



SPECIAL COUNCIL MEETING

AGENDA

Tuesday 27 June 2023

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 PECUNIARY INTERESTS

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

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

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

4. ITEMS OF BUSINESS

4.1 Policy Reports

4.1.1 Draft Saleyards Precinct Local Law No. 15

4.2 Organisational Reports

4.2.1 Buloke Shire Council Annual Budget 2023/24

5. MEETING CLOSED

NEXT MEETING

THE NEXT COUNCIL MEETING WILL BE HELD IN WYCHEPROOF SUPPER ROOM, 367 BROADWAY, WYCHEPROOF ON WEDNESDAY, 12 JULY 2023 AT 7:00PM.

Wayne O'Toole
Chief Executive Officer

4. ITEMS OF BUSINESS

4.1 POLICY REPORTS

4.1.1 DRAFT SALEYARDS PRECINCT LOCAL LAW NO. 15

Author's Title: Director Infrastructure and Delivery

Department: Infrastructure and Delivery

File No: LA|08|15

Relevance to Council Plan 2021 - 2025

Strategic Objective: Our Council and Community Leadership

PURPOSE

This report is to obtain the Council's endorsement of the proposed Saleyards Precinct Local Law No. 15 for the purposes of undertaking community consultation under the *Local Government Act 2020*.

SUMMARY

The proposed Saleyards Precinct Local Law No. 15 replaces the existing Saleyards Precinct Local Law No. 14 made in 2013.

The proposed Saleyards Precinct Local Law applies to operations at the saleyards which are consistent with current requirements applied under other legislation. Applying appropriate controls with appropriate enforcement tools via a local law is a reasonable way to achieve Council objectives.

RECOMMENDATION

That the Council:

1. Proposes to make the Saleyards Precinct Local Law No. 15 2023; and
2. Gives notice of its intention to make the Saleyards Precinct Local Law No. 15 to the community in accordance with the Council's Community Engagement Policy

Attachments: 1 [Draft Saleyards Precinct Local Law No. 15 2023](#)

DISCUSSION

The Saleyards Precinct Local Law No. 14 has been in operation in Buloke Shire since August 2013.

The Saleyards Precinct Local Law applies to the Wycheproof Saleyards and is mostly concerned with the processes of saleyards, such as re-sale procedure, allocations, reception and delivery of livestock, sale days and selling practices.

Minor changes to the proposed Saleyards Precinct Local Law have been made in its current draft form relating to changes in applicable legislation.

The operation of the Wycheproof Saleyards is considered important to Wycheproof, providing a centralised location in the municipality for stock stales. Activities undertaken at the saleyards and the raft of legislation applying to saleyards means the ownership and operation of the saleyards is a high-

risk activity for the Council on many levels. The proposed Saleyards Precinct Local Law is a way in which the Council can apply various controls to a range of users of the saleyards precinct to ensure legislation which applies to management and welfare of livestock can be reinforced by the Council as the owner and operator of the saleyards.

This report proposes the Council commence community engagement in relation to the proposed Saleyards Precinct Local Law No. 15 2023 in accordance with the *Local Government Act 2020* and the Buloke Shire Council Community Engagement Policy.

RELEVANT LAW

References to specific legislation relevant to the proposed Saleyards Precinct Local Law are set out in the draft document. Section 73 of the *Local Government Act 2020* set out the procedure which the Council must follow before the Council makes a local law.

RELATED COUNCIL DECISIONS

The Council made the Saleyards Precinct Local Law No. 14 in August 2013.

OPTIONS

The Council may determine to vary certain aspects of the proposed Saleyards Precinct Local Law No. 15, including penalty units for prosecution penalty amounts and infringement notices.

SUSTAINABILITY IMPLICATIONS

The Council, as the owner and operator of the Saleyards Precinct in Wycheproof, provides economic benefit to the municipality.

COMMUNITY ENGAGEMENT

The Council will provide public notice of its intention to make the Saleyards Precinct Local Law No. 15 2023, including through providing a draft of the proposed Local Law to the Saleyards Committee.

INNOVATION AND CONTINUOUS IMPROVEMENT

Not applicable.

COLLABORATION

Not applicable.

FINANCIAL VIABILITY

The proposed Saleyards Precinct Local Law No. 15 sets out penalty units and infringement notice amounts proposed to act as deterrents for breaches to the Local Law.

REGIONAL, STATE AND NATIONAL PLANS AND POLICIES

Not applicable.

COUNCIL PLANS AND POLICIES

The community engagement process proposed aligns with the Council's Community Engagement Policy.

TRANSPARENCY OF COUNCIL DECISIONS

Section 73 of the *Local Government Act 2020* sets out the requirements for public notice of the proposed local law, including the requirement to ensure a copy of the proposed local law is available for inspection.

CONFLICTS OF INTEREST

I, Hannah Yu, have no conflicts of interest to declare in relation to this Report or the proposed Saleyards Precinct Local Law No. 15

BULOKE SHIRE COUNCIL

SALEYARDS PRECINCT LOCAL LAW NO. 15 OF 2023

PART 1 – PRELIMINARY

1. Title

This is the Saleyards Precinct Local Law No. 15 of 2023.

2. Objectives

The objectives of this Local Law are to provide for the peace order and good government of the Buloke Shire by:

- (1) providing for the management and administration of the Council’s Saleyards Precinct;
- (2) protecting the Council's assets and facilities;
- (3) applying processes and requirements to the Saleyards Precinct to:
 - (a) promote safety and safe work practices;
 - (b) operate the Saleyards Precinct in a manner that achieves the requirements of the ***Livestock Management Act 2010*** and any applicable standards and codes;
 - (c) ensure that appropriate standards of animal welfare are applied and that any livestock brought to the Saleyards Precinct are treated humanely; and
 - (d) maintain accreditation as a Saleyards under the National Saleyards Quality Assurance program; and
- (4) generally providing for the administration of the Council’s powers and functions.

3. Authorising Provision

This Local Law is made under section 71(1) of the *Local Government Act 2020*.

4. Commencement, revocation and area of operation

This Local Law:

- (1) revokes the Saleyards Precinct Local Law No. 13;
- (2) commences on 14 August 2023;
- (3) ceases to operate on 13 August 2033, unless revoked sooner; and
- (4) operates at the Saleyards Precinct, Camp Street, Wycheproof.

5. Definitions

In this Local Law the following words have the meaning given to them unless stated otherwise:

“Act”	means the <i>Local Government Act 2020</i> .
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Buloke Shire Council – Saleyards Precinct Local Law No. 15

“alcohol”	means a beverage intended for human consumption with an alcohol content greater than 0.5 per centum by volume at a temperature of 20 degrees Celsius.
“Authorised Officer”	means a person appointed by the Council under section 224 of the <i>Local Government Act 1989</i> .
“Business Day”	means a day that is not a Saturday or Sunday or any day that is a public holiday in Wycheproof.
“Chief Executive Officer”	means the Chief Executive Officer of the Council.
“Council”	means Buloke Shire Council.
“drug”	means a substance that is declared as a drug for the purposes of the <i>Road Safety Act 1984</i> under section 3(3) or any other substance (other than alcohol) which, when consumed or used by a person, deprives that person (temporarily or permanently) of any of his or her normal mental or physical faculties.
“Livestock”	means an animal kept for the purpose of primary production, including cattle, sheep and pigs but does not include a dog.
"Motor vehicle"	has the same meaning as in section 3 of the <i>Road Safety Act 1986</i> .
"penalty units"	has the same meaning as in section 110 of the <i>Sentencing Act 1991</i> .
“person in charge”	means, in relation to an animal: <ul style="list-style-type: none"> • the owner of the animal; • a person who has physical custody or control of the animal, including an employee of that person; and • the owner or occupier of a place or vehicle where the animal is at any relevant time.
“Saleyards Manager”	means the person appointed by the Council with responsibility for the day to management and operation of the Saleyards Precinct.
"Saleyards Precinct"	means the area of land in Camp Street, Wycheproof used for selling livestock and includes the yards, ramps, amenities, truck wash, kiosk, truck parking area and surrounding land delineated on the map in Error! Reference source not found. to this Local Law.
"special sale"	means a sale of livestock other than on a designated regular sale day.
“the User”	means the person who has entered into a User Agreement with the Council to use the Saleyards Precinct.
"working dog"	means a dog used to assist with the movement of stock to a particular point or location.

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PART 2 – THE SALEYARDS PRECINCT

6. Using the Saleyards Precinct

- (1) A person must not, without the permission of the Council, use the Saleyards Precinct unless that person has entered into a User Agreement with the Council.

Penalty: 5 Penalty Units

- (2) The Council may grant to any person or class of persons permission to use the Saleyards Agreement, either generally or in specific circumstances.

7. User Agreements

- (1) Even though a User Agreement is in place between the Council and a User, the User must notify the Saleyards Manager of their intended use of the Saleyards Precinct:
- (a) in the case of an Annual User, not less than 14 days before each intended use; or
- (b) in the case of a Casual User, not less than 21 days before each intended use.
- (2) The Saleyards Manager may exempt a person from the notification period prescribed in subclause (1) if they consider that the circumstances justify the exemption and that the Saleyards Precinct is in a safe condition and available for use.

8. Compliance with Requirements

- (1) Any person at the Saleyards Precinct must comply with any conditions, policies or guidelines applied by the Council to the use of the Saleyards Precinct, including any occupational health and safety manual or requirements to maintain accreditation of the saleyards under any quality assurance program for the saleyards.

Penalty: 10 Penalty Units

- (2) The Council must ensure that up to date copies of any conditions, policies or guidelines applied by the Council to the Saleyards Precinct, including any occupational health and safety programs or requirements associated with the quality assurance program referred to in subclause (1), are published on the Council's website and available for inspection at the Saleyards Precinct.

9. Sale days

- (1) The Saleyards Manager may from time to time designate:
- (a) regular sale days for the Saleyards Precinct; and
- (b) the days on and the hours when the Saleyards Precinct is otherwise open for receipt and delivery of livestock.
- (2) A person proposing to hold a special sale at the Saleyards Precinct must enter into a User Agreement with the Council not less than 14 days before the proposed special sale.

10. Delivery and Receipt of Livestock

- (1) Subject to the direction of the Saleyards Manager or an Authorised Officer, a person in charge of livestock that are being delivered for sale at the Saleyards Precinct must:
- (a) immediately unload the livestock or cause the livestock to be unloaded at the ramps provided;

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- (b) remove the motor vehicle or cause the motor vehicle to be removed from the unloading area as soon as unloading is complete; and
- (c) immediately pen or cause to be penned livestock that are not being transported by motor vehicle.

Penalty: 4 Penalty Units

- (2) A User is primarily responsible for the receipt, handling and delivery of livestock prior to a proposed sale.
- (3) A person must not pen livestock within the Saleyards Precinct more than 24 hours before their proposed sale unless the written consent of the Saleyards Manager is obtained and the consent is noted on the User Agreement.

Penalty: 4 Penalty Units

11. Identification of Livestock for Sale

- (1) A User must submit to the Saleyards Manager all livestock identification information that is required by the Saleyards Manager, and specifically the National Vendor Declaration (NVD), prior to the commencement of the sale at which the User's livestock is to be sold.

Penalty: 4 Penalty Units

- (2) A User must keep accurate records of all of the User's livestock entering and leaving the Saleyards Precinct and must ensure compliance with any legislative requirements or Code applicable to the identification of the type of livestock being sold.

Penalty: 4 Penalty Units

- (3) The records required to be kept under subclause (2) must contain the number, description and origin of the livestock, the vendor's name and property identification code (PIC), the National Vendor Declaration (NVD), the name of the purchaser and PIC and any other information prescribed in the User Agreement.
- (4) A User must provide the records associated with the User's livestock leaving the Saleyards Precinct within 2 Business Days of the sale and must make the complete records available to the Saleyards Manager or an Authorised Officer when requested to do so.

Penalty: 4 Penalty Units

12. Care and Welfare of Livestock

- (1) Any person who:
 - (a) delivers livestock to;
 - (b) handles livestock within; or
 - (c) removes livestock from

the Saleyards Precinct must comply with the *Code of Accepted Practice for the Welfare of Animals at Saleyards – Victoria (AG0027)*¹ and any other Code or Standard applied under the **Livestock Management Act 2010**.

¹ Published by the Department of Agriculture.

*Buloke Shire Council – Saleyards Precinct Local Law No. 15***Penalty: 4 Penalty Units**

- (2) *The Code of Accepted Practice for the Welfare of Animals at Saleyards – Victoria (AG0027)* is an incorporated document for the purposes of section 76 of the Act.
- (3) A person in charge of livestock left in pens at the Saleyards Precinct overnight must ensure that an accessible water supply and appropriate levels of feed are available to the livestock unless they have made an alternative arrangement with the Saleyards Manager or an Authorised Officer.

Penalty: 4 Penalty Units

- (4) The Saleyards Manager or an Authorised Officer may provide feed and water to penned livestock, in which case the Council may recover the costs of doing so, together with labour and other overhead costs incurred, from the owner of the livestock.
- (5) A person must not unload or pen any livestock not connected with a sale at the Saleyards Precinct unless they are permitted to do so by the Saleyards Manager or an Authorised Officer.

Penalty: 4 Penalty Units**13. Health of Livestock**

- (1) A person in charge of livestock must ensure that the livestock that they offer for sale at the Saleyards Precinct is free of disease, fit for sale and fit for their intended journey.

Penalty: 4 Penalty Units

- (2) A person in charge of livestock must:
 - (a) not offer for sale any livestock that is diseased, emaciated or injured; and
 - (b) notify the Saleyards Manager or an Authorised Officer if they have within the Saleyards Precinct dead livestock in their control.

Penalty: 4 Penalty Units

- (3) The Saleyards Manager or an Authorised Officer may direct the person in control of livestock to remove any dead livestock or any livestock that is diseased, emaciated or injured to an isolation pen or from the Saleyards Precinct.
- (4) If:
 - (a) a direction under subclause (3) is not complied with; or
 - (b) the Saleyards Manager or an Authorised Officer cannot identify or locate a person to whom a direction under subclause (3) can be practically given –
 the Saleyards Manager or the Authorised Officer may arrange for the livestock to be removed from the Saleyards Precinct.
- (5) The Saleyards Manager or an Authorised Officer may isolate any diseased, emaciated or injured livestock in pens within the Saleyards Precinct and may arrange for any veterinary care for such livestock.
- (6) The Council may recover the costs associated with removal under subclause (4) or veterinary care under subclause (5) from the owner of the livestock.

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14. Moving Livestock

A person must not move livestock within or from the Saleyards Precinct without the permission of:

- (1) the person in charge of the livestock; or
- (2) the Saleyards Manager or an Authorised Officer.

Penalty: 4 Penalty Units

15. Stray livestock

- (1) The Saleyards Manager or an Authorised Officer may designate an area within the Saleyards Precinct for keeping stray or unclaimed livestock.
- (2) If stray or unclaimed livestock remain at the Saleyards Precinct in a designated area for longer than 24 hours the Saleyards Manager or an Authorised Officer may impound them, in which case the livestock will be dealt with in accordance with the ***Impounding of Livestock Act 1994***.

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Buloke Shire Council – Saleyards Precinct Local Law No. 15

PART 3 – GENERAL PROVISIONS APPLICABLE TO THE SALEYARDS PRECINCT

16. Health and Safety - Using Saleyards Precinct Equipment

A User or any other person in charge of livestock in the Saleyards Precinct must immediately advise the Saleyards Manager or an Authorised Officer of:

- (1) any serious injury to any person or animal or any incident that endangered the safety of any person or animal that occurred during the period of their use of the Saleyards Precinct; or
- (2) any damage to or any defect in any equipment that has occurred, or is observed by the User or person, during the period of their use of the Saleyards Precinct.

Penalty: 10 Penalty Units

17. Behaviour in the Saleyards Precinct

A person in the Saleyards Precinct must not:

- (1) behave in a way that is dangerous or creates a risk to the safety of other users;
- (2) behave in a manner that disturbs or obstructs any person in the lawful use of the Saleyards Precinct;
- (3) consume any alcohol or drugs;
- (4) allow livestock to escape from a penned area within the Saleyards Precinct;
- (5) damage, destroy, write or otherwise interfere with the facilities within the Saleyards Precinct or remove anything from or affix anything to any building, improvement or structure of any kind within the Saleyards Precinct; or
- (6) sell anything within the Saleyards Precinct other than livestock.

Penalty: 4 Penalty Units

18. Obstruction

A person must not obstruct the Saleyards Manager in the performance of their powers, duties or functions under this Local Law.

Penalty: 4 Penalty Units

19. Dogs

- (1) A person must ensure that any working dog in the Saleyards Precinct under their control is muzzled and supervised at all times and is secured when it is not working.

Penalty: 4 Penalty Units

- (2) A person must ensure that any dog under their control does not:
 - (a) wander at large within the Saleyards Precinct; or
 - (b) enter any building within the Saleyards Precinct.

Penalty: 4 Penalty Units

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- (3) A person must not be in charge of more than 2 working dogs within the Saleyards Precinct unless it is an additional dog in training.

Penalty: 4 Penalty Units**20. Motor Vehicles**

- (1) A person must not wash a motor vehicle in the Saleyards Precinct other than a motor vehicle in an area that is the designated truck wash bay.
- (2) A person must not leave a motor vehicle within the Saleyards Precinct in a position that:
- (a) obstructs entrances, exits or ramps; or
 - (b) interferes in any way with the proper movement of vehicular, pedestrian or animal traffic.

21. Unsafe Areas

- (1) The Saleyards Manager or an Authorised Officer may designate any area or structure within the Saleyards Precinct as off limits to any person by tagging or locking it and displaying a sign prohibiting entry or use, because:
- (a) it has become unsafe; or
 - (b) it is an area or structure in respect of which access or use is limited to specific persons.
- (2) A person must not enter or use an area or structure within the Saleyards Precinct contrary to any designation made by the Saleyards Manager or an Authorised Officer in accordance with subclause (1).

Penalty: 10 Penalty Units**22. Entry to the Saleyards Precinct**

A person must not enter the Saleyards Precinct when it is not being used in accordance with the provisions of this Local Law unless:

- (1) the person is lawfully carrying out duties in connection with the operation or maintenance of the Saleyards Precinct; or
- (2) the person has the permission of the Saleyards Manager or an Authorised Officer.

Penalty: 4 Penalty Units

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PART 4 – ADMINISTRATION AND ENFORCEMENT

DIVISION 1 – USER AGREEMENTS, FEES AND DELEGATIONS

23. User Agreements

- (1) A person who wishes to use the Saleyards Precinct may make an application to the Council to enter into a User Agreement.
- (2) The Council may require an applicant to provide additional information before it agrees to enter into a User Agreement with the applicant.
- (3) The Council may determine not to enter into a User Agreement with the applicant but must provide an opportunity for the applicant or the User to make a submission about the proposed determination.
- (4) The Chief Executive Officer may hear any submission made under subclause (3).

24. Period of User Agreements

- (1) Where an applicant proposes to conduct a number of sales during the year, a User Agreement entered into as a result of the application will be in operation for one year and the User will, for the purposes of clause 7(1)(a) of this Local Law, be an Annual User.
- (2) Where an application is for casual use of the Saleyard Precinct a User Agreement entered into as a result of the application will be in operation until the expiry date set out in the User Agreement and the User will, for the purposes of clause 7(1)(b) of this Local Law, be a Causal User.

25. Conditions may be applied

- (1) The User Agreement may be subject to terms and conditions which the Council considers to be appropriate in the circumstances, including:
 - (a) the payment of a fee or charge;
 - (b) the payment of a security deposit, bond or guarantee to the Council to secure the proper performance of conditions of a permit or other permission or to rectify any damage caused to Council assets as a result of the use or activity allowed by the use of the Saleyards Precinct;
 - (c) that the User have appropriate insurance and must provide a written indemnification of the Council against liability arising from the User's use;
 - (d) that the User keep accurate records of livestock transactions and that the records be provided to the Council within the times specified in this Local Law and the User Agreement;
 - (e) that the User rectify, remedy or restore a situation or circumstance; and
 - (f) any other terms and conditions considered necessary in the circumstances.
- (2) The Council may, during the term of the User Agreement, alter the terms and conditions of the User Agreement if it considers it appropriate to do so, but must provide the User with an opportunity to make comment on the proposed alteration.

26. Cancellation of the User Agreement

- (1) The Council may cancel a User Agreement if it considers that:

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- (a) there has been a serious or ongoing breach of its terms and conditions;
 - (b) the User has not within seven days complied with a request by the Council to remedy or rectify a defect or default;
 - (c) there was a significant error or misrepresentation by the User prior to entering into the User Agreement; or
 - (d) in the circumstances the User Agreement should be cancelled.
- (2) Before it cancels the User Agreement, the Council must, if practicable, provide to the User with an opportunity to make a submission on the proposed cancellation.

27. Fees

- (1) The Council may determine fees for the use of the Saleyards Precinct, and the Saleyards Manager may direct a person who has defaulted in the payment of any fees not to take part in a sale in the Saleyards Precinct.
- (2) A person to whom a direction has been given under subclause (1) must comply with that direction.
- (3) The Council may determine that interest be paid on late fees.
- (4) The Council may waive, reduce or alter a fee with or without conditions.

28. Registers

- (1) The Council must maintain a register of User Agreements, including details of the User and the term of the Agreement.
- (2) The Council must ensure that any alterations or changes to a User Agreement or any consent given under clause 10(3) is recorded in the Register.

29. Offences

- (1) A person who breaches or fails to comply with any provision of this Local Law is guilty of an offence and liable for the penalty specified or if no penalty is specified to a penalty not exceeding 5 Penalty Units.
- (2) A person who makes a false representation or declaration (whether oral or in writing), or who intentionally omits relevant information in an application for a permit or exemption is guilty of an offence.

Penalty: 4 Penalty Units

DIVISION 2 – ENFORCEMENT

30. Compliance with directions

Any person at the Saleyards Precinct must comply with any lawful and reasonable direction of the Saleyards Manager or an Authorised Officer, including any direction that may defer or interrupt a sale because of an emergency (such as a National Livestock Standstill, an emergency which requires an alternative use for the Saleyards Precinct) or which is given for health and safety reasons.

Penalty: 4 Penalty Units

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31. Warning to offenders

- (1) Where there is a breach of this Local Law an Authorised Officer may request the person breaching the Local Law to stop or remedy the breach.
- (2) If there is a breach of this Local Law after an Authorised Officer has requested a person to remedy or stop the breach, the Authorised Officer may issue an official warning in accordance with the requirements of the **Infringements Act 2006**.

32. Power of Authorised Officers to act in urgent circumstances

- (1) In urgent circumstances arising as a result of a breach of or failure to comply with this Local Law, an Authorised Officer may take action to remove, remedy or rectify any thing arising out of the breach or failure to comply if:
 - (a) the Authorised Officer considers the circumstances or situation to be sufficiently urgent and that a person, animal, property or thing may be at risk or in danger; and
 - (b) wherever practicable, the Chief Executive Officer is given prior notice of the proposed action.
- (2) In deciding whether circumstances are urgent, an Authorised Officer must take into consideration, to the extent relevant:
 - (a) whether it is practicable to contact:-
 - (i) the person by whose default, permission or tolerance the situation has arisen; or
 - (ii) the owner or the occupier of the premises or property affected; and
 - (b) whether there is an urgent risk or threat to public health, public safety, the environment or animal welfare.
- (3) The action taken by an Authorised Officer under subclause (1) must not extend beyond what is necessary to cause the immediate abatement of or minimise the risk or danger involved.
- (4) An Authorised Officer who takes action under subclause (1) must ensure that, as soon as practicable:
 - (a) details of the circumstances and remedying action are forwarded to the person on whose behalf the action was taken; and
 - (b) a report of the action taken is submitted to the Chief Executive Officer.

33. Power of Authorised Officers to impound

- (1) Where any goods or equipment are used in contravention of this Local Law an Authorised Officer may remove and impound them.
- (2) Where any goods or equipment are impounded under this provision, an Authorised Officer must, as soon as possible and where practicable, serve a Notice of Impounding in the form of Schedule 1 on the owner or the person responsible for the goods or equipment setting out the fees and charges payable and the time by which the item must be retrieved.
- (3) Where the identity or whereabouts of the owner or the person responsible for the impounded goods or equipment is unknown the Authorised Officer must take reasonable steps to establish the identify or whereabouts of the person and may to dispose of the impounded goods or equipment in the following way:

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- (a) where the goods or equipment are declared by a member of the Council's staff authorised for the purpose to have no saleable value, they may be disposed of in the most economical way determined by that staff member; or
 - (b) where the goods or equipment is declared by a person in paragraph (a) to have some saleable value the goods or equipment may be disposed of by tender, public auction or private sale but may be given away or disposed of if the sale is unsuccessful.
- (4) Any proceeds from the disposal of an impounded goods or equipment will be paid to the owner or the person who, in the opinion of the Council, appears to be authorised to receive the money, except for the reasonable costs incurred to the Council in the administration of this Local Law.
 - (5) If the person described in subclause (4) cannot be identified or located within 1 year of serving the Notice of Impounding, any proceeds of sale cease to be payable to that person and may be retained for municipal purposes.
 - (6) If an Authorised Officer has impounded anything in accordance with this Local Law, the Council may refuse to release it until the appropriate fee or charge for its release has been paid to the Council.

34. Infringement Notices and Fixed Penalty Amounts

- (1) As an alternative to prosecution an Authorised Officer may issue an infringement notice to any person whom the Authorised Officer reasonably considers has committed an offence against this Local Law.
- (2) A person issued with an infringement notice is entitled to disregard the notice and defend the prosecution in court.
- (3) The penalty fixed in respect of an infringement for which an infringement notice is issued is the amount set out in Schedule 2.
- (4) A person issued with an infringement notice may pay the penalty amount to the Council at the address indicated in the notice.
- (5) To avoid prosecution and subject to the **Infringements Act 2006**, the penalty indicated in the infringement notice must be paid within 28 days after the day on which the infringement notice is issued.

35. Waiver and withdrawal

- (1) Within 28 days of receiving an infringement notice a person may make a written request to the Chief Executive Officer that the infringement notice be withdrawn.
- (2) The Chief Executive Officer may consider the written request and may make a decision or a recommendation to the Council that the infringement notice be withdrawn.
- (3) Where an infringement notice is withdrawn, the person upon whom it was served is entitled to a refund of any payment which that person has made other than any costs which the Council has paid as part of the enforcement process.

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BULOKE SHIRE COUNCIL SALEYARDS PRECINCT LOCAL LAW

**SCHEDULE 1
(Clause 33)**

IMPOUNDING NOTICE

To: _____
(Name)

(Address)

The following goods or equipment ("items") have been impounded in accordance with clause 51 of the Council's **Community Local Law No.10**.

Description of goods or equipment impounded:

You may collect the goods or equipment by attending at the Municipal Offices at _____
_____ (insert address) between the hours of _____ to
see _____ (contact officer) and by paying the following:

Details of fees and charges	\$
_____	_____
_____	_____
_____	_____
TOTAL	\$ _____

If you fail to collect the goods or equipment and pay the required fees and charges by _____ (date),
the Authorised Officer will proceed to dispose of the goods or equipment in accordance with any applicable
Council's policy.

Date: _____

(Name of Authorised Officer)

Buloke Shire Council – Saleyards Precinct Local Law No. 15

Telephone: _____

(Signature)

DRAFT

Buloke Shire Council – Saleyards Precinct Local Law No. 15

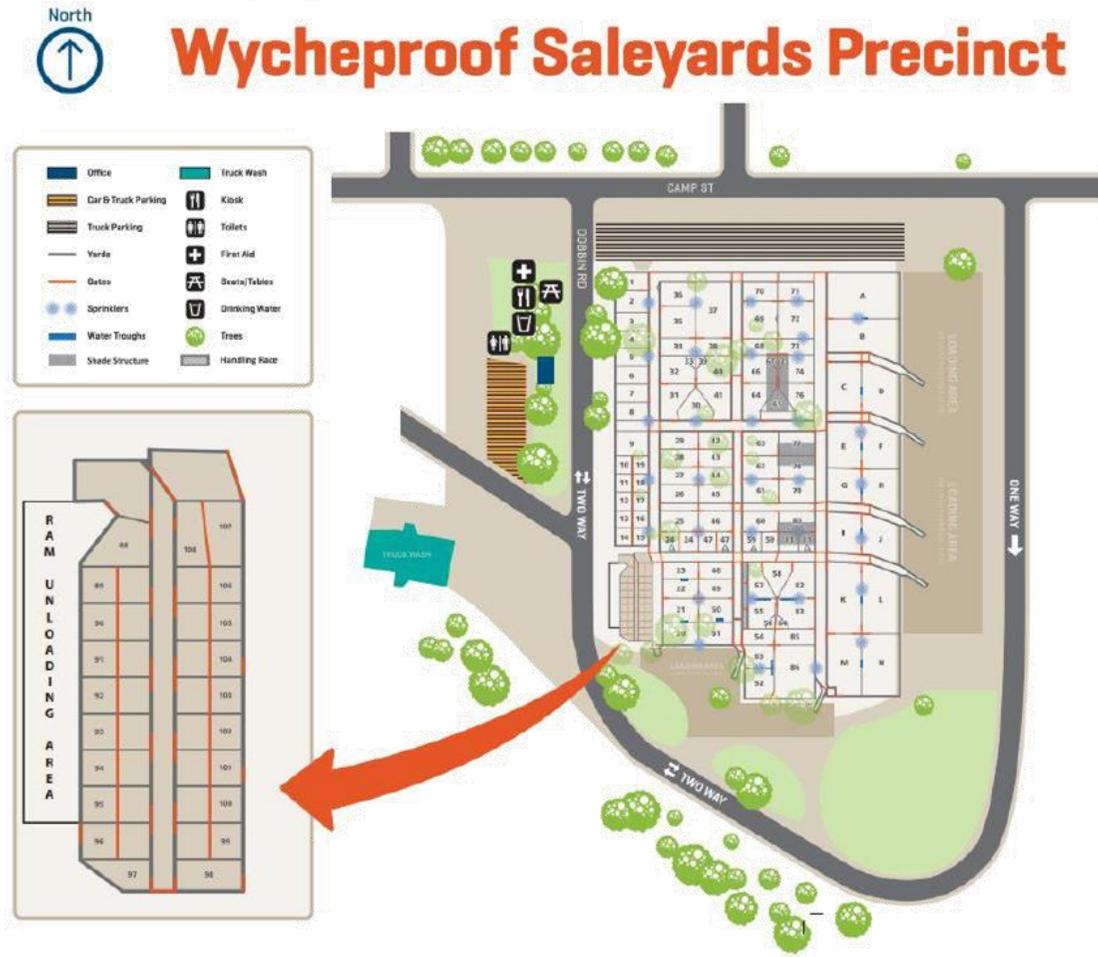
BULOKE SHIRE COUNCIL SALEYARDS PRECINCT LOCAL LAW

SCHEDULE 2 (Clause 34)

PENALTIES FIXED FOR INFRINGEMENT NOTICE PURPOSES

Provision	Offence	Penalty Unit
Clause 6(1)	Using the Saleyards Precinct without a User Agreement	3 penalty units
Clause 8(1))	Failing to comply with requirements applying to the use of the Saleyards Precinct	3 penalty units
Clause (1)	Delivering livestock contrary to the provision	2 penalty units
Clause 10(3))	Penning livestock contrary to the provision	2 penalty units
Clause 11(1) - (3)	Failing to submit required information prior to sale or to keep records required	2 penalty units
Clause 11(4)	Failing to submit records of livestock leaving the Saleyards Precinct within the required time	2 penalty units
Clause 12(1), (4) or (5)	Failing to comply with provisions concerning care and welfare of livestock	2 penalty units
Clause 13(1) - (2)	Failing to comply with requirements concerning health of livestock	2 penalty units
Clause 14(1)	Moving livestock contrary to requirements	2 penalty units
Clause 16	Failing to advise of injury, damage or defects	5 penalty units
Clause 17	Failing to comply with requirements concerning behaviour at the Saleyards Precinct	2 penalty units
Clause 18	Obstructing the Saleyards Manager	2 penalty units
Clause 19	Failing to comply with requirements concerning the presence of dogs in the Saleyards Precinct	2 penalty units
Clause 21	Using an unsafe area contrary to provision	5 penalty units
Clause 22	Entering the Saleyards Precinct contrary to the Local Law	2 penalty units
Clause 29(1)	Offence where no specific penalty provided for	2 penalty units
Clause 29(2)	Making a false representation or declaration	2 penalty units
Clause 30	Failing to comply with directions of the Saleyards Manager or an Authorised Officer	2 penalty units

**SCHEDULE 3
 SALEYARDS PRECINCT MAP**



Resolution for the making of this Local Law was agreed to by the Council on 2023.

THE COMMON SEAL of the BULOKE SHIRE)
COUNCIL was hereunto affixed in the presence of:)

Notices of the proposal to make and of the making of this Local Law were included in the Victorian Government Gazette dated the **insert date**

Notice of the proposal to make and confirmation of the making of this Local Law were inserted in the Buloke Times, Sea Lake Wycheproof Ensign, North Central News on and Council's website respectively.

DRAFT

4.2 ORGANISATIONAL REPORTS

4.2.1 BULOKE SHIRE COUNCIL ANNUAL BUDGET 2023/24

Author's Title: 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 present Council with the Buloke Shire Council Annual Budget 2023/24 for consideration and adoption 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 Buloke Shire Council Annual Budget 2023/24 for consideration.

Many months of preparation have resulted in a Budget that reflects Council's priorities as outlined in Buloke Shire Council's Long Term Community Vision and Council Plan 2021-2025.

In order to maintain provision of important services and capital works to the Buloke community, the Annual Budget proposes an increase to general rates and the municipal charge of 3.50 per cent, in line with the State Government's rate cap.

Over the course of community consultation on Buloke's Draft Annual Budget, amendments to the Draft document have been identified and public submissions to the Draft Budget have been considered.

In its preparation, presentation, and consideration of the Buloke Shire Council Annual Budget 2023/24, 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 2023/24;
2. Includes within the Annual Budget 2023/24 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 input;
4. Allocates up to \$15,000 from its 2023/24 Design Support program to support a funding agreement as detailed in this Report with the Birchip Early Learning Centre Parents Advisory Group Committee. This funding will provide for the development of a feasibility study on improvements and service expansion of the Birchip Early Learning Centre;
5. Authorises the Director Corporate and Organisational Performance on behalf of Council to provide a formal response to community members that 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 \$14.79M which Council intends to raise by General Rates and Annual Service Charges for the period 1 July 2023 – 30 June 2024 calculated as follows:
- (a) General Rates (including estimated supplementary rates) \$12.54M;
 - (b) Municipal Charges \$783,000; and
 - (c) Annual Service Charges \$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	0.517026
Rateable commercial and industrial properties	0.597062
Rateable farming properties	0.272224
 - ii. A Municipal Charge of \$175.95 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 2023 to 30 June 2024;
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 2023/24 financial year must be paid as follows:
- (a) By four instalments made on or before the following dates:
 - Instalment 1 – 30 September 2023;
 - Instalment 2 – 30 November 2023;
 - Instalment 3 – 28 February 2024; and
 - Instalment 4 – 31 May 2024;
 - Or;
 - (b) By a lump sum payment made on or before 15 February 2024.
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 2023/24 financial year be adopted.

Attachments: 1 [Buloke Shire Council Annual Budget 2023/24](#)

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 10 May 2023, the Draft Annual Budget 2023/24 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 14 June 2023.

Each year between the time the Draft Annual Budget is advertised and when the document is adopted by the 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 2023, the end of the 2022/23 financial year will have been completed. At this time Council will incorporate any further variations to the 2023/24 budget that result from:

- Carryover of any uncompleted projects from the 2022/23 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 2023/24, the following adjustments have been made:

Item	Commentary
Income Statement - Employee costs	<ul style="list-style-type: none"> • A discrepancy relating to capitalised labour has been corrected, resulting in an increase to operating employee costs of \$257,000. • Pay rates used for 2023/24 have been updated to reflect predicted closing pay rates as at 30 June 2023, resulting in an increase to operating employee costs of \$188,000.
Balance Sheet – Cash and cash equivalents	As a result of the above, the cash balance has been revised downward by \$445K.
Statement of Human Resources	<ul style="list-style-type: none"> • An increase of \$445,000 to operating employee costs as outlined above. • A table display issue has been corrected so that operating employee costs are shown in accordance with the Income Statement. When combined with capitalised labour this now ensures a more accurate representation of total staff expenditure for the organisation.
Appendix A - User fees and charges	It is proposed to not increase the 2023/24 fees and charges relating to Home and Community Care services. The individual fees relating to these services will remain unchanged from the 2022/23 fees.
Appendix A - User fees and charges	The deposit for cat traps has been reduced from \$100 to \$50. The fee for the first two weeks has remained unchanged at \$10 per week. The fee for the third week and subsequent has been reduced from \$50 to \$25 per week.

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 Budget through a community forum summit on 16 May 2023 and through the advertisement of the Draft Budget for a three-week period.

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 Annual Budget 2023/24 was presented at the Council Meeting held on 10 May 2023 and Council subsequently commenced community engagement in accordance with its Community Engagement policy.

Submissions on the draft budget closed 12 noon 1 June 2023 and Council received five budget submissions. A brief description of the subject matter of each submission is listed below:

Submission date, person	Description of request	Proposed outcome of request
21/10/2022 Mr Martin Duke – <i>Friends of Mt Wycheproof</i>	Spot spraying of weeds on the Mount Wycheproof by contractor. Budget implications: \$10,000 per annum, ongoing	As the submission is in line with the principle of “Improving the Natural Environment”, it is proposed that this submission is encouraged to make an application of Buloke Shire Council’s Community Sustainability Grants Program.
20/02/2023 Mr David Bell	Electric vehicle charging stations in Birchip. Budget implications: Costings TBC	This submission requires further planning and investigation by Council in line with its ongoing work on progressing the Buloke Climate Change Mitigation and Adaptation Strategy and Plan. Although this submission is unable to be supported at this time, Council will advocate for and continue its endeavours to attract external funding opportunities toward implementation of EV charging stations in various locations across the Shire.
01/06/2023 Mr Martin Duke	Provision of feedback and general questions regarding details displayed in the Draft Annual Budget 2023/24. Budget implications: Nil	It is proposed that answers to the requests in this submission be provided directly to the submitter.
01/06/2023 Mr Ricky Allan – <i>Wycheproof -Narraport Football Club</i>	Acknowledgement and thank you to Council for the inclusion of budget relating to the development of the Wycheproof Recreation Reserve Master Plan. Budget implications: Nil – project included in Draft Budget subject to external funding.	Feedback provided by the submitter proposed to be acknowledged in conjunction with recognition of the project being subject to the award of external funding.
09/06/2023 Ms De-Anne Ferrier – <i>Birchip Early Learning Centre PAG</i>	Feasibility study and concept designs relating to an additional building at the Birchip Early Learning Centre. Budget implications: \$15,000	This submission is proposed for support by Council in the 2023/24 Annual Budget through an allocation of up to \$15,000 funding from Council’s 2023/24 Design Support program for the purpose of developing a feasibility study with external study development assistance. The \$15,000 allocation would be subject to a Funding Agreement to be developed between the submitter and Council. The agreement will detail the particulars of the funding including, but not limited too: - requirements for stakeholder engagement –

Submission date, person	Description of request	Proposed outcome of request
		<p>with Council being a stakeholder to be consulted during the study;</p> <ul style="list-style-type: none"> - expected outcomes; - agreed milestone timeframes; - any co-contribution to the project through in-kind and/or cash support from the submitters and/or Council; - acquittal requirements including a report to Council on the outcome of the proposed study. <p>It is also noted that outcomes of the proposed feasibility study will need to be considered in line with the upcoming Buloke Children, Youth and Families Strategy.</p>

INNOVATION AND CONTINUOUS IMPROVEMENT

The Annual Budget 2023/24 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 year 1 July 2023 to 30 June 2024 and contains financial statements including a budgeted 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 2024 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.

BULOKE SHIRE COUNCIL ANNUAL BUDGET 2023/24



BULOKE
SHIRE COUNCIL

www.buloke.vic.gov.au

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Disclaimer

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

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

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

The Buloke Shire Council are pleased to present the Annual Budget 2023/24.

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.

Despite significant challenges, such as the October 2022 Flood event and the outbreak of Japanese Encephalitis, we have adapted our efforts to minimise immediate impacts and respond effectively to the needs of our community while advocating for Federal and State Government funding.

This response is enhanced by robust early preparation in Community and Corporate Planning and securing crucial funding essential to meeting the ongoing service needs of the Buloke community.

After careful consultation with our community, we made the recent decision to withdraw from our Federal Government-funded role in providing home support services to the elderly and people with disabilities. This decision is a testament to our commitment to reassess our approaches and find better ways to meet the needs of our community.

Looking ahead, we're committed to building on our successes and continuing to invest and ensure outcomes are in the best interests of our community and our staff.

In diligently reviewing our current position whilst considering increases in service and construction costs resulting from rising inflation, we have made the strategic decision to implement a 3.50 per cent increase for general rates, with no increase for waste charges. This decision has been made with the goal of balancing the needs of our community with the financial sustainability of our organisation. We're confident it will allow us to continue providing high-quality, sustainable services to our community.

We will be launching several new initiatives aimed at enhancing the overall well-being of our community, improving our operations and infrastructure, and supporting our staff.

These range from finalising the review and implementation of our Transport and Asset Management Plans, implementation of Gender Equality Impact Assessment training in line with Buloke's Gender Equality Action Plan. This represents just part of our commitment to continuous improvement and development.

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 excited 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 Berrivillock, Culgoa, Nandaly, Nullawil and Watchem.

Budget principles

Council has prepared a Budget for 2023/24 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 comprehensive surplus including capital grant funding. Expenditure relating to capital grant funding is reflected in the Capital Works Statement which fully utilises the surplus reported.

Key things we are funding

- a. Ongoing delivery of services to the Buloke Shire Community funded by a combined operating and capital expenditure of \$43.5 million (excluding depreciation). These services are summarised throughout the budget.
- b. Continued investment in our assets (total program \$19.9 million):
 - i. Roads \$5,487,000
 - ii. Land and Buildings \$630,000
 - iii. Plant and Equipment \$1,275,000
 - iv. Recreation, leisure and community facilities \$3,269,000
 - v. Parks, open space and streetscapes \$7,802,000
 - vi. Other infrastructure (drainage, footpaths, other) \$1,421,000

The Rate Rise

- a. The average general rates will rise by 3.50% for 2023/24 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 2023 are used in the calculation of rates charges.

d. The waste service charge incorporating kerbside collection and recycling is at full cost recovery.

The Fees and Charges schedule has been incorporated into this document. Any cost increases are reflective of corresponding cost increases incurred in delivering the service and, in some instances, are reflective of mandated fees and charges required under Federal and State Legislation.

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.
- 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.
- Unprecedented valuation increases on rural properties and a need to balance rates burden on this sector.
- 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.

Internal Influences

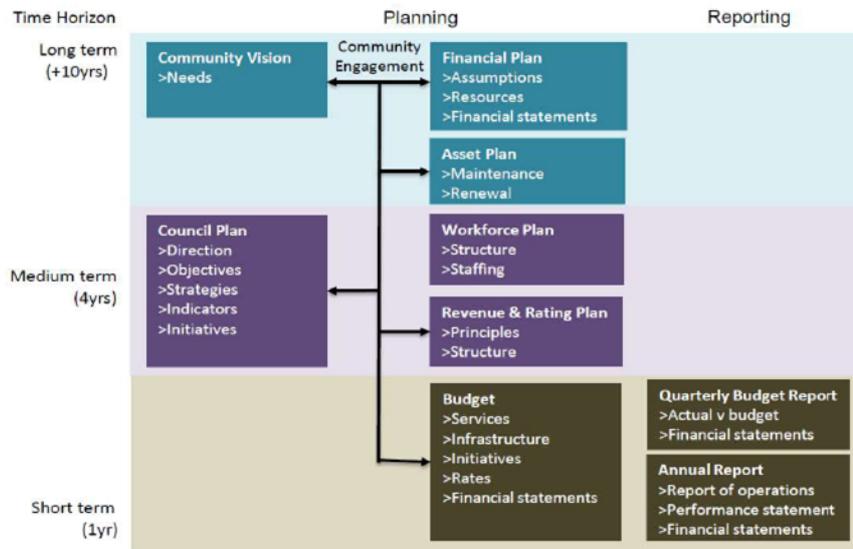
- Council has been reviewing all services in an effort to identify and implement efficiencies and reduce expenditure. The results of these reviews will continue to be incorporated into Council's Financial Plan.

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 councils adopted Community Engagement Policy and Public Transparency Policy.

1.2 Our purpose

Our Vision

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

Our Values

Council addresses its key values through:

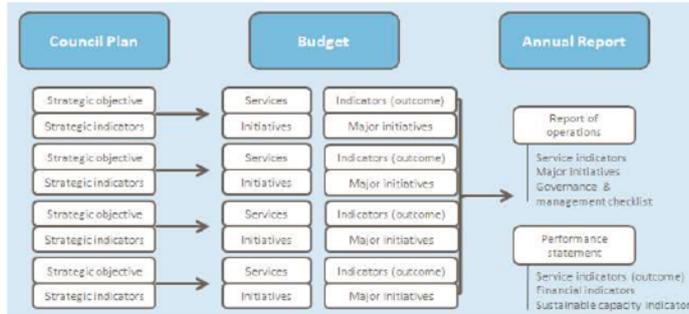
- Good communication
- Transparency in decision making
- Accountability for actions
- Working collaboratively with partners
- Taking responsibility
- Being responsive and timely

1.3 Strategic objectives

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		2021/22	2022/23	2023/24
			Actual \$'000	Forecast \$'000	Budget \$'000
Property Maintenance	<i>Inc</i>		108	48	50
		<i>Exp</i>	1,040	960	923
		Surplus / (deficit)	(934)	(921)	(873)
		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>		3,532	2,225	3,484
		<i>Exp</i>	3,818	4,686	6,028
		Surplus / (deficit)	(286)	(2,461)	(2,564)
		This service provides road maintenance for the 1100km of Sealed, 650km of Gravel and 3,800km of Earth roads across the Shire. Income in this area relates to Local Roads Funding received from the Victoria Grants Commission.			
Swimming Pools	<i>Inc</i>		-	-	-
		<i>Exp</i>	508	608	599
		Surplus / (deficit)	(508)	(608)	(599)
		Manage and operate seven seasonal swimming pools, from mid-November to mid-March, annually.			
Assets and Project Management	<i>Inc</i>		315	44	297
		<i>Exp</i>	2,713	4,245	3,436
		Surplus / (deficit)	(2,398)	(4,201)	(3,139)
		This service area provides for the management, design and administration of Council's assets and infrastructure services, including planning and management of the capital works program. This service also provides for recreational facilities (including our lakes) and support to community run recreation reserves in ten townships across the Shire, as well as governance support to community recreation clubs and committees.			

2.1 Our Built and Natural Environment (Cont.)

Service area	Description of services provided	2021/22 Actual \$'000	2022/23 Forecast \$'000	2023/24 Budget \$'000
Parks and Urban	<i>Inc</i>	-	-	-
	<i>Exp</i>	1,552	1,658	1,481
	Surplus / (deficit)	(1,552)	(1,658)	(1,481)
This service area manages and coordinates Council's Parks and Gardens and Urban Infrastructure providing routine, preventative and on-going maintenance and improvements.				
Environmental Planning	<i>Inc</i>	161	120	120
	<i>Exp</i>	193	235	247
	Surplus / (deficit)	(32)	(115)	(127)
Manages Council's Environmental Compliance and Sustainability Programs and Services.				
Waste and Environment	<i>Inc</i>	274	194	206
	<i>Exp</i>	2,365	1,550	1,486
	Surplus / (deficit)	(2,091)	(1,356)	(1,280)
Responsible for the maintenance and improvement of Council's landfills and transfer stations as well as providing a Residential Kerbside Garbage and Recycling service in all towns within the Shire.				
Municipal Emergency Management	<i>Inc</i>	181	225	60
	<i>Exp</i>	130	52	45
	Surplus / (deficit)	51	173	15
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 the Wycheproof Wetlands, short-term cabin accommodation at various sites, Streetscape improvements for Donald, and the implementation of the Playspace Trail Strategy.

Other Initiatives

- 3) Undertake review of waste services and monitor the impact of the Container Deposit Scheme on recycling services.
- 4) Prepare and adopt the Buloke Shire Council Rural Land Use Strategy.
- 5) Develop and adopt the Buloke Shire Council Aquatic Strategy.

Service Performance Outcome Indicators

Service	Indicator	Performance Measure	2021/22 Actual	2022/23 Forecast	2023/24 Budget
Roads	Condition	Sealed local roads below the intervention level.	94%	80%	94%
Waste management	Waste diversion	Kerbside collection waste diverted from landfill.	31%	32%	33%
Aquatic facilities	Utilisation	Utilisation of aquatic facilities.	3%	4%	5%

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	2021/22	2022/23	2023/24
		Actual \$'000	Forecast \$'000	Budget \$'000
Library Services	<i>Inc</i>	164	129	131
	<i>Exp</i>	228	253	321
	Surplus / (deficit)	(64)	(124)	(190)

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

Public Health and Wellbeing	<i>Inc</i>	89	54	56
	<i>Exp</i>	192	214	292
	Surplus / (deficit)	(103)	(160)	(236)

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

Future of Independence Support	<i>Inc</i>	1,051	1,141	1,111
	<i>Exp</i>	1,120	1,289	958
	Surplus / (deficit)	(69)	(148)	153

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 is currently transitioning out of this service.

Early Years	<i>Inc</i>	448	375	461
	<i>Exp</i>	361	806	860
	Surplus / (deficit)	87	(431)	(399)

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>	299	7	7
	<i>Exp</i>	589	400	537
	Surplus / (deficit)	(290)	(393)	(530)

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

Major Initiatives

- 1) Facilitation of community member transition from council-provided independence support services to new providers under the Federal Government's Support at Home program.
- 2) Work with communities to prepare community plans to continue driving community connectedness and outcomes.

Other Initiatives

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

Service Performance Outcome Indicators

Service	Indicator	Performance Measure	2021/22 Actual	2022/23 Forecast	2023/24 Budget
Libraries	Participation	Library membership.	7%	8%	9%
Animal Management	Health and safety	Animal management prosecutions.	100%	100%	100%
Food safety	Health and safety	Critical and major non-compliance outcome notifications.	100%	100%	100%
Maternal and Child Health	Participation	Participation in the MCH service.	87%	88%	89%
Maternal and Child Health	Participation	Participation in the MCH service by Aboriginal children.	85%	86%	87%

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	2021/22	2022/23	2023/24
		Actual \$'000	Forecast \$'000	Budget \$'000
Development Services	<i>Inc</i>	370	331	321
	<i>Exp</i>	780	1,012	1,135
	Surplus / (deficit)	(410)	(681)	(814)

Provides strategic and statutory planning services, Municipal Building Surveyor services and compliance and local laws services. This department also includes areas such as fire hazards, dog and cat registration and control and livestock control.

Economic Development and Tourism	<i>Inc</i>	2	2	2
	<i>Exp</i>	122	212	259
	Surplus / (deficit)	(120)	(210)	(257)

The Economic Development & Tourism Team is the first point of contact for many businesses. Their role is to make sure that all requests for assistance and information are dealt with efficiently, to advocate for policies encouraging economic development and tourism in the Buloke Shire and to assist businesses planning to relocate or establish in the Buloke Shire.

Saleyards	<i>Inc</i>	75	80	50
	<i>Exp</i>	58	116	40
	Surplus / (deficit)	17	(36)	10

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) Finalise key projects from the Silo Art Activation fund, including Night Activation of the Silo Art Trail.
- 2) Implementation of the Interim Economic Development and Tourism Strategy.

Other Initiatives

- 3) Finalise feasibility study for the Birchip Civic and Community Hub project.

Service Performance Outcome Indicators

Service	Indicator	Performance Measure	2021/22	2022/23	2023/24
			Actual	Forecast	Budget
Statutory Planning	Service standard	Planning applications decided within required timeframes	50%	62%	65%

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	2021/22 Actual \$'000	2022/23 Forecast \$'000	2023/24 Budget \$'000
Office of CEO and Executive Management	<i>Inc</i>	47	-	-
	<i>Exp</i>	1,121	300	299
	Surplus / (deficit)	(1,074)	(300)	(299)
	The Office of the CEO provides strategic leadership to the organisation, implementation of Council decisions including the Council Plan and other key strategic directions. It provides representation and advocacy on key issues of importance to Buloke and the region. It also provides supports for Councillors and the executive management team.			
Business Transformation	<i>Inc</i>	-	-	-
	<i>Exp</i>	726	941	1,136
	Surplus / (deficit)	(726)	(941)	(1,136)
	Provides the organisation with business transformation and information technology services.			
Customer Services	<i>Inc</i>	-	-	-
	<i>Exp</i>	181	179	184
	Surplus / (deficit)	(181)	(179)	(184)
	This service area provides for both internal and external customers by resolving the majority of customer enquiries, requests and payments at the first point of contact.			
Human Resources	<i>Inc</i>	-	-	-
	<i>Exp</i>	367	676	678
	Surplus / (deficit)	(367)	(676)	(678)
	Provides the organisation with employee management services, recruitment, training, organisational development and occupational health and safety.			
Media and Communications	<i>Inc</i>	-	-	-
	<i>Exp</i>	177	221	271
	Surplus / (deficit)	(177)	(221)	(271)
	This service area is responsible for the management and provision of advice on external communication, in consultation with relevant stakeholders on behalf of Council. The service is responsible for outgoing media releases, social media and advertising.			
Financial Strategy	<i>Inc</i>	5,704	3,551	5,334
	<i>Exp</i>	828	811	911
	Surplus / (deficit)	4,876	2,740	4,423
	The Financial Strategy unit is responsible for finance operations, payroll, fleet, contracts, procurement and rates. The unit provides long-term financial planning to support the ongoing financial sustainability of Council's operations. This includes delivery of the annual budget, financial plan, asset plan, financial statements, performance statements and a range of other Local Government regulatory reporting.			
Governance, Records and Corporate Services	<i>Inc</i>	113	-	-
	<i>Exp</i>	543	1,547	1,574
	Surplus / (deficit)	(430)	(1,547)	(1,574)
	Provides organisational policy, systems and support in the areas of records management, continuous improvement, corporate planning, risk management, governance, insurance, performance measurement and reporting. Expenses include general corporate expenses such as postage and stationery, staff amenities and pool cars.			

Major Initiatives

- 1) Prepare and adopt the Buloke Shire Council's Integrated Community Planning Framework.
- 2) Implementation of a Communications and Engagement Strategy including organisational training on best practice community engagement.

Other Initiatives

- 3) Finalise information technology improvement projects under the State Government funded Rural Council Transformation Program
- 4) Prepare project plan for future acquisition of a comprehensive community engagement platform.
- 5) Revision of Buloke Shire Council's Workforce Plan.

Service Performance Outcome Indicators

Service	Indicator	Performance Measure	2021/22 Actual	2022/23 Forecast	2023/24 Budget
Governance	Consultation and engagement	Satisfaction with community consultation and engagement	54	55	56

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	4,196	14,345	(10,149)
Our Community Wellbeing	1,766	3,068	(1,302)
Our Economy	374	1,432	(1,058)
Our Council and Community Leadership	5,334	5,135	199
Total services and initiatives	11,670	23,980	(12,310)
Non-cash financial reporting adjustments			
Depreciation			9,456
Amortisation - leases			406
Finance costs - leases			33
Total non-cash financial reporting adjustments			9,895
Surplus/(Deficit) before funding sources			(22,205)
Funding sources			
Rates and charges revenue			13,542
Waste charge revenue			1,477
Capital grants and contributions			13,411
Total funding sources			28,430
Operating surplus/(deficit) for the year			6,225

3. Financial Statements

This section presents information in regard to the Financial Statements and Statement of Human Resources. The budget information for the year 2023/24 has been supplemented with projections to 2026/27.

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, 2027

	NOTES	Forecast	Budget	Projections		
		Actual 2022/23 \$'000	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000
Income / Revenue						
Rates and charges	4.1.1	14,562	15,018	15,158	15,416	15,680
Statutory fees and fines	4.1.2	244	240	252	258	265
User fees	4.1.3	839	814	855	877	899
Grants - operating	4.1.4	10,443	9,748	9,135	9,364	9,598
Grants - capital	4.1.4	10,009	12,946	3,600	3,000	3,394
Contributions - monetary	4.1.5	200	539	539	539	539
Other income	4.1.6	1,009	815	436	447	458
Total income / revenue		37,306	40,120	29,976	29,901	30,832
Expenses						
Employee costs	4.1.7	11,703	11,660	12,043	12,283	12,529
Materials and services	4.1.8	14,124	11,414	11,992	12,292	12,599
Depreciation	4.1.9	8,950	9,456	10,170	10,540	10,863
Amortisation - right of use assets	4.1.10	404	406	367	367	367
Bad and doubtful debts - allowance for impairment losses		78	78	-	-	-
Finance costs - leases		31	33	35	35	35
Other expenses	4.1.11	795	848	891	913	936
Total expenses		36,085	33,895	35,498	36,431	37,330
Surplus/(deficit) for the year		1,221	6,225	(5,522)	(6,530)	(6,498)
Other comprehensive income						
Items that will not be reclassified to surplus or deficit in future periods						
Net asset revaluation increment /(decrement)		-	-	-	-	-
Total other comprehensive income		-	-	-	-	-
Total comprehensive result		1,221	6,225	(5,522)	(6,530)	(6,498)

Balance Sheet

For the four years ending 30 June, 2027

	NOTES	Forecast	Budget	Projections		
		Actual 2022/23 \$'000	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000
Assets						
Current assets						
Cash and cash equivalents		23,163	17,579	11,594	7,451	3,512
Trade and other receivables		1,123	1,539	2,447	2,440	2,516
Inventories		270	270	270	270	270
Other assets		29	29	29	29	29
Total current assets	4.2.1	24,585	19,417	14,340	10,190	6,327
Non-current assets						
Property, infrastructure, plant & equipment		286,639	295,953	295,858	293,646	291,182
Right-of-use assets	4.2.3	1,002	1,102	735	701	1,002
Total non-current assets	4.2.1	287,641	297,055	296,593	294,347	292,184
Total assets		312,226	316,472	310,933	304,537	298,511
Liabilities						
Current liabilities						
Trade and other payables		957	849	1,059	1,085	1,112
Trust funds and deposits		1,168	1,168	1,168	1,168	1,168
Unearned income/revenue		2,000	1,000	1,000	1,000	1,000
Provisions		3,171	2,300	1,404	1,510	1,618
Interest-bearing liabilities	4.2.3	-	-	-	-	-
Lease liabilities	4.2.3	345	345	367	369	706
Total current liabilities	4.2.2	7,641	5,662	4,998	5,133	5,604
Non-current liabilities						
Provisions		1,211	1,211	2,211	2,211	2,211
Lease liabilities	4.2.3	354	354	-	-	-
Total non-current liabilities	4.2.2	1,565	1,565	2,211	2,211	2,211
Total liabilities		9,206	7,227	7,209	7,344	7,815
Net assets		303,020	309,245	303,724	297,193	290,695
Equity						
Accumulated surplus		127,226	133,051	127,129	120,199	113,302
Reserves		175,794	176,194	176,594	176,994	177,394
Total equity		303,020	309,245	303,724	297,193	290,695

Statement of Changes in Equity

For the four years ending 30 June, 2027

	Total	Accumulated Surplus	Revaluation Reserve	Other Reserves
NOTES	\$'000	\$'000	\$'000	\$'000
2023 Forecast Actual				
Balance at beginning of the financial year	301,799	126,405	172,086	3,308
Surplus/(deficit) for the year	1,221	1,221	-	-
Net asset revaluation increment/(decrement)	-	-	-	-
Transfers to other reserves	-	(400)	-	400
Transfers from other reserves	-	-	-	-
Balance at end of the financial year	303,020	127,226	172,086	3,708
2024 Budget				
Balance at beginning of the financial year	303,020	127,226	172,086	3,708
Surplus/(deficit) for the year	6,225	6,225	-	-
Net asset revaluation increment/(decrement)	-	-	-	-
Transfers to other reserves	4.3.1	(400)	-	400
Transfers from other reserves	4.3.1	-	-	-
Balance at end of the financial year	4.3.1	309,245	133,051	4,108
2025 Projection				
Balance at beginning of the financial year	309,245	133,051	172,086	4,108
Surplus/(deficit) for the year	(5,522)	(5,522)	-	-
Net asset revaluation increment/(decrement)	-	-	-	-
Transfers to other reserves	-	(400)	-	400
Transfers from other reserves	-	-	-	-
Balance at end of the financial year	303,723	127,129	172,086	4,508
2026 Projection				
Balance at beginning of the financial year	303,723	127,129	172,086	4,508
Surplus/(deficit) for the year	(6,530)	(6,530)	-	-
Net asset revaluation increment/(decrement)	-	-	-	-
Transfers to other reserves	-	(400)	-	400
Transfers from other reserves	-	-	-	-
Balance at end of the financial year	297,193	120,199	172,086	4,908
2027 Projection				
Balance at beginning of the financial year	297,193	120,199	172,086	4,908
Surplus/(deficit) for the year	(6,498)	(6,498)	-	-
Net asset revaluation increment/(decrement)	-	-	-	-
Transfers to other reserves	-	(400)	-	400
Transfers from other reserves	-	-	-	-
Balance at end of the financial year	290,696	113,302	172,086	5,308

Statement of Cash Flows

For the four years ending 30 June, 2027

	Notes	Forecast	Budget	Projections		
		Actual				
		2022/23	2023/24	2024/25	2025/26	2026/27
		\$'000	\$'000	\$'000	\$'000	\$'000
		Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)
Cash flows from operating activities						
Rates and charges		14,562	15,018	14,696	15,395	15,658
Statutory fees and fines		244	178	244	258	264
User fees		839	876	829	875	897
Grants - operating		7,171	9,747	8,857	9,345	9,578
Grants - capital		7,174	11,055	3,490	3,049	3,362
Contributions - monetary		200	539	539	539	539
Interest received		605	600	210	215	221
Other receipts		212	22	203	231	237
Net GST refund / payment		610	610	-	-	-
Employee costs		(11,661)	(11,660)	(11,939)	(12,177)	(12,421)
Materials and services		(14,124)	(11,414)	(11,796)	(12,267)	(12,574)
Other payments		(872)	(926)	(876)	(911)	(934)
Net cash provided by/(used in) operating activities	4.4.1	4,960	14,645	4,457	4,552	4,827
Cash flows from investing activities						
Payments for property, infrastructure, plant and equipment		(13,554)	(19,884)	(10,075)	(8,328)	(8,400)
Proceeds from sale of investments		5,000	-	-	-	-
Net cash provided by/ (used in) investing activities	4.4.2	(8,554)	(19,884)	(10,075)	(8,328)	(8,400)
Cash flows from financing activities						
Interest paid - lease liability		-	-	(35)	(35)	(35)
Repayment of lease liabilities		(345)	(345)	(332)	(332)	(332)
Net cash provided by/(used in) financing activities	4.4.3	(345)	(345)	(367)	(367)	(367)
Net increase/(decrease) in cash & cash equivalents		(3,939)	(5,584)	(5,985)	(4,143)	(3,939)
Cash and cash equivalents at the beginning of the financial year		27,102	23,163	17,579	11,594	7,451
Cash and cash equivalents at the end of the financial year		23,163	17,579	11,594	7,451	3,512

Statement of Capital Works

For the four years ending 30 June, 2027

	NOTES	Forecast	Budget	Projections		
		Actual 2022/23	2023/24	2024/25	2025/26	2026/27
		\$'000	\$'000	\$'000	\$'000	\$'000
Property						
Land		438	-	-	-	-
Land improvements		292	630	750	-	-
Total land		730	630	750	-	-
Building improvements		240	-	1,077	1,104	1,358
Total buildings		240	-	1,077	1,104	1,358
Total property		970	630	1,827	1,104	1,358
Plant and equipment						
Plant, machinery and equipment		865	1,000	700	700	792
Fixtures, fittings and furniture		-	65	65	65	74
Computers and telecommunications		179	183	170	183	207
Library books		-	27	27	27	31
Total plant and equipment		1,044	1,275	962	975	1,103
Infrastructure						
Roads		5,498	5,487	3,899	5,749	5,373
Bridges		161	-	-	-	-
Footpaths and cycleways		-	887	250	250	283
Drainage		-	334	550	250	283
Recreational, leisure and community facilities		2,733	3,269	2,500	-	-
Parks, open space and streetscapes		3,118	7,802	87	-	-
Aerodromes		30	-	-	-	-
Other infrastructure		-	200	-	-	-
Total infrastructure		11,540	17,979	7,286	6,249	5,939
Total capital works expenditure	4.5.1	13,554	19,884	10,075	8,328	8,400
Represented by:						
New asset expenditure		2,937	8,254	2,587	-	-
Asset renewal expenditure		7,908	10,979	7,488	8,328	8,400
Asset expansion expenditure		-	45	-	-	-
Asset upgrade expenditure		2,709	606	-	-	-
Total capital works expenditure	4.5.1	13,554	19,884	10,075	8,328	8,400
Funding sources represented by:						
Grants		8,730	12,946	3,600	3,000	3,394
Contributions		54	465	-	-	-
Council cash		4,770	6,472	6,475	5,328	5,005
Total capital works expenditure	4.5.1	13,554	19,884	10,075	8,328	8,400

Note: the 2023/24 Budget includes carry forward works of \$6.67M.

Statement of Human Resources

For the four years ending 30 June, 2027

	Forecast	Budget	Projections		
	Actual	2023/24	2024/25	2025/26	2026/27
	2022/23	2023/24	2024/25	2025/26	2026/27
	\$'000	\$'000	\$'000	\$'000	\$'000
Staff expenditure					
Employee costs - operating	11,703	11,660	12,043	12,283	12,529
Employee costs - capital	510	541	609	622	634
Total staff expenditure	12,213	12,201	12,652	12,905	13,163
	FTE	FTE	FTE	FTE	FTE
Staff numbers					
Employees	136.0	130.0	133.0	134.0	135.0
Total staff numbers	136.0	130.0	133.0	134.0	135.0

Council is proposing 130 FTE in the 2023/24 financial year. This total is made up of:

- 117 FTE - establishment staff. This is the minimum required to operate Council services.
- 1.8 FTE - new position requests.
- 5.5 FTE - grant funded positions.
- 5 FTE - capitalised labour.
- 1 FTE - long term leave replacement.

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

Department	Budget	Comprises			
	2023/24	Permanent	Casual	Temporary	
	\$'000	Full Time	Part time	\$'000	\$'000
Community Development	2,655	1,221	1,351	83	-
Corporate and Organisational Performance	1,828	1,266	562	-	-
Works and Technical Services	6,148	5,298	572	278	-
Office of the CEO	1,029	826	203	-	-
Total staff expenditure - operating	11,660	8,611	2,688	361	-
Capitalised labour costs	541				
Total staff expenditure	12,201				

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

Department	Budget	Comprises			
	2023/24	Permanent	Casual	Temporary	
		Full Time	Part time		
Community Development	28	13	14	1	-
Corporate and Organisational Performance	18	12	6	-	-
Works and Technical Services	72	61	7	4	-
Office of the CEO	7	5	2	-	-
Total staff numbers - operating	125	91	29	5	-
Capitalised labour	5				
Total staff numbers	130				

**Summary of Planned Human Resources Expenditure
For the four years ending 30 June 2027**

	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000
Community Development				
Permanent - Full time	1,221	1,299	1,324	1,350
Women	882	901	918	936
Men	340	398	406	414
Persons of self-described gender	-	-	-	-
Permanent - Part time	1,351	1,375	1,401	1,429
Women	1,053	1,043	1,062	1,083
Men	298	332	339	346
Persons of self-described gender	-	-	-	-
Total Community Development	2,572	2,674	2,725	2,779
Corporate and Organisational Performance				
Permanent - Full time	1,266	1,361	1,388	1,415
Women	730	815	832	848
Men	535	546	556	567
Persons of self-described gender	-	-	-	-
Permanent - Part time	562	571	583	594
Women	393	401	409	417
Men	169	170	174	177
Persons of self-described gender	-	-	-	-
Total Corporate and Organisational Performance	1,828	1,932	1,971	2,009
Works and Technical Services				
Permanent - Full time	5,298	5,496	5,604	5,716
Women	916	930	949	967
Men	4,382	4,566	4,655	4,749
Persons of self-described gender	-	-	-	-
Permanent - Part time	572	575	587	598
Women	330	332	339	345
Men	242	243	248	253
Persons of self-described gender	-	-	-	-
Total Works and Technical Services	5,870	6,071	6,191	6,314
Office of the CEO				
Permanent - Full time	826	846	863	880
Women	336	345	351	358
Men	489	501	512	522
Persons of self-described gender	-	-	-	-
Permanent - Part time	203	207	211	215
Women	203	207	211	215
Men	-	-	-	-
Persons of self-described gender	-	-	-	-
Total Office of the CEO	1,029	1,053	1,074	1,095
Casuals, temporary and other expenditure	361	313	323	332
Capitalised labour costs	541	609	622	634
Total staff expenditure	12,201	12,652	12,905	13,163

	2023/24 FTE	2024/25 FTE	2025/26 FTE	2026/27 FTE
Community Development				
Permanent - Full time	12.6	12.6	12.6	12.6
Women	9.0	9.0	9.0	9.0
Men	3.6	3.6	3.6	3.6
Persons of self-described gender	-	-	-	-
Permanent - Part time	14.5	14.5	14.5	14.5
Women	11.0	11.0	11.0	11.0
Men	3.5	3.5	3.5	3.5
Persons of self-described gender	-	-	-	-
Total Community Development	27.2	27.2	27.2	27.2
Corporate and Organisational Performance				
Permanent - Full time	12.0	12.0	13.0	13.0
Women	7.0	7.0	8.0	8.0
Men	5.0	5.0	5.0	5.0
Persons of self-described gender	-	-	-	-
Permanent - Part time	6.2	6.2	6.2	6.2
Women	4.4	4.4	4.4	4.4
Men	1.8	1.8	1.8	1.8
Persons of self-described gender	-	-	-	-
Total Corporate and Organisational Performance	18.2	18.2	19.2	19.2
Works and Technical Services				
Permanent - Full time	60.0	63.0	63.0	64.0
Women	10.0	10.0	10.0	11.0
Men	50.0	53.0	53.0	53.0
Persons of self-described gender	-	-	-	-
Permanent - Part time	7.3	7.3	7.3	7.3
Women	3.9	3.9	3.9	3.9
Men	3.4	3.4	3.4	3.4
Persons of self-described gender	-	-	-	-
Total Works and Technical Services	67.3	70.3	70.3	71.3
Office of the CEO				
Permanent - Full time	5.0	5.0	5.0	5.0
Women	2.0	2.0	2.0	2.0
Men	3.0	3.0	3.0	3.0
Persons of self-described gender	-	-	-	-
Permanent - Part time	2.4	2.4	2.4	2.4
Women	2.4	2.4	2.4	2.4
Men	-	-	-	-
Persons of self-described gender	-	-	-	-
Total Office of the CEO	7.4	7.4	7.4	7.4
Casuals and temporary staff	4.9	4.9	4.9	4.9
Capitalised labour	5.0	5.0	5.0	5.0
Total staff numbers	130.0	133.0	134.0	135.0

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

G11 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 2023/24 the FGRS cap has been set at 3.50%. The cap applies to both general rates and municipal charges and is calculated on the basis of council's average rates and charges.

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

To achieve these objectives while maintaining service levels and a strong capital expenditure program, the average general rate and the municipal charge will increase by 3.50% in line with the rate cap. The waste management charge will not increase in the 2023/24 budget.

This will raise total rates and charges for 2023/24 to \$15,018,000.

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

	2022/23	2023/24	Change	%
	Forecast Actual	Budget		
	\$'000	\$'000	\$'000	
General rates*	12,111	12,535	424	3.50%
Municipal charge*	757	783	26	3.43%
Waste management charge	1,475	1,476	1	0.07%
Interest on rates and charges	80	80	-	100.00%
Revenue in lieu of rates	139	144	5	100.00%
Total rates and charges	14,562	15,018	456	3.13%

*These items are subject to the rate cap established under the FGRS. The increase in average rates is 3.50 per cent, please refer to 4.1.1(f) for a reconciliation of compliance with the rate cap calculations as per the Essential Services Commission. The remainder of the growth is predominantly due to supplementary assessments and other growth in the number of overall assessments.

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

Type or class of land	2022/23 cents/\$ CIV*	2023/24 cents/\$ CIV*	Change
General rate for rateable residential properties	0.61788800	0.51702600	-16.32%
General rate for rateable commercial and industrial properties	0.61788800	0.59706200	-3.37%
General rate for rateable farming properties	0.37072080	0.27222400	-26.57%

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	2022/23	2023/24	Change	
	\$'000	\$'000	\$'000	%
Residential	2,707	2,802	95	3.51%
Commercial and Industrial	519	537	18	3.47%
Farming	8,885	9,198	311	3.50%
Total amount to be raised by general rates	12,111	12,535	424	3.58%

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	2022/23	2023/24	Change	
	Number	Number	Number	%
Residential	2,947	2,968	19	0.64%
Commercial and Industrial	452	455	3	0.66%
Farming	2,929	2,944	15	0.51%
Total number of assessments	6,328	6,365	37	0.58%

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	2022/23	2023/24	Change	
	\$'000	\$'000	\$'000	%
Residential	437,416	541,878	104,462	23.88%
Commercial and Industrial	83,926	89,989	6,063	7.22%
Farming	2,392,761	3,378,125	985,364	41.18%
Total value of land	2,914,103	4,009,992	1,095,889	37.61%

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 2022/23	Per Rateable Property 2023/24	Change	
	\$	\$	\$	%
Municipal	170	178	8	3.50%

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

Type of Charge	2022/23	2023/24	Change	
	\$	\$	\$	%
Municipal	757,010	783,153	26,143	3.45%

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 2022/23	Per Rateable Property 2023/24	Change	
	\$	\$	\$	%
Kerbside garbage and recycling collection	422	422	-	0.00%
Total	422	422	-	0.00%

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

Type of Charge	2022/23	2023/24	Change	
	\$	\$	\$	%
Kerbside garbage and recycling collection	1,475,724	1,476,578	854	0.06%
Total	1,475,724	1,476,578	854	0.06%

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

	2022/23	2023/24	Change	
	\$'000	\$'000	\$'000	%
General rates	12,111,145	12,535,005	423,860	3.50%
Municipal charge	757,010	783,153	26,143	3.45%
Kerbside garbage and recycling collection	1,475,724	1,476,578	854	0.06%
Electricity generation charge in lieu of rates	139,024	143,890	4,866	3.50%
Total Rates and charges	14,482,903	14,938,626	455,723	3.15%

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.

	2022/23	2023/24
Total Rates	\$ 12,625,309	\$ 12,868,716
Number of rateable properties	6,328	6,365
Base Average Rate	\$ 1,995	\$ 2,022
Maximum Rate Increase (set by the State Government)	1.75%	3.50%
Capped Average Rate	\$ 2,030	\$ 2,093
Maximum General Rates and Municipal Charges Revenue	\$ 12,846,252	\$ 13,319,121
Budgeted General Rates and Municipal Charges Revenue	\$ 12,868,155	\$ 13,318,158
Budgeted Supplementary Rates	\$ -	\$ -
Budgeted Total Rates and Municipal Charges Revenue	\$ 12,868,155	\$ 13,318,158

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 0.00517026% (0.517026 cents in the dollar of CV) for all rateable residential properties; and
- A general rate of 0.00597062% (0.597062 cents in the dollar of CV) for all rateable commercial and industrial properties.
- A general rate of 0.00272224% (0.272224 cents in the dollar of CV) 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% 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 2023/24 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 2023/24 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;
- 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.

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 53% of the general/residential rate.

G12 4.1.2 Statutory fees and fines

	Forecast Actual		Budget		Change	
	2022/23	2023/24	2023/24		\$'000	%
	\$'000	\$'000	\$'000			
Town planning fees	60	60	-		-	0.00%
Revenue collection	7	7	-		-	0.00%
Compliance	98	97	-	1	1	-1.02%
Asset Management	4	4	-		-	0.00%
Building	75	72	-	3	3	-4.00%
Total statutory fees and fines	244	240	-	4	4	-1.64%

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.

G12 4.1.3 User fees

	Forecast Actual		Budget		Change	
	2022/23	2023/24	2023/24		\$'000	%
	\$'000	\$'000	\$'000			
Compliance	70	70	-		-	0.00%
Independence Support	443	448	5		5	1.13%
Public Health and Wellbeing	42	42	-		-	0.00%
Building Regulations and Inspections	16	10	-	6	6	-37.50%
Halls	12	5	-	7	7	-58.33%
Electric Vehicle Charge	2	3		1	1	50.00%
Landfill and Transfer Stations	174	186		12	12	6.90%
Saleyards Truck Wash	80	50	-	30	30	-37.50%
Total user fees	839	814	-	25	25	-2.98%

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.

G13 4.1.4 Grants

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

	Forecast Actual		Budget	Change	
	2022/23	2023/24	2023/24	\$'000	%
	\$'000	\$'000	\$'000	\$'000	%
Grants are budgeted to be received in respect of the following:					
Summary of grants					
Commonwealth funded grants	11,179	11,546	367	3%	
State funded grants	9,273	11,148	1,875	20%	
Total grants received	20,452	22,694	2,242	11%	
(a) Operating Grants					
Recurrent - Commonwealth Government					
Financial Assistance Grants	6,737	7,456	719	11%	
Independence Support	541	541	-	0%	
Recurrent - State Government					
Independence Support	157	121	-36	-23%	
Libraries	129	131	2	2%	
Maternal and child health	364	360	-4	-1%	
Other	85	86	1	1%	
Total recurrent grants	8,013	8,695	682	9%	
Non-recurrent - State Government					
Municipal emergency management	1,937	564	-1,373	-100%	
Other	493	489	-4	-1%	
Total non-recurrent grants	2,430	1,053	-1,377	-57%	
Total operating grants	10,443	9,748	-695	-7%	
(b) Capital Grants					
Recurrent - Commonwealth Government					
Roads to recovery	1,600	1,600	-	0%	
Total recurrent grants	1,600	1,600	-	0%	
Non-recurrent - Commonwealth Government					
Roads Infrastructure	995	822	-173	-17%	
Buildings	174	-	-174	-100%	
Drainage	719	45	-674	-94%	
Footpaths	-	582	582	100%	
Recreational, Leisure & Community Facilities	-	500	500	100%	
Parks, Open Space & Streetscapes	574	-	-574	-100%	
Other	558	-	-558	-100%	
Non-recurrent - State Government					
Land Improvements	-	561	561	100%	
Roads Infrastructure	919	300	-619	-67%	
Recreational, Leisure & Community Facilities	2,602	2,473	-129	-5%	
Parks, Open Space & Streetscapes	1,278	5,863	4,585	359%	
Other	500	200	-300	-60%	
Total non-recurrent grants	8,409	11,346	2,937	35%	
Total capital grants	10,009	12,946	2,937	29%	
Total Grants	20,452	22,694	2,242	11%	

(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 decrease by 7% or \$0.7M compared to 2022/23. The main changes relate to flood recovery funding which is included in the 2022/23 forecast but not budgeted for in 2023/24. 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 29% or \$2.9M compared to 2022/2023. 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 \$11.3M non-recurrent grants, \$1.9M 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.

G12 4.1.5 Contributions

	Forecast Actual	Budget	Change	
	2022/23	2023/24	\$'000	%
	\$'000	\$'000	\$'000	%
Monetary	200	539	339	169.50%
Total contributions	200	539	339	169.50%

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

4.1.6 Other income

	Forecast Actual	Budget	Change	
	2022/23	2023/24	\$'000	%
	\$'000	\$'000	\$'000	%
Interest	605	600	-5	-0.83%
Reimbursements and Other Income	404	215	-189	-46.78%
Total other income	1,009	815	-194	-19.23%

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

G12 4.1.7 Employee costs

	Forecast Actual	Budget	Change	
	2022/23	2023/24	\$'000	%
	\$'000	\$'000	\$'000	%
Wages and salaries	10,259	10,243	(16)	-0.16%
WorkCover	220	250	30	13.69%
Superannuation	1,184	1,127	(57)	-4.82%
Fringe Benefits Tax	40	40	-	0.00%
Total employee costs	11,703	11,660	(43)	-0.37%

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:

- Anticipated pay increases in line with Council's Enterprise Agreement (EA) are forecast to be completed prior to 30 June 2023, which can explain the reduction in wages and salaries compared to the 2023/24 budget year.
- Some additional positions to strengthen services that are provided to the community.
- 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 10.50 per cent to 11 per cent effective July 1, 2023.
- 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.

G12 4.1.8 Materials and services

	Forecast Actual	Budget	Change	
	2022/23	2023/24	\$'000	%
	\$'000	\$'000	\$'000	%
Materials, services and contracts	10,787	8,617	-2,170	-20.12%
Utilities	543	452	-91	-16.76%
Plant costs	2,794	2,345	-449	-16.07%
Total materials and services	14,124	11,414	-2,710	-19.19%

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 20 per cent compared to the 2022/2023 forecast. Expenditure relating to the October 2022 flood event makes up the majority of the 2022/2023 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.

G12 4.1.9 Depreciation

	Forecast Actual	Budget	Change	
	2022/23	2023/24	\$'000	%
	\$'000	\$'000	\$'000	%
Property	2,125	2,122	-3	-0.14%
Plant & equipment	1,122	993	-129	-11.50%
Infrastructure	5,703	6,341	638	11.19%
Total depreciation	8,950	9,456	506	5.65%

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. Overall increases in budgeted depreciation for the 2023/2024 financial year account for Council's increasing asset base.

G12 4.1.10 Amortisation - Right of use assets

	Forecast Actual	Budget	Change	
	2022/23	2023/24	\$'000	%
	\$'000	\$'000	\$'000	%
Right of use assets	404	406	2	0.50%
Total amortisation - right of use assets	404	406	2	0.50%

G12 4.1.11 Other expenses

	Forecast Actual	Budget	Change	
	2022/23	2023/24	\$'000	%
	\$'000	\$'000	\$'000	%
Auditors remuneration	46	51	5	10.87%
Bank fees	33	9	-24	-72.73%
Mayoral and Councillor allowances	236	236	-	0.00%
Council meeting expenses	21	21	-	0.00%
Contributions and donations	429	500	71	16.55%
Internal Audit	30	31	1	3.33%
Total other expenses	795	848	53	6.67%

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 \$19.4M and non-current assets \$297M

Key points relating to Councils 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 2024 of \$17.6M, including \$4.1M restricted funds relating to funds held in financial reserves.
- 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 2023/2024.
- Property, infrastructure, plant and equipment make up the largest component of Councils assets and represents the value of all the land, buildings, roads, vehicles, equipment, etc. which has been built up by Council over many years.

4.2.2 Liabilities

Current liabilities \$5.7M and non-current liabilities \$1.6M

Key points relating to Councils 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 2022/23	Budget 2023/24
	\$	\$
Right-of-use assets		
Vehicles	1,002	1,102
Total right-of-use assets	1,002	1,102
Lease liabilities		
Current lease Liabilities		
Vehicles	345	345
Total current lease liabilities	345	345
Non-current lease liabilities		
Vehicles	354	354
Total non-current lease liabilities	354	354
Total lease liabilities	699	699

Where the interest rate applicable to a lease is not expressed in the lease agreement, Council applies the average incremental borrowing rate in the calculation of lease liabilities. The current incremental borrowing rate is 5.77%.

4.3 Statement of changes in Equity

4.3.1 Equity

Equity \$309M, including reserves \$4.1M

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 2023/2024 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 (\$15M 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 (\$19.9M 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 (\$0.3M 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 2023/24 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 2022/23 \$'000	Budget 2023/24 \$'000	Change \$'000	%
Property	970	630	-340	-35.05%
Plant and equipment	1,044	1,275	231	22.13%
Infrastructure	11,540	17,979	6,439	55.80%
Total	13,554	19,884	6,330	46.70%

	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000	Borrowings \$'000
Property	630	401	29	200	-	561	-	69	-
Plant and equipment	1,275	-	1,275	-	-	-	-	1,275	-
Infrastructure	17,979	7,853	9,675	406	45	12,385	465	5,128	-
Total	19,884	8,254	10,979	606	45	12,946	465	6,472	-

Council will be undertaking \$19.9M worth of Capital Works projects during the 2023/24 financial year, with \$13.2M of newly committed projects. \$6.7M of the total expenditure relates to project funds that are expected to be carried forward from the 2022/23 financial year.

Of the capital works budget, 55 per cent has been allocated to renewing and upgrading Council's existing assets. The remainder of the program is for delivery of new assets within the municipality.

Buloke Shire Council										
Capital Works Program										
For the year ending 30 June 2024										
New Works										
Capital Works Area	Project cost \$'000	Asset expenditure type				Summary of funding sources				
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contributions \$'000	Council cash \$'000	Borrowings \$'000	
Property										
Land	-	-	-	-	-	-	-	-	-	-
Land improvements	269	40	29	200	-	200	-	69	-	-
Total land	269	40	29	200	-	200	-	69	-	-
Buildings	-	-	-	-	-	-	-	-	-	-
Heritage buildings	-	-	-	-	-	-	-	-	-	-
Building improvements	-	-	-	-	-	-	-	-	-	-
Leasehold improvements	-	-	-	-	-	-	-	-	-	-
Total buildings	-	-	-	-	-	-	-	-	-	-
Total property	269	40	29	200	-	200	-	69	-	-
Plant and equipment										
Heritage plant and equipment	-	-	-	-	-	-	-	-	-	-
Plant, machinery and equipment	1,000	-	1,000	-	-	-	-	1,000	-	-
Fixtures, fittings and furniture	65	-	65	-	-	-	-	65	-	-
Computers and telecommunications	183	-	183	-	-	-	-	183	-	-
Library books	27	-	27	-	-	-	-	27	-	-
Total plant and equipment	1,275	-	1,275	-	-	-	-	1,275	-	-
Infrastructure										
Roads	4,149	-	4,149	-	-	1,900	-	2,249	-	-
Bridges	-	-	-	-	-	-	-	-	-	-
Footpaths and cycleways	60	-	60	-	-	0	-	60	-	-
Drainage	289	-	269	-	20	-	-	289	-	-
Recreational, leisure and community facilities	500	500	-	-	-	500	0	(0)	-	-
Waste management	-	-	-	-	-	-	-	-	-	-
Parks, open space and streetscapes	6,474	6,201	248	-	25	4,974	250	1,250	-	-
Aerodromes	-	-	-	-	-	-	-	-	-	-
Off street car parks	-	-	-	-	-	-	-	-	-	-
Other infrastructure	200	200	-	-	-	200	-	-	-	-
Total infrastructure	11,672	6,901	4,726	-	45	7,574	250	3,847	-	-
Total capital works expenditure	13,216	6,941	6,030	200	45	7,774	250	5,191	-	-

Works Carried Forward from Previous Year										
Capital Works Area	Project cost \$'000	Asset expenditure type				Summary of funding sources				
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contributions \$'000	Council cash \$'000	Borrowings \$'000	
Property										
Land	-	-	-	-	-	-	-	-	-	-
Land improvements	361	361	-	-	-	361	-	-	-	-
Total land	361	361	-	-	-	361	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-	-
Heritage buildings	-	-	-	-	-	-	-	-	-	-
Building improvements	-	-	-	-	-	-	-	-	-	-
Leasehold improvements	-	-	-	-	-	-	-	-	-	-
Total buildings	-	-	-	-	-	-	-	-	-	-
Total property	361	361	-	-	-	361	-	-	-	-
Plant and equipment										
Heritage plant and equipment	-	-	-	-	-	-	-	-	-	-
Plant, machinery and equipment	-	-	-	-	-	-	-	-	-	-
Fixtures, fittings and furniture	-	-	-	-	-	-	-	-	-	-
Computers and telecommunications	-	-	-	-	-	-	-	-	-	-
Library books	-	-	-	-	-	-	-	-	-	-
Total plant and equipment	-	-	-	-	-	-	-	-	-	-
Infrastructure										
Roads	1,338	-	1,338	-	-	822	-	516	-	-
Bridges	-	-	-	-	-	-	-	-	-	-
Footpaths and cycleways	827	-	827	-	-	582	-	245	-	-
Drainage	45	-	-	45	-	45	-	-	-	-
Recreational, leisure and community facilities	2,769	53	2,355	361	-	2,473	215	81	-	-
Waste management	-	-	-	-	-	-	-	-	-	-
Parks, open space and streetscapes	1,328	899	429	-	-	889	-	439	-	-
Aerodromes	-	-	-	-	-	-	-	-	-	-
Off street car parks	-	-	-	-	-	-	-	-	-	-
Other infrastructure	-	-	-	-	-	-	-	-	-	-
Total infrastructure	6,307	952	4,949	406	-	4,811	215	1,281	-	-
Total capital works expenditure	6,668	1,313	4,949	406	-	5,172	215	1,281	-	-

Works for 2024/25										
Capital Works Area	Project cost \$'000	Asset expenditure type				Summary of funding sources				
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contributions \$'000	Council cash \$'000	Borrowings \$'000	
Property										
Land	-	-	-	-	-	-	-	-	-	-
Land improvements	750	-	750	-	-	700	-	50	-	-
Total land	750	-	750	-	-	700	-	50	-	-
Buildings	-	-	-	-	-	-	-	-	-	-
Heritage buildings	-	-	-	-	-	-	-	-	-	-
Building improvements	1,077	-	1,077	-	-	-	-	1,077	-	-
Leasehold improvements	-	-	-	-	-	-	-	-	-	-
Total buildings	1,077	-	1,077	-	-	-	-	1,077	-	-
Total property	1,827	-	1,827	-	-	700	-	1,127	-	-
Plant and equipment										
Heritage plant and equipment	-	-	-	-	-	-	-	-	-	-
Plant, machinery and equipment	700	-	700	-	-	-	-	700	-	-
Fixtures, fittings and furniture	65	-	65	-	-	-	-	65	-	-
Computers and telecommunications	170	-	170	-	-	-	-	170	-	-
Library books	27	-	27	-	-	-	-	27	-	-
Total plant and equipment	962	-	962	-	-	-	-	962	-	-
Infrastructure										
Roads	3,899	-	3,899	-	-	1,150	-	2,749	-	-
Bridges	-	-	-	-	-	-	-	-	-	-
Footpaths and cycleways	250	-	250	-	-	-	-	250	-	-
Drainage	550	-	550	-	-	-	-	550	-	-
Recreational, leisure and community facilities	2,500	2,500	-	-	-	1,750	-	750	-	-
Waste management	-	-	-	-	-	-	-	-	-	-
Parks, open space and streetscapes	87	87	-	-	-	-	-	87	-	-
Aerodromes	-	-	-	-	-	-	-	-	-	-
Off street car parks	-	-	-	-	-	-	-	-	-	-
Other infrastructure	-	-	-	-	-	-	-	-	-	-
Total infrastructure	7,286	2,587	4,699	-	-	2,900	-	4,386	-	-
Total capital works expenditure	10,075	2,587	7,488	-	-	3,600	-	6,475	-	-

Works for 2025/26										
Capital Works Area	Project cost \$'000	Asset expenditure type				Summary of funding sources				
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contributions \$'000	Council cash \$'000	Borrowings \$'000	
Property										
Land	-	-	-	-	-	-	-	-	-	-
Land improvements	-	-	-	-	-	-	-	-	-	-
Total land	-	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-	-
Heritage buildings	-	-	-	-	-	-	-	-	-	-
Building improvements	1,104	-	1,104	-	-	-	-	1,104	-	-
Leasehold improvements	-	-	-	-	-	-	-	-	-	-
Total buildings	1,104	-	1,104	-	-	-	-	1,104	-	-
Total property	1,104	-	1,104	-	-	-	-	1,104	-	-
Plant and equipment										
Heritage plant and equipment	-	-	-	-	-	-	-	-	-	-
Plant, machinery and equipment	700	-	700	-	-	-	-	700	-	-
Fixtures, fittings and furniture	65	-	65	-	-	-	-	65	-	-
Computers and telecommunications	183	-	183	-	-	-	-	183	-	-
Library books	27	-	27	-	-	-	-	27	-	-
Total plant and equipment	975	-	975	-	-	-	-	975	-	-
Infrastructure										
Roads	5,749	-	5,749	-	-	3,000	-	2,749	-	-
Bridges	-	-	-	-	-	-	-	-	-	-
Footpaths and cycleways	250	-	250	-	-	-	-	250	-	-
Drainage	250	-	250	-	-	-	-	250	-	-
Recreational, leisure and community facilities	-	-	-	-	-	-	-	-	-	-
Waste management	-	-	-	-	-	-	-	-	-	-
Parks, open space and streetscapes	-	-	-	-	-	-	-	-	-	-
Aerodromes	-	-	-	-	-	-	-	-	-	-
Off street car parks	-	-	-	-	-	-	-	-	-	-
Other infrastructure	-	-	-	-	-	-	-	-	-	-
Total infrastructure	6,249	-	6,249	-	-	3,000	-	3,249	-	-
Total capital works expenditure	8,328	-	8,328	-	-	3,000	-	5,328	-	-

Works for 2026/27											
Capital Works Area	Project cost \$'000	Asset expenditure type				Summary of funding sources					
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contributions \$'000	Council cash \$'000	Borrowings \$'000		
Property											
Land	-	-	-	-	-	-	-	-	-	-	-
Land improvements	-	-	-	-	-	-	-	-	-	-	-
Total land	-	-	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-	-	-
Heritage buildings	-	-	-	-	-	-	-	-	-	-	-
Building improvements	1,358	-	1,358	-	-	-	-	-	-	1,358	-
Leasehold improvements	-	-	-	-	-	-	-	-	-	-	-
Total buildings	1,358	-	1,358	-	-	-	-	-	-	1,358	-
Total property	1,358	-	1,358	-	-	-	-	-	-	1,358	-
Plant and equipment											
Heritage plant and equipment	-	-	-	-	-	-	-	-	-	-	-
Plant, machinery and equipment	792	-	792	-	-	-	-	-	-	792	-
Fixtures, fittings and furniture	74	-	74	-	-	-	-	-	-	74	-
Computers and telecommunications	207	-	207	-	-	-	-	-	-	207	-
Library books	31	-	31	-	-	-	-	-	-	31	-
Total plant and equipment	1,103	-	1,103	-	-	-	-	-	-	1,103	-
Infrastructure											
Roads	5,373	-	5,373	-	-	3,394	-	-	-	1,979	-
Bridges	-	-	-	-	-	-	-	-	-	-	-
Footpaths and cycleways	283	-	283	-	-	-	-	-	-	283	-
Drainage	283	-	283	-	-	-	-	-	-	283	-
Recreational, leisure and community facilities	-	-	-	-	-	-	-	-	-	-	-
Waste management	-	-	-	-	-	-	-	-	-	-	-
Parks, open space and streetscapes	-	-	-	-	-	-	-	-	-	-	-
Aerodromes	-	-	-	-	-	-	-	-	-	-	-
Off street car parks	-	-	-	-	-	-	-	-	-	-	-
Other infrastructure	-	-	-	-	-	-	-	-	-	-	-
Total infrastructure	5,939	-	5,939	-	-	3,394	-	-	-	2,545	-
Total capital works expenditure	8,400	-	8,400	-	-	3,394	-	-	-	5,005	-

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 2023/24 financial year.

Disclosure is required for any proposal to lease land in the 2023/24 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
Elite Contender Gym	45 Hammill Street, Donald	Under negotiation
Bureau of Meteorology	212 Chariton-St Arnaud Road, Chariton	Under negotiation
Weir Family Supermarket (Donald) Pty Ltd	39A Woods Street, Donald	Under negotiation
Workspace Australia Limited	Unit 1-5, 54 Racecourse Road, Donald	Under negotiation
Nullawil Progress Association Inc.	O'Briens Park, Nullawil	Under negotiation
Donald 2000	26 Tower Rd, Donald	Under negotiation

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	Forecast	Target	Target Projections			Trend
			2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	+/-
Governance									
Satisfaction with community consultation and engagement	Community satisfaction rating out of 100 with the consultation and engagement efforts of Council	1	54	55	56	57	58	59	+
Roads									
Sealed local roads below the intervention level	Number of kms of sealed local roads below the renewal intervention level set by Council / Kms of sealed local roads	2	94%	80%	94%	94%	94%	94%	o
Statutory planning									
Planning applications decided within the relevant required time	Number of planning application decisions made within the relevant required time / Number of decisions made	3	59%	62%	65%	66%	67%	68%	+
Waste management									
Kerbside collection waste diverted from landfill	Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins	4	31%	32%	33%	34%	35%	36%	+

Targeted performance indicators - Financial

Indicator	Measure	Notes	Actual	Forecast	Target	Target Projections			Trend
			2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	+/-
Liquidity									
Working Capital	Current assets / current liabilities	5	303%	322%	343%	286%	197%	110%	-
Obligations									
Asset renewal	Asset renewal and upgrade expense / Asset depreciation	6	150%	119%	122%	74%	79%	77%	-
Stability									
Rates concentration	Rate revenue / adjusted underlying revenue	7	50%	51%	53%	58%	58%	58%	o
Efficiency									
Expenditure level	Total expenses / no. of property assessments	8	\$4,646	\$5,702	\$5,326	\$5,585	\$5,731	\$5,873	-

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	Forecast	Budget	Projections		Trend	
			2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	+ / o / -
Operating position									
Adjusted underlying result	Adjusted underlying surplus (deficit) / Adjusted underlying revenue	9	(3%)	(26%)	(20%)	(37%)	(38%)	(39%)	o
Liquidity									
Unrestricted cash	Unrestricted cash / current liabilities	10	116%	321%	349%	264%	191%	120%	-
Obligations									
Loans and borrowings	Interest bearing loans and borrowings / rate revenue	11	0%	0%	0%	0%	0%	0%	o
Loans and borrowings	Interest and principal repayments on interest bearing loans and borrowings / rate revenue		0%	0%	0%	0%	0%	0%	o
Indebtedness	Non-current liabilities / own source revenue		6%	9%	9%	13%	13%	13%	o
Stability									
Rates effort	Rate revenue / CIV of rateable properties in the municipality	12	1%	0.50%	0.40%	0.40%	0.40%	0.40%	o
Efficiency									
Revenue level	General rates and municipal charges / no. of property assessments	13	\$2,001	\$2,301	\$2,360	\$2,382	\$2,422	\$2,463	+

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 decline in 2022/23 as a result of the October 2022 flood event. Expected to increase to normal levels in 2023/24.

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 remain steady in 2023/24 however is projected to decline gradually across a three year period.

6. Asset renewal

Expected to remain steady in 2023/24 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 unfavourably across a four year period as assessments remain steady but expenditure continues to rise.

5b**9. Adjusted underlying result**

Expected to remain steady in 2023/24 however is projected to decline gradually across a three year period due to future capital grants unknown at present date.

10. Unrestricted Cash

Expected to remain steady in 2023/24 however is projected to decline gradually across a three year period due to projected decreases in cash.

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 2023-2024

This appendix presents the fees and charges which will be charged in respect to various goods and services during the financial year 2023/24.

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 2023 and will be reflected on Council's website.

Description of Fees and Charges	Unit of Measure	GST Status	2022/2023 Fee Inc GST \$	2023/2024 Fee Inc GST \$	Fee Increase/ (Decrease) \$	Fee Increase/ (Decrease) %
ADMINISTRATION						
Reprint of Rates Notice - previous years	Yearly	Taxable	0.00	10.00	10.00	100.00%
HALL HIRE						
Main Hall (max. 6 hours)	Per day	Taxable	240.00	248.40	8.40	3.50%
Supper Room (max. 6 hours)	Per hour	Taxable	67.00	69.30	2.30	3.43%
Cost p/h (over max. hours)	Per hour	Taxable	52.00	53.80	1.80	3.46%
All Day Kitchen	Per day	Taxable	44.00	45.50	1.50	3.41%
All Day 24 hours, full use of venue	Per day	Taxable	416.00	430.50	14.50	3.49%
Hall Hire - Bond	Per day	Taxable	520.00	538.20	18.20	3.50%
Senior Citizens (Max 6 Hours)	Per day	Taxable	109.00	112.80	3.80	3.49%
Senior Citizens Hourly rate over max 6 hours	Per hour	Taxable	30.00	31.00	1.00	3.33%
Regular Hire - Private or Commercial	Per hour	Taxable	44.00	45.50	1.50	3.41%
WYCHEPROOF SALEYARDS						
Yard Fees 0.90% of gross sales turnover	Percentage	Taxable	Varies	Varies	0.00	0.00%
Agent's Fees 13% of yard fees	Percentage	Taxable	Varies	Varies	0.00	0.00%
Public Holiday Penalty Rate	Per day	Taxable	1,020.00	1,055.70	35.70	3.50%
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	20.00	20.70	0.70	3.50%
Truck Wash - Key Deposit (Avdata) Refunded on return of keys	Each	Taxable	27.00	27.90	0.90	3.33%
Water Usage (per minute)	Per minute	Taxable	0.90	0.90	0.00	0.00%
STANDPIPE						
Minimum charge for under 1,000 litres	Each	Taxable	10.00	10.30	0.30	3.00%
Per 1000 litres	Each	Taxable	10.00	10.30	0.30	3.00%
ANIMAL CONTROL						
Dog or Cat Full Registration (Not micro chipped or desexed - only relevant to animals registered prior to May 2007)	Animal	Exempt	126.00	130.40	4.40	3.49%
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	41.00	42.40	1.40	3.41%
Pensioner Concession-Full Dog/Cat Registration (half price for all dog & cat registration categories)	Animal	Exempt	63.00	65.20	2.20	3.49%
Pensioner Concession - Reduced Dog/Cat Registration (half price for all dog & cat registration categories)	Animal	Exempt	20.50	21.20	0.70	3.41%
Exempt Dogs - Guide dogs, Police dogs & Racing dogs (Greyhounds)	Animal	Exempt	Free	Free	0.00	0.00%
Replacement lifetime tags - No charge	Animal	Exempt	Free	Free	0.00	0.00%
Registered animals moving to Buloke (from within VIC only) - No charge	Animal	Exempt	Free	Free	0.00	0.00%
IMPOUNDED GOODS						
Release fee (Plus other associated costs)	Each	Taxable	194.00	200.70	6.70	3.45%
IMPOUNDED LIVESTOCK						
Sheep up to 5 head	Animal	Taxable	106.00	109.70	3.70	3.49%
Release fee (Plus other associated costs) per vehicle	Each	Taxable	300.00	310.50	10.50	3.50%
Per Sheep > 5	Animal	Taxable	14.00	14.40	0.40	2.86%
Goats & Pigs up to 2 head	Animal	Taxable	106.00	109.70	3.70	3.49%
Per Goat & Pig > 2	Animal	Taxable	22.00	22.70	0.70	3.18%
Cattle up to 3 head	Animal	Taxable	265.00	274.20	9.20	3.47%
Per head >3	Animal	Taxable	106.00	109.70	3.70	3.49%
Per Horse	Animal	Taxable	265.00	274.20	9.20	3.47%
Transport of livestock - Total cost of transport to be recouped	Application	Taxable	Varies	Varies	0.00	0.00%
Sustenance - Sheep (Per day per head)	Animal	Taxable	11.00	11.30	0.30	2.73%
Sustenance - Goats & Pigs - Per day per head	Animal	Taxable	28.00	28.90	0.90	3.21%
Sustenance - Cattle & Horses - Per day per head	Animal	Taxable	28.00	28.90	0.90	3.21%
Dog/Cat - 1st impoundment	Animal	Taxable	84.00	86.90	2.90	3.45%
Dog/Cat - 2nd impoundment within 12 month period	Animal	Taxable	168.00	173.80	5.80	3.45%
Dog/Cat >2 impoundments within 12 months	Animal	Taxable	334.00	345.60	11.60	3.47%
Dog/Cat in excess 4 days (Per day fee)	Animal	Taxable	22.00	22.70	0.70	3.18%
Animal Surrender Fee	Animal	Taxable	209.00	216.30	7.30	3.49%
LOCAL LAWS						
Application Fee	Each	Taxable	63.00	65.20	2.20	3.49%
Annual Fee	Each	Taxable	63.00	65.20	2.20	3.49%
Excess animal permit (valid 3yrs)	Each	Taxable	82.00	84.80	2.80	3.41%
Camping & Beekeeping Permit.	Each	Taxable	63.00	65.20	2.20	3.49%
Court Costs - Full costs recouped	Each	Taxable	Varies	Varies	0.00	0.00%
Street Furniture Permit	Each	Taxable	63.00	65.20	2.20	3.49%
Notice to Comply Issue Fee	Each	Taxable	63.00	65.20	2.20	3.49%
CAT TRAP HIRE						
Deposits - Cat Traps	Each	Taxable	100.00	50.00	(50.00)	(50.00%)
First two weeks (per week)	Each	Taxable	10.00	10.00	0.00	0.00%
Third week and subsequent (per week)	Each	Taxable	50.00	25.00	(25.00)	(50.00%)

BULOKE SHIRE COUNCIL FEES & CHARGES 2023-2024

This appendix presents the fees and charges which will be charged in respect to various goods and services during the financial year 2023/24.

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 2023 and will be reflected on Council's website.

Description of Fees and Charges	Unit of Measure	GST Status	2022/2023 Fee Inc GST \$	2023/2024 Fee Inc GST \$	Fee Increase/ (Decrease) \$	Fee Increase/ (Decrease) %
DOMESTIC ANIMAL BUSINESS						
Registration Renewal	Each	Taxable	200.00	207.00	7.00	3.50%
Annual Audit Inspection Fee	Each	Taxable	100.00	103.50	3.50	3.50%
New Registration Fee	Each	Taxable	250.00	258.70	8.70	3.48%
FIRE PREVENTION WORKS						
Engaged contractors to undertake compulsory fire clearances - 150% Cost to Council plus contractor costs	Each	Taxable	Varies	Varies	0.00	0.00%
BUILDING FEES & CHARGES						
Alterations/Additions/Sheds/Carports/Garages						
Up to \$10,000	Application	Taxable	1,500.00	1,500.00	0.00	0.00%
\$10,001 - \$20,000	Application	Taxable	2,000.00	2,000.00	0.00	0.00%
\$20,001 - \$50,000	Application	Taxable	3,000.00	3,000.00	0.00	0.00%
\$50,001 - \$80,000	Application	Taxable	4,000.00	4,000.00	0.00	0.00%
\$80,001 - \$120,000	Application	Taxable	5,000.00	5,000.00	0.00	0.00%
\$120,001 - \$200,000	Application	Taxable	5,500.00	5,500.00	0.00	0.00%
Building Works >\$200,001 plus levy	Application	Taxable	2,245.00	2,245.00	0.00	0.00%
Dwellings & Multi Unit Developments						
Up to \$120,000	Application	Taxable	2,000.00	2,000.00	0.00	0.00%
\$120,001 - \$200,000	Application	Taxable	3,000.00	3,000.00	0.00	0.00%
\$200,001 - \$350,000	Application	Taxable	4,000.00	4,000.00	0.00	0.00%
\$350,001 - \$500,000	Application	Taxable	5,000.00	5,000.00	0.00	0.00%
> \$500,001 (value x 0.80%) plus levy	Application	Taxable	5,500.00	Varies	0.00	0.00%
Residential & Commercial Works						
Up to \$50,000	Application	Taxable	1,500.00	1,500.00	0.00	0.00%
\$50,001 - \$120,000	Application	Taxable	2,000.00	2,000.00	0.00	0.00%
\$120,001 - \$200,000	Application	Taxable	3,000.00	3,000.00	0.00	0.00%
\$200,001 - \$350,000	Application	Taxable	4,000.00	4,000.00	0.00	0.00%
\$350,001 - \$500,000	Application	Taxable	5,000.00	5,000.00	0.00	0.00%
> \$500,001 (value x 0.80%) plus levy	Application	Taxable	Varies	Varies	-	-
Swimming Pools & Spa						
Swimming Pool and Fence- Above ground pool	Application	Taxable	1,386.00	1,434.50	48.50	3.50%
Swimming Pool and Fence- In-ground Pool	Application	Taxable	1,732.50	1,793.10	60.60	3.50%
Fence Only	Application	Taxable	1,155.00	1,195.40	40.40	3.50%
Swimming Pool Safety Audit Inspection Fee	Application	Taxable	408.00	422.20	14.20	3.48%
Any Additional Inspection	Application	Taxable	306.00	316.70	10.70	3.50%
Enforcement						
Building Notices/Orders (To allow buildings to remain as constructed without a Building Permit) Building Permit Fee plus 40%	Each	Exempt	Varies	Varies	0.00	0.00%
Minor Works Compliance (including swimming pools, spas & other minor works) Building Permit Fee plus 30%	Each	Taxable	Varies	Varies	0.00	0.00%
Miscellaneous Items						
Fence	Each	Taxable	235.00	243.20	8.20	3.49%
Demolitions or removals less than \$10,000	Each	Taxable	520.00	538.20	18.20	3.50%
Demolitions or removals \$10,001+	Each	Taxable	1,039.50	1,075.80	36.30	3.49%
Bond Re-Erection of Dwelling/Building - \$10,000 OR cost of works, whichever is lesser Reg 48	Each	Exempt	Varies	Varies	0.00	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	0.00%
Extension of Time Request (First request)	Each	Taxable	288.75	199.00	(89.75)	(31.08%)
Extension of Time Request (Second & subsequent requests)	Each	Taxable	288.75	298.80	10.05	3.48%
Plan Amendments	Each	Taxable	173.25	179.30	6.05	3.49%
Search Request of building permits	Each	Taxable	71.00	73.40	2.40	3.38%
Report & Consent						
Additional Inspection	Each	Exempt	141.00	145.90	4.90	3.48%
Other/General Inspection per hour fee (Includes report)	Each	Exempt	183.00	189.40	6.40	3.50%
Red Line Application Fee	Application	Exempt	995.00	1,029.80	34.80	3.50%
POPE (Includes 1 inspection)	Each	Exempt	995.00	995.00	0.00	0.00%
POPE (Includes 1 inspection) late - application submitted less than 2 weeks prior to event	Each	Exempt	1,295.00	1,295.00	0.00	0.00%
Siting Approval for Marque (includes 1 inspection)	Each	Exempt	580.00	600.30	20.30	3.50%
Title Search	Each	Taxable	47.00	48.60	1.60	3.40%
Community Groups (Not for profit)	Application	Exempt	Free	Free	0.00	0.00%

BULOKE SHIRE COUNCIL FEES & CHARGES 2023-2024

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Description of Fees and Charges	Unit of Measure	GST Status	2022/2023	2023/2024	Fee	Fee
			Fee	Fee	Increase/	Fee
			Inc GST	Inc GST	(Decrease)	Increase/
			\$	\$	\$	(Decrease) %
PLANNING FEES						
Application for Extension of Time to a Planning Permit - First request	Each	Taxable	209.00	216.30	7.30	3.49%
Application for Extension of Time to a Planning Permit - Second request	Each	Taxable	309.00	319.80	10.80	3.50%
Application for Extension of Time to a Planning Permit - Third request	Each	Taxable	409.00	423.30	14.30	3.50%
Giving Notice of Application for a Planning Permit (advertising)	Each	Taxable	101.00	104.50	3.50	3.47%
Secondary Consent	Each	Taxable	209.00	216.30	7.30	3.49%
Endorse Minor Amendment	Each	Taxable	104.00	107.60	3.60	3.46%
Fee Refund - 100% prior to lodgment of application	Each	Taxable	Varies	Varies	0.00	0.00%
Fee Refund - 50% prior to the giving of notice	Each	Taxable	Varies	Varies	0.00	0.00%
Fee Refund - 75% prior to request for information	Each	Taxable	Varies	Varies	0.00	0.00%
PUBLIC HEALTH						
Food Act Class 1 Food Premises Application	Each	Exempt	325.00	336.30	11.30	3.48%
Food Act Class 2 Food Premises	Each	Exempt	320.00	331.20	11.20	3.50%
Food Premises Class 3 Application	Each	Exempt	220.00	227.70	7.70	3.50%
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	0.00%
Public Health - Septic Tank						
Septic Tank New	Each	Exempt	325.00	336.30	11.30	3.48%
Septic Tank Alteration to Existing	Each	Exempt	205.00	212.10	7.10	3.46%
Public Health & Wellbeing						
Hairdresser (One off registration fee)	Each	Exempt	175.00	181.10	6.10	3.49%
Beauty Therapy Registration	Each	Exempt	175.00	181.10	6.10	3.49%
Skin Penetration	Each	Exempt	175.00	181.10	6.10	3.49%
More than 1 health activity	Each	Exempt	220.00	227.70	7.70	3.50%
Prescribed Accommodation (Providing accommodation for 5 or more persons including hotels, motels & camps.	Each	Exempt	220.00	227.70	7.70	3.50%
Late payment - 50% of registration (more than 1 month late)	Each	Taxable	Varies	Varies	0.00	0.00%
Additional Inspections after first follow up	Each	Taxable	195.00	201.80	6.80	3.49%
Registration of Caravan Park - Total sites not exceeding 25	Each	Exempt	251.77	260.50	8.73	3.47%
Registration of Caravan Park - Total sites between 25 - 50	Each	Exempt	503.54	521.10	17.56	3.49%
Registration of Caravan Park - Total sites exceeding 50	Each	Exempt	1,007.08	1,042.30	35.22	3.50%
Street Stall & Food Vendors						
Non Profit & Community Groups - Single Event Permit Private individuals & businesses	Each	Taxable	Free	Free	0.00	0.00%
Non Profit & Community Groups - Yearly permit (up to 12 Events per year)	Each	Taxable	Free	Free	0.00	0.00%
Non Profit & Community Groups - Transfer Inspection Fee	Each	Taxable	Free	Free	0.00	0.00%
Single Event Permit Private individuals & businesses	Each	Taxable	61.00	63.10	2.10	3.44%
Yearly permit (up to 12 Events per year)	Each	Taxable	90.00	93.10	3.10	3.44%
Transfer Inspection Fee	Each	Taxable	220.00	227.70	7.70	3.50%
Late payment - 50% of registration (more than 1 month late)	Each	Taxable	Varies	Varies	0.00	0.00%
Additional Inspections after first follow up	Each	Taxable	195.00	201.80	6.80	3.49%
Immunisations						
Immunisations (Cost to Council - materials & labour)	Per hour	Taxable	Varies	Varies	0.00	0.00%
HOME & COMMUNITY CARE						
General Home Care Low	Per hour	Taxable	6.50	6.50	0.00	0.00%
General Home Care Medium	Per hour	Taxable	16.45	16.45	0.00	0.00%
General Home Care High	Per hour	Taxable	51.90	51.90	0.00	0.00%
Maintenance Low	Per hour	Taxable	13.00	13.00	0.00	0.00%
Maintenance High	Per hour	Taxable	53.80	53.80	0.00	0.00%
Maintenance Medium	Per hour	Taxable	19.50	19.50	0.00	0.00%
Personal Care Low	Per hour	Taxable	6.50	6.50	0.00	0.00%
Personal Care Medium	Per hour	Taxable	16.45	16.45	0.00	0.00%
Personal Care High	Per hour	Taxable	51.90	51.90	0.00	0.00%
Respite Low	Per hour	Taxable	6.50	6.50	0.00	0.00%
Respite Medium	Per hour	Taxable	16.45	16.45	0.00	0.00%
Respite High	Per hour	Taxable	51.95	51.95	0.00	0.00%
Meals on Wheels Low	Per hour	Taxable	10.10	10.10	0.00	0.00%
Meals on Wheels Medium	Per hour	Taxable	10.10	10.10	0.00	0.00%
Meals on Wheels -High	Per hour	Taxable	Full Cost Recovery	Full Cost Recovery	0.00	0.00%
POOL HIRE						
Facility Hire per hour - (Commercial & Schools -Closed to public)	Per hour	Taxable	30.00	31.00	1.00	3.33%
Full Facility Hire per hour - Closed to public (Max 3 hours)	Per hour	Taxable	30.00	31.00	1.00	3.33%
Lane Hire (Commercial) Within public pool hours (Maximum 3 lanes)	Per hour	Taxable	10.00	10.00	0.00	0.00%
Equipment Storage per season	Per season	Taxable	50.00	52.00	2.00	4.00%
Facility Hire- Not for profit Community groups - Must pay for lifeguard	Per hour	Exempt	Free	Free	0.00	0.00%

BULOKE SHIRE COUNCIL FEES & CHARGES 2023-2024

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Description of Fees and Charges	Unit of Measure	GST Status	2022/2023	2023/2024	Fee	Fee
			Fee	Fee	Increase/	Increase/
			Inc GST	Inc GST	(Decrease)	(Decrease) %
			\$	\$	\$	
LANDFILL						
Green Waste	Per cubic metre	Taxable	9.00	9.30	0.30	3.33%
Car boot per load	Load	Taxable	17.00	17.50	0.50	2.94%
Tandem Trailer up to 2 cubic metres	Load	Taxable	52.00	53.80	1.80	3.46%
Wheeler bin 120L	Each	Taxable	12.00	12.40	0.40	3.33%
Wheeler bin 240L	Each	Taxable	15.00	15.50	0.50	3.33%
General Waste to Landfill (per cubic metre)	Per cubic metre	Taxable	28.00	28.90	0.90	3.21%
Commercial Waste (per cubic metre)	Per cubic metre	Taxable	32.00	33.10	1.10	3.44%
Builder Waste and Concrete (per cubic metre)	Per cubic metre	Taxable	42.00	43.40	1.40	3.33%
Concrete uncontaminated (per cubic metre)	Per cubic metre	Taxable	42.00	43.40	1.40	3.33%
Bricks uncontaminated (per cubic metre)	Per cubic metre	Taxable	42.00	43.40	1.40	3.33%
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	0.00%
Car Bodies - Free to local residents only	Each	Exempt	Free to local residents only	Free to local residents only	0.00	0.00%
E-WASTE- General items	Each	Taxable	2.00	2.00	0.00	0.00%
TV Screens and Computer Monitors	Each	Taxable	13.00	13.40	0.40	3.08%
Mattresses	Each	Taxable	42.00	43.40	1.40	3.33%
Tyres						
Light car tyre	Each	Taxable	11.00	11.30	0.30	2.73%
Car tyre on rim	Each	Taxable	28.00	28.90	0.90	3.21%
4WD and Light Truck tyre	Each	Taxable	17.00	17.50	0.50	2.94%
Truck tyre	Each	Taxable	36.00	37.20	1.20	3.33%
Truck tyre on rim	Each	Taxable	62.00	64.10	2.10	3.39%
Small Tractor Tyres	Each	Taxable	123.00	127.30	4.30	3.50%
Large tractor tyres	Each	Taxable	205.00	212.10	7.10	3.46%
Animal Carcasses						
Poultry (including turkeys) per bird	Animal	Taxable	8.00	8.20	0.20	2.50%
Cats and Dogs	Animal	Taxable	11.00	11.30	0.30	2.73%
Sheep, Pigs and Goats	Animal	Taxable	21.00	21.70	0.70	3.33%
Horses and Cattle	Animal	Taxable	42.00	43.40	1.40	3.33%
Recycling						
Commingled 6 x 4 Trailer Load/Ute Load up to 1 cubic metre	Load	Taxable	8.00	8.20	0.20	2.50%
Commingled Tandem Trailer up to 2 cubic metres	Load	Taxable	15.00	15.50	0.50	3.33%
Glass	Load	Exempt	Free	Free	0.00	0.00%
Paper & Cardboard	Load	Taxable	6.00	6.20	0.20	3.33%
Plastics	Load	Taxable	6.00	6.20	0.20	3.33%
Tandem Trailer - Glass only	Load	Exempt	Free	Free	0.00	0.00%
Tandem Trailer - Paper & Cardboard	Load	Taxable	11.00	11.30	0.30	2.73%
Tandem Trailer - Plastics	Load	Taxable	11.00	11.30	0.30	2.73%

**Summary of Planned Capital Works Expenditure
For the year ended 30 June 2024**

2022/23 Carry Forward Works

	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
Infrastructure										
Roads										
Jeffcott Road Rehabilitation & final Seal	350,000		350,000			350,000			350,000	
McLoughlan Road Rehabilitation Ch7.350km to Ch9.000km	68,000		68,000			68,000	68,000		-	
*Nullawil-Birchip Road Rehabilitation Ch21.910 to 23.760 1.85km	754,000		754,000			754,000	754,000			
Maribed Curyo Rehabilitation Ch0 to 1.075km	75,000		75,000			75,000			75,000	
McLoughlan Road Rehabilitation Ch9.000km to Ch10.710km	91,000		91,000			91,000			91,000	
Footpaths and cycleways										
Footpaths & Crossovers										
- Birchip										
- Charlton										
- Donald			827,410			827,410	582,526		244,884	
- Wycheproof	827,410									
- Sea Lake										
- Nullawil										
- Watchem										
Drainage										
Birchip Oval Drainage	45,000				45,000	45,000	45,000		-	
Recreational, leisure and community facilities										
Playspaces										
- Birchip										
- Berrilillock										
- Charlton	2,354,785		2,354,785			2,354,785	2,326,902		27,883	
- Donald										
- Wycheproof										
Culgoa Dump Point	53,287	53,287				53,287			53,287	
Sports grounds lighting	360,756				360,756	360,756	145,730	215,026		
Parks, open space and streetscapes										
Donald Streetscape	429,098		429,098			429,098	268,098		161,000	
Wycheproof Wetlands	898,658	898,658				898,658	620,750		277,908	
Land Improvements										
Night Art Activation	361,225	361,225				361,225	361,225		-	
Total Infrastructure CFWD	6,668,219	1,313,170	4,949,293	-	405,756	6,668,219	5,172,231	215,026	1,280,962	-

*Capital projects in which are funding dependent.

2023/24 Capital Works

2023/24	Asset Expenditure Types					Funding Sources				
	Total \$'000	New \$'000	Renewal \$'000	Expansion \$'000	Upgrade \$'000	Total \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
Property										
Land										
Land improvements										
Dog Pound Fence, Wycheproof Depot	28,500		28,500			28,500			28,500	
Transfer Station (Glass Out)	200,000				200,000	200,000	200,000			
Wycheproof saleyards rural water connection	40,000	40,000				40,000			40,000	
Total Property	268,500	40,000	28,500	-	200,000	268,500	200,000	-	68,500	-
Plant and Equipment										
Plant, machinery and equipment	1,000,000		1,000,000			1,000,000			1,000,000	
Fixtures, fittings and furniture	65,000		65,000			65,000			65,000	
Computers and telecommunications	183,000		183,000			183,000			183,000	
Library books	27,000		27,000			27,000			27,000	
Total Plant and Equipment	1,275,000	-	1,275,000	-	-	1,275,000	-	-	1,275,000	-
Infrastructure										
Roads										
Rehabilitation	1,900,000		1,900,000			1,900,000			1,900,000	
Reseal program	1,200,000		1,200,000			1,200,000	1,200,000			
Resheet Program	649,000		649,000			649,000	400,000		249,000	
Major Patching	100,000		100,000			100,000			100,000	
*Grain receipt access: Wycheproof	100,000		100,000			100,000	100,000			

*Capital projects in which are funding dependent.

2023/24	Asset Expenditure Types					Funding Sources				
	Total	New	Renewal	Expansion	Upgrade	Total	Grants	Contributions	Council Cash	Borrowings
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
*Grain receival access: Nandaly	100,000		100,000			100,000	100,000			
*Grain receival access: Donald	100,000		100,000			100,000	100,000			
Footpaths and cycleways										
Footpaths & Crossovers	60,000		60,000			60,000			60,000	
Drainage										
Drainage Works	269,175		269,175			269,175			269,175	
Kaye St rehabilitation design	20,000			20,000		20,000			20,000	
Recreational, leisure and community facilities										
*Wycheproof recreation reserve multi-sport change facility	500,000	500,000				500,000	500,000		-	
Parks, open space and streetscapes										
Cabins										
- Charlton										
- Green Lake										
- Sea Lake										
- Tchum	2,970,765	2,970,765				2,970,765	2,940,000		30,765	
- Watchem										
- Wooroonook										
- Wycheproof										
Playspaces (additional funds to complete 22/23 project)										
- Bernwillock										
- Birchip	1,743,755	1,743,755				1,743,755	1,543,755		200,000	
- Charlton										
- Donald										
- Wycheproof										
Wycheproof Wetlands (additional funds to complete 22/23 project)	310,270	310,270				310,270	310,270		-	
*Birchip netball court 2 remediation	20,000		20,000			20,000			20,000	
Wycheproof recreation reserve public toilets	100,000		100,000			100,000			100,000	
*Wooroonook septic replacement	300,000	300,000				300,000		250,000	50,000	
Birchip streetscape Lighting	199,064	199,064				199,064			199,064	
Sea Lake streetscape Lighting	206,223	206,223				206,223			206,223	

*Capital projects in which are funding dependent.

2023/24	Asset Expenditure Types					Funding Sources				
	Total	New	Renewal	Expansion	Upgrade	Total	Grants	Contributions	Council Cash	Borrowings
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Sports ground lighting (Additional funds to complete 22/23 Project)	50,000	50,000				50,000			50,000	
Swimming pool improvements	40,000		40,000			40,000			40,000	
Public showers automatic timers	24,771			24,771		24,771			24,771	
Donald tennis court synthetic resurfacing	53,500		53,500			53,500			53,500	
Sea Lake apex park shelter	38,287	38,287				38,287			38,287	
Raise Nullawil toilet block	34,313		34,313			34,313			34,313	
*Donald memorial park Changing Places	383,097	383,097				383,097	180,000		203,097	
Other infrastructure										
*Town entry signage	200,000	200,000				200,000	200,000			
Total Infrastructure	11,672,220	6,901,461	4,725,988	44,771	-	11,672,220	7,574,025	250,000	3,848,195	-
Total Capital Works Expenditure	13,215,720	6,941,461	6,029,488	44,771	200,000	13,215,720	7,774,025	250,000	5,191,695	-
Total 2023/2024 capital works program (incl CFWDs)	19,883,939	8,254,631	10,978,781	44,771	605,756	19,883,939	12,946,256	465,026	6,472,657	-

*Capital projects in which are funding dependent.

5. MEETING CLOSED