



SPECIAL COUNCIL MEETING

AGENDA

Monday 20 May 2024

Commencing at 5:00pm

Via Zoom Only

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

ORDER OF BUSINESS

1. COUNCIL WELCOME AND STATEMENT OF ACKNOWLEDGEMENT

WELCOME

The Mayor Cr Alan Getley will welcome all in attendance.

STATEMENT OF ACKNOWLEDGEMENT

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

2. RECEIPT OF APOLOGIES

3. REQUESTS FOR LEAVE OF ABSENCE

4. DECLARATION OF PECUNIARY AND CONFLICTS OF INTEREST

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

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

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

5. ITEMS OF BUSINESS

5.1 DRAFT 2024/25 BUDGET

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6. MEETING CLOSE

NEXT MEETING

THE NEXT MEETING OF COUNCIL WILL BE HELD IN WYCHEPROOF SUPPER ROOM, 367 BROADWAY, WYCHEPROOF ON WEDNESDAY, 12 JUNE 2024 AT 7:00PM.

Wayne O'Toole
CHIEF EXECUTIVE OFFICER

5. ITEMS OF BUSINESS

5.1 DRAFT 2024/25 BUDGET

Author's Title: Acting Manager Finance

Department: Community Development

File No: FM/05/02

Relevance to Council Plan 2021 - 2025

Strategic Objective: Our Council and Community Leadership

PURPOSE

The purpose of this report is to propose that Council endorse the Draft 2024/25 Budget (incorporating the four (4) year Budget) and commence the community engagement and public submission process in accordance with Council's Community Engagement Policy as defined by the *Local Government Act 2020*.

SUMMARY

The Draft 2024/25 Budget (draft Budget) has been developed and is reflective of Council's priorities as outlined in Council's Long Term Community Vision and Council Plan 2021-2025.

The purpose of this report is to present Council's draft Budget for endorsement for public exhibition.

The draft Budget continues to deliver services and capital works to the community within the 2.75 per cent rate cap set by the State Government.

The surplus for the year in the 2024/25 draft Budget is proposed to be \$2.5M. This can be compared to an audited surplus for the year in 2022/23 of \$9.0M and a forecast surplus for 2023/24 of \$927KM.

The total capital works program equates to \$20.4M, including an estimated \$7.6M of carry forward projects. Further explanation around various items within the draft Budget have been outlined in the table below.

In accordance with Council's Community Engagement Policy, community engagement will be undertaken on the draft Budget prior to Council's final consideration of the 2024/25 Budget in June. It is proposed that this engagement period commences following Council's endorsement of the Draft Budget, and concludes at 5.00PM Tuesday, 11 June 2024.

An invitation will also be extended to people making a submission to present those submissions at a meeting to be held Wednesday, 19 June 2024.

RECOMMENDATION

That Council:

1. Endorse the draft 2024/25 Budget (incorporating the 4-year Budget) at Attachment 1 to this report for community consultation;
2. Gives public notice of the draft 2024/25 Budget on Council's website and invites written submissions from Tuesday, 21 May 2024 until Tuesday, 11 June 2024;
3. Notes that in accordance with Section 93 and 96(1)(b) of the *Local Government Act 2020*,

- consultation will be undertaken in accordance with Council's Community Engagement Policy;
4. Notes that any person who makes a written submission in relation to the draft 2024/25 Budget may be heard by Council on Wednesday, 19 June 2024; and
 5. Notes that the 2024/25 Budget (incorporating the 4-year Budget) will be considered for adoption at the Special Council Meeting to be held Wednesday, 26 June 2024 at 7.00pm.

Attachments: 1 [Draft 2024/25 Budget](#)

DISCUSSION

Item	Commentary
Rates charges	<ul style="list-style-type: none"> The general rates and municipal charge is proposed to increase by 2.75 per cent. The waste charge per service is proposed to remain unchanged at \$422. There has been large increases in the draft Capital Improved Value (CIV) of properties. Most notably the farming category which has increased by 31% (2023/24 41%). There is a proposed change to the differentials with the aim to evenly distribute the rate increase in 2024/25. The differentials are proposed as: <ul style="list-style-type: none"> Residential - 100% of general rates Commercial and industrial – 115% of general rates Farming – 42% of general rates (from 53%) The proposed rate increase is compliant with the Fair Go Rates System.
Capital grants	<ul style="list-style-type: none"> There is \$8.9M of capital grants budgeted for in 2024/25. The Roads to Recovery program has been extended for a further five (5) years.
Employee costs	<ul style="list-style-type: none"> Total FTE including capitalised labour and grant funded positions is proposed to be 125 FTE, including: <ul style="list-style-type: none"> 119 FTE establishment staff 2 FTE grant funded positions 3 FTE capitalised labour 1 FTE long term leave replacement The EBA negotiations are close to finalisation and it is anticipated to be completed by 30 June 2024.
Materials and services	<ul style="list-style-type: none"> Expenditure in this area is expected to remain fairly consistent over the four (4) year period.
Cash balance projection	<ul style="list-style-type: none"> Cash is projected to decline across the next four years, mainly due to capital grants budgeted conservatively in the projected three years. Council expects to see non-recurrent grant income remain fairly consistent over the four (4) year period.
Property, infrastructure, plant & equipment	<ul style="list-style-type: none"> Condition assessments and revaluation of Councils Property, infrastructure, plant & equipment will occur in accordance with the frequency of revaluations by asset class.
Provisions	<ul style="list-style-type: none"> This includes provisions for the following:

	<ul style="list-style-type: none"> ○ Employee ○ Landfill restoration ○ Gravel pit restoration
Lease liability	<ul style="list-style-type: none"> • Council has no interest-bearing liabilities (loans). • Council has lease liabilities for light fleet operating leases. These leases are expected to remain consistent.
Reserves	<ul style="list-style-type: none"> • Reserves are currently held for: <ul style="list-style-type: none"> ○ Defined Benefits Superannuation ○ Sustainability Fund ○ Unspent Grants ○ Grant Opportunity ○ Capital Project Initiations ○ Waste
Capital works program	<ul style="list-style-type: none"> • The capital works program total equates to \$20.4M, including \$7.6M of carry forward projects, consisting of: <ul style="list-style-type: none"> ○ \$6.5 New ○ \$13.3M Renewal ○ \$0.4M Upgrade ○ \$0.2M Expansion • Funding for the capital works program consisting of: <ul style="list-style-type: none"> ○ \$8.9M Grants ○ \$0.6M Contributions ○ \$10.9M Council Cash
Flood recovery	<ul style="list-style-type: none"> • Council does not proactively budget for such events and associated costs. These events are expected to be substantially full cost recovery. The eligibility of flood recovery costs continues to be analysed on a frequent basis.
Targeted performance indicators	<ul style="list-style-type: none"> • This was a new requirement in the 2023/24 budget. • Performance indicators included in the draft 2024/25 Budget.
Fees and charges	<ul style="list-style-type: none"> • Fees and Charges have been increased by approximately 3.5% across most areas. • New fees have been included for the provision of emergency fencing where that responsibility falls to Council. • Building fees and charges have been reviewed and new fees for alterations, additions, sheds, carports and garages as well as dwellings, developments and residential and commercial works have been implemented. These new fees mostly represent a substantial reduction from previous charges and bring Council into alignment with neighbouring councils. • 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 2024 and will be reflected on Council's website.

RELEVANT LAW

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

RELATED COUNCIL DECISIONS

Not applicable.

SUSTAINABILITY IMPLICATIONS

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

COMMUNITY ENGAGEMENT

The Draft Budget engagement process will comprise media information across print, social and radio. A copy of the Draft Budget will be made available to community forums and be placed on the Council's website. Council invites written submissions from the 21 May 2024 until 14 June 2024.

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

INNOVATION AND CONTINUOUS IMPROVEMENT

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

COLLABORATION

Not applicable.

FINANCIAL VIABILITY

The Draft Budget is for the financial year 1 July 2024 to 30 June 2025, and contains financial statements including a Comprehensive Income Statement, Balance Sheet, Statement of Changes in Equity, Statement of Cash flows, Statement of Capital Works and Statement of Human Resources.

These statements have been prepared for the year ending 30 June 2025 in accord with the Act and Regulations. They are consistent with the annual financial statements prepared in accord with the Australian Accounting Standards.

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

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

Council for the 2024/25 financial year has reduced the differential for farm land to 42.5% (previously 52.5%). This reduction is in accordance with the parameters established in the Revenue and Rating Plan that a review is required when the rate burden for any differential rate category changes by +/- 5% or greater following a general revaluation of properties.

This applies following the general revaluation of properties on 1 January 2024 (effective from 1 July 2024) that saw an average increase in the valuation of farm land by 31% compared to approximately 6% for residential and commercial and industrial properties.

Council recognises the importance of the farming sector to the Buloke community and agrees that rates should be increased proportionally across all categories to provide some relief to those farm properties whose valuations have significantly increased.

REGIONAL, STATE AND NATIONAL PLANS AND POLICIES

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

COUNCIL PLANS AND POLICIES

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

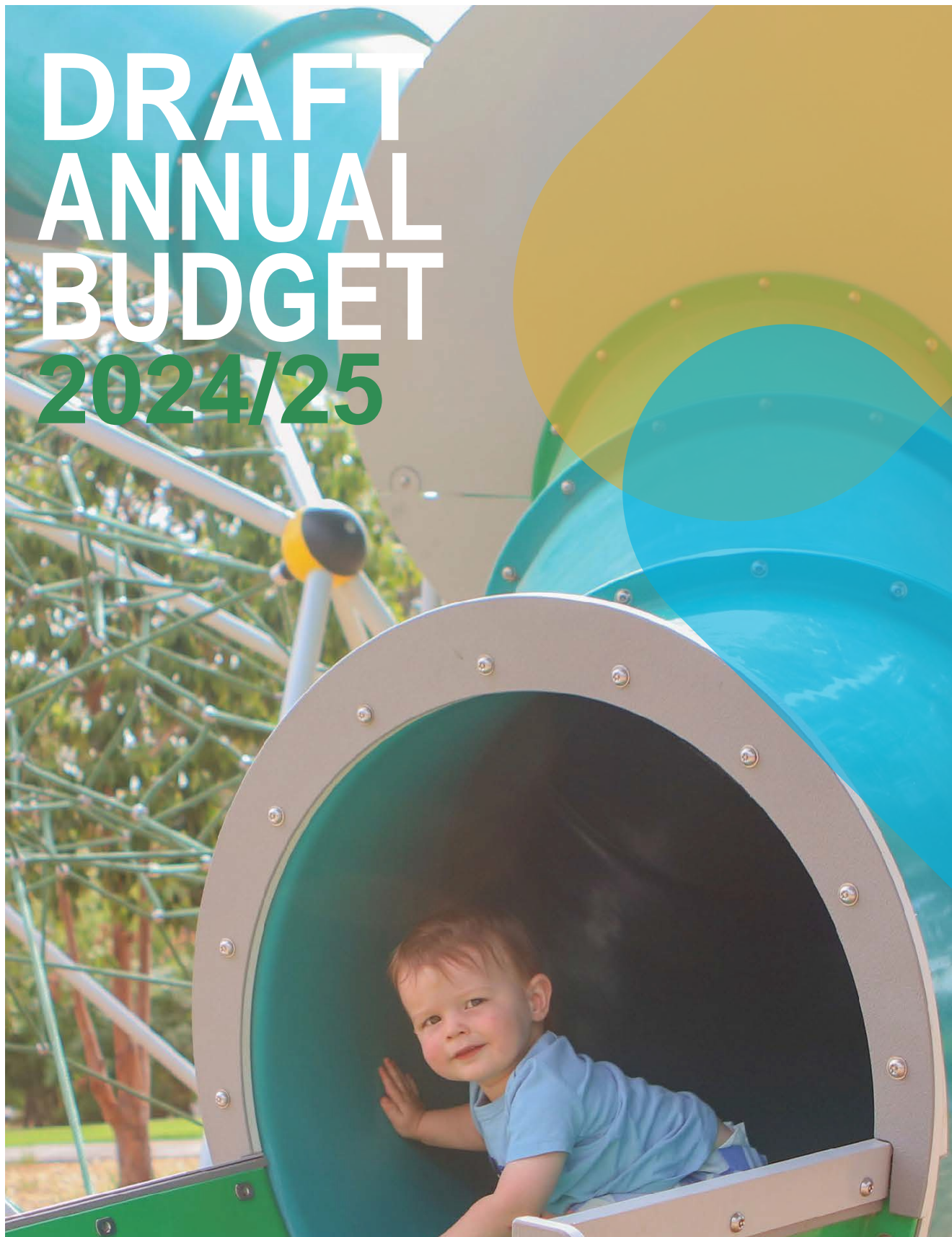
TRANSPARENCY OF COUNCIL DECISIONS

Council's engagement approach provides for receipt and consideration of submissions to the Draft Budget at a hearing to be held Wednesday, 19 June 2024.

CONFLICTS OF INTEREST

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

DRAFT ANNUAL BUDGET 2024/25



BULOKE
SHIRE COUNCIL

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Disclaimer

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

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

Acknowledgement of Country

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

Mayor and Chief Executive Officer's Introduction

Buloke Shire Council is pleased to present the Annual Budget 2024/25.

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

Council and the community continue to recover from the impacts of the October 2022 Flood event and the more recently storm events in December 2023 and February 2024. These events have put an added strain on our resources as we respond effectively to the needs of our community while advocating for Federal and State Government funding.

At the same time Council continues to work with our communities to meet their ongoing needs in a challenging financial environment.

The 2024/25 financial year will be the first full year of operations after withdrawing from our Federal Government-funded role in providing home support services to the elderly and people with disabilities. We are pleased that those services continue to be provided by various health organisations across the shire while we have worked to find better ways to meet the needs of our community.

The 2024/25 budget is committed to build on our successes and continuing to invest in our community. We are conscious that our infrastructure should meet community needs and that we provide a high level of services across all areas to ensure that Buloke continues to be a great place to live and work.

In accordance with the State Government's Fair Go Rates system, Council plans to increase general rates by 2.75% whilst waste management charges will remain unchanged. This increase in an inflationary environment will put pressure on Council to ensure efficient delivery of services as well as ensuring the financial sustainability of our organisation.

As well as our many and varied services, Council plans several new initiatives aimed at enhancing the overall well-being of our community, improving our operations and infrastructure, and supporting our staff.

These include a Positive Ageing Review, an Economic Development Strategy, a Records Transformation project, a Libraries Review, and Donald and Sea Lake Recreation Masterplan Reviews. These represent just part of our commitment to continuous improvement and development.

A new Long-Term Community Vision and Council Plan will also need to be developed after the election of new councillors in October 2024. The new Council will consult with the community on this document in accordance with its Community Engagement Policy.

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

We 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, Cr Alan Getley

Chief Executive Officer, Wayne O'Toole

Budget Influences

Snapshot of Buloke Shire Council

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

Budget principles

Council has prepared a Budget for 2024/25 which is aligned with the Council's Financial Plan and Community and Council Planning process.

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

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

Our commitment to the Buloke community is a robust and transparent financial planning process. In meeting this commitment Council continues to take steps to ensure planned long-term service and infrastructure levels and standards are met and aligned with the values of our community as established under the Council Plan 2021-2025.

The Budget projects a total operating surplus including capital grant funding. Expenditure relating to capital grant funding is reflected in the Capital Works Statement which fully utilises existing funds held as well as the surplus generated.

Key things we are funding

- a. Ongoing delivery of services to the Buloke Shire Community funded by a combined operating and capital expenditure of \$44.4 million (excluding depreciation). These services are summarised throughout the budget.
- b. Continued investment in our assets (total program \$20.4 million):
 - i. Roads and Bridges \$9,045,000
 - ii. Land and Buildings \$275,000
 - iii. Plant and Equipment \$1,857,000
 - iv. Recreation, leisure and community facilities \$2,334,000
 - v. Parks, open space and streetscapes \$5,799,000
 - vi. Other infrastructure (drainage, footpaths, other) \$1,078,000

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 2.75% for 2024/25 in line with the Fair Go Rates System (FGRS). The rate cap is determined by the Minister for Local Government in December each year under the FGRS. Rates contribute to the delivery of works and community services to the Buloke Shire. Council implements the Revenue and Rating Strategy, and Rating Policy to provide equity in the rating properties across the Shire.
- b. Key Drivers:
 - i. To fund ongoing service delivery
 - ii. To allow Council to remain financially sustainable
 - iii. To cope with cost shifting from the State Government
- c. General Valuations dated 1 January 2024 are used in the calculation of rates charges.
- d. The waste service charge incorporating kerbside collection and recycling is at full cost recovery and will remain unchanged in 2024/25.

Land valuations for farm land increased by an average of 31% and for both residential and commercial and industrial properties, 6%. To smooth the impact of these disparate rises, Council has increased rates proportionally across each rate category, resulting in a reduction of the farm differential to 42.5%.

The Fees and Charges schedule has been incorporated into this document and an increase of 3.5% has mostly been applied. This increase is less than CPI for discretionary services while some fees and charges are set under Federal and State Legislation.

Fees for building services have been reviewed and substantially reduced across most categories.

External Influences

- Natural disasters, in particular the October 2022 floods, continue to place a strain on Council and impact the service provision to the community. Council does not proactively budget for such events and associated costs. When a natural disaster occurs within a financial year and is listed as a declared event, Council is eligible for funding through the Disaster Recovery Funding Arrangement (DRFA) funding program. Council is waiting on approval for works packages in 2024/25 that will be fully funded but put pressure on Council to resource and deliver.
- The funding program does not cover all costs incurred by Council. If or when a natural disaster event occurs, the net cost incurred by Council is reported to Council and the community through the quarterly financial reporting process. The budget remains flexible to adjust for these impacts if or when they occur.
- Continuation of the 'Fair Go Rates System' (rate capping) has placed pressure on long term financial plans of Council. Council's Financial Plan sets out further information on how Council plans to manage its expenditure in line with gazetted rate caps.
- 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 with the introduction of 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 official RBA Cash rate is now 4.35 per cent (March 2024) with expectations of further rate decreases.
- The minimum superannuation guarantee is legislated to increase from the current 11.0% to 11.5% on 1 July 2024.

Internal Influences

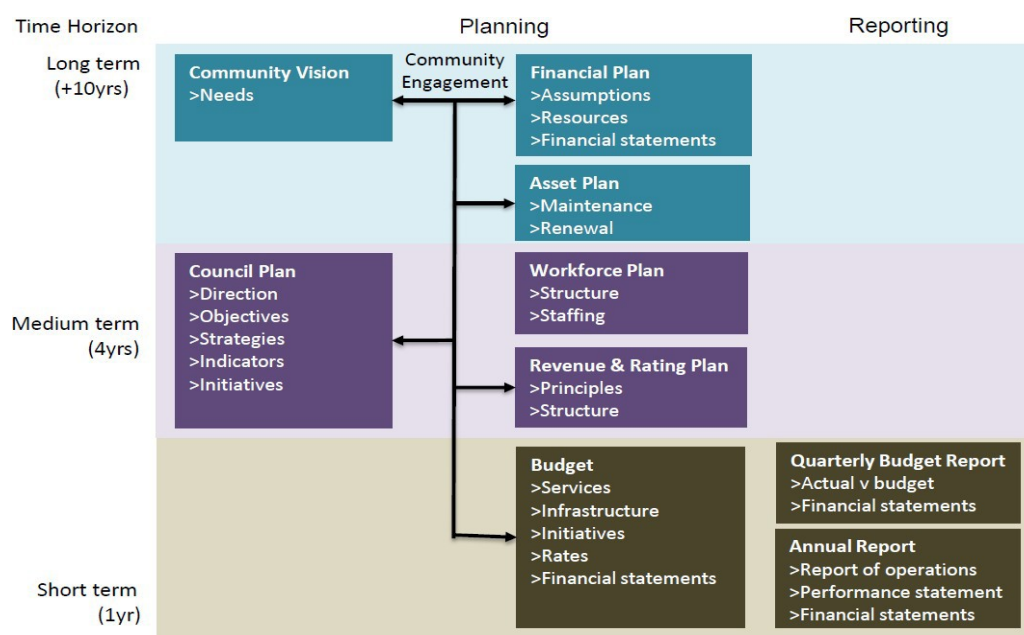
- Council has been reviewing all services in an effort to identify and implement efficiencies and reduce expenditure. The results of these reviews will continue to be incorporated into Council's Financial Plan.

1. Link to the Integrated Strategic Planning and Reporting Framework

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

1.1 Legislative planning and accountability framework

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



Source: Mark Davies (Financial Professional Solutions)

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

1.1.2 Key planning considerations

Service level planning

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

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

1.2 Our purpose

Our Vision

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

Our Values

Council addresses its key values through:

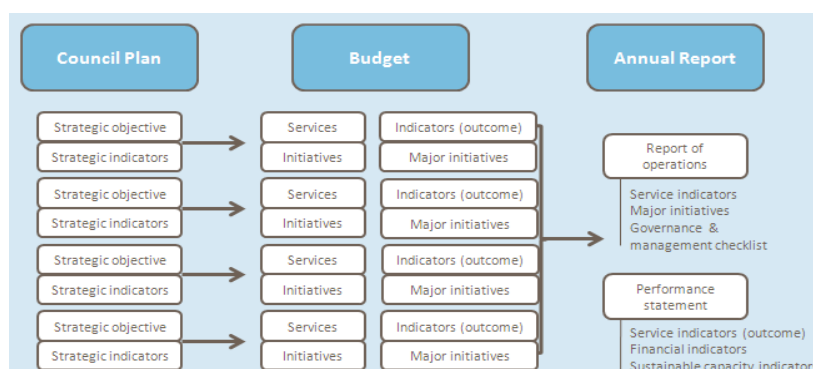
- Good communication
- Transparency in decision making
- Accountability for actions
- Working collaboratively with partners
- Taking responsibility
- Being responsive and timely

1.3 Strategic objectives

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

2. Services, initiatives and service performance indicators

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



Source: Department of Jobs, Precincts and Regions

2.1 Our Built and Natural Environment

To achieve our objective of responding to and enhancing our built and natural environment, we will continue to plan, deliver and improve high quality, cost effective, accessible and responsive services. The services, initiatives, major initiatives and service performance indicators for each business area are described below.

Services

Service area	Description of services provided	2022/23 Actual \$'000	2023/24 Forecast \$'000	2024/25 Budget \$'000
Property Maintenance	<i>Inc</i>	89	43	48
	<i>Exp</i>	1,025	896	1,018
	Surplus / (deficit)	(936)	(853)	(970)
This service is to provide property maintenance services to a range of Councils building-based assets, focusing on the upkeep and renewal of buildings. This area maintains in excess of 250 buildings across the Shire and aims to keep them maintained in a fit for purpose state.				
Road Services	<i>Inc</i>	14,285	1,863	3,460
	<i>Exp</i>	9,334	5,995	5,223
	Surplus / (deficit)	4,951	(4,132)	(1,763)
This service provides road maintenance for the 1100km of Sealed, 650km of Gravel and 3,800km of Earth roads across the Shire. Income in this area relates to Local Roads Funding received from the Victoria Grants Commission.				
Swimming Pools	<i>Inc</i>	20	-	-
	<i>Exp</i>	608	834	793
	Surplus / (deficit)	(588)	(834)	(793)
Manage and operate seven seasonal swimming pools, from mid-November to mid-March, annually.				
Assets and Project Management	<i>Inc</i>	270	14	56
	<i>Exp</i>	2,317	2,779	3,601
	Surplus / (deficit)	(2,047)	(2,765)	(3,545)

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.

Major Initiatives

- 1) Continue rehabilitation of flood damaged assets as a result of the October 2022 flood event.
- 2) Completion of key infrastructure projects including a secondary levee at Donald and Safer Local Roads works.

2.1 Our Built and Natural Environment (Cont.)

Service area	Description of services provided	2022/23 Actual \$'000	2023/24 Forecast \$'000	2024/25 Budget \$'000
Parks and Urban	<i>Inc</i>	37	27	-
	<i>Exp</i>	1,697	1,617	2,000
	Surplus / (deficit)	(1,660)	(1,590)	(2,000)
	This service area manages and coordinates Council's Parks and Gardens and Urban Infrastructure providing routine, preventative and on-going maintenance and improvements.			
Environmental Planning	<i>Inc</i>	150	120	100
	<i>Exp</i>	199	237	212
	Surplus / (deficit)	(49)	(117)	(112)
	Manages Council's Environmental Compliance and Sustainability Programs and Services.			
Waste and Environment	<i>Inc</i>	175	192	190
	<i>Exp</i>	2,318	1,417	1,563
	Surplus / (deficit)	(2,143)	(1,225)	(1,373)
	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.			
Municipal Emergency Management	<i>Inc</i>	75	64	60
	<i>Exp</i>	96	80	72
	Surplus / (deficit)	(21)	(16)	(12)
	Develops, coordinates and delivers Council's Municipal Emergency Management Plan.			

Major Initiatives

- 1) Continue to repair and restore flood damaged assets as a result of the October 2022 flood event.
- 2) Completion of key infrastructure projects including aquatic facilities renewal works, Birchip Netball Court remediation, short-term cabin accommodation at various sites, and implementation of the Playspace Trail Strategy.

Other Initiatives

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

Service Performance Outcome Indicators

Service	Indicator	Performance Measure	2022/23 Actual	2023/24 Forecast	2024/25 Budget
Roads	Condition	Sealed local roads below the intervention level.	99%	90%	90%
Waste management	Waste diversion	Kerbside collection waste diverted from landfill.	18%	32%	33%
Aquatic facilities	Utilisation	Utilisation of aquatic facilities.	3%	4%	4%

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

2.2 Our Community Wellbeing

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

Services

Service area	Description of services provided	2022/23 Actual \$'000	2023/24 Forecast \$'000	2024/25 Budget \$'000
Library Services	<i>Inc</i>	144	131	119
	<i>Exp</i>	176	258	347
	Surplus / (deficit)	(32)	(127)	(228)

This service area provides library services to all ten townships within the Buloke Shire. Council delivers the service internally resulting in increased opening hours and a range of value-added programs such as toddler reading programs.

Public Health and Wellbeing	<i>Inc</i>	67	67	44
	<i>Exp</i>	213	293	155
	Surplus / (deficit)	(146)	(226)	(111)

This service area promotes the health and wellbeing of the Shire's local communities through a range of Public Health Programs including immunisations, food surveillance and registration of food premises, accommodation standards and waste water management.

Future of Independence Support	<i>Inc</i>	1,030	401	-
	<i>Exp</i>	1,115	773	-
	Surplus / (deficit)	(85)	(372)	0

Council has previously provided a range of maintenance and support services to assist frail older people and younger people with a disability to live independently at home. Council has fully transitioned out of independent support services as at 1 January 2024.

Early Years	<i>Inc</i>	553	490	475
	<i>Exp</i>	588	736	808
	Surplus / (deficit)	(35)	(246)	(333)

This service area delivers both universal and enhanced maternal and child health programs. It advocates for the wellbeing of children and their families through planning and agency engagement.

Community Support	<i>Inc</i>	148	74	14
	<i>Exp</i>	686	743	1,217
	Surplus / (deficit)	(538)	(669)	(1,203)

This service area encompasses the full spectrum of community development. It develops links between and within the communities in the Shire, working with local community groups to access community projects recognised as community priorities. It provides support and co-ordination to a range of sectors and strengthens partnerships to work toward better outcomes for young people.

Major Initiatives

1) Work with communities to prepare community plans to continue driving community connectedness and outcomes.

Other Initiatives

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

Service Performance Outcome Indicators

Service	Indicator	Performance Measure	2022/23 Actual	2023/24 Forecast	2024/25 Budget
Libraries	Participation	Library membership.	7%	8%	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%	88%	88%
Maternal and Child Health	Participation	Participation in the MCH service by Aboriginal children.	94%	86%	94%

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

2.3 Our Economy

To achieve our objective of diversifying and enhancing our local economy, we will continue to actively seek economic opportunities. The services, initiatives, major initiatives and service performance indicators for each business area are described below.

Services

Service area	Description of services provided	2022/23 Actual \$'000	2023/24 Forecast \$'000	2024/25 Budget \$'000
Development Services	<i>Inc</i>	389	383	363
	<i>Exp</i>	879	953	1,118
	Surplus / (deficit)	(490)	(570)	(755)
Provides strategic and statutory planning services, Municipal Building Surveyor services and compliance and local laws services. This department also includes areas such as fire hazards, dog and cat registration and control and livestock control.				
Economic Development and Tourism	<i>Inc</i>	18	2	2
	<i>Exp</i>	151	277	295
	Surplus / (deficit)	(133)	(275)	(293)
The Economic Development & Tourism Team is the first point of contact for many businesses. Their role is to make sure that all requests for assistance and information are dealt with efficiently, to advocate for policies encouraging economic development and tourism in the Buloke Shire and to assist businesses planning to relocate or establish in the Buloke Shire.				
Saleyards	<i>Inc</i>	54	69	50
	<i>Exp</i>	19	74	32
	Surplus / (deficit)	35	(5)	18

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

Major Initiatives

- 1) Develop an Economic Development and Tourism Strategy.

Service Performance Outcome Indicators

Service	Indicator	Performance Measure	2022/23 Actual	2023/24 Forecast	2024/25 Budget
Statutory Planning	Service standard	Planning applications decided within required timeframes	35%	60%	62%

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

2.4 Our Council and Community Leadership

To achieve our objective of supporting Councillors, staff, volunteers and the community to make informed and transparent decisions we will develop engagement frameworks and continuously review the way in which we communicate. To achieve our objective of delivering our service in a financially viable way, we will continue to review our services to provide high quality, cost effective, and responsive services. The services, initiatives, major initiatives and service performance indicators for each business area are described below.

Services

Service area	Description of services provided	2022/23 Actual \$'000	2023/24 Forecast \$'000	2024/25 Budget \$'000
Office of CEO and Executive Management	<i>Inc</i>	40	33	6
	<i>Exp</i>	1,142	1,139	1,392
	Surplus / (deficit)	(1,102)	(1,106)	(1,386)
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.				
Business Transformation	<i>Inc</i>	229	-	-
	<i>Exp</i>	879	1,099	1,177
	Surplus / (deficit)	(650)	(1,099)	(1,177)
Provides the organisation with business transformation and information technology services.				
Customer Services	<i>Inc</i>	-	-	-
	<i>Exp</i>	192	186	173
	Surplus / (deficit)	(192)	(186)	(173)
This service area provides for both internal and external customers by resolving the majority of customer enquiries, requests and payments at the first point of contact.				
Human Resources	<i>Inc</i>	15	-	-
	<i>Exp</i>	571	604	751
	Surplus / (deficit)	(556)	(604)	(751)
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>	210	192	281
	Surplus / (deficit)	(210)	(192)	(281)
This service area is responsible for the management and provision of advice on external communication, in consultation with relevant stakeholders on behalf of Council. The service is responsible for outgoing media releases, social media and advertising.				
Financial Strategy	<i>Inc</i>	7,037	5,649	6,191
	<i>Exp</i>	691	862	903
	Surplus / (deficit)	6,346	4,787	5,288
The Financial Strategy unit is responsible for finance operations, payroll, fleet, contracts, procurement and rates. The unit provides long-term financial planning to support the ongoing financial sustainability of Council's operations. This includes delivery of the annual budget, financial plan, asset plan, financial statements, performance statements and a range of other Local Government regulatory reporting.				
Governance, Records and Corporate Services	<i>Inc</i>	-	-	-
	<i>Exp</i>	650	810	1,002
	Surplus / (deficit)	(650)	(810)	(1,002)
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) Initiate the Records Transformation project.

Service Performance Outcome Indicators

Service	Indicator	Performance Measure	2022/23 Actual	2023/24 Forecast	2024/25 Budget
Governance	Consultation and engagement	Satisfaction with community consultation and engagement.	52	55	60

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

Service Performance Outcome Indicators

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

2.5 Reconciliation with budgeted operating result

	Income / Revenue	Expenditure	Surplus/ (Deficit)
	\$'000	\$'000	\$'000
Our Built and Natural Environment	3,854	14,410	(10,556)
Our Community Wellbeing	652	2,526	(1,874)
Our Economy	415	1,445	(1,030)
Our Council and Community Leadership	6,197	5,679	518
Total services and initiatives	11,118	24,060	(12,942)
Non-cash financial reporting adjustments			
Depreciation			8,852
Amortisation - leases			430
Finance costs - leases			64
Total non-cash financial reporting adjustments			9,346
Surplus/(Deficit) before funding sources			(22,288)
Funding sources			
Rates and charges revenue			13,816
Waste charge revenue			1,478
Capital grants and contributions			9,537
Total funding sources			24,831
Operating surplus/(deficit) for the year			2,543

3. Financial Statements

This section presents information in regard to the Financial Statements and Statement of Human Resources. The budget information for the year 2024/25 has been supplemented with projections to 2027/28.

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, 2028

		Forecast Actual 2023/24 \$'000	Budget 2024/25 \$'000	Projections		
				2025/26 \$'000	2026/27 \$'000	2027/28 \$'000
NOTES						
Income / Revenue						
Rates and charges	4.1.1	14,979	15,374	15,797	16,231	16,678
Statutory fees and fines	4.1.2	209	139	143	147	151
User fees	4.1.3	639	463	476	489	502
Grants - operating	4.1.4	7,279	9,267	9,522	9,784	10,053
Grants - capital	4.1.4	7,799	8,887	3,100	3,385	2,927
Contributions - monetary	4.1.5	551	695	-	-	-
Contributions - non-monetary	4.1.5	-	-	-	-	-
Net gain (or loss) on disposal of property, infrastructure, plant and equipment		43	-	-	-	-
Fair value adjustments for investment property		-	-	-	-	-
Share of net profits (or loss) of associates and joint ventures		-	-	-	-	-
Other income	4.1.6	1,883	1,125	488	501	515
Total income / revenue		33,382	35,950	29,526	30,537	30,826
Expenses						
Employee costs	4.1.7	11,488	13,262	13,792	14,206	14,632
Materials and services	4.1.8	10,517	9,869	10,140	10,419	10,706
Depreciation	4.1.9	9,091	8,852	9,163	9,269	9,333
Depreciation - right of use assets	4.1.10	396	430	430	430	430
Allowance for impairment losses		81	60	60	60	60
Finance costs - leases		33	64	64	64	64
Other expenses	4.1.11	849	870	894	919	944
Total expenses		32,455	33,407	34,543	35,367	36,169
Surplus/(deficit) for the year		927	2,543	(5,017)	(4,830)	(5,343)
Other comprehensive income						
Items that will not be reclassified to surplus or deficit in future periods						
Net asset revaluation gain / (loss)		-	-	-	-	-
Total other comprehensive income		-	-	-	-	-
Total comprehensive result		927	2,543	(5,017)	(4,830)	(5,343)

Balance Sheet

For the four years ending 30 June, 2028

		Forecast Actual 2023/24 \$'000	Budget 2024/25 \$'000	Projections 2025/26 \$'000	2026/27 \$'000	2027/28 \$'000
	NOTES					
Assets						
Current Assets						
Cash and cash equivalents		34,518	25,694	21,768	17,934	11,533
Trade and other receivables		3,184	3,284	3,284	3,284	3,284
Inventories		278	278	278	278	278
Other assets		325	165	165	165	165
Total current assets	4.2.1	38,305	29,421	25,495	21,661	15,260
Non-current assets						
Property, infrastructure, plant & equipment		304,286	315,823	314,963	314,095	315,277
Right-of-use assets	4.2.3	976	1,000	1,000	1,000	1,000
Total non-current assets	4.2.1	305,262	316,823	315,963	315,095	316,277
Total assets		343,567	346,244	341,458	336,756	331,537
Liabilities						
Current liabilities						
Trade and other payables		2,028	2,000	2,131	2,193	2,250
Trust funds and deposits		1,200	1,200	1,200	1,200	1,200
Contract and other liabilities		200	200	200	200	200
Provisions		3,545	3,600	3,650	3,700	3,750
Interest-bearing liabilities	4.2.3	-	-	-	-	-
Lease liabilities	4.2.3	288	367	400	400	400
Total current liabilities	4.2.2	7,261	7,367	7,581	7,693	7,800
Non-current liabilities						
Provisions		561	590	606	623	640
Lease liabilities	4.2.3	701	700	700	700	700
Total non-current liabilities	4.2.2	1,262	1,290	1,306	1,323	1,340
Total liabilities		8,523	8,657	8,887	9,016	9,140
Net assets		335,044	337,587	332,571	327,740	322,396
Equity						
Accumulated surplus		130,536	132,279	126,862	121,632	115,889
Reserves		204,508	205,308	205,708	206,108	206,508
Total equity		335,044	337,587	332,571	327,740	322,396

Statement of Changes in Equity

For the four years ending 30 June, 2028

		Total	Accumulated Surplus	Revaluation Reserve	Other Reserves
	NOTES	\$'000	\$'000	\$'000	\$'000
2024 Forecast Actual					
Balance at beginning of the financial year		334,117	129,609	201,200	3,308
Surplus/(deficit) for the year		927	927	-	-
Net asset revaluation gain / (loss)		-	-	-	-
Transfers to other reserves		-	(400)	-	400
Transfers from other reserves		-	-	-	-
Balance at end of the financial year		335,044	130,136	201,200	3,708
2025 Budget					
Balance at beginning of the financial year		335,044	130,136	201,200	3,708
Surplus/(deficit) for the year		2,543	2,543	-	-
Net asset revaluation increment/(decrement)		-	-	-	-
Transfers to other reserves	4.3.1	-	(400)	-	400
Transfers from other reserves	4.3.1	-	-	-	-
Balance at end of the financial year	4.3.1	337,587	132,279	201,200	4,108
2026 Projection					
Balance at beginning of the financial year		337,587	132,279	201,200	4,108
Surplus/(deficit) for the year		(5,017)	(5,017)	-	-
Net asset revaluation increment/(decrement)		-	-	-	-
Transfers to other reserves		-	(400)	-	400
Transfers from other reserves		-	-	-	-
Balance at end of the financial year		332,570	126,862	201,200	4,508
2027 Projection					
Balance at beginning of the financial year		332,570	126,862	201,200	4,508
Surplus/(deficit) for the year		(4,830)	(4,830)	-	-
Net asset revaluation increment/(decrement)		-	-	-	-
Transfers to other reserves		-	(400)	-	400
Transfers from other reserves		-	-	-	-
Balance at end of the financial year		327,740	121,632	201,200	4,908
2028 Projection					
Balance at beginning of the financial year		327,740	121,632	201,200	4,908
Surplus/(deficit) for the year		(5,343)	(5,343)	-	-
Net asset revaluation increment/(decrement)		-	-	-	-
Transfers to other reserves		-	(400)	-	400
Transfers from other reserves		-	-	-	-
Balance at end of the financial year		322,397	115,889	201,200	5,308

Statement of Cash Flows

For the four years ending 30 June, 2028

	Notes	Forecast	Budget	Projections		
		Actual				
		2023/24	2024/25	2025/26	2026/27	2027/28
		\$'000	\$'000	\$'000	\$'000	\$'000
		Inflows	Inflows	Inflows	Inflows	Inflows
		(Outflows)	(Outflows)	(Outflows)	(Outflows)	(Outflows)
Cash flows from operating activities						
Rates and charges		14,979	15,374	15,797	15,965	16,422
Statutory fees and fines		209	139	143	147	151
User fees		639	463	476	489	502
Grants - operating		8,646	9,267	9,522	9,784	10,053
Grants - capital		3,499	8,887	3,100	3,385	2,927
Contributions - monetary		-	695	-	-	-
Interest received		1,600	850	488	450	450
Other receipts		284	300	300	300	300
Net GST refund / payment		-	-	-	-	-
Employee costs		(11,488)	(13,262)	(13,899)	(14,206)	(14,632)
Materials and services		(10,517)	(9,869)	(10,247)	(10,419)	(10,706)
Other payments		(850)	(870)	(894)	(919)	(944)
Net cash provided by/(used in) operating activities	4.4.1	7,001	11,974	4,786	4,976	4,523
Cash flows from investing activities						
Payments for property, infrastructure, plant and equipment		(12,425)	(20,389)	(8,303)	(8,401)	(10,515)
Proceeds from sale of property, infrastructure, plant and equipment		-	-	-	-	-
Net cash provided by/ (used in) investing activities	4.4.2	(12,425)	(20,389)	(8,303)	(8,401)	(10,515)
Cash flows from financing activities						
Interest paid - lease liability		(33)	(64)	(64)	(64)	(64)
Repayment of lease liabilities		(345)	(345)	(345)	(345)	(345)
Net cash provided by/(used in) financing activities	4.4.3	(378)	(409)	(409)	(409)	(409)
Net increase/(decrease) in cash & cash equivalents		(5,802)	(8,824)	(3,926)	(3,834)	(6,401)
Cash and cash equivalents at the beginning of the financial year		40,320	34,518	25,694	21,768	17,934
Cash and cash equivalents at the end of the financial year		34,518	25,694	21,768	17,934	11,533

Statement of Capital Works

For the four years ending 30 June, 2028

		Forecast Actual	Budget	Projections		
		2023/24	2024/25	2025/26	2026/27	2027/28
	NOTES	\$'000	\$'000	\$'000	\$'000	\$'000
Property						
Land		333	-	-	-	-
Land improvements		484	50	-	-	-
Total land		817	50	-	-	
Buildings			-	-	-	1,160
Heritage buildings		-	-	-	-	-
Building improvements		84	225	1,104	1,358	969
Leasehold improvements		-	-	-	-	-
Total buildings		84	225	1,104	1,358	2,129
Total property		901	275	1,104	1,358	2,129
Plant and equipment						
Heritage plant and equipment		-	-	-	-	-
Plant, machinery and equipment		63	1,596	700	792	773
Fixtures, fittings and furniture		-	65	65	74	71
Computers and telecommunications		97	170	183	207	202
Library books		22	27	27	31	30
Total plant and equipment		182	1,858	975	1,104	1,076
Infrastructure						
Roads		3,963	9,045	5,749	5,373	5,854
Footpaths and cycleways		523	203	250	283	321
Drainage		149	875	225	283	297
Recreational, leisure and community facilities		3,092	2,334	-	-	713
Waste management		-	-	-	-	59
Parks, open space and streetscapes		3,592	5,699	-	-	66
Aerodromes		23	100	-	-	-
Total infrastructure		11,342	18,256	6,224	5,939	7,310
Total capital works expenditure	4.5.1	12,425	20,389	8,303	8,401	10,515
Represented by:						
New asset expenditure		5,526	6,528	-	-	-
Asset renewal expenditure		5,283	13,279	8,303	8,401	10,515
Asset expansion expenditure		42	152	-	-	-
Asset upgrade expenditure		1,574	430	-	-	-
Total capital works expenditure	4.5.1	12,425	20,389	8,303	8,401	10,515
Funding sources represented by:						
Grants		7,799	8,887	3,099	3,394	2,956
Contributions			650	-	-	-
Council cash		4,626	10,852	5,204	5,007	7,559
Borrowings		-	-	-	-	-
Total capital works expenditure	4.5.1	12,425	20,389	8,303	8,401	10,515

Note: the 2024/25 Budget includes carry forward works of \$7.567M.

Statement of Human Resources

For the four years ending 30 June, 2028

	Forecast	Budget	Projections		
	Actual				
	2023/24	2024/25	2025/26	2026/27	2027/28
	\$'000	\$'000	\$'000	\$'000	\$'000
Staff expenditure					
Employee costs - operating	11,703	12,901	13,412	13,756	14,212
Employee costs - capital	510	361	380	450	420
Total staff expenditure	12,213	13,262	13,792	14,206	14,632
	FTE	FTE	FTE	FTE	FTE
Staff numbers					
Employees	136.0	125.0	126.0	126.2	126.2
Total staff numbers	136.0	125.0	126.0	126.2	126.2

Council is proposing 125 FTE in the 2024/25 financial year. This total is made up of:

- 119 FTE - establishment staff. This is the minimum required to operate Council services.
- 2 FTE - grant funded positions.
- 3 FTE - capitalised labour.
- 1 FTE - long term leave replacement.

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

Department	Budget	Comprises			
		Permanent		Casual	Temporary
		Full Time	Part time		
	2024/25				
	\$'000	\$'000	\$'000	\$'000	\$'000
Community Development	2,990	1,814	739	437	-
Corporate and Organisational Performance	1,979	1,580	399	-	-
Works and Technical Services	6,536	6,042	477	17	-
Office of the CEO	1,396	1,232	164	-	-
Total staff expenditure - operating	12,901	10,668	1,779	454	-
Capitalised labour costs	361				
Total staff expenditure	13,262				

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

Department	Budget	Comprises			
		Permanent		Casual	Temporary
		Full Time	Part time		
	2024/25				
Community Development	23	12	11	-	-
Corporate and Organisational Performance	19	14	5	-	-
Works and Technical Services	71	64	6	1	-
Office of the CEO	9	7	2	-	-
Total staff numbers - operating	122	97	24	1	-
Capitalised labour	3				
Total staff numbers	125				

**Summary of Planned Human Resources Expenditure
For the four years ending 30 June 2028**

	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000	2027/28 \$'000
Community Development				
Permanent - Full time	1,814	1,900	1,970	2,035
Women	1,221	1,300	1,350	1,410
Men	593	600	620	625
Persons of self-described gender	-	-	-	-
Permanent - Part time	739	760	812	903
Women	617	620	662	692
Men	122	140	150	211
Persons of self-described gender	-	-	-	-
Total Community Development	2,553	2,660	2,782	2,938
Corporate and Organisational Performance				
Permanent - Full time	1,580	1,670	1,706	1,802
Women	1,029	1,100	1,150	1,235
Men	551	570	556	567
Persons of self-described gender	-	-	-	-
Permanent - Part time	399	488	583	594
Women	353	401	409	417
Men	47	87	174	177
Persons of self-described gender	-	-	-	-
Total Corporate and Organisational Performance	1,979	2,158	2,289	2,396
Works and Technical Services				
Permanent - Full time	6,042	6,132	6,205	6,325
Women	920	960	949	987
Men	5,122	5,172	5,256	5,338
Persons of self-described gender	-	-	-	-
Permanent - Part time	477	535	587	598
Women	231	267	339	345
Men	246	268	248	253
Persons of self-described gender	-	-	-	-
Total Works and Technical Services	6,519	6,667	6,792	6,923
Office of the CEO				
Permanent - Full time	1,232	1,270	1,282	1,290
Women	533	550	557	560
Men	699	720	725	730
Persons of self-described gender	-	-	-	-
Permanent - Part time	164	207	211	215
Women	164	207	211	215
Men	-	-	-	-
Persons of self-described gender	-	-	-	-
Total Office of the CEO	1,396	1,477	1,493	1,505
Casuals, temporary and other expenditure	454	450	450	450
Capitalised labour costs	361	380	400	420
Total staff expenditure	13,262	13,792	14,206	14,632

	2024/25 FTE	2025/26 FTE	2026/27 FTE	2027/28 FTE
Community Development				
Permanent - Full time	12.0	12.0	12.6	12.6
Women	7.0	7.0	7.6	7.6
Men	5.0	5.0	5.0	5.0
Persons of self-described gender	-	-	-	-
Permanent - Part time	11.5	11.5	11.5	11.5
Women	9.2	9.2	9.2	9.2
Men	2.3	2.3	2.3	2.3
Persons of self-described gender	-	-	-	-
Total Community Development	23.5	23.5	24.1	24.1
Corporate and Organisational Performance				
Permanent - Full time	14.0	14.0	13.0	13.0
Women	9.0	9.0	8.0	8.0
Men	5.0	5.0	5.0	5.0
Persons of self-described gender	-	-	-	-
Permanent - Part time	4.6	4.6	6.2	6.2
Women	4.0	4.0	4.4	4.4
Men	0.6	0.6	1.8	1.8
Persons of self-described gender	-	-	-	-
Total Corporate and Organisational Performance	18.6	18.6	19.2	19.2
Works and Technical Services				
Permanent - Full time	64.7	64.7	63.0	63.0
Women	9.7	9.7	10.0	10.0
Men	55.0	55.0	53.0	53.0
Persons of self-described gender	1.0	1.0	1.0	1.0
Permanent - Part time	6.6	6.6	7.3	7.3
Women	3.4	3.4	3.9	3.9
Men	3.2	3.2	3.4	3.4
Persons of self-described gender	-	-	-	-
Total Works and Technical Services	71.3	71.3	70.3	70.3
Office of the CEO				
Permanent - Full time	7.0	7.0	7.0	7.0
Women	3.0	3.0	3.0	3.0
Men	4.0	4.0	4.0	4.0
Persons of self-described gender	-	-	-	-
Permanent - Part time	1.6	1.6	1.6	1.6
Women	1.6	1.6	1.6	1.6
Men	-	-	-	-
Persons of self-described gender	-	-	-	-
Total Office of the CEO	8.6	8.6	8.6	8.6
Casuals and temporary staff	0.3	1.0	1.0	1.0
Capitalised labour	3.0	3.0	3.0	3.0
Total staff numbers	125.3	126.0	126.2	126.2

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 2024/25 the FGRS cap has been set at 2.75%. 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 2.75% in line with the rate cap. The waste management charge will not increase in the 2024/25 budget.

This will raise total rates and charges for 2024/25 to \$13,896,000.

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

	2023/24	2024/25	Change	
	Forecast Actual	Budget		%
	\$'000	\$'000	\$'000	
General rates*	12,516	12,871	355	2.84%
Municipal charge*	784	807	23	2.93%
Waste management charge	1,478	1,478	-	0.00%
Interest on rates and charges	67	80	13	19.40%
Revenue in lieu of rates	134	138	4	2.99%
Total rates and charges	14,979	15,374	395	2.64%

*These items are subject to the rate cap established under the FGRS. The increase in average rates is 2.75 per cent, please refer to 4.1.1(f) for a reconciliation of compliance with the rate cap calculations as per the Essential Services Commission. The remainder of the growth is predominantly due to supplementary assessments and other growth in the number of overall assessments.

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

Type or class of land	2023/24 cents/\$CIV*	2024/25 cents/\$CIV*	Change
General rate for rateable residential properties	0.51702600	0.50047900	-3.20%
General rate for rateable commercial and industrial properties	0.59706200	0.57877594	-3.06%
General rate for rateable farming properties	0.27222400	0.21281468	-21.82%

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	2023/24 \$'000	2024/25 \$'000	Change \$'000	%
Residential	2,802	2,877	75	2.68%
Commercial and Industrial	537	552	14	2.68%
Farming	9,196	9,443	247	2.68%
Total amount to be raised by general rates	12,535	12,871	336	2.68%

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	2023/24 Number	2024/25 Number	Change Number	%
Residential	2,966	2,980	14	0.47%
Commercial and Industrial	455	452	(3)	-0.66%
Farming	2,944	2,964	20	0.68%
Total number of assessments	6,365	6,396	31	0.49%

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	2023/24 \$'000	2024/25 \$'000	Change \$'000	%
Residential	541,878	574,808	32,930	6.08%
Commercial and Industrial	89,989	95,322	5,333	5.93%
Farming	3,378,125	4,437,060	1,058,935	31.35%
Total value of land	4,009,992	5,107,190	1,097,198	27.36%

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 2023/24 \$	Per Rateable Property 2024/25 \$	Change \$	%
Municipal	176	181	5	2.84%

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

Type of Charge	2023/24 \$	2024/25 \$	Change \$	%
Municipal	783,153	807,049	23,896	3.05%

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

Type of Charge	Per Rateable Property 2023/24 \$	Per Rateable Property 2024/25 \$	Change \$	%
Kerbside garbage and recycling collection	422	422	-	0.00%
Total	422	422	-	0.00%

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

Type of Charge	2023/24 \$	2024/25 \$	Change \$	%
<i>Kerbside garbage and recycling collection</i>	1,476,578	1,477,844	1,266	0.09%
Total	1,476,578	1,477,844	1,266	0.09%

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

	2023/24 \$ '000	2024/25 \$ '000	Change \$ '000	%
<i>General rates</i>	12,535,005	12,871,207	336,202	2.68%
<i>Municipal charge</i>	783,153	807,049	23,896	3.05%
<i>Kerbside garbage and recycling collection</i>	1,476,578	1,477,844	1,266	0.09%
<i>Electricity generation charge in lieu of rates</i>	143,890	137,974	(5,916)	-4.11%
Total Rates and charges	14,938,626	15,294,074	355,448	2.38%

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.

	2023/24	2024/25
Total Rates	\$ 12,868,716	\$ 13,312,180
Number of rateable properties	6,365	6,396
Base Average Rate	\$ 2,022	\$ 2,081
Maximum Rate Increase (set by the State Government)	3.50%	2.75%
Capped Average Rate	\$ 2,093	\$ 2,139
Maximum General Rates and Municipal Charges Revenue	\$ 13,319,121	\$ 13,678,265
Budgeted General Rates and Municipal Charges Revenue	\$ 13,318,158	\$ 13,678,256
Budgeted Supplementary Rates	\$ -	\$ -
Budgeted Total Rates and Municipal Charges Revenue	\$ 13,318,158	\$ 13,678,256

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 0.0050047900% (0.50047900 cents in the dollar of CIV) for all rateable residential properties; and
- A general rate of 0.0057877594% (0.57877594 cents in the dollar of CIV) for all rateable commercial and industrial properties.
- A general rate of 0.0021281468% (0.21281468 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 2024/25 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 2024/25 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 42.5% of the general/residential rate.

4.1.2 Statutory fees and fines

	Forecast Actual	Budget	Change	
	2023/24 \$'000	2024/25 \$'000	\$'000	%
Town planning fees	55	45	(10)	-18.18%
Revenue collection	8	8	0	0.00%
Compliance	106	50	(56)	-52.83%
Asset Management	7	6	(1)	-14.29%
Building	33	30	(3)	-9.09%
Total statutory fees and fines	209	139	(70)	-33.49%

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

4.1.3 User fees

	Forecast Actual	Budget	Change	
	2023/24 \$'000	2024/25 \$'000	\$'000	%
Compliance	99	120	21	21.21%
Independence Support	193	-	(193)	-100.00%
Public Health and Wellbeing	50	42	(8)	-16.00%
Building Regulations and Inspections	57	53	(4)	-7.02%
Halls	5	6	1	20.00%
Electric Vehicle Charge	2	2	0	0.00%
Landfill and Transfer Stations	164	190	26	15.85%
Saleyards Truck Wash	69	50	(19)	-27.54%
Total user fees	639	463	(176)	-27.54%

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

4.1.4 Grants

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

	Forecast Actual	Budget	Change	
	2023/24	2024/25		
	\$'000	\$'000	\$'000	%

Grants are budgeted to be received in respect of the following:

Summary of grants

Commonwealth funded grants	7,462	12,298	4,836	65%
State funded grants	7,616	5,856	(1,760)	-23%
Total grants received	15,078	18,154	3,076	20%

(a) Operating Grants

Recurrent - Commonwealth Government

Financial Assistance Grants	5,499	8,525	3,026	55%
Independence Support	194	-	(194)	-100%

Recurrent - State Government

Independence Support	13	-	(13)	-100%
Libraries	131	118	(13)	-10%
Maternal and child health	340	330	(10)	-3%
Other	92	168	76	83%
Total recurrent grants	6,269	9,141	2,872	46%

Non-recurrent - State Government

Municipal emergency management	740	-	(740)	100%
Other	270	126	(144)	-53%
Total non-recurrent grants	1,010	126	(884)	-88%
Total operating grants	7,279	9,267	1,988	27%

(b) Capital Grants

Recurrent - Commonwealth Government

Roads to recovery	1,600	1,600	-	0%
Total recurrent grants	1,600	1,600	-	0%

Non-recurrent - Commonwealth Government

Roads Infrastructure	169	2,073	1,904	1127%
Buildings	-	100	100	-
Land Improvements	257	150	(107)	100%
Roads Infrastructure	-	397	397	-
Recreational, Leisure & Community Facilities	1,228	500	(728)	-59%
Parks, Open Space & Streetscapes	2,971	1,574	(1,397)	-47%
Other	1,574	2,493	919	58%
Total non-recurrent grants	6,199	7,287	1,088	18%
Total capital grants	7,799	8,887	1,088	14%
Total Grants	15,078	18,154	3,076	20%

(a) Operating grants include all monies received from State and Federal sources for the purposes of funding the delivery of Council's services. Overall, the level of operational grants is expected to increase by 27% or \$1.99M compared to 2023/24. The main changes relate to the timing of the Financial Assistance Grant which for 2023/24 was paid in advance in the previous financial year. Council expects to see non-recurrent grant income increase throughout the financial year as grants applications are successful.

(b) Capital grants include all monies received from State and Federal sources for the purposes of funding the capital works program. Overall, the level of capital grants is expected to increase by 14% or \$1.09M compared to 2023/24. This relates mainly to the extension of Local Roads and Community Infrastructure construction periods as a result of the October 2022 flood event. Of the \$7.3M non-recurrent grants, \$2.5M is unconfirmed funding. The changes between asset categories relates to a prioritised program of works and what funding streams are currently or will be available throughout the financial year.

4.1.5 Contributions

	Forecast Actual	Budget	Change	
	2023/24 \$'000	2024/25 \$'000	\$'000	%
Monetary	551	695	144	26.13%
Total contributions	551	695	144	26.13%

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

4.1.6 Other income

	Forecast Actual	Budget	Change	
	2023/24 \$'000	2024/25 \$'000	\$'000	%
Interest	1,597	850	(747)	-46.78%
Reimbursements and Other Income	286	275	(11)	-3.85%
Total other income	1,883	1,125	(758)	-40.25%

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

4.1.7 Employee costs

	Forecast Actual	Budget	Change	
	2023/24 \$'000	2024/25 \$'000	\$'000	%
Wages and salaries	10,058	11,733	1,675	16.65%
WorkCover	270	295	25	9.26%
Superannuation	1,080	1,149	69	6.39%
Fringe Benefits Tax	80	85	5	6.25%
Total employee costs	11,488	13,262	1,774	15.44%

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) from 1 July 2023.
- New budget initiatives (often offset by funding arrangements) to ensure Council is achieving outcomes set out in the annual plan.
- Compulsory Superannuation Guarantee rate increases from 11 per cent to 11.5 per cent effective 1 July 2024.
- 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	
	2023/24 \$'000	2024/25 \$'000	\$'000	%
Materials, services and contracts	8,247	7,849	(398)	-4.83%
Utilities	475	495	20	4.21%
Plant costs	1,795	1,525	(270)	-15.04%
Total materials and services	10,517	9,869	(648)	-6.16%

Materials and services include the purchases of consumables and payments to contractors for the provision of services and utilities. Materials and services are budgeted to decrease by 6.2 per cent compared to the 2023/24 forecast. Expenditure relating to the October 2022 flood event makes up the majority of the 2023/24 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	
	2023/24 \$'000	2024/25 \$'000	\$'000	%
Property	2,172	2,188	16	0.74%
Plant & equipment	873	727	(146)	-16.72%
Infrastructure	6,046	5,937	(109)	-1.80%
Total depreciation	9,091	8,852	(239)	-2.63%

Depreciation is an accounting measure and is a non-cash item which attempts to allocate the value of an asset over its useful life for Council's property, plant and equipment and infrastructure assets such as roads and drainage. Amortisation is the allocation of an intangible asset over its useful life. Budgeted depreciation for the 2024/25 financial year is expected to decrease due to a reduction in plant and equipment values.

4.1.10 Depreciation - Right of use assets

	Forecast Actual	Budget	Change	
	2023/24 \$'000	2024/25 \$'000	\$'000	%
Right of use assets	396	430	34	8.59%
Total depreciation - right of use assets	396	430	34	8.59%

4.1.11 Other expenses

	Forecast Actual	Budget	Change	
	2023/24 \$'000	2024/25 \$'000	\$'000	%
Auditors remuneration	50	55	5	10.00%
Bank fees	12	11	(1)	-8.33%
Mayoral and Councillor allowances	229	215	(14)	-6.11%
Council meeting expenses	21	21	0	0.00%
Election expenses	2	105		
Contributions and donations	516	432	(84)	-16.28%
Internal Audit	19	31	12	63.16%
Total other expenses	849	870	21	2.47%

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 \$29.4M and non-current assets \$316.8M

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

- Cash and cash equivalents include cash and investments such as cash held in the bank and investments held in deposits or other highly liquid investments with short term maturities of three months or less. Council is budgeting a cash and investment position at 30 June 2025 of \$25.7M. 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 prepayments for expenses that Council has paid in advance of service delivery, inventories or stocks held for sale or consumption in Council services, and other revenues due to be received in the next 12 months. These are not expected to change significantly in 2024/25.

- Property, infrastructure, plant and equipment make up the largest component of Council's assets and represents the value of all the land,

4.2.2 Liabilities

Current liabilities \$7.36M and non-current liabilities \$1.29M

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

- Trade and other payables are those to whom Council owes money as at June 30.

- Provisions include accrued long service leave, annual leave days off owing to employees. An increase for Enterprise Agreement outcomes has been factored into these employee entitlements. Provisions also include a provision for landfill rehabilitation. Overall provision balances are expected to remain steady.

- Council is not forecasting borrowings

4.2.3 Leases by category

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

	Forecast Actual	Budget
	2023/24	2024/25
	\$	\$
Right-of-use assets		
Vehicles	976	1,000
Total right-of-use assets	976	1,000
Lease liabilities		
Current lease liabilities		
Vehicles	288	367
Total current lease liabilities	288	367
Non-current lease liabilities		
Vehicles	701	700
Total non-current lease liabilities	701	700
Total lease liabilities	989	1,067

Where the interest rate applicable to a lease is not expressed in the lease agreement, Council applies the average incremental borrowing rate in the calculation of lease liabilities. The current incremental borrowing rate is 6.48%.

4.3 Statement of changes in Equity

4.3.1 Equity

Equity \$337.6M, including reserves \$205.3M

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 2024/2025 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 (\$11.97M 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 (\$20.39M 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 (\$0.4M outflow)

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

4.5 Capital works program

This section presents a listing of the capital works projects that will be undertaken for the 2024/25 year, classified by expenditure type and funding source. Works are also disclosed as current budget or carried forward from prior year. A carry forward refers to an allocation of funds that has not been used and/or received by the end of the financial year; however, these funds will be used and/or received in the following financial year. Carry forwards are often needed for projects that are delivered across multiple financial years.

4.5.1 Summary

	Forecast Actual 2023/24 \$'000	Budget 2024/25 \$'000	Change \$'000	%
Property	901	275	(626)	-69.48%
Plant and equipment	182	1,858	1,676	920.88%
Infrastructure	11,342	18,256	6,914	60.96%
Total	12,425	20,389	7,964	64.10%

	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000	Borrowings \$'000
Property	275	50	125	100	-	100	-	175	-
Plant and equipment	1,858	-	1,858	-	-	-	-	1,858	-
Infrastructure	18,256	6,478	11,296	330	152	8,787	650	8,819	-
Total	20,389	6,528	13,279	430	152	8,887	650	10,852	-

Council will be undertaking \$20.389M worth of Capital Works projects during the 2024/25 financial year, with \$12.822M of newly committed projects. \$7.567M of the total expenditure relates to project funds that are expected to be carried forward from the 2023/24 financial year.

Of the capital works budget, 67 per cent has been allocated to renewing and upgrading Council's existing assets. The remainder of the program is for delivery of new and expanded 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	Contrib.	Council cash	Borrowings
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
PROPERTY									
Building Improvements									
Heating, ventilation, and air conditioning works	100	-	-	100	-	100	-	-	
Building Improvements *	125	-	125		-	-	-	125	
TOTAL PROPERTY	225	-	125	100	-	100	-	125	
PLANT AND EQUIPMENT									
Plant, Machinery and Equipment									
Plant, machinery and equipment	611	-	611	-	-	-	-	611	
Computers and Telecommunications									
Computers and Information Technology equipment	170	-	170	-	-	-	-	170	
Library books									
Library assets	27	-	27	-	-	-	-	27	
TOTAL PLANT AND EQUIPMENT	808	-	808	-	-	-	-	808	

Capital Works Area	Project Cost	Asset expenditure types				Summary of Funding Sources			
		New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash	Borrowings
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
INFRASTRUCTURE									
Roads									
Rehabilitation and flood works	4,523	-	4,523	-	-	1,823	-	2,700	
Reseal program	1,200	-	1,200	-	-	1,200	-	-	
Resheet program	650	-	650	-	-	400	-	250	
Safer local roads	250	-	-	250	-	250	-	-	
Major patching	100	-	100	-	-	-	-	100	
Second temporary levee Donald	523	523	-	-	-	397	-	126	
Recreational, Leisure & Community Facilities									
Aquatic facilities renewal works	560	-	560	-	-	-	-	560	
Birchip netball court remediation *	550	-	550	-	-	-	500	50	
Birchip recreation reserve generator	85	85	-	-	-	-	-	85	
Recreational vehicle dump point	75	75	-	-	-	-	-	75	
Flagpole upgrades	50	-	-	50	-	-	-	50	
Electric vehicle charger Birchip or Charlton	60	60	-	-	-	-	-	60	
Tiny Towns *	304	-	304	-	-	234	-	70	
Wycheproof recreation reserve multi-sport facility *	650	650	-	-	-	500	-	150	
Parks, Open Space and Streetscapes									
Birchip memorial redevelopment *	30	-	-	30	-	30	-	-	
Regional worker accommodation (Cabins) *	1,629	1,629	-	-	-	1,629	-	-	
Watchem septic replacement *	150	-	150	-	-	150	-	-	
Wooroonook septic replacement *	300	300	-	-	-	-	150	150	
Aerodromes									
Aerodrome Audit Works	100	-	100	-	-	-	-	100	
TOTAL INFRASTRUCTURE	11,789	3,322	8,137	330	-	6,613	650	4,526	
TOTAL NEW CAPITAL WORKS	12,822	3,322	9,070	430	-	6,713	650	5,459	

4.5.3 Works carried forward from the 2023/24 year

Capital Works Area	Project Cost		Asset expenditure types				Summary of Funding Sources		
		New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash	Borrowings
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
PROPERTY									
Land Improvements									
Night Art Activation	10	10	-	-	-	-	-	-	10
Wycheproof saleyards rural water connection	40	40	-	-	-	-	-	-	40
TOTAL PROPERTY	50	50	-	-	-	-	-	-	50
PLANT AND EQUIPMENT									
Plant, Machinery and Equipment									
Plant, machinery and equipment	985	-	985	-	-	-	-	-	985
Fixtures, Fittings and Furniture									
Fixtures, fittings and furniture	65	-	65	-	-	-	-	-	65
TOTAL PLANT AND EQUIPMENT	1,050	-	1,050	-	-	-	-	-	1,050

Capital Works Area	Project Cost	New	Asset expenditure types			Summary of Funding Sources			
			Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash	Borrowings
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
INFRASTRUCTURE									
Roads									
Jeffcott Road Rehabilitation & final seal	350	-	350	-	-	-	-	350	
Maribed Curyo Rehabilitation Ch 0 to 1.075 km	72	-	72	-	-	-	-	72	
Rehabilitation works	1,900	-	1,900	-	-	-	-	1,900	
Footpaths and Cycleways									
Footpath and cycleways	203	-	203	-	-	-	-	203	
Drainage									
Drainage Works	200	-	200	-	-	-	-	200	
Nullawil - West/East drainage (Calder Highway Pipeworks)	152	-	-	-	152	-	-	152	
Parks, Open Space and Streetscapes									
Birchip streetscape lighting	199	199	-	-	-	-	-	199	
Donald Streetscape	300	-	300	-	-	-	-	300	
Regional Infrastructure Fund Cabins	600	600	-	-	-	600	-	-	
Playspace (Berri, Birchip, Charlton, Donald & Wycheproof)	1,269	1,269	-	-	-	894	-	375	
Memorial Park changing places	387	387	-	-	-	180	-	207	
Nullawil public toilets	34	-	34	-	-	-	-	34	
Sea Lake streetscape lighting	201	201	-	-	-	-	-	201	
Wycheproof Recreation Reserve public toilets	100	-	100	-	-	-	-	100	
Wycheproof Wetlands	500	500	-	-	-	500	-	-	
TOTAL INFRASTRUCTURE	6,467	3,156	3,159	-	152	2,174	-	4,293	
TOTAL CARRIED FORWARD CAPITAL WORKS 2023/24	7,567	3,206	4,209	-	152	2,174	-	5,393	-

**Summary of Planned Capital Works Expenditure
For the years ending 30 June 2026, 2027 & 2028**

2025/26	Asset Expenditure Types					Funding Sources				
	Total \$'000	New \$'000	Renewal \$'000	Expansion \$'000	Upgrade \$'000	Total \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
Property										
Land	0	0	0	0	0	0	0	0	0	0
Land improvements	0	0	0	0	0	0	0	0	0	0
Total Land	0	0	0	0	0	0	0	0	0	0
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	1,104	0	1,104	0	0	1,104	0	0	1,104	0
Leasehold improvements	0	0	0	0	0	0	0	0	0	0
Total Buildings	1,104	0	1,104	0	0	1,104	0	0	1,104	0
Total Property	1,104	0	1,104	0	0	1,104	0	0	1,104	0
Plant and Equipment										
Heritage plant and equipment	0	0	0	0	0	0	0	0	0	0
Plant, machinery and equipment	700	0	700	0	0	700	0	0	700	0
Fixtures, fittings and furniture	65	0	65	0	0	65	0	0	65	0
Computers and telecommunications	183	0	183	0	0	183	0	0	183	0
Library assets	27	0	27	0	0	27	0	0	27	0
Total Plant and Equipment	975	0	975	0	0	975	0	0	975	0
Infrastructure										
Roads	5,749	0	5,749	0	0	5,749	3,000	0	2,749	0
Bridges	0	0	0	0	0	0	0	0	0	0
Footpaths and cycleways	250	0	250	0	0	250	0	0	250	0
Drainage	225	0	225	0	0	225	99	0	126	0
Recreational, leisure and community facilities	0	0	0	0	0	0	0	0	0	0
Waste management	0	0	0	0	0	0	0	0	0	0
Parks, open space and streetscapes	0	0	0	0	0	0	0	0	0	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
Total Infrastructure	6,224	0	6,224	0	0	6,224	3,099	0	3,125	0
Total Capital Works Expenditure	8,303	0	8,303	0	0	8,303	3,099	0	5,204	0

2026/27	Asset Expenditure Types					Funding Sources				
	Total \$'000	New \$'000	Renewal \$'000	Expansion \$'000	Upgrade \$'000	Total \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
Property										
Land	0	0	0	0	0	0	0	0	0	0
Land improvements	0	0	0	0	0	0	0	0	0	0
Total Land	0	0	0	0	0	0	0	0	0	0
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	1,358	0	1,358	0	0	1,358	0	0	1,358	0
Leasehold improvements	0	0	0	0	0	0	0	0	0	0
Total Buildings	1,358	0	1,358	0	0	1,358	0	0	1,358	0
Total Property	1,358	0	1,358	0	0	1,358	0	0	1,358	0
Plant and Equipment										
Heritage plant and equipment	0	0	0	0	0	0	0	0	0	0
Plant, machinery and equipment	792	0	792	0	0	792	0	0	792	0
Fixtures, fittings and furniture	74	0	74	0	0	74	0	0	74	0
Computers and telecommunications	207	0	207	0	0	207	0	0	207	0
Library assets	31	0	31	0	0	31	0	0	31	0
Total Plant and Equipment	1,104	0	1,104	0	0	1,104	0	0	1,104	0
Infrastructure										
Roads	5,373	0	5,373	0	0	5,373	3,394	0	1,979	0
Bridges	0	0	0	0	0	0	0	0	0	0
Footpaths and cycleways	283	0	283	0	0	283	0	0	283	0
Drainage	283	0	283	0	0	283	0	0	283	0
Recreational, leisure and community facilities	0	0	0	0	0	0	0	0	0	0
Waste management	0	0	0	0	0	0	0	0	0	0
Parks, open space and streetscapes	0	0	0	0	0	0	0	0	0	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
Total Infrastructure	5,939	0	5,939	0	0	5,939	3,394	0	2,545	0
Total Capital Works Expenditure	8,401	0	8,401	0	0	8,401	3,394	0	5,007	0

2027/28	Asset Expenditure Types					Funding Sources				
	Total \$'000	New \$'000	Renewal \$'000	Expansion \$'000	Upgrade \$'000	Total \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
Property										
Land	0	0	0	0	0	0	0	0	0	0
Land improvements	0	0	0	0	0	0	0	0	0	0
Total Land	0	0	0	0	0	0	0	0	0	0
Buildings	1,160	0	1,160	0	0	1,160	0	0	1,160	0
Heritage Buildings	0	0	0	0	0	0	0	0	0	0
Building improvements	969	0	969	0	0	969	0	0	969	0
Leasehold improvements	0	0	0	0	0	0	0	0	0	0
Total Buildings	2,129	0	2,129	0	0	2,129	0	0	2,129	0
Total Property	2,129	0	2,129	0	0	2,129	0	0	2,129	0
Plant and Equipment										
Heritage plant and equipment	0	0	0	0	0	0	0	0	0	0
Plant, machinery and equipment	773	0	773	0	0	773	0	0	773	0
Fixtures, fittings and furniture	71	0	71	0	0	71	0	0	71	0
Computers and telecommunications	202	0	202	0	0	202	0	0	202	0
Library assets	30	0	30	0	0	30	0	0	30	0
Total Plant and Equipment	1,076	0	1,076	0	0	1,076	0	0	1,076	0
Infrastructure										
Roads	5,854	0	5,854	0	0	5,854	2,956	0	2,898	0
Bridges	0	0	0	0	0	0	0	0	0	0
Footpaths and cycleways	321	0	321	0	0	321	0	0	321	0
Drainage	297	0	297	0	0	297	0	0	297	0
Recreational, leisure and community facilities	713	0	713	0	0	713	0	0	713	0
Waste management	59	0	59	0	0	59	0	0	59	0
Parks, open space and streetscapes	66	0	66	0	0	66	0	0	66	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
Total Infrastructure	7,310	0	7,310	0	0	7,310	2,956	0	4,354	0
Total Capital Works Expenditure	10,515	0	10,515	0	0	10,515	2,956	0	7,559	0

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 2024/25 financial year.

Disclosure is required for any proposal to lease land in the 2024/25 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 Kindergarten	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 2022/23	Forecast 2023/24	Target 2024/25	Target Projections			Trend +/-
						2025/26	2026/27	2027/28	
Governance									
Consultation and engagement (Council decisions made and implemented with community input)	Satisfaction with community consultation and engagement Community satisfaction rating out of 100 with the consultation and engagement efforts of Council	1	52	52	54	56	58	58	+
Roads									
Condition (sealed local roads are maintained at the adopted condition standard)	Sealed local roads below the intervention level Number of kms of sealed local roads below the renewal intervention level set by Council / Kms of sealed local roads	2	99%	90%	91%	92%	93%	94%	o
Statutory planning									
Service standard (planning application processing and decisions are in accordance with legislative requirements)	Planning applications decided within the relevant required time Number of planning application decisions made within the relevant required time / Number of planning application decisions made	3	35%	60%	60%	61%	62%	63%	+
Waste management									
Waste diversion (amount of waste diverted from landfill is maximised)	Kerbside collection waste diverted from landfill Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins	4	18%	32%	33%	33%	33%	34%	+

Targeted performance indicators - Financial

Indicator	Measure	Notes	Actual	Forecast	Target	Target Projections			Trend
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	+/-
Liquidity									
Working Capital (sufficient working capital is available to pay bills as and when they fall due)	Current assets compared to current liabilities Current assets / current liabilities	5	355%	528%	399%	336%	282%	196%	
Obligations									
Asset renewal (assets are renewed as planned)	Asset renewal compared to depreciation Asset renewal and upgrade expense / Asset depreciation	6	81%	157%	157%	91%	91%	113%	
Stability									
Rates concentration (revenue is generated from a range of sources)	Rates compared to adjusted underlying revenue Rate revenue / adjusted underlying revenue	7	36%	60%	58%	60%	60%	60%	
Efficiency									
Expenditure level (resources are used efficiently in the delivery of services)	Expenses per property assessment Total expenses / no. of property assessments	8	\$5,475	\$5,099	\$5,223	\$5,401	\$5,530	\$5,655	

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 2022/23	Forecast 2023/24	Budget 2024/25	Projections 2025/26	2026/27	2027/28	Trend +/o/-
Operating position									
Adjusted underlying result (an adjusted underlying surplus is generated in the ordinary course of business)	Adjusted underlying surplus (or deficit) Adjusted underlying surplus (deficit) / Adjusted underlying revenue	9	(14%)	(30%)	(27%)	(31%)	(30%)	(30%)	o
Liquidity									
Unrestricted cash (sufficient cash that is free of restrictions is available to pay bills as and when they fall due)	Unrestricted cash compared to current liabilities Unrestricted cash / current liabilities	10	79%	475%	349%	287%	233%	148%	-
Obligations									
Loans and borrowings (level of interest bearing loans and borrowings is appropriate to the size and nature of Council's activities)	Loans and borrowings compared to rates Interest bearing loans and borrowings / rate revenue	11	0%	0%	0%	0%	0%	0%	o
Loans and borrowings (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 Interest and principal repayments on interest bearing loans and borrowings / rate revenue		0%	0%	0%	0%	0%	0%	o
Indebtedness (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 Non-current liabilities / own source revenue		10%	48%	48%	48%	47%	47%	o
Stability									
Rates effort (rating level is set based on the community's capacity to pay)	Rates compared to property values Rate revenue / CIV of rateable properties in the municipal district	12	0.37%	0.37%	0.30%	0.26%	0.26%	0.27%	o
Efficiency									
Revenue level (resources are used efficiently in the delivery of services)	Average rate per property assessment General rates and municipal charges / no. of property assessments	13	\$2,010	\$2,353	\$2,404	\$2,470	\$2,538	\$2,607	+

Key to Forecast Trend:

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

Notes to indicators

5a

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

Expected to increase steadily across a four year period.

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

Forecast to increase in 2024/25 as recovery from the October 2022 flood event progresses. Expected to increase over the next four years.

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

Expected to increase steadily across a four year period.

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

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

5. [Working Capital](#)

Expected to decline in 2024/25 as Council spends cash on carried forward capital works and further decline gradually across a three year period.

6. [Asset renewal](#)

Expected to remain steady in 2024/25 however is projected to decline gradually across a three year period.

7. [Rates concentration](#)

Expected to remain steady across a four year period.

8. [Expenditure level](#)

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

5b

9. [Adjusted underlying result](#)

Expected to decline in 2024/25 then be maintained across a three year period due to future capital grants unknown at present date.

10. [Unrestricted Cash](#)

Expected to decline in 2024/25 as capital works are completed and then remain steady across a three year period.

11. [Debt compared to rates](#)

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

12. [Rates effort](#)

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

13. [Revenue level](#)

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

BULOKE SHIRE COUNCIL FEES & CHARGES 2024-2025 (Appendix A)

This appendix presents the fees and charges which will be charged in respect to various goods and services during the financial year 2024/25.

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 2024 and will be reflected on Council's website.

Description of Fees and Charges	Unit of Measure	GST Status	2023/2024 Fee Inc GST \$	2024/2025 Fee Inc GST \$2	Fee Increase/ (Decrease) \$	Fee Increase/ (Decrease) %
ADMINISTRATION						
Reprint of Rates Notice - previous years	Yearly	Taxable	10.00	10.00	0.00	0.00%
HALL HIRE						
Main Hall (max. 6 hours)	Per day	Taxable	248.40	257.00	8.60	3.58%
Supper Room (max. 6 hours)	Per hour	Taxable	69.30	71.70	2.40	3.58%
Cost p/h (over max. hours)	Per hour	Taxable	53.80	55.60	1.80	3.46%
All Day Kitchen	Per day	Taxable	45.50	47.00	1.50	3.41%
All Day 24 hours, full use of venue	Per day	Taxable	430.50	445.50	15.00	3.61%
Hall Hire - Bond	Per day	Taxable	538.20	557.00	18.80	3.62%
Senior Citizens (Max 6 Hours)	Per day	Taxable	112.80	116.70	3.90	3.58%
Senior Citizens Hourly rate over max 6 hours	Per hour	Taxable	31.00	32.00	1.00	3.33%
Regular Hire - Private or Commercial	Per hour	Taxable	45.50	47.00	1.50	3.41%
WYCHEPROOF SALEYARDS						
Yard Fees 0.90% of gross sales turnover	Percentage	Taxable	Varies	Varies		0.00%
Agent's Fees 13% of yard fees	Percentage	Taxable	Varies	Varies		0.00%
Public Holiday Penalty Rate	Per day	Taxable	1,055.70	1,100.00	44.30	4.34%
Unsold stock fee (per head)	Animal	Taxable	0.20	0.20	0.00	0.00%
Destruction and disposal of dead stock fee (per head)	Animal	Taxable	20.70	21.40	0.70	3.50%
Truck Wash - Key Deposit (Avdata) Refunded on return of keys	Each	Taxable	27.90	28.80	0.90	3.33%
Water Usage (per minute)	Per minute	Taxable	0.90	0.90		0.00%
STANDPIPE						
Minimum charge for under 1,000 litres	Each	Taxable	10.30	10.60	0.30	3.00%
Per 1000 litres	Each	Taxable	10.30	10.60	0.30	3.00%
ANIMAL CONTROL						
Dog or Cat Full Registration (Not micro chipped or desexed - only relevant to animals registered prior to May 2007)	Animal	Exempt	130.40	134.90	4.50	3.57%
Reduced Registration - Dog or Cat - Micro chipped plus one or more of the following - desexed, not desexed, working or farm dog, over 10 years old or VCA member	Animal	Exempt	42.40	43.80	1.40	3.41%
Pensioner Concession-Full Dog/Cat Registration (half price for all dog & cat registration categories)	Animal	Exempt	65.20	67.40	2.20	3.49%
Pensioner Concession - Reduced Dog/Cat Registration (half price for all dog & cat registration categories)	Animal	Exempt	21.20	21.90	0.70	3.41%
Exempt Dogs - Guide dogs, Police dogs & Racing dogs (Greyhounds)	Animal	Exempt	Free	Free		0.00%
Replacement lifetime tags - No charge	Animal	Exempt	Free	Free		0.00%
Registered animals moving to Buloke (from within VIC only) - No Charge	Animal	Exempt	Free	Free		0.00%
IMPOUNDED GOODS						
Release fee (Plus other associated costs)	Each	Taxable	200.70	207.70	7.00	3.61%
IMPOUNDED LIVESTOCK						
Sheep up to 5 head	Animal	Taxable	109.70	113.50	3.80	3.58%
Release fee (Plus other associated costs) per vehicle	Each	Taxable	310.50	321.30	10.80	3.60%
Per Sheep > 5	Animal	Taxable	14.40	14.90	0.50	3.57%
Goats & Pigs up to 2 head	Animal	Taxable	109.70	113.50	3.80	3.58%
Per Goat & Pig > 2	Animal	Taxable	22.70	23.40	0.70	3.18%
Cattle up to 3 head	Animal	Taxable	274.20	283.70	9.50	3.58%
Per head >3	Animal	Taxable	109.70	113.50	3.80	3.58%
Per Horse	Animal	Taxable	274.20	283.70	9.50	3.58%
Transport of livestock - Total cost of transport to be recouped	Application	Taxable	Varies	Varies		0.00%
Sustenance - Sheep (Per day per head)	Animal	Taxable	11.30	11.60	0.30	2.73%
Sustenance - Goats & Pigs - Per day per head	Animal	Taxable	28.90	29.90	1.00	3.57%
Sustenance - Cattle & Horses - Per day per head	Animal	Taxable	28.90	29.90	1.00	3.57%
Dog/Cat - 1st Impoundment	Animal	Taxable	86.90	89.90	3.00	3.57%
Dog/Cat - 2nd impoundment within 12 month period	Animal	Taxable	173.80	179.80	6.00	3.57%
Dog/Cat >2 impoundments within 12 months	Animal	Taxable	345.60	357.60	12.00	3.59%
Dog/Cat in excess 4 days (Per day fee)	Animal	Taxable	22.70	23.40	0.70	3.18%
Animal Surrender Fee	Animal	Taxable	216.30	223.80	7.50	3.59%
LOCAL LAWS						
Application Fee	Each	Taxable	65.20	67.40	2.20	3.49%
Annual Fee	Each	Taxable	65.20	67.40	2.20	3.49%
Excess animal permit (Valid 3yrs)	Each	Taxable	84.80	87.70	2.90	3.54%
Camping & Beekeeping Permit.	Each	Taxable	65.20	67.40	2.20	3.49%
Court Costs - Full costs recouped	Each	Taxable	Varies	Varies		0.00%
Street Furniture Permit	Each	Taxable	65.20	67.40	2.20	3.49%
Notice to Comply Issue Fee	Each	Taxable	65.20	67.40	2.20	3.49%
CAT TRAP HIRE						
Deposits - Cat Traps	Each	Taxable	50.00	50.00	0.00	0.00%
First two weeks (per week)	Each	Taxable	10.00	10.00	0.00	0.00%
Third week and subsequent (per week)	Each	Taxable	25.00	25.00	0.00	0.00%

Description of Fees and Charges	Unit of Measure	GST Status	2023/2024 Fee Inc GST \$	2024/2025 Fee Inc GST \$2	Fee Increase/ (Decrease) \$	Fee Increase/ (Decrease) %
DOMESTIC ANIMAL BUSINESS						
Registration Renewal	Each	Taxable	207.00	214.20	7.20	3.60%
Annual Audit Inspection Fee	Each	Taxable	103.50	107.10	3.60	3.60%
New Registration Fee	Each	Taxable	258.70	267.70	9.00	3.60%
MISCELLANEOUS ITEMS						
Emergency Fencing Panels - Engaged contractors/staff to undertake erection & removal of emergency fencing panels - Contractor cost plus 50%	Each	Taxable	NEW	Varies	NEW	NEW
Emergency Fencing Panels - Hire cost per fence panel	Monthly	Taxable	NEW	14.50	NEW	NEW
FIRE PREVENTION WORKS						
Engaged contractors to undertake compulsory fire clearances - Contrator cost plus 50%	Each	Taxable	Varies	Varies		0.00%
BUILDING FEES & CHARGES						
Alterations/Additions/Sheds/Carports/Garages						
Up to \$5,000	Application	Taxable		450.00		
\$5,001 to \$10,000				450.00 plus 1.5% of value in excess of \$5,000		
\$10,001 to \$20,000				575.00 plus 1.5% of value in excess of \$10,000		
Up to \$10,000	Application	Taxable	1,500.00	Replaced by new fee structure see above		
\$10,001 - \$20,000	Application	Taxable	2,000.00	Replaced by new fee structure see above		
\$20,001 - \$50,000	Application	Taxable	3,000.00	750.00	(2,250.00)	(75.00%)
\$50,001 - \$80,000	Application	Taxable	4,000.00	900.00	(3,100.00)	(77.50%)
\$80,001 - \$120,000	Application	Taxable	5,000.00	1,100.00	(3,900.00)	(78.00%)
\$120,001 - \$200,000	Application	Taxable	5,500.00	1,400.00	(4,100.00)	(74.55%)
\$200,001 - \$300,000	Application	Taxable		1,800.00		
\$300,001 - \$400,000	Application	Taxable		2,200.00		
\$400,001 - \$500,000	Application	Taxable		2,500.00		
> \$500,001	Application	Taxable		0.5% of value		
Building Works >\$200,001 plus levy	Application	Taxable	2,245.00	Replaced by new fee structure see above		
Dwellings & Multi Unit Developments						
Residential & Commercial Works						
Up to \$120,000	Application	Taxable		1,100.00		
\$120,001 - \$200,000	Application	Taxable		1,400.00		
\$200,001 - \$300,000	Application	Taxable		1,800.00		
\$300,001 - \$400,000	Application	Taxable		2,200.00		
\$400,001 - \$500,000	Application	Taxable		2,500.00		
> \$500,001	Application	Taxable		0.5% of value		
Up to \$120,000	Application	Taxable	2,000.00	Replaced by new fee structure see above		
\$120,001 - \$200,000	Application	Taxable	3,000.00	Replaced by new fee structure see above		
\$200,001 - \$350,000	Application	Taxable	4,000.00	Replaced by new fee structure see above		
\$350,001 - \$500,000	Application	Taxable	5,000.00	Replaced by new fee structure see above		
> \$500,001 (value x 0.80%) plus levy	Application	Taxable	Varies	Replaced by new fee structure see above		
Residential & Commercial Works						
Up to \$50,000	Application	Taxable	1,500.00	Replaced by new fee structure see above		
\$50,001 - \$120,000	Application	Taxable	2,000.00	Replaced by new fee structure see above		
\$120,001 - \$200,000	Application	Taxable	3,000.00	Replaced by new fee structure see above		
\$200,001 - \$350,000	Application	Taxable	4,000.00	Replaced by new fee structure see above		
\$350,001 - \$500,000	Application	Taxable	5,000.00	Replaced by new fee structure see above		
> \$500,001 (value x 0.80%) plus levy	Application	Taxable	Varies	Replaced by new fee structure see above		
Swimming Pools & Spa						
Swimming Pool and Fence - Above ground pool	Application	Taxable	1,434.50	1,484.70	50.20	3.62%
Swimming Pool and Fence - Inground Pool	Application	Taxable	1,793.10	1,855.80	62.70	3.62%
Fence Only	Application	Taxable	1,195.40	1,237.20	41.80	3.62%
Swimming Pool Safety Audit Inspection Fee	Application	Taxable	422.20	436.90	14.70	3.60%
Any Additional Inspection	Application	Taxable	316.70	327.70	11.00	3.59%
Enforcement						
Building Notices/Orders (To allow buildings to remain as constructed without a Building Permit) Building Permit Fee plus 40%	Each	Exempt	Varies	Varies		0.00%
Minor Works Compliance (Including swimming pools, spas & other minor works) Building Permit Fee plus 30%	Each	Taxable	Varies	Varies		0.00%
Miscellaneous Items						
Fence	Each	Taxable	243.20	251.70	8.50	3.62%
Demolitions or removals less than \$10,000	Each	Taxable	538.20	557.00	18.80	3.62%
Demolitions or removals \$10,001+	Each	Taxable	1,075.80	1,113.40	37.60	3.62%
Bond Re-Erection of Dwelling/Building - \$10,000 OR cost of works, which ever is lesser Reg 48	Each	Exempt	Varies	Varies		0.00%
Bond Demolition or Removal - \$100.00 per m2 OR cost of works, whichever is lesser Reg 48	Each	Exempt	Varies	Varies		0.00%
Extension of Time Request (First request)	Each	Taxable	199.00	205.90	6.90	2.39%
Extension of Time Request (Second & subsequent requests)	Each	Taxable	298.80	309.20	10.40	3.60%
Plan Amendments	Each	Taxable	179.30	185.50	6.20	3.58%
Search Request of building permits	Each	Taxable	73.40	75.90	2.50	3.52%
Report & Consent						
Additional Inspection	Each	Exempt	145.90	151.00	5.10	3.62%
Other/General Inspection per hour fee (Includes report)	Each	Exempt	189.40	196.00	6.60	3.61%
Red Line Application Fee	Application	Exempt	1,029.80	1,065.80	36.00	3.62%
POPE (Includes 1 inspection)	Each	Exempt	995.00	1,029.80	34.80	3.50%
POPE (Includes 1 inspection) late - application submitted less than 2 weeks prior to event	Each	Exempt	1,295.00	1,340.30	45.30	3.50%
Siting Approval for Marque (Includes 1 inspection)	Each	Exempt	600.30	621.30	21.00	3.62%
Title Search	Each	Taxable	48.60	50.30	1.70	3.62%
Community Groups (Not for profit)	Application	Exempt	Free	Free		0.00%

Description of Fees and Charges	Unit of Measure	GST Status	2023/2024 Fee Inc GST \$	2024/2025 Fee Inc GST \$2	Fee Increase/ (Decrease) \$	Fee Increase/ (Decrease) %
PLANNING FEES						
Application for Extension of Time to a Planning Permit - First request	Each	Taxable	216.30	223.80	7.50	3.59%
Application for Extension of Time to a Planning Permit - Second request	Each	Taxable	319.80	330.90	11.10	3.59%
Application for Extension of Time to a Planning Permit - Third request	Each	Taxable	423.30	438.10	14.80	3.62%
Giving Notice of Application for a Planning Permit (advertising)	Each	Taxable	104.50	108.10	3.60	3.56%
Secondary Consent	Each	Taxable	216.30	223.80	7.50	3.59%
Endorse Minor Amendment	Each	Taxable	107.60	111.30	3.70	3.56%
Fee Refund - 100% prior to lodgment of application	Each	Taxable	Varies	Varies		0.00%
Fee Refund - 50% prior to the giving of notice	Each	Taxable	Varies	Varies		0.00%
Fee Refund - 75% prior to request for information	Each	Taxable	Varies	Varies		0.00%
PUBLIC HEALTH						
Food Act Class 1 Food Premises Application	Each	Exempt	336.30	348.00	11.70	3.60%
Food Act Class 2 Food Premises	Each	Exempt	331.20	342.70	11.50	3.59%
Food Premises Class 3 Application	Each	Exempt	227.70	235.60	7.90	3.59%
Non Profit Organisations & Community Group -Food is prepared predominately for consumption by members or for fundraising activities Service Clubs, mostly Sporting Clubs	Each	Exempt	Free	Free		0.00%
Public Health - Septic Tank						
Septic Tank New	Each	Exempt	336.30	348.00	11.70	3.60%
Septic Tank Alteration to Existing	Each	Exempt	212.10	219.50	7.40	3.61%
Public Health & Wellbeing						
Hairdresser (One off registration fee)	Each	Exempt	181.10	187.40	6.30	3.60%
Beauty Therapy Registration	Each	Exempt	181.10	187.40	6.30	3.60%
Skin Penetration	Each	Exempt	181.10	187.40	6.30	3.60%
More than 1 health activity	Each	Exempt	227.70	235.60	7.90	3.59%
Prescribed Accommodation (Providing accommodation for 5 or more persons including hotels, motels & camps.	Each	Exempt	227.70	235.60	7.90	3.59%
Late payment - 50% of registration (more than 1 month late)	Each	Taxable	Varies	Varies		0.00%
Additional Inspections after first follow up	Each	Taxable	201.80	208.80	7.00	3.59%
Registration of Caravan Park - Total sites not exceeding 25	Each	Exempt	260.50	269.60	9.10	3.61%
Registration of Caravan Park - Total sites between 25 - 50	Each	Exempt	521.10	539.30	18.20	3.61%
Registration of Caravan Park - Total sites exceeding 50	Each	Exempt	1,042.30	1,078.70	36.40	3.61%
Street Stall & Food Vendors						
Non Profit & Community Groups - Single Event Permit Private Individuals & businesses	Each	Taxable	Free	Free		0.00%
Non Profit & Community Groups - Yearly permit (up to 12 Events per year)	Each	Taxable	Free	Free		0.00%
Non Profit & Community Groups - Transfer Inspection Fee	Each	Taxable	Free	Free		0.00%
Single Event Permit Private individuals & businesses	Each	Taxable	63.10	65.30	2.20	3.61%
Yearly permit (up to 12 Events per year)	Each	Taxable	93.10	96.30	3.20	3.56%
Late payment - 50% of registration (more than 1 month late)	Each	Taxable	Varies	Varies		0.00%
Additional Inspections after first follow up	Each	Taxable	201.80	208.80	7.00	3.59%
Immunisations						
Immunisations (Cost to Council - materials & labour)	Per hour	Taxable	Varies	Varies		0.00%
POOL HIRE						
Facility Hire per hour - (Commercial & Schools -Closed to public)	Per hour	Taxable	31.00	32.00	1.00	3.33%
Full Facility Hire per hour - Closed to public (Max 3 hours)	Per hour	Taxable	31.00	32.00	1.00	3.33%
Lane Hire (Commercial) Within public pool hours (Maximum 3 lanes)	Per hour	Taxable	10.00	10.30	0.30	3.00%
Equipment Storage per season	Per season	Taxable	52.00	53.80	1.80	3.60%
Facility Hire - Not for profit Community groups - Must pay for lifeguard	Per hour	Exempt	Free	Free		0.00%

Description of Fees and Charges	Unit of Measure	GST Status	2023/2024 Fee Inc GST \$	2024/2025 Fee Inc GST \$2	Fee Increase/ (Decrease) \$	Fee Increase/ (Decrease) %
LANDFILL						
Green Waste	Per cubic metre	Taxable	9.30	9.60	0.30	3.33%
Car boot per load	Load	Taxable	17.50	18.10	0.60	3.53%
Tandem Trailer up to 2 cubic metres	Load	Taxable	53.80	55.60	1.80	3.46%
Wheelie bin 120L	Each	Taxable	12.40	12.80	0.40	3.33%
Wheelie bin 240L	Each	Taxable	15.50	16.00	0.50	3.33%
General Waste to Landfill (per cubic metre)	Per cubic metre	Taxable	28.90	29.90	1.00	3.57%
Commercial Waste (per cubic metre)	Per cubic metre	Taxable	33.10	34.20	1.10	3.44%
Builder Waste and Concrete (per cubic metre)	Per cubic metre	Taxable	43.40	44.90	1.50	3.57%
Concrete uncontaminated (per cubic metre)	Per cubic metre	Taxable	43.40	44.90	1.50	3.57%
Bricks uncontaminated (per cubic metre)	Per cubic metre	Taxable	43.40	44.90	1.50	3.57%
White Goods (doors must be removed from refrigerators, ovens & dishwashers) Free to local residents only	Each	Exempt	Free to local residents only	Free to local residents only		0.00%
Car Bodies - Free to local residents only	Each	Exempt	Free to local residents only	Free to local residents only		0.00%
E-WASTE- General Items	Each	Taxable	2.00	2.00	0.00	0.00%
TV Screens and Computer Monitors	Each	Taxable	13.40	13.80	0.40	3.08%
Mattresses	Each	Taxable	43.40	44.90	1.50	3.57%
Tyres						
Light car tyre	Each	Taxable	11.30	11.60	0.30	2.73%
Car tyre on rim	Each	Taxable	28.90	29.90	1.00	3.57%
4WD and Light Truck tyre	Each	Taxable	17.50	18.10	0.60	3.53%
Truck tyre	Each	Taxable	37.20	38.50	1.30	3.61%
Truck tyre on rim	Each	Taxable	64.10	66.30	2.20	3.55%
Small Tractor Tyres	Each	Taxable	127.30	131.70	4.40	3.58%
Large tractor tyres	Each	Taxable	212.10	219.50	7.40	3.61%
Animal Carcasses						
Poultry (including turkeys) per bird	Animal	Taxable	8.20	8.40	0.20	2.50%
Cats and Dogs	Animal	Taxable	11.30	11.60	0.30	2.73%
Sheep, Pigs and Goats	Animal	Taxable	21.70	22.40	0.70	3.33%
Horses and Cattle	Animal	Taxable	43.40	44.90	1.50	3.57%
Recycling						
Comingled 6 x 4 Trailer Load/Ute Load up to 1 cubic metre	Load	Taxable	8.20	8.40	0.20	2.50%
Comingled Tandem Trailer up to 2 cubic metres	Load	Taxable	15.50	16.00	0.50	3.33%
Glass	Load	Exempt	Free	Free		0.00%
Paper & Cardboard	Load	Taxable	6.20	6.40	0.20	3.33%
Plastics	Load	Taxable	6.20	6.40	0.20	3.33%
Tandem Trailer - Glass only	Load	Exempt	Free	Free		0.00%
Tandem Trailer - Paper & Cardboard	Load	Taxable	11.30	11.60	0.30	2.73%
Tandem Trailer - Plastics	Load	Taxable	11.30	11.60	0.30	2.73%

6. MEETING CLOSE