An aerial photograph of a park featuring a swimming pool with a diving board, surrounded by trees and a grassy area. The background shows a large, flat, brownish field, possibly a sports field or agricultural land. The sky is clear and blue.

BULOKE SHIRE COUNCIL DRAFT ANNUAL BUDGET 2021/22



BULOKE
SHIRE COUNCIL

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.

Mayor and CEO's Introduction

The Councillors and I are pleased to present our first Annual Budget of this Council term.

The process of developing the 2021/22 Annual Budget has been a challenging task. Faced with farm property values rising above 20%, the Councillors and staff have used the available tools of our Revenue and Rating Strategy to frame a Budget that is, we believe equitable for all sectors of the Buloke Shire.

Having adopted a Community Engagement Policy, as required by the new Local Government Act of 2020, Council has been out and actively listened to the community in the lead up to developing this Budget. At the same time we were also seeking input from the community in developing our Council Plan, so this Budget very much addressed the issues raised by the community in those discussions.

This Budget reflects many of the key messages that you, the community told us you valued and wished to see over the next four years of this Council term.

With over 70% of our rate revenue coming from the farming sector our emphasis has continued to build on delivering into our road network across the Buloke Shire, I am pleased to say that in this year's Budget we have set aside a record amount of \$7.437 million to be spent across our road network.

The feedback from the community also indicated that people really enjoy living in Buloke, they feel that we have vibrant communities in which to live, work and play.

Understanding our community, we know we need to continue our investments in improved streetscapes, the river front developments, footpaths and having funds available to respond to community projects by having a range of grants and the funds to repair community assets like Scilleys Island Bridge in Donald.

Implementing the Buloke Playspaces Masterplan across five towns with an injection of \$2.8million to build not only playspaces for locals but for visitors as well, will ensure that we are delivering for all.

Buloke has just been recognised as the Shire in Victoria that has the highest number of registered participants in sport (not members) per capita, with active people engaging across all sports.

Council will continue to support the community in this area within the 2021/22 Budget by allocating funds to upgrade lighting at various sporting facilities in Charlton, Nullawil and Wycheproof. Master plans will be developed to guide future sporting needs in a number of towns and the Council will continue to support our recreational lakes with funds to purchase water. We will also continue to increase the allocation to Committees to maintain sports grounds across the Shire.

Over the years and within all Community Plans you have told us that you want a hard waste collection, adhering to our stated aim of full cost recovery on waste services Council will implement a hard waste collection across the Shire in 2021/22.

In trying to provide a balance between service delivery and with an eye on the Budget bottom line as we emerge into the post COVID-19 world, Council has restricted its rate rise to 1.5%. Whilst it gives us no joy in doing so we have tried to balance this out by not increasing some fees and charges, especially for the business community and waiving specific fees for the second year in a row to help then emerge from the global pandemic.

Councillors and staff look forward to your feedback on our proposed Budget for 2021/22 and as we have done in this term of Council, meeting you in your communities to discuss your thoughts on our efforts to date in making Buloke Shire the place to live, work and play.

Cr Daryl Warren
Mayor

Council has prepared a Budget for 2021/22 which is aligned with the Council's Long Term Financial Plan and Community and Council Planning process. Our commitment to the Buloke community is a robust and transparent financial planning process. In meeting this commitment Council continues to take steps to ensure planned long term service and infrastructure levels and standards are met and aligned with the values of our community as established under the Council Plan.

The Budget projects a total comprehensive surplus, before asset revaluation adjustments, predominantly due to higher capital grants than anticipated. With a larger than usual capital expenditure, particularly investing into roads, this is a cash neutral budget.

1) Key things we are funding

- a. Ongoing delivery of services to the Buloke Shire Community funded by a combined operating and capital budget of \$39.9million (not including depreciation). These services are summarised in throughout the budget.
- b. Continued investment in infrastructure assets (total program \$19.5million):
 - i. Roads \$7,437,000
 - ii. Land and Buildings \$4,879,000
 - iii. Plant and Equipment \$1,256,000
 - iv. Other infrastructure (parks, drainage, footpaths) \$5,957,00

Strategic Objective 1: Our Built and Natural Environment

- Continue to review and re-adopt a ten year capital works plan
- Ongoing review of waste and recycling management and procurement for a new kerbside collection contract
- Implementation of key infrastructure projects, including Streetscape improvements, Charlton and Donald riverfront projects and the implementation of the Playspace Masterplan
- Strategic planning and project readiness at key sites, including the development of the Birchip Community Leisure Centre masterplan and design work on future road upgrades.
- Provide support to Lake Committees for the contribution of water payments for lake top-ups.

Strategic Objective 2: Build a healthy and active community

- Implement Council's Community Vision and Council Plan and support the redevelopment of individual town plans
- Employment of a Youth Officer to deliver VicHealth Local Government Partnership priorities
- Redevelop and implement the Volunteer Action Plan and COVID Recovery Plan
- Support businesses to operate in a COVIDsafe manner, through dedicated support from staff
- Establish new early learning facility in Sea Lake
- Support the community in the implementation of projects funded through the Bounce Back Buloke funding

Strategic Objective 3: Our economy

- Work with regional and local stakeholders to review and promote housing opportunities throughout the municipality
- Develop a new Economic Development Strategy and Tourism Strategy
- Implement key projects from the Silo Art Activation fund, including Buloke Street Festival and Night Activation projects
- Deliver key upgrades to the Wycheproof Saleyards

Strategic Objective 4: Our Council and Community Leadership

- Commence the implementation of the Business Transformation Strategy
- Continue the implementation of the Local Government Act 2020, including the development of a Workforce Plan
- Review and re-establish Council's Procurement Policy and Recruitment Policy
- Develop a Gender Equality Action Plan
- Investigate further shared service with other Councils and governance bodies.
- Continue to actively review a ten year financial plan to improve the long term financial management of the organisation.

2) The Rate Rise

- a. The average general rates will rise by 1.5% for 2021/22 in line with the Fair Go Rates System (FGRS). The rate cap is determined by the Minister for Local Government in December each year under the FGRS. Rates contribute to the delivery of works and community services to the Buloke Shire. Council implements the Revenue and Rating Strategy, and Rating Policy to provide equity in the rating properties across the Shire.
- b. Key Drivers
 - i. To fund ongoing service delivery
 - ii. To allow Council to remain financially sustainable
 - iii. To cope with cost shifting from the state government
- c. As per the General Valuations dated 1 January 2021
- 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 correspondence cost increases incurred in delivering the service and, in some instances, are reflective of mandated fees and charges required under Federal and State Legislation.

3) Budget influences

External Influences

- Continuation of the 'Fair Go Rates System' (rate capping) has placed pressure on long term financial plans of Council. Council's Long Term Financial Plan sets out further information on how Council plans to manage its expenditure in line with gazetted rate caps
- Setting of Statutory Fees such as Town Planning Fees by the Victorian State Government at levels which do not cover the cost of providing these services which Council is legislatively required to provide
- Funds received by local governments for the provision of services such as Home and Community Care and School Crossing Supervision are not increasing in line with actual service costs to provide this service
- The Fire Services Property Levy will continue to be collected by Council on behalf of the State Government with the introduction of the Fire Services Property Levy Act 2012
- Known financial impacts of COVID-19 and impacts of legislative changes, including meeting the requirements of the new Local Government Act.

Internal Influences

- Council has implemented new financial management software and with those changes, altered the way that each service level is budgeted for. Many of the centralised overheads have now been allocated directly to service provision to more accurately ascertain the cost of the service. This change is in line with recommendations from auditors.
- Council has been reviewing all services in an effort to identify and implement efficiencies and reduce expenditure. The results these reviews will continue to be incorporated into Council's Long Term Financial Planning document.
- Council repaid its \$7million loan in the 2019/20 financial year. This now provides the opportunity to increase asset renewal expenditure into the future. The 2021/22 Annual Budget will be achieved without resorting to loan borrowing to fund any operating or capital programs.

Anthony Judd

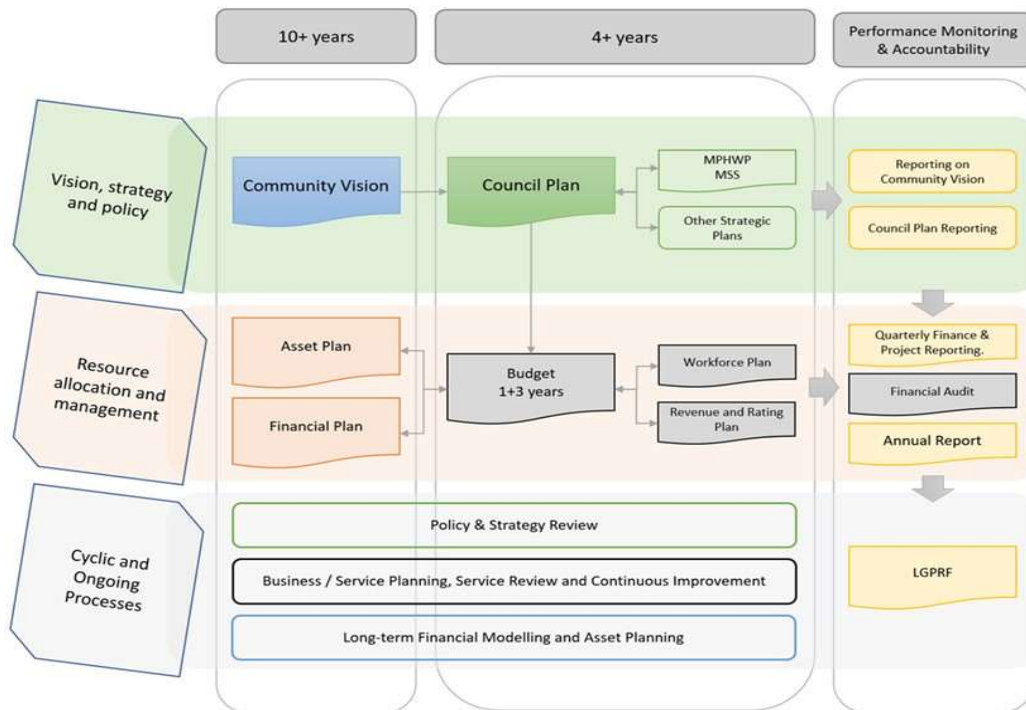
Chief Executive Officer

1. Link to the Integrated 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 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 planning and reporting framework that applies to local government in Victoria. At each stage of the integrated planning and reporting framework there are opportunities for community and stakeholder input. This is important to ensure transparency and accountability to both residents and ratepayers.



Source: Department of Jobs, Precincts and Regions

The timing of each component of the integrated 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

Buloke: Build a better Buloke

Our values

Council addresses its key values through:

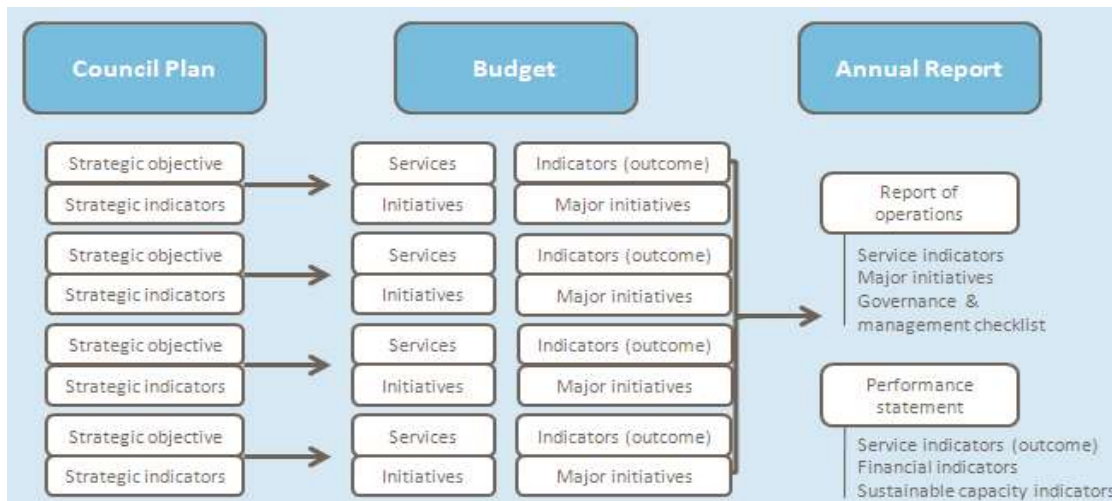
- Good communication
- Transparency in decision making
- Accountability for actions
- Working collaboratively with partners
- Taking responsibility
- Being responsive and timely

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 and service performance indicators

This section provides a description of the services and initiatives to be funded in the Budget for the 2021/22 year and how these will contribute to achieving the strategic objectives outlined in the Council Plan. It also describes several initiatives and service performance outcome indicators for key areas of Council's operations. Council is required by legislation to identify major initiatives, initiatives and service performance outcome indicators in the Budget and report against them in their Annual Report to support transparency and accountability. The relationship between these accountability requirements in the Council Plan, the Budget and the Annual Report is shown below



Source: Department of Jobs, Precincts and Regions

2.1 Our 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	2019/20	2020/21	2021/22	
		Actual \$'000	Forecast \$'000	Budget \$'000	
Property Maintenance	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.	<i>Inc</i>	88	28	40
		<i>Exp</i>	2,018	2,732	2,463
		<i>Surplus / (deficit)</i>	(1,930)	(2,704)	(2,423)
Road Services	Provide road maintenance for the 1100km of Sealed, 650km of Gravel and 3,800km of Earth roads across the Shire. The income relates to Local Roads Funding received from Victoria Grants Commission. <i>In 20/21 additional income was received through the</i>	<i>Inc</i>	2,395	4,043	2,666
		<i>Exp</i>	9,527	10,869	10,501
		<i>Surplus / (deficit)</i>	(7,132)	(6,826)	(7,835)
Swimming Pools	Manages and operates seven seasonal swimming pools, from the third week in November to the third week in March, annually.	<i>Inc</i>	-	-	-
		<i>Exp</i>	602	688	637
		<i>Surplus / (deficit)</i>	(602)	(688)	(637)
Assets and Project Management	Provide for the management, design and administration of Council's assets and infrastructure services, including planning and management of the capital works program. Provides recreational facilities and support to community run recreation reserves in ten townships across the Shire, as well as governance support to community recreation clubs and committees.	<i>Inc</i>	1,876	2,973	682
		<i>Exp</i>	1,309	4,246	1,907
		<i>Surplus / (deficit)</i>	567	(1,273)	(1,225)

2.1 Our Built and Natural Environment (Cont.)

Parks and Urban	Manages and coordinates Council's Parks and Gardens and Urban Infrastructure providing routine, preventative and on-going maintenance and improvements.	<i>Inc</i>	-	-	-
		<i>Exp</i>	2,325	2,370	2,467
		<i>Surplus / (deficit)</i>	(2,325)	(2,370)	(2,467)
Environmental Planning	Manages Council's Environmental Compliance and Sustainability Programs and Services.	<i>Inc</i>	115	110	144
		<i>Exp</i>	228	267	277
		<i>Surplus / (deficit)</i>	(113)	(157)	(133)
Lakes	Costs associated with support for recreational Lakes including Tchum, Green, Wooroonook, Watchem, and Folletti Lakes now allocated under Parks and Urban.	<i>Inc</i>	12	-	-
		<i>Exp</i>	48	55	26
		<i>Surplus / (deficit)</i>	(36)	(55)	(26)
Waste and Environment	Responsible for the maintenance and improvement of Council's landfills and transfer stations as well as providing a Residential Kerbside Garbage and Recycling service in all towns within the Shire.	<i>Inc</i>	1,607	1,644	1,558
		<i>Exp</i>	1,409	1,625	1,253
		<i>Surplus / (deficit)</i>	198	19	305
Municipal Emergency Management	Develops, coordinates and delivers Council's Municipal Emergency Management Plan.	<i>Inc</i>	60	68	68
		<i>Exp</i>	33	34	62
		<i>Surplus / (deficit)</i>	27	34	6

Major Initiatives

1. Continue to review and re-adopt a ten year capital works plan
2. Ongoing review of waste and recycling management and procurement for a new kerbside waste and recycling bin
3. Implementation of key infrastructure projects, including Streetscape improvements, Charlton and Donald riverfront projects and the implementation of the Playspace Masterplan
4. Strategic planning and project readiness at key sites, including the development of the Birchip Community Leisure Centre masterplan and design work on future road upgrades.
5. Provide support to Lake Committees for the contribution of water payments for lake top-ups.

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	2019/20	2020/21	2021/22	
		Actual \$'000	Forecast \$'000	Budget \$'000	
Library Services	Provides library services to all ten townships within the Buloke Shire. Council delivers the service internally resulting in increased opening hours and a range of value-added programs such as toddler reading programs.	<i>Inc</i>	122	116	113
		<i>Exp</i>	232	175	199
		<i>Surplus/ (deficit)</i>	(110)	(59)	(86)
Public Health and Wellbeing	Promotes the health and well-being of the Shire's local communities through a range of Public Health Programs including immunisations, food surveillance and registration of food premises, accommodation standards and waste water management.	<i>Inc</i>	56	50	49
		<i>Exp</i>	186	183	162
		<i>Surplus/ (deficit)</i>	(130)	(133)	(113)
Independence Support	Provides a range of maintenance and support services to assist frail older people and younger people with a disability to live independently at home. Council's service provides domestic assistance, personal care, respite care, home maintenance, meals services, volunteer coordination and five senior citizens centres. These services are integral to allowing many people stay living in their own homes.	<i>Inc</i>	903	1,074	1,066
		<i>Exp</i>	885	1,153	1,141
		<i>Surplus/ (deficit)</i>	18	(79)	(75)
Early Years	This service delivers both universal and enhanced maternal and child health programs. It advocates for the wellbeing of children and their families through planning and agency engagement.	<i>Inc</i>	169	368	371
		<i>Exp</i>	431	445	496
		<i>Surplus/ (deficit)</i>	(262)	(77)	(125)
Community Support	This service encompasses the full spectrum of community development. It develops links between and within the communities in the Shire, working with local community groups to access community projects recognised as community priorities. It provides support and co-ordination to a range of sectors and strengthens partnerships to work toward better outcomes for young people.	<i>Inc</i>	288	230	137
		<i>Exp</i>	344	429	384
		<i>Surplus/ (deficit)</i>	(56)	(199)	(247)
Community Grants	Provides donations, allocations and support to groups in the community that contribute to services that connect and involve the local area.	<i>Inc</i>	-	-	-
		<i>Exp</i>	80	82	100
		<i>Surplus/ (deficit)</i>	(80)	(82)	(100)

Major Initiatives

1. Implement Council's Community Vision and Council Plan and support the redevelopment of individual town plans
2. Employment of a Youth Officer to deliver VicHealth Local Government Partnership priorities
3. Review and implement the COVID Recovery Plan and Volunteer Action Plan
4. Support businesses to operate in a COVIDsafe manner, through dedicated support from staff
5. Establish new early learning facility in Sea Lake
6. Support the community in the implementation of projects funded through the Bounce Back Buloke funding

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		2019/20	2020/21	2021/22
			Actual \$'000	Forecast \$'000	Budget \$'000
Development Services	Provides statutory planning, building services and compliance and local laws services. This department also includes areas such as fire hazards, dog and cat registration and control and stock control.	<i>Inc</i>	430	358	318
		<i>Exp</i>	816	837	880
		<i>Surplus/ (deficit)</i>	(386)	(479)	(562)
Economic Development and Tourism	Facilitates economic development throughout the Shire and provides support to local businesses and assists in the promotion of tourism.	<i>Inc</i>	48	-	-
		<i>Exp</i>	161	94	209
		<i>Surplus/ (deficit)</i>	(113)	(94)	(209)
Saleyards	Provides for the management and administration of the Council's Saleyards Precinct at Wycheproof for external Livestock Agents to sell Livestock.	<i>Inc</i>	96	112	80
		<i>Exp</i>	75	68	82
		<i>Surplus/ (deficit)</i>	21	44	(2)

Major Initiatives

1. Work with regional and local stakeholders to review and promote housing opportunities throughout the municipality
2. Develop a new Economic Development Strategy and Tourism Strategy
3. Implement key projects from the Silo Art Activation fund, including Buloke Street Festival and Night Activation projects
4. Deliver key upgrades to the Wycheproof Saleyards

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		2019/20	2020/21	2021/22
			Actual \$'000	Forecast \$'000	Budget \$'000
Governance and Executive Management	Provides for Councillors, and Executive Support and associated which provides the overall Governance Services to the Council.	<i>Inc</i>	39	53	-
		<i>Exp</i>	934	1,066	945
		<i>Surplus/ (deficit)</i>	(895)	(1,013)	(945)
Information Management	Provides the organisation with Records Management Services and Information Services.	<i>Inc</i>	-	60	-
		<i>Exp</i>	1,473	1,143	1,238
		<i>Surplus/ (deficit)</i>	(1,473)	(1,083)	(1,238)
Customer Services	Provides for both internal and external customers by resolving the majority of customer enquiries, requests and payments at the first point of contact.	<i>Inc</i>	13	-	-
		<i>Exp</i>	167	174	178
		<i>Surplus/ (deficit)</i>	(154)	(174)	(178)
Human Resources	Provides the organisation with recruitment, training, organisational development and occupational health and safety.	<i>Inc</i>	13	18	-
		<i>Exp</i>	335	399	559
		<i>Surplus/ (deficit)</i>	(322)	(381)	(559)
Media and Communications	Provides information to the community on Council's services, activities and events through print and online media.	<i>Inc</i>	-	-	-
		<i>Exp</i>	183	196	229
		<i>Surplus/ (deficit)</i>	(183)	(196)	(229)
Finance	Encompasses all areas of financial reporting, rates, debtors and creditors for Council. Expenses external audit fees, property valuation fees and other miscellaneous corporate expenses. Revenue refers to Federal Assistance Grant.	<i>Inc</i>	4,644	4,166	4,130
		<i>Exp</i>	1,156	883	960
		<i>Surplus/ (deficit)</i>	3,488	3,283	3,170
Corporate Services	Provides organisational policy, systems and support in the areas of continuous improvement, corporate planning, risk management, governance, insurance, performance measurement and reporting. Expenses include general corporate expenses such as postage and stationery, staff amenities and pool cars.	<i>Inc</i>	6	118	118
		<i>Exp</i>	508	570	687
		<i>Surplus/ (deficit)</i>	(502)	(452)	(569)

Major Initiatives

1. Commence the implementation of the Business Transformation Strategy
2. Continue the implementation of the *Local Government Act 2020*, including the development of a Workforce Plan
3. Review and re-establish Council's Procurement Policy and Recruitment Policy
4. Develop a Gender Equality Action Plan
5. Investigate further shared service with other Councils and governance bodies.
6. Continue to actively review a ten year financial plan to improve the long term financial management of the organisation.

Service Performance Outcome Indicators

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

Aquatic Facilities	Utilisation	Utilisation of aquatic facilities. (Number of visits to aquatic facilities per head of 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

2.3 Reconciliation with budgeted operating result

	Surplus/ (Deficit)	Expendit ure	Revenue
	\$'000	\$'000	\$'000
Our Built and Natural Environment	(14,435)	-	-
Our Community Wellbeing	(746)	-	-
Our Economy	(773)	-	-
Our Council and Community Leadership	(548)	-	-
Total	(16,502)	-	-
Expenses added in:			
Depreciation	-	-	-
Finance costs	-	-	-
Others	-	-	-
Surplus/(Deficit) before funding sources	(16,502)		
Funding sources added in:			
Rates and charges revenue	12,835		
Capital Grants	13,899		
Total funding sources	26,734		
Operating surplus/(deficit) for the year	10,232		

3. Financial Statements

This section presents information in regard to the Financial Statements and Statement of Human Resources. The budget information for the year 2021/22 has been supplemented with projections to 2024/25.

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 2025

	NOTES	Forecast	Budget	Projections		
		Actual 2020/21 \$'000	2021/22 \$'000	2022/23 \$'000	2023/24 \$'000	2024/25 \$'000
Income						
Rates and charges	4.1.1	14,048	14,250	14,532	14,807	15,088
Statutory fees and fines	4.1.2	312	240	252	258	265
User fees	4.1.3	801	760	798	818	839
Grants - Operating	4.1.4	10,898	8,720	9,161	9,391	9,625
Grants - Capital	4.1.4	10,829	13,711	3,951	2,242	2,497
Contributions - monetary	4.1.5	195	276	276	276	276
Contributions - non-monetary	4.1.5	-	-	-	-	-
Net gain/(loss) on disposal of property, infrastructure, plant and equipment		50	-	-	-	-
Other income	4.1.6	324	183	192	197	202
Total income		37,457	38,140	29,163	27,990	28,792
Expenses						
Employee costs	4.1.7	11,392	10,763	11,198	11,422	11,650
Materials and services	4.1.8	7,948	6,841	7,187	7,367	7,551
Depreciation	4.1.9	8,663	8,950	8,139	8,504	8,782
Amortisation - intangible assets	4.1.10	-	-	-	-	-
Amortisation - right of use assets	4.1.11	310	404	394	394	394
Bad and doubtful debts		200	178	-	-	-
Borrowing costs		-	-	-	-	-
Finance Costs - leases		17	33	33	33	33
Other expenses	4.1.12	784	739	788	808	828
Total expenses		29,314	27,908	27,739	28,528	29,238
Surplus/(deficit) for the year		8,143	10,232	1,424	(538)	(446)
Other comprehensive income						
Net asset revaluation increment /(decrement)		-	-	-	-	-
Total comprehensive result		8,143	10,232	1,424	(538)	(446)

Balance Sheet

For the four years ending 30 June 2025

	NOTES	Forecast	Budget	Projections		
		Actual 2020/21 \$'000	2021/22 \$'000	2022/23 \$'000	2023/24 \$'000	2024/25 \$'000
Assets						
Current assets						
Cash and cash equivalents		12,462	11,022	12,217	11,834	10,851
Trade and other receivables		3,601	4,612	2,577	2,474	2,546
Other financial assets		-	-	-	-	-
Inventories		127	127	127	127	127
Non-current assets classified as held for sale		-	-	-	-	-
Other assets		7	7	7	7	7
Total current assets	4.2.1	16,197	15,768	14,928	14,442	13,532
Non-current assets						
Trade and other receivables		-	-	-	-	-
Other financial assets		-	-	-	-	-
Property, infrastructure, plant & equipment		283,606	294,184	294,308	294,274	294,759
Right-of-use assets	4.2.4	185	626	747	353	728
Investment property		-	-	-	-	-
Intangible assets		-	-	-	-	-
Total non-current assets	4.2.1	283,791	294,810	295,055	294,627	295,487
Total assets		299,988	310,578	309,983	309,069	309,019
Liabilities						
Current liabilities						
Trade and other payables		820	750	295	302	310
Trust funds and deposits		1,929	1,867	121	121	121
Provisions		2,519	2,519	2,355	2,357	2,358
Interest-bearing liabilities	4.2.3	-	-	-	-	-
Lease liabilities	4.2.4	152	345	345	345	345
Total current liabilities	4.2.2	5,420	5,481	3,117	3,124	3,134
Non-current liabilities						
Provisions		1,137	1,137	1,312	1,323	1,333
Interest-bearing liabilities	4.2.3	-	-	-	-	-
Lease liabilities	4.2.4	57	354	524	130	505
Total non-current liabilities	4.2.2	1,194	1,491	1,836	1,453	1,838
Total liabilities		6,614	6,972	4,953	4,577	4,973
Net assets		293,374	303,606	305,030	304,492	304,046
Equity						
Accumulated surplus		120,288	130,520	131,944	131,406	130,960
Reserves		173,086	173,086	173,086	173,086	173,086
Total equity		293,374	303,606	305,030	304,492	304,046

Statement of Changes in Equity

For the four years ending 30 June 2025

	NOTES	Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
2021 Forecast Actual					
Balance at beginning of the financial year		285,232	112,146	173,086	-
Impact of adoption of new accounting standards		-	-	-	-
Adjusted opening balance		285,232	112,146	173,086	-
Surplus/(deficit) for the year		8,143	8,143	-	-
Net asset revaluation increment/(decrement)		-	-	-	-
Transfers to other reserves		-	-	-	-
Transfers from other reserves		(1)	(1)	-	-
Balance at end of the financial year		293,374	120,288	173,086	-
2022 Budget					
Balance at beginning of the financial year		293,374	120,288	173,086	-
Surplus/(deficit) for the year		10,232	10,232	-	-
Net asset revaluation increment/(decrement)		-	-	-	-
Transfers to other reserves	4.3.1	-	-	-	-
Transfers from other reserves	4.3.1	-	-	-	-
Balance at end of the financial year	4.3.2	303,606	130,520	173,086	-
2023					
Balance at beginning of the financial year		303,606	130,520	173,086	-
Surplus/(deficit) for the year		1,424	1,424	-	-
Net asset revaluation increment/(decrement)		-	-	-	-
Transfers to other reserves		-	-	-	-
Transfers from other reserves		-	-	-	-
Balance at end of the financial year		305,030	131,944	173,086	-
2024					
Balance at beginning of the financial year		305,030	131,944	173,086	-
Surplus/(deficit) for the year		(538)	(538)	-	-
Net asset revaluation increment/(decrement)		-	-	-	-
Transfers to other reserves		-	-	-	-
Transfers from other reserves		-	-	-	-
Balance at end of the financial year		304,492	131,406	173,086	-
2025					
Balance at beginning of the financial year		304,492	131,406	173,086	-
Surplus/(deficit) for the year		(446)	(446)	-	-
Net asset revaluation increment/(decrement)		-	-	-	-
Transfers to other reserves		-	-	-	-
Transfers from other reserves		-	-	-	-
Balance at end of the financial year		304,046	130,960	173,086	-

Statement of Cash Flows

For the four years ending 30 June 2025

	Notes	Forecast	Budget	Projections		
		Actual		2022/23	2023/24	2024/25
		2020/21	2021/22	2022/23	2023/24	2024/25
		\$'000	\$'000	\$'000	\$'000	\$'000
		Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)
Cash flows from operating activities						
Rates and charges		14,282	14,250	13,784	14,788	15,062
Statutory fees and fines		312	240	239	258	264
User fees		801	760	757	817	837
Grants - operating		10,810	8,720	8,690	9,374	9,604
Grants - capital		10,308	13,711	3,748	2,383	2,475
Contributions - monetary		195	276	276	276	276
Other receipts		374	183	168	197	201
Net GST refund / payment		(778)	(1,164)	1,789	-	-
Employee costs		(11,428)	(10,763)	(11,198)	(11,422)	(11,650)
Materials and services		(7,951)	(7,006)	(7,642)	(7,361)	(7,543)
Short-term, low value and variable lease payments		-	-	-	-	-
Trust funds and deposits repaid		-	-	-	-	-
Other payments		(784)	(739)	(776)	(796)	(816)
Net cash provided by/(used in) operating activities	4.4.1	16,141	18,468	9,836	8,514	8,711
Cash flows from investing activities						
Payments for property, infrastructure, plant and equipment		(20,998)	(19,529)	(8,263)	(8,471)	(9,267)
Proceeds from sale of property, infrastructure, plant and equipment		-	-	-	-	-
Payments for investments		-	-	-	-	-
Proceeds from investments		11,003	-	-	-	-
Loan and advances made		-	-	-	-	-
Payments of loans and advances		-	-	-	-	-
Net cash provided by/ (used in) investing activities	4.4.2	(9,995)	(19,529)	(8,263)	(8,471)	(9,267)
Cash flows from financing activities						
Finance costs		-	-	-	-	-
Proceeds from borrowings		-	-	-	-	-
Repayment of borrowings		-	-	-	-	-
Interest paid - lease liability		(17)	(33)	(33)	(33)	(33)
Repayment of lease liabilities		(208)	(346)	(345)	(394)	(394)
Net cash provided by/(used in) financing activities	4.4.3	(225)	(379)	(378)	(427)	(427)
Net increase/(decrease) in cash & cash equivalents		5,921	(1,440)	1,195	(383)	(983)
Cash and cash equivalents at the beginning of the financial year		6,541	12,462	11,022	12,217	11,834
Cash and cash equivalents at the end of the financial year		12,462	11,022	12,217	11,834	10,851

Statement of Capital Works

For the four years ending 30 June 2025

	NOTES	Forecast	Budget	Projections		
		Actual				
		2020/21	2021/22	2022/23	2023/24	2024/25
		\$'000	\$'000	\$'000	\$'000	\$'000
Property						
Land		-	-	-	-	-
Land improvements		2,786	3,585	-	-	-
Total land		2,786	3,585	-	-	-
Buildings		4,845	1,234	1,025	1,051	1,077
Building improvements		1,068	60	68	70	403
Leasehold improvements		-	-	-	-	-
Total buildings		5,913	1,294	1,093	1,121	1,480
Total property		8,699	4,879	1,093	1,121	1,480
Plant and equipment						
Plant, machinery and equipment		581	826	683	700	717
Fixtures, fittings and furniture		-	110	63	65	66
Computers and telecommunications		329	320	179	183	188
Library books		25	-	26	27	28
Total plant and equipment		935	1,256	951	975	999
Infrastructure						
Roads		4,916	7,437	5,142	5,271	5,436
Bridges		-	141	-	-	-
Footpaths and cycleways		61	163	284	291	298
Drainage		1,167	40	263	269	276
Recreational, leisure and community facilities		1,233	2,192	420	431	662
Waste management		-	20	53	54	55
Parks, open space and streetscapes		-	3,361	58	60	61
Aerodromes		-	-	-	-	-
Off street car parks		-	40	-	-	-
Other infrastructure		7,377	13,394	6,219	6,375	6,788
Total infrastructure		7,377	13,394	6,219	6,375	6,788
Total capital works expenditure	4.5.1	17,011	19,529	8,263	8,471	9,267
Represented by:						
New asset expenditure		2,137	3,256	-	-	-
Asset renewal expenditure		10,776	10,718	7,769	7,964	8,528
Asset expansion expenditure		403	-	-	-	-
Asset upgrade expenditure		3,696	5,555	494	506	740
Total capital works expenditure	4.5.1	17,011	19,529	8,263	8,471	9,267
Funding sources represented by:						
Grants		8,863	13,711	2,187	2,242	2,497
Contributions		-	188	-	-	-
Council cash		8,148	5,630	6,076	6,228	6,770
Borrowings		-	-	-	-	-
Total capital works expenditure	4.5.1	17,011	19,529	8,263	8,471	9,267

Statement of Human Resources

For the four years ending 30 June 2025

	Forecast	Budget	Projections		
	Actual				
	2020/21	2021/22	2022/23	2023/24	2024/25
	\$'000	\$'000	\$'000	\$'000	\$'000
Staff expenditure					
Employee costs - operating	(11,094)	(10,763)	(11,198)	(11,422)	(11,650)
Employee costs - capital	(299)	(584)	-	-	-
Total staff expenditure	(11,393)	(11,347)	(11,198)	(11,422)	(11,650)
	FTE	FTE	FTE	FTE	FTE
Staff numbers					
Employees	128.0	133.0	133.0	115.0	115.0
Total staff numbers	128.0	133.0	133.0	115.0	115.0

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

Department	Budget	Comprises			
		Permanent		Casual	Temporary
		Full Time	Part time		
2021/22	Full Time	Part time	Casual	Temporary	
	\$'000	\$'000	\$'000	\$'000	\$'000
Community Services	1,973	891	936	146	-
Corporate Services	1,838	1,314	524	-	-
Works and Technical Services	6,879	5,533	933	413	-
Office of CEO	592	330	247	-	15
Total permanent staff expenditure	11,282	8,068	2,640	559	15
Other employee related expenditure	65				
Capitalised labour costs	(584)				
Total expenditure	10,763				

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

Department	Budget	Comprises			
		Permanent		Casual	Temporary
		Full Time	Part time		
2021/22	Full Time	Part time	Casual	Temporary	
Community Services	22	9	11	2	-
Corporate Services	18	12	6	-	-
Works and Technical Services	88	66	12	7	3
Office of CEO	5	2	3	-	-
Total permanent staff FTE	133	89	32	9	3
Capitalised labour costs	(6)				
Total staff	127				

4. Notes to the financial statements

This section presents detailed information on material components of the financial statements. Council needs to assess which components are material, considering the dollar amounts and nature of these components.

4.1 Comprehensive Income Statement

4.1.1 Rates and charges

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

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

In developing the Budget, rates and charges were identified as an important source of revenue. Planning for future rate increases has therefore been an important component of the financial planning process. The Fair Go Rates System (FGRS) sets out the maximum amount councils may increase rates in a year. For 2021/22 the FGRS cap has been set at 1.5%. The cap applies to both general rates and municipal charges and is calculated on the basis of council's average rates and charges.

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

To achieve these objectives while maintaining service levels and a strong capital expenditure program, the average general rate and the municipal charge will increase by 1.5% in line with the rate cap.

This will raise total rates and charges for 2021/22 to \$14,250,424

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

	2020/21 Forecast Actual	2021/22 Budget	Change	%
	\$'000	\$'000	\$'000	
Service rates and charges*	12,382	12,565	183	1.48%
Supplementary rates and rate adjustments	- 7	-	7	-100.00%
Waste management charge	1,463	1,464	1	0.07%
Interest on rates and charges	65	80	15	23.08%
Revenue in lieu of rates	141	141	-	0.00%
Total rates and charges	14,044	14,250	206	1.47%

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

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

Type or class of land	2020/21 cents/\$CIV*	2021/22 cents/\$CIV*	Change
General rate for rateable residential properties	0.7650	0.73991	-3.27%
General rate for rateable commercial and industrial properties	0.7650	0.73991	-3.27%
General rate for rateable farming properties	0.6120	0.51794	-15.36%

4. Notes to the financial statements

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	2020/21	2021/22	Change	
	Budget	Budget		
	\$'000	\$'000	\$'000	%
Residential	2,552	2,065	- 487	-19.08%
Commercial and Industrial	625	601	- 24	-3.84%
Farming	8,445	8,607	162	1.92%
Total amount to be raised by general rates	11,622	11,273	- 349	-3.00%

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	2020/21	2021/22	Change	
	Budget	Budget		
	Number	Number	Number	%
Residential	2,927	2,933	6	0.20%
Commercial and Industrial	453	454	1	0.22%
Farming	2,892	2,914	22	0.76%
Total number of assessments	6,272	6,301	29	0.46%

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	2020/21	2021/22	Change	
	Budget	Budget		
	\$'000	\$'000	\$'000	%
Residential	333,691	352,083	18,392	5.51%
Commercial and Industrial	81,706	81,200	- 506	-0.62%
Farming	1,379,932	1,661,814	281,882	20.43%
Total value of land	1,795,329	2,095,097	299,768	16.70%

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	Per Rateable Property	Change	
	2020/21	2021/22		
	\$	\$	\$	%
Municipal	170	170	-	0.00%

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

Type of Charge	2020/21	2021/22	Change	
	\$	\$	\$	%
	Municipal	751,400	751,740	340

4. Notes to the financial statements

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	Per Rateable Property	Change	
	2020/21	2021/22		
	\$	\$	\$	%
<i>Kerbside garbage and recycling collection</i>	422	422	-	0.00%
Total	422	422	-	0.00%

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	2020/21	2021/22	Change	
	\$	\$	\$	%
	<i>Kerbside garbage and recycling collection</i>	1,452,357	1,464,762	12,405
Total	1,452,357	1,464,762	12,405	0.85%

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

	2020/21	2021/22	Change	
	Actual Forecast	Budget		
	\$	\$	\$	%
<i>General rates</i>	11,622,211	11,813,126	190,915	1.64%
<i>Municipal charge</i>	751,114	751,740	626	0.08%
<i>Kerbside collection and recycling</i>	1,463,083	1,464,762	1,679	0.11%
<i>Supplementary rates</i>	5,650	-	5,650	0.00%
<i>Electricity generation charge in lieu of rates</i>	140,736	140,736	-	0.00%
Total Rates and charges	13,982,794	14,170,364	187,570	1.34%

4.1.1(l) Fair Go Rates System Compliance

Victoria City 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.

	2020/21	2021/22
Total Rates	\$ 12,378,975	\$ 12,564,866
Number of rateable properties	6,301	6,301
Base Average Rate	\$ 1,965	\$ 1,994
Maximum Rate Increase (set by the State Government)	2.00%	1.50%
Capped Average Rate	\$ 1,971	\$ 1,994
Maximum General Rates and Municipal Charges Revenue	\$ 12,416,965	\$ 12,564,660
Budgeted General Rates and Municipal Charges Revenue	\$ 12,378,975	\$ 12,564,866
Budgeted Supplementary Rates	\$ -	\$ -
Budgeted Total Rates and Municipal Charges Revenue	\$ 12,378,975	\$ 12,564,866

4. Notes to the financial statements

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 0.0073999% (0.73999 cents in the dollar of CIV) for all rateable residential properties; and
- A general rate of 0.0073999% (0.73999 cents in the dollar of CIV) for all rateable commercial and industrial properties.
- A general rate of 0.0051799% (0.51799 cents in the dollar of CIV) for all rateable farming properties.

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

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

Commercial and Industrial land:

Commercial and Industrial land is any land, which is:

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

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

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

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

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

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

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

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

The types of buildings on the land within this differential rate are all buildings which are now constructed on the land or which are constructed prior to the expiry of the 2021/22 financial year.

4. Notes to the financial statements

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 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 2021/22 financial year.

Farm Land:

Farm land is any rateable land:

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

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

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

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

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

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

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

4. Notes to the financial statements

4.1.2 Statutory fees and fines

	Forecast	Budget	Change	
	Actual	2021/22		
	2020/21	2021/22	\$'000	%
	\$'000	\$'000	\$'000	%
Town planning fees	77	60	- 17	-22.08%
Revenue collection	8	7	- 1	-12.50%
Compliance	88	97	9	10.23%
Building	139	75	- 64	-46.04%
Total statutory fees and fines	312	239	- 73	-23.40%

4.1.3 User fees

	Forecast	Budget	Change	
	Actual	2021/22		
	2020/21	2021/22	\$'000	%
	\$'000	\$'000	\$'000	%
Compliance	35	67	32	91.43%
Independence Support	443	442	- 1	-0.23%
Public Health and Wellbeing	29	42	13	44.83%
Building Regulations and Inspections	19	16	- 3	-15.79%
Halls	4	12	8	200.00%
Electric Vehicle Charge	-	11	11	-
Stormwater Discharge	3	-	- 3	-100.00%
Landfill and Transfer Stations	156	90	- 66	-42.31%
Saleyards Truck Wash	112	80	- 32	-28.57%
Total user fees	801	760	- 41	-5.12%

4. Notes to the financial statements

4.1.4 Grants

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

	Forecast	Budget	Change	
	Actual 2020/21 \$'000	2021/22 \$'000	\$'000	%
Grants were received in respect of the following:				
Summary of grants				
Commonwealth funded grants	12,447	9,323	- 3,124	-25%
State funded grants	9,280	13,108	3,828	41%
Total grants received	21,727	22,431	704	3%
(a) Operating Grants				
Recurrent - Commonwealth Government				
Financial Assistance Grants	6,692	6,743	51	1%
Independence Support	567	645	78	14%
Recurrent - State Government				
Independence Support	130	53	- 77	-59%
Libraries	125	122	- 3	-2%
Maternal and child health	304	273	- 31	-10%
Other	89	91	2	2%
Total recurrent grants	7,907	7,927	20	0%
Non-recurrent - Commonwealth Government				
Australia Day - Covid-19 Safe	21	-	- 21	-100%
Non-recurrent - State Government				
Flood rehabilitation works	1,168	-	- 1,168	-100%
Environmental management	117	-	- 117	-100%
Working for Victoria	1,374	-	- 1,374	-100%
Night Art Activation	-	535	535	-
Other	311	258	- 53	-17%
Total non-recurrent grants	2,991	793	- 2,198	-73%
Total operating grants	10,898	8,720	- 2,178	-20%
(b) Capital Grants				
Recurrent - Commonwealth Government				
Roads to recovery	2,400	1,200	- 1,200	-50%
Total recurrent grants	2,400	1,200	- 1,200	-50%
Non-recurrent - Commonwealth Government				
Roads Infrastructure	614	-	- 614	-100%
Buildings	-	200	200	-
Other	2,153	535	- 1,618	-75%
Non-recurrent - State Government				
Roads Infrastructure	-	3,651	3,651	-
Buildings	878	551	- 327	-37%
Other	4,784	7,574	2,790	58%
Total non-recurrent grants	8,429	12,511	4,082	48%
Total capital grants	10,829	13,711	2,882	27%
Total Grants	21,727	22,431	704	0

4. Notes to the financial statements

4.1.5 Contributions

	Forecast	Budget	Change	
	Actual	2021/22	\$'000	%
	2020/21	2021/22		
	\$'000	\$'000		
Monetary	195	276	81	41.54%
Non-monetary	-	-	-	-
Total contributions	195	276	81	41.54%

4.1.6 Other income

	Forecast	Budget	Change	
	Actual	2021/22	\$'000	%
	2020/21	2021/22		
	\$'000	\$'000		
Interest	46	40	6	-13.04%
Reimbursements and Other Income	278	143	135	-48.56%
Total other income	324	183	141	-43.52%

4.1.7 Employee costs

	Forecast	Budget	Change	
	Actual	2021/22	\$'000	%
	2020/21	2021/22		
	\$'000	\$'000		
Wages and salaries	10,181	9,557	(624)	-6.13%
Travel Allowances	9	28	19	211.11%
WorkCover	198.53	186	(12)	-6.13%
Superannuation	967	956	(12)	-1.19%
Fringe Benefit Taxation	36	36	-	0.00%
Total employee costs	11,392	10,763	(629)	-5.52%

Forecast Actual 2020/21 includes addition 50 temporary employees under the Work for Victoria funding

4.1.8 Materials and services

	Forecast	Budget	Change	
	Actual	2021/22	\$'000	%
	2020/21	2021/22		
	\$'000	\$'000		
Materials, services and contracts	6,120	4,999	1,121	-18.32%
Utilities	570	553	17	-2.98%
Plant costs	1,257	1,289	32	2.55%
Total materials and services	7,947	6,841	1,106	-13.92%

Forecast Actual 2020/21 includes addition requirement under the Work for Victoria funding and December 2018 flood restoration works

4. Notes to the financial statements

4.1.9 Depreciation

	Forecast	Budget	Change	
	Actual	2021/22		
	2020/21	2021/22	\$'000	%
	\$'000	\$'000		
Property	2,007	2,125	118	5.88%
Plant & equipment	1,010	1,123	113	11.19%
Infrastructure	5,646	5,702	56	0.99%
Total depreciation	8,663	8,950	287	3.31%

4.1.11 Amortisation - Right of use assets

	Forecast	Budget	Change	
	Actual	2021/22		
	2020/21	2021/22	\$'000	%
	\$'000	\$'000		
Right of use assets	310	404	94	30.32%
Total amortisation - right of use assets	310	404	94	30.32%

4.1.12 Other expenses

	Forecast	Budget	Change	
	Actual	2021/22		
	2020/21	2021/22	\$'000	%
	\$'000	\$'000		
Auditors remuneration	47	46	1	-2.13%
Bank fees	34	32	2	-5.88%
Mayoral and Councillor allowances	180	190	10	5.56%
Council meeting expenses	10	15	5	50.00%
Contributions and donations	429	394	35	-8.16%
Internal Audit	43	30	13	-30.23%
Other	41	32	9	-21.95%
Total other expenses	784	739	45	-5.74%

4. Notes to the financial statements

4.2 Balance Sheet

4.2.1 Assets

Council is forecasting cash and investment position at 30 June 2022 of \$12.462M including \$2.011M restricted funds relating to grants received in advance.

4.2.2 Liabilities

Council is not forecasting borrowings

4.2.3 Borrowings

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

	Forecast	Budget	Projections		
	Actual	2021/22	2022/23	2023/24	2024/25
	2020/21				
	\$	\$	\$	\$	\$
Amount borrowed as at 30 June of the prior year	-	-	-	-	-
Amount proposed to be borrowed	-	-	-	-	-
Amount projected to be redeemed	-	-	-	-	-
Amount of borrowings as at 30 June	-	-	-	-	-

4.2.4 Leases by category

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

	Forecast	Budget
	Actual	2021/22
	2020/21	
	\$	\$
Right-of-use assets	-	-
Vehicles	185	626
Total right-of-use assets	185	626
Lease liabilities		
Current lease Liabilities		
Vehicles	152	345
Total current lease liabilities	152	345
Non-current lease liabilities		
Vehicles	57	354
Total non-current lease liabilities	57	354
Total lease liabilities	209	699

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

4.3 Statement of changes in Equity

4.3.1 Reserves

Nil change anticipated

4.3.2 Equity

Movement in equity due to increased accumulated surplus only

4.5 Capital works program

This section presents a listing of the capital works projects that will be undertaken for the 2021/22 year, classified by expenditure type and funding source. Works are also disclosed as current budget or carried forward from prior year.

4.5.1 Summary

	Forecast Actual 2020/21 \$'000	Budget 2021/22 \$'000	Change \$'000	%
Property	8,699	4,879	- 3,820	-43.91%
Plant and equipment	935	1,256	321	34.33%
Infrastructure	7,377	13,394	6,017	81.56%
Total	17,011	19,529	2,518	14.80%

	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	4,879	400	1,066	3,413	-	3,892	100	887	-
Plant and equipment	1,256	70	1,161	25	-	-	-	1,256	-
Infrastructure	13,394	2,786	8,491	2,117	-	9,819	88	3,487	-
Total	19,529	3,256	10,718	5,555	-	13,711	188	5,630	-

4.5.2 Current Budget

New Works

Capital Works Area	Project cost \$'000	Asset expenditure type			Summary of funding sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Grants \$'000	Contributions \$'000	Council cash \$'000	Borrowings \$'000
Property								
Land	-	-	-	-	-	-	-	-
Land improvements	359	-	172	187	58	58	244	-
Total land	359	-	172	187	58	58	244	-
Buildings	400	400	-	-	284	3	114	-
Heritage buildings	-	-	-	-	-	-	-	-
Building improvements	60	-	60	-	-	-	60	-
Leasehold improvements	-	-	-	-	-	-	-	-
Total buildings	460	400	60	-	284	3	174	-
Total property	819	400	232	187	341	60	418	-
Plant and equipment								
Heritage plant and equipment	-	-	-	-	-	-	-	-
Plant, machinery and equipment	700	-	700	-	-	-	700	-
Fixtures, fittings and furniture	110	70	15	25	-	-	110	-
Computers and telecommunications	320	-	320	-	-	-	320	-
Library books	-	-	-	-	-	-	-	-
Total plant and equipment	1,130	70	1,035	25	-	-	1,130	-
Infrastructure								
Roads	5,255	-	5,255	-	2,757	-	2,498	-
Bridges	141	-	141	-	-	-	141	-
Footpaths and cycleways	163	-	163	-	-	-	163	-
Drainage	40	-	40	-	-	-	40	-
Recreational, leisure and community facilities	127	-	75	52	47	(91)	171	-
Waste management	20	-	20	-	-	-	20	-
Parks, open space and streetscapes	3,361	2,786	575	-	3,122	-	239	-
Aerodromes	-	-	-	-	-	-	-	-
Off street car parks	-	-	-	-	-	-	-	-
Other infrastructure	40	-	40	-	-	-	40	-
Total infrastructure	9,147	2,786	6,309	52	5,925	(91)	3,313	-
Total capital works expenditure	11,096	3,256	7,576	264	6,267	(31)	4,860	-

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	Grants \$'000	Contributions \$'000	Council cash \$'000	Borrowings \$'000
Property								
Land	-	-	-	-	-	-	-	-
Land improvements	3,226	-	-	3,226	3,083	-	143	-
Total land	3,226	-	-	3,226	3,083	-	143	-
Buildings	834	-	834	-	467	40	327	-
Heritage buildings	-	-	-	-	-	-	-	-
Building improvements	-	-	-	-	-	-	-	-
Leasehold improvements	-	-	-	-	-	-	-	-
Total buildings	834	-	834	-	467	40	327	-
Total property	4,060	-	834	3,226	3,550	40	470	-
Plant and equipment								
Heritage plant and equipment	-	-	-	-	-	-	-	-
Plant, machinery and equipment	126	-	126	-	-	-	126	-
Fixtures, fittings and furniture	-	-	-	-	-	-	-	-
Computers and telecommunications	-	-	-	-	-	-	-	-
Library books	-	-	-	-	-	-	-	-
Total plant and equipment	126	-	126	-	-	-	126	-
Infrastructure								
Roads	2,182	-	2,182	-	2,095	-	87	-
Bridges	-	-	-	-	-	-	-	-
Footpaths and cycleways	-	-	-	-	-	-	-	-
Drainage	-	-	-	-	-	-	-	-
Recreational, leisure and community facilities	2,065	-	-	2,065	1,799	179	87	-
Waste management	-	-	-	-	-	-	-	-
Parks, open space and streetscapes	-	-	-	-	-	-	-	-
Aerodromes	-	-	-	-	-	-	-	-
Off street car parks	-	-	-	-	-	-	-	-
Other infrastructure	-	-	-	-	-	-	-	-
Total infrastructure	4,247	-	2,182	2,065	3,894	179	174	-
Total capital works expenditure	8,433	-	3,142	5,291	7,444	219	770	-

Works for 2022/23

Capital Works Area	Project cost \$'000	Asset expenditure type			Summary of funding sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Grants \$'000	Contributions \$'000	Council cash \$'000	Borrowings \$'000
Property								
Land	-	-	-	-	-	-	-	-
Land improvements	-	-	-	-	-	-	-	-
Total land	-	-	-	-	-	-	-	-
Buildings	1,025	-	1,025	-	-	-	1,025	-
Heritage buildings	-	-	-	-	-	-	-	-
Building improvements	68	-	68	-	-	-	68	-
Leasehold improvements	-	-	-	-	-	-	-	-
Total buildings	1,093	-	1,093	-	-	-	1,093	-
Total property	1,093	-	1,093	-	-	-	1,093	-
Plant and equipment								
Heritage plant and equipment	-	-	-	-	-	-	-	-
Plant, machinery and equipment	683	-	683	-	-	-	683	-
Fixtures, fittings and furniture	63	-	63	-	-	-	63	-
Computers and telecommunications	179	-	-	179	-	-	179	-
Library books	26	-	26	-	-	-	26	-
Total plant and equipment	951	-	772	179	-	-	951	-
Infrastructure								
Roads	5,142	-	5,142	-	1,925	-	3,218	-
Bridges	-	-	-	-	-	-	-	-
Footpaths and cycleways	284	-	284	-	-	-	284	-
Drainage	263	-	-	263	263	-	-	-
Recreational, leisure and community facilities	420	-	420	-	-	-	420	-
Waste management	53	-	-	53	-	-	53	-
Parks, open space and streetscapes	58	-	58	-	-	-	58	-
Aerodromes	-	-	-	-	-	-	-	-
Off street car parks	-	-	-	-	-	-	-	-
Other infrastructure	-	-	-	-	-	-	-	-
Total infrastructure	6,219	-	5,904	315	2,187	-	4,032	-
Total capital works expenditure	8,263	-	7,769	494	2,187	-	6,076	-

Works for 2023/24

Capital Works Area	Project cost \$'000	Asset expenditure type			Summary of funding sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Grants \$'000	Contributions \$'000	Council cash \$'000	Borrowings \$'000
Property								
Land	-	-	-	-	-	-	-	-
Land improvements	-	-	-	-	-	-	-	-
Total land	-	-	-	-	-	-	-	-
Buildings	1,051	-	1,051	-	-	-	1,051	-
Heritage buildings	-	-	-	-	-	-	-	-
Building improvements	70	-	70	-	-	-	70	-
Leasehold improvements	-	-	-	-	-	-	-	-
Total buildings	1,121	-	1,121	-	-	-	1,121	-
Total property	1,121	-	1,121	-	-	-	1,121	-
Plant and equipment								
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	-
Total plant and equipment	975	-	792	183	-	-	975	-
Infrastructure								
Roads	5,271	-	5,271	-	1,973	-	3,298	-
Bridges	-	-	-	-	-	-	-	-
Footpaths and cycleways	291	-	291	-	-	-	291	-
Drainage	269	-	-	269	269	-	-	-
Recreational, leisure and community facilities	431	-	431	-	-	-	431	-
Waste management	54	-	-	54	-	-	54	-
Parks, open space and streetscapes	60	-	60	-	-	-	60	-
Aerodromes	-	-	-	-	-	-	-	-
Off street car parks	-	-	-	-	-	-	-	-
Other infrastructure	-	-	-	-	-	-	-	-
Total infrastructure	6,375	-	6,052	323	2,242	-	4,133	-
Total capital works expenditure	8,471	-	7,964	506	2,242	-	6,228	-

Works for 2024/25

Capital Works Area	Project cost \$'000	Asset expenditure type			Summary of funding sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Grants \$'000	Contributions \$'000	Council cash \$'000	Borrowings \$'000
Property								
Land	-	-	-	-	-	-	-	-
Land improvements	-	-	-	-	-	-	-	-
Total land	-	-	-	-	-	-	-	-
Buildings	1,077	-	1,077	-	-	-	1,077	-
Heritage buildings	-	-	-	-	-	-	-	-
Building improvements	403	-	403	-	-	-	403	-
Leasehold improvements	-	-	-	-	-	-	-	-
Total buildings	1,480	-	1,480	-	-	-	1,480	-
Total property	1,480	-	1,480	-	-	-	1,480	-
Plant and equipment								
Heritage plant and equipment	-	-	-	-	-	-	-	-
Plant, machinery and equipment	717	-	717	-	-	-	717	-
Fixtures, fittings and furniture	66	-	66	-	-	-	66	-
Computers and telecommunications	188	-	-	188	-	-	188	-
Library books	28	-	28	-	-	-	28	-
Total plant and equipment	999	-	811	188	-	-	999	-
Infrastructure								
Roads	5,436	-	5,436	-	2,055	-	3,381	-
Bridges	-	-	-	-	-	-	-	-
Footpaths and cycleways	298	-	298	-	-	-	298	-
Drainage	276	-	-	276	276	-	-	-
Recreational, leisure and community facilities	662	-	442	221	166	-	497	-
Waste management	55	-	-	55	-	-	55	-
Parks, open space and streetscapes	61	-	61	-	-	-	61	-
Aerodromes	-	-	-	-	-	-	-	-
Off street car parks	-	-	-	-	-	-	-	-
Other infrastructure	-	-	-	-	-	-	-	-
Total infrastructure	6,788	-	6,236	552	2,497	-	4,292	-
Total capital works expenditure	9,267	-	8,528	740	2,497	-	6,770	-

Buloke Shire Council
Summary of Planned Capital Works Expenditure
For the four years ended 30 June 2025

ASSET CLASS AND TYPE OF CAPITAL EXPENDITURE	Funding source				Funding source				Funding source				Funding source				Grand total
	Grants		Council Cash	Total	Grants		Council Cash	Total	Grants		Council Cash	Total	Grants		Council Cash	Total	
	Federal Grants	State Grants	Federal Grants		State Grants	Federal Grants	State Grants		Federal Grants	State Grants	Federal Grants		State Grants				
2021/22 \$'000	2021/22 \$'000	2021/22 \$'000	2021/22 \$'000	2022/23 \$'000	2022/23 \$'000	2022/23 \$'000	2022/23 \$'000	2023/24 \$'000	2023/24 \$'000	2023/24 \$'000	2023/24 \$'000	2024/25 \$'000	2024/25 \$'000	2024/25 \$'000	2024/25 \$'000	4 Years \$'000	
Land improvements																	
New asset expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Asset renewal expenditure	-	58	57	172	-	-	-	-	-	-	-	-	-	-	-	172	
Asset expansion expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Asset upgrade expenditure	-	3,083	330	3,413	-	-	-	-	-	-	-	-	-	-	-	3,413	
Total	-	3,141	387	3,585	-	-	-	-	-	-	-	-	-	-	-	3,585	
Total Land	-	3,141	387	3,585	-	-	-	-	-	-	-	-	-	-	-	3,585	
Buildings																	
New asset expenditure	200	83	83	400	-	-	-	-	-	-	-	-	-	-	-	400	
Asset renewal expenditure	-	467	357	834	-	-	1,025	1,025	-	-	1,051	1,051	-	-	1,077	3,987	
Asset expansion expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Asset upgrade expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total	200	551	441	1,234	-	-	1,025	1,025	-	-	1,051	1,051	-	-	1,077	4,387	
Building improvements																	
New asset expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Asset renewal expenditure	-	-	60	60	-	-	68	68	-	-	70	70	-	-	403	601	
Asset expansion expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Asset upgrade expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total	-	-	60	60	-	-	68	68	-	-	70	70	-	-	403	601	
Total Buildings	200	551	501	1,294	-	-	1,093	1,093	-	-	1,121	1,121	-	-	1,480	4,988	
Total Property	200	3,692	887	4,879	-	-	1,093	1,093	-	-	1,121	1,121	-	-	1,480	8,573	
Plant, machinery and equipment																	
New asset expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Asset renewal expenditure	-	-	826	826	-	-	683	683	-	-	700	700	-	-	717	2,926	
Asset expansion expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Asset upgrade expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total	-	-	826	826	-	-	683	683	-	-	700	700	-	-	717	2,926	
Fixtures, fittings and furniture																	
New asset expenditure	-	-	70	70	-	-	-	-	-	-	-	-	-	-	-	70	
Asset renewal expenditure	-	-	15	15	-	-	63	63	-	-	65	65	-	-	66	209	
Asset expansion expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Asset upgrade expenditure	-	-	25	25	-	-	-	-	-	-	-	-	-	-	-	25	
Total	-	-	110	110	-	-	63	63	-	-	65	65	-	-	66	304	
Computers and telecommunications																	
New asset expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Asset renewal expenditure	-	-	320	320	-	-	-	-	-	-	-	-	-	-	-	320	
Asset expansion expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Asset upgrade expenditure	-	-	-	-	-	-	179	179	-	-	183	183	-	-	188	549	
Total	-	-	320	320	-	-	179	179	-	-	183	183	-	-	188	869	
Library books																	
New asset expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Asset renewal expenditure	-	-	-	-	-	-	26	26	-	-	27	27	-	-	28	81	
Asset expansion expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Asset upgrade expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total	-	-	-	-	-	-	26	26	-	-	27	27	-	-	28	81	
Total Plant and Equipment	-	-	1,256	1,256	-	-	951	951	-	-	975	975	-	-	999	4,180	

Buloke Shire Council
Summary of Planned Capital Works Expenditure
For the four years ended 30 June 2025

ASSET CLASS AND TYPE OF CAPITAL EXPENDITURE	Funding source				Funding source				Funding source				Funding source				Grand total
	Grants		Council Cash	Total	Grants		Council Cash	Total	Grants		Council Cash	Total	Grants		Council Cash	Total	
	Federal Grants	State Grants	Council Cash		Federal Grants	State Grants	Council Cash		Federal Grants	State Grants	Council Cash		Federal Grants	State Grants	Council Cash		
2021/22 \$'000	2021/22 \$'000	2021/22 \$'000	2021/22 \$'000	2022/23 \$'000	2022/23 \$'000	2022/23 \$'000	2022/23 \$'000	2023/24 \$'000	2023/24 \$'000	2023/24 \$'000	2023/24 \$'000	2024/25 \$'000	2024/25 \$'000	2024/25 \$'000	2024/25 \$'000	4 Years \$'000	
INFRASTRUCTURE																	
Roads																	
New asset expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Asset renewal expenditure	1,200	3,652	2,585	7,437	1,555	370	3,218	5,142	1,594	379	3,298	5,271	1,667	389	3,381	5,436	
Asset expansion expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Asset upgrade expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total	1,200	3,652	2,585	7,437	1,555	370	3,218	5,142	1,594	379	3,298	5,271	1,667	389	3,381	5,436	
Bridges																	
New asset expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Asset renewal expenditure	-	-	141	141	-	-	-	-	-	-	-	-	-	-	-	141	
Asset expansion expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Asset upgrade expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total	-	-	141	141	-	-	-	-	-	-	-	-	-	-	-	141	
Footpaths and cycleways																	
New asset expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Asset renewal expenditure	-	-	163	163	-	-	284	284	-	-	291	291	-	-	298	298	
Asset expansion expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Asset upgrade expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total	-	-	163	163	-	-	284	284	-	-	291	291	-	-	298	298	
Drainage																	
New asset expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Asset renewal expenditure	-	-	40	40	-	-	-	-	-	-	-	-	-	-	-	40	
Asset expansion expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Asset upgrade expenditure	-	-	-	-	-	263	-	263	-	269	-	269	-	276	-	276	
Total	-	-	40	40	-	263	-	263	-	269	-	269	-	276	-	276	
Recreational, leisure and community facilities																	
New asset expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Asset renewal expenditure	-	-	75	75	-	-	420	420	-	-	431	431	-	-	442	442	
Asset expansion expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Asset upgrade expenditure	-	1,846	183	2,117	-	-	-	-	-	-	-	-	-	166	55	221	
Total	-	1,846	258	2,192	-	-	420	420	-	-	431	431	-	166	497	662	
Waste management																	
New asset expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Asset renewal expenditure	-	-	20	20	-	-	-	-	-	-	-	-	-	-	-	20	
Asset expansion expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Asset upgrade expenditure	-	-	-	-	-	-	53	53	-	-	54	54	-	-	55	55	
Total	-	-	20	20	-	-	53	53	-	-	54	54	-	-	55	55	
Parks, open space and streetscapes																	
New asset expenditure	-	2,587	199	2,786	-	-	-	-	-	-	-	-	-	-	-	2,786	
Asset renewal expenditure	535	-	40	575	-	-	58	58	-	-	60	60	-	-	61	61	
Asset expansion expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Asset upgrade expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total	535	2,587	239	3,361	-	-	58	58	-	-	60	60	-	-	61	61	
Landfill cells																	
New asset expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Asset renewal expenditure	-	-	40	40	-	-	-	-	-	-	-	-	-	-	-	40	
Asset expansion expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Asset upgrade expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total	-	-	40	40	-	-	-	-	-	-	-	-	-	-	-	40	
Total Infrastructure	1,735	8,084	3,487	13,394	1,555	632	4,032	6,219	1,594	648	4,133	6,375	1,667	830	4,292	6,788	
Total Property, Plant and Equipment and Infrastructure	1,935	11,776	5,630	19,529	1,555	632	6,076	8,263	1,594	648	6,228	8,471	1,667	830	6,770	9,267	
Total capital works expenditure	1,935	11,776	5,630	19,529	1,555	632	6,076	8,263	1,594	648	6,228	8,471	1,667	830	6,770	9,267	
Represented by:																	
New asset expenditure	200	2,670	352	3,256	-	-	-	-	-	-	-	-	-	-	-	3,256	
Asset renewal expenditure	1,735	4,176	4,740	10,718	1,555	370	5,845	7,769	1,594	379	5,991	7,964	1,667	389	6,472	34,979	
Asset expansion expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Asset upgrade expenditure	-	4,929	538	5,555	-	263	231	494	-	269	237	506	-	442	298	740	
Total capital works expenditure	1,935	11,776	5,630	19,529	1,555	632	6,076	8,263	1,594	648	6,228	8,471	1,667	830	6,770	45,530	

5. Financial performance indicators

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

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

Indicator	Measure	Actual	Forecast	Budget	Projections			Trend
		2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	+/-
Operating position								
Adjusted underlying result	Adjusted underlying surplus (deficit) / Adjusted underlying revenue	21.8%	-1.7%	-15.5%	-4.7%	-5.4%	-5.6%	-
Liquidity								
Working Capital	Current assets / current liabilities	371%	299%	288%	479%	462%	432%	-
Unrestricted cash	Unrestricted cash / current liabilities	0%	222%	194%	380%	368%	337%	N/A
Obligations								
Loans and borrowings	Interest bearing loans and borrowings / rate revenue	0%	0%	0%	0%	0%	0%	N/A
Loans and borrowings	Interest and principal repayments on interest bearing loans and borrowings / rate revenue	52%	0%	0%	0%	0%	0%	-
Indebtedness	Non-current liabilities / own source revenue	8%	8%	10%	12%	9%	11%	+
Asset renewal	Asset renewal and upgrade expense / Asset depreciation	137%	167%	182%	102%	100%	106%	-
Stability								
Rates concentration	Rate revenue / adjusted underlying revenue	41%	49%	59%	55%	55%	54%	+
Rates effort	Rate revenue / CIV of rateable properties in the municipality	1%	1%	1%	1%	1%	1%	o

Indicator	Measure	Actual	Forecast	Budget	Projections			Trend
		2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	+/-
Efficiency								
Expenditure level	Total expenses/ no. of property assessments	\$4,227	\$4,657	\$4,434	\$4,407	\$4,533	\$4,645	o
Revenue level	Total rate revenue / no. of property assessments	\$2,200	\$2,232	\$2,264	\$2,309	\$2,353	\$2,397	o

Key to Forecast Trend:

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

BULOKE SHIRE COUNCIL FEES & CHARGES 2021 -2022

Fees & Charges Description		2020-2021	2021-2022
HALL HIRE	Main Hall (max. 6 hours)	\$ 235.00	\$ 235.00
	Supper Room (max. 6 hours)	\$ 66.00	\$ 66.00
	Cost p/h (over max. hours)	\$ 51.00	\$ 51.00
	All Day Kitchen	\$ 43.00	\$ 43.00
	All Day 24 hours, full use of venue	\$ 408.00	\$ 408.00
	Hall Hire - Bond	\$ 510.00	\$ 510.00
	Senior Citizens (Max 6 Hours)	\$ 107.00	\$ 107.00
	Senior Citizens Hourly rate over max 6 hours	\$ 29.00	\$ 29.00
	Regular Hire - Private or Commercial	\$ 43.00	\$ 43.00
WYCHEPROOF SALEYARDS	Yard Fees 0.90% of gross sales turnover	-	-
	Agent's Fees 13% of yard fees	-	-
	Public Holiday Penalty Rate	\$ 1,020.00	\$ 1,020.00
	Unsold stock fee (per head)	\$ 0.20	\$ 0.20
	Destruction and disposal of dead stock fee (per head)	\$ 20.00	\$ 20.00
	Truck Wash -Key Deposit (Avdata) Refunded on return of keys	\$ 27.00	\$ 27.00
	Water Usage (per minute)	\$ 0.90	\$ 0.90
STANDPIPE	Minimum charge for under 1,000 litres	\$ 10.00	\$ 10.00
	Per 1000 litres	\$ 10.00	\$ 10.00

BULOKE SHIRE COUNCIL FEES & CHARGES 2021 -2022

Fees & Charges Description		2020-2021	2021-2022
ANIMAL CONTROL	Dog or Cat Full Registration (Not micro chipped or desexed - only relevant to animals registered prior to May	\$ 121.00	\$ 124.00
	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	\$ 40.00	\$ 40.00
	Pensioner Concession-Full Dog/Cat Registration (half price for all dog & cat registration categories)	\$ 60.50	\$ 62.00
	Pensioner Concession - Reduced Dog/Cat Registration (half price for all dog & cat registration categories)	\$ 19.50	\$ 20.00
	Exempt Dogs - Guide dogs, Police dogs & Racing dogs (Greyhounds)	-	-
	Replacement lifetime tags - No charge	-	-
	Registered animals moving to Buloke (from within VIC only) - No Charge	-	-
IMPOUNDED GOODS	Release fee (Plus other associated costs)	\$ 189.00	\$ 192.00
IMPOUNDED LIVESTOCK	Sheep up to 5 head	\$ 102.00	\$ 104.00
	Per Sheep > 5	\$ 13.00	\$ 14.00
	Goats & Pigs up to 2 head	\$ 102.00	\$ 104.00
	Per Goat & Pig > 2	\$ 21.00	\$ 22.00
	Cattle up to 3 head	\$ 255.00	\$ 260.00
	Per Cow >3	\$ 102.00	\$ 104.00
	Per Horse	\$ 255.00	\$ 260.00
	Transport of livestock - Total cost of transport to be recouped	-	-
	Sustenance - Sheep (Per day per head)	\$ 11.00	\$ 11.00
	Sustenance - Goats & Pigs - Per day per head	\$ 26.00	\$ 27.00
	Sustenance - Cattle & Horses - Per day per head	\$ 26.00	\$ 27.00
	Sustenance - Dogs & Cats (1-4 Days) Per animal	\$ 82.00	\$ 83.00
	Dog/Cat - 2nd impoundment within 12 month period	\$ 164.00	\$ 164.00
	Dog/Cat >2 impoundments within 12 months	\$ 328.00	\$ 328.00
	Dog/Cat in excess 4 days (Per day fee)	\$ 21.00	\$ 22.00
Animal Surrender Fee	\$ 200.00	\$ 205.00	
IMPOUNDED VEHICLES	Release fee (Plus other associated costs) per vehicle	\$ 290.00	\$ 295.00
LOCAL LAWS	Application Fee	-	\$ 62.00
	Annual Fee	\$ 60.00	\$ 62.00
	Excess animal permit (Valid 3yrs)	\$ 75.00	\$ 80.00
	Camping & Beekeeping Permit.	-	\$ 62.00
	Court Costs - Full costs recouped	-	-
	Street Furniture Permit	\$ 60.00	\$ 62.00
	Notice to Comply Issue Fee	\$ 60.00	\$ 61.00
CAT TRAP HIRE	Deposits - Cat Traps	\$ 100.00	\$ 100.00
	First two weeks (per week)	\$ 10.00	\$ 10.00
	Third week and subsequent (per week)	\$ 50.00	\$ 50.00
DOMESTIC ANIMAL BUSINESS	Registration Renewal	\$ 200.00	\$ 200.00
	Annual Audit Inspection Fee	\$ 100.00	\$ 100.00
	New Registration Fee	\$ 250.00	\$ 250.00
FIRE PREVENTION WORKS	Engaged contractors to undertake compulsory fire clearances - 150% Cost to Council plus contractor costs	-	-

BULOKE SHIRE COUNCIL FEES & CHARGES 2021 -2022

Fees & Charges Description		2020-2021	2021-2022
BUILDING FEES & CHARGES			
Alterations/Additions/Sheds/ Carports/Garages	Building Works \$0- \$10,000 plus levy	\$ 510.00	\$ 520.00
	Building Works \$10,001 - \$20,000 plus levy	\$ 735.00	\$ 750.00
	Building Works \$20,001 - \$50,000 plus levy	\$ 1,250.00	\$ 1,275.00
	Building Works \$50,001 - \$80,000 plus levy	\$ 1,400.00	\$ 1,428.00
	Building Works \$80,001 - \$120,000 plus levy	\$ 1,550.00	\$ 1,580.00
	Building Works \$120,001 - \$200,000 plus levy	\$ 1,800.00	\$ 1,835.00
	Building Works \$200,000 plus (plus levy)	\$ 2,200.00	\$ 2,245.00
Dwellings	New Dwellings -\$0 - \$120,000 plus levy	\$ 1,500.00	\$ 1,530.00
	New Dwellings -\$120,000 - \$200,000 plus levy	\$ 1,800.00	\$ 1,835.00
	New Dwellings -\$200,000 - \$350,000 plus levy	\$ 2,200.00	\$ 2,245.00
	New Dwellings -\$350,001 - \$500,000 plus levy	\$ 2,850.00	\$ 2,905.00
	New Dwellings -\$500,000 plus (plus levy)	\$ 3,200.00	\$ 3,265.00
Swimming Pools & Spa	Swimming Pool and Fence - Above ground pool	\$ 460.00	\$ 470.00
	Swimming Pool and Fence - Inground Pool \$0-\$50,000	\$ 900.00	\$ 915.00
	Swimming Pool and Fence - Inground Pool \$50,001 plus	\$ 1,050.00	\$ 1,070.00
	Fence Only	\$ 258.00	\$ 258.00
	Swimming Pool Safety Audit Inspection Fee	\$ 400.00	\$ 400.00
	Any Additional Inspection	\$ 300.00	\$ 300.00
	Application for registration fee (statutory fee)	\$ 31.84	\$ 31.84
	Information search fee (statutory fee)	\$ 47.24	\$ 47.24
	Lodgement of certificate of pool barrier compliance (statutory fee Reg 147X)	\$ 20.44	\$ 20.44
	Lodgement of certificate of pool barrier non-compliance (statory fee Reg 147ZI)	\$ 385.06	\$ 385.06
Commercial Works	Commercial Works - \$0- \$20,000 plus levy	\$ 785.00	\$ 800.00
	Commercial Works - \$20,001 - \$120,000 plus levy	\$ 1,650.00	\$ 1,680.00
	Commercial Works - \$120,001 - \$500,000 (\$value x 0.4 plus \$1900 plus levy)	\$ 1,900.00	\$ 1,930.00
	Commercial Works - \$500,000 plus (\$value x 0.45% plus \$2150.00 plus levy)	\$ 2,150.00	\$ 2,190.00
Multi-Unit Development	Units - \$0 - \$200,000 plus levy	\$ 2,029.00	\$ 2,130.00
	Units - \$200,001 - \$350,000 plus levy	\$ 2,330.00	\$ 2,375.00
	Units - \$350,001 PLUS \$value/125 plus levy	-	-
Enforcement	Building Notices/Orders (To allow buildings to remain as constructed without a Building Permit) Building Permit Fee plus 40%	-	-
	Minor Works Compliance (Including swimming pools, spas & other minor works) Building Permit Fee plus 30%	-	-

BULOKE SHIRE COUNCIL FEES & CHARGES 2021 -2022

Fees & Charges Description		2020-2021	2021-2022
BUILDING FEES & CHARGES CONTINUED			
Miscellaneous Items	Fence	\$ 225.00	\$ 230.00
	Demolitions or removals less than \$10,000	\$ 400.00	\$ 405.00
	Demolitions or removals \$ 10,001+	\$ 570.00	\$ 580.00
	Deposit Re-Erection of Dwelling	\$ 5,150.00	\$ 5,150.00
	Extension of Time Request (First request)	\$ 155.00	\$ 158.00
	Extension of Time Request (Second & subsequent requests)	\$ 255.00	\$ 258.00
	Plan Amendments	\$ 115.00	\$ 117.00
	Information Request Reg 326 (1): Permit Info, Final Certifications. Current Orders or Notices	\$ 47.30	\$ 47.30
	Information Request Reg 326 (2): Flooding, Termite, Bushfire, Snowfall, Designated	\$ 47.30	\$ 47.30
	Information Request Reg 326 (3): Mandatory notification states, Inspection Dates	\$ 47.30	\$ 47.30
	Search Request of building permits	\$ 70.00	\$ 70.00
Report & Consent	Planning Authority for demolition Sec 29A (5.75units)	\$ 85.20	\$ 85.20
	Build over Council Easement Reg 310(1)	-	-
	Report & Consent under Parts 4,5 or 8	-	-
	Legal Point of Discharge for Stormwater Reg 610 (2)	\$ 144.70	\$ 144.70
	Additional Inspection	\$ 137.00	\$ 139.00
	Other/General Inspection per hour fee (Includes report)	\$ 180.00	\$ 180.00
	Red Line Application Fee	\$ 995.00	\$ 995.00
	POPE (Includes 1 inspection)	\$ 995.00	\$ 995.00
	POPE (Includes 1 inspection) late - application submitted less than 2 weeks prior to event	-	\$ 1,295.00
	Siting Approval for Marque (includes 1 inspection)	\$ 565.00	\$ 575.00
	Title Search	\$ 46.00	\$ 46.00
	Community Groups (Not for profit)	-	-
	Report & Consent for building in areas liable to flooding (Reg. 153)	\$ 290.45	\$ 290.45
	Private building surveyor lodgement fee	\$ 121.90	\$ 121.90
PLANNING FEES	Application for Extension of Time to a Planning Permit - First request	\$ 200.00	\$ 205.00
	Application for Extension of Time to a Planning Permit - Second request	\$ 300.00	\$ 305.00
	Application for Extension of Time to a Planning Permit - Third request	\$ 400.00	\$ 405.00
	Giving Notice of Application for a Planning Permit (advertising)	\$ 97.00	\$ 99.00
	Secondary Consent	\$ 200.00	\$ 205.00
	Endorse Minor Amendment	\$ 100.00	\$ 102.00
	Fee Refund - 100% prior to lodgment of application	-	-
	Fee Refund - 50% prior to the giving of notice	-	-
	Fee Refund - 75% prior to request for information	-	-

BULOKE SHIRE COUNCIL FEES & CHARGES 2021 -2022

Fees & Charges Description		2020-2021	2021-2022
PUBLIC HEALTH	Food Act Class 1 Food Premises Application	\$ 325.00	\$ 325.00
	Food Act Class 2 Food Premises	\$ 320.00	\$ 320.00
	Food Premises Class 3 Application	\$ 220.00	\$ 220.00
	Food Act Transfer Fee 50% current classed fee	-	-
	Non Profit Organisations & Community Group -Food is prepared predominately for consumption by members or for fundraising activities Service Clubs, mostly Sporting Clubs	-	-
PUBLIC HEALTH - SEPTIC TANK	Septic Tank New	\$ 325.00	\$ 325.00
	Septic Tank Alteration to Existing	\$ 205.00	\$ 205.00
PUBLIC HEALTH & WELLBEING	Hairdresser (One off registration fee)	\$ 175.00	\$ 175.00
	Beauty Therapy Registration	\$ 175.00	\$ 175.00
	Skin Penetration	\$ 175.00	\$ 175.00
	More than 1 health activity	\$ 220.00	\$ 220.00
	Prescribed Accommodation (Providing accommodation for 5 or more persons including hotels, motels & camps.	\$ 220.00	\$ 220.00
	Late payment - 50% of registration (more than 1 month late)	-	-
	Additional Inspections after first follow up	\$ 195.00	\$ 195.00
	Registration of Caravan Park - Total sites not exceeding 25	-	\$ 251.77
	Registration of Caravan Park - Total sites between 25 - 50	-	\$ 503.54
	Registration of Caravan Park - Total sites exceeding 50	-	\$ 1,007.08
STREET STALL & FOOD VENDORS	Non Profit & Community Groups - Single Event Permit Private individuals & businesses	-	-
	Non Profit & Community Groups - Yearly permit (up to 12 Events per year)	-	-
	Non Profit & Community Groups - Transfer Inspection Fee	-	-
	Single Event Permit Private individuals & businesses	\$ 61.00	\$ 61.00
	Yearly permit (up to 12 Events per year)	\$ 90.00	\$ 90.00
	Transfer Inspection Fee	\$ 220.00	\$ 220.00
	Late payment - 50% of registration (more than 1 month late)	-	-
	Additional Inspections after first follow up	\$ 195.00	\$ 195.00
IMMUNISATIONS	Immunisations (Cost to Council - materials & labour)	-	-

BULOKE SHIRE COUNCIL FEES & CHARGES 2021 -2022

Fees & Charges Description		2020-2021	2021-2022
HOME & COMMUNITY CARE	General Home Care Low	\$ 4.70	\$ 4.70
	General Home Care Medium	\$ 11.95	\$ 11.95
	General Home Care High	\$ 50.40	\$ 50.40
	Maintenance Low	\$ 9.35	\$ 9.35
	Maintenance High	\$ 50.40	\$ 50.40
	Maintenance Medium	\$ 15.60	\$ 15.60
	Personal Care Low	\$ 3.10	\$ 3.10
	Personal Care Medium	\$ 7.75	\$ 7.75
	Personal Care High	\$ 50.40	\$ 50.40
	Respite Low	\$ 3.10	\$ 3.10
	Respite Medium	\$ 4.70	\$ 4.70
	Respite High	\$ 50.40	\$ 50.40
	Meals on Wheels Low	\$ 9.90	\$ 9.90
	Meals on Wheels Medium	\$ 9.90	\$ 9.90
	Meals on Wheels -Full Cost Recovery	\$ 14.55	\$ 14.55
	HOME & COMMUNITY CARE- BROKERAGE	General Home Care	\$ 64.35
Personal Care		\$ 64.35	\$ 64.35
Home Maintenance		\$ 64.35	\$ 64.35
Respite High		\$ 64.35	\$ 64.35
Travel		\$ 2.55	\$ 2.55
Weekend Services		\$ 129.80	\$ 129.80
OH&S Assessment		\$ 140.20	\$ 140.20
MEPACS/PAV Assessments		\$ 135.00	\$ 135.00
MEPACS Referral	\$ 64.35	\$ 64.35	
POOL HIRE	Lane Hire per hour (Commercial) within pool hours (Max 3 lanes)	-	\$ 10.00
	Lane Hire (Casual) Free within pool hours (max 3 lanes)	-	-
	Full Venue Hire per hour (Closed to public) max 5 hours, includes lifeguard & set up/pack up	-	\$ 80.00
	Additional Lifeguard per hour - Required if ration exceeds 1:100 or inflatables are being included	-	\$ 50.00
	Facility Hire per hour - (Commercial & Schools) Includes cost of lifeguard up to 1:100 ratio & set up/packup	-	\$ 80.00
	Additional Lifeguard per hour - (Commercial & Schools) Required if ration exceeds 1:100 or inflatables are being included	\$ 46.00	\$ 50.00
	Facility Hire - Not for profit Community groups - Must pay for lifeguard	-	-
	Equipment Storage per season, applicable to any group or organisation storing equipment on site	-	\$ 50.00

BULOKE SHIRE COUNCIL FEES & CHARGES 2021 -2022

Fees & Charges Description		2020-2021	2021-2022
LANDFILL	Green Waste	\$ 8.00	\$ 9.00
	Car boot per load	\$ 16.00	\$ 17.00
	Tandem Trailer up to 2 cubic metres	\$ 51.00	\$ 52.00
	Wheelie bin 120L	\$ 11.00	\$ 12.00
	Wheelie bin 240L	\$ 14.00	\$ 15.00
	General Waste to Landfill (per cubic metre)	\$ 27.00	\$ 28.00
	Commercial Waste (per cubic metre)	\$ 31.00	\$ 32.00
	Builder Waste and Concrete (per cubic metre)	\$ 41.00	\$ 42.00
	Concrete uncontaminated (per cubic metre)	\$ 41.00	\$ 42.00
	Bricks uncontaminated (per cubic metre)	\$ 41.00	\$ 42.00
	White Goods (doors must be removed from refrigerators, ovens & dishwashers) Free to local residents only	-	-
	Car Bodies - Free to local residents only	-	-
	E-WASTE- General Items	-	\$ 2.00
	TV Screens and Computer Monitors	\$ 12.00	\$ 13.00
	Mattresses	\$ 41.00	\$ 42.00
TYRES	Light car tyre	\$ 10.00	\$ 11.00
	Car tyre on rim	\$ 27.00	\$ 28.00
	4WD and Light Truck tyre	\$ 16.00	\$ 17.00
	Truck tyre	\$ 35.00	\$ 36.00
	Truck tyre on rim	\$ 61.00	\$ 62.00
	Small Tractor Tyres	\$ 122.00	\$ 123.00
	Large tractor tyres	\$ 204.00	\$ 205.00
ANIMAL CARCASSES	Poultry (including turkeys) per bird	\$ 7.00	\$ 8.00
	Cats and Dogs	\$ 10.00	\$ 11.00
	Sheep, Pigs and Goats	\$ 20.00	\$ 21.00
	Horses and Cattle	\$ 41.00	\$ 42.00
RECYCLING	Comingled 6 x 4 Trailer Load/Ute Load up to 1 cubic metre	\$ 8.00	\$ 8.00
	Comingled Tandem Trailer up to 2 cubic metres	\$ 15.00	\$ 15.00
	Glass	\$ 6.00	-
	Paper & Cardboard	\$ 6.00	\$ 6.00
	Plastics	\$ 6.00	\$ 6.00
	Tandem Trailer - Glass only	\$ 11.00	-
	Tandem Trailer - Paper & Cardboard	\$ 11.00	\$ 11.00
	Tandem Trailer - Plastics	\$ 11.00	\$ 11.00

Project capex (\$'000)

Project funding (\$'000)

Project description	Project capex (\$'000)				Project funding (\$'000)			
	Nominal total \$'000	Renewal \$'000	Upgrade \$'000	New \$'000	Grants		Contributions	Council
					Federal Grants \$'000	State Grants \$'000	User \$'000	Cash \$'000
Land improvements								
Wycheproof Saleyards	187	-	187	-	-	-	-	187
Charlton Park Carpark	144	144	-	-	-	58	58	29
Nullawil Silo Art Carpark	28	28	-	-	-	-	-	28
21 C/F Birchip Streetscapes	354	-	354	-	-	347	-	7
21 C/F Brightening Broadway	420	-	420	-	-	349	-	71
21 C/F Charlton Streetscape	523	-	523	-	-	513	-	10
21 C/F Donald Streetscapes	607	-	607	-	-	595	-	12
21 C/F Sea Lake Streetscapes	1,074	-	1,074	-	-	1,053	-	21
21 C/F Wyche Wetlands / Mt Wyche	138	-	138	-	-	120	-	18
21 C/F Wycheproof Streetscapes	110	-	110	-	-	108	-	2
Sub-Total - Land improvements	3,585	172	3,413	-	-	3,141	58	387
Buildings								
Lakes Cabins	400	-	-	400	200	83	33	83
21 C/F Birchip Town Centre	41	41	-	-	-	-	-	41
21 C/F Donald Community Precinct 2020/21>	177	177	-	-	-	-	-	177
21 C/F Tchum Lakes Septic Works	33	33	-	-	-	-	-	33
21 C/F Watchem Lake Toilet Remediation	91	91	-	-	-	-	-	91
21 C/F Wooroonook Lakes Camping Ground Upgrade	120	120	-	-	-	120	-	-
21 C/F Wycheproof Caravan Park Upgrade	140	140	-	-	-	125	-	15
21 C/F Wycheproof Library	232	232	-	-	-	223	9	-
Sub-Total - Buildings	1,234	834	-	400	200	551	43	441
Building improvements								
Charlton Travellers Rest Roof	25	25	-	-	-	-	-	25
Workshop upgrade	35	35	-	-	-	-	-	35
Sub-Total - Building improvements	60	60	-	-	-	-	-	60
Plant, machinery and equipment								
Jetmaster	400	400	-	-	-	-	-	400
Traxcavator (Net \$150K trade-in)	300	300	-	-	-	-	-	300
21 C/F Major Plant	126	126	-	-	-	-	-	126
Sub-Total - Plant, machinery and equipment	826	826	-	-	-	-	-	826
Fixtures, fittings and furniture								
Library Shelving	25	-	25	-	-	-	-	25
Split System renewal - Annual Allocation	15	15	-	-	-	-	-	15
Depot Safety Upgrade - Keyless Entry	30	-	-	30	-	-	-	30
CCTV Program	40	-	-	40	-	-	-	40
Sub-Total - Fixtures, fittings and furniture	110	15	25	70	-	-	-	110
Computers and telecommunications								
IT Equipment reviewal - Annual allocation	170	170	-	-	-	-	-	170
IT Systems	150	150	-	-	-	-	-	150
Sub-Total - Computers and telecommunications	320	320	-	-	-	-	-	320
Roads								
Reseal Annual Allocation	1,224	1,224	-	-	1,200	-	-	24
Resheeting Annual Allocation	606	606	-	-	-	-	-	606
Birchip Nullawil Road (LRCI)	1,623	1,623	-	-	-	1,227	-	396
Jeffcott Road	502	502	-	-	-	-	-	502
McLoughlan Road	567	567	-	-	-	-	-	567
Berriwillock-Springfield Road	140	140	-	-	-	-	-	140
Major Patch Annual Allocation	100	100	-	-	-	-	-	100
Birchip Nullawil Road (Agri-Links)	321	321	-	-	-	321	-	-
Jil Jil Road Rehab 22/23	46	46	-	-	-	-	-	46
Marbed Curyo Rehab 22/23	17	17	-	-	-	-	-	17
McLoughlan Road Rehabilitation 22/23	27	27	-	-	-	-	-	27
Wilkur Watchupga Road Rehab 22/23	32	32	-	-	-	-	-	32
Woolshed Road Rehab 22/23	50	50	-	-	-	-	-	50
21 C/F Berriwillock Birchip Rd Floodways	77	77	-	-	-	77	-	-
21 C/F Berriwillock-Birchip Road Rehabilitation	1,967	1,967	-	-	-	1,888	-	79
21 C/F Sea Lake Lascelles/Culgoa-Lalbert Road	138	138	-	-	-	138	-	-
Sub-Total - Roads	7,437	7,437	-	-	1,200	3,652	-	2,585

Bridges

Scilleys Island Bridge	141	141	-	-	-	-	-	141
Sub-Total - Bridges	141	141	-	-	-	-	-	141

Footpaths and cycleways

Footpaths - Annual Allocation	100	100	-	-	-	-	-	100
Crossovers - Annual Allocation	63	63	-	-	-	-	-	63
Sub-Total - Footpaths and cycleways	163	163	-	-	-	-	-	163

Drainage

Nullawil Drainage	40	40	-	-	-	-	-	40
Sub-Total - Drainage	40	40	-	-	-	-	-	40

Recreational, leisure and community facilities

Swimming Pool Renewal - Annual Allocation	75	75	-	-	-	-	-	75
Wycheproof Caravan Park Camp Kitchen	52	-	52	-	-	47	-	5
21 C/F LUB Charlton Football Club	377	-	377	-	-	328	15	34
21 C/F LUB Charlton Hockey Club	230	-	230	-	-	200	9	21
21 C/F LUB Nullawil Football Club	693	-	693	-	-	603	35	55
21 C/F LUB Nullawil Netball Club	255	-	255	-	-	224	10	20
21 C/F LUB Wycheproof Narraport Football Club	329	-	329	-	-	286	13	30
21 C/F LUB Wycheproof Narraport Hockey Club	181	-	181	-	-	157	5	18
Sub-Total - Recreational, leisure and community facilities	2,192	75	2,117	-	-	1,846	88	258

Waste management

Old Sea Lake Landfill Fence	20	20	-	-	-	-	-	20
Sub-Total - Waste management	20	20	-	-	-	-	-	20

Parks, open space and streetscapes

Night Art Activation	535	535	-	-	535	-	-	-
Buloke Playspace Trail	2,786	-	-	2,786	-	2,587	-	199
Park Irrigation - Annual Allocation	40	40	-	-	-	-	-	40
Sub-Total - Parks, open space and streetscapes	3,361	575	-	2,786	535	2,587	-	239

Landfill cells

Sea Lake cell repair	40	40	-	-	-	-	-	40
Sub-Total - Landfill cells	40	40	-	-	-	-	-	40

Total

Land improvements	3,585	172	3,413	-	-	3,141	58	387
Buildings	1,234	834	-	400	200	551	43	441
Building improvements	60	60	-	-	-	-	-	60
Plant, machinery and equipment	826	826	-	-	-	-	-	826
Fixtures, fittings and furniture	110	15	25	70	-	-	-	110
Computers and telecommunications	320	320	-	-	-	-	-	320
Roads	7,437	7,437	-	-	1,200	3,652	-	2,585
Bridges	141	141	-	-	-	-	-	141
Footpaths and cycleways	163	163	-	-	-	-	-	163
Drainage	40	40	-	-	-	-	-	40
Recreational, leisure and community facilities	2,192	75	2,117	-	-	1,846	88	258
Waste management	20	20	-	-	-	-	-	20
Parks, open space and streetscapes	3,361	575	-	2,786	535	2,587	-	239
Landfill cells	40	40	-	-	-	-	-	40
Total	19,529	10,718	5,555	3,256	1,935	11,776	188	5,630