



# **COUNCIL MEETING**

## **AGENDA**

**Wednesday 26 June 2024**

**Commencing at 5:00pm**

**Wycheproof Supper Room**

**367 Broadway, Wycheproof**

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

## **ORDER OF BUSINESS**

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

#### **WELCOME**

The Mayor Cr Alan Getley will welcome all in attendance.

#### **STATEMENT OF ACKNOWLEDGEMENT**

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

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

### **3. DECLARATION OF CONFLICTS OF INTEREST**

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

- a) Disclose the conflict of interest in the manner required by the Council's Governance Rules 2022; and
- 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.

### **4. ITEM OF BUSINESS**

#### **4.1 ANNUAL BUDGET 2024/2025**

### **5. MEETING CLOSED**

#### **NEXT MEETING**

THE NEXT COUNCIL MEETING WILL BE HELD IN WYCHEPROOF SUPPER ROOM, 367 BROADWAY, WYCHEPROOF ON WEDNESDAY, 10 JULY 2024 AT 7:00PM.

**Wayne O'Toole**  
**Chief Executive Officer**

## 4. ITEM OF BUSINESS

### 4.1 ANNUAL BUDGET 2024/25

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

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

**Relevance to Council Plan 2021 - 2025**

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

#### PURPOSE

The purpose of this report is to propose that Council adopt the Annual Budget 2024/25 in accordance with the *Local Government Act 2020*, the *Local Government Act 1989*, and the *Local Government (Planning and Reporting) Regulations 2014*.

#### SUMMARY

Council is presented with the 2024/25 Annual Budget for adoption.

The 2024/25 Annual 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 2024/25 Annual 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 2024/25 Annual Budget proposes an operating surplus of \$2.033 million and an underlying deficit of \$5.419 million.

The adjusted underlying result is the surplus or deficit for the year adjusted for non-recurrent capital grants and capital contributions. Buloke is reliant on non-recurrent grants or capital contributions via Federal and State grants funding or community contributions towards the provision of capital projects. In 2024/25 those grants will total \$6.757 million and a further \$695,000 is budgeted as contributions to the capital works program. That external reliance is unlikely to change in future years unless there are significant other streams of revenue available.

Community engagement was undertaken on the draft 2024/25 Annual Budget which commenced on Tuesday, 21 May 2024 and concluded on Tuesday, 11 June 2024. Council considered community submissions at a meeting held on Wednesday, 19 June 2024.

In its preparation, presentation, and consideration of the 2024/25 Annual Budget, Council has complied with all the relevant requirements of the *Local Government Act 2020*, the *Local Government Act 1989*, and the *Local Government (Planning and Reporting) Regulations 2014*.

#### RECOMMENDATION

That Council, having complied with its obligations under the *Local Government Act 2020*:

Recommendations adopting the budget:

1. Adopts the Buloke Shire Council Annual Budget 2024/25;
2. Includes within the Annual Budget 2024/25 adjustments identified from the Draft Annual Budget to the Income Statement, Balance Sheet, Statement of Human Resources, and User Fees and Charges, as outlined in this Report;
3. Acknowledges the contributions made to the budget planning process by members of the

community and thanks them for their input;

4. Makes no change to the Annual Budget 2024/25 as a result of submissions;
5. Authorises the Director Corporate and Organisational Performance on behalf of Council to provide a formal response to community members who have provided a submission to the Draft Annual Budget in line with the contents of this Report;

Recommendations declaring rates and charges:

6. Declares an amount of \$15.37M which Council intends to raise by General Rates and Annual Service Charges for the period 1 July 2024 – 30 June 2025 calculated as follows:

- (a) General Rates (including estimated supplementary rates) \$12.87M;
- (b) Municipal Charges \$807,000; and
- (c) Annual Service Charges (Waste Management) \$1.48M;
- (d) With the above including:

i. The rate in the dollar for each type of rate to be levied for the period as follows:

Type of Rate	Cents in \$ on CIV
Rateable residential properties	0.50047900
Rateable commercial and industrial properties	0.57869380
Rateable farming properties	0.21281468

- ii. A Municipal Charge of \$180.75 for each rateable assessment in respect of which a Municipal Charge may be levied; and
- iii. An Annual Service Charge of \$422 for kerbside garbage and recycling collection for the period 1 July 2024 to 30 June 2025;

7. Levies the general rates and service charges referred to in this resolution by the service notice on each person liable to pay such rate or charge in accordance with section 158 of the *Local Government Act 1989*.

8. In accordance with section 167 of the *Local Government Act 1989*, the rates and charges declared by the Council for the 2024/25 financial year must be paid as follows:

(a) By four instalments made on or before the following dates:

- Instalment 1 – 30 September 2024;
- Instalment 2 – 30 November 2024;
- Instalment 3 – 28 February 2025; and
- Instalment 4 – 31 May 2025;

Or;

(b) By a lump sum payment made on or before 15 February 2025.

9. Authorises the Chief Executive Officer to levy and recover the general rates and annual service charges in accordance with the *Local Government Act 1989*; and
10. Determines that the proposed fees and charges for the 2024/25 financial year be adopted.

## DISCUSSION

Council is required to prepare and adopt a Budget for each financial year, and the subsequent three financial years by 30 June of the preceding year.

At the Council Meeting held on 20 May 2024, the Draft Annual Budget 2024/25 was endorsed for the purposes of commencing community engagement. This community engagement process has now been completed, and submissions were formally received by Council at its Meeting held on 19 June 2024.

Each year between the time the Draft Annual Budget is advertised and when the document is adopted by Council, events occur which can cause some variation in the Annual Budget. The draft budget has been updated to account for any material changes to the date of this report and details of these changes have been included in the table below.

When Council considers its September quarterly financial report in October 2024, the end of the 2023/24 financial year will have been completed. At this time Council will incorporate any further variations to the 2024/25 budget that result from:

- Carryover of any uncompleted projects from the 2023/24 financial year; and
- Variations due to timing changes in the delivery of grant funds.

Once these amendments have been adopted by Council in October each year, the updated budget becomes the Council's Current Budget and is the document used for financial report comparison for the remainder of the year.

As a result of further analysis and review post-publication of the Draft Annual Budget 2024/25, the following adjustments have been made:

<b>Income Statement</b>		
<b>Operating Surplus - Proposed Budget</b>		<b>2,543,000</b>
<b>Income/expenditure</b>	<b>Detail</b>	
Grants - capital	Wycheproof Recreation reserve multi-sport facility not funded	(500,000)
Grants - capital	Birchip memorial redevelopment not funded	(30,000)
Materials and services	Xetta Subscription cancelled from 1 July	32,000
Grants - operating	Municipal Emergency Resourcing Program funding confirmed	60,000
Materials and services	Municipal Emergency Resourcing Program costs	(72,000)
<b>Revised Operating Surplus in Budget for Adoption</b>		<b>2,033,000</b>

<b>Capital Works - Proposed Budget</b>	<b>20,389,000</b>
Wycheproof Recreation reserve multi-sport facility not funded	(650,000)
Birchip memorial redevelopment not funded	(30,000)
<b>Revised Capital Works Program in Budget for Adoption</b>	<b>19,709,000</b>

<b>Balance Sheet - Cash - Proposed Budget</b>	<b>25,694,000</b>
Adjustments to operating and capital	170,000
<b>Revised Balance Sheet - Cash - Budget for Adoption</b>	<b>25,864,000</b>

Since the proposed budget, Council has also been advised of minor increases in the valuations attributable to commercial and industrial properties as per the table below:

Valuations 20 May 2024	Valuations 30 June 2024	Change
\$95,322,000	\$95,337,000	\$15,000

While the valuation changes are insignificant, they have required that the rate in the \$ for commercial and industrial properties be reduced to ensure that Council complies with the Essential Services Commission rate cap – even amounts of a few dollars in excess of the cap can mean that Council will be non-compliant and forced to change its rates. Accordingly, the rate in the dollar for commercial and industrial properties has been reduced as per the table below:

Rate in \$ of CIV draft budget	Rate in \$ of CIV final budget for adoption	Reduction
0.57877594 cents	0.57869380 cents	.000082140 cents

As an example of the minor impact of this change, a commercial property valued at \$500,000 will pay 41 cents less.

## RELEVANT LAW

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

## RELATED COUNCIL DECISIONS

Council has completed its community engagement for the Draft 2024/25 Budget.

## SUSTAINABILITY IMPLICATIONS

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

## COMMUNITY ENGAGEMENT

The Draft 2024/25 Annual Budget was presented at the Council Meeting held Wednesday, 20 May 2024 and Council subsequently commenced community engagement in accordance with its Community Engagement policy.

Submissions on the draft budget closed Tuesday, 11 June 2024 and Council received four submissions including two prior to the formal advertised period. These were considered by Council at a meeting on 19 June 2024 and are summarised in the table below. No changes to the budget are proposed as a result of these submissions.

Budget submissions		
Submitter	Detail	Comment
Buloke Tourism Board	Funding for Buloke Mounted Machinery Museum Trail	Council contributes \$7,500 annually to Buloke Tourism Board. The additional financial contribution was unspecified, but an application could be made through Council's community grants program and no funding is included in the 2024/25 Budget for this project.
LEAD Loddon Murray	Funding for Loddon Murray Community Leadership Program	Council has funded this program previously but a contribution in 2024/25 is not proposed.
Rex Theatre Charlton	Funding for arts partnership activities	Council will engage with the The Rex as part of its creative/cultural strategy recognising the important role it plays in Buloke's cultural life. No contribution is proposed to be included in the 2024/25 Budget.

Charlton Committee	Hall	Funding for hall storage	The hall is not a priority for Council capital works and no contribution is proposed.
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## **INNOVATION AND CONTINUOUS IMPROVEMENT**

The 2024/25 Annual Budget identifies how Council proposes to resource strategic objectives related to continued service improvement for efficient and flexible services.

## **COLLABORATION**

Not applicable.

## **FINANCIAL VIABILITY**

The Annual Budget is for the financial year 1 July 2024 to 30 June 2025 and contains financial statements including:

- 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 accordance with the Act and Regulations. They are consistent with the annual financial statements prepared in accordance with the Australian Accounting Standards.

The Annual 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.

## **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 Annual Budget provides resourcing to enable continued implementation of Council's current plans and strategies.

## **TRANSPARENCY OF COUNCIL DECISIONS**

Council's engagement approach has provided for the receipt and consideration of submissions following the advertisement of the Draft Budget. Council Officers will respond to each person or group in relation to the matters raised in their submission.

## **CONFLICTS OF INTEREST**

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

# 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 which reveals an operating surplus of \$2.033 million and an underlying deficit of \$5.419 million.

The adjusted underlying result is the surplus or deficit for the year adjusted for non-recurrent capital grants and capital contributions. Buloke is reliant on non-recurrent grants or capital contributions via Federal and State grants funding or community contributions towards the provision of capital projects. In 2024/25 those grants will total \$6.757 million and a further \$695,000 is budgeted as contributions to our capital works program. That external reliance is unlikely to change in future years unless there are significant other streams of revenue available.

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 storms 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 in line with the Federal Government's Aged Care Reforms. Council remains committed to supporting our community through programs and services that enable positive ageing and independent living.

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 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 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 \$43.9 million (excluding depreciation). These services are summarised throughout the budget.
- b. Continued investment in our assets (total program \$19.7 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 \$1,684,000
  - v. Parks, open space and streetscapes \$5,769,000
  - 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. That funding is expected to total \$35 million and will be finalised later in 2024.

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**

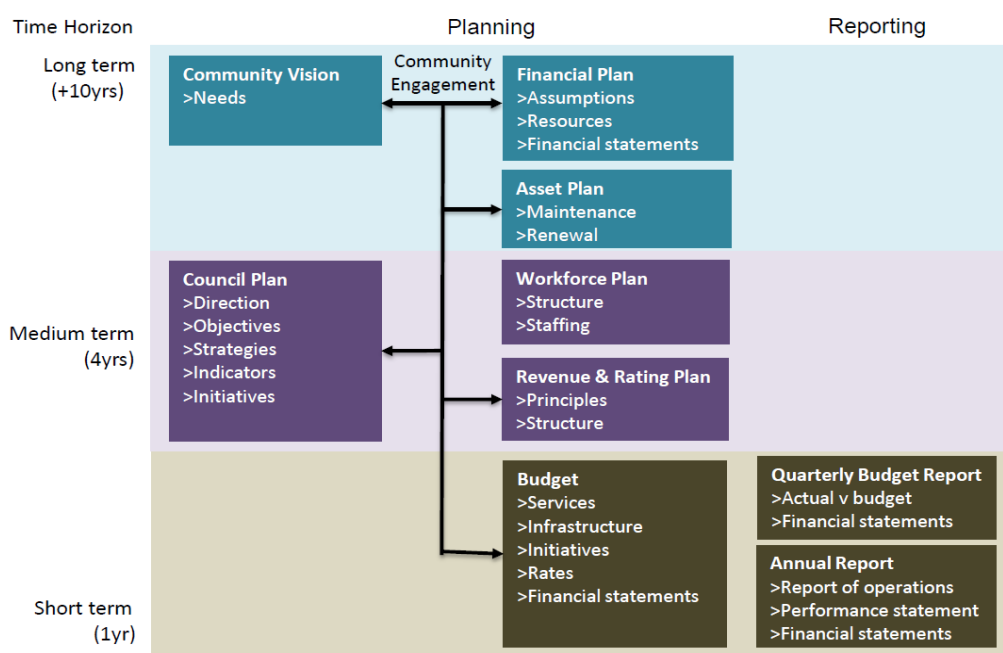
- Council has been reviewing all services in an effort to identify and implement efficiencies and reduce expenditure. The results of these reviews will continue to be incorporated into Council's Financial Plan.

## 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:

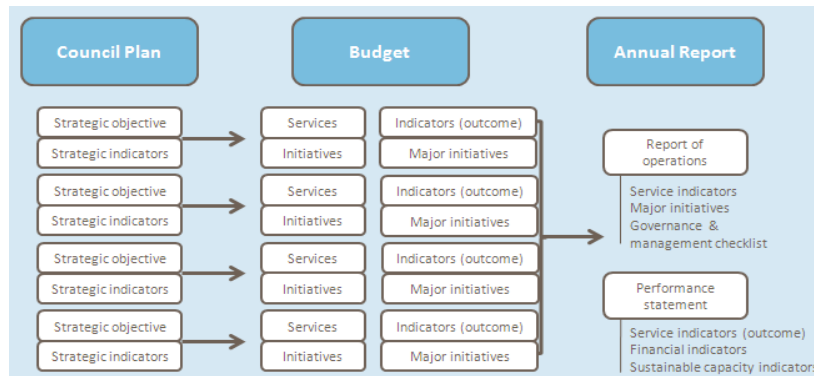
- Good communication
- Transparency in decision making
- Accountability for actions
- Working collaboratively with partners
- Taking responsibility
- Being responsive and timely

## 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 Supported Community 2.4 Increased Community Wellbeing
3. Our Economy	3.1 Tourism 3.2 Attraction and Promotion of Local Business 3.3 Employment Opportunities 3.4 Digital Connections
4. Our Council and Community Leadership	4.1 Active Leaders and Volunteers 4.2 Community Engagement 4.3 Continuous Service Improvement for Efficient and Flexible Services 4.4 A Well Governed and Healthy Organisation

## 2. Services, initiatives and service performance indicators

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



Source: Department of Jobs, Precincts and Regions

### 2.1 Our Built and Natural Environment

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

#### Services

Service area	Description of services provided	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
	<b>Surplus / (deficit)</b>	<b>(936)</b>	<b>(853)</b>	<b>(970)</b>
This service is to provide property maintenance services to a range of Councils building-based assets, focusing on the upkeep and renewal of buildings. This area maintains in excess of 250 buildings across the Shire and aims to keep them maintained in a fit for purpose state.				
Road Services	<i>Inc</i>	14,285	1,863	3,460
	<i>Exp</i>	9,334	5,995	5,223
	<b>Surplus / (deficit)</b>	<b>4,951</b>	<b>(4,132)</b>	<b>(1,763)</b>
This service provides road maintenance for the 1100km of Sealed, 650km of Gravel and 3,800km of Earth roads across the Shire. Income in this area relates to Local Roads Funding received from the Victoria Grants Commission. Income in 2022/23 was impacted by flood grants (\$8.3 million) received and brought to account and the 2023/24 Commonwealth Local Roads Grant of \$3.1 million that was paid in advance. Subsequent years reflect the decrease in those grant payments and timing of the Local Road Grant. A reduction in expenditure followed accordingly.				
Swimming Pools	<i>Inc</i>	20	-	-
	<i>Exp</i>	608	834	793
	<b>Surplus / (deficit)</b>	<b>(588)</b>	<b>(834)</b>	<b>(793)</b>
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
	<b>Surplus / (deficit)</b>	<b>(2,047)</b>	<b>(2,765)</b>	<b>(3,545)</b>
This service area provides for the management, design and administration of Council's assets and infrastructure services, including planning and management of the capital works program. This service also provides for recreational facilities (including our lakes) and support to community run recreation reserves in ten townships across the Shire, as well as governance support to community recreation clubs and committees. Forecast costs in 2023/24 were less than anticipated due to multiple staff vacancies that have now been filled. The budget for 2024/25 includes cost for the revaluation of Council infrastructure assets and an increase of 25% on insurance costs.				

#### 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
<b>Parks and Urban</b>	<i>Inc</i>	37	27	-
	<i>Exp</i>	1,697	1,617	2,000
	<b>Surplus / (deficit)</b>	<b>(1,660)</b>	<b>(1,590)</b>	<b>(2,000)</b>
	This service area manages and coordinates Council's Parks and Gardens and Urban Infrastructure providing routine, preventative and on-going maintenance and improvements. Employments cost are anticipated to increase by \$250k in 2024/25 as vacancies have been filled and additional allowance made for tree replacement and maintenance.			
<b>Environmental Planning</b>	<i>Inc</i>	150	120	100
	<i>Exp</i>	199	237	212
	<b>Surplus / (deficit)</b>	<b>(49)</b>	<b>(117)</b>	<b>(112)</b>
	Manages Council's Environmental Compliance and Sustainability Programs and Services.			
<b>Waste and Environment</b>	<i>Inc</i>	175	192	190
	<i>Exp</i>	2,318	1,417	1,563
	<b>Surplus / (deficit)</b>	<b>(2,143)</b>	<b>(1,225)</b>	<b>(1,373)</b>
	Responsible for the maintenance and improvement of Council's landfills and transfer stations as well as providing a Residential Kerbside Garbage and Recycling service in all towns within the Shire.			
<b>Municipal Emergency Management</b>	<i>Inc</i>	75	64	60
	<i>Exp</i>	96	80	72
	<b>Surplus / (deficit)</b>	<b>(21)</b>	<b>(16)</b>	<b>(12)</b>
	Develops, coordinates and delivers Council's Municipal Emergency Management Plan.			

### Major Initiatives

- 1) Continue to repair and restore flood damaged assets as a result of the October 2022 flood event.
- 2) Completion of key infrastructure projects including 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
	<b>Surplus / (deficit)</b>	<b>(32)</b>	<b>(127)</b>	<b>(228)</b>

This service area provides library services to all ten townships within the Buloke Shire. Council delivers the service internally resulting in increased opening hours and a range of value-added programs such as toddler reading programs. Budget in 2024/25 includes costs for a libraries review.

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

This service area promotes the health and wellbeing of the Shire's local communities through a range of Public Health Programs including immunisations, food surveillance and registration of food premises, accommodation standards and waste water management. Budget in 2024/25 anticipates a reduction in costs as Environmental Health Officer is contracted.

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

Council has previously provided a range of maintenance and support services to assist frail older people and younger people with a disability to live independently at home. Council 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
	<b>Surplus / (deficit)</b>	<b>(35)</b>	<b>(246)</b>	<b>(333)</b>

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

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

This service area encompasses the full spectrum of community development. It develops links between and within the communities in the Shire, working with local community groups to access community projects recognised as community priorities. It provides support and co-ordination to a range of sectors and strengthens partnerships to work toward better outcomes for young people. Following Council's withdrawal from independent support services, additional resources have been budgeted for community support projects including a positive ageing strategy. Community development costs have also been consolidated in 2024/25 rather than being apportioned across program areas.

### 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
<b>Development Services</b>	<i>Inc</i>	389	383	363
	<i>Exp</i>	879	953	1,118
	<b>Surplus / (deficit)</b>	<b>(490)</b>	<b>(570)</b>	<b>(755)</b>
	Provides strategic and statutory planning services, Municipal Building Surveyor services and compliance and local laws services. This department also includes areas such as fire hazards, dog and cat registration and control and livestock control. Budget in 2024/25 includes \$50k for development of a derelict buildings policy and register and remedial action.			
<b>Economic Development and Tourism</b>	<i>Inc</i>	18	2	2
	<i>Exp</i>	151	277	295
	<b>Surplus / (deficit)</b>	<b>(133)</b>	<b>(275)</b>	<b>(293)</b>
	The Economic Development & Tourism Team is the first point of contact for many businesses. Their role is to make sure that all requests for assistance and information are dealt with efficiently, to advocate for policies encouraging economic development and tourism in the Buloke Shire and to assist businesses planning to relocate or establish in the Buloke Shire.			
<b>Saleyards</b>	<i>Inc</i>	54	69	50
	<i>Exp</i>	19	74	32
	<b>Surplus / (deficit)</b>	<b>35</b>	<b>(5)</b>	<b>18</b>
	This service area provides for the management and administration of the Council's Saleyards Precinct at Wycheproof for external Livestock Agents to sell Livestock.			

### Major Initiatives

1) 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
<b>Office of CEO and Executive Management</b>	<i>Inc</i>	40	33	6
	<i>Exp</i>	1,142	1,139	1,392
	<b>Surplus / (deficit)</b>	<b>(1,102)</b>	<b>(1,106)</b>	<b>(1,386)</b>
	The Office of the CEO provides strategic leadership to the organisation, implementation of Council decisions including the Council Plan and other key strategic directions. It provides representation and advocacy on key issues of importance to Buloke and the region. It also provides supports for Councillors and the executive management team. The budget for 2024/25 includes \$105k for the general election in October 2024 and \$120k for the municipal monitor.			
<b>Business Transformation</b>	<i>Inc</i>	229	-	-
	<i>Exp</i>	879	1,099	1,177
	<b>Surplus / (deficit)</b>	<b>(650)</b>	<b>(1,099)</b>	<b>(1,177)</b>
	Provides the organisation with business transformation and information technology services.			
<b>Customer Services</b>	<i>Inc</i>	-	-	-
	<i>Exp</i>	192	186	173
	<b>Surplus / (deficit)</b>	<b>(192)</b>	<b>(186)</b>	<b>(173)</b>
	This service area provides for both internal and external customers by resolving the majority of customer enquiries, requests and payments at the first point of contact.			
<b>Human Resources</b>	<i>Inc</i>	15	-	-
	<i>Exp</i>	571	604	751
	<b>Surplus / (deficit)</b>	<b>(556)</b>	<b>(604)</b>	<b>(751)</b>
	Provides the organisation with employee management services, recruitment, training, organisational development and occupational health and safety. Additional budgeted costs in 2024/25 include for increased FBT and a consolidation of corporate training, compliance and professional development costs here.			
<b>Media and Communications</b>	<i>Inc</i>	-	-	-
	<i>Exp</i>	210	192	281
	<b>Surplus / (deficit)</b>	<b>(210)</b>	<b>(192)</b>	<b>(281)</b>
	This service area is responsible for the management and provision of advice on external communication, in consultation with relevant stakeholders on behalf of Council. The service is responsible for outgoing media releases, social media and advertising. The budget in 2024/25 includes \$51k to facilitate Council's community engagement.			
<b>Financial Strategy</b>	<i>Inc</i>	7,037	5,649	6,159
	<i>Exp</i>	691	862	903
	<b>Surplus / (deficit)</b>	<b>6,346</b>	<b>4,787</b>	<b>5,256</b>
	The Financial Strategy unit is responsible for finance operations, payroll, fleet, contracts, procurement and rates. The unit provides long-term financial planning to support the ongoing financial sustainability of Council's operations. This includes delivery of the annual budget, financial plan, asset plan, financial statements, performance statements and a range of other Local Government regulatory reporting. Income was impacted in 2023/24 by receipt in advance of the full allocation of the Commonwealth's Financial Assistance Grant in 2022/23.			
<b>Governance, Records and Corporate Services</b>	<i>Inc</i>	-	-	-
	<i>Exp</i>	650	810	1,002
	<b>Surplus / (deficit)</b>	<b>(650)</b>	<b>(810)</b>	<b>(1,002)</b>
	Provides organisational policy, systems and support in the areas of records management, continuous improvement, corporate planning, risk management, governance, insurance, performance measurement and reporting. Expenses include general corporate expenses such as postage and stationery, staff amenities and pool cars. Increased costs budgeted in 2024/25 are as a result of consolidation of some corporate costs, additional support following the council election in October and allowance for stage 1 of the records transformation project.			

### 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	3,914	14,482	(10,568)
Our Community Wellbeing	652	2,526	(1,874)
Our Economy	415	1,445	(1,030)
Our Council and Community Leadership	6,197	5,647	550
<b>Total services and initiatives</b>	<b>11,178</b>	<b>24,100</b>	<b>(12,922)</b>
<b>Non-cash financial reporting adjustments</b>			
Depreciation			8,852
Amortisation - leases			430
Finance costs - leases			64
<b>Total non-cash financial reporting adjustments</b>			<b>9,346</b>
<b>Surplus/(Deficit) before funding sources</b>			<b>(22,268)</b>
<b>Funding sources</b>			
Rates and charges revenue			13,816
Waste charge revenue			1,478
Capital grants and contributions			9,007
<b>Total funding sources</b>			<b>24,301</b>
<b>Operating surplus/(deficit) for the year</b>			<b>2,033</b>



### 3. Financial Statements

This section presents information in regard to the Financial Statements and Statement of Human Resources. The budget information for the year 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	Budget	Projections		
		2023/24	2024/25	2025/26	2026/27	2027/28
	NOTES	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Income / Revenue</b>						
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	9,327	9,522	9,784	10,053
Grants - capital	4.1.4	7,799	8,357	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
<b>Total income / revenue</b>		<b>33,382</b>	<b>35,480</b>	<b>29,526</b>	<b>30,537</b>	<b>30,826</b>
<b>Expenses</b>						
Employee costs	4.1.7	11,488	13,262	13,792	14,206	14,632
Materials and services	4.1.8	10,517	9,909	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
<b>Total expenses</b>		<b>32,455</b>	<b>33,447</b>	<b>34,543</b>	<b>35,367</b>	<b>36,169</b>
<b>Surplus/(deficit) for the year</b>		<b>927</b>	<b>2,033</b>	<b>(5,017)</b>	<b>(4,830)</b>	<b>(5,343)</b>
<b>Other comprehensive income</b>						
<b>Items that will not be reclassified to surplus or deficit in future periods</b>						
Net asset revaluation gain / (loss)		-	-	-	-	-
<b>Total other comprehensive income</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total comprehensive result</b>		<b>927</b>	<b>2,033</b>	<b>(5,017)</b>	<b>(4,830)</b>	<b>(5,343)</b>

## 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					
<b>Assets</b>						
<b>Current assets</b>						
Cash and cash equivalents		34,518	25,864	21,938	18,104	11,703
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
<b>Total current assets</b>	4.2.1	<b>38,305</b>	<b>29,591</b>	<b>25,665</b>	<b>21,831</b>	<b>15,430</b>
<b>Non-current assets</b>						
Property, infrastructure, plant & equipment		304,286	315,143	314,283	313,415	314,597
Right-of-use assets	4.2.3	976	1,000	1,000	1,000	1,000
<b>Total non-current assets</b>	4.2.1	<b>305,262</b>	<b>316,143</b>	<b>315,283</b>	<b>314,415</b>	<b>315,597</b>
<b>Total assets</b>		<b>343,567</b>	<b>345,734</b>	<b>340,948</b>	<b>336,246</b>	<b>331,027</b>
<b>Liabilities</b>						
<b>Current liabilities</b>						
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
<b>Total current liabilities</b>	4.2.2	<b>7,261</b>	<b>7,367</b>	<b>7,581</b>	<b>7,693</b>	<b>7,800</b>
<b>Non-current liabilities</b>						
Provisions		561	590	606	623	640
Lease liabilities	4.2.3	701	700	700	700	700
<b>Total non-current liabilities</b>	4.2.2	<b>1,262</b>	<b>1,290</b>	<b>1,306</b>	<b>1,323</b>	<b>1,340</b>
<b>Total liabilities</b>		<b>8,523</b>	<b>8,657</b>	<b>8,887</b>	<b>9,016</b>	<b>9,140</b>
<b>Net assets</b>		<b>335,044</b>	<b>337,077</b>	<b>332,061</b>	<b>327,230</b>	<b>321,886</b>
<b>Equity</b>						
Accumulated surplus		130,536	131,769	126,352	121,122	115,379
Reserves		204,508	205,308	205,708	206,108	206,508
<b>Total equity</b>		<b>335,044</b>	<b>337,077</b>	<b>332,061</b>	<b>327,230</b>	<b>321,886</b>

### 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
<b>2024 Forecast Actual</b>					
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		-	-	-	-
<b>Balance at end of the financial year</b>		<b>335,044</b>	<b>130,136</b>	<b>201,200</b>	<b>3,708</b>
<b>2025 Budget</b>					
Balance at beginning of the financial year		335,044	130,136	201,200	3,708
Surplus/(deficit) for the year		2,033	2,033	-	-
Net asset revaluation increment/(decrement)		-	-	-	-
Transfers to other reserves	4.3.1	-	(400)	-	400
Transfers from other reserves	4.3.1	-	-	-	-
<b>Balance at end of the financial year</b>	<b>4.3.1</b>	<b>337,077</b>	<b>131,769</b>	<b>201,200</b>	<b>4,108</b>
<b>2026 Projection</b>					
Balance at beginning of the financial year		337,077	131,769	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		-	-	-	-
<b>Balance at end of the financial year</b>		<b>332,060</b>	<b>126,352</b>	<b>201,200</b>	<b>4,508</b>
<b>2027 Projection</b>					
Balance at beginning of the financial year		332,060	126,352	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		-	-	-	-
<b>Balance at end of the financial year</b>		<b>327,230</b>	<b>121,122</b>	<b>201,200</b>	<b>4,908</b>
<b>2028 Projection</b>					
Balance at beginning of the financial year		327,230	121,122	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		-	-	-	-
<b>Balance at end of the financial year</b>		<b>321,887</b>	<b>115,379</b>	<b>201,200</b>	<b>5,308</b>

## 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 (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)
<b>Cash flows from operating activities</b>						
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	9,327	9,522	9,784	10,053
Grants - capital		3,499	8,357	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)	(9,909)	(10,247)	(10,419)	(10,706)
Other payments		(850)	(870)	(894)	(919)	(944)
<b>Net cash provided by/(used in) operating activities</b>	4.4.1	<b>7,001</b>	<b>11,464</b>	<b>4,786</b>	<b>4,976</b>	<b>4,523</b>
<b>Cash flows from investing activities</b>						
Payments for property, infrastructure, plant and equipment		(12,425)	(19,709)	(8,303)	(8,401)	(10,515)
Proceeds from sale of property, infrastructure, plant and equipment		-	-	-	-	-
<b>Net cash provided by/ (used in) investing activities</b>	4.4.2	<b>(12,425)</b>	<b>(19,709)</b>	<b>(8,303)</b>	<b>(8,401)</b>	<b>(10,515)</b>
<b>Cash flows from financing activities</b>						
Interest paid - lease liability		(33)	(64)	(64)	(64)	(64)
Repayment of lease liabilities		(345)	(345)	(345)	(345)	(345)
<b>Net cash provided by/(used in) financing activities</b>	4.4.3	<b>(378)</b>	<b>(409)</b>	<b>(409)</b>	<b>(409)</b>	<b>(409)</b>
Net increase/(decrease) in cash & cash equivalents		(5,802)	(8,654)	(3,926)	(3,834)	(6,401)
Cash and cash equivalents at the beginning of the financial year		40,320	34,518	25,864	21,938	18,104
<b>Cash and cash equivalents at the end of the financial year</b>		<b>34,518</b>	<b>25,864</b>	<b>21,938</b>	<b>18,104</b>	<b>11,703</b>

## 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
<b>Property</b>						
Land		333	-	-	-	-
Land improvements		484	50	-	-	-
<b>Total land</b>		<b>817</b>	<b>50</b>	<b>-</b>	<b>-</b>	
Buildings			-	-	-	1,160
Heritage buildings		-	-	-	-	-
Building improvements		84	225	1,104	1,358	969
Leasehold improvements		-	-	-	-	-
<b>Total buildings</b>		<b>84</b>	<b>225</b>	<b>1,104</b>	<b>1,358</b>	<b>2,129</b>
<b>Total property</b>		<b>901</b>	<b>275</b>	<b>1,104</b>	<b>1,358</b>	<b>2,129</b>
<b>Plant and equipment</b>						
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
<b>Total plant and equipment</b>		<b>182</b>	<b>1,858</b>	<b>975</b>	<b>1,104</b>	<b>1,076</b>
<b>Infrastructure</b>						
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	1,684	-	-	713
Waste management		-	-	-	-	59
Parks, open space and streetscapes		3,592	5,669	-	-	66
Aerodromes		23	100	-	-	-
<b>Total infrastructure</b>		<b>11,342</b>	<b>17,576</b>	<b>6,224</b>	<b>5,939</b>	<b>7,310</b>
<b>Total capital works expenditure</b>	4.5.1	<b>12,425</b>	<b>19,709</b>	<b>8,303</b>	<b>8,401</b>	<b>10,515</b>
<b>Represented by:</b>						
New asset expenditure		5,526	5,878	-	-	-
Asset renewal expenditure		5,283	13,279	8,303	8,401	10,515
Asset expansion expenditure		42	152	-	-	-
Asset upgrade expenditure		1,574	400	-	-	-
<b>Total capital works expenditure</b>	4.5.1	<b>12,425</b>	<b>19,709</b>	<b>8,303</b>	<b>8,401</b>	<b>10,515</b>
<b>Funding sources represented by:</b>						
Grants		7,799	8,357	3,099	3,394	2,956
Contributions			650	-	-	-
Council cash		4,626	10,702	5,204	5,007	7,559
Borrowings		-	-	-	-	-
<b>Total capital works expenditure</b>	4.5.1	<b>12,425</b>	<b>19,709</b>	<b>8,303</b>	<b>8,401</b>	<b>10,515</b>

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
<b>Staff expenditure</b>					
Employee costs - operating	11,703	12,901	13,412	13,756	14,212
Employee costs - capital	510	361	380	450	420
<b>Total staff expenditure</b>	<b>12,213</b>	<b>13,262</b>	<b>13,792</b>	<b>14,206</b>	<b>14,632</b>
	FTE	FTE	FTE	FTE	FTE
<b>Staff numbers</b>					
Employees	136.0	125.0	126.0	126.2	126.2
<b>Total staff numbers</b>	<b>136.0</b>	<b>125.0</b>	<b>126.0</b>	<b>126.2</b>	<b>126.2</b>

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 2024/25 \$'000	Comprises			
		Permanent		Casual	Temporary
		Full Time \$'000	Part time \$'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	-	-
<b>Total staff expenditure - operating</b>	<b>12,901</b>	<b>10,668</b>	<b>1,779</b>	<b>454</b>	<b>-</b>
Capitalised labour costs	361				
<b>Total staff expenditure</b>	<b>13,262</b>				

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

Department	Budget 2024/25	Comprises			
		Permanent		Casual	Temporary
		Full Time	Part time		
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	-	-
<b>Total staff numbers - operating</b>	<b>122</b>	<b>97</b>	<b>24</b>	<b>1</b>	<b>-</b>
Capitalised labour	3				
<b>Total staff numbers</b>	<b>125</b>				

**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
<b>Community Development</b>				
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	-	-	-	-
<b>Total Community Development</b>	<b>2,553</b>	<b>2,660</b>	<b>2,782</b>	<b>2,938</b>
<b>Corporate and Organisational Performance</b>				
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	-	-	-	-
<b>Total Corporate and Organisational Performance</b>	<b>1,979</b>	<b>2,158</b>	<b>2,289</b>	<b>2,396</b>
<b>Works and Technical Services</b>				
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	-	-	-	-
<b>Total Works and Technical Services</b>	<b>6,519</b>	<b>6,667</b>	<b>6,792</b>	<b>6,923</b>
<b>Office of the CEO</b>				
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	-	-	-	-
<b>Total Office of the CEO</b>	<b>1,396</b>	<b>1,477</b>	<b>1,493</b>	<b>1,505</b>
<b>Casuals, temporary and other expenditure</b>	<b>454</b>	<b>450</b>	<b>450</b>	<b>450</b>
<b>Capitalised labour costs</b>	<b>361</b>	<b>380</b>	<b>400</b>	<b>420</b>
<b>Total staff expenditure</b>	<b>13,262</b>	<b>13,792</b>	<b>14,206</b>	<b>14,632</b>



	2024/25 FTE	2025/26 FTE	2026/27 FTE	2027/28 FTE
<b>Community Development</b>				
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	-	-	-	-
<b>Total Community Development</b>	<b>23.5</b>	<b>23.5</b>	<b>24.1</b>	<b>24.1</b>
<b>Corporate and Organisational Performance</b>				
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	-	-	-	-
<b>Total Corporate and Organisational Performance</b>	<b>18.6</b>	<b>18.6</b>	<b>19.2</b>	<b>19.2</b>
<b>Works and Technical Services</b>				
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	-	-	-	-
<b>Total Works and Technical Services</b>	<b>71.3</b>	<b>71.3</b>	<b>70.3</b>	<b>70.3</b>
<b>Office of the CEO</b>				
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	-	-	-	-
<b>Total Office of the CEO</b>	<b>8.6</b>	<b>8.6</b>	<b>8.6</b>	<b>8.6</b>
<b>Casuals and temporary staff</b>	<b>0.3</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>
<b>Capitalised labour</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>
<b>Total staff numbers</b>	<b>125.3</b>	<b>126.0</b>	<b>126.2</b>	<b>126.2</b>

#### 4. Notes to the financial statements

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

##### 4.1 Comprehensive Income Statement

###### 4.1.1 Rates and charges

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

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

In developing the Budget, rates and charges were identified as an important source of revenue. Planning for future rate increases has therefore been an important component of the financial planning process. The Fair Go Rates System (FGRS) sets out the maximum amount councils may increase rates in a year. For 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 Forecast Actual	2024/25 Budget	Change	%
	\$'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%
<b>Total rates and charges</b>	<b>14,979</b>	<b>15,374</b>	<b>395</b>	<b>2.64%</b>

\*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(i) 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	0.57869380	-3.08%
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%
<b>Total amount to be raised by general rates</b>	<b>12,535</b>	<b>12,871</b>	<b>336</b>	<b>2.68%</b>

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

Type or class of land	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%
<b>Total number of assessments</b>	<b>6,365</b>	<b>6,396</b>	<b>31</b>	<b>0.49%</b>

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

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

Type or class of land	2023/24 \$'000	2024/25 \$'000	Change \$'000	%
Residential	541,878	574,808	32,930	6.08%
Commercial and Industrial	89,989	95,337	5,348	5.94%
Farming	3,378,125	4,437,060	1,058,935	31.35%
<b>Total value of land</b>	<b>4,009,992</b>	<b>5,107,205</b>	<b>1,097,213</b>	<b>27.36%</b>

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

Type of Charge	Per Rateable Property 2023/24 \$	Per Rateable Property 2024/25 \$	Change \$	%
Municipal	176	181	5	2.73%

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	782,978	807,049	24,071	3.07%

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%
<b>Total</b>	<b>422</b>	<b>422</b>	<b>-</b>	<b>0.00%</b>

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

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

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	12,871,216	336,211	2.68%
<i>Municipal charge</i>	782,978	807,049	24,071	3.07%
<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%
<b>Total Rates and charges</b>	<b>14,938,451</b>	<b>15,294,083</b>	<b>355,632</b>	<b>2.38%</b>

4.1.1(l) Fair Go Rates System Compliance

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

	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	\$ 13,317,983	\$ 13,678,265
Budgeted Supplementary Rates	\$ -	\$ -
Budgeted Total Rates and Municipal Charges Revenue	\$ 13,317,983	\$ 13,678,265

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 0.0057869380% (0.57869380 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%
<b>Total statutory fees and fines</b>	<b>209</b>	<b>139</b>	<b>(70)</b>	<b>-33.49%</b>

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

#### 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%
<b>Total user fees</b>	<b>639</b>	<b>463</b>	<b>(176)</b>	<b>-27.54%</b>

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

#### 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	5,386	(2,230)	-29%
<b>Total grants received</b>	<b>15,078</b>	<b>17,684</b>	<b>2,606</b>	<b>17%</b>

##### (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	228	136	148%
<b>Total recurrent grants</b>	<b>6,269</b>	<b>9,201</b>	<b>2,932</b>	<b>47%</b>

###### Non-recurrent - State Government

Municipal emergency management	740	-	(740)	100%
Other	270	126	(144)	-53%
<b>Total non-recurrent grants</b>	<b>1,010</b>	<b>126</b>	<b>(884)</b>	<b>-88%</b>
<b>Total operating grants</b>	<b>7,279</b>	<b>9,327</b>	<b>2,048</b>	<b>28%</b>

##### (b) Capital Grants

###### Recurrent - Commonwealth Government

Roads to recovery	1,600	1,600	-	0%
<b>Total recurrent grants</b>	<b>1,600</b>	<b>1,600</b>	<b>-</b>	<b>0%</b>

###### 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	-	(1,228)	-100%
Parks, Open Space & Streetscapes	2,971	1,544	(1,427)	-48%
Other	1,574	2,493	919	58%
<b>Total non-recurrent grants</b>	<b>6,199</b>	<b>6,757</b>	<b>558</b>	<b>9%</b>
<b>Total capital grants</b>	<b>7,799</b>	<b>8,357</b>	<b>558</b>	<b>7%</b>
<b>Total Grants</b>	<b>15,078</b>	<b>17,684</b>	<b>2,606</b>	<b>17%</b>

(a) Operating grants include all monies received from State and Federal sources for the purposes of funding the delivery of Council's services. Overall, the level of operational grants is expected to 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 2023/24 \$'000	Budget 2024/25 \$'000	Change	
			\$'000	%
Monetary	551	695	144	26.13%
<b>Total contributions</b>	<b>551</b>	<b>695</b>	<b>144</b>	<b>26.13%</b>

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

#### 4.1.6 Other income

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

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

#### 4.1.7 Employee costs

	Forecast Actual 2023/24 \$'000	Budget 2024/25 \$'000	Change	
			\$'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%
<b>Total employee costs</b>	<b>11,488</b>	<b>13,262</b>	<b>1,774</b>	<b>15.44%</b>

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

The change between financial years relates to the following:

- Pay increases in line with Council's Enterprise Agreement (EA) 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 2023/24 \$'000	Budget 2024/25 \$'000	Change	
			\$'000	%
Materials, services and contracts	8,247	7,889	(358)	-4.34%
Utilities	475	495	20	4.21%
Plant costs	1,795	1,525	(270)	-15.04%
<b>Total materials and services</b>	<b>10,517</b>	<b>9,909</b>	<b>(608)</b>	<b>-5.78%</b>

Materials and services include the purchases of consumables and payments to contractors for the provision of services and utilities.

Materials and services are budgeted to decrease by 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 2023/24 \$'000	Budget 2024/25 \$'000	Change	
			\$'000	%
Property	2,172	2,188	16	0.74%
Plant & equipment	873	727	(146)	-16.72%
Infrastructure	6,046	5,937	(109)	-1.80%
<b>Total depreciation</b>	<b>9,091</b>	<b>8,852</b>	<b>(239)</b>	<b>-2.63%</b>

Depreciation is an accounting measure and is a non-cash item which attempts to allocate the value of an asset over its useful life for Council's property, plant and equipment and infrastructure assets such as roads and drainage. Amortisation is the allocation of an intangible asset over its useful life. 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 2023/24 \$'000	Budget 2024/25 \$'000	Change	
			\$'000	%
Right of use assets	396	430	34	8.59%
<b>Total depreciation - right of use assets</b>	<b>396</b>	<b>430</b>	<b>34</b>	<b>8.59%</b>

#### 4.1.11 Other expenses

	Forecast Actual 2023/24 \$'000	Budget 2024/25 \$'000	Change	
			\$'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%
<b>Total other expenses</b>	<b>849</b>	<b>870</b>	<b>21</b>	<b>2.47%</b>

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

## 4.2 Balance Sheet

### 4.2.1 Assets

#### Current assets \$29.6M and non-current assets \$316.1M

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 \$25.9M. 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 Councils 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 2023/24 \$	Budget 2024/25 \$
<b>Right-of-use assets</b>		
Vehicles	976	1,000
<b>Total right-of-use assets</b>	<b>976</b>	<b>1,000</b>
<b>Lease liabilities</b>		
<b>Current lease Liabilities</b>		
Vehicles	288	367
<b>Total current lease liabilities</b>	<b>288</b>	<b>367</b>
<b>Non-current lease liabilities</b>		
Vehicles	701	700
<b>Total non-current lease liabilities</b>	<b>701</b>	<b>700</b>
<b>Total lease liabilities</b>	<b>989</b>	<b>1,067</b>

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

#### 4.3 Statement of changes in Equity

##### 4.3.1 Equity

###### **Equity \$337.1M, 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 (\$11.46M inflow)

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

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

###### Investing Activities (\$19.7M 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	17,576	6,234	54.96%
<b>Total</b>	<b>12,425</b>	<b>19,709</b>	<b>7,284</b>	<b>58.62%</b>

	Project Cost	Asset expenditure types				Summary of Funding Sources			
	\$'000	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	17,576	5,828	11,296	300	152	8,257	650	8,669	-
<b>Total</b>	<b>19,709</b>	<b>5,878</b>	<b>13,279</b>	<b>400</b>	<b>152</b>	<b>8,357</b>	<b>650</b>	<b>10,702</b>	<b>-</b>

Council will be undertaking \$19.709M worth of Capital Works projects during the 2024/25 financial year, with \$12.142M 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, 69 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 \$'000	New \$'000	Asset expenditure types			Grants \$'000	Summary of Funding Sources		
			Renewal \$'000	Upgrade \$'000	Expansion \$'000		Contrib. \$'000	Council cash \$'000	Borrowings \$'000
<b>PROPERTY</b>									
<b>Building Improvements</b>									
<i>Heating, ventilation, and air conditioning works</i>	100	-	-	100	-	100	-	-	-
<i>Building Improvements *</i>	125	-	125	-	-	-	-	125	-
<b>TOTAL PROPERTY</b>	<b>225</b>	<b>-</b>	<b>125</b>	<b>100</b>	<b>-</b>	<b>100</b>	<b>-</b>	<b>125</b>	<b>-</b>
<b>PLANT AND EQUIPMENT</b>									
<b>Plant, Machinery and Equipment</b>									
<i>Plant, machinery and equipment</i>	611	-	611	-	-	-	-	611	-
<b>Computers and Telecommunications</b>									
<i>Computers and Information Technology equipment</i>	170	-	170	-	-	-	-	170	-
<b>Library assets</b>									
<i>Library assets</i>	27	-	27	-	-	-	-	27	-
<b>TOTAL PLANT AND EQUIPMENT</b>	<b>808</b>	<b>-</b>	<b>808</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>808</b>	<b>-</b>

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	
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	
Parks, Open Space and Streetscapes									
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	11,109	2,672	8,137	300	-	6,083	650	4,376	
TOTAL NEW CAPITAL WORKS	12,142	2,672	9,070	400	-	6,183	650	5,309	

#### 4.5.3 Works carried forward from the 2023/24 year

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
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	Asset expenditure types				Summary of Funding Sources			
	New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash	Borrowings	
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	
INFRASTRUCTURE									
Roads									
Jeffcott Road Rehabilitation & final seal	350	-	350	-	-	-	-	350	
Marlbed 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
<b>Property</b>										
Land	0	0	0	0	0	0	0	0	0	0
Land improvements	0	0	0	0	0	0	0	0	0	0
<b>Total Land</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Buildings	0	0	0	0	0	0	0	0	0	0
Heritage Buildings	0	0	0	0	0	0	0	0	0	0
Building improvements	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
<b>Total Buildings</b>	<b>1,104</b>	<b>0</b>	<b>1,104</b>	<b>0</b>	<b>0</b>	<b>1,104</b>	<b>0</b>	<b>0</b>	<b>1,104</b>	<b>0</b>
<b>Total Property</b>	<b>1,104</b>	<b>0</b>	<b>1,104</b>	<b>0</b>	<b>0</b>	<b>1,104</b>	<b>0</b>	<b>0</b>	<b>1,104</b>	<b>0</b>
<b>Plant and Equipment</b>										
Heritage plant and equipment	0	0	0	0	0	0	0	0	0	0
Plant, machinery and equipment	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
<b>Total Plant and Equipment</b>	<b>975</b>	<b>0</b>	<b>975</b>	<b>0</b>	<b>0</b>	<b>975</b>	<b>0</b>	<b>0</b>	<b>975</b>	<b>0</b>
<b>Infrastructure</b>										
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
<b>Total Infrastructure</b>	<b>6,224</b>	<b>0</b>	<b>6,224</b>	<b>0</b>	<b>0</b>	<b>6,224</b>	<b>3,099</b>	<b>0</b>	<b>3,125</b>	<b>0</b>
<b>Total Capital Works Expenditure</b>	<b>8,303</b>	<b>0</b>	<b>8,303</b>	<b>0</b>	<b>0</b>	<b>8,303</b>	<b>3,099</b>	<b>0</b>	<b>5,204</b>	<b>0</b>

2026/27	Asset Expenditure Types					Funding Sources				
	Total \$'000	New \$'000	Renewal \$'000	Expansion \$'000	Upgrade \$'000	Total \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
<b>Property</b>										
Land	0	0	0	0	0	0	0	0	0	0
Land improvements	0	0	0	0	0	0	0	0	0	0
<b>Total Land</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Buildings	0	0	0	0	0	0	0	0	0	0
Heritage Buildings	0	0	0	0	0	0	0	0	0	0
Building improvements	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
<b>Total Buildings</b>	<b>1,358</b>	<b>0</b>	<b>1,358</b>	<b>0</b>	<b>0</b>	<b>1,358</b>	<b>0</b>	<b>0</b>	<b>1,358</b>	<b>0</b>
<b>Total Property</b>	<b>1,358</b>	<b>0</b>	<b>1,358</b>	<b>0</b>	<b>0</b>	<b>1,358</b>	<b>0</b>	<b>0</b>	<b>1,358</b>	<b>0</b>
<b>Plant and Equipment</b>										
Heritage plant and equipment	0	0	0	0	0	0	0	0	0	0
Plant, machinery and equipment	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
<b>Total Plant and Equipment</b>	<b>1,104</b>	<b>0</b>	<b>1,104</b>	<b>0</b>	<b>0</b>	<b>1,104</b>	<b>0</b>	<b>0</b>	<b>1,104</b>	<b>0</b>
<b>Infrastructure</b>										
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
<b>Total Infrastructure</b>	<b>5,939</b>	<b>0</b>	<b>5,939</b>	<b>0</b>	<b>0</b>	<b>5,939</b>	<b>3,394</b>	<b>0</b>	<b>2,545</b>	<b>0</b>
<b>Total Capital Works Expenditure</b>	<b>8,401</b>	<b>0</b>	<b>8,401</b>	<b>0</b>	<b>0</b>	<b>8,401</b>	<b>3,394</b>	<b>0</b>	<b>5,007</b>	<b>0</b>

2027/28	Asset Expenditure Types					Funding Sources				
	Total \$'000	New \$'000	Renewal \$'000	Expansion \$'000	Upgrade \$'000	Total \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
<b>Property</b>										
Land	0	0	0	0	0	0	0	0	0	0
Land improvements	0	0	0	0	0	0	0	0	0	0
<b>Total Land</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Buildings	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
<b>Total Buildings</b>	<b>2,129</b>	<b>0</b>	<b>2,129</b>	<b>0</b>	<b>0</b>	<b>2,129</b>	<b>0</b>	<b>0</b>	<b>2,129</b>	<b>0</b>
<b>Total Property</b>	<b>2,129</b>	<b>0</b>	<b>2,129</b>	<b>0</b>	<b>0</b>	<b>2,129</b>	<b>0</b>	<b>0</b>	<b>2,129</b>	<b>0</b>
<b>Plant and Equipment</b>										
Heritage plant and equipment	0	0	0	0	0	0	0	0	0	0
Plant, machinery and equipment	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
<b>Total Plant and Equipment</b>	<b>1,076</b>	<b>0</b>	<b>1,076</b>	<b>0</b>	<b>0</b>	<b>1,076</b>	<b>0</b>	<b>0</b>	<b>1,076</b>	<b>0</b>
<b>Infrastructure</b>										
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
<b>Total Infrastructure</b>	<b>7,310</b>	<b>0</b>	<b>7,310</b>	<b>0</b>	<b>0</b>	<b>7,310</b>	<b>2,956</b>	<b>0</b>	<b>4,354</b>	<b>0</b>
<b>Total Capital Works Expenditure</b>	<b>10,515</b>	<b>0</b>	<b>10,515</b>	<b>0</b>	<b>0</b>	<b>10,515</b>	<b>2,956</b>	<b>0</b>	<b>7,559</b>	<b>0</b>

#### 4.7 Proposals to Lease Council Land

This section presents a summary of Council's proposals to lease council land to external parties in the 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	
<b>Governance</b>									
<b>Consultation and engagement</b> (Council decisions made and implemented with community input)	<b>Satisfaction with community consultation and engagement</b> Community satisfaction rating out of 100 with the consultation and engagement efforts of Council	1	52	52	54	56	58	58	+
<b>Roads</b>									
<b>Condition</b> (sealed local roads are maintained at the adopted condition standard)	<b>Sealed local roads below the intervention level</b> Number of kms of sealed local roads below the renewal intervention level set by Council / Kms of sealed local roads	2	99%	90%	91%	92%	93%	94%	o
<b>Statutory planning</b>									
<b>Service standard</b> (planning application processing and decisions are in accordance with legislative requirements)	<b>Planning applications decided within the relevant required time</b> Number of planning application decisions made within the relevant required time / Number of planning application decisions made	3	35%	60%	60%	61%	62%	63%	+
<b>Waste management</b>									
<b>Waste diversion</b> (amount of waste diverted from landfill is maximised)	<b>Kerbside collection waste diverted from landfill</b> Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins	4	18%	32%	33%	33%	33%	34%	+

**Targeted performance indicators - Financial**

Indicator	Measure	Notes	Actual 2022/23	Forecast 2023/24	Target 2024/25	Target Projections			Trend
						2025/26	2026/27	2027/28	+o/-
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%	402%	339%	284%	198%	
Obligations									
Asset renewal (assets are renewed as planned)	Asset renewal compared to depreciation Asset renewal and upgrade expense / Asset depreciation	6	81%	156%	156%	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	\$5,229	\$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		Trend
						2025/26	2026/27	2027/28 +/-
<b>Operating position</b>								
<b>Adjusted underlying result</b> (an adjusted underlying surplus is generated in the ordinary course of business)	<b>Adjusted underlying surplus (or deficit)</b> Adjusted underlying surplus (deficit) / Adjusted underlying revenue	9	(14%)	(30%)	(27%)	(31%)	(30%)	(30%)
<b>Liquidity</b>								
<b>Unrestricted cash</b> (sufficient cash that is free of restrictions is available to pay bills as and when they fall due)	<b>Unrestricted cash compared to current liabilities</b> Unrestricted cash / current liabilities	10	79%	475%	351%	289%	235%	150%
<b>Obligations</b>								
<b>Loans and borrowings</b> (level of interest bearing loans and borrowings is appropriate to the size and nature of Council's activities)	<b>Loans and borrowings compared to rates</b> Interest bearing loans and borrowings / rate revenue	11	0%	0%	0%	0%	0%	0%
<b>Loans and borrowings</b> (level of interest bearing loans and borrowings is appropriate to the size and nature of Council's activities)	<b>Loans and borrowings repayments compared to rates</b> Interest and principal repayments on interest bearing loans and borrowings / rate revenue		0%	0%	0%	0%	0%	0%
<b>Indebtedness</b> (level of long term liabilities is appropriate to the size and nature of a Council's activities)	<b>Non-current liabilities compared to own-source revenue</b> Non-current liabilities / own source revenue		10%	48%	48%	48%	47%	47%
<b>Stability</b>								
<b>Rates effort</b> (rating level is set based on the community's capacity to pay)	<b>Rates compared to property values</b> Rate revenue / CIV of rateable properties in the municipal district	12	0.37%	0.37%	0.30%	0.26%	0.26%	0.27%
<b>Efficiency</b>								
<b>Revenue level</b> (resources are used efficiently in the delivery of services)	<b>Average rate per property assessment</b> General rates and municipal charges / no. of property assessments	13	\$2,010	\$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) %
<b>ADMINISTRATION</b>						
Reprint of Rates Notice - previous years	Yearly	Taxable	10.00	10.00	0.00	0.00%
<b>HALL HIRE</b>						
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%
<b>WYCHEPROOF SALEYARDS</b>						
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	0.00%
<b>STANDPIPE</b>						
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%
<b>ANIMAL CONTROL</b>						
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%
<b>IMPOUNDED GOODS</b>						
Release fee (Plus other associated costs)	Each	Taxable	200.70	207.70	7.00	3.61%
<b>IMPOUNDED LIVESTOCK</b>						
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%
<b>LOCAL LAWS</b>						
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%
<b>CAT TRAP HIRE</b>						
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%

## BULOKE SHIRE COUNCIL FEES & CHARGES 2024-2025

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) %
<b>DOMESTIC ANIMAL BUSINESS</b>						
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%
<b>MISCELLANEOUS ITEMS</b>						
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
<b>FIRE PREVENTION WORKS</b>						
Engaged contractors to undertake compulsory fire clearances - Contractor cost plus 50%	Each	Taxable	Varies	Varies		0.00%
<b>BUILDING FEES &amp; CHARGES</b>						
<b>Alterations/Additions/Sheds/Carports/Garages</b>						
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		
<b>Dwellings &amp; Multi Unit Developments</b>						
<b>Residential &amp; Commercial Works</b>						
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		
<b>Residential &amp; Commercial Works</b>						
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		
<b>Swimming Pools &amp; Spa</b>						
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%
<b>Enforcement</b>						
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%
<b>Miscellaneous Items</b>						
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%
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
<b>Report &amp; Consent</b>						
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%

**BULOKE SHIRE COUNCIL FEES & CHARGES 2024-2025**

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	2024/2025	Fee	Fee
			Fee	Fee	Increase/	Increase/
			Inc GST	Inc GST	(Decrease)	(Decrease) %
			\$	\$2	\$	
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%

### BULOKE SHIRE COUNCIL FEES & CHARGES 2024-2025

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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) %
<b>PLANNING FEES</b>						
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%
<b>PUBLIC HEALTH</b>						
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%
<b>Public Health - Septic Tank</b>						
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%
<b>Public Health &amp; Wellbeing</b>						
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%
<b>Street Stall &amp; Food Vendors</b>						
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%
<b>Immunisations</b>						
Immunisations (Cost to Council - materials & labour)	Per hour	Taxable	Varies	Varies		0.00%
<b>POOL HIRE</b>						
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%

### BULOKE SHIRE COUNCIL FEES & CHARGES 2024-2025

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) %
<b>LANDFILL</b>						
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%
<b>Tyres</b>						
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%
<b>Animal Carcasses</b>						
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%
<b>Recycling</b>						
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%

**4. MEETING CLOSED**

