

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-focussed financial plan that supports the sustainable delivery of 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 \$28.8 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 \$33.6 million and approximately 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. We are focused on maintaining a high standard of service delivery across all areas, ensuring that our investments today meet the evolving needs of tomorrow.

In accordance with the State Government's Fair Go Rates system, Council plans to increase general rates by 3% whilst waste management charges will at cost recovery. This increase in an inflationary environment continues to put pressure on Council to ensure efficient delivery of services our ability to ensure the financial sustainability of our organisation.

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 remain a key focus area 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 and 4 year Council Term ahead.

We are pleased to collaborate with you 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 \$72.3 million (excluding depreciation). These services are summarized throughout the budget.
- b. Continued investment in our assets (total program \$46.7 million):
  - i. Roads and Bridges \$39,717,000
  - ii. Land and Buildings \$395,000
  - iii. Plant and Equipment \$2,371,000
  - iv. Recreation, leisure and community facilities \$463,000
  - v. Parks, open space and streetscapes \$2,606,000
  - vi. Other infrastructure (drainage, footpaths, aerodromes, other) \$1,183,000

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 and considerations**

- Council will commence the targeted hard rubbish collection program throughout the upcoming financial year.
- 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.

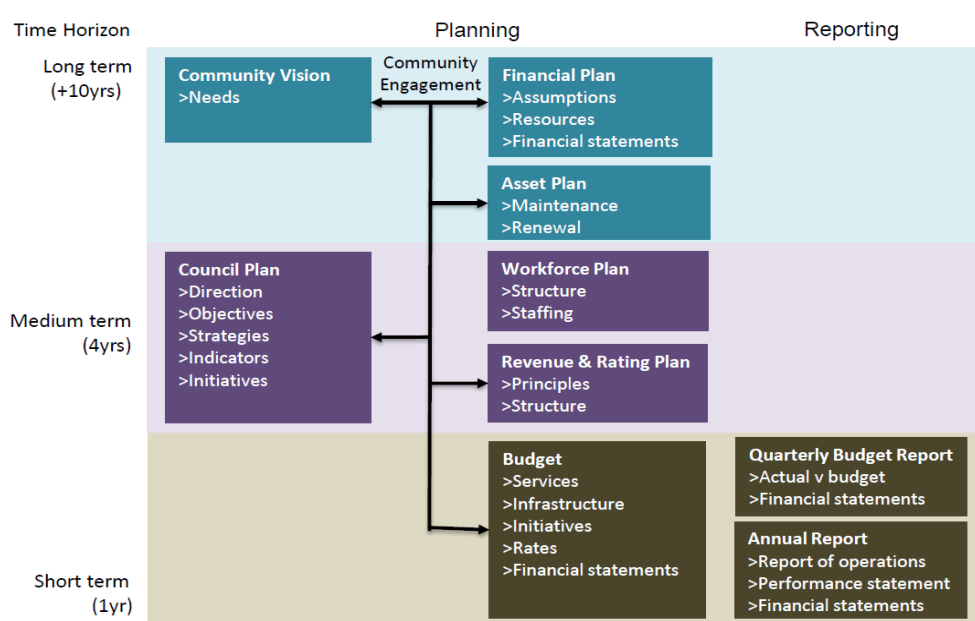


## 1. Link to the Integrated Strategic Planning and Reporting Framework

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 councils adopted Community Engagement Policy and Public Transparency Policy.



## 1.2 Our purpose

### Our Vision

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

### Our values

Council addresses its key values through:

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

## 1.3 Strategic objectives

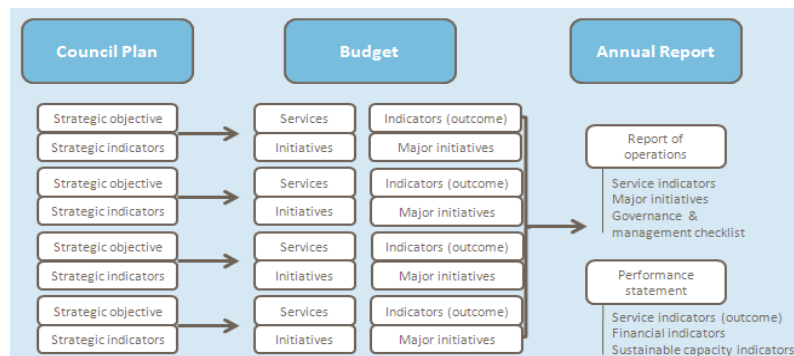
*Insert introduction to Council's strategic objectives*

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

#### Services

| Service area  | Description of services provided | 2023/24<br>Actual<br>\$'000 | 2024/25<br>Forecast<br>\$'000 | 2025/26<br>Budget<br>\$'000 |
|---|----------------------------------|-----------------------------|-------------------------------|-----------------------------|
| <b>Property Maintenance</b>   | <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 Councils building-based assets, focusing on the upkeep and renewal of buildings. This area maintains in excess of 250 buildings across the Shire and aims to keep them maintained in a fit for purpose state.  |                                  |                             |                               |                             |
| <b>Road Services</b>  | <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. |                                  |                             |                               |                             |
| <b>Swimming Pools</b>   | <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.   |                                  |                             |                               |                             |
| <b>Assets and Project Management</b>  | <i>Inc</i>                       | 134                         | 42                            | 16                          |
|   | <i>Exp</i>                       | 2,186                       | 2,971                         | 3,367                       |
|   | <i>Surplus / (deficit)</i>       | (2,052)                     | (2,929)                       | (3,351)                     |
|   |                                  |                             |                               |                             |

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<br>Actual<br>\$'000 | 2024/25<br>Forecast<br>\$'000 | 2025/26<br>Budget<br>\$'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<br>Actual | 2024/25<br>Forecast | 2025/26<br>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<br>Actual<br>\$'000 | 2024/25<br>Forecast<br>\$'000 | 2025/26<br>Budget<br>\$'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<br>Actual | 2024/25<br>Forecast | 2025/26<br>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<br>Actual<br>\$'000 | 2024/25<br>Forecast<br>\$'000 | 2025/26<br>Budget<br>\$'000 |
|----------------------|----------------------------------|-----------------------------|-------------------------------|-----------------------------|
| Development Services | <i>Inc</i>                       | 346                         | 295                           | 226                         |
|                      | <i>Exp</i>                       | 1,039                       | 1,261                         | 942                         |
|                      | <i>Surplus/ (deficit)</i>        | (693)                       | (966)                         | (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.

|                                  |                           |       |       |       |
|----------------------------------|---------------------------|-------|-------|-------|
| Economic Development and Tourism | <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.

|           |                           |      |    |    |
|-----------|---------------------------|------|----|----|
| Saleyards | <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 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<br>Actual<br>\$'000 | 2024/25<br>Forecast<br>\$'000 | 2025/26<br>Budget<br>\$'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  | 2024/25  |        | 2025/26 |        |
|  |                             | Actual   | Forecast |        | 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           | (11,689)           | 15,932        | 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>(13,512)</b>    | <b>25,040</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>(22,883)</b>    |               |                  |
| <b>Funding sources added in:</b>                |                    |               |                  |
| Rates and charges revenue                       | 14,249             |               |                  |
| Waste charge revenue                            | 1,576              |               |                  |
| Capital grants and contribution                 | 35,891             |               |                  |
| <b>Total funding sources</b>                    | <b>51,716</b>      |               |                  |
| <b>Operating surplus/(deficit) for the year</b> | <b>28,833</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<br>Actual<br>2024/25<br>\$'000 | Budget<br>2025/26<br>\$'000 | 2026/27<br>\$'000 | Projections<br>2027/28<br>\$'000 | 2028/29<br>\$'000 |
|---|--------|---|-----------------------------|-------------------|----------------------------------|-------------------|
|   | NOTES  |   |                             |                   |                                  |                   |
| <b>Income / Revenue</b>   |        |   |                             |                   |                                  |                   |
| Rates and charges   | 4.1.1  | 15,366                                  | 15,905                      | 16,382            | 16,833                           | 17,296            |
| 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                                   | 35,304                      | 30,439            | 3,559                            | 3,559             |
| Contributions - monetary  | 4.1.5  | 455                                     | 608                         | -                 | -                                | -                 |
| 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             |
| <b>Total income / revenue</b>   |        | <b>33,230</b>                           | <b>63,243</b>               | <b>58,846</b>     | <b>32,489</b>                    | <b>33,314</b>     |
| <b>Expenses</b>   |        |   |                             |                   |                                  |                   |
| Employee costs  | 4.1.7  | 12,332                                  | 13,415                      | 14,240            | 14,667                           | 15,107            |
| Materials and services  | 4.1.8  | 11,840                                  | 10,817                      | 10,503            | 10,818                           | 11,142            |
| 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               |
| <b>Total expenses</b>   |        | <b>34,586</b>                           | <b>34,410</b>               | <b>35,213</b>     | <b>36,255</b>                    | <b>37,329</b>     |
| <b>Surplus/(deficit) for the year</b>   |        | <b>(1,356)</b>                          | <b>28,833</b>               | <b>23,633</b>     | <b>(3,767)</b>                   | <b>(4,015)</b>    |
| <b>Other comprehensive income</b>   |        |   |                             |                   |                                  |                   |
| <b>Items that will not be reclassified to surplus or deficit in future periods</b>                    |        |   |                             |                   |                                  |                   |
| Net asset revaluation gain /(loss)  |        | -                                       | -                           | -                 | -                                | -                 |
| Share of other comprehensive income of associates and joint ventures                                  |        | -                                       | -                           | -                 | -                                | -                 |
| <b>Items that may be reclassified to surplus or deficit in future periods (detail as appropriate)</b> |        |   |                             |                   |                                  |                   |
|   |        | -                                       | -                           | -                 | -                                | -                 |
| <b>Total other comprehensive income</b>   |        | <b>-</b>                                | <b>-</b>                    | <b>-</b>          | <b>-</b>                         | <b>-</b>          |
| <b>Total comprehensive result</b>   |        | <b>(1,356)</b>                          | <b>28,833</b>               | <b>23,633</b>     | <b>(3,767)</b>                   | <b>(4,015)</b>    |

## Balance Sheet

For the four years ending 30 June 2029

|   |       | Forecast<br>Actual<br>2024/25<br>\$'000 | Budget<br>2025/26<br>\$'000 | 2026/27<br>\$'000 | Projections<br>2027/28<br>\$'000 | 2028/29<br>\$'000 |
|---|-------|---|-----------------------------|-------------------|----------------------------------|-------------------|
|   | NOTES |   |                             |                   |                                  |                   |
| <b>Assets</b>   |       |   |                             |                   |                                  |                   |
| <b>Current assets</b>   |       |   |                             |                   |                                  |                   |
| Cash and cash equivalents                                     |       | 23,559                                  | 15,621                      | 15,267            | 15,299                           | 14,965            |
| Trade and other receivables                                   |       | 5,204                                   | 5,160                       | 5,541             | 5,468                            | 5,843             |
| Inventories   |       | 252                                     | 223                         | 248               | 240                              | 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 | <b>31,122</b>                           | <b>22,065</b>               | <b>21,852</b>     | <b>21,818</b>                    | <b>21,876</b>     |
| <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                                 | 342,623                     | 366,318           | 362,614                          | 358,665           |
| 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 | <b>305,929</b>                          | <b>343,812</b>              | <b>367,506</b>    | <b>363,803</b>                   | <b>359,854</b>    |
| <b>Total assets</b>   |       | <b>337,051</b>                          | <b>365,877</b>              | <b>389,358</b>    | <b>385,621</b>                   | <b>381,730</b>    |
| <b>Liabilities</b>  |       |   |                             |                   |                                  |                   |
| <b>Current liabilities</b>                                    |       |   |                             |                   |                                  |                   |
| Trade and other payables                                      |       | 2,839                                   | 2,832                       | 2,665             | 2,665                            | 2,745             |
| 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 | <b>8,031</b>                            | <b>8,010</b>                | <b>7,844</b>      | <b>7,859</b>                     | <b>7,967</b>      |
| <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 | <b>1,296</b>                            | <b>1,310</b>                | <b>1,325</b>      | <b>1,340</b>                     | <b>1,355</b>      |
| <b>Total liabilities</b>                                      |       | <b>9,327</b>                            | <b>9,321</b>                | <b>9,169</b>      | <b>9,199</b>                     | <b>9,322</b>      |
| <b>Net assets</b>   |       | <b>327,724</b>                          | <b>356,557</b>              | <b>380,189</b>    | <b>376,423</b>                   | <b>372,408</b>    |
| <b>Equity</b>   |       |   |                             |                   |                                  |                   |
| Accumulated surplus   | 4.3.1 | 129,499                                 | 157,932                     | 181,164           | 176,998                          | 172,583           |
| Reserves  |       | 198,225                                 | 198,625                     | 199,025           | 199,425                          | 199,825           |
| <b>Total equity</b>   |       | <b>327,724</b>                          | <b>356,557</b>              | <b>380,189</b>    | <b>376,423</b>                   | <b>372,408</b>    |

### Statement of Changes in Equity

For the four years ending 30 June 2029

|   | NOTES | Total<br>\$'000 | Accumulated<br>Surplus<br>\$'000 | Revaluation<br>Reserve<br>\$'000 | Other<br>Reserves<br>\$'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                 |       | (400)           | (400)                            | -                                | -                           |
| Transfers from other reserves               |       | 400             | -                                | -                                | 400                         |
| <b>Balance at end of the financial year</b> |       | <b>327,724</b>  | <b>129,099</b>                   | <b>195,356</b>                   | <b>3,269</b>                |
| <b>2026 Budget</b>                          |       |                 |                                  |                                  |                             |
| Balance at beginning of the financial year  |       | 327,724         | 129,099                          | 195,356                          | 3,269                       |
| Surplus/(deficit) for the year              |       | 28,833          | 28,833                           | -                                | -                           |
| Net asset revaluation gain/(loss)           |       | -               | -                                | -                                | -                           |
| Transfers to other reserves                 | 4.3.1 | (400)           | (400)                            | -                                | -                           |
| Transfers from other reserves               | 4.3.1 | 400             | -                                | -                                | 400                         |
| <b>Balance at end of the financial year</b> | 4.3.2 | <b>356,557</b>  | <b>157,532</b>                   | <b>195,356</b>                   | <b>3,669</b>                |
| <b>2027</b>                                 |       |                 |                                  |                                  |                             |
| Balance at beginning of the financial year  |       | 356,557         | 157,532                          | 195,356                          | 3,669                       |
| Surplus/(deficit) for the year              |       | 23,633          | 23,633                           | -                                | -                           |
| Net asset revaluation gain/(loss)           |       | -               | -                                | -                                | -                           |
| Transfers to other reserves                 |       | -               | -                                | -                                | -                           |
| Transfers from other reserves               |       | -               | -                                | -                                | -                           |
| <b>Balance at end of the financial year</b> |       | <b>380,189</b>  | <b>181,165</b>                   | <b>195,356</b>                   | <b>3,669</b>                |
| <b>2028</b>                                 |       |                 |                                  |                                  |                             |
| Balance at beginning of the financial year  |       | 380,190         | 181,165                          | 195,356                          | 3,669                       |
| Surplus/(deficit) for the year              |       | (3,767)         | (3,767)                          | -                                | -                           |
| Net asset revaluation gain/(loss)           |       | -               | -                                | -                                | -                           |
| Transfers to other reserves                 |       | (400)           | (400)                            | -                                | -                           |
| Transfers from other reserves               |       | 400             | -                                | -                                | 400                         |
| <b>Balance at end of the financial year</b> |       | <b>376,423</b>  | <b>176,998</b>                   | <b>195,356</b>                   | <b>4,069</b>                |
| <b>2029</b>                                 |       |                 |                                  |                                  |                             |
| Balance at beginning of the financial year  |       | 376,422         | 176,998                          | 195,356                          | 4,069                       |
| Surplus/(deficit) for the year              |       | (4,014)         | (4,015)                          | -                                | -                           |
| Net asset revaluation gain/(loss)           |       | -               | -                                | -                                | -                           |
| Transfers to other reserves                 |       | (400)           | (400)                            | -                                | -                           |
| Transfers from other reserves               |       | 400             | -                                | -                                | 400                         |
| <b>Balance at end of the financial year</b> |       | <b>372,408</b>  | <b>172,583</b>                   | <b>195,356</b>                   | <b>4,469</b>                |



## Statement of Cash Flows

For the four years ending 30 June 2029

|   | Notes | Forecast              | Budget                | Projections           |                       |                       |
|---|-------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
|   |       | Actual                |                       |                       |                       |                       |
|   |       | 2024/25               | 2025/26               | 2026/27               | 2027/28               | 2028/29               |
|   |       | \$'000                | \$'000                | \$'000                | \$'000                | \$'000                |
|   |       | Inflows<br>(Outflows) | Inflows<br>(Outflows) | Inflows<br>(Outflows) | Inflows<br>(Outflows) | Inflows<br>(Outflows) |
| <b>Cash flows from operating activities</b>                         |       |                       |                       |                       |                       |                       |
| Rates and charges   |       | 14,963                | 15,889                | 15,940                | 16,842                | 16,855                |
| 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                 | 35,183                | 30,330                | 3,461                 | 3,471                 |
| Contributions - monetary  |       | 455                   | 608                   | -                     | -                     | -                     |
| Other receipts  |       | 1,388                 | 1,353                 | 1,899                 | 1,412                 | 1,447                 |
| Net GST refund / payment  |       | -                     | -                     | -                     | -                     | -                     |
| Employee costs  |       | (12,371)              | (13,295)              | (14,116)              | (14,539)              | (14,976)              |
| Materials and services  |       | (11,399)              | (10,824)              | (10,670)              | (10,818)              | (11,063)              |
| 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 | <b>5,622</b>          | <b>39,291</b>         | <b>32,979</b>         | <b>6,242</b>          | <b>5,914</b>          |
| <b>Cash flows from investing activities</b>                         |       |                       |                       |                       |                       |                       |
| Payments for property, infrastructure, plant and equipment          |       | (10,932)              | (46,735)              | (32,813)              | (5,688)               | (5,724)               |
| Proceeds from sale of property, infrastructure, plant and equipment |       | -                     | 25                    | -                     | -                     | -                     |
| <b>Net cash provided by/ (used in) investing activities</b>         | 4.4.2 | <b>(10,932)</b>       | <b>(46,710)</b>       | <b>(32,813)</b>       | <b>(5,688)</b>        | <b>(5,724)</b>        |
| <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 | <b>(527)</b>          | <b>(519)</b>          | <b>(520)</b>          | <b>(522)</b>          | <b>(524)</b>          |
| Net increase/(decrease) in cash & cash equivalents                  |       | (5,837)               | (7,938)               | (354)                 | 32                    | (334)                 |
| Cash and cash equivalents at the beginning of the financial year    |       | 29,396                | 23,559                | 15,621                | 15,267                | 15,299                |
| <b>Cash and cash equivalents at the end of the financial year</b>   |       | <b>23,559</b>         | <b>15,621</b>         | <b>15,267</b>         | <b>15,299</b>         | <b>14,965</b>         |

### Statement of Capital Works

For the four years ending 30 June 2029

|  | NOTES | Forecast<br>Actual | Budget            | Projections       |                   |                   |
|--|-------|--------------------|-------------------|-------------------|-------------------|-------------------|
|  |       | 2024/25<br>\$'000  | 2025/26<br>\$'000 | 2026/27<br>\$'000 | 2027/28<br>\$'000 | 2028/29<br>\$'000 |
| <b>Property</b>                                |       |                    |                   |                   |                   |                   |
| Land   |       | -                  | -                 | -                 | -                 | -                 |
| Land improvements                              |       | 334                | -                 | -                 | -                 | -                 |
| <b>Total land</b>                              |       | 334                | -                 | -                 | -                 | -                 |
| Buildings                                      |       | -                  | -                 | -                 | -                 | -                 |
| Heritage buildings                             |       | -                  | -                 | -                 | -                 | -                 |
| Building improvements                          |       | 5                  | 395               | 117               | 106               | 108               |
| Leasehold improvements                         |       | -                  | -                 | -                 | -                 | -                 |
| <b>Total buildings</b>                         |       | 5                  | 395               | 117               | 106               | 108               |
| <b>Total property</b>                          |       | 339                | 395               | 117               | 106               | 108               |
| <b>Plant and equipment</b>                     |       |                    |                   |                   |                   |                   |
| Heritage plant and equipment                   |       | -                  | -                 | -                 | -                 | -                 |
| Plant, machinery and equipment                 |       | 372                | 2,101             | 237               | 213               | 216               |
| Fixtures, fittings and furniture               |       | 19                 | 91                | -                 | -                 | -                 |
| Computers and telecommunications               |       | 137                | 161               | 119               | 106               | 108               |
| Library books                                  |       | 9                  | 18                | -                 | -                 | -                 |
| <b>Total plant and equipment</b>               |       | 537                | 2,371             | 356               | 319               | 324               |
| <b>Infrastructure</b>                          |       |                    |                   |                   |                   |                   |
| Roads  |       | 2,161              | 39,687            | 32,103            | 5,050             | 5,075             |
| Bridges  |       | -                  | 30                | -                 | -                 | -                 |
| Footpaths and cycleways                        |       | 137                | 278               | -                 | -                 | -                 |
| Drainage                                       |       | -                  | 202               | 142               | 128               | 130               |
| Recreational, leisure and community facilities |       | 238                | 463               | 71                | 64                | 65                |
| Waste management                               |       | -                  | -                 | -                 | -                 | -                 |
| Parks, open space and streetscapes             |       | 3,830              | 2,606             | 24                | 21                | 22                |
| Aerodromes                                     |       | 20                 | 100               | -                 | -                 | -                 |
| Off street car parks                           |       | -                  | -                 | -                 | -                 | -                 |
| Other infrastructure                           |       | -                  | 603               | -                 | -                 | -                 |
| <b>Total infrastructure</b>                    |       | 6,386              | 43,969            | 32,341            | 5,263             | 5,292             |
| <b>Total capital works expenditure</b>         | 4.5.1 | 7,262              | 46,735            | 32,814            | 5,688             | 5,724             |
| <b>Represented by:</b>                         |       |                    |                   |                   |                   |                   |
| New asset expenditure                          |       | 3,791              | 3,930             | -                 | -                 | -                 |
| Asset renewal expenditure                      |       | 3,196              | 42,403            | 32,814            | 5,688             | 5,724             |
| Asset expansion expenditure                    |       | -                  | 250               | -                 | -                 | -                 |
| Asset upgrade expenditure                      |       | 275                | 152               | -                 | -                 | -                 |
| <b>Total capital works expenditure</b>         | 4.5.1 | 7,262              | 46,735            | 32,814            | 5,688             | 5,724             |
| <b>Funding sources represented by:</b>         |       |                    |                   |                   |                   |                   |
| Grants   |       | 3,688              | 35,304            | 28,730            | 1,850             | 1,850             |
| Contributions                                  |       | -                  | 587               | -                 | -                 | -                 |
| Council cash                                   |       | 3,574              | 10,843            | 4,084             | 3,838             | 3,874             |
| Borrowings                                     |       | -                  | -                 | -                 | -                 | -                 |
| <b>Total capital works expenditure</b>         | 4.5.1 | 7,262              | 46,735            | 32,814            | 5,688             | 5,724             |

## 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        | 14,118        | 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>14,240</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        | Comprises |           |        |           |
|--|---------------|-----------|-----------|--------|-----------|
|  |               | Permanent |           |        |           |
|  | 2025/26       | Full Time | Part time | Casual | Temporary |
|  | \$'000        | \$'000    | \$'000    | \$'000 | \$'000    |
| Community Development                    | 3,142         | 1,740     | 952       | 450    | -         |
| 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    | 2,093     | 535    | -         |
| 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     | Comprises |           |          |           |
|--|------------|-----------|-----------|----------|-----------|
|  |            | Permanent |           |          |           |
|  | 2025/26    | Full Time | Part time | Casual   | Temporary |
| 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<br>\$'000 | 2026/27<br>\$'000 | 2027/28<br>\$'000 | 2028/29<br>\$'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                                 | 952               | 981               | 1,010             | 1,040             |
| Women   | 752               | 775               | 798               | 822               |
| Men   | 200               | 206               | 212               | 219               |
| Persons of self-described gender                      | 0                 | 0                 | 0                 | 0                 |
| <b>Total Community Development</b>                    | <b>2,692</b>      | <b>2,773</b>      | <b>2,856</b>      | <b>2,942</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>836</b>        | <b>861</b>        | <b>887</b>        | <b>914</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>14,240</b>     | <b>14,667</b>     | <b>15,107</b>     |

|   | 2025/26<br>FTE | 2026/27<br>FTE | 2027/28<br>FTE | 2028/29<br>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<br>Forecast Actual | 2025/26<br>Budget | Change     | %            |
|--------------------------------|----------------------------|-------------------|------------|--------------|
|                                | \$'000                     | \$'000            | \$'000     |              |
| General rates*                 | 12,871                     | 13,273            | 402        | 3.12%        |
| Municipal charge*              | 807                        | 830               | 23         | 2.85%        |
| 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>15,905</b>     | <b>539</b> | <b>3.51%</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<br>cents/\$CIV* | 2025/26<br>cents/\$CIV* | Change |
|--|-------------------------|-------------------------|--------|
| General rate for rateable residential properties               | 0.5005                  | 0.4860                  | -2.89% |
| General rate for rateable commercial and industrial properties | 0.5787                  | 0.5620                  | -2.89% |
| General rate for rateable farm properties                      | 0.2128                  | 0.2236                  | 5.05%  |

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       | 2025/26       | Change     |              |
|---|---------------|---------------|------------|--------------|
|   | \$'000        | \$'000        | \$'000     | %            |
| Residential                                       | 2,877         | 2,955         | 78         | 2.71%        |
| Commercial and Industrial                         | 552           | 568           | 16         | 2.95%        |
| Farming   | 9,443         | 9,750         | 307        | 3.25%        |
| <b>Total amount to be raised by general rates</b> | <b>12,871</b> | <b>13,273</b> | <b>402</b> | <b>3.12%</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      | 2025/26      | Change    |              |
|------------------------------------|--------------|--------------|-----------|--------------|
|                                    | Number       | Number       | Number    | %            |
| Residential                        | 2,980        | 2,985        | 5         | 0.17%        |
| Commercial and Industrial          | 452          | 449          | (3)       | -0.66%       |
| Farming                            | 2,964        | 2,981        | 17        | 0.57%        |
| <b>Total number of assessments</b> | <b>6,396</b> | <b>6,415</b> | <b>19</b> | <b>0.30%</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          | 2025/26          | Change          |               |
|----------------------------|------------------|------------------|-----------------|---------------|
|                            | \$'000           | \$'000           | \$'000          | %             |
| Residential                | 574,808          | 607,914          | 33,106          | 5.76%         |
| Commercial                 | 95,337           | 101,065          | 5,728           | 6.01%         |
| Industrial                 | 4,437,060        | 4,361,105        | (75,955)        | -1.71%        |
| <b>Total value of land</b> | <b>5,107,205</b> | <b>5,070,084</b> | <b>(37,121)</b> | <b>-0.73%</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<br>2024/25 | Per Rateable Property<br>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<br>2024/25 | Per Rateable Property<br>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       | 2025/26       | Change     |              |
|---|---------------|---------------|------------|--------------|
|   | \$'000        | \$'000        | \$'000     | %            |
| <i>General rates</i>                                  | 12,871        | 13,273        | 402        | 3.12%        |
| <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>15,826</b> | <b>532</b> | <b>3.48%</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 | \$ 13,692,241 |
| Number of rateable properties                        | 6,396.00      | 6,415.00      |
| 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 | \$ 14,103,008 |
| Budgeted General Rates and Municipal Charges Revenue | \$ 13,678,265 | \$ 14,103,008 |
| Budgeted Supplementary Rates                         | \$ -          | \$ -          |
| Budgeted Total Rates and Municipal Charges Revenue   | \$ 13,678,265 | \$ 14,103,008 |

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 0.0048601585% (0.486016 cents in the dollar of CIV) for all rateable residential properties; and
- A general rate of 0.0056197041% (0.561970 cents in the dollar of CIV) for all rateable commercial and industrial properties.
- A general rate of 0.0022356729% (0.223567 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   | Budget            | Change      |                |
|---------------------------------------|-------------------|-------------------|-------------|----------------|
|                                       | 2024/25<br>\$'000 | 2025/26<br>\$'000 | \$'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           | -              |
| <i>Building</i>                       | 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   | Budget            | Change    |               |
|--------------------------------------|-------------------|-------------------|-----------|---------------|
|                                      | 2024/25<br>\$'000 | 2025/26<br>\$'000 | \$'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%        |
| <i>Saleyards Truck Wash</i>          | 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<br>\$'000 | 2025/26<br>\$'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             | 33,052            | 28,605        | 643%        |
| <b>Total grants received</b>                             | <b>15,468</b>     | <b>44,709</b>     | <b>29,241</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  | -                 | 30,284            | 30,284        | -           |
| Recreational, Leisure & Community Facilities             | -                 | 50                | 0             | -           |
| Parks, Open Spaces and Streetscapes                      | 1,705             | 1,582             | (123)         | -7%         |
| Other infrastructure                                     | 738               | 133               | (605)         | -82%        |
| <b>Total non-recurrent grants</b>                        | <b>3,452</b>      | <b>33,225</b>     | <b>29,773</b> | <b>862%</b> |
| <b>Total capital grants</b>                              | <b>5,152</b>      | <b>35,304</b>     | <b>30,152</b> | <b>585%</b> |
| <b>Total Grants</b>                                      | <b>15,468</b>     | <b>44,759</b>     | <b>29,291</b> | <b>189%</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         | 2025/26    |            |               |
|                            | \$'000          | \$'000     | \$'000     | %             |
| Monetary                   | 455             | 608        | 153        | 33.52%        |
| <b>Total contributions</b> | <b>455</b>      | <b>608</b> | <b>153</b> | <b>33.52%</b> |

*Favorable change due to potential insurance claims*

#### 4.1.6 Other income

|                                 | Forecast Actual | Budget       | Change      |               |
|---------------------------------|-----------------|--------------|-------------|---------------|
|                                 | 2024/25         | 2025/26      |             |               |
|                                 | \$'000          | \$'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         | 2025/26       |              |              |
|                             | \$'000          | \$'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         | 2025/26       |                |               |
|                                     | \$'000          | \$'000        | \$'000         | %             |
| Materials, services and contracts   | 9,717           | 8,728         | (989)          | -10.18%       |
| 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>10,817</b> | <b>(1,023)</b> | <b>-8.64%</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 10.18 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         | 2025/26      |          |              |
|                           | \$'000          | \$'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         | 2025/26    |           |              |
|   | \$'000          | \$'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         | 2025/26    |              |                |
|                                   | \$'000          | \$'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 \$22M and non-current assets total \$343.8M

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 approximately \$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 Council's 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 \$8M 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<br>\$'000 | 2025/26<br>\$'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 \$356.5M, including reserves \$198.6M

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 (\$39.2M 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 (\$46.7 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 interest financing activities also includes lease payments and associated interest.



#### 4.5 Capital works program

This section presents a listing of the capital works projects that will be undertaken for the 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<br>Actual<br>2024/25<br>\$'000 | Budget<br>2025/26<br>\$'000 | Change<br>\$'000 | %              |
|---------------------|---|-----------------------------|------------------|----------------|
| Property            | 339                                     | 395                         | 56               | 16.52%         |
| Plant and equipment | 537                                     | 2,371                       | 1,834            | 341.43%        |
| Infrastructure      | 6,386                                   | 43,969                      | 37,583           | 588.52%        |
| <b>Total</b>        | <b>7,262</b>                            | <b>46,735</b>               | <b>39,473</b>    | <b>543.55%</b> |

|                     | Project Cost<br>\$'000 | Asset expenditure types |                   |                   |                     | Summary of Funding Sources |                         |                        |                      |
|---------------------|------------------------|-------------------------|-------------------|-------------------|---------------------|----------------------------|-------------------------|------------------------|----------------------|
|                     |                        | New<br>\$'000           | Renewal<br>\$'000 | Upgrade<br>\$'000 | Expansion<br>\$'000 | Grants<br>\$'000           | Contributions<br>\$'000 | Council cash<br>\$'000 | Borrowings<br>\$'000 |
| Property            | 395                    | -                       | 395               | -                 | -                   | -                          | -                       | 395                    | -                    |
| Plant and equipment | 2,371                  | 878                     | 1,493             | -                 | -                   | -                          | 25                      | 2,346                  | -                    |
| Infrastructure      | 43,969                 | 3,052                   | 40,515            | 250               | 152                 | 35,304                     | 562                     | 8,103                  | -                    |
| <b>Total</b>        | <b>46,735</b>          | <b>3,930</b>            | <b>42,403</b>     | <b>250</b>        | <b>152</b>          | <b>35,304</b>              | <b>587</b>              | <b>10,843</b>          | <b>-</b>             |

Council will be undertaking \$46.7million worth of Capital Works projects during the 2025/26 financial year, with \$32.8 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   | 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     |
| PROPERTY   |              |                         |         |         |           |                            |               |              |            |
| Building Improvements  |              |                         |         |         |           |                            |               |              |            |
| Building Improvements  | 115          | -                       | 115     | -       | -         | -                          | -             | 115          | -          |
| Replacement of existing public toilet facility at Watchem Park | 160          |                         | 160     |         |           |                            |               | 160          |            |
| TOTAL PROPERTY   | 275          | -                       | 275     | -       | -         | -                          | -             | 275          | -          |
| 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 | 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     |
| 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                        | -             | -            | -          |
| Secondary Donald Levee  | 225          | 225    | -                       | -       | -         | 100                        | -             | 125          | -          |
| Safer Local Roads*  | 1,750        | -      | 1,750                   | -       | -         | 1,750                      | -             | -            | -          |
| 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           | -          |
| Recreational, Leisure & Community Facilities                  |              |        |                         |         |           |                            |               |              |            |
| Tiny Towns - Nandaly  | 73           | 73     | -                       | -       | -         | 50                         | 12            | 11           | -          |
| Other Infrastructure  |              |        |                         |         |           |                            |               |              |            |
| Birchip netball court remediation*                            | 500          | -      | 500                     | -       | -         | -                          | 500           | -            | -          |
| Birchip cenotaph refurbishment                                | 103          | -      | 103                     | -       | -         | 53                         | -             | 50           | -          |
| TOTAL INFRASTRUCTURE  | 31,486       | 298    | 31,188                  | -       | -         | 30,633                     | 512           | 341          | -          |
|   |              |        |                         |         |           |                            |               |              |            |
| TOTAL NEW CAPITAL WORKS                                       | 32,812       | 1,176  | 31,636                  | -       | -         | 30,633                     | 537           | 1,642        | -          |

## 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     |
| 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 | 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     |
| INFRASTRUCTURE   |              |        |                         |         |           |                            |               |              |            |
| Roads  |              |        |                         |         |           |                            |               |              |            |
| Second temporary levee Donald                            | 480          | 480    |                         |         |           | 354                        |               | 126          |            |
| 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       | 4,671                      | 50            | 7,762        | -          |
| TOTAL CARRIED FORWARD CAPITAL WORKS 2024/25              |              |        |                         |         |           |                            |               |              |            |
|  | 13,923       | 2,754  | 10,767                  | 250     | 152       | 4,671                      | 50            | 9,202        | -          |

\*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<br>\$'000         | New<br>\$'000 | Renewal<br>\$'000 | Expansion<br>\$'000 | Upgrade<br>\$'000 | Total<br>\$'000 | Grants<br>\$'000 | Contributions<br>\$'000 | Council Cash<br>\$'000 | Borrowings<br>\$'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                 | 237                     | 0             | 237               | 0                   | 0                 | 237             | 0                | 0                       | 237                    | 0                    |
| Fixtures, fittings and furniture               | 0                       | 0             | 0                 | 0                   | 0                 | 0               | 0                | 0                       | 0                      | 0                    |
| Computers and telecommunications               | 119                     | 0             | 119               | 0                   | 0                 | 119             | 0                | 0                       | 119                    | 0                    |
| Library books                                  | 0                       | 0             | 0                 | 0                   | 0                 | 0               | 0                | 0                       | 0                      | 0                    |
| <b>Total Plant and Equipment</b>               | <b>356</b>              | <b>0</b>      | <b>356</b>        | <b>0</b>            | <b>0</b>          | <b>0</b>        | <b>0</b>         | <b>0</b>                | <b>356</b>             | <b>0</b>             |
| <b>Infrastructure</b>                          |                         |               |                   |                     |                   |                 |                  |                         |                        |                      |
| Roads  | 32,103                  | 0             | 32,103            | 0                   | 0                 | 32,103          | 28,730           | 0                       | 3,373                  | 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                                       | 142                     | 0             | 142               | 0                   | 0                 | 142             | 0                | 0                       | 142                    | 0                    |
| Recreational, leisure and community facilities | 71                      | 0             | 71                | 0                   | 0                 | 71              | 0                | 0                       | 71                     | 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>32,340</b>           | <b>0</b>      | <b>32,340</b>     | <b>0</b>            | <b>0</b>          | <b>32,340</b>   | <b>28,730</b>    | <b>0</b>                | <b>3,610</b>           | <b>0</b>             |
| <b>Total Capital Works Expenditure</b>         | <b>32,813</b>           | <b>0</b>      | <b>32,813</b>     | <b>0</b>            | <b>0</b>          | <b>32,813</b>   | <b>28,730</b>    | <b>0</b>                | <b>4,083</b>           | <b>0</b>             |



| 2027/28  | Asset Expenditure Types |               |                   |                     |                   | Funding Sources |                  |                         |                        |                      |
|--|-------------------------|---------------|-------------------|---------------------|-------------------|-----------------|------------------|-------------------------|------------------------|----------------------|
|  | Total<br>\$'000         | New<br>\$'000 | Renewal<br>\$'000 | Expansion<br>\$'000 | Upgrade<br>\$'000 | Total<br>\$'000 | Grants<br>\$'000 | Contributions<br>\$'000 | Council Cash<br>\$'000 | Borrowings<br>\$'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                          | 106                     | 0             | 106               | 0                   | 0                 | 106             | 0                | 0                       | 106                    | 0                    |
| Leasehold improvements                         | 0                       | 0             | 0                 | 0                   | 0                 | 0               | 0                | 0                       | 0                      | 0                    |
| <b>Total Buildings</b>                         | <b>106</b>              | <b>0</b>      | <b>106</b>        | <b>0</b>            | <b>0</b>          | <b>106</b>      | <b>0</b>         | <b>0</b>                | <b>106</b>             | <b>0</b>             |
| <b>Total Property</b>                          | <b>106</b>              | <b>0</b>      | <b>106</b>        | <b>0</b>            | <b>0</b>          | <b>106</b>      | <b>0</b>         | <b>0</b>                | <b>106</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                 | 213                     | 0             | 213               | 0                   | 0                 | 213             | 0                | 0                       | 213                    | 0                    |
| Fixtures, fittings and furniture               | 0                       | 0             | 0                 | 0                   | 0                 | 0               | 0                | 0                       | 0                      | 0                    |
| Computers and telecommunications               | 106                     | 0             | 106               | 0                   | 0                 | 106             | 0                | 0                       | 106                    | 0                    |
| Library books                                  | 0                       | 0             | 0                 | 0                   | 0                 | 0               | 0                | 0                       | 0                      | 0                    |
| <b>Total Plant and Equipment</b>               | <b>319</b>              | <b>0</b>      | <b>319</b>        | <b>0</b>            | <b>0</b>          | <b>0</b>        | <b>0</b>         | <b>0</b>                | <b>319</b>             | <b>0</b>             |
| <b>Infrastructure</b>                          |                         |               |                   |                     |                   |                 |                  |                         |                        |                      |
| Roads  | 5,050                   | 0             | 5,050             | 0                   | 0                 | 5,050           | 1,850            | 0                       | 3,200                  | 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>5,263</b>            | <b>0</b>      | <b>5,263</b>      | <b>0</b>            | <b>0</b>          | <b>5,263</b>    | <b>1,850</b>     | <b>0</b>                | <b>3,413</b>           | <b>0</b>             |
| <b>Total Capital Works Expenditure</b>         | <b>5,688</b>            | <b>0</b>      | <b>5,688</b>      | <b>0</b>            | <b>0</b>          | <b>5,688</b>    | <b>1,850</b>     | <b>0</b>                | <b>3,838</b>           | <b>0</b>             |

| 2028/29  | Asset Expenditure Types |               |                   |                     |                   | Funding Sources |                  |                         |                        |                      |
|--|-------------------------|---------------|-------------------|---------------------|-------------------|-----------------|------------------|-------------------------|------------------------|----------------------|
|  | Total<br>\$'000         | New<br>\$'000 | Renewal<br>\$'000 | Expansion<br>\$'000 | Upgrade<br>\$'000 | Total<br>\$'000 | Grants<br>\$'000 | Contributions<br>\$'000 | Council Cash<br>\$'000 | Borrowings<br>\$'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                          | 108                     | 0             | 108               | 0                   | 0                 | 108             | 0                | 0                       | 108                    | 0                    |
| Leasehold improvements                         | 0                       | 0             | 0                 | 0                   | 0                 | 0               | 0                | 0                       | 0                      | 0                    |
| <b>Total Buildings</b>                         | <b>108</b>              | <b>0</b>      | <b>108</b>        | <b>0</b>            | <b>0</b>          | <b>108</b>      | <b>0</b>         | <b>0</b>                | <b>108</b>             | <b>0</b>             |
| <b>Total Property</b>                          | <b>108</b>              | <b>0</b>      | <b>108</b>        | <b>0</b>            | <b>0</b>          | <b>108</b>      | <b>0</b>         | <b>0</b>                | <b>108</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                 | 216                     | 0             | 216               | 0                   | 0                 | 216             | 0                | 0                       | 216                    | 0                    |
| Fixtures, fittings and furniture               | 0                       | 0             | 0                 | 0                   | 0                 | 0               | 0                | 0                       | 0                      | 0                    |
| Computers and telecommunications               | 108                     | 0             | 108               | 0                   | 0                 | 108             | 0                | 0                       | 108                    | 0                    |
| Library books                                  | 0                       | 0             | 0                 | 0                   | 0                 | 0               | 0                | 0                       | 0                      | 0                    |
| <b>Total Plant and Equipment</b>               | <b>324</b>              | <b>0</b>      | <b>324</b>        | <b>0</b>            | <b>0</b>          | <b>0</b>        | <b>0</b>         | <b>0</b>                | <b>324</b>             | <b>0</b>             |
| <b>Infrastructure</b>                          |                         |               |                   |                     |                   |                 |                  |                         |                        |                      |
| Roads  | 5,075                   | 0             | 5,075             | 0                   | 0                 | 5,075           | 1,850            | 0                       | 3,225                  | 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                                       | 130                     | 0             | 130               | 0                   | 0                 | 130             | 0                | 0                       | 130                    | 0                    |
| Recreational, leisure and community facilities | 65                      | 0             | 65                | 0                   | 0                 | 65              | 0                | 0                       | 65                     | 0                    |
| Waste management                               | 0                       | 0             | 0                 | 0                   | 0                 | 0               | 0                | 0                       | 0                      | 0                    |
| Parks, open space and streetscapes             | 22                      | 0             | 22                | 0                   | 0                 | 22              | 0                | 0                       | 22                     | 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>5,292</b>            | <b>0</b>      | <b>5,292</b>      | <b>0</b>            | <b>0</b>          | <b>5,292</b>    | <b>1,850</b>     | <b>0</b>                | <b>3,442</b>           | <b>0</b>             |
| <b>Total Capital Works Expenditure</b>         | <b>5,724</b>            | <b>0</b>      | <b>5,724</b>      | <b>0</b>            | <b>0</b>          | <b>5,724</b>    | <b>1,850</b>     | <b>0</b>                | <b>3,874</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<br>2023/24 | Forecast<br>2024/25 | Target<br>2025/26 | Target Projections |         |         | Trend |
|---|--|-------|-------------------|---------------------|-------------------|--------------------|---------|---------|-------|
|   |  |       | 2023/24           | 2024/25             | 2025/26           | 2026/27            | 2027/28 | 2028/29 | +/-   |
| Governance  |  |       |                   |                     |                   |                    |         |         |       |
| Consultation and engagement<br>(Council decisions made and implemented with community input)                        | Satisfaction with community consultation and engagement<br>Community satisfaction rating out of 100 with the consultation and engagement efforts of Council  | 1     | 50%               | 55%                 | 56%               | 58%                | 61%     | 63%     | +     |
| Roads   |  |       |                   |                     |                   |                    |         |         |       |
| Condition<br>(sealed local roads are maintained at the adopted condition standard)                                  | Sealed local roads below the intervention level<br>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     |
| Statutory planning  |  |       |                   |                     |                   |                    |         |         |       |
| Service standard<br>(planning application processing and decisions are in accordance with legislative requirements) | Planning applications decided within the relevant required time<br>Number of planning application decisions made within the relevant required time / Number of planning application decisions made         | 3     | 100%              | 63%                 | 64%               | 66%                | 67%     | 67%     | +     |
| Waste management  |  |       |                   |                     |                   |                    |         |         |       |
| Waste diversion<br>(amount of waste diverted from landfill is maximised)  | Kerbside collection waste diverted from landfill<br>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 | +o/-  |
| Liquidity   |  |       |         |          |         |                    |         |         |       |
| Working Capital<br>(sufficient working capital is available to pay bills as and when they fall due) | Current assets compared to current liabilities<br>Current assets / current liabilities           | 5     | 377%    | 388%     | 275%    | 278%               | 277%    | 274%    | +     |
| Obligations   |  |       |         |          |         |                    |         |         |       |
| Asset renewal<br>(assets are renewed as planned)  | Asset renewal compared to depreciation<br>Asset renewal and upgrade expense / Asset depreciation | 6     | 75%     | 36%      | 482%    | 360%               | 61%     | 59%     | o     |
| Stability   |  |       |         |          |         |                    |         |         |       |
| Rates concentration<br>(revenue is generated from a range of sources)                               | Rates compared to adjusted underlying revenue<br>Rate revenue / adjusted underlying revenue      | 7     | 65%     | 51%      | 53%     | 51%                | 52%     | 52%     | +     |
| Efficiency  |  |       |         |          |         |                    |         |         |       |
| Expenditure level<br>(resources are used efficiently in the delivery of services)                   | Expenses per property assessment<br>Total expenses / no. of property assessments                 | 8     | \$5,235 | \$5,407  | \$5,364 | \$5,525            | \$5,691 | \$5,861 | +     |

## 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<br>2023/24 | Forecast<br>2024/25 | Budget<br>2025/26 | 2026/27 | Projections<br>2027/28    2028/29 |         | Trend<br>+/- |
|--|--|-------|-------------------|---------------------|-------------------|---------|-----------------------------------|---------|--------------|
| Operating position   |  |       |                   |                     |                   |         |                                   |         |              |
| Adjusted underlying result<br>(an adjusted underlying surplus is generated in the ordinary course of business)                         | Adjusted underlying surplus (or deficit)<br>Adjusted underlying surplus (deficit) / Adjusted underlying revenue                                | 9     | -44.33            | -17%                | -17%              | -10%    | -12%                              | -12%    | +            |
| Liquidity  |  |       |                   |                     |                   |         |                                   |         |              |
| Unrestricted cash<br>(sufficient cash that is free of restrictions is available to pay bills as and when they fall due)                | Unrestricted cash compared to current liabilities<br>Unrestricted cash / current liabilities   | 10    | 67%               | 163%                | 180%              | 181%    | 182%                              | 177%    | o            |
| Obligations  |  |       |                   |                     |                   |         |                                   |         |              |
| Loans and borrowings<br>(level of interest bearing loans and borrowings is appropriate to the size and nature of Council's activities) | Loans and borrowings compared to rates<br>Interest bearing loans and borrowings / rate revenue   |       | 0%                | 0%                  | 0%                | 0%      | 0%                                | 0%      | +            |
| Loans and borrowings<br>(level of interest bearing loans and borrowings is appropriate to the size and nature of Council's activities) | Loans and borrowings repayments compared to rates<br>Interest and principal repayments on interest bearing loans and borrowings / rate revenue |       | 0%                | 0%                  | 0%                | 0%      | 0%                                | 0%      | +            |
| Indebtedness<br>(level of long term liabilities is appropriate to the size and nature of a Council's activities)                       | Non-current liabilities compared to own-source revenue<br>Non-current liabilities / own source revenue   | 11    | 7%                | 7%                  | 7%                | 6%      | 6%                                | 6%      | +            |
| Stability  |  |       |                   |                     |                   |         |                                   |         |              |
| Rates effort<br>(rating level is set based on the community's capacity to pay)   | Rates compared to property values<br>Rate revenue / CIV of rateable properties in the municipal district                                       | 12    | 0.37%             | 0.25%               | 0.26%             | 0.24%   | 0.24%                             | 0.24%   | o            |
| Efficiency   |  |       |                   |                     |                   |         |                                   |         |              |
| Revenue level<br>(resources are used efficiently in the delivery of services)  | Average rate per property assessment<br>General rates and municipal charges / no. of property assessments                                      | 13    | \$2,090           | \$2,139             | \$2,198           | \$2,264 | \$2,327                           | \$2,391 | +            |
| 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

# 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<br>Inc GST (\$) |
|-------------------------------|--------------|-----------------------------|
|-------------------------------|--------------|-----------------------------|

## ADMINISTRATION

|  |               |       |
|--|---------------|-------|
| Reprint of Rates Notice - previous years | Non-Statutory | 10.00 |
|--|---------------|-------|

## 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<br>Inc GST (\$) |
|---|---------------|-----------------------------|
| <b>ANIMAL CONTROL</b>   |               |                             |
| 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 |
|---|---------------|--------|

## 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 |
|---------------------------------|---------------|-------|

## 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 |
|--|---------------|--------|

## 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 and Local Community inc. Not for profit (fees & lifeguard charges)                                | Non-Statutory | Free                     |
| Commercial (hire charges) per hour/per lane   | Non-Statutory | 11.00                    |
| Commercial (lifeguard charges) per hour   | Non-Statutory | 53.00                    |

| Description of Fees & Charges | Basis of Fee | 2025/26 Fee<br>Inc GST (\$) |
|-------------------------------|--------------|-----------------------------|
|-------------------------------|--------------|-----------------------------|

## 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)<br>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 |

| Description of Fees & Charges                             | Basis of Fee  | 2025/26 Fee<br>Inc GST (\$) |
|---|---------------|-----------------------------|
| <b>Recycling</b>  |               |                             |
| Additional recycle bin                                    |               | 90.00                       |
| Comingled 6 x 4 Trailer Load/Ute Load up to 1 cubic metre | Non-Statutory | 9.00                        |
| 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                       |

