Women	795	815	832	848
Men	532	546	556	567
Persons of self-described gender	-	-	-	-
Permanent - Part time	557	571	583	594
Women	391	401	409	417
Men	166	170	174	177
Persons of self-described gender	-	-	-	-
<b>Total Corporate and Organisational Performance</b>	<b>1,884</b>	<b>1,932</b>	<b>1,971</b>	<b>2,009</b>
<b>Works and Technical Services</b>				
Permanent - Full time	4,295	4,636	4,728	4,822
Women	907	930	949	967
Men	3,388	3,706	3,779	3,855
Persons of self-described gender	-	-	-	-
Permanent - Part time	561	575	587	598
Women	324	332	339	345
Men	237	243	248	253
Persons of self-described gender	-	-	-	-
<b>Total Works and Technical Services</b>	<b>4,856</b>	<b>5,211</b>	<b>5,315</b>	<b>5,420</b>
<b>Office of the CEO</b>				
Permanent - Full time	825	846	863	880
Women	336	345	351	358
Men	489	501	512	522
Persons of self-described gender	-	-	-	-
Permanent - Part time	202	207	211	215
Women	202	207	211	215
Men	-	-	-	-
Persons of self-described gender	-	-	-	-
<b>Total Office of the CEO</b>	<b>1,027</b>	<b>1,053</b>	<b>1,074</b>	<b>1,095</b>
Casuals, temporary and other expenditure	304	313	323	332
Capitalised labour costs	538	589	600	612
<b>Total staff expenditure</b>	<b>11,215</b>	<b>11,772</b>	<b>12,008</b>	<b>12,248</b>

	2023/24 FTE	2024/25 FTE	2025/26 FTE	2026/27 FTE
<b>Community Development</b>				
Permanent - Full time	12.6	12.6	12.6	12.6
Women	9.0	9.0	9.0	9.0
Men	3.6	3.6	3.6	3.6
Persons of self-described gender	-	-	-	-
Permanent - Part time	14.5	14.5	14.5	14.5
Women	11.0	11.0	11.0	11.0
Men	3.5	3.5	3.5	3.5
Persons of self-described gender	-	-	-	-
<b>Total Community Development</b>	<b>27.2</b>	<b>27.2</b>	<b>27.2</b>	<b>27.2</b>
<b>Corporate and Organisational Performance</b>				
Permanent - Full time	12.0	12.0	13.0	13.0
Women	7.0	7.0	8.0	8.0
Men	5.0	5.0	5.0	5.0
Persons of self-described gender	-	-	-	-
Permanent - Part time	6.2	6.2	6.2	6.2
Women	4.4	4.4	4.4	4.4
Men	1.8	1.8	1.8	1.8
Persons of self-described gender	-	-	-	-
<b>Total Corporate and Organisational Performance</b>	<b>18.2</b>	<b>18.2</b>	<b>19.2</b>	<b>19.2</b>
<b>Works and Technical Services</b>				
Permanent - Full time	60.0	63.0	63.0	64.0
Women	10.0	10.0	10.0	11.0
Men	50.0	53.0	53.0	53.0
Persons of self-described gender	-	-	-	-
Permanent - Part time	7.3	7.3	7.3	7.3
Women	3.9	3.9	3.9	3.9
Men	3.4	3.4	3.4	3.4
Persons of self-described gender	-	-	-	-
<b>Total Works and Technical Services</b>	<b>67.3</b>	<b>70.3</b>	<b>70.3</b>	<b>71.3</b>
<b>Office of the CEO</b>				
Permanent - Full time	5.0	5.0	5.0	5.0
Women	2.0	2.0	2.0	2.0
Men	3.0	3.0	3.0	3.0
Persons of self-described gender	-	-	-	-
Permanent - Part time	2.4	2.4	2.4	2.4
Women	2.4	2.4	2.4	2.4
Men	-	-	-	-
Persons of self-described gender	-	-	-	-
<b>Total Office of the CEO</b>	<b>7.4</b>	<b>7.4</b>	<b>7.4</b>	<b>7.4</b>
<b>Casuals and temporary staff</b>	<b>4.9</b>	<b>4.9</b>	<b>4.9</b>	<b>4.9</b>
<b>Capitalised labour</b>	<b>5.0</b>	<b>5.0</b>	<b>5.0</b>	<b>5.0</b>
<b>Total staff numbers</b>	<b>130.0</b>	<b>133.0</b>	<b>134.0</b>	<b>135.0</b>

#### 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 budget.

As per the Local Government Act 2020, Council is required to have a Revenue and Rating Plan which is a four year plan for how Council will generate income to deliver the Council Plan, program and services and capital works commitments over a four-year period.

In developing the Budget, rates and charges were identified as an important source of revenue. Planning for future rate increases has therefore been an important component of the financial planning process. The Fair Go Rates System (FGRS) sets out the maximum amount councils may increase rates in a year. For 2023/24 the FGRS cap has been set at 3.50%. The cap applies to both general rates and municipal charges and is calculated on the basis of council's average rates and charges.

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

To achieve these objectives while maintaining service levels and a strong capital expenditure program, the average general rate and the municipal charge will increase by 3.50% in line with the rate cap. The waste management charge will not increase in the 2023/24 budget.

This will raise total rates and charges for 2023/24 to \$15,018,000.

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

	2022/23	2023/24	Change	
	Forecast Actual	Budget	\$ '000	%
	\$ '000	\$ '000	\$ '000	
General rates*	12,111	12,535	424	3.50%
Municipal charge*	757	783	26	3.43%
Waste management charge	1,475	1,478	1	0.07%
Interest on rates and charges	80	80	-	100.00%
Revenue in lieu of rates	139	144	5	100.00%
<b>Total rates and charges</b>	<b>14,562</b>	<b>15,018</b>	<b>456</b>	<b>3.13%</b>

\*These items are subject to the rate cap established under the FGRS. The increase in average rates is 3.50 per cent, please refer to 4.1.1(f) for a reconciliation of compliance with the rate cap calculations as per the Essential Services Commission. The remainder of the growth is predominantly due to supplementary assessments and other growth in the number of overall assessments.

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

Type or class of land	2022/23 cents/\$ CIV*	2023/24 cents/\$ CIV*	Change
General rate for rateable residential properties	0.61786800	0.51702600	-16.32%
General rate for rateable commercial and industrial properties	0.61786800	0.59706200	-3.37%
General rate for rateable farming properties	0.37072080	0.27222400	-26.57%

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

Type or class of land	2022/23	2023/24	Change	
	\$'000	\$'000	\$'000	%
Residential	2,707	2,802	95	3.51%
Commercial and Industrial	519	537	18	3.47%
Farming	8,885	9,196	311	3.50%
<b>Total amount to be raised by general rates</b>	<b>12,111</b>	<b>12,535</b>	<b>424</b>	<b>3.50%</b>

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

Type or class of land	2022/23	2023/24	Change	
	Number	Number	Number	%
Residential	2,947	2,966	19	0.64%
Commercial and Industrial	452	455	3	0.66%
Farming	2,929	2,944	15	0.51%
<b>Total number of assessments</b>	<b>6,328</b>	<b>6,365</b>	<b>37</b>	<b>0.58%</b>

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	2022/23	2023/24	Change	
	\$'000	\$'000	\$'000	%
Residential	437,416	541,878	104,462	23.88%
Commercial and Industrial	83,926	89,989	6,063	7.22%
Farming	2,392,761	3,378,125	985,364	41.18%
<b>Total value of land</b>	<b>2,914,103</b>	<b>4,009,992</b>	<b>1,095,889</b>	<b>37.61%</b>

4.1.1(g) The municipal charge under Section 159 of the Act compared with the previous financial year

Type of Charge	Per Rateable Property 2022/23	Per Rateable Property 2023/24	Change	
	\$	\$	\$	%
Municipal	170	176	6	3.50%

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

Type of Charge	2022/23	2023/24	Change	
	\$	\$	\$	%
Municipal	757,010	783,153	26,143	3.45%

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

Type of Charge	Per Rateable Property 2022/23	Per Rateable Property 2023/24	Change	
	\$	\$	\$	%
Kerbside garbage and recycling collection	422	422	-	0.00%
<b>Total</b>	<b>422</b>	<b>422</b>	<b>-</b>	<b>0.00%</b>

4.1.1(j) The estimated total amount to be raised by each type of service rate or charge, and the estimated total amount to be raised by service rates and charges, compared with the previous financial year

Type of Charge	2022/23	2023/24	Change	
	\$	\$	\$	%
Kerbside garbage and recycling collection	1,475,724	1,476,578	854	0.06%
<b>Total</b>	<b>1,475,724</b>	<b>1,476,578</b>	<b>854</b>	<b>0.06%</b>

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

	2022/23	2023/24	Change	
	\$'000	\$'000	\$'000	%
General rates	12,111,145	12,535,005	423,860	3.50%
Municipal charge	757,010	783,153	26,143	3.45%
Kerbside garbage and recycling collection	1,475,724	1,476,578	854	0.06%
Electricity generation charge in lieu of rates	139,024	143,890	4,866	3.50%
<b>Total Rates and charges</b>	<b>14,482,903</b>	<b>14,938,626</b>	<b>455,723</b>	<b>3.15%</b>

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.

	2022/23	2023/24
Total Rates	\$ 12,625,309	\$ 12,868,716
Number of rateable properties	6,328	6,365
Base Average Rate	\$ 1,995	\$ 2,022
Maximum Rate Increase (set by the State Government)	1.75%	3.50%
Capped Average Rate	\$ 2,030	\$ 2,093
Maximum General Rates and Municipal Charges Revenue	\$ 12,846,252	\$ 13,319,121
Budgeted General Rates and Municipal Charges Revenue	\$ 12,868,155	\$ 13,318,158
Budgeted Supplementary Rates	\$ -	\$ -
<b>Budgeted Total Rates and Municipal Charges Revenue</b>	<b>\$ 12,868,155</b>	<b>\$ 13,318,158</b>

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.
- 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

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 0.00517026% (0.517026 cents in the dollar of C/N) for all rateable residential properties; and
- A general rate of 0.00597062% (0.597062 cents in the dollar of C/N) for all rateable commercial and industrial properties.
- A general rate of 0.00272224% (0.272224 cents in the dollar of C/N) 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 differential rate for this type or class of land is 115% of the general/residential rate.

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 2023/24 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.

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 differential rate for this type or class of land is 100% of the general/residential rate.

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 2023/24 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;
- 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.

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.

The differential rate for this type or class of land is 53% of the general/residential rate.

**G12** 4.1.2 Statutory fees and fines

	Forecast Actual		Budget		Change	
	2022/23	2023/24	2022/23	2023/24	\$'000	%
	\$'000	\$'000	\$'000	\$'000		
Town planning fees	60	60	60	60	-	0.00%
Revenue collection	7	7	7	7	-	0.00%
Compliance	98	97	97	97	1	-1.02%
Asset Management	4	4	4	4	-	0.00%
Building	75	72	72	72	3	-4.00%
<b>Total statutory fees and fines</b>	<b>244</b>	<b>240</b>	<b>240</b>	<b>240</b>	<b>4</b>	<b>-1.64%</b>

Statutory fees relate mainly to fees and fines levied in accordance with legislation and include town planning, compliance and building fees. Increases in statutory fees are made in accordance with legislative requirements. Statutory fees are projected to remain steady compared to 2022/2023 forecast. A detailed listing of statutory fees and fines is included in Appendix A – Fees and Charges Schedule.

**G12** 4.1.3 User fees

	Forecast Actual		Budget		Change	
	2022/23	2023/24	2022/23	2023/24	\$'000	%
	\$'000	\$'000	\$'000	\$'000		
Compliance	70	70	70	70	-	0.00%
Independence Support	443	448	448	448	5	1.13%
Public Health and Wellbeing	42	42	42	42	-	0.00%
Building Regulations and Inspections	16	10	10	10	6	-37.50%
Halls	12	5	5	5	7	-58.33%
Electric Vehicle Charge	2	3	3	3	1	50.00%
Landfill and Transfer Stations	174	186	186	186	12	6.90%
Saleyards Truck Wash	80	50	50	50	30	-37.50%
<b>Total user fees</b>	<b>839</b>	<b>814</b>	<b>814</b>	<b>814</b>	<b>25</b>	<b>-2.98%</b>

User fees, charges and fines relate to the recovery of costs to deliver services through the charging of fees to users of Council's services. These includes the use of waste management services, community facilities, and the provision of human services such as childcare and home and community care services. A detailed listing of user fees, charges and fines is included in Appendix A – Fees and Charges Schedule.

**G13** 4.1.4 Grants

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

	Forecast Actual		Budget		Change	
	2022/23	2023/24	2023/24		\$'000	%
	\$'000	\$'000	\$'000		\$'000	%
<b>Grants are budgeted to be received in respect of the following:</b>						
<b>Summary of grants</b>						
Commonwealth funded grants	11,179	11,546	367		3%	
State funded grants	9,273	11,148	1,875		20%	
<b>Total grants received</b>	<b>20,452</b>	<b>22,694</b>	<b>2,242</b>		<b>11%</b>	
<b>(a) Operating Grants</b>						
<b>Recurrent - Commonwealth Government</b>						
Financial Assistance Grants	6,737	7,456	719		11%	
Independence Support	541	541	-		0%	
<b>Recurrent - State Government</b>						
Independence Support	157	121	-36		-23%	
Libraries	129	131	2		2%	
Maternal and child health	364	360	-4		-1%	
Other	85	86	1		1%	
<b>Total recurrent grants</b>	<b>8,013</b>	<b>8,695</b>	<b>682</b>		<b>9%</b>	
<b>Non-recurrent - State Government</b>						
Municipal emergency management	1,937	564	-1,373		-70%	
Other	493	489	-4		-1%	
<b>Total non-recurrent grants</b>	<b>2,430</b>	<b>1,053</b>	<b>-1,377</b>		<b>-57%</b>	
<b>Total operating grants</b>	<b>10,443</b>	<b>9,748</b>	<b>-695</b>		<b>-7%</b>	
<b>(b) Capital Grants</b>						
<b>Recurrent - Commonwealth Government</b>						
Roads to recovery	1,600	1,600	-		0%	
<b>Total recurrent grants</b>	<b>1,600</b>	<b>1,600</b>	<b>-</b>		<b>0%</b>	
<b>Non-recurrent - Commonwealth Government</b>						
Roads Infrastructure	995	822	-173		-17%	
Buildings	174	-	-174		-100%	
Drainage	719	45	-674		-94%	
Footpaths	-	582	582		100%	
Recreational, Leisure & Community Facilities	-	500	500		100%	
Parks, Open Space & Streetscapes	574	-	-574		-100%	
Other	558	-	-558		-100%	
<b>Non-recurrent - State Government</b>						
Land Improvements	-	561	561		100%	
Roads Infrastructure	919	300	-619		-67%	
Recreational, Leisure & Community Facilities	2,692	2,473	-219		-8%	
Parks, Open Space & Streetscapes	1,278	5,863	4,585		359%	
Other	500	200	-300		-60%	
<b>Total non-recurrent grants</b>	<b>8,409</b>	<b>11,346</b>	<b>2,937</b>		<b>35%</b>	
<b>Total capital grants</b>	<b>10,009</b>	<b>12,946</b>	<b>2,937</b>		<b>29%</b>	
<b>Total Grants</b>	<b>20,452</b>	<b>22,694</b>	<b>2,242</b>		<b>11%</b>	

(a) Operating grants include all monies received from State and Federal sources for the purposes of funding the delivery of Council's services. Overall, the level of operational grants is expected to decrease by 7% or \$0.7M compared to 2022/23. The main changes relate to flood recovery funding which is included in the 2022/23 forecast but not budgeted for in 2023/24. Council expects to see non-recurrent grant income increase throughout the financial year as grants applications are successful.

(b) Capital grants include all monies received from State and Federal sources for the purposes of funding the capital works program. Overall, the level of capital grants is expected to increase by 29% or \$2.9M compared to 2022/2023. This relates mainly to the extension of Local Roads and Community Infrastructure construction periods as a result of the October 2022 flood event. Of the \$11.3M non-recurrent grants, \$1.9M is unconfirmed funding. The changes between asset categories relates to a prioritised program of works and what funding streams are currently or will be available throughout the financial year.

**G12** 4.1.5 Contributions

	Forecast Actual	Budget	Change	
	2022/23	2023/24	\$'000	%
	\$'000	\$'000		
Monetary	200	539	339	169.50%
<b>Total contributions</b>	<b>200</b>	<b>539</b>	<b>339</b>	<b>169.50%</b>

Monetary contributions represent funds received from insurance claims or community groups to contribute toward specific projects.

4.1.6 Other income

	Forecast Actual	Budget	Change	
	2022/23	2023/24	\$'000	%
	\$'000	\$'000		
Interest	605	600	5	-0.83%
Reimbursements and Other Income	404	215	189	-46.78%
<b>Total other income</b>	<b>1,009</b>	<b>815</b>	<b>194</b>	<b>-19.23%</b>

Other income is expected to increase year on year. Interest revenue is budgeted to increase which is consistent with commercial investment rates for deposits.

**G12** 4.1.7 Employee costs

	Forecast Actual	Budget	Change	
	2022/23	2023/24	\$'000	%
	\$'000	\$'000		
Wages and salaries	10,233	9,908	(325)	-3.18%
Travel Allowances	26	28	-	0.00%
WorkCover	220	200	(20)	-9.05%
Superannuation	1,184	1,041	(143)	-12.08%
Fringe Benefits Tax	40	40	-	0.00%
<b>Total employee costs</b>	<b>11,703</b>	<b>11,215</b>	<b>(488)</b>	<b>-4.17%</b>

Employee costs include all labour-related expenditure such as wages, allowances and salaries and on-costs such as leave entitlements, WorkCover and employer superannuation.

The change between financial years relates to the following:

- Anticipated pay increases in line with Council's Enterprise Agreement (EA) are forecast to be completed prior to 30 June 2023, which can explain the reduction in wages and salaries compared to the 2023/24 budget year.
- Some additional positions to strengthen services that are provided to the community.
- New budget initiatives (often offset by funding arrangements) to ensure Council is achieving outcomes set out in the annual plan.
- Compulsory Superannuation Guarantee rate increases from 10.50 per cent to 11 per cent effective July 1, 2023.
- Band movements and reclassification of employees as prescribed by the EA awards.

A summary of human resources expenditure categorised according to the organisational structure of Council can be found in the Statement of Human Resources in section 3.

**G12** 4.1.8 Materials and services

	Forecast Actual	Budget	Change	
	2022/23	2023/24	\$'000	%
	\$'000	\$'000		
Materials, services and contracts	10,787	8,617	2,170	-20.12%
Utilities	543	452	91	-16.76%
Plant costs	2,794	2,389	405	-14.50%
<b>Total materials and services</b>	<b>14,124</b>	<b>11,458</b>	<b>2,666</b>	<b>-18.88%</b>

Materials and services include the purchases of consumables and payments to contractors for the provision of services and utilities. Materials and services are budgeted to decrease by 20 per cent compared to the 2022/2023 forecast. Expenditure relating to the October 2022 food event makes up the majority of the 2022/2023 forecast, which is mainly offset by associated funding.

There are however expected increases due to CPI factors on contracts, as well as growth in use of Council facilities and services. Council will continue to review operating costs to identify and implement efficiencies across services.

**G12** 4.1.9 Depreciation

	Forecast Actual	Budget	Change	
	2022/23	2023/24	\$'000	%
	\$'000	\$'000	\$'000	%
Property	2,125	2,122	-3	-0.14%
Plant & equipment	1,122	993	-129	-11.50%
Infrastructure	5,703	6,341	638	11.19%
<b>Total depreciation</b>	<b>8,950</b>	<b>9,456</b>	<b>506</b>	<b>5.65%</b>

Depreciation is an accounting measure and is a non-cash item which attempts to allocate the value of an asset over its useful life for Council's property, plant and equipment and infrastructure assets such as roads and drainage. Amortisation is the allocation of an intangible asset over its useful life. Overall increases in budgeted depreciation for the 2023/2024 financial year account for Council's increasing asset base.

**G12** 4.1.10 Amortisation - Right of use assets

	Forecast Actual	Budget	Change	
	2022/23	2023/24	\$'000	%
	\$'000	\$'000	\$'000	%
Right of use assets	404	406	2	0.50%
<b>Total amortisation - right of use assets</b>	<b>404</b>	<b>406</b>	<b>2</b>	<b>0.50%</b>

**G12** 4.1.11 Other expenses

	Forecast Actual	Budget	Change	
	2022/23	2023/24	\$'000	%
	\$'000	\$'000	\$'000	%
Auditors remuneration	46	51	5	10.87%
Bank fees	33	9	-24	-72.73%
Mayoral and Councillor allowances	236	236	-	0.00%
Council meeting expenses	21	21	-	0.00%
Contributions and donations	429	500	71	16.55%
Internal Audit	30	31	1	3.33%
<b>Total other expenses</b>	<b>795</b>	<b>848</b>	<b>53</b>	<b>6.67%</b>

Other expenses relate to a range of undclassified items including contributions to the community, councillor allowances, audit fees and other miscellaneous expenditure items.

4.2 Balance Sheet

4.2.1 Assets

**Current assets \$19.8M and non-current assets \$297M**

Key points relating to Councils balance sheet liability disclosures:

- Cash and cash equivalents include cash and investments such as cash held in the bank and investments held in deposits or other highly liquid investments with short term maturities of three months or less. Council is budgeting a cash and investment position at 30 June 2024 of \$17.9M, including \$4.1M restricted funds relating to funds held in financial reserves.
- Trade and other receivables are monies owed to Council by ratepayers and other debtors.
- Other assets include items such as prepayments for expenses that Council has paid in advance of service delivery, inventories or stocks held for sale or consumption in Council services, and other revenues due to be received in the next 12 months. These are not expected to change significantly in 2023/2024.
- Property, infrastructure, plant and equipment make up the largest component of Councils assets and represents the value of all the land, buildings, roads, vehicles, equipment, etc. which has been built up by Council over many years.

4.2.2 Liabilities

**Current liabilities \$5.6M and non-current liabilities \$1.6M**

Key points relating to Councils balance sheet liability disclosures:

- Trade and other payables are those to whom Council owes money as at June 30.
- Provisions include accrued long service leave, annual leave days off owing to employees. An increase for Enterprise Agreement outcomes has been factored into these employee entitlements. Provisions also include a provision for landfill rehabilitation. Overall provision balances are expected to remain steady.
- Council is not forecasting borrowings.

4.2.3 Leases by category

As a result of the introduction of AASB 16 Leases, right-of-use assets and lease liabilities have been recognised as outlined in the table below.

	Forecast Actual 2022/23 \$	Budget 2023/24 \$
<b>Right-of-use assets</b>		
Vehicles	1,002	1,102
<b>Total right-of-use assets</b>	<b>1,002</b>	<b>1,102</b>
<b>Lease liabilities</b>		
<b>Current lease Liabilities</b>		
Vehicles	345	345
<b>Total current lease liabilities</b>	<b>345</b>	<b>345</b>
<b>Non-current lease liabilities</b>		
Vehicles	354	354
<b>Total non-current lease liabilities</b>	<b>354</b>	<b>354</b>
<b>Total lease liabilities</b>	<b>699</b>	<b>699</b>

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 5.77%.

#### 4.3 Statement of changes in Equity

##### 4.3.1 Equity

###### Equity \$310M, including reserves \$4.1M

Total equity always equals net assets and is made up of the following components:

- Asset revaluation reserve represents the difference between the previously recorded value of assets and their current valuations.
- Accumulated surplus is the value of all net assets less reserves that have accumulated over time.
- Other reserves that are funds that Council wishes to separately identify as being set aside to meet a specific purpose in the future and to which there is no existing liability. These amounts are transferred from the accumulated surplus of Council and are to be separately disclosed.

#### 4.4 Statement of Cash Flows

This section analyses the expected cash flows from the operating, investing and financing activities of Council for the 2023/2024 year. Budgeting cash flows for Council is a key factor in setting the level of fees and charges. This provides a guide to the level of capital expenditure that can be sustained with or without using existing cash reserves.

##### 4.4.1 Net cash flows provided by/used in operating activities

###### Operating activities (\$15M inflow)

Operating activities refers to the cash generated or used in the normal service delivery functions of Council. Cash remaining after paying for the provision of services to the community may be available for investment in capital works. The net cash flows from operating activities does not equal the surplus (deficit) for the year as the expected revenues and expenses of the Council include non-cash items, which have been excluded from the Cash Flow Statement.

##### 4.4.2 Net cash flows provided by/used in investing activities

###### Investing Activities (\$19.9M outflow)

Investing activities refers to cash generated or used in the enhancement or creation of infrastructure and other assets. These activities also include the acquisition and sale of other assets such as vehicles, property and equipment. The cash outflow from investing activities is tied to the expenditure in the capital program.

##### 4.4.3 Net cash flows provided by/used in financing activities

###### Financing activities (\$0.3M outflow)

Financing activities refers to cash generated or used in the financing of Council's functions. Due to a change in accounting standards, financing activities also includes lease payments and associated interest.

#### 4.5 Capital works program

This section presents a listing of the capital works projects that will be undertaken for the 2023/24 year, classified by expenditure type and funding source. Works are also disclosed as current budget or carried forward from prior year. A carry forward refers to an allocation of funds that has not been used and/or received by the end of the financial year; however, these funds will be used and/or received in the following financial year. Carry forwards are often needed for projects that are delivered across multiple financial years.

##### 4.5.1 Summary

	Forecast Actual 2022/23 \$'000	Budget 2023/24 \$'000	Change \$'000	%
Property	970	630	-340	-35.05%
Plant and equipment	1,044	1,275	231	22.13%
Infrastructure	11,540	17,979	6,439	55.80%
<b>Total</b>	<b>13,554</b>	<b>19,884</b>	<b>6,330</b>	<b>46.70%</b>

	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	630	401	29	200	-	561	-	69	-
Plant and equipment	1,275	-	1,275	-	-	-	-	1,275	-
Infrastructure	17,979	7,853	9,675	406	45	12,385	465	5,128	-
<b>Total</b>	<b>19,884</b>	<b>8,254</b>	<b>10,979</b>	<b>606</b>	<b>45</b>	<b>12,946</b>	<b>465</b>	<b>6,472</b>	<b>-</b>

Council will be undertaking \$19.9M worth of Capital Works projects during the 2023/24 financial year, with \$13.2M of newly committed projects. \$6.7M of the total expenditure relates to project funds that are expected to be carried forward from the 2022/23 financial year.

Of the capital works budget, 55 per cent has been allocated to renewing and upgrading Council's existing assets. The remainder of the program is for delivery of new assets within the municipality.

<b>Buloke Shire Council</b>										
<b>Capital Works Program</b>										
For the year ending 30 June 2024										
<b>New Works</b>										
<b>Capital Works Area</b>	<b>Project cost \$'000</b>	<b>Asset expenditure type</b>				<b>Summary of funding sources</b>				<b>Borrowings \$'000</b>
		<b>New \$'000</b>	<b>Renewal \$'000</b>	<b>Upgrade \$'000</b>	<b>Expansion \$'000</b>	<b>Grants \$'000</b>	<b>Contributions \$'000</b>	<b>Council cash \$'000</b>		
<b>Property</b>										
Land	-	-	-	-	-	-	-	-	-	-
Land improvements	269	40	29	200	-	200	-	69	-	-
<b>Total land</b>	<b>269</b>	<b>40</b>	<b>29</b>	<b>200</b>	<b>-</b>	<b>200</b>	<b>-</b>	<b>69</b>	<b>-</b>	<b>-</b>
Buildings	-	-	-	-	-	-	-	-	-	-
Heritage buildings	-	-	-	-	-	-	-	-	-	-
Building improvements	-	-	-	-	-	-	-	-	-	-
Leasehold improvements	-	-	-	-	-	-	-	-	-	-
<b>Total buildings</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total property</b>	<b>269</b>	<b>40</b>	<b>29</b>	<b>200</b>	<b>-</b>	<b>200</b>	<b>-</b>	<b>69</b>	<b>-</b>	<b>-</b>
<b>Plant and equipment</b>										
Heritage plant and equipment	-	-	-	-	-	-	-	-	-	-
Plant, machinery and equipment	1,000	-	1,000	-	-	-	-	1,000	-	-
Fixtures, fittings and furniture	65	-	65	-	-	-	-	65	-	-
Computers and telecommunications	183	-	183	-	-	-	-	183	-	-
Library books	27	-	27	-	-	-	-	27	-	-
<b>Total plant and equipment</b>	<b>1,275</b>	<b>-</b>	<b>1,275</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,275</b>	<b>-</b>	<b>-</b>
<b>Infrastructure</b>										
Roads	4,149	-	4,149	-	-	1,900	-	2,249	-	-
Bridges	-	-	-	-	-	-	-	-	-	-
Footpaths and cycleways	60	-	60	-	-	0	-	60	-	-
Drainage	289	-	269	-	20	-	-	289	-	-
Recreational, leisure and community facilities	500	500	-	-	-	500	0	(0)	-	-
Waste management	-	-	-	-	-	-	-	-	-	-
Parks, open space and streetscapes	6,474	6,201	248	-	25	4,974	250	1,250	-	-
Aerodromes	-	-	-	-	-	-	-	-	-	-
Off street car parks	-	-	-	-	-	-	-	-	-	-
Other infrastructure	200	200	-	-	-	200	-	-	-	-
<b>Total infrastructure</b>	<b>11,672</b>	<b>6,901</b>	<b>4,726</b>	<b>-</b>	<b>45</b>	<b>7,574</b>	<b>250</b>	<b>3,847</b>	<b>-</b>	<b>-</b>
<b>Total capital works expenditure</b>	<b>13,216</b>	<b>6,941</b>	<b>6,030</b>	<b>200</b>	<b>45</b>	<b>7,774</b>	<b>250</b>	<b>5,191</b>	<b>-</b>	<b>-</b>

Works Carried Forward from Previous Year										
Capital Works Area	Project cost \$'000	Asset expenditure type				Summary of funding sources				
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contributions \$'000	Council cash \$'000	Borrowings \$'000	
<b>Property</b>										
Land	-	-	-	-	-	-	-	-	-	-
Land improvements	361	361	-	-	-	361	-	-	-	-
<b>Total land</b>	<b>361</b>	<b>361</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>361</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Buildings	-	-	-	-	-	-	-	-	-	-
Heritage buildings	-	-	-	-	-	-	-	-	-	-
Building improvements	-	-	-	-	-	-	-	-	-	-
Leasehold improvements	-	-	-	-	-	-	-	-	-	-
<b>Total buildings</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total property</b>	<b>361</b>	<b>361</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>361</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Plant and equipment</b>										
Heritage plant and equipment	-	-	-	-	-	-	-	-	-	-
Plant, machinery and equipment	-	-	-	-	-	-	-	-	-	-
Fixtures, fittings and furniture	-	-	-	-	-	-	-	-	-	-
Computers and telecommunications	-	-	-	-	-	-	-	-	-	-
Library books	-	-	-	-	-	-	-	-	-	-
<b>Total plant and equipment</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Infrastructure</b>										
Roads	1,338	-	1,338	-	-	822	-	516	-	-
Bridges	-	-	-	-	-	-	-	-	-	-
Footpaths and cycleways	827	-	827	-	-	582	-	245	-	-
Drainage	45	-	-	45	-	45	-	-	-	-
Recreational, leisure and community facilities	2,769	53	2,355	361	-	2,473	215	81	-	-
Waste management	-	-	-	-	-	-	-	-	-	-
Parks, open space and streetscapes	1,328	899	429	-	-	889	-	439	-	-
Aerodromes	-	-	-	-	-	-	-	-	-	-
Off street car parks	-	-	-	-	-	-	-	-	-	-
Other infrastructure	-	-	-	-	-	-	-	-	-	-
<b>Total infrastructure</b>	<b>6,307</b>	<b>952</b>	<b>4,949</b>	<b>406</b>	<b>-</b>	<b>4,811</b>	<b>215</b>	<b>1,281</b>	<b>-</b>	<b>-</b>
<b>Total capital works expenditure</b>	<b>6,668</b>	<b>1,313</b>	<b>4,949</b>	<b>406</b>	<b>-</b>	<b>5,172</b>	<b>215</b>	<b>1,281</b>	<b>-</b>	<b>-</b>

Works for 2024/25										
Capital Works Area	Project cost \$'000	Asset expenditure type				Summary of funding sources				
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contributions \$'000	Council cash \$'000	Borrowings \$'000	
<b>Property</b>										
Land	-	-	-	-	-	-	-	-	-	-
Land improvements	750	-	750	-	-	700	-	50	-	-
<b>Total land</b>	<b>750</b>	<b>-</b>	<b>750</b>	<b>-</b>	<b>-</b>	<b>700</b>	<b>-</b>	<b>50</b>	<b>-</b>	<b>-</b>
Buildings	-	-	-	-	-	-	-	-	-	-
Heritage buildings	-	-	-	-	-	-	-	-	-	-
Building improvements	1,077	-	1,077	-	-	-	-	1,077	-	-
Leasehold improvements	-	-	-	-	-	-	-	-	-	-
<b>Total buildings</b>	<b>1,077</b>	<b>-</b>	<b>1,077</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,077</b>	<b>-</b>	<b>-</b>
<b>Total property</b>	<b>1,827</b>	<b>-</b>	<b>1,827</b>	<b>-</b>	<b>-</b>	<b>700</b>	<b>-</b>	<b>1,127</b>	<b>-</b>	<b>-</b>
<b>Plant and equipment</b>										
Heritage plant and equipment	-	-	-	-	-	-	-	-	-	-
Plant, machinery and equipment	700	-	700	-	-	-	-	700	-	-
Fixtures, fittings and furniture	65	-	65	-	-	-	-	65	-	-
Computers and telecommunications	170	-	170	-	-	-	-	170	-	-
Library books	27	-	27	-	-	-	-	27	-	-
<b>Total plant and equipment</b>	<b>962</b>	<b>-</b>	<b>962</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>962</b>	<b>-</b>	<b>-</b>
<b>Infrastructure</b>										
Roads	3,899	-	3,899	-	-	1,150	-	2,749	-	-
Bridges	-	-	-	-	-	-	-	-	-	-
Footpaths and cycleways	250	-	250	-	-	-	-	250	-	-
Drainage	550	-	550	-	-	-	-	550	-	-
Recreational, leisure and community facilities	2,500	2,500	-	-	-	1,750	-	750	-	-
Waste management	-	-	-	-	-	-	-	-	-	-
Parks, open space and streetscapes	87	87	-	-	-	-	-	87	-	-
Aerodromes	-	-	-	-	-	-	-	-	-	-
Off street car parks	-	-	-	-	-	-	-	-	-	-
Other infrastructure	-	-	-	-	-	-	-	-	-	-
<b>Total infrastructure</b>	<b>7,286</b>	<b>2,587</b>	<b>4,699</b>	<b>-</b>	<b>-</b>	<b>2,900</b>	<b>-</b>	<b>4,386</b>	<b>-</b>	<b>-</b>
<b>Total capital works expenditure</b>	<b>10,075</b>	<b>2,587</b>	<b>7,488</b>	<b>-</b>	<b>-</b>	<b>3,600</b>	<b>-</b>	<b>6,475</b>	<b>-</b>	<b>-</b>

Works for 2025/26										
Capital Works Area	Project cost \$'000	Asset expenditure type				Summary of funding sources				
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contributions \$'000	Council cash \$'000	Borrowings \$'000	
<b>Property</b>										
Land	-	-	-	-	-	-	-	-	-	-
Land improvements	-	-	-	-	-	-	-	-	-	-
<b>Total land</b>	-	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-	-
Heritage buildings	-	-	-	-	-	-	-	-	-	-
Building improvements	1,104	-	1,104	-	-	-	-	1,104	-	-
Leasehold improvements	-	-	-	-	-	-	-	-	-	-
<b>Total buildings</b>	1,104	-	1,104	-	-	-	-	1,104	-	-
<b>Total property</b>	<b>1,104</b>	-	<b>1,104</b>	-	-	-	-	<b>1,104</b>	-	-
<b>Plant and equipment</b>										
Heritage plant and equipment	-	-	-	-	-	-	-	-	-	-
Plant, machinery and equipment	700	-	700	-	-	-	-	700	-	-
Fixtures, fittings and furniture	65	-	65	-	-	-	-	65	-	-
Computers and telecommunications	183	-	183	-	-	-	-	183	-	-
Library books	27	-	27	-	-	-	-	27	-	-
<b>Total plant and equipment</b>	<b>975</b>	-	<b>975</b>	-	-	-	-	<b>975</b>	-	-
<b>Infrastructure</b>										
Roads	5,749	-	5,749	-	-	3,000	-	2,749	-	-
Bridges	-	-	-	-	-	-	-	-	-	-
Footpaths and cycleways	250	-	250	-	-	-	-	250	-	-
Drainage	250	-	250	-	-	-	-	250	-	-
Recreational, leisure and community facilities	-	-	-	-	-	-	-	-	-	-
Waste management	-	-	-	-	-	-	-	-	-	-
Parks, open space and streetscapes	-	-	-	-	-	-	-	-	-	-
Aerodromes	-	-	-	-	-	-	-	-	-	-
Off street car parks	-	-	-	-	-	-	-	-	-	-
Other infrastructure	-	-	-	-	-	-	-	-	-	-
<b>Total infrastructure</b>	<b>6,249</b>	-	<b>6,249</b>	-	-	<b>3,000</b>	-	<b>3,249</b>	-	-
<b>Total capital works expenditure</b>	<b>8,328</b>	-	<b>8,328</b>	-	-	<b>3,000</b>	-	<b>5,328</b>	-	-

Works for 2026/27										
Capital Works Area	Project cost \$'000	Asset expenditure type				Summary of funding sources				
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contributions \$'000	Council cash \$'000	Borrowings \$'000	
<b>Property</b>										
Land	-	-	-	-	-	-	-	-	-	-
Land improvements	-	-	-	-	-	-	-	-	-	-
<b>Total land</b>	-	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-	-
Heritage buildings	-	-	-	-	-	-	-	-	-	-
Building improvements	1,358	-	1,358	-	-	-	-	1,358	-	-
Leasehold improvements	-	-	-	-	-	-	-	-	-	-
<b>Total buildings</b>	1,358	-	1,358	-	-	-	-	1,358	-	-
<b>Total property</b>	<b>1,358</b>	-	<b>1,358</b>	-	-	-	-	<b>1,358</b>	-	-
<b>Plant and equipment</b>										
Heritage plant and equipment	-	-	-	-	-	-	-	-	-	-
Plant, machinery and equipment	792	-	792	-	-	-	-	792	-	-
Fixtures, fittings and furniture	74	-	74	-	-	-	-	74	-	-
Computers and telecommunications	207	-	207	-	-	-	-	207	-	-
Library books	31	-	31	-	-	-	-	31	-	-
<b>Total plant and equipment</b>	<b>1,103</b>	-	<b>1,103</b>	-	-	-	-	<b>1,103</b>	-	-
<b>Infrastructure</b>										
Roads	5,373	-	5,373	-	-	3,394	-	1,979	-	-
Bridges	-	-	-	-	-	-	-	-	-	-
Footpaths and cycleways	283	-	283	-	-	-	-	283	-	-
Drainage	283	-	283	-	-	-	-	283	-	-
Recreational, leisure and community facilities	-	-	-	-	-	-	-	-	-	-
Waste management	-	-	-	-	-	-	-	-	-	-
Parks, open space and streetscapes	-	-	-	-	-	-	-	-	-	-
Aerodromes	-	-	-	-	-	-	-	-	-	-
Off street car parks	-	-	-	-	-	-	-	-	-	-
Other infrastructure	-	-	-	-	-	-	-	-	-	-
<b>Total infrastructure</b>	<b>5,939</b>	-	<b>5,939</b>	-	-	<b>3,394</b>	-	<b>2,545</b>	-	-
<b>Total capital works expenditure</b>	<b>8,400</b>	-	<b>8,400</b>	-	-	<b>3,394</b>	-	<b>5,005</b>	-	-

#### 4.7 Proposals to Lease Council Land

This section presents a summary of Council's proposals to lease council land to external parties in the 2023/24 financial year.

Disclosure is required for any proposal to lease land in the 2023/24 financial year where the rent (for any period of the lease) is greater than \$100,000, or the market value of the land is greater than \$100,000, or the lease term is greater than 10 years.

Lessee	Location	Term
Elite Contender Gym	45 Hammill Street, Donald	Under negotiation
Bureau of Meteorology	212 Charlton-St Arnaud Road, Charlton	Under negotiation
Weir Family Supermarket (Donald) Pty Ltd	39A Woods Street, Donald	Under negotiation
Workspace Australia Limited	Unit 1-5, 54 Racecourse Road, Donald	Under negotiation
Nullawil Progress Association Inc.	O'Briens Park, Nullawil	Under negotiation
Donald 2000	26 Tower Rd, Donald	Under negotiation

### 5a. Targeted performance indicators

The following tables highlight Council's current and projected performance across a selection of targeted service and financial performance indicators. These indicators provide a useful analysis of Council's intentions and performance and should be interpreted in the context of the organisation's objectives.  
 The targeted performance indicators below are the prescribed performance indicators contained in Schedule 4 of the Local Government (Planning and Reporting) Regulations 2020. Results against these indicators and targets will be reported in Council's Performance Statement included in the Annual Report.

#### Targeted performance indicators - Service

Indicator	Measure	Notes	Actual	Forecast	Target	Target Projections			Trend
			2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	+/-
<b>Governance</b>									
Satisfaction with community consultation and engagement	Community satisfaction rating out of 100 with the consultation and engagement efforts of Council	1	54	55	56	57	58	59	+
<b>Roads</b>									
Sealed local roads below the intervention level	Number of kms of sealed local roads below the renewal intervention level set by Council / Kms of sealed local roads	2	94%	80%	94%	94%	94%	94%	o
<b>Statutory planning</b>									
Planning applications decided within the relevant required time	Number of planning application decisions made within the relevant required time / Number of decisions made	3	59%	62%	65%	66%	67%	68%	+
<b>Waste management</b>									
Kerbside collection waste diverted from landfill	Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins	4	31%	32%	33%	34%	35%	36%	+

**Targeted performance indicators - Financial**

Indicator	Measure	Notes	Actual	Forecast	Target	Target Projections			Trend
			2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	+/-
<b>Liquidity</b>									
Working Capital	Current assets / current liabilities	5	303%	322%	349%	262%	191%	121%	-
<b>Obligations</b>									
Asset renewal	Asset renewal and upgrade expense / Asset depreciation	6	150%	119%	122%	74%	79%	77%	-
<b>Stability</b>									
Rates concentration	Rate revenue / adjusted underlying revenue	7	50%	51%	53%	58%	58%	58%	o
<b>Efficiency</b>									
Expenditure level	Total expenses / no. of property assessments	8	\$4,646	\$5,702	\$5,263	\$5,543	\$5,689	\$5,829	-

### 5b. Financial performance indicators

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

The financial performance indicators below are the prescribed financial performance indicators contained in Part 3 of Schedule 3 of the *Local Government (Planning and Reporting) Regulations 2020*. Results against these indicators will be reported in Council's Performance Statement included in the Annual Report.

Indicator	Measure	Notes	Actual	Forecast	Budget	Projections		Trend	
			2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	+/-
<b>Operating position</b>									
Adjusted underlying result	Adjusted underlying surplus (deficit) / Adjusted underlying revenue	9	(3%)	(26%)	(18%)	(37%)	(38%)	(38%)	o
<b>Liquidity</b>									
Unrestricted cash	Unrestricted cash / current liabilities	10	116%	321%	349%	264%	191%	120%	-
<b>Obligations</b>									
Loans and borrowings	Interest bearing loans and borrowings / rate revenue	11	0%	0%	0%	0%	0%	0%	o
Loans and borrowings	Interest and principal repayments on interest bearing loans and borrowings / rate revenue		0%	0%	0%	0%	0%	0%	o
Indebtedness	Non-current liabilities / own source revenue		6%	9%	9%	13%	13%	13%	o
<b>Stability</b>									
Rates effort	Rate revenue / CIV of rateable properties in the municipality	12	1%	0.50%	0.40%	0.40%	0.40%	0.40%	o
<b>Efficiency</b>									
Revenue level	General rates and municipal charges / no. of property assessments	13	\$2,001	\$2,298	\$2,356	\$2,361	\$2,401	\$2,442	+

**Key to Forecast Trend:**

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

**Notes to indicators****5a**

1. Satisfaction with community consultation and engagement

Expected to increase steadily across a four year period.

2. Sealed local roads below the intervention level

Forecast to decline in 2022/23 as a result of the October 2022 flood event. Expected to increase to normal levels in 2023/24.

3. Planning applications decided within the relevant required time

Expected to increase steadily across a four year period.

4. Kerbside collection waste diverted from landfill

Expected to increase steadily across a four year period. The impacts of the Container Deposit Scheme are yet to be realised.

5. Working Capital

Expected to remain steady in 2023/24 however is projected to decline gradually across a three year period.

6. Asset renewal

Expected to remain steady in 2023/24 however is projected to decline gradually across a three year period.

7. Rates concentration

Expected to remain steady across a four year period.

8. Expenditure level

Expected to increase unfavourably across a four year period as assessments remain steady but expenditure continues to rise.

**5b**

9. Adjusted underlying result

Expected to remain steady in 2023/24 however is projected to decline gradually across a three year period due to future capital grants unknown at present date.

10. Unrestricted Cash

Expected to remain steady in 2023/24 however is projected to decline gradually across a three year period due to projected decreases in cash.

11. Debt compared to rates

Expected to remain steady across a four year period due to no significant changes to lease liabilities.

12. Rates effort

Expected to decline in the short-term however is expected to remain steady across a three year period.

13. Revenue level

Expected to increase gradually across a four year period as rates revenue increases and the number of property assessments remains steady.

**BULOKE SHIRE COUNCIL FEES & CHARGES 2023-2024**

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

Note that this schedule only includes fees set by Council. There are other fees that are set by statute and charged by Council in addition to this listing. These are statutory fees, and are made in accordance with legislative requirements. These fees are updated as of 1 July 2023 and will be reflected on Council's website.

Description of Fees and Charges	Unit of Measure	GST Status	2022/2023 Fee Inc GST \$	2023/2024 Fee Inc GST \$	Fee Increase/ (Decrease) \$	Fee Increase/ (Decrease) %
<b>ADMINISTRATION</b>						
Reprint of Rates Notice - previous years	Yearly	Taxable	0.00	10.00	10.00	100.00%
<b>HALL HIRE</b>						
Main Hall (max. 6 hours)	Per day	Taxable	240.00	248.40	8.40	3.50%
Supper Room (max. 6 hours)	Per hour	Taxable	67.00	69.30	2.30	3.43%
Cost p/h (over max. hours)	Per hour	Taxable	52.00	53.80	1.80	3.46%
All Day Kitchen	Per day	Taxable	44.00	45.50	1.50	3.41%
All Day 24 hours, full use of venue	Per day	Taxable	416.00	430.50	14.50	3.49%
Hall Hire - Bond	Per day	Taxable	520.00	538.20	18.20	3.50%
Senior Citizens (Max 6 Hours)	Per day	Taxable	109.00	112.80	3.80	3.49%
Senior Citizens Hourly rate over max 6 hours	Per hour	Taxable	30.00	31.00	1.00	3.33%
Regular Hire - Private or Commercial	Per hour	Taxable	44.00	45.50	1.50	3.41%
<b>WYCHEPROOF SALEYARDS</b>						
Yard Fees 0.90% of gross sales turnover	Percentage	Taxable	Varies	Varies	0.00	0.00%
Agent's Fees 13% of yard fees	Percentage	Taxable	Varies	Varies	0.00	0.00%
Public Holiday Penalty Rate	Per day	Taxable	1,020.00	1,055.70	35.70	3.50%
Unsold stock fee (per head)	Animal	Taxable	0.20	0.20	0.00	0.00%
Destruction and disposal of dead stock fee (per head)	Animal	Taxable	20.00	20.70	0.70	3.50%
Truck Wash - Key Deposit (Avidat) Refunded on return of keys	Each	Taxable	27.00	27.90	0.90	3.33%
Water Usage (per minute)	Per minute	Taxable	0.90	0.90	0.00	0.00%
<b>STANDPIPE</b>						
Minimum charge for under 1,000 litres	Each	Taxable	10.00	10.30	0.30	3.00%
Per 1000 litres	Each	Taxable	10.00	10.30	0.30	3.00%
<b>ANIMAL CONTROL</b>						
Dog or Cat Full Registration (Not micro chipped or desexed - only relevant to animals registered prior to May 2007)	Animal	Taxable	126.00	130.40	4.40	3.49%
Reduced Registration - 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 member	Animal	Taxable	41.00	42.40	1.40	3.41%
Pensioner Concession-Full Dog/Cat Registration (half price for all dog & cat registration categories)	Animal	Taxable	63.00	65.20	2.20	3.49%
Pensioner Concession - Reduced Dog/Cat Registration (half price for all dog & cat registration categories)	Animal	Taxable	20.50	21.20	0.70	3.41%
Exempt Dogs - Guide dogs, Police dogs & Racing dogs (Greyhounds)	Animal	Taxable	Free	Free	0.00	0.00%
Replacement lifetime tags - No charge	Animal	Taxable	Free	Free	0.00	0.00%
Registered animals moving to Buloke (from within VIC only) - No Charge	Animal	Taxable	Free	Free	0.00	0.00%
<b>IMPOUNDED GOODS</b>						
Release fee (Plus other associated costs)	Each	Taxable	194.00	200.70	6.70	3.45%
<b>IMPOUNDED LIVESTOCK</b>						
Sheep up to 5 head	Animal	Taxable	106.00	109.70	3.70	3.49%
Release fee (Plus other associated costs) per vehicle	Each	Taxable	300.00	310.50	10.50	3.50%
Per Sheep > 5	Animal	Taxable	14.00	14.40	0.40	2.86%
Goats & Pigs up to 2 head	Animal	Taxable	106.00	109.70	3.70	3.49%
Per Goat & Pig > 2	Animal	Taxable	22.00	22.70	0.70	3.18%
Cattle up to 3 head	Animal	Taxable	265.00	274.20	9.20	3.47%
Per head >3	Animal	Taxable	106.00	109.70	3.70	3.49%
Per Horse	Animal	Taxable	265.00	274.20	9.20	3.47%
Transport of livestock - Total cost of transport to be recouped	Application	Taxable	Varies	Varies	0.00	0.00%
Sustenance - Sheep (Per day per head)	Animal	Taxable	11.00	11.30	0.30	2.73%
Sustenance - Goats & Pigs - Per day per head	Animal	Taxable	28.00	28.90	0.90	3.21%
Sustenance - Cattle & Horses - Per day per head	Animal	Taxable	28.00	28.90	0.90	3.21%
Dog/Cat - 1st Impoundment	Animal	Taxable	84.00	86.90	2.90	3.45%
Dog/Cat - 2nd impoundment within 12 month period	Animal	Taxable	168.00	173.80	5.80	3.45%
Dog/Cat >2 impoundments within 12 months	Animal	Taxable	334.00	345.60	11.60	3.47%
Dog/Cat in excess 4 days (Per day fee)	Animal	Taxable	22.00	22.70	0.70	3.18%
Animal Surrender Fee	Animal	Taxable	209.00	216.30	7.30	3.49%
<b>LOCAL LAWS</b>						
Application Fee	Each	Taxable	63.00	65.20	2.20	3.49%
Annual Fee	Each	Taxable	63.00	65.20	2.20	3.49%
Excess animal permit (Valid 3yrs)	Each	Taxable	82.00	84.80	2.80	3.41%
Camping & Beekeeping Permit.	Each	Taxable	63.00	65.20	2.20	3.49%
Court Costs - Full costs recouped	Each	Taxable	Varies	Varies	0.00	0.00%
Street Furniture Permit	Each	Taxable	63.00	65.20	2.20	3.49%
Notice to Comply Issue Fee	Each	Taxable	63.00	65.20	2.20	3.49%
<b>CAT TRAP HIRE</b>						
Deposits - Cat Traps	Each	Taxable	100.00	100.00	0.00	0.00%
First two weeks (per week)	Each	Taxable	10.00	10.30	0.30	3.00%
Third week and subsequent (per week)	Each	Taxable	50.00	51.70	1.70	3.40%

**BULOKE SHIRE COUNCIL FEES & CHARGES 2023-2024**

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

Note that this schedule only includes fees set by Council. There are other fees that are set by statute and charged by Council in addition to this listing. These are statutory fees, and are made in accordance with legislative requirements. These fees are updated as of 1 July 2023 and will be reflected on Council's website.

Description of Fees and Charges	Unit of Measure	GST Status	2022/2023	2023/2024	Fee	Fee
			Fee	Fee	Increase/	Fee
			Inc GST	Inc GST	(Decrease)	Increase/
			\$	\$	\$	(Decrease) %
<b>DOMESTIC ANIMAL BUSINESS</b>						
Registration Renewal	Each	Taxable	200.00	207.00	7.00	3.50%
Annual Audit Inspection Fee	Each	Taxable	100.00	103.50	3.50	3.50%
New Registration Fee	Each	Taxable	250.00	258.70	8.70	3.48%
<b>FIRE PREVENTION WORKS</b>						
Engaged contractors to undertake compulsory fire clearances - 150% Cost to Council plus contractor costs	Each	Taxable	Varies	Varies	0.00	0.00%
<b>BUILDING FEES &amp; CHARGES</b>						
<b>Alterations/Additions/Sheds/Carpports/Garages</b>						
Up to \$10,000	Application	Taxable	1,500.00	1,500.00	0.00	0.00%
\$10,001 - \$20,000	Application	Taxable	2,000.00	2,000.00	0.00	0.00%
\$20,001 - \$50,000	Application	Taxable	3,000.00	3,000.00	0.00	0.00%
\$50,001 - \$80,000	Application	Taxable	4,000.00	4,000.00	0.00	0.00%
\$80,001 - \$120,000	Application	Taxable	5,000.00	5,000.00	0.00	0.00%
\$120,001 - \$200,000	Application	Taxable	5,500.00	5,500.00	0.00	0.00%
Building Works >\$200,001 plus levy	Application	Taxable	2,245.00	2,245.00	0.00	0.00%
<b>Dwellings &amp; Multi Unit Developments</b>						
Up to \$120,000	Application	Taxable	2,000.00	2,000.00	0.00	0.00%
\$120,001 - \$200,000	Application	Taxable	3,000.00	3,000.00	0.00	0.00%
\$200,001 - \$350,000	Application	Taxable	4,000.00	4,000.00	0.00	0.00%
\$350,001 - \$500,000	Application	Taxable	5,000.00	5,000.00	0.00	0.00%
> \$500,001 (value x 0.80%) plus levy	Application	Taxable	5,500.00	Varies	0.00	0.00%
<b>Residential &amp; Commercial Works</b>						
Up to \$50,000	Application	Taxable	1,500.00	1,500.00	0.00	0.00%
\$50,001 - \$120,000	Application	Taxable	2,000.00	2,000.00	0.00	0.00%
\$120,001 - \$200,000	Application	Taxable	3,000.00	3,000.00	0.00	0.00%
\$200,001 - \$350,000	Application	Taxable	4,000.00	4,000.00	0.00	0.00%
\$350,001 - \$500,000	Application	Taxable	5,000.00	5,000.00	0.00	0.00%
> \$500,001 (value x 0.80%) plus levy	Application	Taxable	Varies	Varies	-	-
<b>Swimming Pools &amp; Spa</b>						
Swimming Pool and Fence - Above ground pool	Application	Taxable	1,386.00	1,434.50	48.50	3.50%
Swimming Pool and Fence - Inground Pool	Application	Taxable	1,732.50	1,793.10	60.60	3.50%
Fence Only	Application	Taxable	1,155.00	1,195.40	40.40	3.50%
Swimming Pool Safety Audit Inspection Fee	Application	Taxable	408.00	422.20	14.20	3.48%
Any Additional Inspection	Application	Taxable	306.00	316.70	10.70	3.50%
<b>Enforcement</b>						
Building Notices/Orders (To allow buildings to remain as constructed without a Building Permit) Building Permit Fee plus 40%	Each	Taxable	Varies	Varies	0.00	0.00%
Minor Works Compliance (including swimming pools, spas & other minor works) Building Permit Fee plus 30%	Each	Taxable	Varies	Varies	0.00	0.00%
<b>Miscellaneous Items</b>						
Fence	Each	Taxable	235.00	243.20	8.20	3.49%
Demolitions or removals less than \$10,000	Each	Taxable	520.00	538.20	18.20	3.50%
Demolitions or removals \$10,001+	Each	Taxable	1,039.50	1,075.80	36.30	3.49%
Bond Re-Erection of Dwelling/Building - \$10,000 OR cost of works, whichever is lesser Reg 48	Each	Taxable	Varies	Varies	0.00	0.00%
Bond Demolition or Removal - \$100.00 per m2 OR cost of works, whichever is lesser Reg 48	Each	Taxable	Varies	Varies	0.00	0.00%
Extension of Time Request (First request)	Each	Taxable	288.75	199.00	(89.75)	(31.08%)
Extension of Time Request (Second & subsequent requests)	Each	Taxable	288.75	298.80	10.05	3.48%
Plan Amendments	Each	Taxable	173.25	179.30	6.05	3.49%
Search Request of building permits	Each	Taxable	71.00	73.40	2.40	3.38%
<b>Report &amp; Consent</b>						
Additional Inspection	Each	Taxable	141.00	145.90	4.90	3.48%
Other/General Inspection per hour fee (Includes report)	Each	Taxable	183.00	189.40	6.40	3.50%
Red Line Application Fee	Application	Taxable	995.00	1,029.80	34.80	3.50%
POPE (Includes 1 inspection)	Each	Taxable	995.00	995.00	0.00	0.00%
POPE (Includes 1 inspection) late - application submitted less than 2 weeks prior to event	Each	Taxable	1,295.00	1,295.00	0.00	0.00%
Siting Approval for Marque (includes 1 inspection)	Each	Taxable	580.00	600.30	20.30	3.50%
Title Search	Each	Taxable	47.00	48.60	1.60	3.40%
Community Groups (Not for profit)	Application	Taxable	Free	Free	0.00	0.00%

**BULOKE SHIRE COUNCIL FEES & CHARGES 2023-2024**

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

Note that this schedule only includes fees set by Council. There are other fees that are set by statute and charged by Council in addition to this listing. These are statutory fees, and are made in accordance with legislative requirements. These fees are updated as of 1 July 2023 and will be reflected on Council's website.

Description of Fees and Charges	Unit of Measure	GST Status	2022/2023	2023/2024	Fee	Fee
			Fee	Fee	Increase/	Fee
			Inc GST	Inc GST	(Decrease)	Increase/
			\$	\$	\$	(Decrease) %
<b>PLANNING FEES</b>						
Application for Extension of Time to a Planning Permit - First request	Each	Taxable	209.00	216.30	7.30	3.49%
Application for Extension of Time to a Planning Permit - Second request	Each	Taxable	309.00	319.80	10.80	3.50%
Application for Extension of Time to a Planning Permit - Third request	Each	Taxable	409.00	423.30	14.30	3.50%
Giving Notice of Application for a Planning Permit (advertising)	Each	Taxable	101.00	104.50	3.50	3.47%
Secondary Consent	Each	Taxable	209.00	216.30	7.30	3.49%
Endorse Minor Amendment	Each	Taxable	104.00	107.60	3.60	3.46%
Fee Refund - 100% prior to lodgment of application	Each	Taxable	Varies	Varies	0.00	0.00%
Fee Refund - 50% prior to the giving of notice	Each	Taxable	Varies	Varies	0.00	0.00%
Fee Refund - 75% prior to request for information	Each	Taxable	Varies	Varies	0.00	0.00%
<b>PUBLIC HEALTH</b>						
Food Act Class 1 Food Premises Application	Each	Taxable	325.00	336.30	11.30	3.48%
Food Act Class 2 Food Premises	Each	Taxable	320.00	331.20	11.20	3.50%
Food Premises Class 3 Application	Each	Taxable	220.00	227.70	7.70	3.50%
Non Profit Organisations & Community Group - Food is prepared predominately for consumption by members or for fundraising activities Service Clubs, mostly Sporting Clubs	Each	Taxable	Free	Free	0.00	0.00%
<b>Public Health - Septic Tank</b>						
Septic Tank New	Each	Taxable	325.00	336.30	11.30	3.48%
Septic Tank Alteration to Existing	Each	Taxable	205.00	212.10	7.10	3.46%
<b>Public Health &amp; Wellbeing</b>						
Hairdresser (One off registration fee)	Each	Taxable	175.00	181.10	6.10	3.49%
Beauty Therapy Registration	Each	Taxable	175.00	181.10	6.10	3.49%
Skin Penetration	Each	Taxable	175.00	181.10	6.10	3.49%
More than 1 health activity	Each	Taxable	220.00	227.70	7.70	3.50%
Prescribed Accommodation (Providing accommodation for 5 or more persons including hotels, motels & camps.	Each	Taxable	220.00	227.70	7.70	3.50%
Late payment - 50% of registration (more than 1 month late)	Each	Taxable	Varies	Varies	0.00	0.00%
Additional inspections after first follow up	Each	Taxable	195.00	201.80	6.80	3.49%
Registration of Caravan Park - Total sites not exceeding 25	Each	Taxable	251.77	260.50	8.73	3.47%
Registration of Caravan Park - Total sites between 25 - 50	Each	Taxable	503.54	521.10	17.56	3.49%
Registration of Caravan Park - Total sites exceeding 50	Each	Taxable	1,007.08	1,042.30	35.22	3.50%
<b>Street Stall &amp; Food Vendors</b>						
Non Profit & Community Groups - Single Event Permit Private individuals & businesses	Each	Taxable	Free	Free	0.00	0.00%
Non Profit & Community Groups - Yearly permit (up to 12 Events per year)	Each	Taxable	Free	Free	0.00	0.00%
Non Profit & Community Groups - Transfer Inspection Fee	Each	Taxable	Free	Free	0.00	0.00%
Single Event Permit Private individuals & businesses	Each	Taxable	61.00	63.10	2.10	3.44%
Yearly permit (up to 12 Events per year)	Each	Taxable	90.00	93.10	3.10	3.44%
Transfer inspection fee	Each	Taxable	220.00	227.70	7.70	3.50%
Late payment - 50% of registration (more than 1 month late)	Each	Taxable	Varies	Varies	0.00	0.00%
Additional inspections after first follow up	Each	Taxable	195.00	201.80	6.80	3.49%
<b>Immunisations</b>						
Immunisations (Cost to Council - materials & labour)	Per hour	Taxable	Varies	Varies	0.00	0.00%
<b>HOME &amp; COMMUNITY CARE</b>						
General Home Care Low	Per hour	Taxable	6.50	6.70	0.20	3.08%
General Home Care Medium	Per hour	Taxable	16.45	17.00	0.55	3.34%
General Home Care High	Per hour	Taxable	51.90	53.70	1.80	3.47%
Maintenance Low	Per hour	Taxable	13.00	13.40	0.40	3.08%
Maintenance High	Per hour	Taxable	53.80	55.60	1.80	3.35%
Maintenance Medium	Per hour	Taxable	19.50	20.10	0.60	3.08%
Personal Care Low	Per hour	Taxable	6.50	6.70	0.20	3.08%
Personal Care Medium	Per hour	Taxable	16.45	17.00	0.55	3.34%
Personal Care High	Per hour	Taxable	51.90	53.70	1.80	3.47%
Respite Low	Per hour	Taxable	6.50	6.70	0.20	3.08%
Respite Medium	Per hour	Taxable	16.45	17.00	0.55	3.34%
Respite High	Per hour	Taxable	51.95	53.70	1.75	3.37%
Meals on Wheels Low	Per hour	Taxable	10.10	10.40	0.30	2.97%
Meals on Wheels Medium	Per hour	Taxable	10.10	10.40	0.30	2.97%
Meals on Wheels - High	Per hour	Taxable	Full Cost Recovery	Full Cost Recovery	0.00	0.00%
<b>POOL HIRE</b>						
Facility Hire per hour - (Commercial & Schools - Closed to public)	Per hour	Taxable	30.00	31.00	1.00	3.33%
Full Facility Hire per hour - Closed to public (Max 3 hours)	Per hour	Taxable	30.00	31.00	1.00	3.33%
Lane Hire (Commercial) Within public pool hours (Maximum 3 lanes)	Per hour	Taxable	10.00	10.00	0.00	0.00%
Equipment Storage per season	Per season	Taxable	50.00	52.00	2.00	4.00%
Facility Hire - Not for profit Community groups - Must pay for lifeguard	Per hour	Taxable	Free	Free	0.00	0.00%

**BULOKE SHIRE COUNCIL FEES & CHARGES 2023-2024**

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

Note that this schedule only includes fees set by Council. There are other fees that are set by statute and charged by Council in addition to this listing. These are statutory fees, and are made in accordance with legislative requirements. These fees are updated as of 1 July 2023 and will be reflected on Council's website.

Description of Fees and Charges	Unit of Measure	GST Status	2022/2023	2023/2024	Fee	Fee
			Fee	Fee	Increase/	Fee
			Inc GST	Inc GST	(Decrease)	Increase/
			\$	\$	\$	(Decrease) %
<b>LANDFILL</b>						
Green Waste	Per cubic metre	Taxable	9.00	9.30	0.30	3.33%
Car boot per load	Load	Taxable	17.00	17.50	0.50	2.94%
Tandem Trailer up to 2 cubic metres	Load	Taxable	52.00	53.80	1.80	3.46%
Wheeler bin 120L	Each	Taxable	12.00	12.40	0.40	3.33%
Wheeler bin 240L	Each	Taxable	15.00	15.50	0.50	3.33%
General Waste to Landfill (per cubic metre)	Per cubic metre	Taxable	28.00	28.90	0.90	3.21%
Commercial Waste (per cubic metre)	Per cubic metre	Taxable	32.00	33.10	1.10	3.44%
Builder Waste and Concrete (per cubic metre)	Per cubic metre	Taxable	42.00	43.40	1.40	3.33%
Concrete uncontaminated (per cubic metre)	Per cubic metre	Taxable	42.00	43.40	1.40	3.33%
Brids uncontaminated (per cubic metre)	Per cubic metre	Taxable	42.00	43.40	1.40	3.33%
White Goods (doors must be removed from refrigerators, ovens & dishwashers) Free to local residents only	Each	Taxable	Free to local residents only	Free to local residents only	0.00	0.00%
Car Bodies - Free to local residents only	Each	Taxable	Free to local residents only	Free to local residents only	0.00	0.00%
E-WASTE- General Items	Each	Taxable	2.00	2.00	0.00	0.00%
TV Screens and Computer Monitors	Each	Taxable	13.00	13.40	0.40	3.08%
Mattresses	Each	Taxable	42.00	43.40	1.40	3.33%
<b>Tyres</b>						
Light car tyre	Each	Taxable	11.00	11.30	0.30	2.73%
Car tyre on rim	Each	Taxable	28.00	28.90	0.90	3.21%
4WD and Light Truck tyre	Each	Taxable	17.00	17.50	0.50	2.94%
Truck tyre	Each	Taxable	36.00	37.20	1.20	3.33%
Truck tyre on rim	Each	Taxable	62.00	64.10	2.10	3.39%
Small Tractor Tyres	Each	Taxable	123.00	127.30	4.30	3.50%
Large tractor tyres	Each	Taxable	205.00	212.10	7.10	3.46%
<b>Animal Carcasses</b>						
Poultry (including turkeys) per bird	Animal	Taxable	8.00	8.20	0.20	2.50%
Cats and Dogs	Animal	Taxable	11.00	11.30	0.30	2.73%
Sheep, Pigs and Goats	Animal	Taxable	21.00	21.70	0.70	3.33%
Horses and Cattle	Animal	Taxable	42.00	43.40	1.40	3.33%
<b>Recycling</b>						
Comingled 6 x 4 Trailer Load/Ute Load up to 1 cubic metre	Load	Taxable	8.00	8.20	0.20	2.50%
Comingled Tandem Trailer up to 2 cubic metres	Load	Taxable	15.00	15.50	0.50	3.33%
Glass	Load	Taxable	Free	Free	0.00	0.00%
Paper & Cardboard	Load	Taxable	6.00	6.20	0.20	3.33%
Plastics	Load	Taxable	6.00	6.20	0.20	3.33%
Tandem Trailer - Glass only	Load	Taxable	Free	Free	0.00	0.00%
Tandem Trailer - Paper & Cardboard	Load	Taxable	11.00	11.30	0.30	2.73%
Tandem Trailer - Plastics	Load	Taxable	11.00	11.30	0.30	2.73%

**Summary of Planned Capital Works Expenditure  
 For the year ended 30 June 2024**

2022/23 Carry Forward Works

	Asset Expenditure Types					Funding Sources				
	Total \$'000	New \$'000	Renewal \$'000	Expansion \$'000	Upgrade \$'000	Total \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
<b>Infrastructure</b>										
<b>Roads</b>										
Jeffcott Road Rehabilitation & final Seal	350,000		350,000			350,000			350,000	
McLoughlan Road Rehabilitation Ch7.350km to Ch9.000km	68,000		68,000			68,000	68,000		-	
*Nullawil-Birchip Road Rehabilitation Ch21.910 to 23.760 1.85km	754,000		754,000			754,000	754,000			
Maribed Curyo Rehabilitation Ch0 to 1.075km	75,000		75,000			75,000			75,000	
McLoughlan Road Rehabilitation Ch9.000km to Ch10.710km	91,000		91,000			91,000			91,000	
<b>Footpaths and cycleways</b>										
Footpaths & Crossovers										
- Birchip										
- Charlton										
- Donald										
- Wycheproof	827,410		827,410			827,410	582,526		244,884	
- Sea Lake										
- Nullawil										
- Watchem										
<b>Drainage</b>										
Birchip Oval Drainage	45,000				45,000	45,000	45,000		-	
<b>Recreational, leisure and community facilities</b>										
Playspaces										
- Birchip										
- Berrillock										
- Charlton	2,354,785		2,354,785			2,354,785	2,326,902		27,883	
- Donald										
- Wycheproof										
Culgoa Dump Point	53,287	53,287				53,287			53,287	
Sports grounds lighting	360,756				360,756	360,756	145,730	215,026		
<b>Parks, open space and streetscapes</b>										
Donald Streetscape	429,098		429,098			429,098	268,098		161,000	
Wycheproof Wetlands	898,658	898,658				898,658	620,750		277,908	
<b>Land Improvements</b>										
Night Art Activation	361,225	361,225				361,225	361,225		-	
<b>Total Infrastructure CFWD</b>	<b>6,668,219</b>	<b>1,313,170</b>	<b>4,949,293</b>	<b>-</b>	<b>405,756</b>	<b>6,668,219</b>	<b>5,172,231</b>	<b>215,026</b>	<b>1,280,962</b>	<b>-</b>

\*Capital projects in which are funding dependent.

2023/24 Capital Works

2023/24	Asset Expenditure Types					Funding Sources				
	Total \$'000	New \$'000	Renewal \$'000	Expansion \$'000	Upgrade \$'000	Total \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
<b>Property</b>										
<b>Land</b>										
<b>Land improvements</b>										
Dog Pound Fence, Wycheproof Depot	28,500		28,500			28,500			28,500	
Transfer Station (Glass Out)	200,000				200,000	200,000	200,000			
Wycheproof saleyards rural water connection	40,000	40,000				40,000			40,000	
<b>Total Property</b>	<b>268,500</b>	<b>40,000</b>	<b>28,500</b>	<b>-</b>	<b>200,000</b>	<b>268,500</b>	<b>200,000</b>	<b>-</b>	<b>68,500</b>	<b>-</b>
<b>Plant and Equipment</b>										
Plant, machinery and equipment	1,000,000		1,000,000			1,000,000			1,000,000	
Fixtures, fittings and furniture	65,000		65,000			65,000			65,000	
Computers and telecommunications	183,000		183,000			183,000			183,000	
Library books	27,000		27,000			27,000			27,000	
<b>Total Plant and Equipment</b>	<b>1,275,000</b>	<b>-</b>	<b>1,275,000</b>	<b>-</b>	<b>-</b>	<b>1,275,000</b>	<b>-</b>	<b>-</b>	<b>1,275,000</b>	<b>-</b>
<b>Infrastructure</b>										
<b>Roads</b>										
Rehabilitation	1,900,000		1,900,000			1,900,000			1,900,000	
Reseal program	1,200,000		1,200,000			1,200,000	1,200,000			
Resheet Program	649,000		649,000			649,000	400,000		249,000	
Major Patching	100,000		100,000			100,000			100,000	
*Grain receipt access: Wycheproof	100,000		100,000			100,000	100,000			

\*Capital projects in which are funding dependent.

2023/24	Asset Expenditure Types					Funding Sources				
	Total	New	Renewal	Expansion	Upgrade	Total	Grants	Contributions	Council Cash	Borrowings
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
*Grain receival access: Nandaly	100,000		100,000			100,000	100,000			
*Grain receival access: Donald	100,000		100,000			100,000	100,000			
<b>Footpaths and cycleways</b>										
Footpaths & Crossovers	60,000		60,000			60,000			60,000	
<b>Drainage</b>										
Drainage Works	269,175		269,175			269,175			269,175	
Kaye St rehabilitation design	20,000			20,000		20,000			20,000	
<b>Recreational, leisure and community facilities</b>										
*Wycheproof recreation reserve multi-sport change facility	500,000	500,000				500,000	500,000		-	
<b>Parks, open space and streetscapes</b>										
Cabins										
- Charlton										
- Green Lake										
- Sea Lake										
- Tchum	2,970,765	2,970,765				2,970,765	2,940,000		30,765	
- Watchem										
- Wooroonook										
- Wycheproof										
Playspaces (additional funds to complete 22/23 project)										
- Bernwillock										
- Birchip	1,743,755	1,743,755				1,743,755	1,543,755		200,000	
- Charlton										
- Donald										
- Wycheproof										
Wycheproof Wetlands (additional funds to complete 22/23 project)	310,270	310,270				310,270	310,270		-	
*Birchip netball court 2 remediation	20,000		20,000			20,000			20,000	
Wycheproof recreation reserve public toilets	100,000		100,000			100,000			100,000	
*Wooroonook septic replacement	300,000	300,000				300,000		250,000	50,000	
Birchip streetscape Lighting	199,064	199,064				199,064			199,064	
Sea Lake streetscape Lighting	206,223	206,223				206,223			206,223	

\*Capital projects in which are funding dependent.

2023/24	Asset Expenditure Types					Funding Sources				
	Total	New	Renewal	Expansion	Upgrade	Total	Grants	Contributions	Council Cash	Borrowings
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Sports ground lighting (Additional funds to complete 22/23 Project)	50,000	50,000				50,000			50,000	
Swimming pool improvements	40,000		40,000			40,000			40,000	
Public showers automatic timers	24,771			24,771		24,771			24,771	
Donald tennis court synthetic resurfacing	53,500		53,500			53,500			53,500	
Sea Lake apex park shelter	38,287	38,287				38,287			38,287	
Raise Nullawil toilet block	34,313		34,313			34,313			34,313	
*Donald memorial park Changing Places	383,097	383,097				383,097	180,000		203,097	
<b>Other infrastructure</b>										
*Town entry signage	200,000	200,000				200,000	200,000			
<b>Total Infrastructure</b>	<b>11,672,220</b>	<b>6,901,461</b>	<b>4,725,988</b>	<b>44,771</b>	<b>-</b>	<b>11,672,220</b>	<b>7,574,025</b>	<b>250,000</b>	<b>3,848,195</b>	<b>-</b>
<b>Total Capital Works Expenditure</b>	<b>13,215,720</b>	<b>6,941,461</b>	<b>6,029,488</b>	<b>44,771</b>	<b>200,000</b>	<b>13,215,720</b>	<b>7,774,025</b>	<b>250,000</b>	<b>5,191,695</b>	<b>-</b>
<b>Total 2023/2024 capital works program (incl CFWDs)</b>	<b>19,883,939</b>	<b>8,254,631</b>	<b>10,978,781</b>	<b>44,771</b>	<b>605,756</b>	<b>19,883,939</b>	<b>12,946,256</b>	<b>465,026</b>	<b>6,472,657</b>	<b>-</b>

\*Capital projects in which are funding dependent.



**8.5        REPORTS FROM COUNCILLORS**

Nil

**9. OTHER BUSINESS****9.1 NOTICES OF MOTION****9.1.1 NOTICE OF MOTION - VNI WEST PROPOSED TRANSMISSION LINE**

**Author's Title:** Councillor Getley

**Department:** Office of the CEO

**File No:** GO/09/01

**Relevance to Council Plan 2021 - 2025**

**Strategic Objective:** Our Community Wellbeing

**PURPOSE**

The purpose of this report is for Council to consider writing to the Minister for Climate Action, Energy and Resources and the State Electricity Commission as well as the CEO of AEMO, Daniel Westerman asking them to ensure future consultation on the VNI West Interconnector is done in a transparent and considered way, ensuring the views of the community and others are considered and responded to in an appropriate manner.

**RECOMMENDATION**

That Council write to the Minister for Climate Action, Energy and Resources and the State Electricity Commission as well as the Chief Executive Officer of Australian Energy Market Operator, Daniel Westerman, imploring them to:

1. Consult with the community in a genuine and deliberative manner, ensuring transparency is at the forefront of all consultation; and
2. Listen in a genuine and sympathetic manner to the concerns of the community and relevant subject matter experts and respond in a respectful and considered fashion.

**Attachments:** Nil

**DISCUSSION**

The Victoria to New South Wales Interconnector West (VNI West) project will provide new transmission infrastructure to deliver clean energy to some consumers. This high-capacity transmission line will connect Western Renewables Link (WRL) in Victoria to EnergyConnect in New South Wales.

The Australian Energy Market Operator (AEMO) published a consultation report in February 2023 calling for submissions up to 5 April, this timeframe was extended to members of the Victorian Farmers Federation for a further two weeks.

The subsequent consultation conducted by AEMO is considered by the community as being of a poor standard with non-experts initially sent to hand out question and answer sheets and take further questions on notice. Council agrees with the stance taken by many of the Buloke community in that the consultation has been lack lustre with very limited detail, creating fear in the community.

Feedback provided by eminent subject matter experts appears to have been dismissed by AEMO, this response by AEMO is very concerning to Council.

**CONFLICTS OF INTEREST**

Not applicable

**9.2 QUESTIONS FROM COUNCILLORS**

Nil

**9.3 URGENT BUSINESS**

Nil

**9.4 ANY OTHER BUSINESS**

**9.5 MATTERS WHICH MAY EXCLUDE THE PUBLIC****RECOMMENDATION:**

That pursuant to section 66(1) and (2)(a) of the *Local Government Act 2020* the meeting be closed to the public to consider the following reports that are considered to contain confidential information on the grounds provided in section 3(1) of the *Local Government Act 2020* as indicated:

- |       |   |   |
|-------|---|---|
| 9.5.1 | CEO PERFORMANCE REVIEW AND KEY PERFORMANCE INDICATORS | (f) personal information, being information which if released would result in the unreasonable disclosure of information about any person or their personal affairs<br><br>CEO performance review |
|-------|---|---|

**RECOMMENDATION:**

That Council reopens the meeting to the public pursuant to section 66(1) and (2)(a) of the *Local Government Act 2020*.

**10. MEETING CLOSE**