



# Council Meeting **Agenda**

Thursday 8 May 2025

Commencing at 5:00 pm  
Via Teams

Wayne O'Toole  
Chief Executive Officer



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## **1 COUNCIL WELCOME AND STATEMENT OF ACKNOWLEDGEMENT**

### **WELCOME**

The Mayor Cr Alan Getley will welcome all in attendance.

### **STATEMENT OF ACKNOWLEDGEMENT**

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

## **2 RECEIPT OF APOLOGIES**

## **3 DECLARATION OF PECUNIARY AND CONFLICTS OF INTEREST**

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

- a) Disclose the conflict of interest in the manner required by the Council's Governance Rules 2022; and
- b) Exclude themselves from the decision-making process in relation to that matter, including any discussion or vote on the matter at any Council meeting or delegated committee, and any action in relation to the matter.

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

**4 GENERAL BUSINESS****4.1 FINANCIAL REPORTS****4.1.1 DRAFT 2025/26 BUDGET**

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

**Directorate:** Corporate and Organisational Performance

**File No:**  
FM/05/02

**Relevance to Council Plan 2021 - 2025**

**Strategic Objective:** A Well Governed and Healthy Organisation

**PURPOSE**

The purpose of this report is to propose that Council endorse the Draft 2025/26 Annual Budget and commence the community engagement and public submission process in accordance with Council's Community Engagement Policy as defined by the *Local Government Act 2020*.

**SUMMARY**

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

To continue delivering essential services and capital projects to the Buloke community, the Council is proposing a 3.00% increase in general rates and the municipal charge, consistent with the State Government's rate cap.

The 2025/26 Draft Budget projects a surplus of \$27.2 million. This result is primarily driven by the recognition of a potential abnormal one-off disaster recovery grant estimated at \$26.9 million. When adjusted for this non-recurring item, the underlying operating result aligns more closely with the audited operating deficit of \$5.0 million reported for 2023/24 and the forecast deficit of \$1.4 million for 2024/25.

The total capital works program equates to \$44.6 million, including an estimated \$13.9 million carry forward projects. Further explanation around various items within the draft Budget have been outlined in the table below.

In accordance with Council's Community Engagement Policy, public exhibition will be undertaken on the draft Budget prior to Council's final consideration of the 2025/26 Budget at the June ordinary meeting. It is proposed that this public exhibition period commences on Friday 9 May and concludes on Thursday, 29 May 2025.

An invitation will also be extended to people making a submission to present those submissions at a meeting to be held Wednesday, 4 June 2025.



**RECOMMENDATION**

That Council:

1. Endorse the draft 2025/26 Budget (incorporating the 4-year Budget) at Attachment 1 to this report for public exhibition.
2. Gives public notice of the draft 2025/26 Budget on Council's website and invites written submissions from Friday, 9 May 2025 until Thursday, 29 May 2025.
3. Notes that in accordance with Section 93 and 96(1)(b) of the *Local Government Act 2020*, consultation will be undertaken in accordance with Council's Community Engagement Policy.
4. Notes that any person who makes a written submission in relation to the draft 2025/26 Budget may be heard by Council on Wednesday, 4 June 2025.
5. Notes that the 2025/26 Budget (incorporating the 4-year Budget) will be considered for adoption at the Council Meeting to be held Wednesday, 18 June 2025 at 7.00pm.

**DISCUSSION**

Item	Commentary
Rates and charges	<ul style="list-style-type: none"><li>• The general rates and municipal charges are proposed to increase by 3.00%</li><li>• There has been a revision in the draft Capital Improved Value (CIV) of properties, with the most significant change observed in the farming category, which shows a decrease of 1.7%, in contrast to a 31.0% increase in 2024/25.</li><li>• There is a proposed change to the differentials with the aim to evenly distribute the rate increase in 2025/26.  The differentials are proposed as:<ul style="list-style-type: none"><li>o Residential - 100% of general rates</li><li>o Commercial and industrial – 115% of general rates</li><li>o Farming – 46% of general rates (from 42.5%)</li></ul></li><li>• The proposed rate increase is compliant with the Fair Go Rates System.</li><li>• The waste charge per service is proposed to increase to</li></ul>

	\$450/- (approx. 6.00% increase from the previous year) to ensure full cost recovery.
Fees and charges	<ul style="list-style-type: none"> <li>Fees and Charges have been increased by approximately 3.5% across most areas.</li> <li>Fees against building fees and charges, swimming pool services etc. have been reviewed and updated, where needed.</li> <li>There are other fees that are set by statute and charged by Council in addition to this listing. These are statutory fees and are made in accordance with legislative requirements. These fees are updated as of 1 July 2025 and will be reflected on the Department of Transport and Planning website.</li> </ul>
Operating grants	<p>It includes -</p> <ul style="list-style-type: none"> <li>Approx. \$8.4 million of Financial Assistance Grants</li> <li>Approx. \$667,000/- of recurrent state grants towards service areas such as libraries and maternal child and health, among others</li> <li>Approx. \$386,000/- of non-recurrent state grants majorly contributed towards the February 2024 storm event.</li> </ul>
Capital grants	<ul style="list-style-type: none"> <li>There is \$33.5 million of capital grants budgeted for 2025/26</li> <li>It includes a one-off grant of approx. \$26.9 million under the Disaster Recovery Funding Arrangements (DRFA), though the timing of receipt remains uncertain.</li> </ul>
Other Income	<ul style="list-style-type: none"> <li>Reflects interest on term deposits.</li> </ul>
Employee costs	<ul style="list-style-type: none"> <li>Total FTE including capitalized labour and grant funded positions is proposed to be 117.7 FTE including <ul style="list-style-type: none"> <li>96.5 FTE established staff</li> <li>0.5 FTE capitalized</li> <li>20.8 FTE vacant positions</li> </ul> </li> <li>The EBA agreement is in place for the 2025/26 financial year.</li> </ul>
Materials and services	<ul style="list-style-type: none"> <li>Expenditure in this area is expected to remain consistent over the three (3) year period.</li> </ul>
Other expenses	<ul style="list-style-type: none"> <li>Depreciation, bad debts, finance costs and other expenses – all are subjected to increase by 3% over the 3 years</li> </ul>
Cash balance projection	<ul style="list-style-type: none"> <li>Cash position as at June 30 2026, is budgeted to be at \$16 million.</li> <li>Cash is projected to decline across the next four years, mainly due to capital grants budgeted conservatively in the projected three years.</li> <li>Council has not allocated non-recurrent grant income in the budgets for the three-year period following the proposed budget. However, should circumstances change, the forecasts will be updated in the relevant year once there is sufficient certainty regarding the funding</li> </ul>

Property, infrastructure, plant & equipment	<ul style="list-style-type: none"> <li>• Condition assessment and revaluation of our property (land and building) is currently in progress and is anticipated to be completed prior to June 2025.</li> <li>• Condition assessments and revaluation of Councils infrastructure and plant &amp; equipment will occur in accordance with the frequency of revaluations by asset class.</li> <li>• Capital works including carry forwards are budgeted at \$44.6 million.</li> </ul>
Provisions	<ul style="list-style-type: none"> <li>• This includes provisions for the following – all of which are considered to remain consistent but will be reviewed prior to June 2025 <ul style="list-style-type: none"> <li>◦ Employee entitlements such as annual leave and long service leave</li> <li>◦ Landfill restoration</li> <li>◦ Gravel pit restoration</li> <li>◦ Redundancies (if identified)</li> </ul> </li> </ul>
Lease liability	<ul style="list-style-type: none"> <li>• Council has no borrowings; however, light fleet operating leases exist. These expected to remain consistent.</li> </ul>
Reserves	<ul style="list-style-type: none"> <li>• Reserves are currently held for: <ul style="list-style-type: none"> <li>◦ Defined Benefits Superannuation</li> <li>◦ Sustainability Fund</li> <li>◦ Unspent Grants</li> <li>◦ Grant Opportunity</li> <li>◦ Capital Project Initiations</li> <li>◦ Waste</li> </ul> </li> </ul>
Capital works program	<ul style="list-style-type: none"> <li>• The capital works program total equates to \$44.6 million, (including \$13.9 million of carry forward projects) consisting of: <ul style="list-style-type: none"> <li>◦ \$3.6 million New</li> <li>◦ \$40.5 million Renewal</li> <li>◦ \$250K Upgrade</li> <li>◦ \$152K Expansion</li> </ul> </li> <li>• Funding for the capital works program consisting of: <ul style="list-style-type: none"> <li>◦ \$33.5 million Grants</li> <li>◦ \$575K Contributions</li> <li>◦ \$10.5 million Council Cash</li> </ul> </li> </ul>
Flood recovery	<ul style="list-style-type: none"> <li>• Council has included in the capital program flood rehabilitation works worth \$34.3 million consisting of grant funding approx. \$28.6 million from Disaster Recovery Funding, LRCI phase 4 and Betterment as well as potential cost to council approx. \$5.7 million</li> </ul>
Targeted performance indicators	<ul style="list-style-type: none"> <li>• Performance indicators included in the draft 2025/26 Budget.</li> </ul>

#### RELEVANT LAW

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

**RELATED COUNCIL DECISIONS**

Not applicable.

**SUSTAINABILITY IMPLICATIONS**

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

**COMMUNITY ENGAGEMENT**

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

Council invites written submissions from the 9 May 2025 until 29 May 2025.

The process of community engagement is consistent with the Council's community engagement policy.

**INNOVATION AND CONTINUOUS IMPROVEMENT**

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

**COLLABORATION**

Not applicable.

**FINANCIAL VIABILITY**

The Draft Budget is for the financial year 1 July 2025 to 30 June 2026, and contains financial statements including a Comprehensive Income Statement, Balance Sheet, Statement of Changes in Equity, Statement of Cash flows, Statement of Capital Works and Statement of Human Resources.

These statements have been prepared for the year ending 30 June 2026 in accordance with the Act and Regulations. They are consistent with the annual financial statements prepared in accordance with the Australian Accounting Standards.

The Draft Budget also includes detail about the rates and charges to be levied and other information, Council requires to make an informed decision about the adoption of the Budget.

Valuations for council rates and fire services property levy are made annually in accordance with the *Valuation of Land Act 1960*. They are undertaken, or overseen, by the Valuer-General. Rating valuations are used to apportion (fairly distribute) council rates to ratepayers.

Council for the 2025/26 financial year has increased the differential for farm land to 46.00% (previously 42.5%). This increase is in accordance with the parameters established in the Revenue and Rating Plan that a review is required when the rate burden for any differential rate category changes by +/- 5.00% or greater following a general revaluation of properties.

This applies following the general revaluation of properties on 1 January 2025 (effective from 1 July 2025) that saw an average decrease in the valuation of farm land by 1.7% compared to an increase of 5.7% for residential and 6.1% for commercial and industrial properties.

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

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

**COUNCIL PLANS AND POLICIES**

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

**TRANSPARENCY OF COUNCIL DECISIONS**

Council's engagement approach provides for receipt and consideration of submissions to the Draft Budget at a hearing to be held Wednesday, 4 June 2025.

**CONFLICT OF INTEREST**

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

***Attachments:***

1. Attachment 4.1.1.1 - Draft Annual Budget F Y 2025 2026 BSC

# BULOKE SHIRE COUNCIL ANNUAL BUDGET 2025/26





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## Disclaimer

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

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

## Acknowledgement of Country

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



# Mayor & CEO Introduction

Buloke Shire Council is pleased to present the Annual Budget for the 2025-2026 financial year. This budget sets out a forward-focused financial plan that supports a sustainable model of delivery for Council's essential services as it commences a new 4-year Council term.

The developed budget for the new financial year shows a commitment from Council to strengthen existing service levels and establish a strong foundation for the future, whilst advancing and completing key infrastructure projects and maintenance programs. Recovery programs for flood and storm damage incurred in 2022, 2023 and 2024 continue to be a challenge to advocate for, resource and complete despite the significant time lapse.

The budget reveals a surplus of \$27 million and an underlying deficit of \$5.8 million. For the Buloke Shire Council, the provision of capital projects is heavily reliant on non-recurrent grants, Federal and State grant funding and community contributions. In the upcoming financial year, those grants will total \$33.5 million with a further \$0.6 million is budgeted as contributions towards our capital works program.

The annual budget demonstrates Council's ongoing commitment to a sustainable future by investing in the infrastructure and services that support a thriving community and resilient local economy. Council are focused on maintaining a high standard of service delivery across all areas, ensuring that our investments today meet the evolving needs of our Community tomorrow.

In accordance with the State Government's Fair Go Rates system, an increase in general rates by 3% has been applied, whilst waste management charges will remain at cost recovery. This increase in an inflationary environment continues to place pressure on Council to ensure efficient delivery of services whilst being mindful of our ability to remain financial sustainability for the future.

In addition to delivering our wide range of services, Council is progressing new initiatives designed to enhance community well-being, strengthen our infrastructure and operations, and invest in the people who deliver our services. Council roadways, drainage works and footpath infrastructure will be key focus areas for Council delivery in the new financial year, with supporting Capital Works projects to lay strong foundations for the delivery of the new Council Plan.

We are pleased to collaborate with the Buloke community to realise our vision of building a better Buloke - a community that is healthy, connected, inclusive, and prosperous.

**Mayor Alan Getley & CEO Wayne O'Toole**

## Budget Influences

### Snapshot of Buloke Shire Council

Buloke Shire is situated in north-western Victoria and encompasses a total land area of approximately 8,000 square kilometres. Its primary townships include Birchip, Charlton, Donald, Sea Lake, and Wycheproof, along with smaller communities such as Berriwillock, Culgoa, Nandaly, Nullawil, and Watchem.

### Budget principles

Council has developed the 2025/26 Budget in alignment with its Financial Plan and the broader Community and Council Planning process. In accordance with Section 101 of the Local Government Act 2020, Council must adhere to overarching principles that guide its operations. These include:

- Managing finances in line with financial policies and strategic plans
- Monitoring and mitigating financial risks responsibly
- Ensuring stability and predictability in financial decision-making
- Maintaining accurate records to clearly explain financial activities and position

Council remains committed to a transparent and rigorous financial planning process for the Buloke community. As part of this commitment, Council continues to plan for sustainable long-term service delivery and infrastructure investment, consistent with the values outlined in the Council Plan 2021–2025.

The 2025/26 Budget forecasts an overall operating surplus, including capital grant funding. Related capital expenditure is detailed in the Capital Works Statement, which fully allocates available reserves and the projected surplus.

### Key things we are funding

- a. Ongoing delivery of services to the Buloke Shire Community funded by a combined operating and capital expenditure of \$70 million (excluding depreciation). These services are summarized throughout the budget.
- b. Continued investment in our assets (total program \$44.6 million):
  - i. Roads and Bridges \$37,742,000
  - ii. Land and Buildings \$355,000
  - iii. Plant and Equipment \$2,371,000
  - iv. Recreation, leisure and community facilities \$390,000
  - v. Parks, open space and streetscapes \$2,606,000
  - vi. Other infrastructure (drainage, footpaths, aerodromes, other) \$1,130,000

The capital program includes several projects that are externally funding dependent, and these projects will not proceed unless the funding is secured.



### **The Rate Rise**

- a. The average general rates will rise by 3% for 2025/26 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 Plan to provide equity in the rating properties across the Shire.
- b. Key Drivers:
  - i. To fund ongoing service delivery
  - ii. To allow Council to remain financially sustainable
  - iii. To cope with cost shifting from the State Government
- c. General Valuations dated 1 January 2025 are used in the calculation of rates charges.
- d. The waste service charge incorporating kerbside collection and recycling remains at full cost recovery in 2025/26.

Land valuations for farming, commercial/industrial, and residential properties have varied unevenly. To balance the impact of these fluctuations, Council has applied proportional rate increases across all categories, which has led to the farm differential rising to 46%.

The Fees and Charges schedule is included in this document. Increases in costs reflect both the rising expenses associated with delivering services and increases in fees mandated by Federal or State legislation.

### **External Influences**

- Natural disasters—most notably the flood damage incurred in October 2022 and December 2023—continue to put pressure on Council resources and disrupt service delivery. When such events occur within a financial year and are officially declared, Council becomes eligible for assistance through the Disaster Recovery Funding Arrangements (DRFA). Legacy practice indicates that Council does not typically budget in advance for these events or their associated expenses. However, given the volume of work required in the upcoming years, it is now recommended that Council allocates budget provisions for such occurrences.

As of March 2025, Council is awaiting approval for approximately \$84 million in capital works packages, to be delivered over two financial years. Reasonable estimates of this amount have been included in the 2025/26 budget. If the funding is not approved, Council will not proceed with those works. Final approvals for the works are expected by the end of June 2025.

It should be noted that DRFA funding does not fully reimburse all expenses. When a disaster occurs, Council reports the net costs through quarterly financial updates to both the Council and the community. The budget remains adaptable to accommodate these impacts as they arise.

- Continuation of the 'Fair Go Rates System' (rate capping) has placed pressure on long term financial plans of Council. Council's Financial Plan sets out further information on how Council plans to manage its expenditure in line with gazetted rate caps.
- Cost shifting continues to impact local government as funding via the Federal and State Governments either reduces or at best remains the same. The 'gap' between the true cost of providing Council services and the level of subsidy continues to grow.
- Setting of Statutory Fees such as Town Planning Fees by the Victorian State Government at levels which do not cover the cost of providing these services which Council is legislatively required to provide.
- The Fire Services Property Levy will continue to be collected by Council on behalf of the State Government in accordance with the Fire Services Property Levy Act 2012.
- Surplus funds are invested in line with Council's Investment Policy. Interest income is based on predicted cashflows, cash balance, and investment returns.
- The minimum superannuation guarantee is legislated to increase from the current 11.5% to 12% on 1 July 2025.

#### **Internal Influences**

- Council has been consistently reviewing all services to identify efficiencies and reduce costs. The outcomes of these reviews will continue to inform and shape Council's Financial Plan.

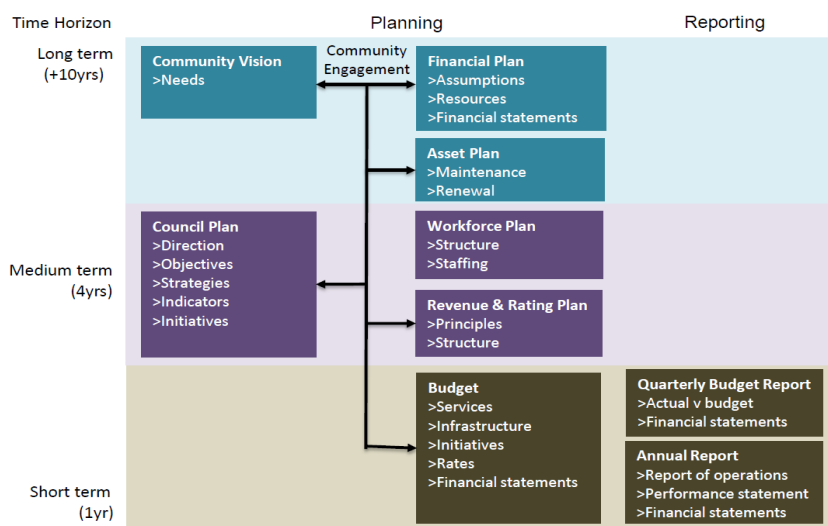


## 1. Link to the Integrated Strategic Planning and Reporting Framework

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

### 1.1 Legislative planning and accountability framework

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



Source: Mark Davies (Financial Professional Solutions)

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

### 1.1.2 Key planning considerations

#### Service level planning

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

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

## 1.2 Our purpose

### Our Vision

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

### Our values

Council addresses its key values through:

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

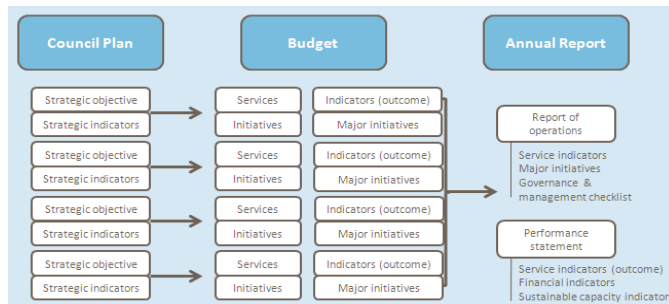
## 1.3 Strategic objectives

*Insert introduction to Council's 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 2025/26 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

Insert introduction on how council will be able to achieve <strategic objective 1>

#### Services

Service area	Description of services provided	2023/24 Actual \$'000	2024/25 Forecast \$'000	2025/26 Budget \$'000
Property Maintenance	<i>Inc</i>	10	80	80
	<i>Exp</i>	961	1,166	1,166
	<i>Surplus / (deficit)</i>	(951)	(1,086)	(1,086)
This service is to provide property maintenance services to a range of Council's building-based assets, focusing on the upkeep and renewal of buildings. This area maintains in excess of 250 buildings across the Shire and aims to keep them maintained in a fit for purpose state.				
Road Services	<i>Inc</i>	747	4,552	3,702
	<i>Exp</i>	5,932	6,032	6,174
	<i>Surplus / (deficit)</i>	(5,185)	(1,480)	(2,472)
This service provides road maintenance for the 1100km of Sealed, 650km of Gravel and 3,800km of Earth roads across the Shire. Income in this area relates to Local Roads Funding received from the Victoria Grants Commission. The Financial Assistance grant were received in advance for the FY23/24 in FY 2023, corresponding to the huge deficit. Council anticipates to receive the grants in the relevant period for the following years.				
Swimming Pools	<i>Inc</i>	-	27	5
	<i>Exp</i>	850	797	806
	<i>Surplus / (deficit)</i>	(850)	(770)	(801)
This service oversees the management, maintenance and operation of our seven outdoor seasonal swimming pools.				
Assets and Project Management	<i>Inc</i>	134	42	16
	<i>Exp</i>	2,186	2,971	3,187
	<i>Surplus / (deficit)</i>	(2,052)	(2,929)	(3,171)

This service area provides for the management, design and administration of Council's assets and infrastructure services, including planning and management of the capital works program. This service also provides for recreational facilities (including our lakes) and support to community run recreation reserves in ten townships across the Shire, as well as governance support to community recreation clubs and committees.

2.1 Our Built and Natural Environment (Cont.)

Service area	Description of services provided	2023/24 Actual \$'000	2024/25 Forecast \$'000	2025/26 Budget \$'000
<b>Parks &amp; Urban</b>	<i>Inc</i>	52	-	-
	<i>Exp</i>	1,823	2,031	2,188
	<i>Surplus / (deficit)</i>	(1,771)	(2,031)	(2,188)
	This service area manages and coordinates Council's Parks and Gardens and Urban Infrastructure providing routine, preventative and on-going maintenance and improvements.			
<b>Environmental Planning</b>	<i>Inc</i>	120	100	100
	<i>Exp</i>	265	263	218
	<i>Surplus / (deficit)</i>	(145)	(163)	(118)
	This service works in partnership with relevant authorities and the local community to oversee the delivery, maintenance and monitoring of environmental compliance and sustainability programs and services.			
<b>Waste and Environment</b>	<i>Inc</i>	166	283	280
	<i>Exp</i>	1,408	1,744	1,838
	<i>Surplus / (deficit)</i>	(1,242)	(1,461)	(1,558)
	Responsible for the maintenance and improvement of Council's landfills and transfer stations as well as providing a Residential Kerbside Garbage and Recycling service in all towns within the Shire.			
<b>Municipal Emergency Management</b>	<i>Inc</i>	64	60	60
	<i>Exp</i>	76	155	175
	<i>Surplus / (deficit)</i>	(12)	(95)	(115)
	This service ensures Council meets its statutory obligations under the Emergency Management Act 2013 and the State Emergency Management Plan. It supports the development, maintenance, and implementation of municipal emergency management planning, relief, and recovery activities. The service aims to build and enhance Council's and the community's capability and capacity to prepare for, respond to, and recover from emergencies. This includes emergency risk assessments, coordination of local relief and recovery efforts, community engagement and education, training and exercising, interagency collaboration, and the provision of facilities, resources, and infrastructure support during emergency events.			

**Major Initiatives**

- 1) Continue to restore flood damaged assets as a result of the October 2022 and December 2023 floods
- 2) Completion of key infrastructure projects including further short term cabin accommodation at various sites.

**Other Initiatives**

- 3) Complete Donald and Sea Lake Recreation Masterplan reviews.

**Service Performance Outcome Indicators**

Service	Indicator		2023/24 Actual	2024/25 Forecast	2025/26 Budget
Roads	Condition	Sealed local roads below the intervention level.	99%	98%	98%
Waste management	Waste diversion	Kerbside collection waste diverted from landfill.	18%	33%	33%
Aquatic facilities	Utilisation	Utilisation of aquatic facilities.	3%	4%	4%

\* refer to table at end of section 2.2 for information on the calculation of Service Performance Outcome Indicators

**2.2 Our Community Wellbeing**

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

**Services**

Service area	Description of services provided		2023/24 Actual \$'000	2024/25 Forecast \$'000	2025/26 Budget \$'000
Library Services		<i>Inc</i>	149	131	131
		<i>Exp</i>	302	303	275
		<i>Surplus/ (deficit)</i>	(153)	(172)	(144)

This service works in partnership with local community organisations and education providers to support, manage and deliver library services across Buloke Shire, including the provision of a mobile library service to smaller townships.

Public Health and Wellbeing		<i>Inc</i>	22	39	50
		<i>Exp</i>	303	222	174
		<i>Surplus/ (deficit)</i>	(281)	(183)	(124)

This service works in partnership with relevant authorities and the local community and businesses to oversee the delivery, maintenance and monitoring of public health and safety compliance and immunisation programs and services.

Early Years		<i>Inc</i>	648	479	445
		<i>Exp</i>	786	655	647
		<i>Surplus/ (deficit)</i>	(138)	(176)	(202)

This service oversees the planning and development of early years services and programs in partnership with the local community and service providers to ensure the delivery of an integrated and coordinated range of programs including maternal and child health.

Community Support		<i>Inc</i>	172	145	16
		<i>Exp</i>	772	1,049	1,060
		<i>Surplus/ (deficit)</i>	(600)	(904)	(1,044)

This service works in partnership with local community groups, organisations and service providers to identify, support and encourage opportunities to develop and deliver programs and services to enhance community health and wellbeing and connection.

**Major Initiatives**

- 1) Work with communities to begin planning actions resulting from the recent library services review and aquatic strategy.
- 2) Develop and implement a Reconciliation Action Plan

**Service Performance Outcome Indicators**

Service	Indicator		2023/24 Actual	2024/25 Forecast	2025/26 Budget
Libraries	Participation	Library membership.	7%	7%	8%
Animal Management	Health and safety	Animal management prosecutions.	0%	100%	100%
Food safety	Health and safety	Critical and major non-compliance outcome notifications.	0%	100%	100%
Maternal and Child Health	Participation	Participation in the MCH service.	88%	89%	88%
Maternal and Child Health	Participation	Participation in the MCH service by Aboriginal children.	94%	87%	93%

### 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	2023/24 Actual \$'000	2024/25 Forecast \$'000	2025/26 Budget \$'000
<b>Development Services</b>	<i>Inc</i>	346	295	226
	<i>Exp</i>	1,039	1,281	942
	<i>Surplus/ (deficit)</i>	(693)	(986)	(716)
This service works in partnership with relevant authorities and the local community to provide advice, support and services to meet the requirements of State and municipal legislation and compliance in strategic and statutory planning, building and local laws.				
<b>Economic Development and Tourism</b>	<i>Inc</i>	12	2	12
	<i>Exp</i>	255	285	296
	<i>Surplus/ (deficit)</i>	(243)	(283)	(284)
This service works in partnership with local and regional groups and organisations to facilitate the support and development of local economic and tourism initiatives that aim to increase and promote economic growth and visitation for Buloke Shire.				
<b>Saleyards</b>	<i>Inc</i>	36	50	50
	<i>Exp</i>	67	39	36
	<i>Surplus/ (deficit)</i>	(31)	11	14

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

#### Service Performance Outcome Indicators

Service		Indicator	2023/24	2024/25	2025/26
			Actual	Forecast	Budget
Statutory Planning	Service standard	Planning applications decided within required timeframes		35%	63%
					64%

#### Major Initiatives

- 1 Complete and implement an Economic Development and Tourism Strategy.



#### 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	2023/24 Actual \$'000	2024/25 Forecast \$'000	2025/26 Budget \$'000
CEO's Office	<i>Inc</i>	38	6	-
	<i>Exp</i>	1,250	1,609	1,261
	<i>Surplus/ (deficit)</i>	(1,212)	(1,603)	(1,261)

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

Information Management	<i>Inc</i>	-	-	-
	<i>Exp</i>	1,111	1,277	1,001
	<i>Surplus/ (deficit)</i>	(1,111)	(1,277)	(1,001)

Provides the organisation with business transformation and information technology services.

Customer Services	<i>Inc</i>	-	-	-
	<i>Exp</i>	171	219	251
	<i>Surplus/ (deficit)</i>	(171)	(219)	(251)

This service oversees Council's internal and external customer service requests, enquiries and payments via the Wycheproof Customer Service Centre.

Human Resources	<i>Inc</i>	-	-	-
	<i>Exp</i>	650	1,075	733
	<i>Surplus/ (deficit)</i>	(650)	(1,075)	(733)

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

Media and Communications	<i>Inc</i>	-	-	-
	<i>Exp</i>	196	244	299
	<i>Surplus/ (deficit)</i>	(196)	(244)	(299)

This service oversees external communications via the Council's website and social media as well as providing regular advertisements, media releases and Community Updates in local newspapers.

Finance	<i>Inc</i>	2,004	6,251	6,355
	<i>Exp</i>	881	908	1,049
	<i>Surplus/ (deficit)</i>	1,123	5,343	5,306

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

Corporate Services	<i>Inc</i>	-	-	-
	<i>Exp</i>	800	999	1,084
	<i>Surplus/ (deficit)</i>	(800)	(999)	(1,084)

Provides organisational policy, systems and support in the areas of records management, continuous improvement, corporate planning, risk management, governance, insurance, performance measurement and reporting. Expenses include general corporate expenses such as postage and stationery, staff amenities and pool cars.

##### Major Initiatives

- 1) Website Upgrade (incl. online facilities booking system and engagement platform)
- 2) Develop new Council Gender Equality Action Plan

##### Service Performance Outcome Indicators

Service Performance Outcome Indicators					
Service	Indicator	2023/24 Actual	2024/25 Forecast	2025/26 Budget	
Governance	Consultation and engagement	Satisfaction with community consultation and engagement.	52.00%	55.00%	56.00%

\* refer to table at end of section 2.2 for information on the calculation of Service Performance Outcome Indicators

**Service Performance Outcome Indicators**

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

2.5 Reconciliation with budgeted operating result

	Surplus/ (Deficit)	Expenditure	Income / Revenue
	\$'000	\$'000	\$'000
2.1 Our Built and Natural Environment	(11,509)	15,752	4,243
2.2 Our Community Wellbeing	(1,514)	2,156	642
2.3 Our Economy	(986)	1,274	288
2.4 Our Council and Community Leadership	677	5,678	6,355
<b>Total</b>	<b>(13,332)</b>	<b>24,860</b>	<b>11,528</b>
<b>Expenses added in:</b>			
Depreciation	8,852		
Amortization of right of use assets	465		
Finance costs	54		
Others	-		
<b>Surplus/(Deficit) before funding sources</b>	<b>(22,703)</b>		
<b>Funding sources added in:</b>			
Rates and charges revenue	14,255		
Waste charge revenue	1,576		
Capital grants and contribution	34,052		
<b>Total funding sources</b>	<b>49,882</b>		
<b>Operating surplus/(deficit) for the year</b>	<b>27,179</b>		

### 3. Financial Statements

This section presents information in regard to the Financial Statements and Statement of Human Resources. The budget information for the year 2025/26 has been supplemented with projections to 2028/29

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 2029

		Forecast Actual	Budget	Projections		
		2024/25	2025/26	2026/27	2027/28	2028/29
	NOTES	\$'000	\$'000	\$'000	\$'000	\$'000
Income / Revenue						
Rates and charges	4.1.1	15,366	15,911	16,389	16,839	17,302
Statutory fees and fines	4.1.2	176	124	128	131	135
User fees	4.1.3	402	499	514	529	545
Grants - operating	4.1.4	10,316	9,455	9,739	10,031	10,332
Grants - capital	4.1.4	5,152	33,477	30,439	3,559	3,559
Contributions - monetary	4.1.5	455	596	-	-	-
Net gain (or loss) on disposal of property, infrastructure, plant and equipment		-	25	-	-	-
Fair value adjustments for investment property		-	-	-	-	-
Share of net profits (or loss) of associates and joint ventures		-	-	-	-	-
Other income	4.1.6	1,363	1,324	1,644	1,405	1,447
Total income / revenue		33,230	61,410	58,852	32,495	33,321
Expenses						
Employee costs	4.1.7	12,332	13,415	14,240	14,667	15,107
Materials and services	4.1.8	11,840	10,637	10,534	10,850	11,175
Depreciation	4.1.9	8,852	8,852	9,118	9,392	9,673
Amortisation - right of use assets	4.1.10	454	465	465	465	465
Bad and Doubtful Debt		60	60	62	64	66
Finance costs - leases		72	54	56	58	59
Other expenses	4.1.11	976	747	770	793	817
Total expenses		34,586	34,230	35,244	36,287	37,362
Surplus/(deficit) for the year						
		(1,356)	27,180	23,608	(3,792)	(4,041)
Other comprehensive income						
Items that will not be reclassified to surplus or deficit in future periods						
Net asset revaluation gain /(loss)		-	-	-	-	-
Share of other comprehensive income of associates and joint ventures		-	-	-	-	-
Items that may be reclassified to surplus or deficit in future periods						
(detail as appropriate)		-	-	-	-	-
Total other comprehensive income		-	-	-	-	-
Total comprehensive result						
		(1,356)	27,180	23,608	(3,792)	(4,041)

### Balance Sheet

For the four years ending 30 June 2029

		Forecast Actual 2024/25 \$'000	Budget 2025/26 \$'000	Projections 2026/27 \$'000	2027/28 \$'000	2028/29 \$'000
	NOTES					
<b>Assets</b>						
<b>Current assets</b>						
Cash and cash equivalents		23,559	16,087	15,734	15,794	15,459
Trade and other receivables		5,204	5,162	5,543	5,470	5,845
Inventories		252	221	249	239	241
Prepayments		483	503	518	534	550
Non-current assets classified as held for sale		280	280	-	-	-
Other assets		1,343	277	277	277	277
<b>Total current assets</b>	4.2.1	31,122	22,531	22,321	22,314	22,372
<b>Non-current assets</b>						
Trade and other receivables		-	-	-	-	-
Other financial assets		-	-	-	-	-
Investments in associates, joint arrangement and subsidiaries		-	-	-	-	-
Property, infrastructure, plant & equipment		304,740	340,482	364,152	360,423	356,448
Right-of-use assets	4.2.3	1,189	1,189	1,189	1,189	1,189
Investment property		-	-	-	-	-
Intangible assets		-	-	-	-	-
<b>Total non-current assets</b>	4.2.1	305,929	341,671	365,341	361,612	357,637
<b>Total assets</b>		337,051	364,202	387,662	383,926	380,009
<b>Liabilities</b>						
<b>Current liabilities</b>						
Trade and other payables		2,839	2,810	2,646	2,673	2,753
Trust funds and deposits		19	19	19	19	19
Contract and other liabilities		1,209	1,089	980	882	794
Provisions		3,547	3,653	3,763	3,876	3,992
Lease liabilities	4.2.3	417	417	417	417	417
<b>Total current liabilities</b>	4.2.2	8,031	7,988	7,825	7,867	7,975
<b>Non-current liabilities</b>						
Provisions		472	487	501	516	532
Lease liabilities	4.2.3	824	824	824	824	824
<b>Total non-current liabilities</b>	4.2.2	1,296	1,310	1,325	1,340	1,355
<b>Total liabilities</b>		9,327	9,298	9,150	9,207	9,330
<b>Net assets</b>		327,724	354,904	378,512	374,719	370,678
<b>Equity</b>						
Accumulated surplus	4.3.1	129,499	156,679	180,287	176,494	172,453
Reserves		198,225	198,225	198,225	198,225	198,225
<b>Total equity</b>		327,724	354,904	378,512	374,719	370,678



**Statement of Changes in Equity**  
For the four years ending 30 June 2029

	NOTES	Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
<b>2025 Forecast Actual</b>					
Balance at beginning of the financial year		329,080	130,855	195,356	2,869
Surplus/(deficit) for the year		(1,356)	(1,356)	-	-
Net asset revaluation gain/(loss)		-	-	-	-
Transfers to other reserves		-	-	-	-
Transfers from other reserves		-	-	-	-
<b>Balance at end of the financial year</b>		<b>327,724</b>	<b>129,499</b>	<b>195,356</b>	<b>2,869</b>
<b>2026 Budget</b>					
Balance at beginning of the financial year		327,724	129,499	195,356	2,869
Surplus/(deficit) for the year		27,180	27,180	-	-
Net asset revaluation gain/(loss)		-	-	-	-
Transfers to other reserves	4.3.1	-	-	-	-
Transfers from other reserves	4.3.1	-	-	-	-
<b>Balance at end of the financial year</b>	<b>4.3.2</b>	<b>354,904</b>	<b>156,679</b>	<b>195,356</b>	<b>2,869</b>
<b>2027</b>					
Balance at beginning of the financial year		354,904	156,679	195,356	2,869
Surplus/(deficit) for the year		23,608	23,608	-	-
Net asset revaluation gain/(loss)		-	-	-	-
Transfers to other reserves		-	-	-	-
Transfers from other reserves		-	-	-	-
<b>Balance at end of the financial year</b>		<b>378,512</b>	<b>180,287</b>	<b>195,356</b>	<b>2,869</b>
<b>2028</b>					
Balance at beginning of the financial year		378,511	180,287	195,356	2,869
Surplus/(deficit) for the year		(3,792)	(3,792)	-	-
Net asset revaluation gain/(loss)		-	-	-	-
Transfers to other reserves		-	-	-	-
Transfers from other reserves		-	-	-	-
<b>Balance at end of the financial year</b>		<b>374,719</b>	<b>176,495</b>	<b>195,356</b>	<b>2,869</b>
<b>2029</b>					
Balance at beginning of the financial year		374,719	176,495	195,356	2,869
Surplus/(deficit) for the year		(4,041)	(4,041)	-	-
Net asset revaluation gain/(loss)		-	-	-	-
Transfers to other reserves		-	-	-	-
Transfers from other reserves		-	-	-	-
<b>Balance at end of the financial year</b>		<b>370,678</b>	<b>172,454</b>	<b>195,356</b>	<b>2,869</b>

### Statement of Cash Flows

For the four years ending 30 June 2029

	Notes	Forecast	Budget	Projections		
		Actual	2025/26	2026/27	2027/28	2028/29
		2024/25	\$'000	\$'000	\$'000	\$'000
		Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)
<b>Cash flows from operating activities</b>						
Rates and charges		14,963	15,893	15,947	16,849	16,861
Statutory fees and fines		176	124	128	131	135
User fees		402	499	514	529	545
Grants - operating		9,812	10,522	9,739	10,031	10,332
Grants - capital		3,512	33,356	30,330	3,461	3,471
Contributions - monetary		455	596	-	-	-
Other receipts		1,388	1,355	1,896	1,414	1,444
Net GST refund / payment		-	-	-	-	-
Employee costs		(12,371)	(13,295)	(14,116)	(14,539)	(14,976)
Materials and services		(11,399)	(10,666)	(10,697)	(10,823)	(11,095)
Short-term, low value and variable lease payments		-	-	-	-	-
Trust funds and deposits repaid		(287)	-	-	-	-
Other payments		(1,031)	(767)	(785)	(808)	(833)
<b>Net cash provided by/(used in) operating activities</b>	4.4.1	5,622	<b>37,615</b>	32,956	6,245	5,886
<b>Cash flows from investing activities</b>						
Payments for property, infrastructure, plant and equipment		(10,932)	(44,594)	(32,788)	(5,663)	(5,698)
Proceeds from sale of property, infrastructure, plant and equipment		-	25	-	-	-
<b>Net cash provided by/ (used in) investing activities</b>	4.4.2	(10,932)	<b>(44,569)</b>	(32,788)	(5,663)	(5,698)
<b>Cash flows from financing activities</b>						
Interest paid - lease liability		(72)	(54)	(56)	(58)	(59)
Repayment of lease liabilities		(454)	(465)	(465)	(465)	(465)
<b>Net cash provided by/(used in) financing activities</b>	4.4.3	(527)	<b>(519)</b>	(520)	(522)	(524)
Net increase/(decrease) in cash & cash equivalents		(5,837)	<b>(7,472)</b>	(352)	60	(336)
Cash and cash equivalents at the beginning of the financial year		29,396	<b>23,559</b>	16,087	15,734	15,794
<b>Cash and cash equivalents at the end of the financial year</b>		23,559	<b>16,087</b>	15,734	15,794	15,459

**Statement of Capital Works**

For the four years ending 30 June 2029

	NOTES	Forecast Actual	Budget	Projections		
		2024/25	2025/26	2026/27	2027/28	2028/29
		\$'000	\$'000	\$'000	\$'000	\$'000
<b>Property</b>						
Land		-	-	-	-	-
Land improvements		334	-	-	-	-
<b>Total land</b>		334	-	-	-	-
Buildings		-	-	-	-	-
Heritage buildings		-	-	-	-	-
Building improvements		5	355	117	105	107
Leasehold improvements		-	-	-	-	-
<b>Total buildings</b>		5	355	117	105	107
<b>Total property</b>		339	355	117	105	107
<b>Plant and equipment</b>						
Heritage plant and equipment		-	-	-	-	-
Plant, machinery and equipment		372	2,101	235	210	214
Fixtures, fittings and furniture		19	91	-	-	-
Computers and telecommunications		137	161	117	105	107
Library books		9	18	-	-	-
<b>Total plant and equipment</b>		537	2,371	352	315	321
<b>Infrastructure</b>						
Roads		2,161	37,712	32,083	5,033	5,057
Bridges		-	30	-	-	-
Footpaths and cycleways		137	278	-	-	-
Drainage		-	202	141	126	128
Recreational, leisure and community facilities		238	390	70	63	64
Waste management		-	-	-	-	-
Parks, open space and streetscapes		3,830	2,606	24	21	21
Aerodromes		20	100	-	-	-
Off street car parks		-	-	-	-	-
Other infrastructure		-	550	-	-	-
<b>Total infrastructure</b>		6,386	41,868	32,319	5,243	5,270
<b>Total capital works expenditure</b>	4.5.1	7,262	44,594	32,788	5,663	5,698
<b>Represented by:</b>						
New asset expenditure		3,791	3,632	-	-	-
Asset renewal expenditure		3,196	40,560	32,788	5,663	5,698
Asset expansion expenditure		-	250	-	-	-
Asset upgrade expenditure		275	152	-	-	-
<b>Total capital works expenditure</b>	4.5.1	7,262	44,594	32,788	5,663	5,698
<b>Funding sources represented by:</b>						
Grants		3,688	33,477	28,730	1,850	1,850
Contributions		-	575	-	-	-
Council cash		3,574	10,542	4,058	3,813	3,848
Borrowings		-	-	-	-	-
<b>Total capital works expenditure</b>	4.5.1	7,262	44,594	32,788	5,663	5,698

### Statement of Human Resources

For the four years ending 30 June 2029

	Forecast	Budget	Projections		
	Actual				
	2024/25	2025/26	2026/27	2027/28	2028/29
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Staff expenditure</b>					
Employee costs - operating	12,184	13,355	14,119	14,542	14,978
Employee costs - capital	148	60	122	126	129
<b>Total staff expenditure</b>	<b>12,332</b>	<b>13,415</b>	<b>14,241</b>	<b>14,667</b>	<b>15,107</b>
	FTE	FTE	FTE	FTE	FTE
<b>Staff numbers</b>					
Employees	97.8	117.8	117.9	118.0	118.1
<b>Total staff numbers</b>	<b>97.8</b>	<b>117.8</b>	<b>117.9</b>	<b>118.0</b>	<b>118.1</b>

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

Department	Budget 2025/26 \$'000	Comprises			
		Permanent		Casual	Temporary
		Full Time \$'000	Part time \$'000	\$'000	\$'000
Community Development	3,142	1,740	1,402	-	-
Corporate and Organisational Performance	2,092	1,629	378	85	-
Infrastructure & Delivery	6,157	5,495	662	-	-
Office of the CEO	1,663	1,562	101	-	-
Total permanent staff expenditure	13,054	10,426	2,543	85	-
Other employee related expenditure	301				
Capitalised labour costs	60				
<b>Total expenditure</b>	<b>13,415</b>				

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

Department	Budget 2025/26	Comprises			
		Permanent		Casual	Temporary
		Full Time	Part time		
Community Development	24	15	9	-	-
Corporate and Organisational Performance	19	14	4	1	-
Infrastructure & Delivery	65	59	6	-	-
Office of the CEO	9	8	1	-	-
<b>Total staff</b>	<b>117</b>	<b>96</b>	<b>20</b>	<b>1</b>	<b>-</b>

**Summary of Planned Human Resources Expenditure  
For the four years ending 30 June 2029**

	2025/26 \$'000	2026/27 \$'000	2027/28 \$'000	2028/29 \$'000
<b>Community Development</b>				
Permanent - Full time	1,740	1,792	1,846	1,901
Women	989	1,019	1,049	1,081
Men	751	774	797	821
Persons of self-described gender	0	0	0	0
Permanent - Part time	1,402	1,444	1,487	1,532
Women	752	775	798	822
Men	650	670	690	710
Persons of self-described gender	0	0	0	0
<b>Total Community Development</b>	<b>3,142</b>	<b>3,236</b>	<b>3,333</b>	<b>3,433</b>
<b>Corporate and Organisational Performance</b>				
Permanent - Full time	1,629	1,678	1,728	1,780
Women	1,064	1,096	1,129	1,163
Men	565	582	599	617
Persons of self-described gender	0	0	0	0
Permanent - Part time	378	389	401	413
Women	341	351	362	373
Men	37	38	39	40
Persons of self-described gender	0	0	0	0
<b>Total Corporate and Organisational Performance</b>	<b>2,007</b>	<b>2,067</b>	<b>2,129</b>	<b>2,193</b>
<b>Infrastructure &amp; Delivery</b>				
Permanent - Full time	5,495	5,660	5,830	6,005
Women	618	637	656	675
Men	4,877	5,023	5,174	5,329
Persons of self-described gender	0	0	0	0
Permanent - Part time	662	682	702	723
Women	393	405	417	429
Men	269	277	285	294
Persons of self-described gender	0	0	0	0
<b>Total Infrastructure &amp; Delivery</b>	<b>6,157</b>	<b>6,342</b>	<b>6,532</b>	<b>6,728</b>
<b>Office of the CEO</b>				
Permanent - Full time	1,562	2,093	2,156	2,220
Women	912	1,423	1,466	1,510
Men	650	670	690	710
Persons of self-described gender	0	0	0	0
Permanent - Part time	101	104	107	110
Women	62	64	66	68
Men	39	40	41	43
Persons of self-described gender	0	0	0	0
<b>Total Office of the CEO</b>	<b>1,663</b>	<b>2,197</b>	<b>2,263</b>	<b>2,331</b>
<b>Casuals, temporary and other expenditure</b>	<b>386</b>	<b>399</b>	<b>410</b>	<b>422</b>
<b>Capitalised labour costs</b>	<b>60.0</b>	<b>122</b>	<b>126</b>	<b>129</b>
<b>Total staff expenditure</b>	<b>13,415</b>	<b>14,241</b>	<b>14,667</b>	<b>15,107</b>

	2025/26 FTE	2026/27 FTE	2027/28 FTE	2028/29 FTE
<b>Community Development</b>				
Permanent - Full time	14.8	14.8	14.8	14.8
Women	8.8	8.8	8.8	8.8
Men	6.0	6.0	6.0	6.0
Persons of self-described gender	0.0	0.0	0.0	0.0
Permanent - Part time	8.8	8.8	8.8	8.8
Women	6.8	6.8	6.8	6.8
Men	2.0	2.0	2.0	2.0
Persons of self-described gender	0.0	0.0	0.0	0.0
<b>Total Community Development</b>	<b>23.6</b>	<b>23.6</b>	<b>23.6</b>	<b>23.6</b>
<b>Corporate and Organisational Performance</b>				
Permanent - Full time	14.0	14.0	14.0	14.0
Women	9.0	9.0	9.0	9.0
Men	5.0	5.0	5.0	5.0
Persons of self-described gender	0.0	0.0	0.0	0.0
Permanent - Part time	4.1	4.1	4.1	4.1
Women	3.5	3.5	3.5	3.5
Men	0.6	0.6	0.6	0.6
Persons of self-described gender	0.0	0.0	0.0	0.0
<b>Total Corporate and Organisational Performance</b>	<b>18.1</b>	<b>18.1</b>	<b>18.1</b>	<b>18.1</b>
<b>Infrastructure &amp; Delivery</b>				
Permanent - Full time	59.0	59.0	59.0	59.0
Women	8.0	8.0	8.0	8.0
Men	51.0	51.0	51.0	51.0
Persons of self-described gender	0.0	0.0	0.0	0.0
Permanent - Part time	6.3	6.3	6.3	6.3
Women	3.5	3.5	3.5	3.5
Men	2.8	2.8	2.8	2.8
Persons of self-described gender	0.0	0.0	0.0	0.0
<b>Total Infrastructure &amp; Delivery</b>	<b>65.3</b>	<b>65.3</b>	<b>65.3</b>	<b>65.3</b>
<b>Office of the CEO</b>				
Permanent - Full time	8.0	8.0	8.0	8.0
Women	5.0	5.0	5.0	5.0
Men	3.0	3.0	3.0	3.0
Persons of self-described gender	0.0	0.0	0.0	0.0
Permanent - Part time	1.0	1.0	1.0	1.0
Women	0.6	0.6	0.6	0.6
Men	0.4	0.4	0.4	0.4
Persons of self-described gender	0.0	0.0	0.0	0.0
<b>Total Office of the CEO</b>	<b>9.0</b>	<b>9.0</b>	<b>9.0</b>	<b>9.0</b>
<b>Casuals and temporary staff</b>	<b>0.8</b>	<b>0.9</b>	<b>1.0</b>	<b>1.1</b>
<b>Capitalised labour</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>
<b>Total staff numbers</b>	<b>117.8</b>	<b>117.9</b>	<b>118.0</b>	<b>118.1</b>

#### 4. Notes to the financial statements

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

##### 4.1 Comprehensive Income Statement

###### 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 2025/26 the FGRS cap has been set at 3.00%. The cap applies to both general rates and municipal charges and is calculated on the basis of council's average rates and charges.*

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

*To achieve these objectives while maintaining service levels and a strong capital expenditure program, the average general rate and the municipal charge will increase by 3.00% in line with the rate cap.*

*Waste services charges have been increased to \$450 in order to cover increased costs based on CPI levels.*

*This will raise total rates and charges for 2025/26 to \$14,109,398/-*

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

	2024/25 Forecast Actual	2025/26 Budget	Change	%
	\$'000	\$'000	\$'000	
General rates*	12,871	13,278	407	3.16%
Municipal charge*	807	831	24	2.97%
Waste management charge	1,465	1,576	111	7.57%
Interest on rates and charges	80	80	-	0.00%
Revenue in lieu of rates	143	146	3	2.10%
<b>Total rates and charges</b>	<b>15,366</b>	<b>15,911</b>	<b>545</b>	<b>3.55%</b>

\*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	2024/25 cents/\$CIV*	2025/26 cents/\$CIV*	Change
General rate for rateable residential properties	0.5005	0.4862	-2.84%
General rate for rateable commercial and industrial properties	0.5787	0.5622	-2.84%
General rate for rateable farm properties	0.2128	0.2237	5.10%

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	2024/25 \$'000	2025/26 \$'000	Change	
			\$'000	%
Residential	2,877	2,956	79	2.75%
Commercial and Industrial	552	569	17	3.14%
Farming	9,443	9,753	310	3.29%
<b>Total amount to be raised by general rates</b>	<b>12,871</b>	<b>13,278</b>	<b>407</b>	<b>3.16%</b>

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

Type or class of land	2024/25 Number	2025/26 Number	Change	
			Number	%
Residential	2,980	2,985	5	0.17%
Commercial and Industrial	452	453	1	0.22%
Farming	2,964	2,981	17	0.57%
<b>Total number of assessments</b>	<b>6,396</b>	<b>6,419</b>	<b>23</b>	<b>0.36%</b>

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

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

Type or class of land	2024/25 \$'000	2025/26 \$'000	Change	
			\$'000	%
Residential	574,808	607,914	33,106	5.76%
Commercial	95,337	101,163	5,826	6.11%
Industrial	4,437,060	4,360,581	(76,479)	-1.72%
<b>Total value of land</b>	<b>5,107,205</b>	<b>5,069,658</b>	<b>(37,547)</b>	<b>-0.74%</b>

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

Type of Charge	Per Rateable Property 2024/25 \$	Per Rateable Property 2025/26 \$	Change	
			\$	%
Municipal	181	186	5	2.90%

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

Type of Charge	2024/25 \$	2025/26 \$	Change	
			\$	%
Municipal	807,049	831,234	24,185	3.00%

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 and detailed disclosure of the actual service/s rendered for the amount levied

Type of Charge	Per Rateable Property 2024/25 \$	Per Rateable Property 2025/26 \$	Change	
			\$	%
Kerbside garbage and recycling collection	422	450	28	6.64%
<b>Total</b>	<b>422</b>	<b>450</b>	<b>28</b>	<b>6.64%</b>



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

Type of Charge	2024/25 \$	2025/26 \$	Change	
			\$	%
<i>Kerbside garbage and recycling collection</i>	1,477,844	1,575,900	98,056	6.64%
<b>Total</b>	<b>1,477,844</b>	<b>1,575,900</b>	<b>98,056</b>	<b>6.64%</b>

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

	2024/25 \$'000	2025/26 \$'000	Change	
			\$'000	%
<i>General rates</i>	12,871	13,278	407	3.16%
<i>Municipal charge</i>	807	831	24	3.00%
<i>Kerbside garbage and recycling collection</i>	1,478	1,576	98	6.64%
<i>Electricity generation charge in lieu of rates</i>	138	146	8	5.82%
<b>Total Rates and charges</b>	<b>15,294</b>	<b>15,831</b>	<b>537</b>	<b>3.51%</b>

4.1.1(l) Fair Go Rates System Compliance

Buloke Shire Council is required to comply with the State Government's Fair Go Rates System (FGRS). The table below details the budget assumptions consistent with the requirements of the Fair Go Rates System.

	2024/25	2025/26
Total Rates	\$ 13,312,180	\$ 13,698,445
Number of rateable properties	6,396.00	6,419.00
Base Average Rate	2,081	2,134
Maximum Rate Increase (set by the State Government)	2.75%	3.00%
Capped Average Rate	\$ 2,139	\$ 2,198
Maximum General Rates and Municipal Charges Revenue	\$ 13,678,265	\$ 14,109,398
Budgeted General Rates and Municipal Charges Revenue	\$ 13,678,265	\$ 14,109,398
Budgeted Supplementary Rates	\$ -	\$ -
Budgeted Total Rates and Municipal Charges Revenue	\$ 13,678,265	\$ 14,109,398

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 0.0048624500% (0.486245 cents in the dollar of CIV) for all rateable residential properties; and
- A general rate of 0.0056223537% (0.562235 cents in the dollar of CIV) for all rateable commercial and industrial properties.
- A general rate of 0.0022367270% (0.223673 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 differential rate for this type or class of land is 115.6% of the general/residential rate.

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

The types of buildings on the land within this differential rate are all buildings which are now constructed on the land or which are constructed prior to the expiry of the 2025/26 financial year.

**Residential land:**

Residential land is any land which is:

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

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

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

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

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

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

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

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

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

The types of buildings on the land within this differential rate are all buildings which are now constructed on the land or which are constructed prior to the expiry of the 2025/26 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.

The differential rate for this type or class of land is 46% of the general/residential rate.

4.1.2 Statutory fees and fines

	Forecast Actual 2024/25 \$'000	Budget 2025/26 \$'000	Change	
			\$'000	%
Town planning fees	74	50	(24)	-32.43%
Revenue collection	8	8	0	-
Compliance	58	30	(28)	-48.28%
Asset Management	6	6	0	-
Building	30	30	0	-
<b>Total statutory fees and fines</b>	<b>176</b>	<b>124</b>	<b>(52)</b>	<b>-29.55%</b>

Statutory fees relate mainly to fees and fines levied in accordance with legislation and include town planning, compliance and building fees. Increases in statutory fees are made in accordance with legislative requirements. Statutory fees are projected to decrease due to reduced levels of services by the municipal building surveyor (e.g. permits) issued and infringements

4.1.3 User fees

	Forecast Actual 2024/25 \$'000	Budget 2025/26 \$'000	Change	
			\$'000	%
Compliance	93	83	(10)	-10.75%
Public Health and Wellbeing	32	47	15	46.88%
Building Regulations and Inspections	25	17	(8)	-32.00%
Halls	10	10	0	-
Electric Vehicle Charge	2	12	10	500.00%
Landfill and Transfer Stations	190	280	90	47.37%
Saleyards Truck Wash	50	50	0	-
<b>Total user fees</b>	<b>402</b>	<b>499</b>	<b>97</b>	<b>24.13%</b>

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

#### 4.1.4 Grants

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

	Forecast Actual	Budget	Change	
	2024/25 \$'000	2025/26 \$'000	\$'000	%
<b>Grants were received in respect of the following:</b>				
Summary of grants				
Commonwealth funded grants	11,021	11,657	636	6%
State funded grants	4,447	31,275	26,828	603%
<b>Total grants received</b>	<b>15,468</b>	<b>42,932</b>	<b>27,464</b>	<b>-</b>
<b>(a) Operating Grants</b>				
<b>Recurrent - Commonwealth Government</b>				
Financial Assistance Grants	8,312	8,402	90	1%
<b>Recurrent - State Government</b>				
School crossing supervisors	15	16	1.00	7%
Libraries	131	131	-	-
Maternal and child health	353	360	7.00	2%
Other	133	160	27	20%
<b>Total recurrent grants</b>	<b>8,944</b>	<b>9,069</b>	<b>125</b>	<b>1%</b>
<b>Non-recurrent - State Government</b>				
Community health	1,245	26	(1,219)	-98%
Emergency Management	127	60	(67)	-53%
February Storm 2023	-	300	300	-
<b>Total non-recurrent grants</b>	<b>1,372</b>	<b>386</b>	<b>(986)</b>	<b>-72%</b>
<b>Total operating grants</b>	<b>10,316</b>	<b>9,455</b>	<b>(862)</b>	<b>-8%</b>
<b>(b) Capital Grants</b>				
<b>Recurrent - Commonwealth Government</b>				
Roads to recovery	1,700	2,079	379	22%
<b>Recurrent - State Government</b>				
Other	-	-	-	-
<b>Total recurrent grants</b>	<b>1,700</b>	<b>2,079</b>	<b>379</b>	<b>22%</b>
<b>Non-recurrent - Commonwealth Government</b>				
Other infrastructure	-	253	253	-
Roads	1,009	923	(86)	-9%
<b>Non-recurrent - State Government</b>				
Roads	-	28,560	28,560	-
Parks, Open Spaces and Streetscapes	1,705	1,582	(123)	-7%
Other infrastructure	738	80	(658)	-89%
<b>Total non-recurrent grants</b>	<b>3,452</b>	<b>31,398</b>	<b>27,946</b>	<b>810%</b>
<b>Total capital grants</b>	<b>5,152</b>	<b>33,477</b>	<b>28,325</b>	<b>550%</b>
<b>Total Grants</b>	<b>15,468</b>	<b>42,932</b>	<b>27,464</b>	<b>178%</b>

Unfavorable variance in operational grant is due to unearned grants brought to income and unbudgeted operational income from Disaster Recovery Funding Arrangement towards December 2023 and February 2024 emergency events

Major favorable variance in capital grants is due to expected flood rehabilitation grant of approximately \$26.880 million from Disaster Recovery Funding Arrangement towards October 2022 and December 2023 flood emergency event

4.1.5 Contributions - Monetary

	Forecast Actual	Budget	Change	
	2024/25 \$'000	2025/26 \$'000	\$'000	%
Monetary	455	596	141	30.88%
<b>Total contributions</b>	<b>455</b>	<b>596</b>	<b>141</b>	<b>30.88%</b>

*Favorable change due to potential insurance claims*

4.1.6 Other income

	Forecast Actual	Budget	Change	
	2024/25 \$'000	2025/26 \$'000	\$'000	%
Interest	1,000	1,100	100	10.00%
Reimbursements and Other Income	363	224	(139)	-38.32%
<b>Total other income</b>	<b>1,363</b>	<b>1,324</b>	<b>(39)</b>	<b>-2.87%</b>

*Interest on investments are expected to increase as per rate of interest the investment is engaged at.*

*Unfavorable change in Reimbursements and Other Income is due to the actual sale of scrap and fuel tax credits in FY24/25.*

4.1.7 Employee costs

	Forecast Actual	Budget	Change	
	2024/25 \$'000	2025/26 \$'000	\$'000	%
Wages and salaries	10,735	11,816	1,081	10.07%
WorkCover	309	315	6	1.94%
Superannuation	1,288	1,284	(4)	-0.31%
<b>Total employee costs</b>	<b>12,332</b>	<b>13,415</b>	<b>1,083</b>	<b>8.78%</b>

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

*The change between financial years relates to the following:*

- Pay increases in line with Council's Enterprise Agreement (EA).
- Compulsory Superannuation Guarantee rate increases from 11.5 per cent to 12 per cent effective 1 July 2025.
- Band movements and reclassification of employees as prescribed by the EA awards.

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

4.1.8 Materials and services

	Forecast Actual	Budget	Change	
	2024/25 \$'000	2025/26 \$'000	\$'000	%
Materials, services and contracts	9,717	8,548	(1,169)	-12.03%
Utilities	538	547	9	1.67%
Plant costs	1,584	1,543	(41)	-2.59%
<b>Total materials and services</b>	<b>11,840</b>	<b>10,637</b>	<b>(1,203)</b>	<b>-10.16%</b>

*Materials and services include the purchases of consumables and payments to contractors for the provision of services and utilities. Materials and services are budgeted to change favorably by 10.16 per cent compared to the 2024/25 forecast. Expenditure relating to the October 2022 flood event, December 2023 flood event makes up the majority of the 2024/25 forecast, which is mainly offset by associated funding.*

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

4.1.9 Depreciation

	Forecast Actual	Budget	Change	
	2024/25 \$'000	2025/26 \$'000	\$'000	%
Property	2,188	2,188	-	0.00%
Plant & equipment	727	727	-	0.00%
Infrastructure	5,937	5,937	-	0.00%
<b>Total depreciation</b>	<b>8,852</b>	<b>8,852</b>	<b>-</b>	<b>0.00%</b>

Depreciation is an accounting measure and is a non-cash item which attempts to allocate the value of an asset over its useful life for Council's property, plant and equipment and infrastructure assets such as roads and drainage. Budgeted depreciation for the 2025/26 financial year is expected to stay the same as forecasted due to carry forward for FY25/26 and certain capital projects not going ahead

4.1.10 Amortisation - Right of use assets

	Forecast Actual	Budget	Change	
	2024/25 \$'000	2025/26 \$'000	\$'000	%
Intangible assets	454	465	11	2.42%
<b>Total amortisation - intangible assets</b>	<b>454</b>	<b>465</b>	<b>11</b>	<b>2.42%</b>

4.1.11 Other expenses

	Forecast Actual	Budget	Change	
	2024/25 \$'000	2025/26 \$'000	\$'000	%
Auditors remuneration	55	55	0	0.00%
Bank fees	12	11	(1)	-8.33%
Mayoral and Councillor allowances	208	216	8	3.85%
Council meeting expenses	21	21	0	0.00%
Election expenses	85	-	(85)	-100.00%
Contributions and donations	571	413	(158)	-27.67%
Internal Audit	24	31	7	29.17%
<b>Total other expenses</b>	<b>976</b>	<b>747</b>	<b>(229)</b>	<b>-23.46%</b>

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

## 4.2 Balance Sheet

### 4.2.1 Assets

Current assets total \$22.5M and non-current assets total \$341.6M

Key points relating to Council's balance sheet asset disclosures include:

- Cash and cash equivalents include cash and investments such as cash held in the bank and investments held in deposits or other highly liquid investments with short term maturities of three months or less. Council is budgeting a cash and investment position at 30 June 2026 of \$16M. Council is not anticipating any restricted funds at 30 June 2025 however some funds have been allocated for specific future purposes by Council. These are disclosed in Council's annual financial report.
- Trade and other receivables are monies owed to Council by ratepayers and other debtors.
- Other assets include items such as investment in Wimmera Southern Malle Development (share of equity) and other items such as accrued income etc.
- Property, infrastructure, plant and equipment make up the largest component of Councils assets and represents the value of all the land, buildings, roads, vehicles, equipment, etc. which has been built up by Council over many years.

### 4.2.2 Liabilities

Current liabilities total \$7.9M and non-current liabilities total \$1.3M

Key points relating to Council's balance sheet liability disclosures include:

- Trade and other payables are those to whom Council owes money as at June 30.
- Provisions include accrued long service leave, annual leave days owing to employees. An increase for Enterprise Agreement outcomes has been factored into these employee entitlements. Provisions also include a provision for landfill rehabilitation. Overall provision balances are expected to remain steady.
- Council is not forecasting borrowings in the financial year 2025/2026

### 4.2.3 Leases by category

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

	Forecast Actual	Budget
	2024/25	2025/26
	\$'000	\$'000
<b>Right-of-use assets</b>	-	-
Vehicles	1,189	1,189
<b>Total right-of-use assets</b>	<b>1,189</b>	<b>1,189</b>
<b>Lease liabilities</b>		
<b>Current lease Liabilities</b>		
Vehicles	417	417
<b>Total current lease liabilities</b>	<b>417</b>	<b>417</b>
<b>Non-current lease liabilities</b>		
Vehicles	824	824
<b>Total non-current lease liabilities</b>	<b>824</b>	<b>824</b>
<b>Total lease liabilities</b>	<b>1,241</b>	<b>1,321</b>

Where the interest rate applicable to a lease is not expressed in the lease agreement.

## 4.3 Statement of changes in Equity

### 4.3.1 Equity

Equity totals \$354.8M, including reserves \$198M

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

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



#### 4.4 Statement of Cash Flows

This section analyses the expected cash flows from the operating, investing and financing activities of Council for the 2025/26 year. Budgeting cash flows for Council is a key factor in setting the level of fees and charges. This provides a guide to the level of capital expenditure that can be sustained with or without using existing cash reserves.

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

###### **Operating Activities (\$37.6M inflow)**

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

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

###### **Investing Activities (\$44.6 outflow)**

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

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

###### **Financing Activities (\$0.5M outflow)**

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

4.5 Capital works program

This section presents a listing of the capital works projects that will be undertaken for the 2025/26 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 2024/25 \$'000	Budget 2025/26 \$'000	Change \$'000	%
Property	339	355	16	4.72%
Plant and equipment	537	2,371	1,834	341.43%
Infrastructure	6,386	41,868	35,482	555.62%
<b>Total</b>	<b>7,262</b>	<b>44,594</b>	<b>37,332</b>	<b>514.07%</b>

	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contributions \$'000	Council cash \$'000	Borrowings \$'000
Property	355	-	355	-	-	-	-	355	-
Plant and equipment	2,371	878	1,493	-	-	-	25	2,346	-
Infrastructure	41,868	2,754	38,712	250	152	33,477	550	7,841	-
<b>Total</b>	<b>44,594</b>	<b>3,632</b>	<b>40,560</b>	<b>250</b>	<b>152</b>	<b>33,477</b>	<b>575</b>	<b>10,542</b>	<b>-</b>

Council will be undertaking \$44.6million worth of Capital Works projects during the 2025/26 financial year, with \$30.7 million of newly committed projects. \$13.9 million of the total expenditure relates to project funds that are expected to be carried forward from the 2024/25 financial year. The program includes flood rehabilitation of \$34.4 million, to be undertaken only if external funding is approved.

Of the capital works budget, 92% has been allocated to renewing and upgrading Council's existing assets. The remainder of the program is for delivery of new assets within the municipality.

#### 4.5.2 Current Budget

Capital Works Area	Asset expenditure types					Summary of Funding Sources			
	Project Cost	New	Renewal	Upgrade	Expansion	Grants	Contributions	Council cash	Borrowings
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
PROPERTY									
Building Improvements									
Building Improvements	115	-	115	-	-	-	-	-	115
Replacement of existing public toilet facility at Watchem Park	120		120						120
TOTAL PROPERTY	235	-	235	-	-	-	-	-	235
PLANT AND EQUIPMENT									
Plant, Machinery and Equipment									
Replacement of Grader Equipment	530	530	-	-	-	-	25		505
Replacement of Water Truck Equipment	300	300	-	-	-	-	-		300
WDI Install - Donald Aerodrome	25	25	-	-	-	-	-		25
WDI Install - Wycheproof Aerodrome	8	8	-	-	-	-	-		8
Renewal of Switchboard - Donald Aerodrome	15	15	-	-	-	-	-		15
Fixtures, Fittings and Furniture									
Fixtures, Fittings and Furniture	45	-	45	-	-	-	-		45
Computers and Telecommunications									
Computers and Telecommunications	128	-	128	-	-	-	-		128
TOTAL PLANT AND EQUIPMENT	1,051	878	173	-	-	-	25		1,026

Capital Works Area	Project Cost		Asset expenditure types			Summary of Funding Sources			
		New	Renewal	Upgrade	Expansion	Grants	Contributions	Council cash	Borrowings
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
INFRASTRUCTURE									
Roads									
Flood Recovery Rehabilitation*	26,880	-	26,880	-	-	26,880	-	-	
Reseals	400	-	400			400			
Resheets	1,250	-	1,250	-	-	1,250	-	-	
Kerb and Channel	150		150			150			
Bridges									
Charlton Swing Bridge Refurbishment (timber deck replacement)	30	-	30	-	-	-	-	30	
Footpaths and Cycleways									
Footpaths and Cycleways	75	-	75	-	-	-	-	75	
Drainage									
Drainage works	50	-	50	-	-	-	-	50	
Other Infrastructure									
Birchip netball court remediation*	500	-	500	-	-	-	500	-	
Birchip cenotaph refurbishment	50	-	50	-	-	-	-	50	
TOTAL INFRASTRUCTURE	29,385	-	29,385	-	-	28,680	500	205	
TOTAL NEW CAPITAL WORKS	30,671	878	29,793	-	-	28,680	525	1,466	

4.5.3 Works carried forward from the 2024/25 year

Capital Works Area	Project Cost	New	Asset expenditure types			Summary of Funding Sources			
			Renewal	Upgrade	Expansion	Grants	Contributions	Council cash	Borrowings
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
PROPERTY									
Building Improvements	120	-	120	-	-	-	-	120	
TOTAL PROPERTY	120	-	120	-	-	-	-	120	
PLANT AND EQUIPMENT									
Plant, Machinery and Equipment									
Plant, Machinery and Equipment	1,223	-	1,223	-	-	-	-	1,223	
Fixtures, Fittings and Furniture									
Fixtures, Fittings and Furniture	46	-	46	-	-	-	-	46	
Computers and Telecommunications									
Computers and Telecommunications	33	-	33	-	-	-	-	33	
Library books									
Library books	18	-	18	-	-	-	-	18	
TOTAL PLANT AND EQUIPMENT	1,320	-	1,320	-	-	-	-	1,320	

Capital Works Area	Project Cost	Asset expenditure types				Summary of Funding Sources			
	New	Renewal	Upgrade	Expansion	Grants	Contributions	Council cash	Borrowings	
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	
INFRASTRUCTURE									
Roads									
Second temporary levee Donald	480	480				480		-	
Safer local roads	250			250		250			
Jeffcott Road Rehabilitation & final seal	350		350					350	
Rehabilitation and flood works	7,573		7,573			1,873		5,700	
Reseal program	279		279			279			
Major patching	100		100					100	
Footpaths and Cycleways									
Footpaths and Cycleways	203	-	203	-	-	-	-	203	
Drainage									
Nullawil - West/East drainage (Calder Highway Pipeworks)	152	-	-	-	152	-	-	152	
Recreational, Leisure & Community Facilities									
Aquatic facilities renewal works	100		100					100	
Tiny Towns	130		130			80		50	
Recreational vehicle dump point	75	75	-					75	
Birchip recreation reserve generator	85	85						85	
Parks, Open Space and Streetscapes									
Wycheproof Recreation Reserve public toilets	97		97					97	
Watchem septic replacement *	150		150			150		-	
Regional worker accommodation (Cabins)	1,582	1,582				1,582			
Birchip streetscape lighting	199	199						199	
Sea Lake streetscape lighting	83	83						83	
Donald Streetscape	245		245					245	
Wooroonook septic replacement	250	250				103	50	97	
Aerodromes									
Aerodrome Audit Works	100	-	100	-	-	-	-	100	
TOTAL INFRASTRUCTURE	12,483	2,754	9,327	250	152	4,797	50	7,636	
TOTAL CARRIED FORWARD CAPITAL WORKS 2024/25	13,923	2,754	10,767	250	152	4,797	50	9,076	
								-	

\*will be carried out if funding secured



#### 4.6 Summary of Planned Capital Works Expenditure

For the years ending 30 June 2027, 2028 & 2029

2026/27	Asset Expenditure Types					Funding Sources				
	Total \$'000	New \$'000	Renewal \$'000	Expansion \$'000	Upgrade \$'000	Total \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
<b>Property</b>										
Land	0	0	0	0	0	0	0	0	0	0
Land improvements	0	0	0	0	0	0	0	0	0	0
<b>Total Land</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Buildings	0	0	0	0	0	0	0	0	0	0
Heritage Buildings	0	0	0	0	0	0	0	0	0	0
Building improvements	117	0	117	0	0	117	0	0	117	0
Leasehold improvements	0	0	0	0	0	0	0	0	0	0
<b>Total Buildings</b>	<b>117</b>	<b>0</b>	<b>117</b>	<b>0</b>	<b>0</b>	<b>117</b>	<b>0</b>	<b>0</b>	<b>117</b>	<b>0</b>
<b>Total Property</b>	<b>117</b>	<b>0</b>	<b>117</b>	<b>0</b>	<b>0</b>	<b>117</b>	<b>0</b>	<b>0</b>	<b>117</b>	<b>0</b>
<b>Plant and Equipment</b>										
Heritage plant and equipment	0	0	0	0	0	0	0	0	0	0
Plant, machinery and equipment	235	0	235	0	0	235	0	0	235	0
Fixtures, fittings and furniture	0	0	0	0	0	0	0	0	0	0
Computers and telecommunications	117	0	117	0	0	117	0	0	117	0
Library books	0	0	0	0	0	0	0	0	0	0
<b>Total Plant and Equipment</b>	<b>352</b>	<b>0</b>	<b>352</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>352</b>	<b>0</b>
<b>Infrastructure</b>										
Roads	32,083	0	32,083	0	0	32,083	28,730	0	3,353	0
Bridges	0	0	0	0	0	0	0	0	0	0
Footpaths and cycleways	0	0	0	0	0	0	0	0	0	0
Drainage	141	0	141	0	0	141	0	0	141	0
Recreational, leisure and community facilities	70	0	70	0	0	70	0	0	70	0
Waste management	0	0	0	0	0	0	0	0	0	0
Parks, open space and streetscapes	24	0	24	0	0	24	0	0	24	0
Aerodromes	0	0	0	0	0	0	0	0	0	0
Off street car parks	0	0	0	0	0	0	0	0	0	0
Other infrastructure	0	0	0	0	0	0	0	0	0	0
<b>Total Infrastructure</b>	<b>32,318</b>	<b>0</b>	<b>32,318</b>	<b>0</b>	<b>0</b>	<b>32,318</b>	<b>28,730</b>	<b>0</b>	<b>3,588</b>	<b>0</b>
<b>Total Capital Works Expenditure</b>	<b>32,787</b>	<b>0</b>	<b>32,787</b>	<b>0</b>	<b>0</b>	<b>32,787</b>	<b>28,730</b>	<b>0</b>	<b>4,057</b>	<b>0</b>

2027/28	Asset Expenditure Types					Funding Sources				
	Total \$'000	New \$'000	Renewal \$'000	Expansion \$'000	Upgrade \$'000	Total \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
<b>Property</b>										
Land	0	0	0	0	0	0	0	0	0	0
Land improvements	0	0	0	0	0	0	0	0	0	0
<b>Total Land</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Buildings	0	0	0	0	0	0	0	0	0	0
Heritage Buildings	0	0	0	0	0	0	0	0	0	0
Building improvements	105	0	105	0	0	105	0	0	105	0
Leasehold improvements	0	0	0	0	0	0	0	0	0	0
<b>Total Buildings</b>	<b>105</b>	<b>0</b>	<b>105</b>	<b>0</b>	<b>0</b>	<b>105</b>	<b>0</b>	<b>0</b>	<b>105</b>	<b>0</b>
<b>Total Property</b>	<b>105</b>	<b>0</b>	<b>105</b>	<b>0</b>	<b>0</b>	<b>105</b>	<b>0</b>	<b>0</b>	<b>105</b>	<b>0</b>
<b>Plant and Equipment</b>										
Heritage plant and equipment	0	0	0	0	0	0	0	0	0	0
Plant, machinery and equipment	210	0	210	0	0	210	0	0	210	0
Fixtures, fittings and furniture	0	0	0	0	0	0	0	0	0	0
Computers and telecommunications	105	0	105	0	0	105	0	0	105	0
Library books	0	0	0	0	0	0	0	0	0	0
<b>Total Plant and Equipment</b>	<b>315</b>	<b>0</b>	<b>315</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>315</b>	<b>0</b>
<b>Infrastructure</b>										
Roads	5,033	0	5,033	0	0	5,033	1,850	0	3,183	0
Bridges	0	0	0	0	0	0	0	0	0	0
Footpaths and cycleways	0	0	0	0	0	0	0	0	0	0
Drainage	126	0	126	0	0	126	0	0	126	0
Recreational, leisure and community facilities	63	0	63	0	0	63	0	0	63	0
Waste management	0	0	0	0	0	0	0	0	0	0
Parks, open space and streetscapes	21	0	21	0	0	21	0	0	21	0
Aerodromes	0	0	0	0	0	0	0	0	0	0
Off street car parks	0	0	0	0	0	0	0	0	0	0
Other infrastructure	0	0	0	0	0	0	0	0	0	0
<b>Total Infrastructure</b>	<b>5,243</b>	<b>0</b>	<b>5,243</b>	<b>0</b>	<b>0</b>	<b>5,243</b>	<b>1,850</b>	<b>0</b>	<b>3,393</b>	<b>0</b>
<b>Total Capital Works Expenditure</b>	<b>5,663</b>	<b>0</b>	<b>5,663</b>	<b>0</b>	<b>0</b>	<b>5,663</b>	<b>1,850</b>	<b>0</b>	<b>3,813</b>	<b>0</b>

2028/29	Asset Expenditure Types					Funding Sources				
	Total \$'000	New \$'000	Renewal \$'000	Expansion \$'000	Upgrade \$'000	Total \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
<b>Property</b>										
Land	0	0	0	0	0	0	0	0	0	0
Land improvements	0	0	0	0	0	0	0	0	0	0
<b>Total Land</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Buildings	0	0	0	0	0	0	0	0	0	0
Heritage Buildings	0	0	0	0	0	0	0	0	0	0
Building improvements	107	0	107	0	0	107	0	0	107	0
Leasehold improvements	0	0	0	0	0	0	0	0	0	0
<b>Total Buildings</b>	<b>107</b>	<b>0</b>	<b>107</b>	<b>0</b>	<b>0</b>	<b>107</b>	<b>0</b>	<b>0</b>	<b>107</b>	<b>0</b>
<b>Total Property</b>	<b>107</b>	<b>0</b>	<b>107</b>	<b>0</b>	<b>0</b>	<b>107</b>	<b>0</b>	<b>0</b>	<b>107</b>	<b>0</b>
<b>Plant and Equipment</b>										
Heritage plant and equipment	0	0	0	0	0	0	0	0	0	0
Plant, machinery and equipment	214	0	214	0	0	214	0	0	214	0
Fixtures, fittings and furniture	0	0	0	0	0	0	0	0	0	0
Computers and telecommunications	107	0	107	0	0	107	0	0	107	0
Library books	0	0	0	0	0	0	0	0	0	0
<b>Total Plant and Equipment</b>	<b>321</b>	<b>0</b>	<b>321</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>321</b>	<b>0</b>
<b>Infrastructure</b>										
Roads	5,057	0	5,057	0	0	5,057	1,850	0	3,207	0
Bridges	0	0	0	0	0	0	0	0	0	0
Footpaths and cycleways	0	0	0	0	0	0	0	0	0	0
Drainage	128	0	128	0	0	128	0	0	128	0
Recreational, leisure and community facilities	64	0	64	0	0	64	0	0	64	0
Waste management	0	0	0	0	0	0	0	0	0	0
Parks, open space and streetscapes	21	0	21	0	0	21	0	0	21	0
Aerodromes	0	0	0	0	0	0	0	0	0	0
Off street car parks	0	0	0	0	0	0	0	0	0	0
Other infrastructure	0	0	0	0	0	0	0	0	0	0
<b>Total Infrastructure</b>	<b>5,270</b>	<b>0</b>	<b>5,270</b>	<b>0</b>	<b>0</b>	<b>5,270</b>	<b>1,850</b>	<b>0</b>	<b>3,420</b>	<b>0</b>
<b>Total Capital Works Expenditure</b>	<b>5,698</b>	<b>0</b>	<b>5,698</b>	<b>0</b>	<b>0</b>	<b>5,698</b>	<b>1,850</b>	<b>0</b>	<b>3,848</b>	<b>0</b>

#### 4.7 Proposals to Lease Council Land

This section presents a summary of Council's proposals to lease council land to external parties in the 2025-26 financial year.

*Disclosure is required for any proposal to lease land in the 2025-26 financial year where the rent (for any period of the lease) is greater than \$100,000, or the market value of the land is greater than \$100,000, or the lease term is greater than 10 years.*

Lessee	Location	Term
Ambulance Victoria	Former Sea Lake Kindergarden	15 years

## 5a. Targeted performance indicators

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

### Targeted performance indicators - Service

Indicator	Measure	Notes	Actual 2023/24	Forecast 2024/25	Target 2025/26	Target Projections			Trend +/-
						2026/27	2027/28	2028/29	
<b>Governance</b>									
<b>Consultation and engagement</b> (Council decisions made and implemented with community input)	<b>Satisfaction with community consultation and engagement</b> Community satisfaction rating out of 100 with the consultation and engagement efforts of Council	1	50%	55%	56%	58%	61%	63%	+
<b>Roads</b>									
<b>Condition</b> (sealed local roads are maintained at the adopted condition standard)	<b>Sealed local roads below the intervention level</b> Number of kms of sealed local roads below the renewal intervention level set by Council / Kms of sealed local roads	2	99%	98%	98%	98%	98%	98%	o
<b>Statutory planning</b>									
<b>Service standard</b> (planning application processing and decisions are in accordance with legislative requirements)	<b>Planning applications decided within the relevant required time</b> Number of planning application decisions made within the relevant required time / Number of planning application decisions made	3	100%	63%	64%	66%	67%	67%	+
<b>Waste management</b>									
<b>Waste diversion</b> (amount of waste diverted from landfill is maximised)	<b>Kerbside collection waste diverted from landfill</b> Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins	4	30%	33%	33%	34%	36%	37%	+

**Targeted performance indicators - Financial**

Indicator	Measure	Notes	Actual	Forecast	Target	Target Projections			Trend
			2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	+/-
Liquidity									
Working Capital (sufficient working capital is available to pay bills as and when they fall due)	Current assets compared to current liabilities Current assets / current liabilities	5	377%	388%	282%	285%	284%	281%	
Obligations									
Asset renewal (assets are renewed as planned)	Asset renewal compared to depreciation Asset renewal and upgrade expense / Asset depreciation	6	75%	36%	461%	360%	60%	59%	
Stability									
Rates concentration (revenue is generated from a range of sources)	Rates compared to adjusted underlying revenue Rate revenue / adjusted underlying revenue	7	65%	51%	53%	51%	52%	52%	
Efficiency									
Expenditure level (resources are used efficiently in the delivery of services)	Expenses per property assessment Total expenses / no. of property assessments	8	\$5,235	\$5,407	\$5,333	\$5,493	\$5,657	\$5,827	



## 5b. Financial performance indicators

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

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

Indicator	Measure	Notes	Actual 2023/24	Forecast 2024/25	Budget 2025/26	Projections 2026/27	2027/28	2028/29	Trend +/-
<b>Operating position</b>									
<b>Adjusted underlying result</b> (an adjusted underlying surplus is generated in the ordinary course of business)	<b>Adjusted underlying surplus (or deficit)</b> Adjusted underlying surplus (deficit) / Adjusted underlying revenue	9	-44.33	-17%	-16%	-10%	-12%	-12%	+
<b>Liquidity</b>									
<b>Unrestricted cash</b> (sufficient cash that is free of restrictions is available to pay bills as and when they fall due)	<b>Unrestricted cash compared to current liabilities</b> Unrestricted cash / current liabilities	10	67%	165%	187%	188%	189%	184%	o
<b>Obligations</b>									
<b>Loans and borrowings</b> (level of interest bearing loans and borrowings is appropriate to the size and nature of Council's activities)	<b>Loans and borrowings compared to rates</b> Interest bearing loans and borrowings / rate revenue		0%	0%	0%	0%	0%	0%	+
<b>Loans and borrowings</b> (level of interest bearing loans and borrowings is appropriate to the size and nature of Council's activities)	<b>Loans and borrowings repayments compared to rates</b> Interest and principal repayments on interest bearing loans and borrowings / rate revenue		0%	0%	0%	0%	0%	0%	+
<b>Indebtedness</b> (level of long term liabilities is appropriate to the size and nature of a Council's activities)	<b>Non-current liabilities compared to own-source revenue</b> Non-current liabilities / own source revenue	11	7%	7%	7%	6%	6%	6%	+
<b>Stability</b>									
<b>Rates effort</b> (rating level is set based on the community's capacity to pay)	<b>Rates compared to property values</b> Rate revenue / CIV of rateable properties in the municipal district	12	0.37%	0.25%	0.26%	0.24%	0.24%	0.24%	o
<b>Efficiency</b>									
<b>Revenue level</b> (resources are used efficiently in the delivery of services)	<b>Average rate per property assessment</b> General rates and municipal charges / no. of property assessments	13	\$2,090	\$2,139	\$2,198	\$2,264	\$2,326	\$2,390	+

### Sustainability Capacity

#### Key to Forecast Trend:

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

**Notes to indicators**

**5a**

1. [Satisfaction with community consultation and engagement](#)

Expected to increase steadily across the 4 year period.

2. [Sealed local roads below the intervention level](#)

Forecast to decline in 2024/25 as a result of the October 2022 flood event and having catchup effect post that

3. [Planning applications decided within the relevant required time](#)

Expected to increase steadily across the 4 year period.

4. [Kerbside collection waste diverted from landfill](#)

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

5. [Working Capital](#)

Expected to decline as council seeks to complete the carry forward capital program steady in 2024/25 however is projected to decline gradually across the 4 year period

6. [Asset renewal](#)

Abnormal increase in FY25/26 and FY26/27 due to flood rehabilitation projects but then projects a gradual decline over the forecasted years

7. [Rates concentration](#)

Expected to remain steady across the 4 year period.

8. [Expenditure level](#)

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

**5b**

9. [Adjusted underlying result](#)

Expected to remain steady over the 4 years due to future capital grants unknown at present date

10. [Unrestricted Cash](#)

Expected to remain steady in 2025/26 however is projected to decline gradually across a 4 year period due to projected decreases in cash

11. [Debt compared to rates](#)

Expected to remain steady across the 4 years due to no significant changes to lease liability

12. [Rates effort](#)

Expected to decline in the short term but remain steady over the 4 years

13. [Revenue level](#)

Gradual increase in revenue over the 4 years based on rate cap variation with no of assessments remaining the steady

Appendix A

# BULOKE SHIRE COUNCIL

## Fees and Charges 2025-26



### Discretionary Fees and Charges

*(Fees and Charges are set by Council)*



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This document presents the fees and charges which will be charged in respect to various goods and services during the financial year 2025/26.

Note that this schedule only includes fees set by Council. There are other fees that are set by statute and charged by Council in addition to this listing. These are statutory fees and are made in accordance with legislative requirements. These fees are updated as of 1 July 2025 and a link to the Department of Transport and Planning will be reflected on Council's website.

Description of Fees & Charges	Basis of Fee	2025/26 Fee Inc GST
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#### ADMINISTRATION

Reprint of Rates Notice - previous years	Non-Statutory	10.00
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#### HALL HIRE

Main Hall (max. 6 hours)	Non-Statutory	265.00
Supper Room (max. 6 hours)	Non-Statutory	74.00
Cost p/h (over max. hours)	Non-Statutory	57.00
All Day Kitchen	Non-Statutory	48.00
All Day 24 hours, full use of venue	Non-Statutory	459.00
Hall Hire - Bond	Non-Statutory	574.00
Exceptional cleaning charges	Non-Statutory	400.00
Senior Citizens (Max 6 Hours)	Non-Statutory	120.00
Senior Citizens Hourly rate over max 6 hours	Non-Statutory	33.00
Regular Hire - Private or Commercial	Non-Statutory	48.00

#### WYCHEPROOF SALEYARDS

Yard Fees 0.90% of gross sales turnover	Non-Statutory	Varies
Agent's Fees 13% of yard fees	Non-Statutory	Varies
Public Holiday Penalty Rate	Non-Statutory	1,133.00
Unsold stock fee (per head)	Non-Statutory	1.00
Destruction and disposal of dead stock fee (per head)	Non-Statutory	22.00
Truck Wash - Key Deposit (Avdata) Refunded on return of keys	Non-Statutory	30.00
Water Usage (per minute)	Non-Statutory	1.00

#### STANDPIPE

Minimum charge for under 1,000 litres	Non-Statutory	11.00
Per 1000 litres	Non-Statutory	11.00



Description of Fees & Charges	Basis of Fee	2025/26 Fee Inc GST
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#### ANIMAL CONTROL

Dog or Cat Full Registration (Not micro chipped or desexed - only relevant to animals registered prior to May 2007)	Non-Statutory	139.00
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	Non-Statutory	45.00
Pensioner Concession-Full Dog/Cat Registration (half price for all dog & cat registration categories)	Non-Statutory	69.00
Pensioner Concession - Reduced Dog/Cat Registration (half price for all dog & cat registration categories)	Non-Statutory	23.00
Dog or Cat Full Registration (Not micro chipped or desexed - only relevant to animals registered prior to May 2007) - after 10th October	Non-Statutory	69.50
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 - after 10th October	Non-Statutory	22.50
Pensioner Concession-Full Dog/Cat Registration (half price for all dog & cat registration categories) - after 10th October	Non-Statutory	34.50
Pensioner Concession - Reduced Dog/Cat Registration (half price for all dog & cat registration categories) - after 10th October	Non-Statutory	11.50
Exempt Dogs - Guide dogs, Police dogs & Racing dogs (Greyhounds)	Non-Statutory	Free
Replacement lifetime tags	Non-Statutory	6.00
Registered animals moving to Buloke (from within VIC only) - No Charge	Non-Statutory	Free

#### IMPOUNDED GOODS

Release fee (Plus other associated costs)	Non-Statutory	214.00
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#### IMPOUNDED LIVESTOCK

Sheep up to 5 head	Non-Statutory	117.00
Release fee (Plus other associated costs) per vehicle	Non-Statutory	331.00
Per Sheep > 5per head	Non-Statutory	15.00
Goats & Pigs up to 2 head	Non-Statutory	117.00
Per Goat & Pig > 2per head	Non-Statutory	24.00
Cattle up to 3 head	Non-Statutory	292.00
Per head >3per head	Non-Statutory	117.00
Per Horse	Non-Statutory	292.00
Transport of livestock - Total cost of transport to be recouped	Non-Statutory	Varies
Sustenance - Sheep (Per day per head)	Non-Statutory	12.00
Sustenance - Goats & Pigs - Per day per head	Non-Statutory	31.00

Description of Fees & Charges	Basis of Fee	2025/26 Fee Inc GST
Sustenance - Cattle & Horses - Per day per head	Non-Statutory	31.00
Dog/Cat - 1st Impoundment	Non-Statutory	93.00
Dog/Cat - 2nd impoundment within 12-month period	Non-Statutory	185.00
Dog/Cat >2 impoundments within 12 months	Non-Statutory	368.00
Dog/Cat in excess 4 days (Per day fee)	Non-Statutory	24.00

#### LOCAL LAWS

Application Fee	Non-Statutory	69.00
Annual Fee	Non-Statutory	69.00
Excess animal permit (Valid 3yrs)	Non-Statutory	90.00
Camping & Beekeeping Permit.	Non-Statutory	69.00
Court Costs - Full costs recouped	Non-Statutory	Varies
Street Furniture Permit	Non-Statutory	69.00
Notice to Comply Issue Fee	Non-Statutory	69.00

#### CAT TRAP HIRE

Refundable Deposits - Cat Traps	Non-Statutory	52.00
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#### DOMESTIC ANIMAL BUSINESS

Registration Renewal	Non-Statutory	221.00
Annual Audit Inspection Fee	Non-Statutory	110.00
New Registration Fee	Non-Statutory	276.00

#### MISCELLANEOUS ITEMS

Emergency Fencing Panels - Engaged contractors/staff to undertake erection & removal of emergency fencing panels - Contractor cost plus 50%		Varies
Emergency Fencing Panels - Hire cost per fence panel		Varies

#### FIRE PREVENTION WORKS

Engaged contractors to undertake compulsory fire clearances - Contractor cost plus 50%	Non-Statutory	Varies
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#### BUILDING FEES & CHARGES

##### Domestic Sheds / Carports / Garages (minimum of 2 inspection)

Up to \$10,000	Non-Statutory	750.00
\$10,001 - \$50,000	Non-Statutory	1,000.00

Description of Fees & Charges	Basis of Fee	2025/26 Fee Inc GST
\$50,001 - \$100,000	Non-Statutory	1,250.00
Building Works >\$100,000	Non-Statutory	1,500.00
<b>Dwellings &amp; Multi Unit Developments (including alterations and additions) (minimum of 3 inspections)</b>		
Up to \$100,000	Non-Statutory	2,000.00
\$100,000-\$250,000	Non-Statutory	2,500.00
\$250,000-\$500,000	Non-Statutory	3,000.00
> \$500,001	Non-Statutory	COST/150
<b>Commercial Building Works</b>		
Up to \$50,000	Non-Statutory	1,500.00
\$50,001 - \$100,000	Non-Statutory	2,000.00
\$100,000-\$250,000	Non-Statutory	2,500.00
\$250,001-\$500,000	Non-Statutory	3,500.00
> \$500,001	Non-Statutory	COST/100
<b>Swimming Pools &amp; Spas</b>		
Swimming Pool and Fence - Above ground pool	Non-Statutory	1,529.00
Swimming Pool and Fence - Inground Pool	Non-Statutory	1,911.00
Fence Only	Non-Statutory	1,274.00
Swimming Pool Safety Audit Inspection Fee	Non-Statutory	450.00
Any Additional Inspection	Non-Statutory	338.00
<b>Enforcement</b>		
Building Notices/Orders (To allow buildings to remain as constructed without a Building Permit) Building Permit Fee plus 40%	Non-Statutory	Varies
Minor Works Compliance (Including swimming pools, spas & other minor works) Building Permit Fee plus 30%	Non-Statutory	Varies
<b>Miscellaneous Items</b>		
Fence	Non-Statutory	259.00
Demolitions or removals less than \$10,000	Non-Statutory	1,000.00
Demolitions or removals \$10,001+	Non-Statutory	2,000.00
Extension of Time Request (First request)	Non-Statutory	250.00
Extension of Time Request (Second & subsequent requests)	Non-Statutory	300.00
Plan Amendments	Non-Statutory	300.00
Search Request of building permits	Non-Statutory	100.00
Emergency Fencing Panels - Engaged contractors/staff to undertake erection & removal of emergency fencing panels - Contractor cost plus 50%		Varies
Emergency Fencing Panels - Hire cost per fence panel, per week	Non-Statutory	15.00
Installation and demobilisation costs for emergency fencing panels	Non-Statutory	90.00
Portable stage per event (commercial)	Non-Statutory	2,500.00



Description of Fees & Charges	Basis of Fee	2025/26 Fee Inc GST
BOND for Portable stage per event (community/not for profit)	Non-Statutory	250.00
Portable stage per event (community/not for profit)	Non-Statutory	200.00
Portable toilet trailer per event (commercial)	Non-Statutory	2,500.00
BOND - Portable toilet trailer per event (community/not for profit)	Non-Statutory	250.00
Portable toilet trailer per event (community/not for profit)	Non-Statutory	200.00
Projector, portable screens and speakers - small 3mtrs (per event)	Non-Statutory	100.00

#### Report & Consent

Additional Inspection	Non-Statutory	200.00
Other/General Inspection per hour fee (Includes report)	Non-Statutory	300.00
Red Line Application Fee	Non-Statutory	1,098.00
POPE (Includes 1 inspection)	Non-Statutory	1,061.00
POPE (Includes 1 inspection) late - application submitted less than 2 weeks prior to event	Non-Statutory	1,381.00
Siting Approval for Marque (includes 1 inspection)	Non-Statutory	640.00
Title Search	Non-Statutory	52.00
Community Groups (Not for profit)	Non-Statutory	Free

#### PLANNING FEES

Application for Extension of Time to a Planning Permit – First request	Non-Statutory	231.00
Application for Extension of Time to a Planning Permit – Second request	Non-Statutory	341.00
Application for Extension of Time to a Planning Permit – Third request	Non-Statutory	451.00
Giving Notice of Application for a Planning Permit (advertising)	Non-Statutory	111.00
Secondary Consent	Non-Statutory	231.00
Endorse Minor Amendment	Non-Statutory	115.00
Fee Refund - 100% prior to lodgement of application	Non-Statutory	Varies
Fee Refund - 50% prior to the giving of notice	Non-Statutory	Varies
Fee Refund - 75% prior to request for information	Non-Statutory	Varies

#### PUBLIC HEALTH

Food Act Class 1 Food Premises Application	Non-Statutory	358.00
Food Act Class 2 Food Premises	Non-Statutory	353.00
Food Premises Class 3 Application	Non-Statutory	243.00
Non-Profit Organisations & Community Group -Food is prepared predominately for consumption by members or for fundraising activities Service Clubs, mostly Sporting Clubs	Non-Statutory	Free

Description of Fees & Charges	Basis of Fee	2025/26 Fee Inc GST
<b>Public Health – Septic Tank</b>		
Septic Tank New	Non-Statutory	358.00
Septic Tank Alteration to Existing	Non-Statutory	226.00
<b>Public Health &amp; Wellbeing</b>		
Hairdresser (One off registration fee)	Non-Statutory	193.00
Beauty Therapy Registration	Non-Statutory	193.00
Skin Penetration	Non-Statutory	193.00
More than 1 health activity	Non-Statutory	243.00
Prescribed Accommodation (Providing accommodation for 5 or more persons including hotels, motels & camps.	Non-Statutory	243.00
Late payment - 50% of registration (more than 1 month late)	Non-Statutory	Varies
Additional Inspections after first follow up	Non-Statutory	215.00
Registration of Caravan Park - Total sites not exceeding 25	Non-Statutory	278.00
Registration of Caravan Park - Total sites between 25 - 50	Non-Statutory	555.00
Registration of Caravan Park - Total sites exceeding 50	Non-Statutory	1,111.00
<b>Street Stall &amp; Food Vendors</b>		
Non-Profit & Community Groups - Single Event Permit Private individuals & businesses	Non-Statutory	Free
Non-Profit & Community Groups - Yearly permit (up to 12 Events per year)	Non-Statutory	Free
Non-Profit & Community Groups - Transfer Inspection Fee	Non-Statutory	Free
Single Event Permit Private individuals & businesses	Non-Statutory	67.00
Yearly permit (up to 12 Events per year)	Non-Statutory	99.00
Late payment - 50% of registration (more than 1 month late)	Non-Statutory	Varies
Additional Inspections after first follow up	Non-Statutory	215.00
<b>Immunisations</b>		
Immunisations (Cost to Council - materials & labour)	Non-Statutory	Varies
<b>POOL HIRE</b>		
<b>Full Facility Hire per hour - closed to public</b>		
Schools (Unfunded) and Local Community	Non-Statutory	Free
Schools (Funded) and Commercial	Non-Statutory	33.00
Lane Hire-per Lane, per hour (Schools (Funded) and Commercial) - max 3 lanes within public pool hours	Non-Statutory	11.00
Full facility Hire Lifeguard (per hour, per lifeguard) - ALL	Non-Statutory	53.00
Equipment Storage per season	Non-Statutory	55.00

Description of Fees & Charges	Basis of Fee	2025/26 Fee Inc GST
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#### LANDFILL

Green Waste	Non-Statutory	15.00
Car boot per load	Non-Statutory	20.00
Standard 6x4 Trailer (up to 1 cubic metre)		30.00
Tandem Trailer up to 2 cubic metres	Non-Statutory	57.00
Wheelie bin 120L	Non-Statutory	13.00
Wheelie bin 240L	Non-Statutory	16.00
General Waste to Landfill (per cubic metre)	Non-Statutory	31.00
Commercial Waste (per cubic metre)	Non-Statutory	35.00
Industrial waste/Building Rubble (per cubic metre)	Non-Statutory	46.00
Concrete uncontaminated (per cubic metre)	Non-Statutory	46.00
Bricks uncontaminated (per cubic metre)	Non-Statutory	46.00
White Goods (doors must be removed from refrigerators, ovens & dishwashers) Free to local residents only	Non-Statutory	Free to local residents only
Car Bodies - Free to local residents only	Non-Statutory	Free to local residents only
Vehicle Batteries		Free
E-Waste small goods (cables and battery-operated goods) per item	Non-Statutory	2.00
E-Waste large goods (TVs Screens and Monitors) - per item	Non-Statutory	14.00
Mattresses	Non-Statutory	50.00

#### Tyres

Light car tyre	Non-Statutory	12.00
Car tyre on rim	Non-Statutory	31.00
4WD and Light Truck tyre	Non-Statutory	19.00
Truck tyre	Non-Statutory	40.00
Truck tyre on rim	Non-Statutory	70.00
Small Tractor Tyres	Non-Statutory	140.00
Large tractor tyres	Non-Statutory	230.00

#### Animal Carcasses

Poultry (including turkeys) per bird	Non-Statutory	9.00
Cats and Dogs	Non-Statutory	12.00
Sheep, Pigs, Goats and kangaroos	Non-Statutory	23.00
Horses and Cattle	Non-Statutory	46.00

#### Recycling

Additional recycle bin		90.00
Comingled 6 x 4 Trailer Load/Ute Load up to 1 cubic metre	Non-Statutory	9.00

Description of Fees & Charges	Basis of Fee	2025/26 Fee Inc GST
Comingled Tandem Trailer up to 2 cubic metres	Non-Statutory	16.00
Glass	Non-Statutory	Free
Paper & Cardboard	Non-Statutory	7.00
Plastics	Non-Statutory	7.00
Tandem Trailer - Glass only	Non-Statutory	Free
Tandem Trailer - Paper & Cardboard	Non-Statutory	12.00
Tandem Trailer - Plastics	Non-Statutory	12.00



## **4.2 ORGANISATIONAL REPORTS**

### **4.2.1 DRAFT COUNCIL PLAN**

**Author's Title:** Director Community Development

**Directorate:** Community Development

**File No:**  
CM/14/20

#### **Relevance to Council Plan 2021 - 2025**

**Strategic Objective:** A Well Governed and Healthy Organisation

#### **PURPOSE**

The purpose of this report is to present the Draft Council Plan 2025-2029 for consideration and endorsement to go on public exhibition.

#### **SUMMARY**

The Local Government Act 2020 states that a 'Council must adopt and prepare a Council Plan for a period of at least the next four financial years after a general election in accordance with its deliberative engagement practices'.

The Draft Council Plan 2025-2026 has been developed under 5 Strategic Objective areas - Services supporting our communities to thrive, Vibrant and connected communities, Built and Natural environment, Prosperous and growing economy, and Council leadership and engagement.

#### **RECOMMENDATION**

That Council:

- 1.** Endorses the Draft Council Plan 2025-2029 to go on public exhibition for feedback from Friday 9 May 2025 to Thursday 29 May 2025.

## **DISCUSSION**

The Draft Council Plan 2025-2029 comes to Council for endorsement to go on public exhibition for feedback from Friday 9 May to Thursday 29 May 2025.

It has been prepared following an extensive community consultation and engagement process and an analysis of other interacting strategies and plans such as the community plans.

The draft document presents the following 5 Strategic Objectives supported by 13 strategies to guide Council for the next four years:

### **Strategic Objective 1: Services supporting our communities to thrive**

Our vision is to create an environment where all members of our community enjoy good physical and mental wellbeing, and have fairer access to services, programs, events and activities.

Strategies

- 1.1 Active advocacy and participation in service networks
- 1.2 Accessible and responsive health and community services

### **Strategic Objective 2: Vibrant and connected communities**

Our vision is for communities to celebrate their unique identities, and for community members to have opportunities locally to participate in, and connect with, others in their community.

Strategies:

- 2.1 Strengthen community activity and connections
- 2.2 Empower and support organisations to make a difference in their communities

### **Strategic Objective 3: Built and natural environment**

Our vision is to achieve a balance between the infrastructure needs of our communities and protecting and nurturing the natural environment.

Strategies:

- 3.1 Advocate and plan for, and manage community buildings, roads and transport networks
- 3.2 Welcoming and accessible parks and open space
- 3.3 Caring for our environment

### **Strategic Objective 4: Prosperous and growing economy**

Our vision is for a prosperous and growing economy providing diverse employment opportunities to sustain towns and communities, attract new residents, and support the future aspirations of our young people.

Strategies:

- 4.1 Attract innovative, creative and sustainable businesses
- 4.2 Invest in our young people

#### 4.3 Promote Buloke as a great place to visit, live and invest

### **Strategic Objective 5: Council leadership and engagement**

Our vision is to be responsive, innovative, engaged and accountable. We will make informed decisions based on sound evidence, be financially sustainable, and actively advocate on community priorities and aspirations.

Strategies:

- 4.1 Responsible leadership and decision making
- 4.2 Advocacy and partnering to deliver on priorities
- 3.3 Consulting with and informing our community

The Plan, its Strategic Objectives and Strategies will have an annual review, and an annual plan developed which will be reported quarterly.

### **RELEVANT LAW**

The Local Government Act 2020 states that a 'Council must adopt and prepare a Council Plan for a period of at least the next four financial years after a general election in accordance with its deliberative engagement practices'.

### **RELATED COUNCIL DECISIONS**

Council decisions around other key strategic documents will interact with Council Plan 2025-2029 once adopted.

### **OPTIONS**

Council has the option to not endorse the Draft Council Plan 2025-2029 to go on public exhibition from Friday 9 May 2025 to Thursday 29 May 2025.

### **SUSTAINABILITY IMPLICATIONS**

The Draft Council Plan 2025-2029 presents several strategies that will support sustainability initiatives and respond to the requirement that Local government is identified in the Climate Change Act 2017.

### **COMMUNITY ENGAGEMENT**

The Draft Council Plan 2025-2029 has acknowledged the extensive engagement undertaken with the community, and relevant stakeholders, on a range of issues and projects over the last two years. During



this time over 1,500 people shared their ideas and experiences, raised issues and provided feedback through surveys, workshops and focus groups, drop-in sessions, emails and written submissions.

This information has influenced the development of the Draft Council Plan 2025-2029 and been further developed through specific consultation on the Council Plan which was undertaken between March and April 2025 with over 140 people engaged through conversations, surveys and community summits.

### **INNOVATION AND CONTINUOUS IMPROVEMENT**

Draft Council Plan 2025-2029 outlines several innovative strategies building on the community feedback as well as indicators to identify areas for continuous improvement.

### **COLLABORATION**

The development of the Draft Council Plan 2025-2029 incorporates collaboration efforts undertaken with a range of local and Regional and State stakeholders.

### **FINANCIAL VIABILITY**

The delivery of the Draft Council Plan 2025-2029 will be supported through Annual Budgets adopted each year as well as the Long-Term Financial Plan. External funding will also be sought to provide additional funding, as required.

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

The Draft Council Plan 2025-2029 acknowledges the directions and objectives of other Regional, State and National plans and policies.

### **COUNCIL PLANS AND POLICIES**

The Draft Council Plan 2025-2029 acknowledges the actions and objectives of other key Council plans and strategies.

### **TRANSPARENCY OF COUNCIL DECISIONS**

This report recommends Draft Council Plan 2025-2029 goes on public exhibition from Friday 9 May 2025 to Thursday 29 May 2025 to enable the public to make submissions and provide feedback on the proposed strategies and direction.

### **CONFLICT OF INTEREST**

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

**Attachments:** 1. Attachment 4.2.1.1 - Draft Buloke Shire Council Plan 2025-2029

# **Buloke Shire Council Plan 2025 - 2029**

DRAFT Working Document

**VERSION CONTROL**

Version	Issued By	Date
Version 1.	Phil Rowland – Planning for Communities	28 April 2025
Version 2.	Phil Rowland – Planning for Communities	1 May 2025
Version 3	Michelle Read – Planning for Communities	2 May 2025

## **Traditional owners**

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

## **Purpose of this document**

The Council Plan is a medium-term strategic plan that sets out our strategic direction and priorities for the four-year Council term. The Local Government Act 2020 requires a Council Plan to be prepared every four years after a general election, guided by deliberative engagement and adopted by the 31 October in the year following the election. The Council Plan shapes the strategic direction and associated program of work Council will lead throughout the four year term.

Councils are also required to prepare a Community Vision. In developing the Council Plan, Council has considered the aspirations of the community as set out in the Building Buloke 2030 Community Plan and Vision, the key objectives the Council wants to achieve over the four years 2025 – 2029, the critical challenges we face and how we need to respond to succeed.

The Community Vision informs and guides the planning and priorities of Council and has been reviewed as part of the Council Planning process. This Council Plan 2025 – 2029 is the plan for how Council will respond to the Community Vision during this time.

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## **Message from Mayor and Councillors**

{To be inserted}

## Our Councillors

### Lower Avoca Ward



**Cr Stephen Barratt**  
Mobile: 0461 519 752  
Email: [crbarratt@buloke.vic.gov.au](mailto:crbarratt@buloke.vic.gov.au)



**Cr Bruce Stafford**  
Mobile: 0438 263 120  
Email: [crstafford@buloke.vic.gov.au](mailto:crstafford@buloke.vic.gov.au)

### Mallee Ward



**Cr Alan Getley**  
Mobile: 0437 876 726  
Email: [crgetley@buloke.vic.gov.au](mailto:crgetley@buloke.vic.gov.au)



**Cr Bernadette Hogan**  
Mobile: 0488 032 723  
Email: [crhogan@buloke.vic.gov.au](mailto:crhogan@buloke.vic.gov.au)

### Mount Jeffcott Ward



**Cr Charmaine Delaney**  
Mobile: 0447 845 711  
Email: [crdelaney@buloke.vic.gov.au](mailto:crdelaney@buloke.vic.gov.au)



**Cr Graeme Milne**  
Mobile: 0419 126 911  
Email: [crmilne@buloke.vic.gov.au](mailto:crmilne@buloke.vic.gov.au)

## Council vision and values

<b>Our VISION:</b>	Building a Better Buloke – A healthy, connected, inclusive and prosperous community.
<b>Our VALUES</b>	<b>ENGAGEMENT</b> Working closely with our communities to understand needs and aspirations. We will listen to our communities, respect their views and respond openly.
	<b>TRANSPARENT</b> Providing timely information to our communities. Insisting on integrity and fairness in delivering services and facilities.
	<b>ACCOUNTABLE</b> We will explain and take ownership of our results. Seeking the best possible outcomes for our community.
	<b>COLLABORATION</b> Working together, encouraging teamwork and being solution focused. A strong advocate, working with others for the benefit of our Shire.
	<b>RESPONSIBLE</b> Working actively to achieve the community's objectives. Ensuring the long term financial sustainability of the Shire.
	<b>RESPONSIVE</b> A progressive, innovative and confident leader. We celebrate our communities, living in an outstanding natural environment.



## Our Plan

### 1. Services supporting our communities to thrive

Our vision is to create an environment where all members of our community enjoy good physical and mental wellbeing, and have fairer access to services, programs, events and activities.

#### Strategies

1.1	Active advocacy and participation in service networks
1.2	Accessible and responsive health and community services

### 2. Vibrant and connected communities

Our vision is for communities to celebrate their unique identities, and for community members to have opportunities locally to participate in, and connect with, others in their community.

#### Strategies

2.1	Strengthen community activity and connections
2.2	Empower and support organisations to make a difference in their communities

### 3. Built and natural environment

Our vision is to achieve a balance between the infrastructure needs of our communities and protecting and nurturing the natural environment.

#### Strategies

3.1	Advocate and plan for, and manage community buildings, roads and transport networks
3.2	Welcoming and accessible parks and open space
3.3	Caring for our environment

### 4. Prosperous and growing economy

Our vision is for a prosperous and growing economy providing diverse employment opportunities to sustain towns and communities, attract new residents, and support the future aspirations of our young people.

#### Strategies

4.1	Attract innovative, creative and sustainable businesses
4.2	Invest in our young people
4.3	Promote Buloke as a great place to visit, live and invest

### 5. Council leadership and engagement

Our vision is to be responsive, innovative, engaged and accountable. We will make informed decisions based on sound evidence, be financially sustainable, and actively advocate on community priorities and aspirations.

#### Strategies

4.1	Responsible leadership and decision making
4.2	Advocacy and partnering to deliver on priorities
3.3	Consulting with and informing our community

## About Buloke

### Our region

Buloke Shire is located in the northwest of Victoria between 210 and 360 kilometres from Melbourne. The Shire is bounded by both Mildura and Swan Hill Rural Cities in the north, Gannawarra and Loddon Shires in the east, Northern Grampians Shire in the south and Yarriambiack Shire in the west. The Shire is located in the Mallee region.

Buloke Shire is a predominantly rural area, the main townships are Birchip, Charlton, Donald, Sea Lake and Wycheproof. The shire also includes the smaller townships of Berriwillock, Culgoa, Nandaly, Nullawil and Watchem.

Buloke encompasses a total land area of 8,000 square kilometres and stretches around 140 kilometres from north to south. The two main transport corridors servicing the Shire are the Calder Highway and the Sunraysia Highway, both of which run north south through the Shire. Land is used largely for agriculture, particularly grain (wheat, oats and barley) production and sheep grazing. Our townships provide important educational, health and retail services supporting surrounding areas.

Buloke Shire is named after the 'buloke' or 'bulloak' tree, 'Allocasuarina Luehmannii', which is common in the area and the feature of the Buloke Shire logo.

Buloke Shire Council has an extensive assets and services portfolio to meet community needs. This includes maintenance of 1,100km of sealed roads, 650km gravel and 3,800km of earth roads across the Shire. In addition, Council manages over 250 community buildings that are vital to supporting community activity.

**{To be inserted}**

**Graphic showing: Geographic location of Buloke and Mallee region.**

**Show on the graphic:**

- Mildura, Swan Hill, Gannawarra and Buloke.
- Key data for the Mallee region - \$4.86 billion GRP, Total population 95,100, 17% of jobs in agriculture

**Source: Mallee Regional Partnership web page**

## Our community<sup>1</sup>

Decreasing population	Aging community
<p>6,201 in 2016</p> <p>6,178 in 2021</p> <p>5,881 by 2031</p> <p>5,721 by 2036</p>	<p><b>Increasing median age:</b> 52 up from 48 (2011), and much higher than regional Vic. (43)</p> <p><b>Largest age group</b> 60- 64 yrs (536 people).</p> <p><b>Notable increases</b></p> <ul style="list-style-type: none"> <li>70 – 74 yr olds (33.8% -115 people).</li> <li>30 – 34 yr olds (33% - 71 people)</li> <li>20– 24 yr olds (26.2% - 51 people)</li> <li>0 – 4 yr olds (14.2% - 36 children)</li> </ul> <p><b>Notable decreases</b></p> <ul style="list-style-type: none"> <li>5 – 9 yr olds ( 21% - 75 children)</li> <li>75 – 79 yr olds (17.7%% - 61 people).</li> </ul>
Diversity	Key household data
<p><b>Increasing ATSI population</b> from 1% to 1.5% (64 – 92 people).</p> <p><b>Low cultural diversity</b> 83.7% born in Australia.</p> <p><b>High %</b> have a need for daily assistance due to a <b>disability (8.3%</b> compared with 6.9% regional Vic).</p> <p><b>High %</b> with at least 1 long term health condition (38.5 v 31.4 for wider Vic.).</p>	<p><b>High %</b> of couples without children (51 % compared with regional Vic 28%).</p> <p><b>High %</b> of lone person households (34.6% compared with regional Vic. 27.5%).</p> <p><b>\$1,088</b> median household income . Notably lower than regional Vic (\$1,369).</p> <p><b>High % of low-income households</b> (33.2% compared with regional Vic. 26.7%) – less than \$800 per week.</p>
Housing	Socia economic disadvantage
<p>Home ownership is <b>much higher</b> than regional Vic. <b>56% and 28.1%.</b></p> <p><b>14.2%</b> of renters experienced rental stress and <b>9%</b> of homeowners experienced housing stress (paying more than 30% of their income towards housing costs).</p>	<p>Buloke community experiences higher socio-economic disadvantage than wider regional Victoria.</p> <ul style="list-style-type: none"> <li><b>975</b> compared with <b>985</b> for regional Vic.</li> </ul>
Education	Digital inclusion
<p><b>Low educational attainment</b> – fewer with vocational, diploma or degree qualifications than wider Vic.</p>	<p><b>Low digital inclusion</b> 65.6 compared with wider Vic 73.2. Has improved significantly (55 in 2020). <i>Have access to and know how to use digital technology.</i></p>

<sup>1</sup> ABS, 2021 Census Buloke Shire

## Our economy<sup>2</sup>

<b>Gross regional product</b>	\$428 million
<b>Number of local jobs</b>	3,057 employed residents
<b>Number of local businesses</b>	982 local businesses, 973 are small businesses (less than 20 employees).
<b>Unemployment</b>	3.5% unemployment (2021) compared with 3.5% in wider regional Vic.
<b>Largest industries by value</b>	Agriculture, forestry and fishing - \$157 million Transport, postal, warehousing - \$24 million Healthcare and social assistance - \$24 million Construction - \$20 million Education and training \$17 million
<b>Largest industries by employment</b>	Agriculture, forestry and fishing - 937 Healthcare and social assistance – 369 Education and training – 237 Retail trade – 201 Accommodation and food services – 182

<sup>2</sup> ABS, 2021 Census Buloke Shire and Loddon Mallee North Regional Growth Plan

## Council and its role

### Three levels of Government in Australia

Australia has three levels of government: Federal, State and Local.

- **The Federal Government** looks after the whole of Australia
- **State Governments** look after individual states and territories
- **Local Governments** such as Buloke Shire, look after designated areas within each state.

Councils are responsible for delivering a wide range of services to benefit residents, business and the local community. Services delivered vary depending on their community's needs and wellbeing of its community. In Victoria, the role of a Council is to provide good governance for the benefit and wellbeing of its community. All Councils have the power to make and enforce local laws and collect revenue to fund their services and activities. They work in partnership with all levels of government, private and not-for-profit entities and our local communities to achieve improved outcomes for everyone.

### The functions and responsibilities of Councils

<b>Good governance</b>	Providing good governance, as well as making local laws and policies for the benefit and wellbeing of our communities.
<b>Service provider</b>	Providing services including waste collection, services to support families, libraries and many other community services and programs.
<b>Infrastructure provider</b>	Provides and maintains the local road/footpath/cycle network, community buildings, open spaces and recreational facilities.
<b>Planner</b>	Works to understand the current and future needs of the municipality and to set the overall direction for Buloke through long-term planning which guides Council activities and allocation of resources.
<b>Advocate</b>	Council uses a range of methods to advocate on behalf of the community, depending on the issue. Advocacy can include submissions, regional partnership groups and forums, discussions with Ministers and lobbying.
<b>Leader, capacity builder, partner and broker</b>	Works in collaboration with a range of stakeholders to improve outcomes for our residents and municipality.

The key roles relating to delivering on the priorities in the Buloke Shire Council Plan are:

To <b>deliver</b> programs and services to our communities.
Working with others in <b>partnership</b> where we have a shared responsibility or influence.
As an <b>advocate</b> to key decision makers on behalf of our communities.

## Our planning framework

The Council Plan is Council's commitment to delivering on the community's aspirations outlined in our Building Buloke 2030 Community Plan and Vision. It is a key strategic document describing Council's and the community's vision for the future. The Council Plan will be supported by ongoing community engagement, the development and implementation of other key Council strategic plans and policies, and the sustainability objectives set out in the Long Term Financial Plan.

The Council Plan sets out strategic objectives, strategies and how they will be achieved. Strategic indicators are also set out for each strategic objective. The strategic indicators are measured and reported to Council and the community through quarterly reporting and the Annual Report.

### Every four years

Our Council Plan outlines our priorities, objectives, strategies and how we will measure our performance. Community involvement is critical in developing the Council Plan, with engagement over the previous 18 months shaping its development.

### Annually

Each year we prepare an Annual Plan which details actions to progress the objectives set out in the Council Plan.

These actions are funded out of the annual budget, which is exhibited for public comment. This lists services, service outcome indicators and major initiatives. Anyone can comment on the budget or make a submission for funding during the public submission period.

Each year Council publishes our Annual Report, which tracks our performance against the Council Plan and Annual Plans.

### Quarterly

Each quarter we produce reports on performance against our plans and budgets. These reports are presented to Council and are a key tool in monitoring our progress in delivering on the four-year Plan's objectives.

### How the Council Plan fits into our planning framework

{To be inserted}

Image of planning framework to be developed and inserted by Council.

### Community vision

Building Buloke 2030 Community Plan and Vision is a long-term community vision for the Shire. It describes the community's aspirations for the future and captures ideas for achieving this vision. Preparation of the Community Plan was facilitated by Council and identified future priorities for both the Shire overall and individual communities, including opportunities for economic growth and employment generation and building strong communities for the future.

**Vision:** In 2030 we will be.....*A healthy, socially connected, inclusive and accessible community with a prosperous economy offering services, amenities and activities that match our desired liveability.*

- **Our built and natural environment:** Buloke has quality, safe and accessible infrastructure valued by the community alongside attractive streetscapes and a protected and celebrated natural environment reflecting Buloke pride.
- **Our community wellbeing:** Buloke is a welcoming, well-connected and inclusive community built around social connections for all age groups and backgrounds and access to, as well as ongoing advocacy for, vital services.
- **Our economy:** Buloke is an innovative and strong economy with agriculture, small business and industry capitalising on new ideas to provide a range of employment and tourism opportunities backed by the services, connectivity and housing to achieve population stability.
- **Our Council and community leadership:** Buloke is strongly and dynamically led by a Council demonstrating effective communication to community, active partnerships, authentic advocacy and quality customer service delivering valued community services in a responsible way.

### Working in partnership

The Building Buloke 2030 Community Plan and Vision will assist in shaping the future of Buloke Shire and enable a collective response to our challenges, aspirations and opportunities to deliver outcomes that benefit the whole community.

While Council has had a leading role in initiating and preparing the Community Plan, it is not wholly responsible for its implementation. Other partners, such as non-government organisations, community groups and Federal and State government agencies are also responsible for the delivery of actions within the Plan. Council recognises the vital role of partners to achieve positive social impact through key actions captured in the Plan.

### Relationship between the Council Plan and Building Buloke 2030

Council Plan priority areas	Building Buloke 2030 priority areas
Services supporting our communities to thrive	Our community wellbeing
Vibrant and connected communities	Our community wellbeing
Built and natural environment	Our built and natural environment
Prosperous and growing economy	Our economy
Council leadership and engagement	Our Council and community leadership

### Our supporting plans and strategies

Strategic documents	Services supporting our communities to thrive	Vibrant and connected communities	Built and natural environment	Prosperous and growing economy	Council leadership and engagement
Community Plan and Vision					
Long Term Financial Plan					
Asset Plan					
Community Engagement Policy					
Customer Experience Strategy					
Road Management Plan					
Local Community Plans					
Children, Youth and Families Plan					
Municipal Emergency Management Plan					
Municipal Flood Emergency Plan					
Domestic Animal Management Plan					
Climate Action Plan					
Waste and Resource Recovery Strategy					
Buloke Planning Scheme					
Rural Land Use and Settlement Strategy					



## How we prepared our Plan

In preparing our Plan we engaged widely with our communities and undertook background research about the planning and policy context, the demographic and economic profile of our communities.

### Engaging with our community

We have engaged extensively with our community on a range of issues and projects in the last two years. During this time over 1,500 people shared their ideas and experiences, raised issues and provided feedback through surveys, workshops and focus groups, drop-in sessions, emails and written submissions. This information has informed the development of the Council Plan and we have built on this further by consulting specifically about the Council Plan. Between March and April 2025 over **140 people** who live in Buloke were engaged through surveys or community summits.

### How we engaged

#### Council Plan March to April 2025

- On-line community surveys completed by 50 people
- Postcard surveys completed by 66 people
- Community summit attended by 25 people

#### Complementary engagement 2023-2025

- Community Plan and Vision with input from 852 people
- Council Budget survey completed by 59 people
- Rural Living Strategy survey completed by 176 people
- Library Services review survey completed by 145 people
- Aquatic Services review survey completed by 286 people.
- Children, Youth and Families Plan survey completed by **X,XXX** people

### What you told us

#### **Strengths and what the community loves about Buloke**

- The **natural environment** including having a sense of space and fresh air, a love of the land and visiting our lakes.
- A **sense of community and belonging**, attending community events and activities and being part of our local townships. Also, the friendly and caring atmosphere and the strength of our community leadership.
- **Community places** like the parks and playgrounds, recreation and sporting facilities, our local swimming pools, community halls, libraries and natural features including the lakes and waterways.

#### Challenges for Buloke

- **A lack of access to essential services and supports** like health services, public transport, education options, childcare and early education, programs and activities for young people.
- The poor **condition of our roads** makes it difficult to get around.
- The need to support and retain **young people** in our communities and offer them opportunities for education and training and things for them to do.
- The current **lack of housing** and housing diversity particularly for people working in the area.
- The need to **stabilise the Shire's population** and stop the gradual decline.
- **Support for our economy** and local employment including local businesses.

#### The community's vision for Buloke. I want to live in a community.....

- That **makes you feel like you belong**, where everyone is valued and that feels safe and welcoming.
- Has **access to good transport options** and well maintained roads and where **services are available** locally.
- Is **sustainable and viable**, where tourism is encouraged and new businesses attracted.

#### Big ideas for Buloke.

- Increased **investment in maintaining our roads**, footpaths, tracks and trails.
- **Support for local events** including recreation and sport, arts and culture and heritage.
- **Support for the agricultural sector** and the **attraction of new businesses**.
- Preservation of our **rural history**.
- Work on **community safety** and provide for more community input into decision making and management of facilities.
- **Responding to our changing climate** with local environment and sustainability initiatives.

#### Priorities for the future

- **Transport availability and connectivity** including improving the road network to enable safe travel around our community, advocating for improved public transport, and more tracks, trails and footpaths.
- **Protecting the natural environment** by supporting green waste and food waste services, actively managing our natural assets such as the lakes and responding to the impacts of climate change.
- **Better access to services** including healthcare, aged care, childcare, education, hospital and medical services, youth services and digital connectivity.
- Improving the **appearance of towns and communities**.
- **Support for young people** including investing in recreation and sport facilities, increased options for education and training and greater range of social opportunities.
- Addressing the need for **improved housing availability** and affordability to provide greater choice and house local workers.
- **Supporting tourism** by investing in facilities and promoting what we have to offer.
- A focus on Council's long term **financial sustainability**.

## **Strategic objectives, strategies and strategic indicators**

### Strategic objective 1: Services supporting our communities to thrive

Having access to vital services such as education, health, transport, community, and emergency services is vital to our community's health and wellbeing and to ensuring our communities are sustainable into the future. This is a key challenge for Buloke because of its rural location and so we have a critical role representing our community's needs for fairer access to these services.

We also have a role in supporting important programs which sustain families and the broader community including Maternal and Child Health (MCH), immunisation, supported playgroups, kindergarten programs and libraries. Council's library services and visits by the mobile library are highly valued and provide opportunities for community members to connect with each other and participate in opportunities for lifelong learning.

We will continue to partner with the many agencies and community organisations that deliver programs and services to ensure our communities are supported and continue to thrive in the future.

Council's role in achieving the strategies is shown below as delivering (D), partnering with others (P) or advocating on behalf of the community (A).

#### Strategy: Active advocacy and participation in service networks

Key things we will do	1.1	<b>Actively participate in and provide leadership to service networks</b> and forums to represent the needs and aspirations of our community including education, environment and community services.		P	A
	1.2	<b>Advocate for improvement in the accessibility of health and community services</b> in the Shire including hospitals, GPs, pharmacies, specialist medical services, services and supports for older adults.			A
	1.3	<b>Champion the benefits of living locally</b> and making it easier for people to meet most of their daily needs within the Shire.		P	A

#### Strategy: Accessible and responsive health and community services

Key things we will do	1.4	<b>Support the provision of quality early years services</b> for families and children.	D	P	
	1.5	<b>Advocate for improved transport connections</b> including public and community transport.			A
	1.6	<b>Support Neighbourhood Houses</b> to deliver vibrant programs and services and support lifelong learning.	D	P	
	1.7	<b>Deliver library programs and services</b> to support literacy and learning and community connections.	D		
	1.8	<b>Promote information about services and activities</b> in our community and how to access them.	D	P	

Strategic indicators	Information source
Community experience of loneliness, life satisfaction, discrimination and racism.	Victorian Population Health Survey
Access to a GP in the previous 12 months.	Victorian Population Health Survey
Index of relative disadvantage.	ABS Census
Participation in the MCH service.	Local Govt. Community Satisfaction Survey
Increase in community satisfaction with arts centres and libraries.	Local Govt. Community Satisfaction Survey
Increase in library membership.	LGPRF

## Strategic objective 2: Vibrant and connected communities

In Buloke we enjoy a rich community life. Our communities are active and inclusive, looking out for each other and coming together in times of need. We are busy working locally, at school and studying, and participating in the many things our communities have to offer like sport, recreation, cultural activities, events, and community volunteering.

Participation in community groups, sporting clubs, learning, creative and recreational activities, and neighbourhood networks connect us to each other. Working with our communities and local organisations, we will foster neighbourhood connections and capacity building, share information about how to get involved in your local community, and facilitate the development of programs, groups and events that strengthen social cohesion, resilience, and safety.

Our vision is for communities to continue to celebrate their unique town identities, to be inclusive of everyone, and for community members to have opportunities to participate in and have strong connections in their local community.

Council's role in achieving the strategies is shown below as delivering (D), partnering with others (P) or advocating on behalf of the community (A).

### Strategy: Strengthen community activity and connections

Key things we will do	2.1	<b>Facilitate opportunities for the community to be more involved</b> in local activities and initiatives including arts and culture, library activities, community events and festivals, sport and recreation.	D	P	
	2.2	<b>Facilitate and support local community planning processes</b> to identify and respond to long term community aspirations, to celebrate achievements of the local community plans and encourage community connections and collaboration.	D	P	
	2.3	<b>Promote and support volunteerism</b> to enable community participation in sport, recreation, cultural and community programs, and respond to emergency situations.	D	P	
	2.4	<b>Build meaningful relationships with our First Nations people</b> and their supporting organisations.	D	P	

### Strategy: Empower and support organisations to make a difference in their communities

Key things we will do	2.5	<b>Partner with community organisations and townships</b> to provide community, cultural and heritage activities and events.		P	
	2.6	<b>Support recreation and sporting organisations</b> to provide social and competitive opportunities and activities, and support opportunities for women, girls and older adults to participate in recreation and sporting activities.	D	P	
	2.7	<b>Support community groups</b> including Neighbourhood Houses, playgroups, community gardens, theatre and arts groups and book clubs to provide responsive community programs and activities.	D	P	

	2.8	<b>Partner with community organisations and townships</b> to provide opportunities for community connections including Senior Citizens Clubs, Mens Sheds, CWA and Probus.		P	
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**Strategic indicators**

**Information source**

Participation in volunteer activity.	ABS Census
Increase in sport and recreation participation rates.	Clearing House for Sport
Increase in community satisfaction with arts centres and libraries.	Local Govt. Community Satisfaction Survey
Increase in community satisfaction with community and cultural activities.	Local Govt. Community Satisfaction Survey

### Strategic objective 3: Built and natural environment

Achieving a balance between the infrastructure needs of our communities and protecting and nurturing the natural environment is important to our community. Buildings and places support the delivery of services, events and activities; our roads, footpaths, walking and bike trails help us to move around safely; and our natural areas, lakes, parks and open space support our communities to be active, help to attract visitors and contribute to the wellbeing of our communities.

We will provide community buildings that support services and programs, ensure the local road network is safe and well maintained, make sure the unique character of our towns and communities is valued, and natural areas, lakes, parks and open space, tracks and trails are actively managed and accessible.

We will protect and enhance our natural environment, encourage businesses and households to recycle and re-use, support sustainability initiatives, and strengthen our community's understanding of the impacts of our changing climate.

We will continue to advocate for an efficient road and transport network and promote a range of transport choices for the community. Local networks of footpaths, walking trails and bike paths will connect key places and spaces enabling our community to easily and safely move around and be involved in their local community.

Council's role in achieving the strategies is shown below as delivering (D), partnering with others (P) or advocating on behalf of the community (A).

#### Strategy: Advocate and plan for, and manage community buildings, roads and transport networks

Key things we will do	3.1	Regularly report on the planning and delivery of capital works projects.	D		
	3.2	Review Council's role in managing built and natural assets on Crown Land.	D	P	A
	3.3	Regularly review and implement the Road Management Plan, partnering with VicRoads and other agencies on road network planning and maintenance, transport networks and infrastructure.	D	P	A
	3.4	Facilitate a network of walking and cycling paths in towns to enhance connectivity and promote physical activity.	D	P	A
	3.5	Review Council's portfolio of community buildings and promote shared and multi-purpose use in response to community needs.	D	P	

#### Strategy: Welcoming and accessible parks and open space

Key things we will do	3.6	Plan for and implement a targeted capital works program for key parks and open space areas, lakes and waterways.	D		
	3.7	Work with community groups to improve stewardship of parks and open space.	D	P	



	3.8	Support integrated planning approaches when infrastructure investments and / or upgrades are proposed in towns to promote community connections and avoid duplication of facilities.	D	P	
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**Strategy: Caring for our environment**

Key things we will do	3.9	Support and promote community environmental programs and initiatives.	D	P	
	3.10	Actively manage and care for our lakes and their natural and recreation values and work with partners to advocate for access to adequate recreational water in our lakes and waterways.	D	P	A
	3.11	Prepare for, respond and adapt to the risks and impacts of a changing climate on our community, environment, infrastructure and services.	D	P	A
	3.12	Enhance streetscapes and town entrances to improve their attractiveness and encourage community pride.	D		
	3.13	Explore innovative waste management strategies to minimise waste to landfill and maximise recycling and re-use and educate and support the community in adopting waste minimisation and composting activities.	D	P	

**Strategic indicators**

**Information source**

Increase in community satisfaction with environmental sustainability.	Local Govt. Community Satisfaction Survey
Increase in community satisfaction with condition of sealed local roads in your area.	Local Govt. Community Satisfaction Survey
Increase in community satisfaction with condition of local streets and footpaths.	Local Govt. Community Satisfaction Survey
Increase in community satisfaction with waste management.	Local Govt. Community Satisfaction Survey
Increase in community satisfaction with the appearance of public areas.	Local Govt. Community Satisfaction Survey
Increase in community satisfaction with recreational facilities.	Local Govt. Community Satisfaction Survey

### Strategic objective 4: Prosperous and growing economy

A prosperous and growing economy is essential for our future because it provides diverse employment opportunities to sustain towns and communities, is attractive for new residents, and supports the future aspirations of our young people.

Our agricultural sector is a key strength of Buloke. It is our major employer and increasing diversity in the agricultural sector provides significant opportunities. This sector is complemented by others including small and large businesses in towns, health care, education and training, retail and construction activities. We will promote our Shire as a great place to invest, innovate and do business.

Local attractions like the silo and mural art, heritage town centres and natural features attract visitors from far and wide. Our caravan parks and accommodation at the lakes enables visitors to extend their visit. We will encourage tourism by showcasing our heritage, environment, creative industries and water-based recreation opportunities, working with partners to promote tourism across the region, and support the development of attractions, places of interest and events.

We will work with State Government, regional and local stakeholders to advocate for timely investment in transport infrastructure and connections, digital technologies, and housing to meet the needs of workers and to enable community members to have housing choices housing. We will also collaborate with education providers and businesses to ensure there is a strong link between the education opportunities available and the skills needed by businesses. These partnerships are vital to achieving our economic objectives.

Council's role in achieving the strategies is shown below as delivering (D), partnering with others (P) or advocating on behalf of the community (A).

#### Strategy: Attract innovative, creative and sustainable businesses

Key things we will do	4.1	Support and encourage investment that assists industry and economic growth and diversification.		D	P
	4.2	Support sustainable agricultural pursuits and their contribution to Buloke and the broader community.		P	
	4.3	Provide spaces, places and opportunities that develop, and actively support our creative industries.	D	P	
	4.4	Advocate for timely and constructive consultation on renewable energy proposals and maximise the community and economic benefits from investments in renewable energy infrastructure.			A
	4.5	Establish and encourage collaboration and partnerships with key industries and organisations.	D	P	

**Strategy: Invest in our young people**

Key things we will do	3.6	Support regional approaches for education, training and workforce development.		P	A
	3.7	Collaborate with education and training organisations to facilitate local opportunities and pathways.		P	
	3.8	Promote employment opportunities with Council.	D	P	A

**Strategy: Promote Buloke as a great place to visit, live and invest**

Key things we will do	3.9	Promote collaboration and leadership within the business community.		P	A
	3.10	Actively support innovative approaches to increase the diversity, supply, and sustainability of housing and identify successful initiatives implemented by other communities.		P	A
	3.11	Promote and support the local and regional visitor economy and highlight Buloke's unique qualities and attractions.	D	P	A
	3.12	Support the development of an increased range of options for visitor accommodation.	D	P	A
	3.13	Advocate for improved access to NBN and mobile phone coverage.			A

**Strategic indicators**

**Information source**

Increase in community satisfaction with business, community development and tourism.	Local Govt. Community Satisfaction Survey
Planning applications decided within the relevant required time.	Council
Increase in community satisfaction with planning and building permits.	Local Govt. Community Satisfaction Survey
Increase in overnight visitor stays in the Shire.	Tourism Research Australia
Increase in the number of visitations to Visitor Information Centres in the Shire.	Council

## Strategic objective 5: Council leadership and engagement

We are committed to being responsive, innovative and engaged and acknowledge the important leadership role we have. We will be accountable, make informed decisions based on sound evidence, be financially sustainable, and actively advocate on community priorities and aspirations.

We are committed to being financially sustainable over the long term and proactively managing our risks. We will have sound financial planning and reporting systems, be creative in pursuing other income sources and resource sharing options such as shared use of community buildings and partnership approaches where new programs and initiatives are proposed.

We will proactively lead our growing Shire through sound planning and positive collaboration. The community's interest will be at the centre of everything we do. We will be proactive in advocating to partner organisations and key decision makers and will lead advocacy campaigns where we need to.

We will partner with State Government, regional and local agencies and organisations to be more prepared and resilient to emergency events.

Our organisation will continually improve, innovate and review our services to ensure they are effective, efficient and represent value for money. We will listen to and learn from our communities, and work to meet community expectations for customer service.

Council's role in achieving the strategies is shown below as delivering (D), partnering with others (P) or advocating on behalf of the community (A).

### Strategy: Responsible leadership and decision making

Key things we will do	5.1	Demonstrate strong leadership through open decision making and a commitment to local democracy.	D		
	5.2	Implement financial planning and reporting processes to support Council's ongoing financial sustainability.	D		
	5.3	Maintain an innovative and responsive policy and planning framework to sustain future growth and development of the Shire.	D	P	
	5.4	Ensure a commitment to customer service excellence including effective processes for follow up of community service requests.	D		
	5.5	Review employment practices to assist attraction and retention of a capable and committed workforce.	D	P	

### Strategy: Advocacy and partnering to deliver on priorities

Key things we will do	5.6	Advocate to stakeholders and key decision makers on matters of strategic importance to Council and the community.			A
	5.7	Actively seek external sources of funding.	D	P	
	5.8	Actively pursue partnerships and collaborative relationships with government agencies, local businesses and community organisations to progress our community's shared interests.	D	P	

	5.9	Work with key partners to proactively plan for and respond to emergency events.	D	P	
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**Strategy: Consulting with and informing our community**

Key things we will do	3.10	Provide timely information to the community on Council projects, programs and services.	D		
	3.11	Support community understanding of Council's role.	D	P	
	3.12	Undertake meaningful consultation and engagement with the community and key stakeholders so that they can inform and influence decisions about issues that impact them.	D	P	

Strategic indicators	Information source
Increase in community satisfaction with overall Council direction.	Local Govt. Community Satisfaction Survey
Victorian Auditor General Office (VAGO) financial sustainability indicators.	VAGO
Increase in community satisfaction with Council's lobbying and advocacy.	Local Govt. Community Satisfaction Survey
Increase in community satisfaction with customer service.	Local Govt. Community Satisfaction Survey
Increase in community satisfaction with community consultation and engagement.	Local Govt. Community Satisfaction Survey
Increase in community satisfaction with emergency and disaster management.	Local Govt. Community Satisfaction Survey

## 4.2.2 DRAFT REVENUE AND RATING STRATEGY

<b>Author's Title:</b>	Manager Financial Strategy
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**Directorate:** Corporate and Organisational Performance

**File No:** CM/14/20

**Relevance to Council Plan 2021 - 2025**

**Strategic Objective:** A Well Governed and Healthy Organisation

### PURPOSE

This report is for Council to consider the proposed Revenue and Rating Strategy 2015-2029, for approval to exhibit and call for public submissions.

### RECOMMENDATION

That Council:

1. Having prepared the draft Revenue and Rating Strategy, endorses the document for public exhibition, commencing Friday 9 May 2025 and concluding on Thursday 29 May 2025;
2. Invites submissions from the community on the proposal contained in the draft Revenue and Rating Strategy, and draft Rating policy; and
3. Allows presentations in support of written submissions to be heard at the Councillor briefing scheduled to be held on 4 June 2025.

### DISCUSSION

Council is committed to develop and adopt a four-year Rating and Revenue Strategy setting out the mechanism of rates and charges to be adopted by Council for the purpose of distributing the rates burden across the Buloke municipality on a fair and equitable basis.

### RELEVANT LAW

The Local Government Act 2020 requires each council to prepare a Revenue and Rating Strategy to cover a minimum period of four years following each Council election.

The Valuation of Land Act 1960 is the principal legislation in determining property valuations. Under the Valuation of Land Act 1960, the Victorian Valuer-General conducts property valuations on an annual basis.

### COLLABORATION

This report has been prepared and developed internally. Council has conducted 1 detailed workshop regarding rating and revenue where the draft strategy was discussed as well. It was attended by representatives from the Valuer-General Victoria in addition to the internal management and councillors.

### IMPORTANT ASPECTS OF THE POLICY

The purpose of the Revenue and Rating Strategy is to establish the revenue raising framework within which Council proposes to work.

- Council uses the Capital Improvement Value (CIV) as rating valuation method
- Council uses the differential rating strategy to ensure fair and equitable distribution of rate burden.
- Council plans to increase the intervention level to +/- 10% of change of property valuations provided by the Valuer-General Victoria where Council is required to review any adjustment to the differential ratings.
- Differentials applied for FY 2025/2026 are as follows -

1. Residential Land = 100% of General rates
2. Commercial and Industrial Land = 115.6% of General rates
3. Farm Land = 46% of General Rates

- Council will levy a municipal charge on the grounds that all properties should contribute to its administrative costs
- Council will levy a charge for kerbside garbage and recycling services based on full cost recovery

## FINANCIAL VIABILITY



As seen in the above image, various streams of council's revenue sources are mapped out. Rate revenue makes up the largest portion of approx. 50% -55%. Thus, a mechanism to calculate that income source becomes important.

- Statutory fees and fines are legislative charges - updated yearly by
- User Fees -discretionary charges (updated by council annually in the budget)
- External Grants - Council highly reliant on grant funding and will proactively advocate for support to other levels of government
- Contributions, net gain on disposal form parts of Council's other income.

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

None Identified

**COUNCIL PLANS AND POLICIES**

None identified

**TRANSPARENCY OF COUNCIL DECISIONS**

Council has ensured transparency in developing this policy and decisions made around it.

**CONFLICT OF INTEREST**

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

<b><i>Attachments:</i></b>	1. Attachment 4.2.2.1 - DRAFT Revenue and Rating Strategy 2025-29
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# **BULOKE SHIRE COUNCIL**

**DRAFT REVENUE AND RATING STRATEGY  
2025 – 2029**





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## 1. Purpose

The *Local Government Act 2020* requires each council to prepare a Revenue and Rating Strategy to cover a minimum period of four years following each Council election. The purpose of the Revenue and Rating Strategy is to establish the revenue raising framework within which the Buloke Shire Council (Council) proposes to work.

The strategy determines the most appropriate and affordable revenue and rating approach for Council, which in conjunction with other income sources, will adequately finance the objectives of the Council Plan and Council services. The strategy forms an important part of Council's integrated strategic planning and reporting framework, which is intended to achieve its Community Vision.

The Revenue and Rating Strategy does not set revenue targets for Council but explains the strategy which is to be used by Council to calculate and collect revenue needed to fund its activities and how the funding burden will be apportioned between ratepayers and other users of Council facilities and services. This strategy outlines Council's approach to rating options available to it under the *Local Government Act 2020*, ensuring fair and equitable distribution of rating charges across the municipality property owners. It also sets out principles that are used in decision making for other revenue sources such as Council's discretionary fees and charges.

The strategy is aligned with the objectives contained in the Council Plan and Council's annual budget and long-term financial plan, as well as other key strategic planning documents within Council's Integrated Strategic Planning and Reporting Framework.

### Buloke Shire Council Integrated Strategic Planning & Reporting Framework Diagram:

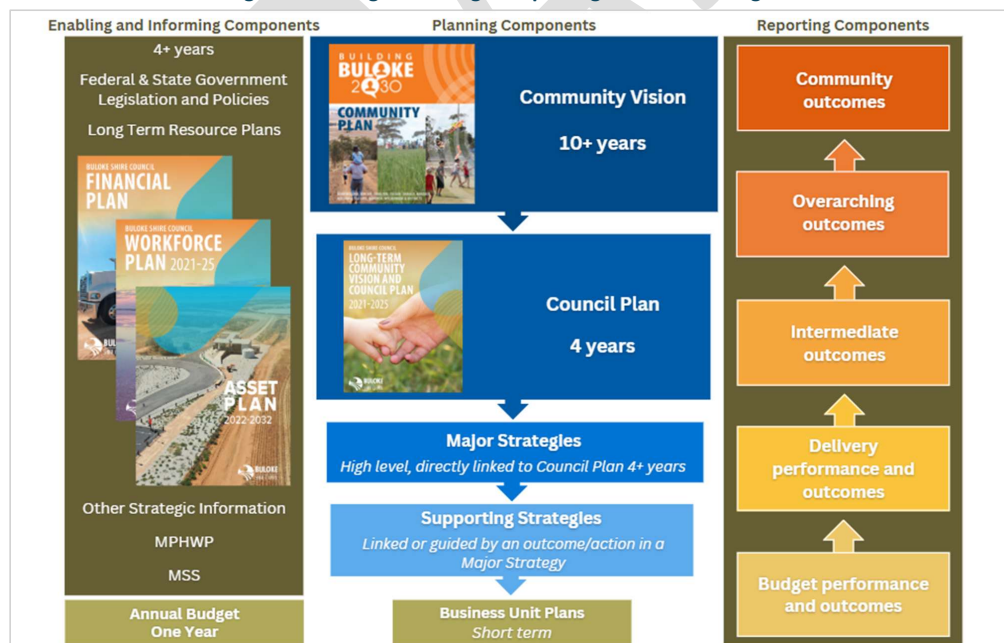


Image 1 – Source: Buloke Shire Council Integrated Strategic Planning and Reporting Framework Policy

## 2. Community Engagement

The following community engagement process will be undertaken for the draft Revenue and Rating Strategy. The engagement and public exhibition period will enable members of the community and key stakeholders to provide their feedback ahead of the finalization of the document and proposed recommendation to adopt the strategy in line with Council's legislative requirements, by June 2025.

### Buloke Shire Council Community Engagement process for the Draft Revenue & Rating Strategy 2025-2029:

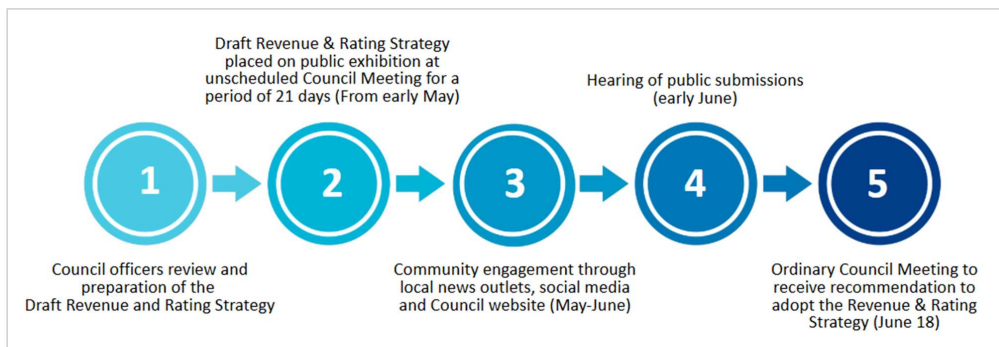


Image 2: Buloke Shire Council Revenue and Rating Strategy 2025-29 – Community Engagement Process

## 3. Introduction to Council Revenue Sources

Council undertakes a variety of key services and holds responsibilities for the management, maintenance and renewal of many community facilities, public assets and infrastructure. In undertaking these roles, Council must collect revenue to reasonably recover costs of providing services and facilities to ensure ongoing financial sustainability for future generations. To determine the recoverable revenue required to deliver its services, Council identifies sources of revenue, undertakes forecasting and modelling for various scenarios and determines the rationale/assumptions for each method of generating revenue.

Council's key revenue sources include rates and charges, grant funding from other levels of Government, statutory fees and fines, user fees, cash and non-cash contributions from other parties, interest from investments and the sale of assets. A diagram of the various income sources according to the draft annual budget for FY25/26 is shown below:



Diagram of Various Income Sources Based on FY2025/26 Budget

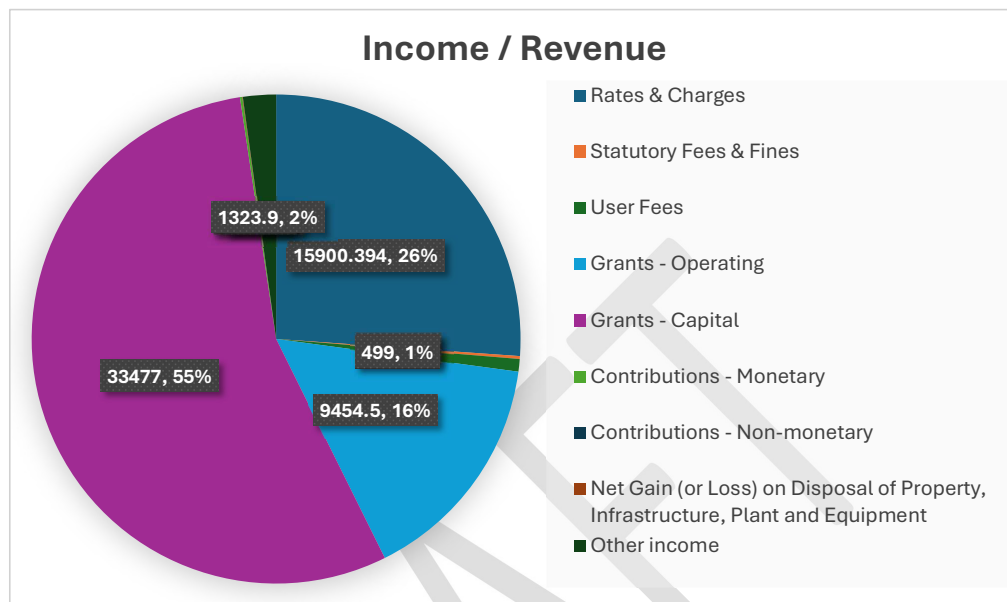


Image 3 – Source: Buloke Shire Council Annual Budget FY2025/2026

Rating income is the most significant revenue source for Council as it normally comprises approximately between 50 – 55% of Council's annual income.

## 4. Rates

Rates are a property tax on the local community to help fund local infrastructure and Council services.

Subsequently a ratepayer will not necessarily receive services to the extent of the rates (tax) paid. Benefits are consumed in different quantities and types over the typical lifecycle (birth to adulthood) of the ratepayer, for example; maternal and child health, libraries, aged care, roads and footpaths, local laws.

This taxation system includes flexibility for councils to utilize different tools in their rating structure to accommodate issues of equity and to ensure fairness in rating for all ratepayers.

### 4.1 Legislation

#### 4.1.1 *Local Government Act 2020*

##### **Section 8: Role of a Council**

The role of a Council is to provide good governance in its municipal district for the benefit and wellbeing of the municipal community.

##### **Overarching Governance Principles:**



Image 4: S.9 of LGA 2020 Overarching Governance Principles



Councils are to exercise Financial Management Principles in accordance with the *Local Government Act 2020*.

**Financial Management Principles are as follows:**



Image 5: Financial Management Principles

**The Buloke Shire Council's Financial Plan objectives include:**

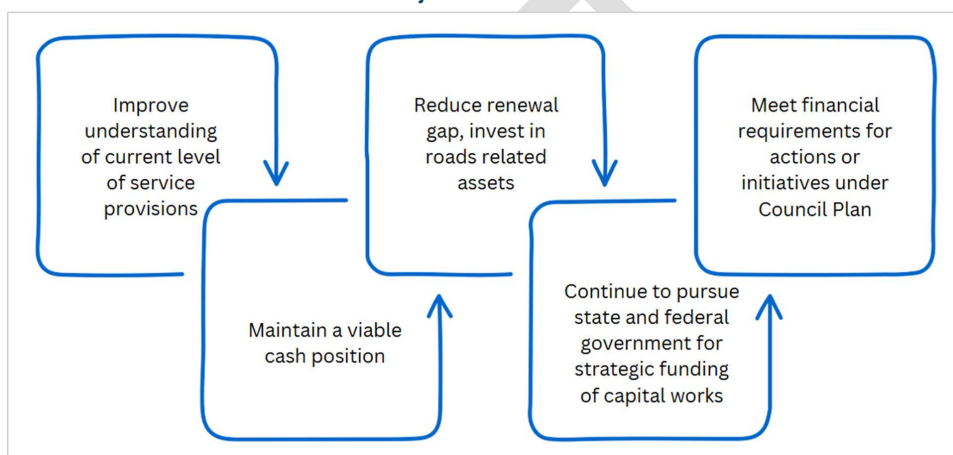


Image 6: Buloke Shire Council Financial Plan Objectives

The tables below show the financial policy statements of the Council's Financial Plan and the assumptions in place to achieve them.



**Financial Policy Statements:**

**Assumptions to achieve Policy:**

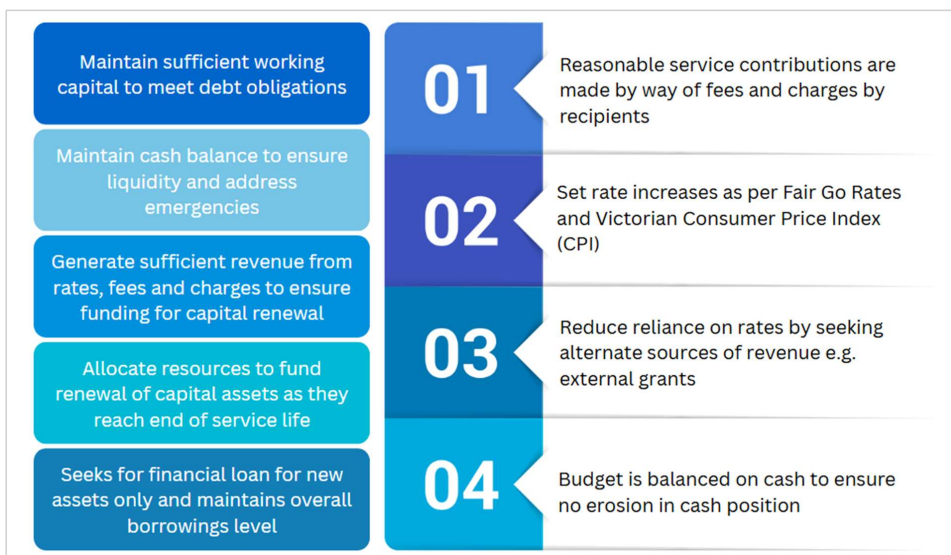


Image 7: Buloke Shire Council Financial Policy Statements and Assumptions

**Section 94: The Budget**

Council must adopt a budget by 30 June each year (or at another time fixed by the Minister) to include:

- The total amount that the Council intends to raise by rates and charges
- A statement as to whether the rates will be raised by the application of a uniform rate or a differential rate
- A description of any fixed component of the rates, if applicable
- If the Council proposes to declare a uniform rate, the matters specified in section 160 of the *Local Government Act 1989*
- If the Council proposes to declare a differential rate for any land, the matters specified in section 161(2) of the *Local Government Act 1989*.

Council must ensure that, if applicable, the budget also contains a statement:

- That the Council intends to apply for a special order to increase the Council's average rate cap for the financial year or any other financial year; or
- That the Council has made an application to the Essential Services Commission for a special order and is waiting for the outcome of the application; or
- That a special order has been made in respect of the Council and specifying the average rate cap that applies for the financial year or any other financial year.



#### 4.1.2 Principles

##### Taxation Principles

When developing a rating strategy, particularly with reference to differential rates, a Council should consider the following good practice taxation principles:

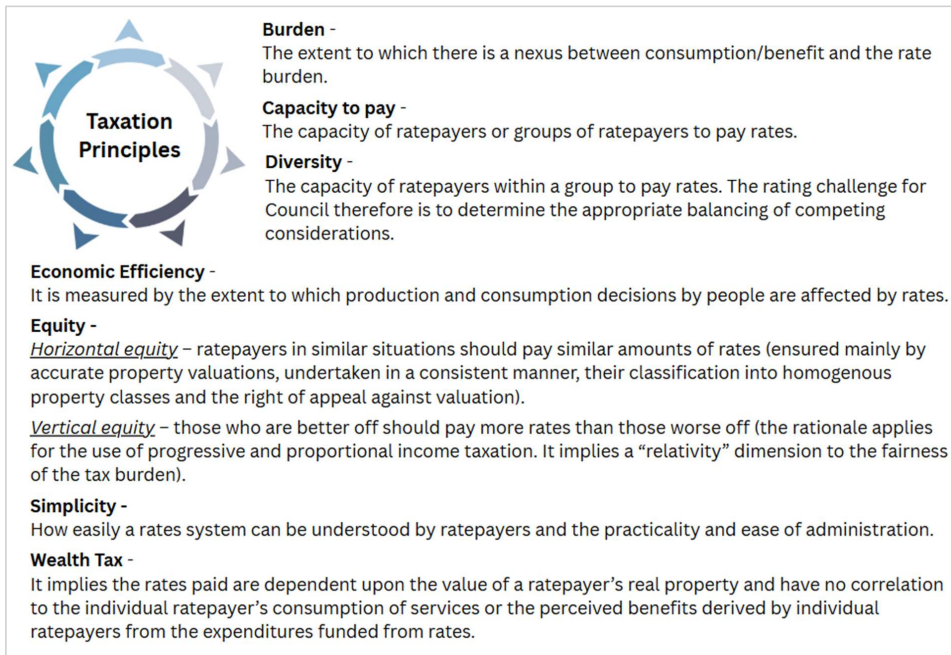


Image 8: Taxation Principles

##### Revenue Principles

Property rates will:

- be reviewed annually.
- not change dramatically from one year to next; and
- be sufficient to fund current expenditure commitments and deliverables outlined in the Council Plan, Financial Plan and Asset Plan.
- Differential rating should be applied as equitably as is practical and will comply with the Ministerial Guidelines for Differential Rating April 2013.

#### 4.1.3 Rating Legislation

The legislative framework set out in Section 155 of *the Local Government Act 1989* determines council’s ability to develop a rating system for ratable land. Whilst this document outlines Council’s strategy regarding rating revenue, rating data will be contained within Council’s Annual Budget as required under the *Local Government Act 2020*.



**Buloke Shire Council Rating Structure:**



Image 9: Buloke Shire Council Rating Structure

**Local Legislation Amendment (Rating and Revenue) Act 2022:**

	THEN	NOW
Service Rates & Charges	Charges limited to 'collection and disposal'	Includes all costs such as 'all modern waste management activities such as collection, transport, processing, storage and treatment of waste and recyclable material'
Rates & Rebates	Limited to preservation of buildings and environment	Extends to land uses that provide a public benefit to the community - 'contemporary public benefit test'
Hardship & Payment Plans	No formalisation of the payment plan <ul style="list-style-type: none"> <li>higher number of court proceedings</li> <li>interest rates on unpaid rates set by <i>Penalty Interest Act 1983</i></li> </ul>	Formalisation of the payment plan <ul style="list-style-type: none"> <li>supports ratepayers facing difficulty paying their debt</li> <li>reduces court proceedings where rates are unpaid for 2 years or more</li> <li>interest rates on unpaid rates to be set by Minister of Local Government</li> </ul>
Special Rates & Charges	No specific provision	Council to levy special rate within 12 months of declaring scheme or else scheme lapses

Image 10: Amendments as per Local Legislation Amendment (Rating and Revenue) Act 2022

#### 4.1.4 Rate Capping

The introduction of rate capping under the Victorian Government's Fair Go Rates System (FGRS) has brought a renewed focus to Council's long-term financial sustainability. Rate Capping under the FGRS continues to restrict Council's ability to raise 'rate revenue' to maintain service delivery levels and invest in community infrastructure. It is not possible for Council to raise rate revenue above the rate cap unless an application is made to the Essential Services Commission for a variation. Maintaining service delivery levels and investing in community assets remain key priorities for Council.

*Rate cap for FY25/26 has been set at 3% by the Minister of Local Government.*

This strategy will address Council's reliance on rate income and provide options to actively reduce that reliance in later sections.

## 4. 2 General Rates

Rates are a tax which fund council services and infrastructure. Rates are calculated based on the value of your property relative to others in the municipality.



Image 11: Source – Local Government Victoria – Calculating Rates

### How Council Rates are Calculated:

The formula for calculating general rates excluding any additional charges, arrears or additional supplementary rates is:

Valuation (X) Rate in Dollar

What consists of 'valuation' and 'rate in dollar' are discussed below.



#### 4.2.1 Valuation Methodology

##### Property Valuations

The *Valuation of Land Act 1960* is the principal legislation in determining property valuations. Under the *Valuation of Land Act 1960*, the Victorian Valuer-General conducts property valuations on an annual basis.

The value of land is always derived by the principal of valuing land for its highest and best use at the relevant time of valuation. Council needs to be mindful of the impacts of revaluations on the various property types in implementing the differential rating strategy outlined in the previous section to ensure that any rise and fall in council rates remain affordable and that rating 'shocks' are mitigated to some degree.

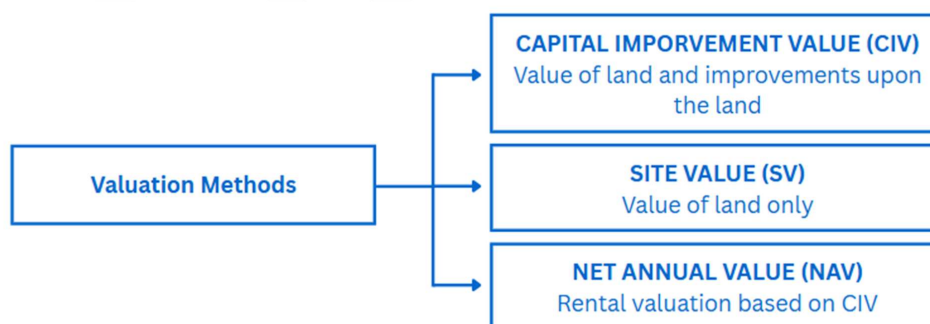
##### Supplementary Valuations

Supplementary valuations are carried out for a variety of reasons including rezoning, subdivisions, amalgamations, renovations, new constructions, extensions, occupancy changes and corrections. The Victorian Valuer-General is tasked with undertaking supplementary valuations and advises council monthly of valuation and Australian Valuation Property Classification Code (AVPCC) changes. Supplementary valuations bring the value of the affected property into line with the general valuation of other properties within the municipality.

##### Objections to Property Valuations

Part 3 of the *Valuation of Land Act 1960* provides that a property owner may lodge an objection against the valuation of a property or the Australian Valuation Property Classification Code (AVPCC) within two months of the issue of the original or amended (supplementary) Rates and Valuation Charges Notice (Rates Notice), or within four months if the notice was not originally issued to the occupier of the land. A property owner must lodge their objection to the valuation or the AVPCC in writing to the Buloke Shire Council. Property owners also can object to the site valuations on receipt of their Land Tax Assessment. Property owners can appeal their land valuation within two months of receipt of their Council Rate Notice (via Council) or within two months of receipt of their Land Tax Assessment (via the State Revenue Office).

**Under the *Local Government Act 1989*, Council has three options for the valuation basis it elects to use as per the following diagram:**





### **Capital Improved Value (CIV)**

Capital Improved Value is the most used valuation base by local government authorities, with over 90% of Victorian councils applying this methodology. Based on the value of both land, buildings and all improvements on the land, it is generally easily understood by ratepayers as it equates to the market value of the property.

Section 161 of the *Local Government Act 1989* provides that a Council may raise any general rates by the application of a differential rate if –

- a. It uses the capital improved value system of valuing land; and
- b. It considers that a differential rate will contribute to the equitable and efficient carrying out of its functions.

Where a council does not utilise CIV, it may only apply limited differential rates in relation to farm land and residential use land.

#### Advantages of using Capital Improved Value (CIV)

- Includes all and full value of property improvements, reflecting 'capacity to pay' and meets the equity criteria better than Site Value and Net Annual Value.
- Concept of the market value of property is more easily understood with CIV rather than NAV or SV.
- With annual property valuations in place, market values are more predictable and have reduced the level of objections resulting from valuations.
- High adoption rate among Victorian councils making it easy to compare.
- CIV allows the council to apply differential rates, adding to councils' ability to equitably distribute the rating burden based on ability to afford council rates. It allows councils to apply higher rating differentials to commercial and industrial sectors that offset residential rates.

#### Disadvantages of using CIV

- May not necessarily reflect the income level of the property owner, pensioners and low-income earners, as valuations are based on property value.

### **Site value (SV)**

Site value is the valuation of the property land holding only (excluding all improvements). Currently, none of the Victorian councils use this valuation base.

If Council seeks to use this as a valuation base, it may cause a shift in the rate burden from the commercial and industrial sector onto the residential sector, due to limited ability to apply differential rates. This would hinder council's objective of a fair and equitable rating system.

#### Advantages of Site Value

- Scope for possible concessions for farm land and residential use land.

#### Disadvantages of using Site Value

- SV is a major burden on property owners that have large areas of land.
- SV does not allow for differential rating, affecting councils' rating flexibility to levy differential rates.



- Significant shift from the commercial and industrial sector onto the residential sector of council.
- The use of SV can put pressure on council to give concessions to categories of landowners on whom the rating burden is seen to fall disproportionately (e.g. farm land and residential properties).
- Community may face difficulties in understanding the SV valuation on their rate notices, as indicated by council's customer service and property revenue staff each year.

#### **Net Annual Value (NAV)**

NAV represents the annual rental value of a property. In practice, NAV is loosely linked to capital improved value for residential and farm properties.

For residential and farm properties, NAV is calculated at 5 per cent of the CIV.

For commercial and industrial properties, NAV is calculated as the greater of the estimated annual rental value or 5 per cent of the CIV.

The use of NAV is not largely supported. For residential and farm ratepayers, actual rental values pose some problems as artificial rental estimate used may not represent actual market value, and though its base is the same as CIV but is harder to understand. In contrast, NAV for commercial and industrial properties are assessed in line with actual market rental. This difference of treatment of between the groups has led to some suggestions that all properties should be valued on a rental basis.

#### **Recommended valuation base**

In choosing a valuation base, councils must decide whether they wish to adopt:

- a differential rating system (different rates in the dollar for different property categories) or
- a uniform rating system (same rate in the dollar).

If a council was to choose the former, under the *Local Government Act 1989*, it must adopt either the CIV or NAV methods of rating.

**Buloke Shire Council chooses to follow the CIV method, as it adopts a differential rating system.**

#### **4.2.2 Rate in Dollar**

Where levying the same 'rate in dollar' would lead to unequitable and unfair contributions from community, councils can choose to levy different 'rates in dollar' for different types of property. This mechanism is known as '**Differential Rating**'.

The general objectives of each of the differential rates are to ensure that all ratable land makes an equitable financial contribution to the cost of carrying out the functions of Council. There is no limit on the number or types of differential rates that can be levied, but the highest differential rate can be no more than four times the lowest differential rate.

Section 161(1) of the *Local Government Act 1989* outlines the requirements that:

"A Council declaring a differential rate for any land, must specify the objectives and characteristics of the land which are the criteria for declaring the differential rate."





### Objectives of using Differential Rating

The objectives of the differential rates are to ensure that all ratable land make 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.
- to maintain agriculture as a major industry in the municipal district; (applicable only to farm land) and
- to ensure that the concessional rate in the dollar declared for defined Farmland 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 (applicable only to farm land).

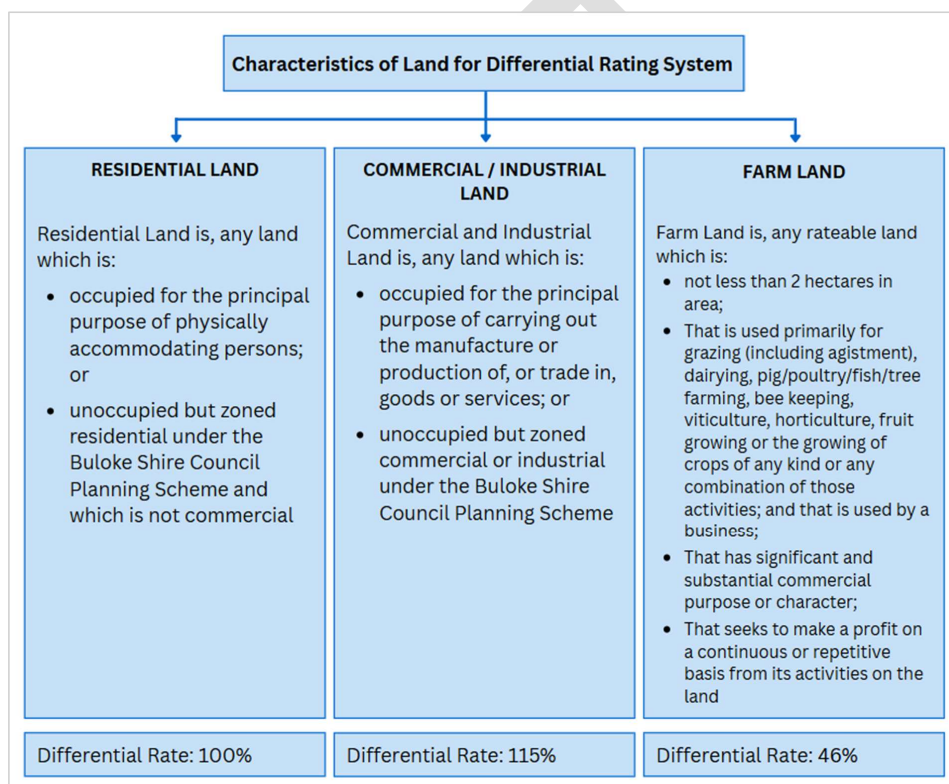


Image 12: Characteristics of Land for Differential Rating System



**Notes:**

1. The level of the rate for land in the above mentioned categories are considered to provide for an appropriate contribution to Buloke Shire Council's budgeted expenditure, having regard to characteristics of the respective land. Any money raised will be applied to the items of expenditure mentioned in the annual budget.
2. The geographic location of the land within the respective differential rate is wherever located within the municipal district, without reference to ward boundaries.
3. The use of the land within the respective differential rate, in the case of improved land, in any use of land.
4. The classification of land including vacant land, which is improved will be determined by the occupation of that land and have reference to the planning scheme zoning.
5. The types of buildings on the land within the respective differential rate are all buildings, which are now constructed on the land or which are constructed prior to the end of the financial year.

Image 13: Notes – Land for Differential Rating System

**Benefits of using Differential system:**

Advantages	Disadvantages
Flexibility to distribute the rate burden between all classes of property	The justification of the differential rate can at times be difficult and can cause confusion between various groups
Links rates with the ability to pay and claiming tax deductibility of rates for commercial and industrial premises	Since property categories could change, council record may need continuous monitoring
Allows Council to reflect - <ul style="list-style-type: none"> <li>investment required to establish infrastructure needs of the commercial and industrial sector.</li> <li>unique circumstances of some rating categories</li> </ul>	Council may not achieve the objectives it aims for through differential rating
Allows Council discretion in the imposition of rates to facilitate and encourage appropriate development in the best interest of the community	Often leading to administrative complexities

Image 14: Advantages and Disadvantages of using the Differential System





Council has established the following parameters for the purpose of deciding when a review of differential rate levels is required in any budget year:

- The rate burden for any differential rate category changes by +/- 10% or greater following a general revaluation of properties
- Any change in the legislative framework that materially impacts the equitable imposition of rates and charges.

#### 4.3 Municipal Charge

Under Section 159 of the *Local Government Act 1989*, Council may declare a municipal charge to cover some of the administrative costs of Council. The legislation is not definitive on what comprises administrative costs and does not require Council to specify what is covered by the charge.

The application of a municipal charge represents a choice to raise a portion of the rates by a flat fee for all properties, rather than sole use of the CIV valuation method.

Under the *Local Government Act 1989*, a council's total revenue from a municipal charge in a financial year must not exceed 20 per cent of the combined sum of the Council's total revenue from general rates (total rates) and municipal charge.

The municipal charge applies equally to all properties and is based upon the recovery of a fixed cost of providing administrative services irrespective of valuation. The same contribution amount per assessment to cover a portion of council's administrative costs can be seen as an equitable method of recovering these costs.

#### 4.4 Service Rates and Charges

Section 162 of the *Local Government Act 1989* provides Council with the opportunity to raise service rates and charges for any of the following services:

- the provision of a water supply;
- the collection and disposal of refuse;
- the provision of sewage services;
- any other prescribed service.

Council currently applies a service charge for the collection and disposal of refuse to all within the designated kerbside waste collection areas determined by Council and providing waste services for the municipality (street litter bins for instance). Council retains the objective of setting the service charge for waste at a level that fully recovers the cost of waste services, including providing for the cost of rehabilitation of the council's landfill once it reaches the end of its useful life.

It is recommended that council retain the existing waste service charge, should council elect not to have a waste service charge, the same amount would be required to be raised by way of an increased general rate, meaning that residents in higher valued properties would substantially pay for the waste service of lower valued properties.

Whilst this same principle applies for rates in general, the mix of having a single fixed charge combined with valuation driven rates for the remainder of the rate invoice provides a balanced and equitable outcome.



The Minister for Local Government on Thursday, 21 December 2023 released the Ministers' Good Practice Guidelines for Service Rates and Charges, made under Section 87 of the *Local Government Act 2020* were originally to be taken effect from March 01, 2024 but are currently under review.

They set out what constitutes good practice by councils in the determination and declaration of Service Rates and Charges under Section 162 of the *Local Government Act 1989* and any other matters related to compliance and accountability by councils.

Objectives are:

- are only used to recover the reasonable costs of providing a direct service to an occupancy.
- are calculated and declared in a fair and transparent manner; and
- subject to public engagement in accordance with a council's Community Engagement Policy.

Only specified reasons for councils to raise Service Rates and Charges are:

- waste, recycling or resource recovery services; and
- any other service prescribed in regulations.

Council currently applies a service charge for the collection and disposal of refuse on urban properties (compulsory) and rural properties (optional) and providing waste services for the municipality (street litter bins for instance). Council retains the objective of setting the service charge for waste at a level that fully recovers the cost of waste services, including providing for the cost of rehabilitation of the council's landfill once it reaches the end of its useful life.

Waste Charges for the 2025/26 financial year will be set as part of the Annual Budget process and will be based on Councils traditional cost structure.

Whilst the same principle applies for rates in general, the mix of having a single fixed charge combined with valuation driven rating charges for the remainder of the rate invoice provides a balanced and equitable outcome.

#### 4.5 Special Rates and Charges

The *Local Government Act 1989* recognises that councils need help to provide improved infrastructure for their local communities.

The technical explanation of a Special Charge comes from legislation (under the Local Government Act 1989). A Special Charge allows the Council to recover the cost of any such work from property owners who will gain a special benefit from that work.

The purposes for which special rates and special charges may be used include road construction, kerb and channel, footpath provision, drainage, and other capital improvement projects. Landscaping and environmental improvement programs that benefit small or localized areas could also be funded using special rates or charges. Thus, these provisions are flexible and can be used to achieve a wide range of community objectives.

The special rate or special charges may be declared based on any criteria specified by the council in the rate (Section 163 (2)). In accordance with Section 163 (3), council must specify:

- the wards, groups, uses or areas for which the special rate or charge is declared; and
- the land in relation to which the special rate or special charge is declared;
- the manner in which the special rate or special charge will be assessed and levied; and
- details of the period for which the special rate or special charge remains in force.

#### 4.6 Collection and Administration of Rates and Charges

The purpose of this section is to outline the rate payment options, processes, and the support that may be provided to ratepayers facing financial hardship.

**Payment Options (s.167(1) of the Local Government Act 1989):**

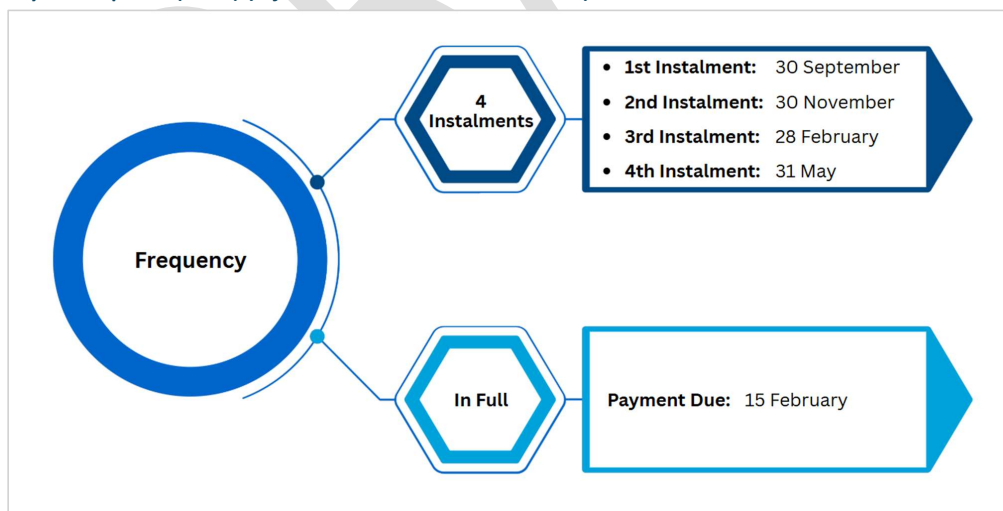


Image 15: Payment options for the collection of rates and charges.



**Payment Methods available by Council:**

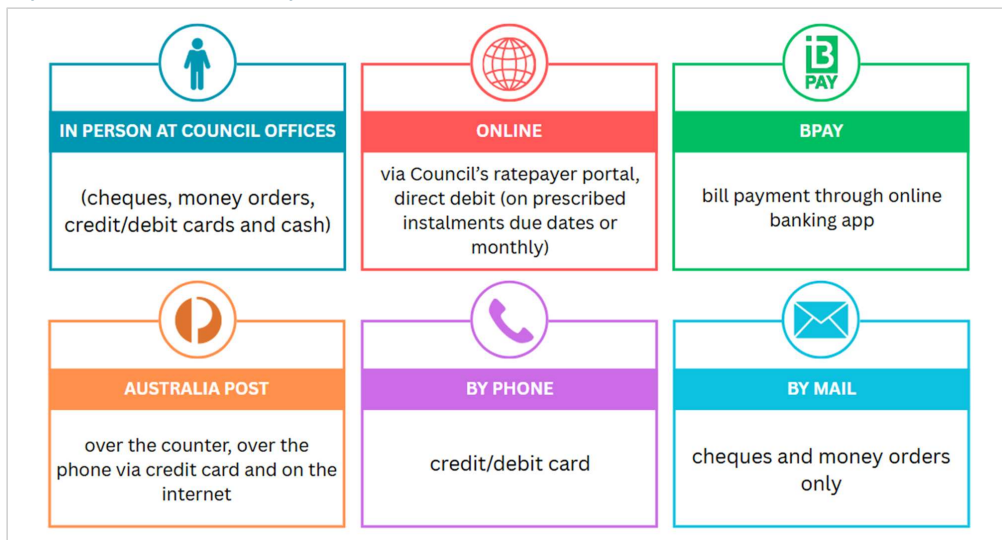


Image 16: Payment methods available by Council Buloke Shire Council

**Interest on Arrears and Overdue Rates**

Interest are charges on all overdue rates in accordance with Section 172 of the *Local Government Act 1989*. The interest rate applied is fixed under Section 2 of the *Penalty Interest Rates Act 1983*, which is determined by the Minister and published by notice in the Government Gazette.

**Pensioner Rebates**

A Pensioner Concession for pensioners who are holders of a Centrelink or Veteran Affairs Pension Concession Card or a Veteran Affairs Gold Card which stipulates TPI or War Widow may claim a rebate on their sole or principal place of residence.

- Upon initial application, ongoing eligibility is maintained, unless rejected by Centrelink or the Department of Veteran Affairs during the annual verification procedure. Upon confirmation of an eligible pensioner concession status, the pensioner rebate is deducted from the rate account before payment is required by the ratepayer.
- With regards to new applicants, after being granted a Pensioner Concession Card, pensioners can then apply for the rebate at any time throughout the rating year. Retrospective claims up to a maximum of one previous financial year can be approved by Council on verification of eligibility criteria, for periods prior to this claim may be approved by the relevant government department.

**Deferred Payments**

Under Section 170 of the *Local Government Act 1989* – “a Council may defer the payment of any rate or charge for an eligible ratepayer whose property is *their sole place of residency*, allowing ratepayers an extended period of time to make payments or alternatively to forestall payments on an indefinite basis until the ratepayer ceases to own or occupy the land in respect of which rates and charges are to be levied.”



The deferral of rates and charges are available to all ratepayers who satisfy the eligibility criteria and have proven financial difficulties. Ratepayers seeking to apply for such a provision will be required to do so in accordance with **Councils Financial Hardship Policy** which is available on the Council website or can be posted upon request.

#### **Financial Hardship Policy**

It is acknowledged at the outset that various ratepayers may experience financial hardship for a whole range of issues and that meeting rate obligations constitute just one element of a number of difficulties that may be faced. The purpose of the Financial Hardship Policy is to provide options for ratepayers facing such situations to deal with the situation positively and reduce the strain imposed by financial hardship.

The Financial Hardship Policy provides options available to ratepayers and the options available to address hardship in accordance with legislative requirements.

#### **Debt Management**

Council will make every effort to contact ratepayers at their correct address, but it is the ratepayers' responsibility to properly advise Council of their contact details. The *Local Government Act 1989* Section 230 and 231 requires both the vendor and buyer of the property, or their agents (solicitor or conveyancers), to notify Council by way of notice of disposition or acquisition of an interest in land.

- In the event an account becomes overdue, Council will issue an overdue reminder notice which will include accrued penalty interest.
- In the event the account remains unpaid, Council may take legal action without further notice to recover the overdue amount.

All fees and court costs incurred will be recoverable from the ratepayer.

Under section 181 of the *Local Government Act 1989* – "the Council has the power to sell land to recover unpaid rates and charges if the rates and charges have been unpaid for more than 3 years."

#### **Emergency Services and Volunteers Fund**

In 2016 the Victorian State Government passed legislation requiring the Fire Services Property Levy to be collected from ratepayers. Previously this was collected through building and property insurance premiums. The Fire Services Property Levy helps fund the services provided by the Metropolitan Fire Brigade and Country Fire Authority, and all levies collected by Council are passed through to the State Government.

The Fire Services Property Levy is based on two components, a fixed charge, and a variable charge which is linked to the Capital Improved Value of the property. This levy is not included in the rate cap, and increases in the levy are at the discretion of the State Government.

From 1 July 2025 the Fire Services Property Levy will be replaced by the Emergency Services and Volunteers Fund.

This levy aims to support a broader range of emergency services and for the first time includes VicSES, Triple Zero Victoria, the State Control Centre, Forest Fire Management Victoria and Emergency Recovery Victoria, as well as the Country Fire Authority and Fire Rescue Victoria.



## 5. Fees and Charges

### Statutory fees and charges

Statutory fees and fines are those which council collects under the direction of legislation or other government directives. The rates used for statutory fees and fines are generally advised by the state government department responsible for the corresponding services or legislation, and generally Council will have limited discretion in applying these fees.

Examples of statutory fees and fines include:

- Planning and subdivision fees
- Building and Inspection fees
- Infringements and fines
- Land Information Certificate fees

Penalty and fee units are used in Victoria's Acts and Regulations to describe the amount of a fine or a fee.

**The cost of fees and penalties = Number of units (X) Current value of fee or unit**

*The exact cost may be rounded up or down.*

### Penalty units

Penalty units are used to define the amount payable for fines for many offences. For example, the fine for selling a tobacco product to a person aged under 18 is four penalty units.

One penalty unit is currently \$197.59, from 1 July 2024 to 30 June 2025.

The rate for penalty units is indexed each financial year so that it is raised in line with inflation. Any change to the value of a penalty unit will occur on 1 July each year.

### Fee units

Fee units are used to calculate the cost of a certificate, registration or license that is set out in an Act or Regulation. For example, the cost of depositing a Will with the supreme court registrar of probates is 1.6 fee units.

One fee unit is currently \$16.33. This value may increase at the beginning of a financial year, at the same time as penalty units.

### User fees and charges

User fees and charges are those that Council will charge for the delivery of services and use of community infrastructure.

Examples of user fees and charges include:

- Compliance fees
- Public Health and Wellbeing fees
- Landfill and Transfer Station fees
- Pool Hire fees
- Facility Hire
- Registration and other permits fees





The provision of infrastructure and services forms a key part of council's role in supporting the local community. In providing these, council must consider a range of 'Best Value' principles including service cost and quality standards, value for money, and community expectations and values. Council must also balance the affordability and accessibility of infrastructure and services with its financial capacity and in the interests of long-term financial sustainability.

Councils must comply with the government's Competitive Neutrality Policy for significant business activities they provide and adjust their service prices to neutralize any competitive advantages when competing with the private sector.

In providing services to the community, council must determine the extent of cost recovery for services consistent with the level of both individual and collective benefit that the services provide and in line with the community's expectations.

Services are priced based on the following methods:

Market Price	Full Cost Recovery	Subsidized Price
<ul style="list-style-type: none"> <li>Based on benchmark competitive prices</li> <li>Market Price = Full Cost Recovery + Allowance for Profit</li> <li>Market price will prevail over Council's full cost</li> </ul> <div> <b>Market Price &gt; Council Full Cost</b>                      Council to use market price to comply with obligations under the government's Competitive Neutrality Policy                 </div> <div> <b>Market Price &lt; Council Full Cost</b>                      Council to offer fees at market price (i.e. discounted price to Council's full cost)                 </div>	<ul style="list-style-type: none"> <li>Full Cost Recovery = Direct + Indirect Cost</li> <li>Should be used when service benefits 'individual customer' rather than community as a whole</li> <li>Set a level that recovers the full cost of providing the services unless there is an overriding policy or imperative in favour of subsidisation</li> </ul>	<ul style="list-style-type: none"> <li>Subsidizes a service by not passing the full cost of that service onto the customer</li> <li>Full subsidy, Council provides service free of charge</li> <li>Partial subsidy, provided at a discounted rate, where the subsidized part can be funded from rates or other sources such as grants</li> </ul>

Image 17: Methods for pricing services

Council will develop a table of fees and charges as part of its annual budget process each year.

Proposed pricing changes will be communicated to stakeholders before the budget is adopted, giving them the chance to review and provide valuable feedback before the fees are adopted by Council in June of each year.



## 6. Grants

Grant revenue represents income usually received from other levels of government. Some grants are singular and attached to the delivery of specific projects, whilst others can be of a recurrent nature and may/may not be linked to the delivery of projects.

Council will proactively advocate to other levels of government to grant funding support to deliver important infrastructure and service outcomes for the community. Council may use its own funds to leverage higher grant funding and maximize external funding opportunities.

When preparing its financial plan, council considers its project proposal pipeline, advocacy priorities, upcoming grant program opportunities, and co-funding options to determine what grants to apply for.

Council will only apply for and accept external funding if it is consistent with the Community Vision and does not lead to the distortion of Council Plan priorities. Grant assumptions are clearly detailed in council's budget document. No project that is reliant on grant funding will proceed until a signed funding agreement is in place.

## 7. Contributions

Contributions represent funds received by council, usually from non-government sources, and are usually linked to projects. Contributions made to council are in the form of either cash payments or contributed infrastructure assets.

### Summary of Contributions:

Monies Collected	Contributions	Non Cash
<p>"From developers' under planning and development agreements (Section 173 Agreements or Open Space Contributions)</p> <p>Under developer contribution plans and infrastructure contribution plans (currently Council does not have a Developer Contribution Plan)</p>	<p>From user groups towards upgrade of facilities</p>	<p>Assets handed over to council from developers at the completion of a subdivision, such as roads, drainage, and streetlights</p>

Image 18: Contributions summary

Contributions should always be linked to a planning application or funding agreement. Council will not undertake any work on a contribution-funded project until a signed agreement outlining the contribution details is in place.

Contributions linked to developments can be received well before any council expenditure occurs. In this situation, the funds will be identified and held separately in a reserve for the specific works as identified in the agreement.





## 8. Interest on Investments

Council receives interest on funds managed as part of its investment portfolio, where funds are held in advance of expenditure, or for special purposes.

The investment portfolio is managed in accordance with Council's investment policy, which seeks to balance the responsibility of maximizing earnings, whilst managing the security and risk of Council funds.

## 9. Appendix

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## **5 MEETING CLOSE**