



COUNCIL MEETING

AGENDA

Wednesday 29 June 2022

Commencing at 6:00pm

**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 Daryl Warren will welcome all in attendance.

STATEMENT OF ACKNOWLEDGEMENT

The Mayor Cr Daryl Warren 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. CONFIRMATION OF MINUTES OF PREVIOUS MEETING

RECOMMENDATION:

That Council adopt the Minutes of the Council Meeting held on Wednesday, 8 June 2022.

4. REQUESTS FOR LEAVE OF ABSENCE

5. DECLARATION OF PECUNIARY AND CONFLICTS OF INTEREST

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

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

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

6. QUESTIONS FROM THE PUBLIC

NIL

7. PROCEDURAL ITEMS

NIL

8. GENERAL BUSINESS

| | | |
|------------|--|-----------|
| 8.1 | POLICY REPORTS | 4 |
| 8.1.1 | DEBTOR MANAGEMENT POLICY | 4 |
| 8.2 | MANAGEMENT REPORTS | 17 |
| 8.2.1 | DRAFT CUSTOMER EXPERIENCE STRATEGY | 17 |
| 8.2.2 | ADOPTION OF THE ASSET PLAN | 43 |
| 8.2.3 | ADOPTION OF ANNUAL BUDGET 2022-23 FINANCIAL YEAR | 60 |

| | | |
|------------|--|------------|
| 8.2.4 | ADOPTION OF THE FINANCIAL PLAN 2022 - 2023 THROUGH TO 2031 - 2032 | 115 |
| 8.3 | FINANCIAL REPORTS | 129 |
| | NIL | |
| 8.4 | ORGANISATIONAL REPORTS | 129 |
| | NIL | |
| 8.5 | REPORTS FROM COUNCILLORS | 129 |
| | NIL | |
| 8.6 | MATTERS WHICH MAY EXCLUDE THE PUBLIC | 130 |
| | The Meeting may be closed to members of the public to consider confidential matters. | |
| 8.6.1 | C111 - 2021/22 CHARLTON STREETScape WORKS | |
| | If the meeting has been closed it will be brought back into open session by resolution | |
| 9. | OTHER BUSINESS | |
| 9.1 | NOTICES OF MOTION | 131 |
| | NIL | |
| 9.2 | QUESTIONS FROM COUNCILLORS | 131 |
| | NIL | |
| 9.3 | URGENT BUSINESS | 131 |
| | NIL | |
| 9.4 | ANY OTHER BUSINESS | 131 |
| | NIL | |
| 10. | MEETING CLOSE | |

NEXT MEETING

THE NEXT MEETING OF COUNCIL WILL BE HELD IN WYCHEPROOF SUPPER ROOM, 367 BROADWAY, WYCHEPROOF ON WEDNESDAY, 13 JULY 2022 AT 7:00PM.

Wayne O'Toole
CHIEF EXECUTIVE OFFICER

6. QUESTIONS FROM THE PUBLIC

Nil

7. PROCEDURAL ITEMS

Nil

8. GENERAL BUSINESS**8.1 POLICY REPORTS****8.1.1 DEBTOR MANAGEMENT POLICY**

Author's Title: Manager Finance

Department: Office of the CEO

File No: FM02/09

Relevance to Council Plan 2021 - 2025

Strategic Objective: Our Council and Community Leadership

PURPOSE

The purpose of this report is for Council to adopt the Debtor Management Policy.

SUMMARY

On recommendation from internal audit process, Officers have prepared a Debtor Management Policy to identify Council's approach to outstanding debtors to reduce risk of non-collection of income.

RECOMMENDATION

That Council:

1. Adopts the Debtor Management Policy; and
2. Places the policy on Council's website and informs the community about the policy.

Attachments: 1 Draft Debtor Management Policy

DISCUSSION

In March – April 2021, RSD conducted an internal audit relating to Debtor Management (including Rates Collection).

The RSD internal audit found:

- Currently, Buloke do not have an overarching debtor management policy/procedure document in place. Processes in place for follow up of debtors are understood by individual staff members, however, as there are no documented procedures these decisions have either not been made at all or inconsistently applied.
- This lack of decision making has resulted in Council experiencing increased longstanding debtor balances and general delays in receiving payments.

As part of the internal audit process, RSD provided a recommended debtor management policy template based on policies of several Council's and overall government policy and guidelines. Officers noted the internal audit recommendation as an action item to the Audit and Risk Committee with a due date of 30 June 2022.

The policy template provided through the internal audit process has now been customised to Buloke Shire Council resources to form the attached policy. The draft policy was presented and endorsed by the Audit and Risk Committee at the meeting held 2 February 2022.

The Debtor Management Policy is now presented for adoption by Council.

RELEVANT LAW

Not applicable.

RELATED COUNCIL DECISIONS

Nil.

OPTIONS

Not applicable.

SUSTAINABILITY IMPLICATIONS

Not applicable.

COMMUNITY ENGAGEMENT

Council has not actively engaged the Community as this is an operational policy.

INNOVATION AND CONTINUOUS IMPROVEMENT

This policy addresses an outstanding operational issue and will assist staff in discharging their duties in a transparent and consistent approach.

COLLABORATION

Collaboration between the policy author and RSD was undertaken.

FINANCIAL VIABILITY

Council currently has more long-term outstanding rates debtors than similar small rural Local Government Authorities. No collection of rates debtors reduces Council's rate funding for provision of services. Increase regular and consistent debtor management and collection will reduce the number of outstanding rates and Council's risk on non-collection. Furthermore, it is intended the debtor

management approach documented in this policy will prevent section 181 activity which is an additional cost to Council.

REGIONAL, STATE AND NATIONAL PLANS AND POLICIES

Not applicable.

COUNCIL PLANS AND POLICIES

Council Plan 2021-25

TRANSPARENCY OF COUNCIL DECISIONS

Not applicable.

CONFLICTS OF INTEREST

No staff member involved in preparation of this report has conflict of interest.



| | | | |
|------------------------|-----------------|----------------------|------------------------------|
| POLICY LOCATION | Finance | POLICY TITLE | Debtor Management |
| POLICY NUMBER | [INSERT NUMBER] | DATE ADOPTED | [INSERT ADOPTION DATE MM/YY] |
| REVISION NUMBER | 1 | REVISION DATE | [INSERT REVISION DATE MM/YY] |

Purpose

This Policy defines the framework for the management of outstanding debts. The Policy aims to:

- Ensure the collection of debts is undertaken fairly, impartially, consistently, efficiently, effectively and in accordance with good governance
- Encourage any person, organisation or company having difficulty in paying an outstanding debt to contact the Council and make arrangements for a payment plan to pay the debt in a reasonable and manageable timeframe, and
- Ensure the collection of debt is consistent with the *Local Government Act 1989*, *Local Government Act 2020* and associated Regulations, Accounting Standards and recognised financial practices.

Scope

This Policy is subordinate to any Regulations in relation to debts and debtors.

The *Local Government Act 2020* establishes the law that applies to the declaration of rates, and the *Local Government Act 1989* provides for the payments of interest, interest on outstanding rates and the collection of overdue rates.

This Policy covers:

- All debts
- Some aspects of invoicing
- The initial establishment of a debt
- Follow up actions to collect outstanding debts
- Creation of a provision for doubtful debts, and
- Write-off of bad debts

This Policy does not cover:

- Fees and charges where no debt is created (for example, application fees which should be paid at the time of application and for which an invoice is not raised)
- Non-monetary debts and obligations (for example, outstanding conditions on permits)
- Fines and infringements raised under Council's Local Laws as governed by the *Infringements Act 2006*.
- State and federal grant income



This Policy includes but is not limited to:

- Rates
- Service fees (including Independence Support)
- Registration and application fees not paid at time of application.

Definitions

In this Policy –

“Bad Debts and Bad Debt Write-Off” – bad debts are debts which have been assessed as being uncollectable. When this assessment has been made, approval is sought to write off the debt which results in the debt being taken out of the Council’s Balance Sheet and the write-off is recorded as an expense.

“Debts and Sundry Debts” – includes all debts (other than rates) in relation to Council services and other charges.

“Debt Owner” – refers to the Department or Unit within Council with responsibility for the income stream associated with the debt. The Debt Owner has overall responsibility for the management of the related debt.

“Doubtful Debts” – is an accounting term used to describe debts which have been assessed as likely to become a bad debt. Under Accounting Standards an assessment must be made as to the collectability of debts, and a provision for doubtful debts must be created for debts which are unlikely to be collectable.

“Penalty Interest on Unpaid Debts” – refers to interest which may be charged on unpaid rates and charges in accordance with section 172 of the *Local Government Act 1989*.

“Rates” – includes any and/or all rates and charges on rateable land as described under Part 8 of the *Local Government Act 1989*. Rates also includes any government-imposed charge or levy which Council is required to collect on behalf of the Government.

“Waiving of Debt” – Council may waive (forgive) debt which is collectable in extraordinary circumstances.

Roles and Responsibilities

Debt Owner

The Debt Owner is responsible for:

- Ensuring invoiced amounts are correct
- Providing assistance to the Finance Department in the follow up of overdue debts (in some cases all debts are to be followed up by the debt owner)
- Liaising with the Finance Department in terms of the status of the debts (for example, likelihood of recovery)
- Documenting any discussions with debtors in relation to outstanding monies and providing the documentation to the Finance Department
- Ensuring further credit is not given to the debtor with overdue debts unless there is a specific regulation (for example, Independence Support)



- Gaining approval from the relevant Director for any debt write-off and advising the Finance Department accordingly.

Finance Department

In relation to debt collection the Finance Department is responsible for:

- Sending out invoices
- Recording debts in the financial systems
- Recording payments in the financial systems
- Sending reminder letters on overdue debts (other than those debts related to fines and infringement notices)
- Follow up on overdue debts (with assistance from the Debt Owner)
- Determining the level of doubtful debts (with assistance from the Debt Owner)
- Referring debts to a debt collection agency after advice from the Debt Owner
- Advising Departments on the status of outstanding debts and making recommendations on debt recovery and/or debt write-off
- Calculating the provision for doubtful debts
- Writing-off debts in the financial systems after written approval is received from the Debt Owner.

General Principles – Applicable to All Debts

The general principles described in this section are applicable to all debts and debtors, but they also need to be considered in conjunction with specific requirements in relation to debtor types.

1. Payment Terms

Council's payment terms are 30 days of the invoice being issues unless specific regulations apply.

2. Invoicing

A debt is created when the service is provided or when the invoice is created (whichever occurs first).

Unless there is a regulation or accepted practice to the contrary, an invoice should be produced and payment requested at the time, or in advance, of the service being provided. This practice reduces the risk of non-payment. However, it is recognised there will be some instances where invoicing and payment in advance is not practicable.

The Finance Department is the only Department with the authority to general a Council invoice. Debtor invoice requests should be made by email to the Senior Finance Officer.

3. Reminder Notices

Except as specified in the specific debtor requirement section, if payment of an invoice has not been received within 30 days after the payment due-by date, a reminder notice will be sent out by the Finance Department.

The reminder notice will request payment within 30 days and advise of any penalties that may apply to non-payment. The reminder notice will encourage the debtor to contact the Council to discuss any concerns with debt or reasons why the invoice has not been paid.



Reminder phone calls and other debt follow up procedures may be employed by the Debt Owner or the Finance Department.

If payment has not been received within 14 days payment due by the date of the reminder notice, a final notice will be sent. The final notice will request payment within 7 days. The final notice will include any interest penalties which may apply.

If payment is not received in the required timeframe after the final notice the debtor may be referred to a debt collection agency.

Sufficient records are to be maintained for any contact or follow up throughout the process.

4. Payment Arrangements

Any person, organisation or company who is having difficulty in paying a debt can make an application under Council's Rates and Charges Financial Hardship Policy.

The Finance Department will consider requests for a personal payment arrangement and may agree upon a payment plan.

Details of the payment plan must be recorded, and payments monitored. Any defaults will be followed up by the Finance Department and a new payment plan may be made.

Payment plans will be negotiated to repay debt over a maximum of 2 years, and wherever possible within the current financial year. Any new rates, fees or charges incurred by the debtor are not subject to the payment plan and are to be treated separately.

If a debtor defaults on the payment plan by missing 2 or more consecutive payments, debt recovery processes may be commenced unless the debt is governed by regulations which prohibit debt collection.

5. Interest Penalties

The Council will charge interest on unpaid rates and charges in accordance with section 172 of the *Local Government Act 1989*.

The penalty interest rate is fixed under section 2 of the *Penalty Interest Rates Act 1983* as applied on the 1 July.

The Council will charge penalty interest on sundry debtors which are overdue by more than 60 days unless the charging of interest is prohibited by legislation or is excluded under the 'Requirements in Relation to Specific Types of Debtors' section of this Policy.

6. Continuation of Provision of Services where Debt is Overdue

In some cases, specific regulations, or funding agreements (for example, Independence Support), require the Council to supply services regardless of outstanding debts.

In the case where the service is discretionary (for example, facility hire charge or service fee) and is not governed by specific regulation, the relevant Department or Unit must not continue to supply service where debts are more than 60 days old, and no payment arrangement has been agreed.

In these circumstances approval from the relevant Director is required to continue the provision of services.

7. Financial Hardship



Under section 170 and 171A of the *Local Government Act 1989*, the Victorian Parliament has given councils the authority to:

- Defer payment of rates and charges due to hardship (s170), and
- Waive rates and charges and interest due to financial hardship (s171A).

Council's Rates and Charges Financial Hardship Policy is available on its website:
www.buloke.vic.gov.au

8. Debt Recovery

Unless there is a specific regulation or other requirement set out under the 'Requirements in Relation to Specific Types of Debtors' section of this Policy or a payment plan has been agreed in accordance with the Payment Arrangements section of this Policy, Council will refer a debt which is overdue by 90 days or more to a debt collection agency.

The debtor will be liable for all legal costs incurred by the Council in the debt collection process.

The Finance Department will advise the Debtor Owner of the intention to refer the debt to a debt collection agency.

Generally, only debts over \$100 will be referred to a debt collection agency. In the case of debts under \$100, the debt will be written off in accordance with clause 10 and clause 11, and the debtor will be advised they are no longer eligible to receive the service until such time as the debt is paid.

For debt recovery action not to be taken, the approval of the Debt Owner and the Manager Finance is required.

If the initial action by a debt collection agency does not result in payment of the debt, the Finance Department will determine if it is financially beneficial to pursue legal recovery.

9. Provision for Doubtful Debts

This clause does not apply to rates debtors.

A provision for doubtful debts is a liability to reflect that debt is likely never to be collected and hence is expected to be written off in future periods.

The Finance Department will maintain a provision for doubtful debts based on the following factors:

- Debtor balances exceeding 90 days
- Historical loss rate based on contracted debt collection data over the last 5 financial years

10. Bad Debts

This clause does not apply to rates debtors.

If debts are over 1 year old with no payment plans in place, they will be considered to be bad debts.

After all avenues to collect the debt have been exhausted, approval may be sought to write-off a bad debt.

The Finance Department will refer all bad debts over 1 year old to the relevant Debt Owner's Director for approval.



All approved write-offs will be recorded in the nominated accounts by the Finance Department.

If a debt is written off, and a client seeks to have further service provided at a future date, the written off debt will be reinstated and the client will be required to pay the debt before the service is reinstated.

11. Approval to Write-off Bad Debts and/or Penalty Interest

Following Debt Owner Director approval, a bad debt of up to \$500 may be written off by the Manager Finance.

A bad debt greater than \$500 and less than \$5,000 may be written off by the Director Corporate Services and one other Director.

A bad debt greater than \$5,000 may be written off by the Chief Executive Officer.

Penalty interest associated with sundry debtors and rates debtors may be written off or waived by the Manager Finance or the relevant Director in accordance with the above-mentioned limits.

12. Correction of Invoicing and Rating Errors and Issuing of Credit Notes

In the event it is discovered that an error has been made and a rate payer or debtor has been incorrectly undercharged, the Council will correct the error immediately for future billing periods and invoices and will not attempt to apply the correct fee or charge retrospectively. This includes supplementary valuations.

In the event it is discovered that an error has been made and a ratepayer or debtor has been incorrectly overcharged, the Council will correct the error immediately for current and future billing periods and invoices and will apply the correct fee or charge retrospectively to 1 July of the financial year in which the error was discovered.

Upon written application from the ratepayer or debtor who has been incorrectly overcharged, the Director Corporate Services will consider the merits of the matter and may apply the correct fee or charge retrospectively (for example, in the case where an error which had previously been brought to the Council's attention and not corrected).

Any credit notices or other adjustments to amounts owed due to a correct of amounts invoiced or rates levied must be approved by an appropriate delegate in accordance with the Council's financial delegations.

13. Refunds and Waiving of Debt

There may be circumstances where refunds may be due because the service was not provided, or the service was provided in an unsatisfactory manner. The refund must be approved by the relevant Manager.

There may also be special circumstances where the Council may waive a debt as a goodwill gesture. An example may be where a debtor has suffered severe personal hardship. In such a circumstance the debt may be written off as follows:

- A debt of up to \$500 may be written off by the Manager Finance
- A debt of greater than \$500 and less than \$5,000 may be written off by the relevant Director and one other Director
- A debt of greater than \$5,000 may be written off by the Chief Executive Officer.



Requirements in Relation to Specific Types of Debtors

Rates

Section 180 and section 181 of the *Local Government Act 1989* outlines the Council's powers in relation to overdue rates and charges. Annual rate notices are sent out in late August or early September which are due for payment in full by 15 February each year.

Ratepayers who elect to pay by quarterly instalments will receive a separate notice for the second, third and fourth instalments. The four instalments are due on 30 September, 30 November, 28 February and 31 May respectively.

A reminder notice is sent 14 days after the third instalment date (28 February) and 10 days after the fourth instalment date (31 May). The reminder notice includes unpaid amounts from previous periods and interest payable.

Each reminder notice states that payment must be made within 14 days. In the case of the fourth instalment, payment must be made on or about 28 June.

A final notice is sent 14 days after the reminder notice for the fourth instalment (in first week of July). The final notice states that payment must be made in 10 days.

If the rate debt is still outstanding after this period, the debt will be referred to a debt collection agency.

Council may instruct the agency's solicitors or its own solicitors to take the following steps to collect the debt:

1. Debt collection agency urgent letter will be issued
2. Debt collection agency final notice will be issued
3. Application will be made to the Magistrates Court for a Complaint to be issued
4. Pre-judgement warning letter will be sent to the rates debtor
5. Application will be made to the Magistrates Court for final judgement
6. Pre-warrant warning letter will be sent to the rates debtor
7. Application will be made to the Magistrates Court for a warrant to be issued
8. Matter referred to the Supreme Court (if required).

Debt collection is an expensive process, and the full cost of any action is passed onto the rates debtor and becomes a charge against the property.

Under the *Local Government Act 1989* unpaid rates remain as a charge against the property and must be paid first when a property is sold. Historically the Council has not been successful in recovering rates under the allowed provisions. Consequently, a provision for doubt debts is maintained in regard to rates debtors outside of the Local Government Authority industry average.

The Finance Department will maintain a provision for doubt rates debts based on the following factors:

- Debtor balances exceeding 3 years
- Historical loss rate based on section 181 of the *Local Government Act 1989* over the last 5 financial years

Sale of Land to Recover Rates



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

The benefit of selling the land is that Council will be able to recover all monies owed to it, and furthermore the property becomes a revenue producing property again – that is, the new owner is a new ratepayer.

Council will not exercise the power it has under section 181 of the *Local Government Act 1989*:

- Until all other relevant requirements of this Policy (to recover the unpaid rates and charges on the land in question) have been taken
- If there is a dwelling constructed on the land which is currently being used as a residence additional 24 months grace will be provided
- If the land is land to which a payment plan is currently in place with the rate payer
- If an application has been made and granted under the Council's Rates and Charges Financial Hardship Policy.

Progress of debt collection under section 181 of the *Local Government Act 1989* must be passed by resolution of the Council.

Independence Support Fees

When an Independence Support client is not paying the required fee, then a review or reassessment of the client's ability to pay must occur. Payment arrangements or a decision to waive fees in accordance with the Home and Community Care guidelines will be introduced.

Clients who have the ability to pay would be notified that, unless payment is made, a notice to inform a withdrawal of service will occur. If no payment is received, then a decision to cease service provision will be made by Director Community Services.

References

- *Local Government Act 1989*
- *Local Government Act 2020*
- *Infringements Act 2006*
- *Penalty Interest Rates Act 1983*
- Buloke Shire Council Rates and Financial Hardship Policy



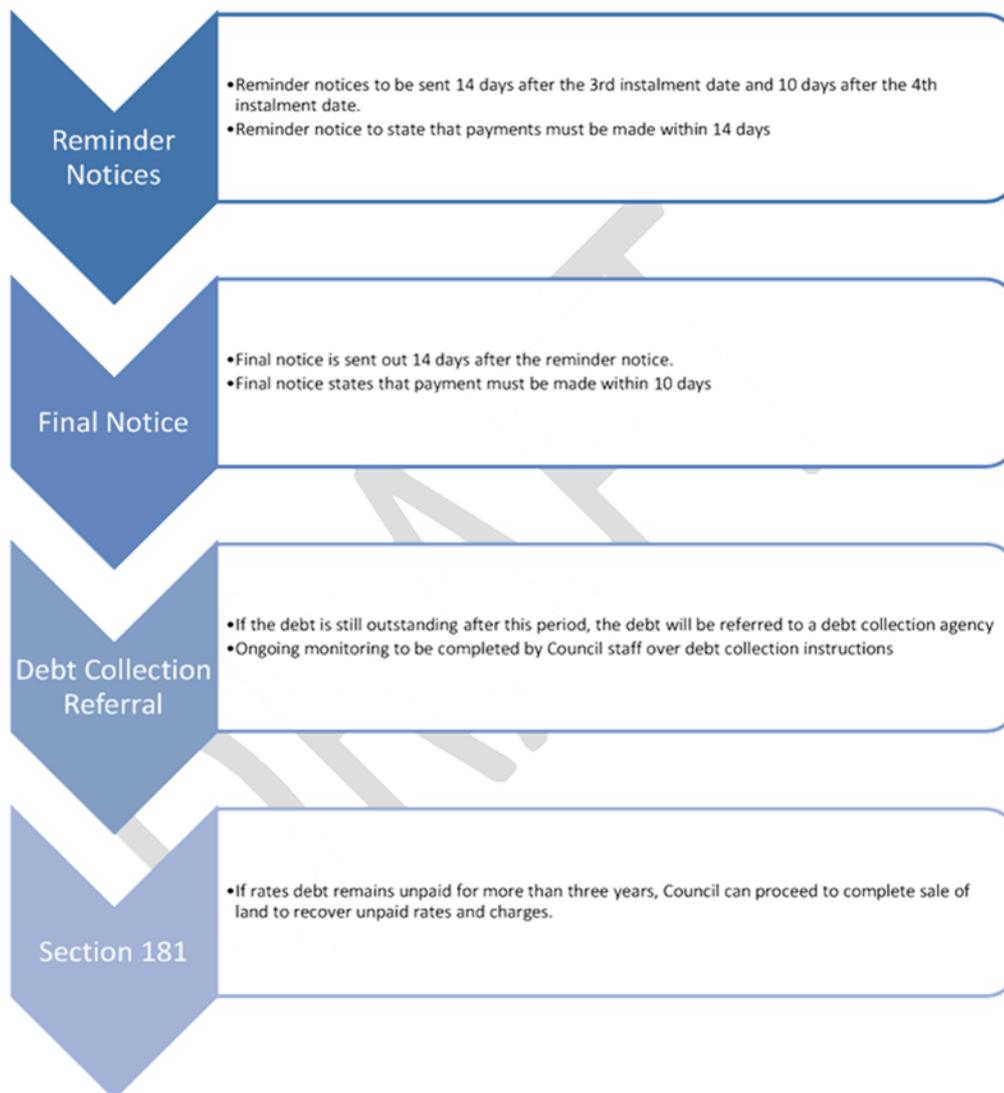
APPENDIX A: DEBTOR MANAGEMENT PROCESS CHARTS

GENERAL DEBTORS





RATES AND CHARGES



8.2 MANAGEMENT REPORTS

8.2.1 DRAFT CUSTOMER EXPERIENCE STRATEGY

Author's Title: Director Community Development

Department: Community Development

File No: CM/14/22

Relevance to Council Plan 2021 - 2025

Strategic Objective: Our Council and Community Leadership

PURPOSE

The purpose of this report is for Council to consider and adopt the Draft Customer Experience Strategy that reflects the community's and Local Government's contemporary environment, for further consultation with the community.

SUMMARY

Council has in place a Customer Service Strategy that outlines the organisation's commitment to Customer service excellence.

This draft Customer Experience Strategy sets out clear guidelines on how the organisation will commit to both internal and external continuous improvement for the range of services Council provides.

RECOMMENDATION

That Council adopts the Draft Customer Experience Strategy 2022-2025 for further consultation with Council's Customers.

Attachments: 1 Draft Customer Experience Strategy

DISCUSSION

Council first adopted a Customer Service Strategy in 2018, to set out the organisation's commitment to Customer service excellence, both internal and external. It was designed to provide a clear way forward in meeting the service needs of our customers now, and in the future.

Since that time, the adoption of the *Local Government Act 2020*, has influenced the steps Council will take to achieve a strong organisational approach when engaging with customers and stakeholders and encouraging public participation in the democratic process. This includes the development of the Community Engagement Policy in 2021, and subsequent Council Plans which articulate the values of engagement and participatory practice.

The impacts of COVID-19 have also changed the way some services are provided. We understand our community is diverse and facing many geographical and demographical challenges. By strengthening relationships and listening to our community, we ensure that we can create great customer experiences.

This strategy sets out sets out clear guidelines how the organisation will commit to both internal and external continuous improvement for the range of services Council provides.

RELEVANT LAW

Not applicable.

RELATED COUNCIL DECISIONS

Council adopted its first ever Customer Service Strategy in 2018. This document, when adopted, will replace that strategy.

OPTIONS

Council can choose not to adopt the strategy for consultation.

SUSTAINABILITY IMPLICATIONS

Elements of the Customer Experience Strategy allow for service delivery online, reducing the need to travel to undertake Council business.

COMMUNITY ENGAGEMENT

This draft strategy will undergo a Community Engagement piece in line with Council's Community Engagement Policy before review and potential adoption at Council's August 2022 Meeting.

INNOVATION AND CONTINUOUS IMPROVEMENT

The switch from a Customer Service Strategy to a Customer Experience Strategy demonstrates a shift in Council's approach to better demonstrate our commitment to timely, responsive and collaborative customer service.

COLLABORATION

This document was presented to Council's Executive Management Team and Management Team to help shape an all of organisation approach to customer experience.

FINANCIAL VIABILITY

All actionable outcomes will be either part of Council's operational budget or will be required to be included in the Annual Budget for year of delivery throughout the strategy.

REGIONAL, STATE AND NATIONAL PLANS AND POLICIES

Local Government Act 2020

COUNCIL PLANS AND POLICIES

Buloke Shire Council Long-Term Community Vision and Council Plan 2021-2025

Customer Service Charter

Staff Code of Conduct

Councillor Code of Conduct

Social Media Policy

Communication Strategy

Municipal Health and Wellbeing Plan

Inclusiveness Plan

Community Engagement Strategy

Community Support Policy

Complaints Handling Policy

Gender Equality Action Plan

TRANSPARENCY OF COUNCIL DECISIONS

This report allows Council's Customers to help shape the Customer Experience Strategy.

CONFLICTS OF INTEREST

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



DRAFT BULOKE CUSTOMER EXPERIENCE STRATEGY 2022-2025





ACKNOWLEDGEMENT

Buloke Shire Council acknowledges the Wotjobaluk, Jaadwa, Jadawadjali, Wergaia and Jupagalk people 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'S MESSAGE

It gives me great pleasure to present the Buloke Shire Council Customer Experience Strategy 2022-2025.

The community is at the heart of all we do at Buloke Shire Council. We are committed to our Customers and to providing efficient and responsive services, whilst always striving for improvement.

Our community have told us that they want to be consulted and to have the opportunity to be involved in decisions that impact them. This Council has made the commitment to improve our engagement and communications with the community and to build great Customer experiences.

This Strategy describes the steps we will take to achieve our commitments and clear guidelines how our strong organisational approach; supporting our staff to create a dynamic environment; will build great Customer service outcomes and deliver on the Council Plan.

This Strategy will guide Council's actions over the next three years. It is a living document that will be reviewed each year to ensure Council is adaptable and takes advantage of any opportunities that will help drive our Customer satisfaction.



Mayor, Cr Daryl Warren.



CEO'S MESSAGE

Creating a great Customer experience through good communication, working collaboratively, being responsive and timely is fundamental to what we do, that is why these qualities are listed among our key organisational values.

Customer experience reaches beyond making contact with our frontline staff in the Wycheproof Customer Service office, and those we recognise working directly in the wider community of Buloke.

It is about the entire interaction Customers have with us: supporting staff who do come into direct contact with our community; improving service delivery through digital and business innovation; and a systems management model that creates the environment for us all to be responsible for providing great Customer experiences, now and in the future.

This Strategy sets out the organisation's commitment to both internal and external continuous improvement for the range of services we provide.

It outlines the key actions which align with the strategic objectives in delivering Customer service excellence, outlined in the Council Plan 2021-2025.

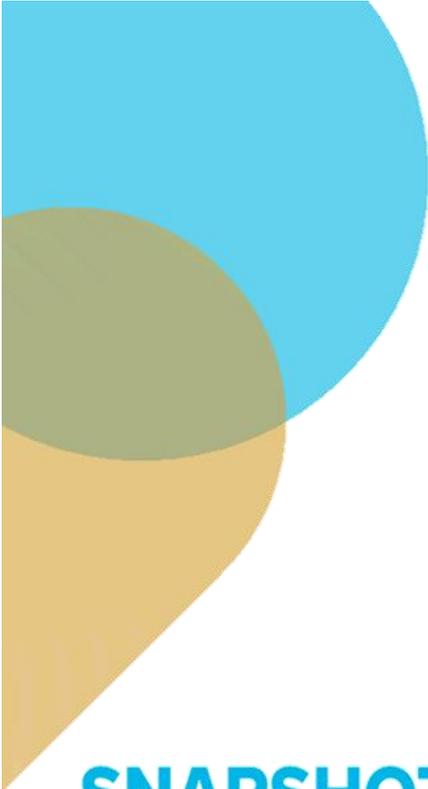


CEO, Wayne O'Toole.

CONTENT

| | | | |
|-------------------------------------|-----------|--|-----------|
| Snapshot of Council | 6 | Customer Experience Strategic Framework | 16 |
| Who are our Customers? | 7 | Our Vision | 16 |
| What services do we provide? | 8 | Customer commitments | 16 |
| Why do we need a strategy? | 11 | Goals | 17 |
| Where are we now? | 13 | Action Plan | 18 |
| What are our challenges? | 14 | Monitoring and evaluation | 23 |
| Where do we want to be? | 15 | | |





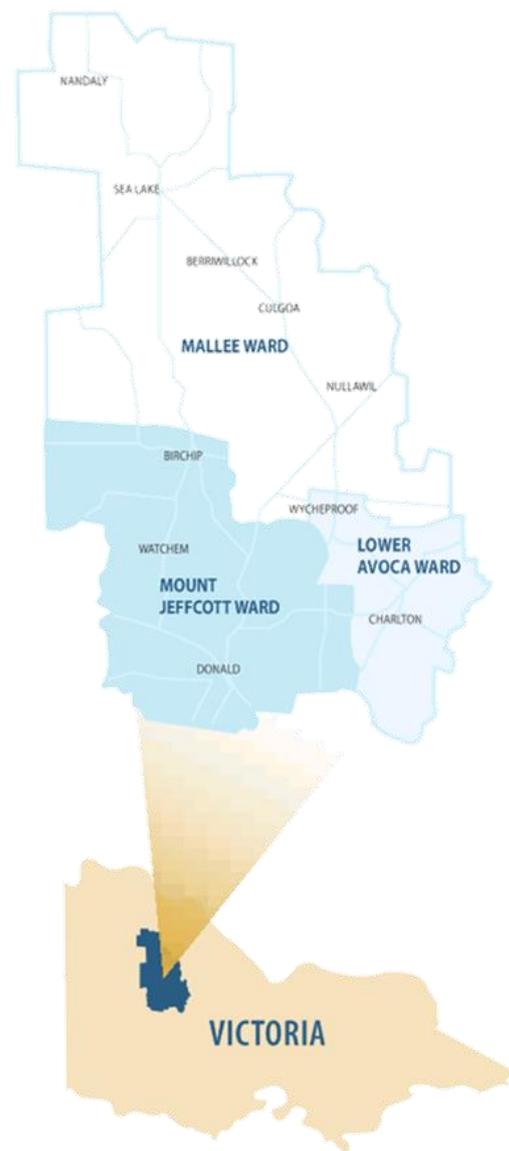
SNAPSHOT OF COUNCIL

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

Buloke is predominantly a rural area. The main townships are Birchip, Charlton, Donald, Sea Lake and Wycheproof. The Shire also comprises of the smaller townships of Berrillock, Culgoa, Nandaly, Nullawil and Watchem. Buloke encompasses a total land area of 8,000 square kilometres and is approximately 140 kilometres long and 60 kilometres wide.

Council maintains a road network spanning 5,302 kilometres. There are also 747 kilometres of roads under State Government control within Buloke. The two main highways servicing the Buloke are the Calder Highway and the Sunraysia Highway. Both highways run north and south through the Shire. Land is used largely for agriculture, particularly grain (wheat, oats and barley) production and sheep grazing.

The Buloke Shire is named after the 'buloke' or 'bullock' tree, 'Allocasuarina Luehmannii', which is common in the area and the feature of the Buloke Shire logo. Council formed in 1995 after the amalgamation of the Shire of Wycheproof, Shire of Birchip, Shire of Charlton, Shire of Donald and Parts of the Shire of Kara Kara.





WHO ARE OUR CUSTOMERS?

Our Customers come from a diverse range of backgrounds and interests, so their needs and expectations are also wide and varied. These needs and expectations can also change, as we have seen during the COVID-19 pandemic. To have a baseline understanding of how Buloke Shire can deliver excellent Customer service to maximise Customer satisfaction, continual feedback processes are essential to provide information to develop targeted directions and actions.

Our Customers include:



Wotjobaluk, Jaadwa, Jadawadjali, Wergaia and Jupagalk people and the Dja Dja Wurrung people - traditional owners of parts of the land now known as Buloke



Rate Payers



6,201 people who reside within the Buloke Shire



People, who visit, are tourists or who wish to live here



People who work within our Shire



People who invest in our Shire such as developers and businesses



People who seek products, services or information



People who experience barriers to accessing our services



Other stakeholders including Commonwealth and State Governments, local members of parliament, and community agencies that deliver services to our community.



WHAT SERVICES DO WE PROVIDE?

Buloke Shire Council provides more than 40 services to the community. As a service-based organisation, customer experience and service provision is Council's principle business with 113.52 full-time equivalent (FTE) staff (at 30 June 2022) responsible for delivery.

COMMUNITY DEVELOPMENT

Statutory Compliance – The purpose of the Statutory and Compliance Service is to provide Statutory Planning, Building Services and Compliance and Local Laws services. This department also includes areas such as fire hazards, dog and cat registration and control and stock control.

Library Services – This Council delivered service provides library services to the townships of Berrillock, Birchip, Charlton, Culgoa, Donald, Nullawil, Sea Lake, Watchem and Wycheproof.

Environmental Health – This service promotes the health and well-being 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.

Early Years – This service is to advocate for the wellbeing of children and their families and ensure services are supported through planning and development. The service provides pre-school services in five towns, maternal and child health and support for playgroups led by parents.

Community Grants – This service provides donations, allocations and support to groups that contribute to services connecting and involving others in the community.

Community Support – This service develops links between and within the communities in the Shire, connecting individuals and groups and encouraging access and inclusion in activities recognised by the community as priorities. A range of youth services supporting young people aged 12-15 is also provided. The service also facilitates economic development throughout the Shire and provides support to local businesses and assists in the promotion of tourism.

Aged and Disability Services – This service provides a range of maintenance and support services to assist those who are experiencing barriers to accessing services to live independently at home. Council's service provides domestic assistance, personal care, respite care, home maintenance, meals services, volunteer coordination, aged accommodation and five senior citizens centres. These services are integral to allowing many people to stay living in their homes.

Environmental Planning – This service manages Council's Environmental Compliance and Sustainability Programs and Services.

WORKS AND TECHNICAL SERVICES

Recreation – This service provides recreational facilities and support to community operated recreation reserves in 10 towns across the Shire, as well as governance support to community recreation clubs and committees.

Property Maintenance – This service provides Property Maintenance Services to a range of Council's building-based assets, focusing on their upkeep and renewal. 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 – This service is to provide road maintenance for the 1100km of sealed, 650km gravel and 3800km of earth roads across the Shire.

Swimming Pools – This service manages and operates seven seasonal swimming pools, from the third week in November to the third week in March (annually).

Assets and Project Management – This service is to provide for the management, design and administration of Council's assets and infrastructure services, including planning management of the Capital Works Program.

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

Urban Areas – This service manages and coordinates Council's parks, gardens and urban infrastructure providing routine, preventative and ongoing maintenance and improvement.

Lakes – This service provides a contribution to the management and development of the recreational lakes including Tchum, Watchem and Wooroonook Lakes. Council undertakes toilet cleaning at the lakes outside the summer peak period.

Waste and Environment – Waste and Environment Services is responsible for the maintenance and improvement of Council's landfill and transfer stations as well as providing a Residential Kerbside Garbage and Recycling Service in all towns within the Shire.

Municipal Emergency Management – This service develops, coordinates and delivers Council's Municipal Emergency Management Plan and coordination of the Municipal Operation Coordination Centre and associated software.

CORPORATE SERVICES

Finance – This service encompasses all areas of financial reporting, rates, debtors and creditors for Council. Expenses include loan interest, internal and external audit fees, property valuation fees and other miscellaneous corporate expenses.

Information Management – This service is to provide the organisation with Records Management Services and Information and Telecommunication Services.

Governance and Executive Management – This service provides for Councilor's and the organisation's overall governance services.

Executive Administrative Support – This service provides administrative support to Councillors and Executive Leadership and is responsible for the distribution of Council agendas.

Customer Service – This service provides for both internal and external Customers by resolving the majority of Customer enquiries, requests and payments at the first point of contact.

Risk and Human Resources – This service provides the organisation with recruitment, training, organisational development, occupational health and safety, corporate risk management and insurance programs.

Media and Communications – This service 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.

HOW YOU CONTACT US:

Buloke Shire Council's head office for **Customer Service** is located at **367 Broadway Wycheproof, Victoria 3527**. Customer Service Officers can assist you with your enquiries about our services or facilities and process your payments. **Customer Service is open Monday to Friday 8.30am-5.00pm (excluding public holidays) call 1300 520 520.**

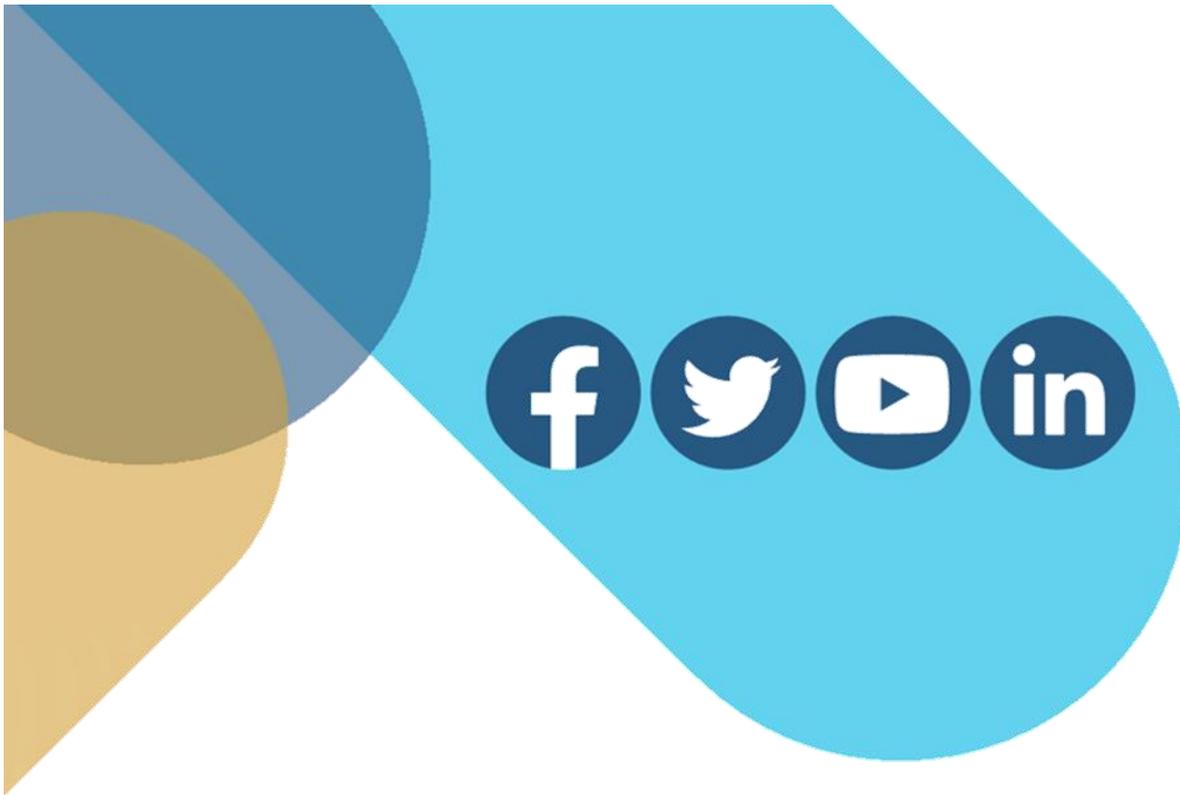
IN THE FIRST FOUR MONTHS OF 2022:



Customer Service staff took well over **8,600 calls** on 1300 520 520, averaging around **100 calls per day**



572 works requests were received over the **81 working days** - an average of **7 per day**.



SOCIAL MEDIA

Social media is a useful communication tool that delivers just-in-time information utilising video and picture formats via Twitter, LinkedIn, YouTube and Facebook, which is the most popular, with over 3045 followers and steadily increasing reach to over 23,700 people (May 2022).

Council also annually receives:

- Thousands of pieces of written hard mail are received at our post box at PO Box 1, Wycheproof, 3527
- An estimated 25,000 emails are received at our buloke@buloke.vic.gov.au address
- A range of communication links are available on Council's website: www.buloke.vic.gov.au.

Whilst not all requests can be resolved quickly, Council knows that our Customers value a prompt response and aims to respond to all inquiries within two working days. Council endeavours to resolve requests as quickly as possible, with monthly benchmarking reports closely monitoring the rate of closed requests - lifting to 59% during the month of April 2022.



WHY DO WE NEED A STRATEGY?

Buloke Shire Council aspires to continually improve and innovate to create a Customer-centred culture, generating benefits and outcomes for our Customers, as well as fostering positive relationships when partnering with Council to advocate for wider benefits for the community.

Commitment to great Customer experiences involves:

- Listening and showing care and empathy with Customers to understand their expectations and in turn provide outstanding service levels
- Understanding how our Customers interact with us, developing and maintaining personalised and accessible methods that suit our Customer's needs and respects their privacy
- Making it quick and easy for Customers to find information they seek and resolves problems in a timely and consistent way
- Friendly, easy to deal with and knowledgeable staff, who are inspired to build a culture of excellent Customer service across the organisation
- Safe and welcoming environment for Customers and staff
- Culturally respectful and supportive of diversity.



Achieving an outstanding Customer experience is vital to our overall performance. Everyone needs to play a role in shaping our Customer focus and contributing to our culture, technology and service provision, through solid Customer service leadership at all levels.

“AGILITY, FLEXIBILITY, AND CONNECTION ARE KEY TO DIGITAL DRIVERS TO DELIVER A POSITIVE CUSTOMER EXPERIENCE. CUSTOMER EXPECTATIONS HAVE CHANGED SO WE ARE TRANSFORMING TO RESPOND TO THIS CHANGE”

- Cecilia Connellan, Senior Manager Business Transformation.





WHERE ARE WE NOW?

A number of drivers have been identified that recognise the importance of developing a Customer Experience Strategy. During the COVID-19 pandemic a disturbingly sharp rise in occupational violence and aggression towards staff was documented across Victorian local government areas, particularly among those working in frontline roles. The safety and well-being of our staff remains the highest priority.

Issuing fines and enforcement to Customers is inevitable and continues to require delivery, however emerging from the pandemic some of the ways Customers once engaged with the organisation have also changed. Feedback from Customers has identified some new pain points during this time due to financial and psychological impacts.

Supporting staff through training, ensuring procedures are in place, regular evaluation of interactions, and assisting them to understand the value of their role in the chain of service delivery, is an essential element to the success of this Strategy, it's implementation and ongoing systems management improvement process.

This Strategy will influence priorities and guide Council's transformation in step with the expectations of our Customers and meeting their needs through digital innovation, service redesign to put the Customer at the centre of all we do.

To better understand what we need to change, we need to get a baseline to understand how we are performing now. Feedback received from 'Have Your Say' surveys over the past year has gauged the current needs, value to Customers and quality of service. Face-to-face interactions with community leaders at the Community Forum Summit, conducted in May 2022, and it's follow-up survey, also evaluated future Council planning against community expectations.

Additional benchmarking and feedback processes will also be needed to further inform the implementation of this Strategy. This will enable targeted directions, changes and actions required to guide the transformation process including external Customer and internal staff surveys and evaluation.

WHAT ARE OUR CHALLENGES?

Key focus points have been identified from internal and external research including surveys, face-to-face consultation and team meetings:

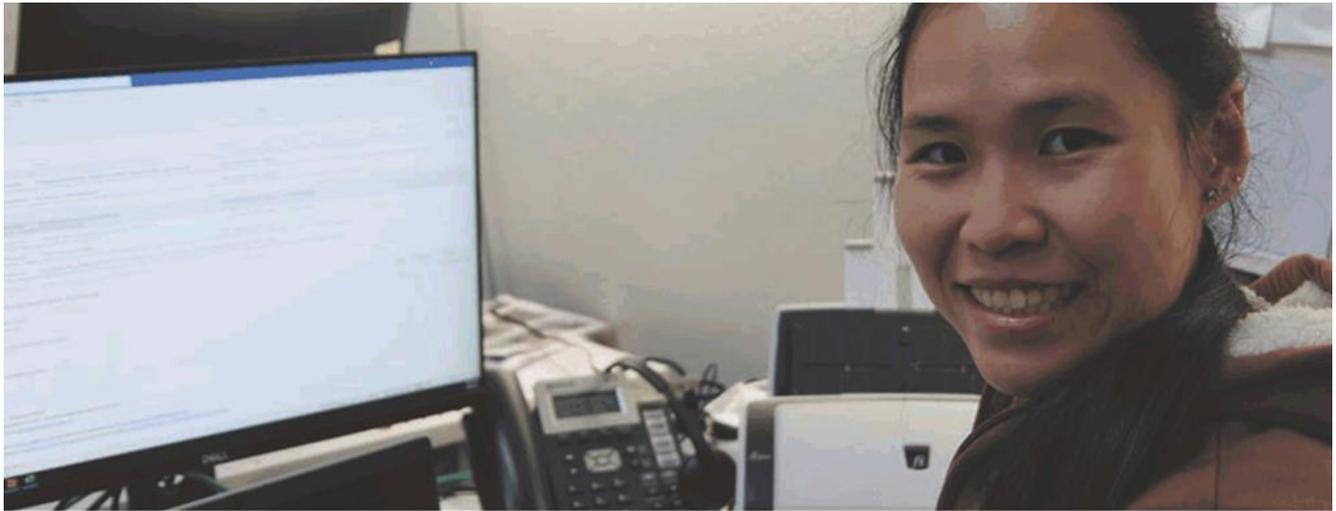
| CUSTOMER  | STAFF  |
|--|---|
|  <p>Customers needing to do the follow-up work for their request for service due to delays in closing requests or closing the loop</p> |  <p>Outmoded technology not providing visible Customer service satisfaction performance information</p> |
|  <p>Response to Customers sometimes inconsistent, and staff not as easy to deal with</p> |  <p>Complaints and satisfaction metrics not being fully utilised to identify areas for improvement, and system gaps in measurement</p> |
|  <p>Some residents do not utilise social media for just-in-time updates and have a mistrust of department communications</p> |  <p>Corporate systems are slow or off-line making it difficult to support Customers</p> |
|  <p>A significant number of residents with limited or no internet access</p> |  <p>Maintaining simple and effective records is difficult due to outmoded systems</p> |
|  <p>Community meeting times not always conducted at accessible times for some members of the community</p> |  <p>Internal performance standards are not well defined and measured to provide clear indicators of performance</p> |
|  <p>Change-over of staff contributing to inconsistencies and ability to develop lasting and trusting relationships with Customers</p> |  <p>Communication between satellite departments is not at a level to provide understanding where teams and individuals sit in the overall Customer service value chain</p> |
|  <p>Need support to make the shift to online services and Council website underutilised</p> |  <p>Gaps in system workflows impacting monitoring and timely and effective execution</p> |
|  <p>Questions about level of transparency and community engagement on projects</p> |  <p>Lack of central communications hub and intranet resource for staff</p> |
|  <p>Community still emerging from COVID-19 pandemic and having confidence attending community meeting or spaces</p> |  <p>Staff still managing how to balance returning to work/or flexible working from home and maintaining connection to their teams and wider organisation</p> |

WHERE DO WE WANT TO BE?

Council still has much to learn, with constant staff and Customer and community feedback vital to measuring the appetite for change and ensuring it is consistent and ongoing.

Council's staff are as central to this change as the desire of the community for services provided to be more Customer-centred.





CUSTOMER EXPERIENCE STRATEGIC FRAMEWORK

Buloke Shire Council's approach outlines how we will put the Customer at the centre of service delivery by understanding their different needs and preferences to redesign service options that meet their expectations of great Customer experiences.

This Strategy guides Council in our responsibilities to implementation, monitoring and evaluation, by identifying and developing opportunities to improve services and removing barriers to access, as well as enhance and transform our Customer experience.

OUR VALUES:

Council addresses its key values through:

- ✓ Good Communication
- ✓ Transparency in decision making
- ✓ Accountability by actions
- ✓ Working collaboratively with partners
- ✓ Taking responsibility
- ✓ Being responsive and timely
- ✓ Showing care and respect

OUR CUSTOMER COMMITMENTS:

- ✓ We understand that our Customers want to know what to expect when you contact Council by phone, in person, online or in writing
- ✓ Excellent Customer service outcomes are built on two way relationships
- ✓ Council outlines clearly what Customers can expect when they contact us and in return we ask our customers to help us to help them by being respectful and courteous
- ✓ Customers can expect to be spoken to in a friendly and courteous, helpful and professional manner
- ✓ Our Customers will be listened carefully to establish their requirements
- ✓ Valuing Customer privacy by treating all personal information confidentially
- ✓ Provision of necessary and relevant information in a timely manner

OUR GOALS:



GOAL 1

Inspire Customer focused culture and leadership



GOAL 2

Effective Customer experience measurement to manage and inform standard improvements



GOAL 3

Understand our Customers, their needs, ideals, and experiences to drive better service



GOAL 4

Customised and effective communication tools, providing choice as well as digital and technological solutions



GOAL 5

Continuous business improvement and streamlining services to be simple and easy to use and access through innovation

ACTION PLAN



GOAL 1

Inspire Customer focused culture and leadership

| Action | Outcome | Timeframe | Resources | Responsible area |
|---|--|-----------------|-------------------------|---|
| Customer Service Business/Systems Training | <ul style="list-style-type: none"> - Builds a Customer centred culture - Enables organisational capacity to drive change - Creating great Customer experiences and support. | Ongoing | Up to \$10,000 annually | <ul style="list-style-type: none"> • Human Resources • Customer Engagement • Executive Team |
| Council Plan Review | <ul style="list-style-type: none"> - Measured Customer experience satisfaction reflected in each position description - Ensures organisational-wide focus - Drives staff behaviour and collaborative effort | Year 2, Ongoing | Officer time | <ul style="list-style-type: none"> • Customer Engagement • Human Resources • Executive Team • Management Team |
| Customer Service Charter Review | <ul style="list-style-type: none"> - Incorporation of Customer service standards in our training programs and staff inductions | Year 1 | Officer time | <ul style="list-style-type: none"> • Customer Engagement • Human Resources |
| Rewarding outstanding service | <ul style="list-style-type: none"> - Valuing innovations and contributions | Ongoing | Officer time | <ul style="list-style-type: none"> • Executive Team • Management |
| Promote staff as Council Ambassadors | <ul style="list-style-type: none"> - Continue to develop an internal Customer service focused culture across all departments | Year 1, Ongoing | Officer time | <ul style="list-style-type: none"> • Executive Team • Management • Customer Engagement |
| Review Business and Community Grants Concierge | <ul style="list-style-type: none"> - Streamlined Customer support for major business or community investment proposals | Year 2, Ongoing | Officer time | <ul style="list-style-type: none"> • Economic Development and Tourism • Planning • Assets and Infrastructure • Customer Engagement • Community Development |
| Internal reviews: - Qualitative review - 3-yearly - Climate survey - quarterly - Pulse survey - 2-weekly - Custom - on demand | <ul style="list-style-type: none"> - Increase greater participation and drive change from end-to-end with engagement metrics to start conversations, monitor change, timely intervention and share initiatives and learning | Year 1-3 | Officer Time | <ul style="list-style-type: none"> • Executive Team • Management Team • Customer Engagement |
| Fully integrate internal communications - introduction of Microsoft Teams and Sharepoint | <ul style="list-style-type: none"> - Improved security of information in the cloud and communication processes | Ongoing | Officer time | <ul style="list-style-type: none"> • ICT • Customer Engagement • Management Team |

ACTION PLAN



GOAL 2

Effective customer experience measurement to manage and inform standard improvements

| Action | Outcome | Timeframe | Resources | Responsible area |
|--|---|-----------------------------------|---|--|
| Improve organisation processes | - Development of Business and Service Plans in each service and implement efficiencies and Customer benefits with a focus on delivering optimal service levels that can clearly be communicated to Customers | Year 1 Business Year 2 Service | Officer time | <ul style="list-style-type: none"> • Customer Engagement • ICT • Human Resources • Executive Team • Management Team |
| Review complaint management policies and processes | - Ensure Customer Service Charter meets Customer needs | Year 3 | Officer time | <ul style="list-style-type: none"> • Customer Engagement • ICT • Executive Team • Management |
| Review KPI framework | - Cross organisational commitments to Customer service delivery through ongoing measurement and reporting of Customer service KPI's at all levels of the organisation - Monthly Customer and reporting analytics for evaluation <ul style="list-style-type: none"> • Visible Customer metrics • Common language | Year 2, Ongoing | Officer time, Improved investment in reporting and share systems, including a staff and Customer communications hub | <ul style="list-style-type: none"> • Customer Engagement • ICT • Management Teams • Executive Team |

ACTION PLAN



GOAL 3

Understand our Customers, their needs, ideals, and experiences to drive better service

| Action | Outcome | Timeframe | Resources | Responsible area |
|--|---|-----------------|--|--|
| Introduce Translation Information Services | - Supports CALD groups and overcomes barriers to service access | Year 1 | Officer time | • Customer Engagement |
| Cultural and diversity training | - Ensures services and approaches are appropriate and foster supportive partnerships in the spirit of healing | Ongoing | Officer time Investment in training | • Community Services • Community Engagement |
| More face-to-face opportunities in all towns | - Provides Customer insight and satisfaction measurement - Promoting online engagement through education support | Ongoing | Officer time | • Customer Engagement • Management Teams |
| Regular update of information on Messages on Hold | - Provides accurate information and explains processes to better inform Customers | Year 1, Ongoing | Officer Time | • Customer Engagement |
| Review of Customer request system | - Monitor closed and open requests for improvements, measured against Customer Service Charter - Identify service gaps | Ongoing | Officer Time | • Customer Engagement |
| Regularly evaluate Customer satisfaction of communication channels | - Ensure information and feedback opportunities are provided in an accessible way to enhance Customer experience in line with their needs | Year 1, Ongoing | Officer Time | • Customer Engagement |
| Customer journey mapping | - Better understand Customer experience through mapping - Look for value by identifying pain points and costly rework | Year 2 | Officer time | • Customer Engagement • Management Teams |

ACTION PLAN

GOAL 4 Customised and effective communication tools, providing choice as well as digital and technological solutions

| Action | Outcome | Timeframe | Resources | Responsible area |
|--|--|-----------------|--|---|
| Improve access to website information | - Ensure Customers are fully informed, with links in social media and other communication platforms | Year 1, Ongoing | Officer Time | • Customer Engagement |
| Flexibility in provision of communication and engagement tools | - Ensure tools are targeted to Customers' needs; access and technology i.e., access to service no matter their technology status | Year 1, Ongoing | Officer Time | • Customer Engagement • Management Teams |
| Investigation into agile centralised communications toolkit and Customer interface | - Increase online Customer engagement, transparency in process, maintain privacy and security of contact lists - Internal hub for staff for community engagement evaluation | Year 1 | Officer time, investment in systems evaluation and communication systems | • Customer Engagement • Management Teams |

ACTION PLAN

GOAL 5

Continuous business improvement and streamlining services to be simple and easy to use and access through innovation

| Action | Outcome | Timeframe | Resources | Responsible area |
|--|---|-----------------|--|--|
| CRMS platform review | <ul style="list-style-type: none"> - Improved Customer satisfaction levels - Reduction of follow-ups - Expand system to integrate mail, email, communication hub and social media platforms for requests - Full view of Customer interaction and status | Year 1 | Officer time, Investment in modern CRMS system and guided analysis and implementation | <ul style="list-style-type: none"> • ICT • Executive Team • Management Teams • Customer Engagement • Governance |
| Investigate enhancement of Records Management System and Processes | <ul style="list-style-type: none"> - Ensure a seamless user experience - Simpler system of recording and management of all incoming Customer interactions - Link to customer request system for singular view of the Customer | Year 2 | Officer time, Investment in modern records system and guided analysis and implementation | <ul style="list-style-type: none"> • ICT • Management Teams • Customer Engagement • Governance |
| Investigate e-services and low-code business models | <ul style="list-style-type: none"> - Ensure we consider digital interactions, payments, booking and permits for Council's website when designing new interactions - Increase self-service transaction volumes - Increase referrals from website | Year 1, Ongoing | Officer time | <ul style="list-style-type: none"> • ICT • Management Team • Exec Team • Customer Engagement |



MONITORING AND EVALUATION

Cultural change takes time as inclinations are sometimes well entrenched. Culture can't be traded in as if it were a used car, nor can it be forced upon like a merger. Our community understands that this begins with some small interventions, drawing on the positive aspects and turning these into an advantage to create change that sticks.

Evaluation is ongoing throughout this process, such as face-to-face qualitative research with our Customers and journey mapping to find opportunities to improve the Customer experience at each stage of our efforts. It is also important that these improvements can be demonstrated in tangible evidence that is transparent, maintains the positive momentum by celebrating milestones which gives confidence to our Customers that we are in this for the long haul.

Additionally, performance reporting is a key program of Local Government Victoria in promoting council transparency, accountability and performance. Customers can view how Council is performing, what measures have been undertaken of their performance and how to make a complaint via the 'Know Your Council' website www.knowyourcouncil.vic.gov.au. This includes an annual Local Government Community Satisfaction Survey.

This survey is conducted across each council and provides data to fulfil a number of statutory reporting requirements and assists in benchmarking. The Victorian Government established the Local Government Performance Reporting Framework (LGPRF) in 2014 to ensure that all Councils measure and report on their performance in a consistent way. The LGPRF and the reporting format for indicators and measures are prescribed by the Local Government Act 2020 (the Act) and the Local Government (Planning and Reporting) Regulations 2020.

RELATED DOCUMENTS

- Council Plan 2022-2025
- Customer Service Charter
- Staff Code of Conduct
- Councillor Code of Conduct
- Social Media Policy
- Communication Strategy
- Municipal Health and Wellbeing Plan
- Inclusiveness Plan
- Community Engagement Strategy
- Community Support Policy
- Complaints Handling Policy



P. 1300 520 520
A. PO Box 1, Wycheproof VIC 3527
367 Broadway, Wycheproof VIC 3527
E. buloke@buloke.vic.gov.au
W. www.buloke.vic.gov.au



Buloke Shire Council



8.2.2 ADOPTION OF THE ASSET PLAN

Author's Title: Manager Assets

Department: Works and Technical Services

File No: CM/14/04

Relevance to Council Plan 2021 - 2025

Strategic Objective: Our Built and Natural Environment

PURPOSE

This report outlines the steps taken in the development of the Buloke Shire Council Asset Plan, including the community engagement process, and recommends the Council adopt the Asset Plan in accordance with the requirements under the *Local Government Act 2020* (the Act).

SUMMARY

The Act requires the Council to develop, adopt and keep in force an Asset Plan (Plan) which outlines key information to guide asset planning and management for the Council over a period of at least 10 years. Council released the draft Plan for community feedback in accordance with its Community Engagement Policy. This feedback has been incorporated into the final Plan, which is presented to the Council for adoption.

RECOMMENDATION

That the Council adopt the Asset Plan.

Attachments: 1 Asset Plan - 2022-2032

DISCUSSION

The requirement to develop a long-term asset management framework was introduced through the integrated strategic planning framework introduced under the Act. The inclusion of this component of the framework underlines the importance of asset planning as a key element of strategic planning and decision making at a Council and community level for both service delivery and financial sustainability.

The Council recognises that the long-lived nature of its assets and costs associated with their ongoing maintenance and renewal means that its asset management practices need to strike an appropriate balance between community expectations and capacity to pay. Accordingly, this Plan provides a framework and key information to assist the Council, and inform the community, on the management of Council owned and controlled assets.

The Council, at its June 2022 Meeting, noted the proposed Plan had been released to the community in accordance with its Community Engagement Policy. The community engagement process commenced with the presentation to the Council's annual community summit and involved an opportunity for all residents, ratepayers and interested parties to provide feedback on the Plan. Feedback obtained has been incorporated into the Plan attached to this Report.

RELEVANT LAW

The Plan has been developed in accordance with the requirements of s92 of the Act.

RELATED COUNCIL DECISIONS

The Plan was noted and endorsed by the Council at the Council Meeting held on 8 June 2022 for the purpose of undertaking community engagement activities.

OPTIONS

Not applicable.

SUSTAINABILITY IMPLICATIONS

The Plan outlines the Council's commitment to ensure its assets deliver appropriate service levels which balance financial sustainability with community expectations and demand.

COMMUNITY ENGAGEMENT

Community engagement activities have been undertaken in the development of the Plan as outlined earlier in this report. Feedback from the community has been incorporated into the Plan for future reference.

INNOVATION AND CONTINUOUS IMPROVEMENT

The Council is committed to reviewing and updating the Plan at least once per year or as required following the development of its individual Asset Management Implementation Plans. In addition, these review periods will enable the Council to consider and, where possible, implement the feedback provided by its Audit and Risk Committee (Committee) on the current iteration, including through:

- Providing distinction between property and buildings, and parks, open space and streetscapes, noting the different needs and service expectations between these asset classes
- Incorporating asset disposal as a key strategic principle and priority in future planning
- Incorporating additional information outlining ongoing operational costs associated with asset maintenance
- Outlining the Council's risk attitude (or appetite) in relation to the renewal gap
- Providing further information outlining the Council's trend in expenditure
- Providing further information outlining the Council's high reliance on grants to provide expected services to meet current and future community needs
- Providing separate detail about capital works associated with flooding events to identify the 'true' level and trend of capital works expenditure

COLLABORATION

Not applicable.

FINANCIAL VIABILITY

The Plan emphasises the need to ensure asset planning is integrated with the Council's strategic planning processes, including financial planning. This includes but is not limited to developing an understanding of full life cycle costs to ensure effective planning across acquisition, operation, maintenance, renewal and disposal activities.

REGIONAL, STATE AND NATIONAL PLANS AND POLICIES

Not applicable.

COUNCIL PLANS AND POLICIES

The Plan forms part of the Council's overall strategic planning and policy framework

TRANSPARENCY OF COUNCIL DECISIONS

The Plan recognises that communities need to be informed about, and involved in, setting service levels across Council activities. This includes creating an understanding within the community of the link between service delivery and asset planning.

CONFLICTS OF INTEREST

I, Daniel McLoughlan, have no conflicts of interest to declare in this report.

Buloke Shire Council

Asset Plan

2022-2032

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

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

Buloke encompasses a total land area of 8,000 square kilometres and is approximately 140 kilometres long and 60 kilometres wide. Council maintains a road network spanning 5,302 kilometres. There are also 747 kilometres of roads under State Government control within Buloke. The two main arterial roads servicing Buloke are the Calder and the Sunraysia Highways. Both run north and south through the Shire. Land is used largely for agriculture, particularly grain (wheat, oats and barley) production and sheep grazing.

The current population according to 2016 Census results is 6,201. The Buloke Shire experienced steady population decline between the 2011 and 2016 Census of approximately 2.81%. In the 2014 **Loddon Mallee North Regional Growth Plan**, it was projected that the Buloke population would increase to 6,779 in 2021. However, pre-COVID, there was a general belief locally that this projection would unlikely be met as the region continues to face an ageing population and workforce.

While the 2021 Census of population results were not published at the time this Plan was developed, other regional studies discuss the increase in regional migration from metropolitan Melbourne as a result of the COVID-19 pandemic. In the 2022 **Wimmera Development Association Housing Blueprint** which investigates future housing demand across the Wimmera Southern Mallee region, the Wimmera Development Association projects an increase in population of 1.9% across the region over the period 2021-2036. It is expected that the neighbouring LGAs of Horsham Rural City Council and Northern Grampians Shire Council will see significant positive population growth, and Buloke is expected to move towards population stability over the next 15 years which is positive, given population of Buloke has traditionally been expected to continually decline.

Acknowledgement

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.

Buloke has a significant number of cultural heritage places including an Aboriginal historical place, burials, artefact scatters, earth features, low density artefact distributions, scarred trees and a stone feature.

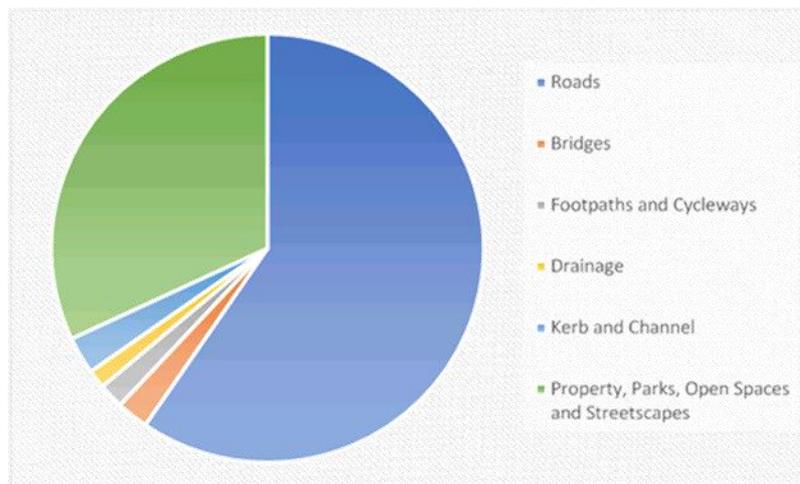
Contents

| | |
|--|----|
| Acknowledgement | 2 |
| Executive Summary | 4 |
| Introduction | 5 |
| Strategic Context..... | 5 |
| Asset Planning..... | 6 |
| What is a Council Asset? | 6 |
| Profiles of our Assets | 6 |
| What is Asset Management?..... | 6 |
| Assets and Service Delivery | 7 |
| How Councils invest in assets | 8 |
| Our Challenges | 9 |
| General | 9 |
| Renewal Gap | 10 |
| Community Expectations..... | 10 |
| Our Future | 11 |
| Strategic Improvement Initiatives..... | 11 |
| Strategic Capital Investment | 12 |
| Advocacy | 13 |
| Condition Assessment | 13 |
| Engage | 14 |

Executive Summary

Local government entities are well-known to be asset-intensive organisations, and as such, responsible asset management is essential to balance the community's service needs and long-term financial sustainability. This is especially important in rural councils such as Buloke, as the operating costs of assets often far outweigh our metropolitan counterparts.

Buloke Shire Council delivers over 100 services to the community and manages over \$273,448 million in physical infrastructure assets. This Asset Plan (Plan) has been developed to inform the Buloke community on how the Council intends to manage and maintain the below Council-owned and controlled infrastructure assets:



The Plan has been prepared and presented to the Buloke community as a 'balanced' preliminary plan formulated using assumptions as a starting point for Council decisions including the development of priorities for asset renewal/replacement, and consideration and review future capital works programs. The use of 'preliminary' in this context emphasises the need to review and update the Plan at least once per year so that the underpinning assumptions are updated as Council's knowledge of the condition and capacity of its assets improves.

This Plan also provides the opportunity for the Buloke community to gain an understanding of asset management in its strategic context. It highlights the perpetual challenges associated with balancing community expectations with the capacity to pay, and outlines how Council intends to develop strategies, services and investment in infrastructure which meets the community's needs whilst simultaneously remaining affordable.

Introduction

The *Local Government Act 2020* requires the Council to develop an Asset Plan to clearly and transparently set its direction and priorities which support the efficient and responsible management of its assets on behalf of the community.

The purpose of this Plan is to provide an overview of Council's fixed assets, the strategic challenges it faces in responsible asset management, and the strategies Council is pursuing over the next 10 years.

Strategic Context

Long Term Vision:

Our future Buloke has quality, safe and accessible infrastructure valued by and responsive to the community alongside attractive streetscapes and a protected and celebrated natural environment reflecting Buloke pride.

Key Principles:

- Built assets are critical to Buloke's economic health and community wellbeing
- Assets are fit for purpose based on current and future community need
- Assets support and enhance intergenerational equity by being financially, socially, and environmentally sustainable
- Asset management focusses on its asset renewal needs before it elects to upgrade or construct new assets

Goals and Indicators:

- Council assets deliver appropriate service levels which balance financial sustainability with community expectations and demand
- Customer satisfaction with assets is maintained or increased where possible
- Effective financial planning ensures capacity for asset renewal and replacement

Strategies and Key Priorities:

- Understand the condition, functionality, utilisation, and capacity of assets to ensure targeted asset management planning, including through undertaking audits of asset infrastructure
- Ensure strategic planning and asset planning are aligned to optimise efficient and effective asset management
- Advocate for funding and construction of essential assets by State and Federal governments to support liveability and reduce pressure on Council's community, assets, and financial position
- Anticipate and monitor emerging issues and community needs to ensure asset management decisions achieve best outcomes for the community, including future generations.

Asset Planning

What is a Council Asset?

An asset is defined as something of value, and that can meet the commitments or goals and objectives of an organisation (deliver a service). An asset can be tangible (something which you can physically touch, like a building or a road), or it can be intangible (an experience, or professional expertise).

Profiles of our Assets

For the purposes of this Plan, assets are considered as tangible and fixed infrastructure assets which are owned or controlled by the Council. As at 30 June 2021, Buloke's carry value of assets comprised:

| | Roads | Bridges | Footpaths and Cycleways | Drainage | Kerb and Channel | Property, Parks, Open Spaces and Streetscapes |
|--|---------------------|---------------------|-------------------------|---------------------|---------------------|---|
| Value | \$157.86M | \$6.31M | \$5.03M | \$3.71M | \$7.47M | \$84.63M |
| Capital Works Budget FY23 | \$6.02M | \$0.16M | \$0.83M | \$0.38M | - | \$9.186M |
| % Assets in Fair to Good Condition | Assessment Underway | Assessment Underway | Assessment Underway | Assessment Underway | Assessment Underway | Assessment Underway |
| State Average (%) | Assessment Underway | Assessment Underway | Assessment Underway | Assessment Underway | Assessment Underway | Assessment Underway |
| Small Council Average (%) | Assessment Underway | Assessment Underway | Assessment Underway | Assessment Underway | Assessment Underway | Assessment Underway |
| Service Requests (from 1 July 2021) | 558 | Nil | 67 | 27 | 23 | 426 |
| New Works Requests (from 1 July 2021) | 3 | Nil | 2 | Nil | Nil | 3 |

What is Asset Management?

Asset Management relates to long term planning which outline the asset activities for each asset class. In other words, provides a framework for the actions and resources required to provide a defined level of service in the most cost-effective way. The objective of asset management is to:

- Ensure alignment with Council’s strategic goals and key asset management policies
- Define levels of service and performance standards
- Identify demand forecasts and management techniques
- Provide a definition of the asset portfolio
- Include a broad description of the lifecycle management activities for operating, maintaining, renewing, developing, and disposing of assets
- Outline key asset improvement actions, including resources and timeframes.

Assets and Service Delivery

An asset is the infrastructure which enables the delivery of a service to the community.

A service, or the agreed service level (what the Council agrees to deliver to the community), is what drives the need or requirement for an asset.

For example:

A **recreation reserve building** or **stadium** is an asset which provides a space for the community to participate in recreational services, community sport and other activities which promote healthy and active lifestyles.

A **bridge** is an asset which provides the community safe access over a waterway or terrain which is difficult to navigate, or access between communities.

Council delivers over 100 services to the community and in doing so, must ensure assets supporting these services are managed in a way that optimises performance for the lowest ‘whole of life’ cost.

How Councils invest in assets

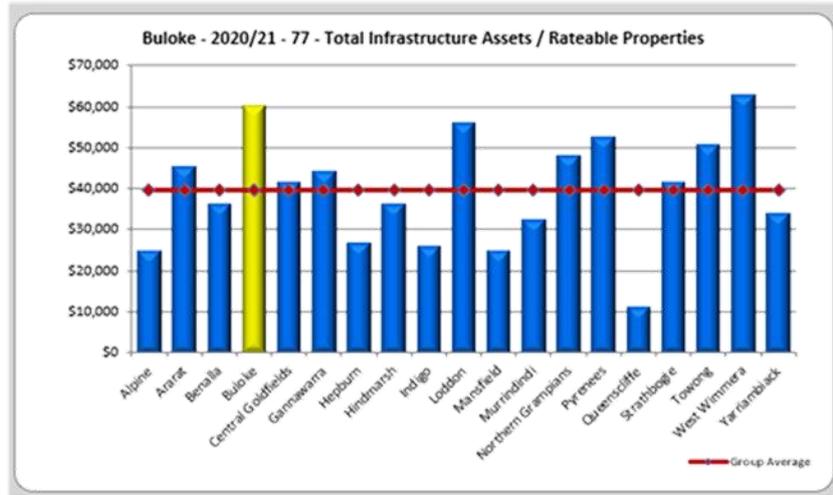
Council uses ratepayer and external funding to invest in asset through the following annual and cyclical expenditure:

| Type of Expenditure | Definition | Purpose/Example |
|------------------------------------|---|--|
| Maintenance | Expenditure on an asset which maintains the asset in use, but does not increase its service potential or life | Maintaining asset serviceability by repair, e.g., repairing a single pipe in a drainage network or a pothole in a road |
| New asset expenditure | Expenditure which creates a new asset that provides a service which does not currently exist. New asset expenditure does not have any element of renewal, expansion or upgrade of existing assets. New capital expenditure may or may not result in additional revenue for Council and will result in an additional burden for future operation, maintenance and capital renewal | Provides new assets for services which do not currently exist |
| Asset renewal expenditure | Expenditure on an existing asset or on replacing an existing asset which returns the service capability of the asset to its original capability. It has no impact on revenue but may reduce future operating and maintenance expenditure if completed at the optimum time | Retains an existing service level, e.g., re-sheeting and road reseals, resurfacing an oval |
| Asset expansion expenditure | Expenditure which extends the capacity of an existing asset to provide benefits to new users at the same standard as is provided to existing beneficiaries. It is discretionary expenditure which increases future operating and maintenance costs because it increases the Council's asset base but may be associated with additional revenue from the new user group | Increases the quality of service provided to ratepayers or provides new services, e.g., widening the pavement of a sealed area of an existing road |
| Asset upgrade expenditure | Means expenditure which enhances an existing asset to provide a higher level of service or that will increase the life of the asset beyond its original life. Asset upgrade expenditure is discretionary and often does not result in additional revenue unless direct user charges apply. It will increase operating and maintenance expenditure in the future because of the increase in the Council's asset base | Extends services to newly developing areas of the Council where there are new ratepayers, e.g., extending a road or drainage network, new pre-school |

Our Challenges

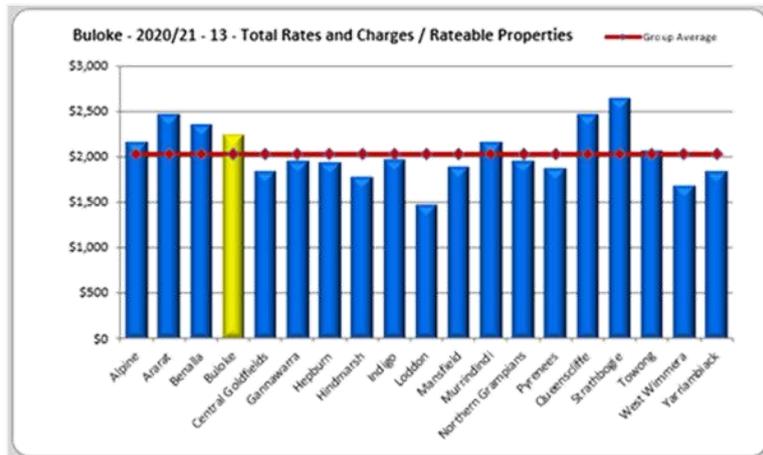
General

Buloke is managing comparatively high assets when compared with similar small rural Councils. Highlighting Infrastructure (roads, drainage, bridges and footpaths) assets reported as at 30 June 2021 below, Buloke manages \$60,000 worth of assets for every rateable property significantly above the small rural Council group average



Source: CT Management Council Financial Benchmarks – 2020/21

The cost of maintaining our asset base is not reflected in rates income with Buloke close to average for similar small rural councils, reflecting Buloke’s reliance on State and Federal Grant funding to maintain service levels and assets.

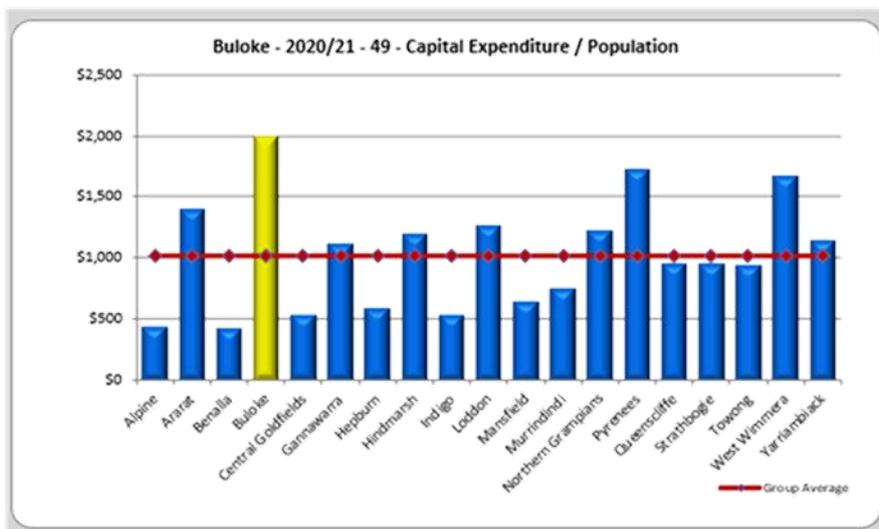


Source: CT Management Council Financial Benchmarks - 2020/21

Renewal Gap

All councils face the problem of ageing assets. As the condition of assets deteriorates, the level of service supported by those assets diminishes. Councils must invest in maintaining and replacing those assets if they wish to maintain the same level of service. The asset 'renewal gap' refers to the difference between the funding councils need to renew their existing assets and the money they actually allocate to this purpose. What we need and are able or prepared to fund is determined by the Council after weighing up available data and evidence, competing priorities, and differing viewpoints.

Ageing infrastructure has been a long-term challenge in the Buloke Shire. The significant asset burden on a small rate payer base presents an ongoing challenge of sourcing appropriate funds to reduce the asset renewal gap on Buloke's extensive road network as well as key community infrastructure such as Town Halls, pools and sporting precincts. Upgrading the ageing drainage network across Buloke and ensuring accessibility considerations to cater for Buloke's population demographic all bring together the challenge of ensuring required investment into the priority areas.



Source: CT Management Council Financial Benchmarks – 202021

Community Expectations

The provision of assets has historically been demand driven with a priority on meeting user expectations. Council operates in a constrained fiscal environment and has a forecasted decline in population within the municipality however has experienced a growth in expectations and costs far outstripping revenue growth. The need to budget for renewal and replacement of ageing assets will ultimately result in a further focus on demand, service levels and expectation management.

Our Future

Strategic Improvement Initiatives

The Council’s goal in management of its assets is to meet the required level of service as far as reasonably practicable in a manner which is cost effective for current and future users. Key elements of this approach include:

- Taking a whole of life approach
- Developing long term cost-effective management strategies
- Providing a defined level of service and monitoring performance
- Managing risks associated with asset failures
- Sustainable use of physical resources
- Continuous improvement in asset management practices.

For effective asset management, Council has identified the below profiles to establish key objectives for each category for the development of specific Asset Management Implementation Plans. Initial feedback against each of the profiles received during Council’s community engagement period is summarised and will be referred to in the development of the Implementation Plans

| | |
|-------------------------|--|
| <p>Transport</p> | <p>The largest asset class at the Council. A hierarchy made up of the road types defines the Council’s road network and guides management decisions.</p> <p>Community Feedback</p> <ul style="list-style-type: none"> • <i>We are an ageing population, and footpaths and crossovers are a real necessity</i> • <i>We need to triple investment allowed for in next year’s budget for drainage and investment and planning – better to do this now before another flood</i> • <i>We should allow for an acceptable level of flooding on roads because of once in 100-year floods, etc</i> • <i>We need to look at the most cost-effective material, and the maintenance requirements for different footpath materials</i> • <i>As someone who uses mobility aids, paths that aren’t concrete bring up safety concerns</i> |
| <p>Drainage</p> | <p>Drainage is made up of a network of pipes, pits and sumps. The majority of these assets are buried and the service they provide significantly contributes to the health of the community.</p> <p>Council’s stormwater drainage network ensures water run-off is captured quickly and diverted into storage areas such as sumps. With an effective drainage system there should be no pooling of water on the roads or flooding under normal weather conditions.</p> <p>Community Feedback</p> <ul style="list-style-type: none"> • <i>Review drainage in consultation with water authorities who are doing innovative work in this area</i> |

| | |
|---|--|
| <p>Recreation and open space</p> | <p>Council owns and/or maintains parks, recreational facilities, lakes, streetscapes and swimming pools. Recreation assets also include sports precincts, parks, playground equipment, barbeques, seats and shelters</p> <p>Community Feedback</p> <ul style="list-style-type: none"> • <i>How are community plans reflected in asset planning?</i> • <i>Is there a document which breaks down recreational and community areas so people can consider during community planning?</i> • <i>We really need to increase tourism and have people come up farther than places like Northern Grampians, etc to spend their money</i> |
| <p>Buildings and structures</p> | <p>The building and structures portfolio is a significant touch point for the community as it includes town halls, senior citizens centres and public toilets</p> <p>Community Feedback</p> <ul style="list-style-type: none"> • <i>Specific community consultation will be required where there is a proposal to let the asset decline or demolish the asset</i> |

Council's Asset Management Implementation Plans will consider the following key questions with respect to asset investment:

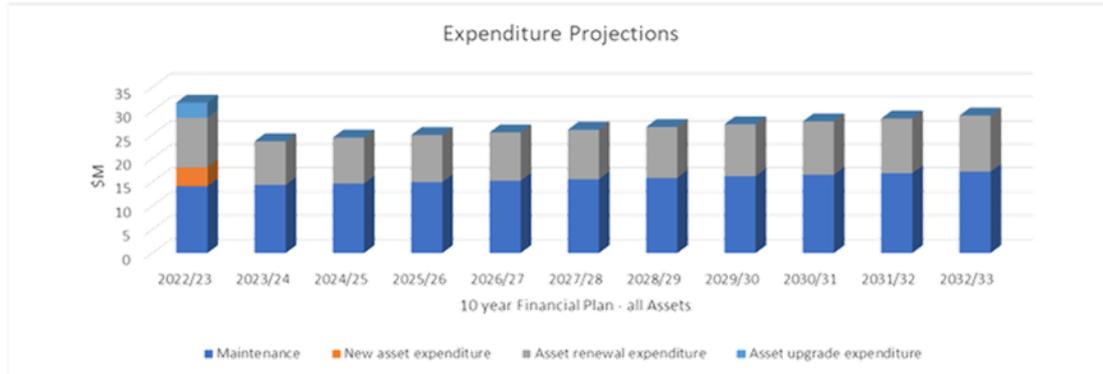
- How much does it cost ratepayers to retain the current asset portfolio, that is, what is the long-term average cost of renewal plus maintenance?
- What assets support service delivery and therefore should be renewed and retained as opposed to assets which are surplus and should be rationalised?
- How much will need to be spent in the short term (relative to the renewal expenditure in the recent past)?
- How much more management effort (financial and operational) will be required of Council as assets age?
- What assets are at the risk phase or intervention level of their lifecycle and will ultimately result in their being unserviceable and unsafe?
- What outcomes would the community and Council like to achieve with respect to asset upgrades?
- Are the assets providing the level of service expected by the community currently and into the future?
- What assets should the community manage for decline to free up funds to improve levels of service for other assets?

Strategic Capital Investment

Council continues to work with the community to develop master plans across a range of asset classes, including sport and recreation precincts. These master plans provide the opportunity for the Council to pursue targeted funding opportunities on infrastructure projects to ensure best value for money and alignment with Council's long term community vision.

The projected capital expenditure in Council's Financial Plan is based on available asset data. Priority provision is required for critical renewal investment and is funded to the maximum extent possible over the next 10 years. Upgrades and new construction are considered discretionary and are not fully funded. As master

planning across all assets is completed, funding requirements will be progressively estimated and a review of funding strategies, including consideration of reserve funding, will be undertaken.



Advocacy

The Council will continue to work with other levels of government, agencies and organisations to achieve its goals for the community. Council's Advocacy Strategy sets out the key priorities identified in the Council Plan 2021-25 and Long-Term Community Vision, Council's Capital Works Program, and other relevant policies, plans, and strategies adopted by the Council

Condition Assessment

Monitoring asset condition and performance relates to the ability of the asset to meet targeted levels of service. Asset condition reflects the physical state of the asset and the functional level of service it can provide.

Monitoring asset condition and performance throughout the asset life cycle is important to identify underperforming assets or those which are about to fail. Council is continuing the implementation of its Asset Management System to readily monitor asset condition and performance and to:

- Identify those assets which are underperforming
- Predict when asset failure to deliver the required level of service is likely to occur
- Ascertain the reasons for performance deficiencies and
- Determine what corrective action is required and when (maintenance, rehabilitation, renewal).

The benefits of knowing the current condition and performance (level of service) an asset provides are:

- Ability to plan for and manage the delivery of the required level of service
- Avoidance of premature asset failure, leaving open the option of cost-effective renewal
- Managing risk associated with asset failures
- Accurate prediction of future expenditure requirements and
- Refinement of maintenance and rehabilitation strategies

Priority is on funding the annual renewal based on predetermined service levels generally described as intervention levels – the maximum level an asset can deteriorate to prior to renewal investment.

The intervention level is theoretically where the assets service life has expired and renewal investment is required to restore service potential, for example a road needs resheeting to be useable.

Council, as asset managers, need to be able to assess the relative merits of rehabilitation / renewal / replacement options and identify the optimum long-term solution through a decision related to levels of service. Council needs to strategically determine an affordable level of service to manage the emerging condition profile.

Engage

Council will continue to engage with the community to ensure its assets are appropriate to the community's needs and reasonable aspirations, and that the performance and services delivered by those assets are acceptable to user.

The Council will also seek to manage expectations by ensuring the community understands the need to prioritise expenditure on assets via a capital evaluation process. Community engagement in relation to all Asset Management Implementation Plans will emphasise the need to achieve the greatest net public benefit by linking future directions on service delivery with asset planning, to ensure the investment remains affordable and financially responsible.

8.2.3 ADOPTION OF ANNUAL BUDGET 2022-23 FINANCIAL YEAR

Author's Title: Manager Finance

Department: Office of the CEO

File No: FM/05/02

Relevance to Council Plan 2021 - 2025

Strategic Objective: Our Council and Community Leadership

PURPOSE

To present the Annual Budget 2022-23 for adoption by the Council.

SUMMARY

Council has complied with all the relevant requirements of the *Local Government Act 2020* relating to the preparation, presentation, and adoption of the Annual Budget 2022-23.

RECOMMENDATION

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

1. Adopts the proposed Annual Budget 2022-23 document including to the following amendments from draft:
 - i Minor update to cents in the dollar calculation following reconciliation to final valuation adopted by Valuer General;
 - ii Adjustment between 2021-22 and 2022-23 financial years regarding EBA renegotiation timing;
 - iii Recognition of additional landfill rehabilitation provision regarding Sea Lake land fill site in forecast the 2021-22;
 - iv Additional carry forwards and updates to capital works projects regarding project delays to date due to adverse weather;
 - v Inclusion of a \$200,000 reserve for Grant Funding opportunity co-contribution; and
 - vi Inclusion of a \$200,000 reserve for Capital Project development in readiness of grant opportunities.
2. Provides the following details in relation to the Annual Budget 2022-23:
 - i. There are no new borrowings proposed for the 2022-23 financial year;
 - ii. The rate in the dollar for each type of rate to be levied for the period 1 July 2022 to 30 June 2023 is as follows:

| Type of Rate | Cents in \$ on CIV |
|---------------------------------|--------------------|
| Rateable residential properties | 0.61787 |
| Rateable commercial properties | 0.61787 |
| Rateable industrial properties | 0.61787 |
| Rateable farming properties | 0.37072 |

- iii. Rate a Municipal Charge \$170 for each rateable assessment in respect of which a Municipal Charge may be levied;
 - iv. Levy an Annual Service Charge of \$422 for kerbside garbage and recycling collection for the period 1 July 2022 to 30 June 2023;
3. 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*.

4. In accordance with section 167 of the *Local Government Act 1989*, the rates and charges declared by the Council for the 2021/22 financial year must be paid as follows:
 - i. By four instalments made on or before the following dates:
 - Instalment 1 – 30 September 2022;
 - Instalment 2 – 30 November 2022;
 - Instalment 3 – 28 February 2023; and
 - Instalment 4 – 31 May 2023;
 - Or;
 - ii. By a lump sum payment made on or before 15 February 2023.
5. 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
6. Determines that the proposed fees and charges for the 2022-23 financial year be adopted.

Attachments: 1 Buloke Shire Council Annual Budget 2022-2023

DISCUSSION

Council is required to prepare and adopt a Budget for each financial year, and the subsequent 3 financial years by 30 June. At the Council Meeting held on 11 May 2022, the draft Annual Budget 2022-23 was endorsed for the purposes of commencing community engagement. This community engagement process has now been completed, and submissions were presented to the Council at its Meeting held on 8 June 2021.

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 Officer recommendation to Council.

When Council considers its September financial report in October 2022, the end of the 2021-22 financial year will have been completed. At this time Council will incorporate any further variations to the 2022-23 budget that result from:

- Carryover of any uncompleted projects from the 2021-22 financial year; and
- Variations caused because of 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.

RELEVANT LAW

Council has a statutory responsibility to prepare and adopt a Budget in accordance with the *Local Government Act 2020*. The provisions of the *Local Government Act 1989* continue to apply with respect to rates and charges on rateable land.

RELATED COUNCIL DECISIONS

Council released its draft Annual Budget 2022-23 in May 2022 for feedback in accordance with its Community Engagement policy. Submissions were received at the Council Meeting held on 8 June 2022. Community engagement was also undertaken in relation to the Financial Plan, Council Plan and Revenue and Rating Plan during this period.

OPTIONS

The Council's Annual Budget has been developed in consultation with the Councillors. Briefings and workshops included discussion on the need to continue investing own source revenue into Council assets, particularly its road infrastructure. Council's Annual Budget continues to reflect the commitment to maintain current service levels.

Submissions to the budget were considered and, where appropriate, amendments made to the budget to address matters raised.

SUSTAINABILITY IMPLICATIONS

The Annual Budget 2022-23 identifies how Council proposes to resource strategic objectives related to its:

- built and natural environment, including ongoing review of waste and recycling management; continued streetscape improvements, riverfront projects and the Playspaces;
- community, including implementation of Council's Community Vision and Council Plan; establishment of a Reconciliation Action Plan; and delivery of an Agriculture Resilience Project and Emergency Preparedness Project; and
- economy, including working with stakeholders to review and promote housing opportunities within the Shire; implementing the new Economic Development and Tourism Strategy; and continuation of key projects from the Silo Art Activation fund.

COMMUNITY ENGAGEMENT

The Draft Annual Budget 2022-23 was presented at the Council Meeting held on 11 May 2022 and Council subsequently commenced community engagement in accordance with its Community Engagement policy.

Submissions on the budget closed 12 noon 8 June 2022 and Council received 4 budget submissions.

A brief description of the subject matter of each submission is listed below:

| No. | Correspondent | Purpose of Submission to Draft Budget 2022-23 |
|------------|------------------------------------|--|
| 1. | Buloke Neighbourhood House Cluster | Make an annual funding allocation to each House |
| 2. | Donald 2000 | \$300K available for preliminary works at Donald Tradie Park and other opportunities which may arise |
| 3. | Donald 2000 | The development of Serviced building blocks and the increase in housing stocks |
| 4. | Charlton Forum | Increase in annual stipend for Forums |
| 5. | Donald 2000 | Support housing development |

Council considered these submissions at the Council Meeting held on 8 June 2022.

Following consideration of the submissions, the Annual Budget 2022-23 will be amended to include an allocation of \$200,000 Equity Reserve to support co-funding for unexpected grant opportunities which may present during the financial year and increase annual stipend to Community forums to \$2000.

INNOVATION AND CONTINUOUS IMPROVEMENT

The Annual Budget 2022-23 identifies how Council proposes to resource strategic objectives related to continued service improvement for efficient and flexible services

COLLABORATION

Council's commitment to work collaboratively with its partners is set out in its values statement. The Annual Budget includes provision for a Youth Officer to deliver VicHealth Local Government Partnership priorities as well as collaborations with the Birchip Cropping Group, Gannawarra Shire Council and the North Central LLEN.

FINANCIAL VIABILITY

The annual budget adoption process is a formal process required under the *Local Government Act 2020* and includes the current and future financial implications of Council's operations and capital expenditure requirements.

The adopted Annual Budget 2022-23 will provide an overarching financial framework for the Council to implement for the forthcoming year and over the subsequent 3 financial years.

REGIONAL, STATE AND NATIONAL PLANS AND POLICIES

Council's commitment to undertaking a strategic review of its community contributions and grants will include advocacy to increase funding by other levels of government for eligible community groups.

COUNCIL PLANS AND POLICIES

Council's budget development process has been undertaken in accordance with its Community Engagement policy

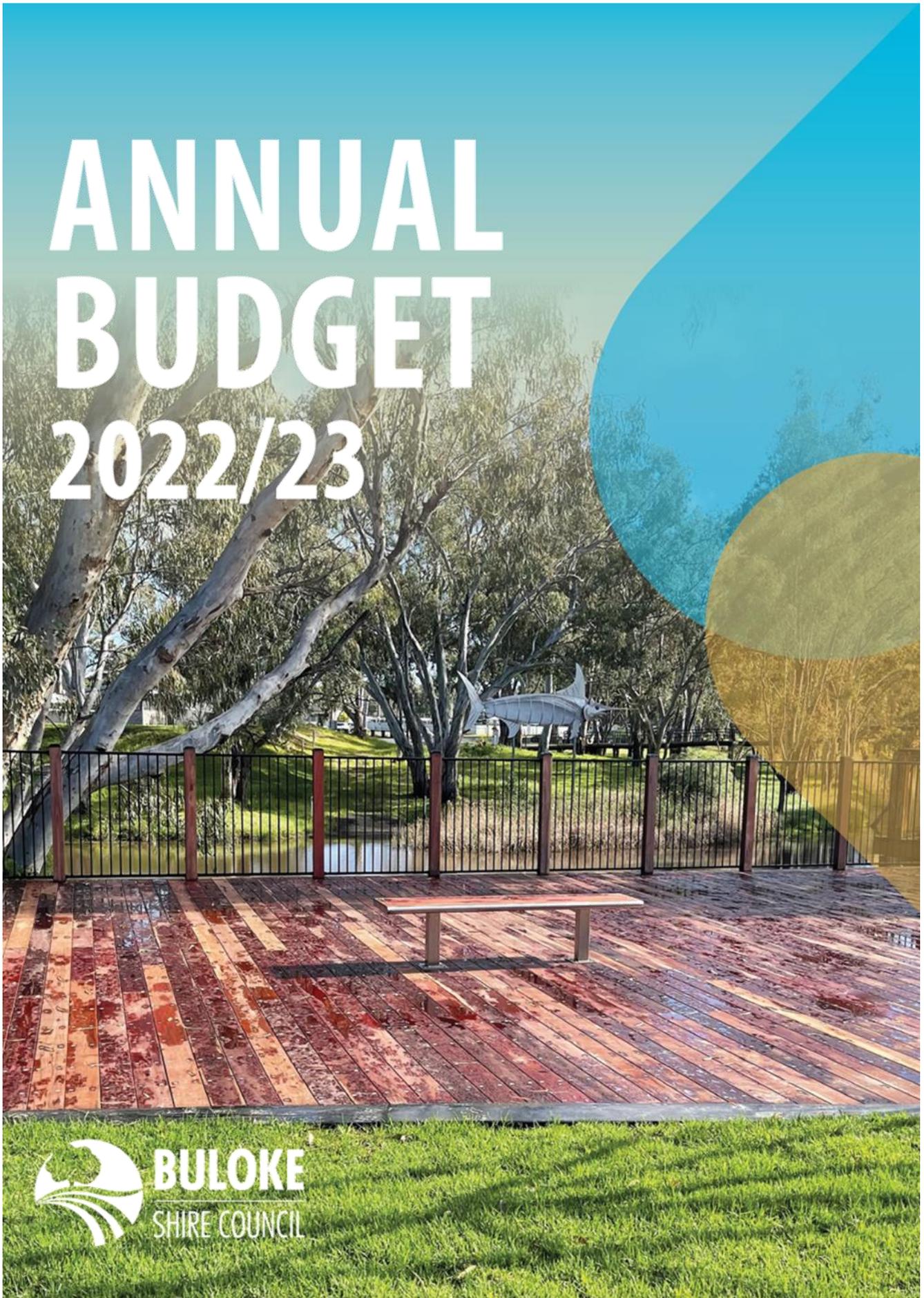
TRANSPARENCY OF COUNCIL DECISIONS

Council's budget development process has included receipt of submissions at a Council Meeting, with the opportunity for persons to speak to their submission. Council Officers will respond to each person or group in relation to the matters raised in their submission.

CONFLICTS OF INTEREST

The *Local Government (Governance and Integrity) Regulations 2020* provide that for the purposes of section 129(g) of the *Local Government Act 2020* a matter related to preparing or adopting a budget or a revised budget under Part 4 of the *Local Government Act 2020* is prescribed to be exempt.

ANNUAL BUDGET 2022/23



Contents

Page

Mayors and CEO's Introduction

2

Budget Reports

1. Link to the Council Plan

5

2. Services and service performance indicators

7

3. Financial statements

13

4. Notes to the financial statements

19

5. Financial Performance Indicators

35

6. Schedule of fees and charges

36

Appendix: Capital Works Program project details

42

Acknowledgement

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's and CEO's Introduction

The Councillors and I are pleased to present the Annual Budget 2022/23.

The development of the Annual Budget 2022/23 has referred to the following key documents, the Long-Term Community Vision, Council Plan 2021-2025, Revenue and Rating Strategy and 10-year Financial Plan which gives us a clear direction as Councillors. Significantly the budget process started very early in 2021, a step acknowledged by the Councillors as necessary given the uncharted waters that Buloke Shire now encounters.

Our Community and Corporate Planning have also placed Council in a strong position to advocate for State and Federal Government funding, without which our Budget would barely address the ongoing needs of the Buloke community, this funding creates the environment that ensures we are able to deliver services that are vital for our community well-being.

The global and domestic economy are still very much feeling the effects of the COVID-19 pandemic, developing our budget against ever rising costs across all sectors whilst meeting community expectation is unprecedented in local government.

As mandated by the State Government, Buloke Shire has kept the rate rise to 1.75%. in line with the Fair Go Rates System.

Applying our adopted Revenue and Rating Strategy, Council has adjusted the farm differential rate down from 70% to 60% in response to the massive increase in farm property values, something Council can't control but needs to address given that 73% of our rate income comes from the farming community.

This budget again reflects the key messages that you, the community told us you valued and wished to see during this Council term.

In the state's agricultural heartland, roads are life. In this budget Council is investing over \$6m into our road network, a trend that has continued over the past 2 years.

Whilst some will look at the Budget and feel disappointment, in its present form it does deliver on our core services, such as pools, sporting and recreational facilities, parks and gardens, children services and asset renewal, plus the roads network as indicated.

Councillors and staff look forward to your feedback on our proposed Budget for 2022/23 and working together to achieve our vision through the life of the document by building a better Buloke, a healthy, connected, inclusive and prosperous community.

Cr Daryl Warren
Mayor

Council has prepared a Budget for 2022/23 which is aligned with the Council's Financial Plan and Community and Council Planning process. 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 fully utilising the surplus reported.

1) Key things we are funding

- a. Ongoing delivery of services to the Buloke Shire Community funded by a combined operating and capital expenditure of \$40.7 million (not including depreciation). These services are summarised in throughout the budget.
- b. Continued investment in infrastructure assets (total program \$17.6 million):
 - i. Roads \$6,018,000
 - ii. Land and Buildings \$1,250,000
 - iii. Plant and Equipment \$1,044,000
 - iv. Other infrastructure (parks, drainage, footpaths) \$4,322,000

2) The Rate Rise

- a. The average general rates will rise by 1.75% for 2022/23 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. As per the General Valuations dated 1 January 2022.
- 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 correspondence cost increases incurred in delivering the service and, in some instances, are reflective of mandated fees and charges required under Federal and State Legislation.

3) Budget influences

External Influences

- 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 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 these reviews will continue to be incorporated into Council's Financial Plan.

Wayne O'Toole

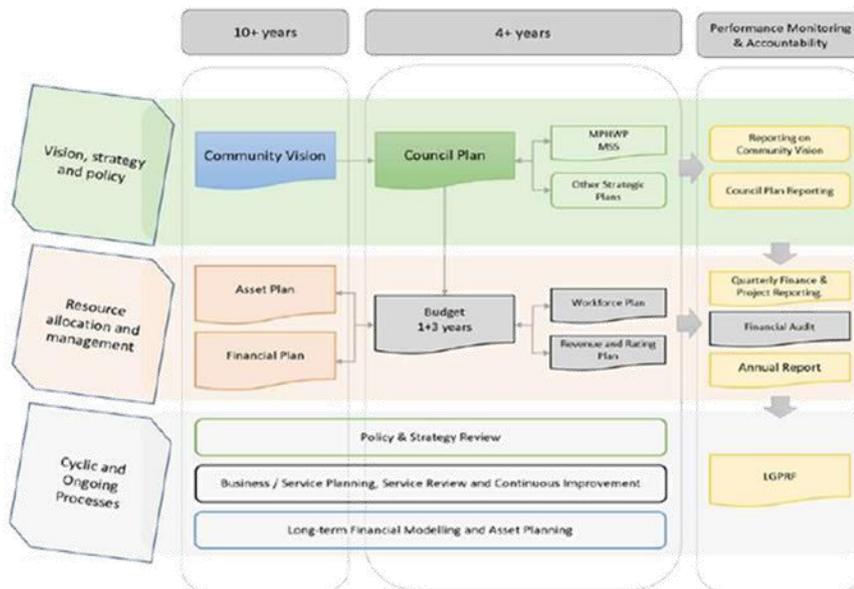
Chief Executive Officer

1. Link to the Integrated 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 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 planning and reporting framework that applies to local government in Victoria. At each stage of the integrated 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: Department of Jobs, Precincts and Regions

The timing of each component of the integrated 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

Buloke: Build a better Buloke

Our values

Council addresses its key values through:

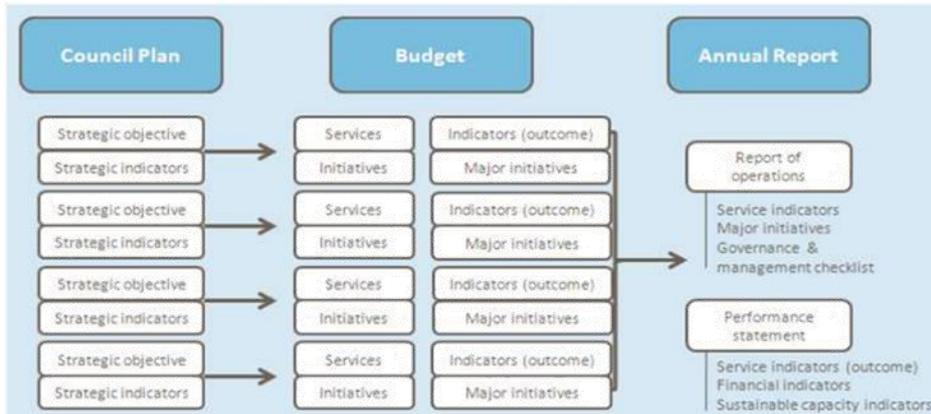
- Good communication
- Transparency in decision making
- Accountability for actions
- Working collaboratively with partners
- Taking responsibility
- Being responsive and timely

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 and service performance indicators

This section provides a description of the services and initiatives to be funded in this Budget year and how these will contribute to achieving the strategic objectives outlined in the Council Plan. It also describes several initiatives and service performance outcome indicators for key areas of Council's operations. Council is required by legislation to identify major initiatives, initiatives and service performance outcome indicators in the Budget and report against them in their Annual Report to support transparency and accountability. The relationship between these accountability requirements in the Council Plan, the Budget and the Annual Report is shown below



Source: Department of Jobs, Precincts and Regions

2.1 Our Built and Natural Environment

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 | 2021/22 | 2022/23 |
|-------------------------------|---|----------------------------|---------|----------|---------|
| | | | Actual | Forecast | Budget |
| | | | \$'000 | \$'000 | \$'000 |
| Property Maintenance | 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. | <i>Inc</i> | 196 | 76 | 48 |
| | | <i>Exp</i> | 2,709 | 2,656 | 2,674 |
| | | <i>Surplus / (deficit)</i> | (2,513) | (2,580) | (2,626) |
| Road Services | Provide road maintenance for the 1100km of Sealed, 650km of Gravel and 3,800km of Earth roads across the Shire. The income relates to Local Roads Funding received from Victoria Grants Commission. In 20/21 additional income was received through the Working for Victoria program. | <i>Inc</i> | 2,815 | 3,642 | 2,225 |
| | | <i>Exp</i> | 9,756 | 10,038 | 10,954 |
| | | <i>Surplus / (deficit)</i> | (6,941) | (6,396) | (8,729) |
| Swimming Pools | Manages and operates seven seasonal swimming pools, from the third week in November to the third week in March, annually. | <i>Inc</i> | (1) | - | - |
| | | <i>Exp</i> | 672 | 715 | 770 |
| | | <i>Surplus / (deficit)</i> | (673) | (715) | (770) |
| Assets and Project Management | Provide for the management, design and administration of Council's assets and infrastructure services, including planning and management of the capital works program. Provides 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. | <i>Inc</i> | 1,226 | 189 | 44 |
| | | <i>Exp</i> | 4,406 | 2,140 | 4,093 |
| | | <i>Surplus / (deficit)</i> | (3,180) | (1,951) | (4,049) |

2.1 Our Built and Natural Environment (Cont.)

| | | | | | |
|--------------------------------|---|----------------------------|---------|---------|---------|
| Parks and Urban | Manages and coordinates Council's Parks and Gardens and Urban Infrastructure providing routine, preventative and on-going maintenance and improvements. | <i>Inc</i> | 1,383 | 26 | - |
| | | <i>Exp</i> | 4,450 | 2,658 | 2,481 |
| | | <i>Surplus / (deficit)</i> | (3,067) | (2,632) | (2,481) |
| Environmental Planning | Manages Council's Environmental Compliance and Sustainability Programs and Services. | <i>Inc</i> | 125 | 127 | 120 |
| | | <i>Exp</i> | 280 | 236 | 230 |
| | | <i>Surplus / (deficit)</i> | (155) | (109) | (110) |
| Waste and Environment | 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. | <i>Inc</i> | 1,695 | 1,688 | 1,659 |
| | | <i>Exp</i> | 1,521 | 2,054 | 1,186 |
| | | <i>Surplus / (deficit)</i> | 174 | (366) | 473 |
| Municipal Emergency Management | Develops, coordinates and delivers Council's Municipal Emergency Management Plan. | <i>Inc</i> | 73 | 163 | 225 |
| | | <i>Exp</i> | 42 | 202 | 43 |
| | | <i>Surplus / (deficit)</i> | 31 | (39) | 182 |

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 | 2021/22 | 2022/23 |
|-----------------------------|---|---------------------------|---------|----------|---------|
| | | | Actual | Forecast | Budget |
| | | | \$'000 | \$'000 | \$'000 |
| Library Services | 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. | <i>Inc</i> | 125 | 159 | 129 |
| | | <i>Exp</i> | 201 | 250 | 249 |
| | | <i>Surplus/ (deficit)</i> | (76) | (91) | (120) |
| Public Health and Wellbeing | Promotes the health and well-being 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. | <i>Inc</i> | 44 | 97 | 54 |
| | | <i>Exp</i> | 189 | 214 | 196 |
| | | <i>Surplus/ (deficit)</i> | (145) | (117) | (142) |
| Independence Support | Provides a range of maintenance and support services to assist frail older people and younger people with a disability to live independently at home. Council's service provides domestic assistance, personal care, respite care, home maintenance, meals services, volunteer coordination and five senior citizens centres. These services are integral to allowing many people stay living in their own homes. | <i>Inc</i> | 1,119 | 1,117 | 1,141 |
| | | <i>Exp</i> | 1,159 | 1,218 | 1,170 |
| | | <i>Surplus/ (deficit)</i> | (40) | (101) | (29) |
| Early Years | This service 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. | <i>Inc</i> | 409 | 432 | 375 |
| | | <i>Exp</i> | 368 | 711 | 784 |
| | | <i>Surplus/ (deficit)</i> | 41 | (279) | (409) |
| Community Support | This service 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 coordination to a range of sectors and strengthens partnerships to work toward better outcomes for young people. | <i>Inc</i> | 109 | 82 | 7 |
| | | <i>Exp</i> | 391 | 371 | 517 |
| | | <i>Surplus/ (deficit)</i> | (282) | (289) | (510) |
| Community Grants | Provides donations, allocations and support to groups in the community that contribute to services that connect and involve the local area. | <i>Inc</i> | | | |
| | | <i>Exp</i> | 69 | 172 | 122 |
| | | <i>Surplus/ (deficit)</i> | (69) | (172) | (122) |

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 | 2021/22 | 2022/23 |
|----------------------------------|--|---------------------------|---------|----------|---------|
| | | | Actual | Forecast | Budget |
| | | | \$'000 | \$'000 | \$'000 |
| Development Services | Provides statutory planning, building services and compliance and local laws services. This department also includes areas such as fire hazards, dog and cat registration and control and stock control. | <i>Inc</i> | 444 | 389 | 331 |
| | | <i>Exp</i> | 882 | 920 | 1,025 |
| | | <i>Surplus/ (deficit)</i> | (438) | (531) | (694) |
| Economic Development and Tourism | Facilitates economic development throughout the Shire and provides support to local businesses and assists in the promotion of tourism. | <i>Inc</i> | - | 2 | 2 |
| | | <i>Exp</i> | 92 | 150 | 220 |
| | | <i>Surplus/ (deficit)</i> | (92) | (148) | (218) |
| Saleyards | Provides for the management and administration of the Council's Saleyards Precinct at Wycheproof for external Livestock Agents to sell Livestock. | <i>Inc</i> | 83 | 72 | 80 |
| | | <i>Exp</i> | 47 | 70 | 122 |
| | | <i>Surplus/ (deficit)</i> | 36 | 2 | (42) |

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 | 2021/22 | 2022/23 |
|-------------------------------------|---|---------------------------|---------|----------|---------|
| | | | Actual | Forecast | Budget |
| | | | \$'000 | \$'000 | \$'000 |
| Governance and Executive Management | Provides for Councillors, and Executive Support and associated which provides the overall Governance Services to the Council. | <i>Inc</i> | 65 | 37 | - |
| | | <i>Exp</i> | 1,045 | 1,105 | 1,038 |
| | | <i>Surplus/ (deficit)</i> | (980) | (1,068) | (1,038) |
| Information Management | Provides the organisation with Records Management Services and Information Services. | <i>Inc</i> | 100 | - | - |
| | | <i>Exp</i> | 1,204 | 1,204 | 1,334 |
| | | <i>Surplus/ (deficit)</i> | (1,104) | (1,204) | (1,334) |
| Customer Services | Provides for both internal and external customers by resolving the majority of customer enquiries, requests and payments at the first point of contact. | <i>Inc</i> | - | - | - |
| | | <i>Exp</i> | 165 | 168 | 179 |
| | | <i>Surplus/ (deficit)</i> | (165) | (168) | (179) |
| Human Resources | Provides the organisation with recruitment, training, organisational development and occupational health and safety. | <i>Inc</i> | - | - | - |
| | | <i>Exp</i> | 374 | 625 | 628 |
| | | <i>Surplus/ (deficit)</i> | (374) | (625) | (628) |
| Media and Communications | Provides information to the community on Council's services, activities and events through print and online media. | <i>Inc</i> | - | - | - |
| | | <i>Exp</i> | 198 | 187 | 233 |
| | | <i>Surplus/ (deficit)</i> | (198) | (187) | (233) |
| Finance | Encompasses all areas of financial reporting, rates, debtors and creditors for Council. Expenses external audit fees, property valuation fees and other miscellaneous corporate expenses. Revenue refers to Federal Assistance Grant. | <i>Inc</i> | 4,115 | 5,744 | 3,550 |
| | | <i>Exp</i> | 830 | 1,002 | 767 |
| | | <i>Surplus/ (deficit)</i> | 3,285 | 4,742 | 2,783 |
| Corporate Services | Provides organisational policy, systems and support in the areas of 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. | <i>Inc</i> | - | - | - |
| | | <i>Exp</i> | 400 | 499 | 614 |
| | | <i>Surplus/ (deficit)</i> | (400) | (499) | (614) |

Service Performance Outcome Indicators

| Service | Indicator | Performance Measure | Computation |
|--------------------|-------------------|---|---|
| Governance | Satisfaction | Satisfaction with Council decisions. (Community satisfaction rating out of 100 with how Council has performed in making decisions in the interest of the community) | Community satisfaction rating out of 100 with the performance of Council in making decisions in the interest of the community |
| Statutory planning | Decision making | Council planning decisions upheld at VCAT. (Percentage of planning application decisions subject to review by VCAT and that were not set aside) | [Number of VCAT decisions that did not set aside Council's decision in relation to a planning application / Number of VCAT decisions in relation to planning applications] x100 |
| Roads | Satisfaction | Satisfaction with sealed local roads. (Community satisfaction rating out of 100 with how Council has performed on the condition of sealed local roads) | Community satisfaction rating out of 100 with how Council has performed on the condition of sealed local roads. |
| Libraries | Participation | Active library borrowers. (Percentage of the population that are active library borrowers) | [The sum of the number of active library borrowers in the last 3 financial years / The sum of the population in the last 3 financial years] x100 |
| Waste collection | Waste diversion | Kerbside collection waste diverted from landfill. (Percentage of garbage, 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 |

2.3 Reconciliation with budgeted operating result

| | Surplus/ (Deficit) |
|---|-----------------------|
| | \$'000 |
| Our Built and Natural Environment | (18,110) |
| Our Community Wellbeing | (1,332) |
| Our Economy | (954) |
| Our Council and Community Leadership | (1,243) |
| Total | (21,639) |
| Surplus/(Deficit) before funding sources | (21,639) |
| Funding sources added in: | |
| Rates and charges revenue | 13,013 |
| Capital Grants and Contributions | 12,348 |
| Total funding sources | 25,361 |
| Operating surplus/(deficit) for the year | 3,722 |

3. Financial Statements

This section presents information in regard to the Financial Statements and Statement of Human Resources. The budget information for the year 2022/23 has been supplemented with projections to 2025/26.

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 2026

| | | Forecast Actual 2021/22 | Budget 2022/23 | 2023/24 | Projections 2024/25 | 2025/26 |
|--|--------|-------------------------------|-------------------|----------------|------------------------|----------------|
| | NOTES | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| Income | | | | | | |
| Rates and charges | 4.1.1 | 14,192 | 14,449 | 14,708 | 14,955 | 15,207 |
| Statutory fees and fines | 4.1.2 | 265 | 244 | 256 | 263 | 269 |
| User fees | 4.1.3 | 873 | 839 | 881 | 904 | 926 |
| Grants - Operating | 4.1.4 | 10,915 | 7,171 | 9,098 | 9,326 | 9,559 |
| Grants - Capital | 4.1.4 | 8,493 | 13,009 | 1,938 | 2,020 | 2,070 |
| Contributions - monetary | 4.1.5 | 120 | 97 | 97 | 97 | 97 |
| Contributions - non-monetary | 4.1.5 | - | - | - | - | - |
| Net gain/(loss) on disposal of property, infrastructure, plant and equipment | | 56 | - | 567 | - | - |
| Other income | 4.1.6 | 517 | 308 | 310 | 310 | 311 |
| Total income | | 35,431 | 36,117 | 27,857 | 27,875 | 28,440 |
| Expenses | | | | | | |
| Employee costs | 4.1.7 | 10,045 | 11,703 | 11,800 | 12,036 | 12,277 |
| Materials and services | 4.1.8 | 8,422 | 10,432 | 9,430 | 9,666 | 9,908 |
| Depreciation | 4.1.9 | 8,947 | 8,950 | 10,012 | 10,424 | 10,785 |
| Amortisation - intangible assets | 4.1.10 | - | - | - | - | - |
| Amortisation - right of use assets | 4.1.11 | 396 | 404 | 334 | 334 | 334 |
| Bad and doubtful debts | | 198 | 78 | - | - | - |
| Borrowing costs | | - | - | - | - | - |
| Finance Costs - leases | | 33 | 33 | 35 | 35 | 35 |
| Other expenses | 4.1.12 | 808 | 795 | 835 | 856 | 878 |
| Total expenses | | 28,849 | 32,395 | 32,447 | 33,352 | 34,216 |
| Surplus/(deficit) for the year | | 6,582 | 3,722 | (4,591) | (5,477) | (5,776) |
| Other comprehensive income | | | | | | |
| Net asset revaluation increment / (decrement) | | - | - | - | - | - |
| Total comprehensive result | | 6,582 | 3,722 | (4,591) | (5,477) | (5,776) |

Balance Sheet

For the four years ending 30 June 2026

| | NOTES | Forecast | Budget | Projections | | |
|--|-------|-----------------------------|-------------------|-------------------|-------------------|-------------------|
| | | Actual 2021/22 \$'000 | 2022/23 \$'000 | 2023/24 \$'000 | 2024/25 \$'000 | 2025/26 \$'000 |
| Assets | | | | | | |
| Current assets | | | | | | |
| Cash and cash equivalents | | 24,232 | 16,938 | 13,067 | 8,316 | 3,379 |
| Trade and other receivables | | 2,041 | 1,134 | 267 | 267 | 267 |
| Other financial assets | | 5,000 | - | - | - | - |
| Inventories | | 262 | 262 | 262 | 262 | 262 |
| Non-current assets classified as held for sale | | - | - | - | - | - |
| Other assets | | 29 | 29 | 29 | 29 | 29 |
| Total current assets | 4.2.1 | 31,564 | 18,363 | 13,625 | 8,874 | 3,937 |
| Non-current assets | | | | | | |
| Trade and other receivables | | - | - | - | - | - |
| Other financial assets | | - | - | - | - | - |
| Property, infrastructure, plant & equipment | | 279,020 | 289,840 | 289,029 | 288,302 | 287,461 |
| Right-of-use assets | 4.2.4 | 657 | 1,002 | 668 | 334 | 334 |
| Investment property | | - | - | - | - | - |
| Intangible assets | | - | - | - | - | - |
| Total non-current assets | 4.2.1 | 279,677 | 290,842 | 289,697 | 288,636 | 287,795 |
| Total assets | | 311,241 | 309,205 | 303,321 | 297,510 | 291,732 |
| Liabilities | | | | | | |
| Current liabilities | | | | | | |
| Trade and other payables | | 879 | 957 | - | - | - |
| Trust funds and deposits | | 7,003 | 1,168 | 1,168 | 1,168 | 1,168 |
| Provisions | | 2,172 | 2,171 | 2,155 | 2,154 | 2,153 |
| Interest-bearing liabilities | 4.2.3 | - | - | - | - | - |
| Lease liabilities | 4.2.4 | 345 | 345 | 334 | 31 | 31 |
| Total current liabilities | 4.2.2 | 10,399 | 4,641 | 3,657 | 3,353 | 3,352 |
| Non-current liabilities | | | | | | |
| Provisions | | 1,211 | 1,211 | 1,226 | 1,226 | 1,226 |
| Interest-bearing liabilities | 4.2.3 | - | - | - | - | - |
| Lease liabilities | 4.2.4 | 354 | 354 | 31 | - | - |
| Total non-current liabilities | 4.2.2 | 1,565 | 1,565 | 1,257 | 1,226 | 1,226 |
| Total liabilities | | 11,964 | 6,206 | 4,914 | 4,579 | 4,578 |
| Net assets | | 299,277 | 302,999 | 298,408 | 292,931 | 287,154 |
| Equity | | | | | | |
| Accumulated surplus | | 125,401 | 129,913 | 125,322 | 119,845 | 114,068 |
| Reserves | | 173,876 | 173,086 | 173,086 | 173,086 | 173,086 |
| Total equity | | 299,277 | 302,999 | 298,408 | 292,931 | 287,154 |

Statement of Changes in Equity

For the four years ending 30 June 2026

| | NOTES | Total \$'000 | Accumulated Surplus \$'000 | Revaluation Reserve \$'000 | Other Reserves \$'000 |
|---|-------|-----------------|----------------------------------|----------------------------------|-----------------------------|
| 2022 Forecast Actual | | | | | |
| Balance at beginning of the financial year | | 292,696 | 119,610 | 172,086 | 1,000 |
| Surplus/(deficit) for the year | | 6,582 | 6,582 | - | - |
| Net asset revaluation increment/(decrement) | | - | - | - | - |
| Transfer (to)/from reserves | | (1) | (791) | - | 790 |
| Balance at end of the financial year | | 299,277 | 125,401 | 172,086 | 1,790 |
| 2023 Budget | | | | | |
| Balance at beginning of the financial year | | 299,277 | 125,401 | 172,086 | 1,790 |
| Surplus/(deficit) for the year | | 3,722 | 3,722 | - | - |
| Net asset revaluation increment/(decrement) | | - | - | - | - |
| Transfer (to)/from reserves | 4.3.1 | - | 790 | - | (790) |
| Balance at end of the financial year | 4.3.2 | 302,999 | 129,913 | 172,086 | 1,000 |
| 2023 | | | | | |
| Balance at beginning of the financial year | | 302,999 | 129,913 | 172,086 | 1,000 |
| Surplus/(deficit) for the year | | (4,591) | (4,591) | - | - |
| Net asset revaluation increment/(decrement) | | - | - | - | - |
| Transfer (to)/from reserves | | - | - | - | - |
| Balance at end of the financial year | | 298,408 | 125,322 | 172,086 | 1,000 |
| 2024 | | | | | |
| Balance at beginning of the financial year | | 298,408 | 125,322 | 172,086 | 1,000 |
| Surplus/(deficit) for the year | | (5,477) | (5,477) | - | - |
| Net asset revaluation increment/(decrement) | | - | - | - | - |
| Transfer (to)/from reserves | | - | - | - | - |
| Balance at end of the financial year | | 292,931 | 119,845 | 172,086 | 1,000 |
| 2025 | | | | | |
| Balance at beginning of the financial year | | 292,931 | 119,845 | 172,086 | 1,000 |
| Surplus/(deficit) for the year | | (5,776) | (5,776) | - | - |
| Net asset revaluation increment/(decrement) | | - | - | - | - |
| Transfer (to)/from reserves | | - | - | - | - |
| Balance at end of the financial year | | 287,154 | 114,068 | 172,086 | 1,000 |

Statement of Cash Flows

For the four years ending 30 June 2026

| Notes | Forecast | Budget | Projections | | |
|---|-----------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| | Actual 2021/22 \$'000 | 2022/23 \$'000 | 2023/24 \$'000 | 2024/25 \$'000 | 2025/26 \$'000 |
| | Inflows (Outflows) | Inflows (Outflows) | Inflows (Outflows) | Inflows (Outflows) | Inflows (Outflows) |
| Cash flows from operating activities | | | | | |
| Rates and charges | 14,132 | 14,528 | 15,575 | 14,955 | 15,207 |
| Statutory fees and fines | 265 | 244 | 256 | 263 | 269 |
| User fees | 873 | 839 | 881 | 904 | 926 |
| Grants - operating | 11,486 | 7,171 | 9,098 | 9,326 | 9,559 |
| Grants - capital | 7,891 | 7,174 | 1,938 | 2,020 | 2,070 |
| Contributions - monetary | 120 | 97 | 97 | 97 | 97 |
| Interest received | - | - | 120 | 120 | 120 |
| Dividends received | - | - | - | - | - |
| Trust funds and deposits taken | 214 | - | - | - | - |
| Other receipts | 40 | 528 | 190 | 190 | 191 |
| Net GST refund / payment | 610 | 610 | - | - | - |
| Employee costs | (10,099) | (11,703) | (12,758) | (12,037) | (12,278) |
| Materials and services | (10,606) | (10,400) | (9,430) | (9,666) | (9,908) |
| Short-term, low value and variable lease payments | - | - | - | - | - |
| Trust funds and deposits repaid | - | - | - | - | - |
| Other payments | (1,006) | (872) | (835) | (856) | (878) |
| Net cash provided by/(used in) operating activities | 4.4.1 13,920 | 8,216 | 5,132 | 5,315 | 5,377 |
| Cash flows from investing activities | | | | | |
| Payments for property, infrastructure, plant and equipment | (14,615) | (20,165) | (9,202) | (9,697) | (9,944) |
| Proceeds from sale of property, infrastructure, plant and equipment | 56 | - | 567 | - | - |
| Payments for investments | - | - | - | - | - |
| Proceeds from investments | 13,015 | 5,000 | - | - | - |
| Loan and advances made | - | - | - | - | - |
| Payments of loans and advances | - | - | - | - | - |
| Net cash provided by/ (used in) investing activities | 4.4.2 (1,544) | (15,165) | (8,634) | (9,697) | (9,944) |
| Cash flows from financing activities | | | | | |
| Interest paid - lease liability | - | - | (35) | (35) | (35) |
| Repayment of lease liabilities | (277) | (345) | (334) | (334) | (334) |
| Net cash provided by/(used in) financing activities | 4.4.3 (277) | (345) | (369) | (369) | (369) |
| Net increase/(decrease) in cash & cash equivalents | 12,099 | (7,294) | (3,871) | (4,751) | (4,937) |
| Cash and cash equivalents at the beginning of the financial year | 12,133 | 24,232 | 16,938 | 13,067 | 8,316 |
| Cash and cash equivalents at the end of the financial year | 24,232 | 16,938 | 13,067 | 8,316 | 3,379 |

Statement of Capital Works

For the four years ending 30 June 2026

| | NOTES | Forecast | Budget | Projections | | |
|--|-------|---------------|---------------|--------------|--------------|--------------|
| | | Actual | | 2023/24 | 2024/25 | 2025/26 |
| | | 2021/22 | 2022/23 | 2023/24 | 2024/25 | 2025/26 |
| | | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| Property | | | | | | |
| Land | | 60 | 438 | - | - | - |
| Land improvements | | 3,138 | 572 | - | - | - |
| Total land | | 3,198 | 1,010 | - | - | - |
| Buildings | | 816 | - | - | - | - |
| Building improvements | | 8 | 240 | 1,121 | 1,722 | 1,771 |
| Leasehold improvements | | - | - | - | - | - |
| Total buildings | | 824 | 240 | 1,121 | 1,722 | 1,771 |
| Total property | | 4,022 | 1,250 | 1,121 | 1,722 | 1,771 |
| Plant and equipment | | | | | | |
| Plant, machinery and equipment | | 492 | 865 | 700 | 717 | 735 |
| Fixtures, fittings and furniture | | 108 | - | 65 | 66 | 68 |
| Computers and telecommunications | | 345 | 179 | 183 | 188 | 192 |
| Library books | | - | - | 27 | 28 | 28 |
| Total plant and equipment | | 945 | 1,044 | 975 | 999 | 1,024 |
| Infrastructure | | | | | | |
| Roads | | 7,213 | 6,970 | 6,002 | 5,789 | 5,934 |
| Bridges | | 5 | 161 | - | - | - |
| Footpaths and cycleways | | 81 | 832 | 291 | 298 | 305 |
| Drainage | | 751 | 378 | 269 | 276 | 283 |
| Recreational, leisure and community facilities | | 718 | 5,182 | 431 | 497 | 508 |
| Waste management | | - | - | 54 | 55 | 57 |
| Parks, open space and streetscapes | | 880 | 4,318 | 60 | 61 | 63 |
| Aerodromes | | - | 30 | - | - | - |
| Off street car parks | | - | - | - | - | - |
| Other infrastructure | | - | - | - | - | - |
| Total infrastructure | | 9,648 | 17,871 | 6,219 | 6,375 | 6,788 |
| Total capital works expenditure | 4.5.1 | 14,615 | 20,165 | 8,314 | 9,096 | 9,584 |
| Represented by: | | | | | | |
| New asset expenditure | | - | 4,187 | - | - | - |
| Asset renewal expenditure | | 14,615 | 12,825 | 9,202 | 9,642 | 9,944 |
| Asset expansion expenditure | | - | - | - | - | - |
| Asset upgrade expenditure | | - | 3,153 | - | 55 | - |
| Total capital works expenditure | 4.5.1 | 14,615 | 20,165 | 9,202 | 9,697 | 9,944 |
| Funding sources represented by: | | | | | | |
| Grants | | 9,208 | 13,010 | 1,938 | 2,020 | 2,070 |
| Contributions | | - | 54 | - | - | - |
| Council cash | | 5,407 | 7,101 | 7,263 | 7,677 | 7,874 |
| Borrowings | | - | - | - | - | - |
| Total capital works expenditure | 4.5.1 | 14,615 | 20,165 | 9,202 | 9,697 | 9,944 |

Statement of Human Resources

For the four years ending 30 June 2026

| | Forecast | Budget | Projections | | |
|--------------------------------|---------------|---------------|---------------|---------------|---------------|
| | Actual | | | | |
| | 2021/22 | 2022/23 | 2023/24 | 2024/25 | 2025/26 |
| | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| Staff expenditure | | | | | |
| Employee costs - operating | 10,045 | 11,703 | 11,800 | 12,036 | 12,277 |
| Employee costs - capital | 760 | 798 | | | |
| Total staff expenditure | 10,805 | 12,501 | 11,800 | 12,036 | 12,277 |
| | FTE | FTE | FTE | FTE | FTE |
| Staff numbers | | | | | |
| Employees | 128.0 | 128.0 | 115.0 | 115.0 | 115.0 |
| Total staff numbers | 128.0 | 128.0 | 115.0 | 115.0 | 115.0 |

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

| Department | Budget | Comprises | | | |
|------------------------------------|---------------|-----------|-----------|--------|-----------|
| | | Permanent | | Casual | Temporary |
| | | Full Time | Part time | | |
| 2022/23 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| Community Services | 2,348 | 951 | 1,265 | 132 | |
| Corporate Services | 1,850 | 1,384 | 442 | 24 | |
| Works and Technical Services | 6,975 | 5,510 | 1,205 | 260 | |
| Office of CEO | 898 | 808 | 90 | | |
| Total permanent staff expenditure | 12,071 | 8,653 | 3,002 | 416 | - |
| Other employee related expenditure | 70 | | | | |
| Capitalised labour costs | (798) | | | | |
| Total expenditure | 11,343 | | | | |

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

| Department | Budget | Comprises | | | |
|------------------------------|------------|-----------|-----------|--------|-----------|
| | | Permanent | | Casual | Temporary |
| | | Full Time | Part time | | |
| 2022/23 | | | | | |
| Community Services | 26 | 9 | 15 | 2 | |
| Corporate Services | 18 | 13 | 5 | 0 | |
| Works and Technical Services | 85 | 66 | 15 | 4 | |
| Office of CEO | 6 | 5 | 1 | | |
| Total permanent staff FTE | 136 | 93 | 36 | 6 | - |
| Capitalised labour costs | (8) | | | | |
| Total staff | 128 | | | | |

4. Notes to the financial statements

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

4.1 Comprehensive Income Statement

4.1.1 Rates and charges

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

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

In developing the Budget, rates and charges were identified as an important source of revenue. Planning for future rate increases has therefore been an important component of the financial planning process. The Fair Go Rates System (FGRS) sets out the maximum amount councils may increase rates in a year. For 2022/23 the FGRS cap has been set at 1.5%. 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 1.75% in line with the rate cap.

This will raise total rates and charges for 2022/23 to \$14,449,135

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

| | 2021/22 Forecast Actual \$'000 | 2022/23 Budget \$'000 | Change \$'000 | % |
|--|---|-----------------------------|------------------|--------------|
| Service rates and charges* | 12,563 | 12,845 | 282 | 2.24% |
| Supplementary rates and rate adjustments | 31 | - | 31 | -100.00% |
| Waste management charge | 1,467 | 1,473 | 6 | 0.41% |
| Revenue in lieu of rates | 131 | 131 | - | 0.00% |
| Total rates and charges | 14,192 | 14,449 | 257 | 1.81% |

*These items are subject to the rate cap established under the FGRS

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

| Type or class of land | 2021/22 cents/\$CIV* | 2022/23 cents/\$CIV* | Change |
|--|-------------------------|-------------------------|---------|
| General rate for rateable residential properties | 0.7399 | 0.6179 | -16.49% |
| General rate for rateable commercial and industrial properties | 0.7399 | 0.6179 | -16.49% |
| General rate for rateable farming properties | 0.5179 | 0.3707 | -28.43% |

4. Notes to the financial statements

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 | 2021/22 | 2022/23 | Change | |
|---|------------------|------------------|------------|--------------|
| | Budget \$'000 | Budget \$'000 | \$'000 | % |
| Residential | 2,605 | 2,703 | 98 | 3.76% |
| Commercial and Industrial | 601 | 519 | 82 | -13.64% |
| Farming | 8,607 | 8,870 | 263 | 3.06% |
| Total amount to be raised by general rates * | 11,813 | 12,092 | 279 | 2.36% |

*Budget 2021/22 Residential value has been corrected from published version June 2021

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 | 2021/22 | 2022/23 | Change | |
|------------------------------------|------------------|------------------|-----------|--------------|
| | Budget Number | Budget Number | Number | % |
| Residential | 2,933 | 2,947 | 14 | 0.48% |
| Commercial and Industrial | 454 | 452 | 2 | -0.44% |
| Farming | 2,914 | 2,929 | 15 | 0.51% |
| Total number of assessments | 6,301 | 6,328 | 27 | 0.43% |

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 | 2021/22 | 2022/23 | Change | |
|----------------------------|------------------|------------------|----------------|---------------|
| | Budget \$'000 | Budget \$'000 | \$'000 | % |
| Residential | 352,083 | 437,500 | 85,417 | 24.26% |
| Commercial and Industrial | 81,200 | 83,969 | 2,769 | 3.41% |
| Farming | 1,661,814 | 2,392,761 | 730,947 | 43.98% |
| Total value of land | 2,095,097 | 2,914,230 | 819,133 | 39.10% |

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 | Per Rateable Property | Change | |
|----------------|--------------------------|--------------------------|--------|-------|
| | 2021/22 \$ | 2022/23 \$ | \$ | % |
| Municipal | 170 | 170 | - | 0.00% |

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

| Type of Charge | 2021/22 | 2022/23 | Change | |
|----------------|---------|---------|--------|-------|
| | \$ | \$ | \$ | % |
| Municipal | 750,308 | 752,930 | 2,622 | 0.35% |

4. Notes to the financial statements

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 | Per Rateable Property | Change | |
|--|-----------------------|-----------------------|--------|-------|
| | 2021/22 | 2022/23 | \$ | % |
| <i>Kerbside garbage and recycling collection</i> | 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 | 2021/22 | 2022/23 | Change | |
|--|-----------|-----------|--------|-------|
| | \$ | \$ | \$ | % |
| <i>Kerbside garbage and recycling collection</i> | 1,467,217 | 1,473,202 | 5,985 | 0.41% |
| Total | 1,467,217 | 1,473,202 | 5,985 | 0.41% |

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

| | 2021/22 | 2022/23 | Change | |
|---|-------------------|-------------------|----------------|--------------|
| | Actual Forecast | Budget | \$ | % |
| <i>General rates</i> | 11,813,219 | 12,092,460 | 279,241 | 2.36% |
| <i>Municipal charge</i> | 750,308 | 752,930 | 2,622 | 0.35% |
| <i>Kerbside collection and recycling</i> | 1,467,217 | 1,473,202 | 5,985 | 0.41% |
| <i>Supplementary rates</i> | 31,282 | - | 31,282 | -100.00% |
| <i>Electricity generation charge in lieu of rates</i> | 130,543 | 130,543 | - | 0.00% |
| Total Rates and charges | 14,192,569 | 14,449,135 | 256,566 | 1.81% |

4.1.1(l) Fair Go Rates System Compliance

Victoria City 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.

| | 2021/22 | 2022/23 |
|--|---------------|---------------|
| Total Rates | \$ 12,563,527 | \$ 12,845,390 |
| Number of rateable properties | 6,301 | 6,328 |
| Base Average Rate | \$ 1,994 | \$ 2,030 |
| Maximum Rate Increase (set by the State Government) | 1.50% | 1.75% |
| Capped Average Rate | \$ 2,029 | \$ 2,029 |
| Maximum General Rates and Municipal Charges Revenue | \$ 12,838,510 | \$ 12,838,166 |
| Budgeted General Rates and Municipal Charges Revenue | \$ 12,802,087 | \$ 12,845,390 |
| Budgeted Supplementary Rates | \$ - | \$ - |
| Budgeted Total Rates and Municipal Charges Revenue | \$ 12,802,087 | \$ 12,845,390 |

4. Notes to the financial statements

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 0.00617868% (0.617868 cents in the dollar of CIV) for all rateable residential properties; and
- A general rate of 0.00617868% (0.617868 cents in the dollar of CIV) for all rateable commercial and industrial properties.
- A general rate of 0.00370721% (0.370721 cents in the dollar of CIV) for all rateable farming properties.

Each differential rate will be determined by multiplying the Capital Improved Value (CIV) of each rateable land (categorised by the characteristics described below) by the relevant percentages indicated above.

Council considers that each differential rate will contribute to the equitable and efficient carrying out of Council functions. Details of the objectives of each differential rate, the types of classes of land, which are subject to each differential rate and the uses of each differential rate, are set out below.

Commercial and Industrial land:

Commercial and Industrial land is any land, which is:

- Occupied for the principal purpose of carrying out the manufacture or production of, or trade in, goods or services; or
- Unoccupied but zoned commercial or industrial under the Buloke Shire Council Planning Scheme.

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

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

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

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

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

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

The 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 2022/23 financial year.

4. Notes to the financial statements

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 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 2022/23 financial year.

Farm Land:

Farm land is any rateable land:

- That is not less than 2 hectares in area;
- That is used primarily for grazing (including agistment), dairying, pig-farming, poultry farming, fish farming, tree farming, bee keeping, viticulture, horticulture, fruit growing or the growing of crops of any kind or any combination of those activities; and that is used by a business;
- That has significant and substantial commercial purpose or character;
- That seeks to make a profit on a continuous or repetitive basis from its activities on the land;

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

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

- Construction and maintenance of infrastructure assets;
- Development and provision of health and community services;
- Provision of general support services;
- To maintain agriculture as a major industry in the municipal district; and,
- To ensure that the concessional rate in the dollar declared for defined Farm Land properties is fair and equitable, having regard to the cost of provision of Council services, and the level of benefits derived from expenditures made by Council on behalf of the farm sector.

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

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

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

4. Notes to the financial statements

4.1.2 Statutory fees and fines

| | Forecast | Budget | Change | |
|---------------------------------------|------------|------------|------------|---------------|
| | Actual | 2022/23 | | |
| | 2021/22 | 2022/23 | \$'000 | % |
| | \$'000 | \$'000 | \$'000 | % |
| Town planning fees | 57 | 60 | 3 | 5.26% |
| Revenue collection | 10 | 7 | -3 | -30.00% |
| Compliance | 108 | 98 | -10 | -9.26% |
| Asset Management | 4 | 4 | - | 0.00% |
| Building | 86 | 75 | -11 | -12.79% |
| Total statutory fees and fines | 265 | 244 | -21 | -7.92% |

4.1.3 User fees

| | Forecast | Budget | Change | |
|--------------------------------------|------------|------------|------------|---------------|
| | Actual | 2022/23 | | |
| | 2021/22 | 2022/23 | \$'000 | % |
| | \$'000 | \$'000 | \$'000 | % |
| Compliance | 97 | 70 | -27 | -27.84% |
| Independence Support | 459 | 443 | -16 | -3.49% |
| Public Health and Wellbeing | 42 | 42 | - | 0.00% |
| Building Regulations and Inspections | 16 | 16 | - | 0.00% |
| Halls | 1 | 12 | 11 | 1100.00% |
| Electric Vehicle Charge | 7 | 2 | -5 | -71.43% |
| Landfill and Transfer Stations | 179 | 174 | -5 | -2.79% |
| Saleyards Truck Wash | 72 | 80 | 8 | 11.11% |
| Total user fees | 873 | 839 | -34 | -3.89% |

4. Notes to the financial statements

4.1.4 Grants

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

| | Forecast | Budget | Change | |
|--|-----------------------------|-------------------|----------------|-------------|
| | Actual 2021/22 \$'000 | 2022/23 \$'000 | \$'000 | % |
| Grants were received in respect of the following: | | | | |
| Summary of grants | | | | |
| Commonwealth funded grants | 13,876 | 11,736 | - 2,140 | -15% |
| State funded grants | 5,532 | 8,444 | 2,912 | 53% |
| Total grants received | 19,408 | 20,180 | 772 | 4% |
| (a) Operating Grants | | | | |
| Recurrent - Commonwealth Government | | | | |
| Financial Assistance Grants | 9,080 | 5,575 | - 3,505 | -39% |
| Independence Support | 517 | 541 | 24 | 5% |
| Recurrent - State Government | | | | |
| Independence Support | 138 | 157 | 19 | 14% |
| Libraries | 159 | 129 | - 30 | -19% |
| Maternal and child health | 326 | 273 | - 53 | -16% |
| Other | 199 | 85 | - 114 | -57% |
| Total recurrent grants | 10,419 | 6,760 | - 3,659 | -35% |
| Non-recurrent - State Government | | | | |
| Other | 496 | 411 | - 85 | -17% |
| Total non-recurrent grants | 496 | 411 | - 85 | -17% |
| Total operating grants | 10,915 | 7,171 | - 3,744 | -34% |
| (b) Capital Grants | | | | |
| Recurrent - Commonwealth Government | | | | |
| Roads Infrastructure | 1,600 | 1,600 | - | 0% |
| Total recurrent grants | 1,600 | 1,600 | - | 0% |
| Non-recurrent - Commonwealth Government | | | | |
| Roads Infrastructure | 2,631 | 1,414 | - 1,217 | -46% |
| Buildings | | 174 | | - |
| Drainage | | 719 | | - |
| Footpaths | | 581 | | - |
| Parks, Open Space & Streetscapes | | 574 | | - |
| Other | 48 | 558 | 510 | 1063% |
| Non-recurrent - State Government | | | | |
| Roads Infrastructure | | 919 | | - |
| Buildings | 127 | | - 127 | -100% |
| Recreational, Leisure & Community Facilities | 339 | 3,692 | 3,353 | 989% |
| Parks, Open Space & Streetscapes | 2,400 | 2,278 | - 122 | -5% |
| Other | 1,348 | 500 | - 848 | -63% |
| Total non-recurrent grants | 6,893 | 11,409 | 4,516 | 66% |
| Total capital grants | 8,493 | 13,009 | 4,516 | 53% |
| Total Grants | 19,408 | 20,180 | 772 | 4% |

4. Notes to the financial statements

4.1.5 Contributions

| | Forecast Actual | Budget | Change | |
|----------------------------|-----------------|-----------|-----------|----------------|
| | 2021/22 | 2022/23 | \$'000 | % |
| | \$'000 | \$'000 | \$'000 | % |
| Monetary | 120 | 97 | 23 | -19.17% |
| Non-monetary | | | - | - |
| Total contributions | 120 | 97 | 23 | -19.17% |

4.1.6 Other income

| | Forecast Actual | Budget | Change | |
|---------------------------------|-----------------|------------|------------|----------|
| | 2021/22 | 2022/23 | \$'000 | % |
| | \$'000 | \$'000 | \$'000 | % |
| Interest | 120 | 120 | - | 0.00% |
| Reimbursements and Other Income | 397 | 188 | 209 | -52.64% |
| Total other income | 517 | 308 | 209 | - |

4.1.7 Employee costs

| | Forecast Actual | Budget | Change | |
|-----------------------------|-----------------|---------------|--------------|---------------|
| | 2021/22 | 2022/23 | \$'000 | % |
| | \$'000 | \$'000 | \$'000 | % |
| Wages and salaries | 8,692 | 10,233 | 1,541 | 17.72% |
| Travel Allowances | 3 | 26 | 23 | 766.67% |
| WorkCover | 213 | 220 | 7 | 3.21% |
| Superannuation | 1,093 | 1,184 | 91 | 8.37% |
| Fringe Benefit Taxation | 44 | 40 | (4) | -9.09% |
| Total employee costs | 10,045 | 11,703 | 1,658 | 16.51% |

Forecast Actual 2020/21 includes addition 50 temporary employees under the Work for Victoria funding

4.1.8 Materials and services

| | Forecast Actual | Budget | Change | |
|-------------------------------------|-----------------|---------------|--------------|---------------|
| | 2021/22 | 2022/23 | \$'000 | % |
| | \$'000 | \$'000 | \$'000 | % |
| Materials, services and contracts | 6,596 | 7,095 | 499 | 7.57% |
| Utilities | 548 | 543 | 5 | -0.91% |
| Plant costs | 1,278 | 2,794 | 1,516 | 118.62% |
| Total materials and services | 8,422 | 10,432 | 2,010 | 23.87% |

Forecast Actual 2020/21 includes addition requirement under the Work for Victoria funding and December 2018 flood restoration works

4. Notes to the financial statements

4.1.9 Depreciation

| | Forecast | Budget | Change | |
|---------------------------|-------------------|--------------|----------|--------------|
| | Actual 2021/22 | 2022/23 | \$'000 | % |
| | \$'000 | \$'000 | | |
| Property | 2,112 | 2,125 | 13 | 0.62% |
| Plant & equipment | 1,086 | 1,122 | 36 | 3.31% |
| Infrastructure | 5,749 | 5,703 | -46 | -0.80% |
| Total depreciation | 8,947 | 8,950 | 3 | 0.03% |

4.1.11 Amortisation - Right of use assets

| | Forecast | Budget | Change | |
|---|-------------------|------------|----------|--------------|
| | Actual 2021/22 | 2022/23 | \$'000 | % |
| | \$'000 | \$'000 | | |
| Right of use assets | 396 | 404 | 8 | 2.02% |
| Total amortisation - right of use assets | 396 | 404 | 8 | 2.02% |

4.1.12 Other expenses

| | Forecast | Budget | Change | |
|-----------------------------------|-------------------|------------|------------|---------------|
| | Actual 2021/22 | 2022/23 | \$'000 | % |
| | \$'000 | \$'000 | | |
| Auditors remuneration | 44 | 46 | 2 | 4.55% |
| Bank fees | 34 | 33 | -1 | -2.94% |
| Mayoral and Councillor allowances | 190 | 236 | 46 | 24.21% |
| Council meeting expenses | 15 | 21 | 6 | 40.00% |
| Contributions and donations | 501 | 429 | -72 | -14.37% |
| Internal Audit | 24 | 30 | 6 | 25.00% |
| Other | | | - | - |
| Total other expenses | 808 | 795 | -13 | -1.61% |

4. Notes to the financial statements

4.2 Balance Sheet

4.2.1 Assets

Council is forecasting cash and investment position at 30 June 2023 of \$16.747M including \$0.453M restricted funds relating to funds held on trust.

4.2.2 Liabilities

Council is not forecasting borrowings

4.2.4 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 2021/22 \$ | Budget 2022/23 \$ |
|--|-------------------------------------|-------------------------|
| Right-of-use assets | - | - |
| Vehicles | 626 | 1,002 |
| Total right-of-use assets | 626 | 1,002 |
| 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 5.5%.

4.3 Statement of changes in Equity

4.3.1 Reserves

Nil change anticipated

4.3.2 Equity

Movement in equity due to increased accumulated surplus only

4.5 Capital works program

This section presents a listing of the capital works projects that will be undertaken for the 2022/23 year, classified by expenditure type and funding source. Works are also disclosed as current budget or carried forward from prior year.

4.5.1 Summary

| | Forecast Actual 2021/22 \$'000 | Budget 2022/23 \$'000 | Change \$'000 | % |
|---------------------|---|-----------------------------|------------------|---------------|
| Property | 4,022 | 1,250 | - 2,772 | -68.92% |
| Plant and equipment | 945 | 1,044 | 99 | 10.48% |
| Infrastructure | 9,648 | 17,871 | 8,223 | 85.23% |
| Total | 14,615 | 20,165 | 5,550 | 37.97% |

| | 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 | 1,250 | 668 | - | 582 | - | 617 | 54 | 579 | - |
| Plant and equipment | 1,044 | 204 | 840 | - | - | 200 | - | 844 | - |
| Infrastructure | 17,871 | 3,315 | 11,985 | 2,571 | - | 12,193 | - | 5,678 | - |
| Total | 20,165 | 4,187 | 12,825 | 3,153 | - | 13,010 | 54 | 7,101 | - |

Buloke Shire Council
Capital Works Program
For the year ending 30 June 2023

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 | 83 | 83 | - | - | - | - | - | 83 | - |
| Total land | 83 | 83 | - | - | - | - | - | 83 | - |
| Buildings | - | - | - | - | - | - | - | - | - |
| Heritage buildings | - | - | - | - | - | - | - | - | - |
| Building improvements | 240 | - | - | 240 | - | 174 | - | 66 | - |
| Leasehold improvements | - | - | - | - | - | - | - | - | - |
| Total buildings | 240 | - | - | 240 | - | 174 | - | 66 | - |
| Total property | 323 | 83 | - | 240 | - | 174 | - | 149 | - |
| Plant and equipment | | | | | | | | | |
| Heritage plant and equipment | - | - | - | - | - | - | - | - | - |
| Plant, machinery and equipment | 397 | 204 | 193 | - | - | 200 | - | 197 | - |
| Fixtures, fittings and furniture | - | - | - | - | - | - | - | - | - |
| Computers and telecommunications | 179 | - | 179 | - | - | - | - | 179 | - |
| Library books | - | - | - | - | - | - | - | - | - |
| Total plant and equipment | 576 | 204 | 372 | - | - | 200 | - | 376 | - |
| Infrastructure | | | | | | | | | |
| Roads | 5,003 | - | 5,003 | - | - | 1,773 | - | 3,230 | - |
| Bridges | - | - | - | - | - | - | - | - | - |
| Footpaths and cycleways | 587 | - | 587 | - | - | 581 | - | 6 | - |
| Drainage | 378 | - | - | 378 | - | 226 | - | 152 | - |
| Recreational, leisure and community facilities | 884 | 113 | 253 | 518 | - | 501 | - | 383 | - |
| Waste management | - | - | - | - | - | - | - | - | - |
| Parks, open space and streetscapes | 869 | 868 | 1 | - | - | 1,482 | - | (613) | - |
| Aerodromes | 30 | - | - | 30 | - | 28 | - | 2 | - |
| Off street car parks | - | - | - | - | - | - | - | - | - |
| Other infrastructure | - | - | - | - | - | - | - | - | - |
| Total infrastructure | 7,751 | 981 | 5,844 | 926 | - | 4,591 | - | 3,160 | - |
| Total capital works expenditure | 8,650 | 1,268 | 6,216 | 1,166 | - | 4,965 | - | 3,685 | - |

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 | 438 | 438 | - | - | - | 300 | - | 138 | - |
| Land improvements | 489 | 147 | - | 342 | - | 143 | 54 | 292 | - |
| Total land | 927 | 585 | - | 342 | - | 443 | 54 | 430 | - |
| Buildings | - | - | - | - | - | - | - | - | - |
| Heritage buildings | - | - | - | - | - | - | - | - | - |
| Building improvements | - | - | - | - | - | - | - | - | - |
| Leasehold improvements | - | - | - | - | - | - | - | - | - |
| Total buildings | - | - | - | - | - | - | - | - | - |
| Total property | 927 | 585 | - | 342 | - | 443 | 54 | 430 | - |
| Plant and equipment | | | | | | | | | |
| Heritage plant and equipment | - | - | - | - | - | - | - | - | - |
| Plant, machinery and equipment | 468 | - | 468 | - | - | - | - | 468 | - |
| Fixtures, fittings and furniture | - | - | - | - | - | - | - | - | - |
| Computers and telecommunications | - | - | - | - | - | - | - | - | - |
| Library books | - | - | - | - | - | - | - | - | - |
| Total plant and equipment | 468 | - | 468 | - | - | - | - | 468 | - |
| Infrastructure | | | | | | | | | |
| Roads | 1,967 | - | 1,967 | - | - | 1,445 | - | 522 | - |
| Bridges | 161 | - | 161 | - | - | 161 | - | - | - |
| Footpaths and cycleways | 245 | - | 245 | - | - | - | - | 245 | - |
| Drainage | - | - | - | - | - | - | - | - | - |
| Recreational, leisure and community facilities | 4,298 | 2,334 | 319 | 1,645 | - | 4,146 | - | 152 | - |
| Waste management | - | - | - | - | - | - | - | - | - |
| Parks, open space and streetscapes | 3,449 | - | 3,449 | - | - | 1,850 | - | 1,599 | - |
| Aerodromes | - | - | - | - | - | - | - | - | - |
| Off street car parks | - | - | - | - | - | - | - | - | - |
| Other infrastructure | - | - | - | - | - | - | - | - | - |
| Total infrastructure | 10,120 | 2,334 | 6,141 | 1,645 | - | 7,602 | - | 2,518 | - |
| Total capital works expenditure | 11,515 | 2,919 | 6,609 | 1,987 | - | 8,045 | 54 | 3,416 | - |

**Buloke Shire Council
Capital Works Program****Works for 2023/24**

| Capital Works Area | Project cost \$'000 | Asset expenditure type | | | | Summary of funding sources | | | |
|--|------------------------|------------------------|-------------------|-------------------|---------------------|----------------------------|------------------------|-------------------|---------------------|
| | | New \$'000 | Renewal \$'000 | Upgrade \$'000 | Expansion \$'000 | Grants \$'000 | Contribution \$'000 | Council \$'000 | Borrowing \$'000 |
| Property | | | | | | | | | |
| Land | - | - | - | - | - | - | - | - | - |
| Land improvements | - | - | - | - | - | - | - | - | - |
| Total land | - | - | - | - | - | - | - | - | - |
| Buildings | | | | | | | | | |
| Heritage buildings | - | - | - | - | - | - | - | - | - |
| Building improvements | 1,121 | - | 1,121 | - | - | - | - | 1,121 | - |
| Leasehold improvements | - | - | - | - | - | - | - | - | - |
| Total buildings | 1,121 | - | 1,121 | - | - | - | - | 1,121 | - |
| Total property | 1,121 | - | 1,121 | - | - | - | - | 1,121 | - |
| 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 | 6,002 | - | 6,002 | - | - | 1,938 | - | 4,064 | - |
| Bridges | - | - | - | - | - | - | - | - | - |
| Footpaths and cycleways | 291 | - | 291 | - | - | - | - | 291 | - |
| Drainage | 269 | - | 269 | - | - | - | - | 269 | - |
| Recreational, leisure and community facilities | 431 | - | 431 | - | - | - | - | 431 | - |
| Waste management | 54 | - | 54 | - | - | - | - | 54 | - |
| Parks, open space and streetscapes | 60 | - | 60 | - | - | - | - | 60 | - |
| Aerodromes | - | - | - | - | - | - | - | - | - |
| Off street car parks | - | - | - | - | - | - | - | - | - |
| Other infrastructure | - | - | - | - | - | - | - | - | - |
| Total infrastructure | 7,106 | - | 7,106 | - | - | 1,938 | - | 5,168 | - |
| Total capital works expenditure | 9,202 | - | 9,202 | - | - | 1,938 | - | 7,263 | - |

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 | Contribution \$'000 | Council \$'000 | Borrowing \$'000 |
| Property | | | | | | | | | |
| Land | - | - | - | - | - | - | - | - | - |
| Land improvements | - | - | - | - | - | - | - | - | - |
| Total land | - | - | - | - | - | - | - | - | - |
| Buildings | | | | | | | | | |
| Heritage buildings | - | - | - | - | - | - | - | - | - |
| Building improvements | 1,722 | - | 1,722 | - | - | - | - | 1,722 | - |
| Leasehold improvements | - | - | - | - | - | - | - | - | - |
| Total buildings | 1,722 | - | 1,722 | - | - | - | - | 1,722 | - |
| Total property | 1,722 | - | 1,722 | - | - | - | - | 1,722 | - |
| Plant and equipment | | | | | | | | | |
| Heritage plant and equipment | - | - | - | - | - | - | - | - | - |
| Plant, machinery and equipment | 717 | - | 717 | - | - | - | - | 717 | - |
| Fixtures, fittings and furniture | 66 | - | 66 | - | - | - | - | 66 | - |
| Computers and telecommunications | 188 | - | 188 | - | - | - | - | 188 | - |
| Library books | 28 | - | 28 | - | - | - | - | 28 | - |
| Total plant and equipment | 999 | - | 999 | - | - | - | - | 999 | - |
| Infrastructure | | | | | | | | | |
| Roads | 5,789 | - | 5,789 | - | - | 2,020 | - | 3,769 | - |
| Bridges | - | - | - | - | - | - | - | - | - |
| Footpaths and cycleways | 298 | - | 298 | - | - | - | - | 298 | - |
| Drainage | 276 | - | 276 | - | - | - | - | 276 | - |
| Recreational, leisure and community facilities | 497 | - | 442 | 55 | - | - | - | 497 | - |
| Waste management | 55 | - | 55 | - | - | - | - | 55 | - |
| Parks, open space and streetscapes | 61 | - | 61 | - | - | - | - | 61 | - |
| Aerodromes | - | - | - | - | - | - | - | - | - |
| Off street car parks | - | - | - | - | - | - | - | - | - |
| Other infrastructure | - | - | - | - | - | - | - | - | - |
| Total infrastructure | 6,976 | - | 6,921 | 55 | - | 2,020 | - | 4,956 | - |
| Total capital works expenditure | 9,697 | - | 9,642 | 55 | - | 2,020 | - | 7,677 | - |

**Buloke Shire Council
Capital Works Program**

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 | Contribution \$'000 | Council \$'000 | Borrowing \$'000 |
| Property | | | | | | | | | |
| Land | - | - | - | - | - | - | - | - | - |
| Land improvements | - | - | - | - | - | - | - | - | - |
| Total land | - | - | - | - | - | - | - | - | - |
| Buildings | - | - | - | - | - | - | - | - | - |
| Heritage buildings | - | - | - | - | - | - | - | - | - |
| Building improvements | 1,771 | - | 1,771 | - | - | - | - | 1,771 | - |
| Leasehold improvements | - | - | - | - | - | - | - | - | - |
| Total buildings | 1,771 | - | 1,771 | - | - | - | - | 1,771 | - |
| Total property | 1,771 | - | 1,771 | - | - | - | - | 1,771 | - |
| Plant and equipment | | | | | | | | | |
| Heritage plant and equipment | - | - | - | - | - | - | - | - | - |
| Plant, machinery and equipment | 735 | - | 735 | - | - | - | - | 735 | - |
| Fixtures, fittings and furniture | 68 | - | 68 | - | - | - | - | 68 | - |
| Computers and telecommunications | 192 | - | 192 | - | - | - | - | 192 | - |
| Library books | 28 | - | 28 | - | - | - | - | 28 | - |
| Total plant and equipment | 1,024 | - | 1,024 | - | - | - | - | 1,024 | - |
| Infrastructure | | | | | | | | | |
| Roads | 5,934 | - | 5,934 | - | - | 2,070 | - | 3,863 | - |
| Bridges | - | - | - | - | - | - | - | - | - |
| Footpaths and cycleways | 305 | - | 305 | - | - | - | - | 305 | - |
| Drainage | 283 | - | 283 | - | - | - | - | 283 | - |
| Recreational, leisure and community facilities | 508 | - | 508 | - | - | - | - | 508 | - |
| Waste management | 57 | - | 57 | - | - | - | - | 57 | - |
| Parks, open space and streetscapes | 63 | - | 63 | - | - | - | - | 63 | - |
| Aerodromes | - | - | - | - | - | - | - | - | - |
| Off street car parks | - | - | - | - | - | - | - | - | - |
| Other infrastructure | - | - | - | - | - | - | - | - | - |
| Total infrastructure | 7,149 | - | 7,149 | - | - | 2,070 | - | 5,079 | - |
| Total capital works expenditure | 9,944 | - | 9,944 | - | - | 2,070 | - | 7,874 | - |

Buloke Shire Council
Summary of capital expenditure by funding source and type

| ASSET CLASS AND TYPE OF CAPITAL EXPENDITURE | Funding source | | | | | Funding source | | | | Funding source | | | | Funding source | | | | Grand total |
|---|----------------|----------------|--------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|-------------|
| | Grants | | Contributions | Council Cash | Total | Grants | | Council Cash | Total | Grants | | Council Cash | Total | Grants | | Council Cash | Total | |
| | Federal Grants | State Grants | User Contributions | Council Cash | | Federal Grants | State Grants | Council Cash | | Federal Grants | State Grants | Council Cash | | Federal Grants | State Grants | Council Cash | | |
| | 2022/23 \$'000 | 2022/23 \$'000 | 2022/23 \$'000 | 2022/23 \$'000 | 2022/23 \$'000 | 2023/24 \$'000 | 2023/24 \$'000 | 2023/24 \$'000 | 2023/24 \$'000 | 2024/25 \$'000 | 2024/25 \$'000 | 2024/25 \$'000 | 2024/25 \$'000 | 2025/26 \$'000 | 2025/26 \$'000 | 2025/26 \$'000 | 2025/26 \$'000 | |
| Land | - | 300 | - | 138 | 438 | - | - | - | - | - | - | - | - | - | - | - | 438 | |
| New asset expenditure | - | 300 | - | 138 | 438 | - | - | - | - | - | - | - | - | - | - | - | 438 | |
| Asset renewal expenditure | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Asset expansion expenditure | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Asset upgrade expenditure | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Total | - | 300 | - | 138 | 438 | - | - | - | - | - | - | - | - | - | - | - | 438 | |
| Land improvements | - | - | 54 | 176 | 230 | - | - | - | - | - | - | - | - | - | - | - | 230 | |
| New asset expenditure | - | - | 54 | 176 | 230 | - | - | - | - | - | - | - | - | - | - | - | 230 | |
| Asset renewal expenditure | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Asset expansion expenditure | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Asset upgrade expenditure | 143 | - | - | 199 | 342 | - | - | - | - | - | - | - | - | - | - | - | 342 | |
| Total | 143 | - | 54 | 375 | 572 | - | - | - | - | - | - | - | - | - | - | - | 572 | |
| Total Land | 143 | 300 | 54 | 513 | 1,010 | - | - | - | - | - | - | - | - | - | - | - | 1,010 | |
| Building improvements | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| New asset expenditure | - | - | - | - | - | - | - | 1,121 | 1,121 | - | - | 1,722 | 1,722 | - | - | 1,771 | 1,771 | |
| Asset renewal expenditure | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Asset expansion expenditure | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Asset upgrade expenditure | 174 | - | - | 66 | 240 | - | - | - | - | - | - | - | - | - | - | - | 240 | |
| Total | 174 | - | - | 66 | 240 | - | - | 1,121 | 1,121 | - | - | 1,722 | 1,722 | - | - | 1,771 | 1,771 | |
| Total Buildings | 174 | - | - | 66 | 240 | - | - | 1,121 | 1,121 | - | - | 1,722 | 1,722 | - | - | 1,771 | 1,771 | |
| Total Property | 317 | 300 | 54 | 579 | 1,250 | - | - | 1,121 | 1,121 | - | - | 1,722 | 1,722 | - | - | 1,771 | 1,771 | |
| Plant, machinery and equipment | - | 200 | - | 4 | 204 | - | - | - | - | - | - | - | - | - | - | - | 204 | |
| New asset expenditure | - | 200 | - | 4 | 204 | - | - | - | - | - | - | - | - | - | - | - | 204 | |
| Asset renewal expenditure | - | - | - | 661 | 661 | - | - | 700 | 700 | - | - | 717 | 717 | - | - | 735 | 735 | |
| Asset expansion expenditure | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Asset upgrade expenditure | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Total | - | 200 | - | 665 | 865 | - | - | 700 | 700 | - | - | 717 | 717 | - | - | 735 | 735 | |
| Fixtures, fittings and furniture | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| New asset expenditure | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Asset renewal expenditure | - | - | - | - | - | - | - | 65 | 65 | - | - | 66 | 66 | - | - | 68 | 68 | |
| Asset expansion expenditure | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Asset upgrade expenditure | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Total | - | - | - | - | - | - | - | 65 | 65 | - | - | 66 | 66 | - | - | 68 | 68 | |
| Computers and telecommunications | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| New asset expenditure | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Asset renewal expenditure | - | - | - | 179 | 179 | - | - | 183 | 183 | - | - | 188 | 188 | - | - | 192 | 192 | |
| Asset expansion expenditure | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Asset upgrade expenditure | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Total | - | - | - | 179 | 179 | - | - | 183 | 183 | - | - | 188 | 188 | - | - | 192 | 192 | |
| Library books | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| New asset expenditure | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Asset renewal expenditure | - | - | - | - | - | - | - | 27 | 27 | - | - | 28 | 28 | - | - | 28 | 28 | |
| Asset expansion expenditure | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Asset upgrade expenditure | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Total | - | - | - | - | - | - | - | 27 | 27 | - | - | 28 | 28 | - | - | 28 | 28 | |
| Total Plant and Equipment | - | 200 | - | 844 | 1,044 | - | - | 975 | 975 | - | - | 999 | 999 | - | - | 1,024 | 1,024 | |
| INFRASTRUCTURE | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Roads | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| New asset expenditure | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Asset renewal expenditure | 2,299 | 919 | - | 3,752 | 6,970 | 1,938 | - | 4,064 | 6,002 | 2,020 | - | 3,769 | 5,789 | 2,070 | - | 3,863 | 5,934 | |
| Asset expansion expenditure | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Asset upgrade expenditure | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Total | 2,299 | 919 | - | 3,752 | 6,970 | 1,938 | - | 4,064 | 6,002 | 2,020 | - | 3,769 | 5,789 | 2,070 | - | 3,863 | 5,934 | |
| Bridges | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| New asset expenditure | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Asset renewal expenditure | 161 | - | - | - | 161 | - | - | - | - | - | - | - | - | - | - | - | 161 | |
| Asset expansion expenditure | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Asset upgrade expenditure | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Total | 161 | - | - | - | 161 | - | - | - | - | - | - | - | - | - | - | - | 161 | |

Buloke Shire Council
Summary of capital expenditure by funding source and type

| ASSET CLASS AND TYPE OF CAPITAL EXPENDITURE | Funding source | | | | Funding source | | | | Funding source | | | | Funding source | | | | Grand total |
|---|----------------|--------------|--------------------|--------------|----------------|--------------|----------------|--------------|----------------|----------------|--------------|--------------|----------------|----------------|--------------|--------------|---------------|
| | Grants | | Contributions | Council Cash | Grants | | Council Cash | Total | Grants | | Council Cash | Total | Grants | | Council Cash | Total | |
| | Federal Grants | State Grants | User Contributions | Council Cash | Federal Grants | State Grants | Federal Grants | | State Grants | Federal Grants | State Grants | | Council Cash | Federal Grants | State Grants | | |
| | 2022/23 | 2022/23 | 2022/23 | 2022/23 | 2023/24 | 2023/24 | 2023/24 | 2023/24 | 2024/25 | 2024/25 | 2024/25 | 2024/25 | 2025/26 | 2025/26 | 2025/26 | 2025/26 | |
| \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | |
| Footpaths and cycleways | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| New asset expenditure | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Asset renewal expenditure | 581 | - | - | 251 | - | - | 291 | 291 | - | - | 298 | 298 | - | - | 305 | 305 | 1,726 |
| Asset expansion expenditure | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Asset upgrade expenditure | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total | 581 | - | - | 251 | - | - | 291 | 291 | - | - | 298 | 298 | - | - | 305 | 305 | 1,726 |
| Drainage | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| New asset expenditure | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Asset renewal expenditure | - | - | - | - | - | - | 269 | 269 | - | - | 276 | 276 | - | - | 283 | 283 | 828 |
| Asset expansion expenditure | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Asset upgrade expenditure | 226 | - | - | 152 | - | - | - | - | - | - | - | - | - | - | - | - | 378 |
| Total | 226 | - | - | 152 | - | - | 269 | 269 | - | - | 276 | 276 | - | - | 283 | 283 | 1,206 |
| Recreational, leisure and community facilities | - | 2,413 | - | 34 | 2,447 | - | - | - | - | - | - | - | - | - | - | - | 2,447 |
| New asset expenditure | - | 2,413 | - | 34 | 2,447 | - | - | - | - | - | - | - | - | - | - | - | 2,447 |
| Asset renewal expenditure | - | 229 | - | 343 | 572 | - | - | 431 | 431 | - | 442 | 442 | - | - | 508 | 508 | 1,952 |
| Asset expansion expenditure | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Asset upgrade expenditure | 719 | 1,286 | - | 158 | 2,163 | - | - | - | - | - | 55 | 55 | - | - | - | - | 2,218 |
| Total | 719 | 3,928 | - | 535 | 5,182 | - | - | 431 | 431 | - | 497 | 497 | - | - | 508 | 508 | 6,617 |
| Waste management | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| New asset expenditure | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Asset renewal expenditure | - | - | - | - | - | - | 54 | 54 | - | - | 55 | 55 | - | - | 57 | 57 | 166 |
| Asset expansion expenditure | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Asset upgrade expenditure | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total | - | - | - | - | - | - | 54 | 54 | - | - | 55 | 55 | - | - | 57 | 57 | 166 |
| Parks, open space and streetscapes | - | 783 | - | 85 | 868 | - | - | - | - | - | - | - | - | - | - | - | 868 |
| New asset expenditure | - | 783 | - | 85 | 868 | - | - | - | - | - | - | - | - | - | - | - | 868 |
| Asset renewal expenditure | 658 | 1,890 | - | 901 | 3,450 | - | - | 60 | 60 | - | 61 | 61 | - | - | 63 | 63 | 3,633 |
| Asset expansion expenditure | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Asset upgrade expenditure | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total | 658 | 2,673 | - | 986 | 4,318 | - | - | 60 | 60 | - | 61 | 61 | - | - | 63 | 63 | 4,501 |
| Aerodromes | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| New asset expenditure | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Asset renewal expenditure | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Asset expansion expenditure | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Asset upgrade expenditure | 28 | - | - | 2 | 30 | - | - | - | - | - | - | - | - | - | - | - | 30 |
| Total | 28 | - | - | 2 | 30 | - | - | - | - | - | - | - | - | - | - | - | 30 |
| Landfill cells | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| New asset expenditure | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Asset renewal expenditure | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Asset expansion expenditure | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Asset upgrade expenditure | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Infrastructure | 4,672 | 7,520 | - | 5678 | 17,871 | 1,938 | - | 5,168 | 7,106 | 2,020 | 4,956 | 6,976 | 2,070 | - | 5,079 | 7,149 | 39,103 |
| Total Property, Plant and Equipment and Infrastructure | 4,989 | 8,020 | 54 | 7,101 | 20,165 | 1,938 | - | 7,263 | 9,202 | 2,020 | 7,677 | 9,697 | 2,070 | - | 7,874 | 9,944 | 49,008 |
| Total capital works expenditure | 4,989 | 8,020 | 54 | 7,101 | 20,165 | 1,938 | - | 7,263 | 9,202 | 2,020 | 7,677 | 9,697 | 2,070 | - | 7,874 | 9,944 | 49,008 |
| Represented by: | - | 3,696 | 54 | 437 | 4,187 | - | - | - | - | - | - | - | - | - | - | - | 4,187 |
| New asset expenditure | - | 3,696 | 54 | 437 | 4,187 | - | - | - | - | - | - | - | - | - | - | - | 4,187 |
| Asset renewal expenditure | 3,699 | 3,038 | - | 6,087 | 12,825 | 1,938 | - | 7,263 | 9,202 | 2,020 | 7,622 | 9,642 | 2,070 | - | 7,874 | 9,944 | 41,613 |
| Asset expansion expenditure | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Asset upgrade expenditure | 1,290 | 1,286 | - | 577 | 3,153 | - | - | - | - | - | 55 | 55 | - | - | - | - | 3,208 |
| Total capital works expenditure | 4,989 | 8,020 | 54 | 7,101 | 20,165 | 1,938 | - | 7,263 | 9,202 | 2,020 | 7,677 | 9,697 | 2,070 | - | 7,874 | 9,944 | 49,008 |

5. 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 | Actual | Forecast | Budget | Projections | | | Trend |
|----------------------------|---|---------|----------|---------|-------------|---------|---------|-------|
| | | 2020/21 | 2021/22 | 2022/23 | 2023/24 | 2024/25 | 2025/26 | +/- |
| Operating position | | | | | | | | |
| Adjusted underlying result | Adjusted underlying surplus (deficit) / Adjusted underlying revenue | -6.4% | -2.6% | -30.4% | -16.9% | -20.1% | -20.8% | - |
| Liquidity | | | | | | | | |
| Working Capital | Current assets / current liabilities | 267% | 302% | 463% | 456% | 329% | 141% | - |
| Unrestricted cash | Unrestricted cash / current liabilities | 0% | 89% | 45% | -70% | -258% | -444% | N/A |
| Obligations | | | | | | | | |
| Loans and borrowings | Interest bearing loans and borrowings / rate revenue | 0% | 0% | 0% | 0% | 0% | 0% | N/A |
| Loans and borrowings | Interest and principal repayments on interest bearing loans and borrowings / rate revenue | 0% | 0% | 0% | 0% | 0% | 0% | N/A |
| Indebtedness | Non-current liabilities / own source revenue | 8% | 10% | 10% | 8% | 7% | 7% | o |
| Asset renewal | Asset renewal and upgrade expense / Asset depreciation | 135% | 186% | 153% | 92% | 93% | 92% | - |
| Stability | | | | | | | | |
| Rates concentration | Rate revenue / adjusted underlying revenue | 48% | 49% | 58% | 52% | 53% | 53% | + |
| Rates effort | Rate revenue / CIV of rateable properties in the municipality | 1% | 1% | 0% | 0% | 1% | 1% | o |

| Indicator | Measure | Actual | Forecast | Budget | Projections | | | Trend |
|-------------------|--|---------|----------|---------|-------------|---------|---------|-------|
| | | 2020/21 | 2021/22 | 2022/23 | 2023/24 | 2024/25 | 2025/26 | +/- |
| Efficiency | | | | | | | | |
| Expenditure level | Total expenses / no. of property assessments | \$4,919 | \$4,628 | \$5,084 | \$5,150 | \$5,293 | \$5,430 | + |
| Revenue level | Total rate revenue / no. of property assessments | \$2,222 | \$2,252 | \$2,285 | \$2,333 | \$2,372 | \$2,412 | o |

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

BULOKE SHIRE COUNCIL FEES & CHARGES 2022 -2023

| | Fees & Charges Description | 2021-2022 | 2022-2023 |
|----------------------|--|-------------|-------------|
| HALL HIRE | Main Hall (max. 6 hours) | \$ 235.00 | \$ 240.00 |
| | Supper Room (max. 6 hours) | \$ 66.00 | \$ 67.00 |
| | Cost p/h (over max. hours) | \$ 51.00 | \$ 52.00 |
| | All Day Kitchen | \$ 43.00 | \$ 44.00 |
| | All Day 24 hours, full use of venue | \$ 408.00 | \$ 416.00 |
| | Hall Hire - Bond | \$ 510.00 | \$ 520.00 |
| | Senior Citizens (Max 6 Hours) | \$ 107.00 | \$ 109.00 |
| | Senior Citizens Hourly rate over max 6 hours | \$ 29.00 | \$ 30.00 |
| | Regular Hire - Private or Commercial | \$ 43.00 | \$ 44.00 |
| WYCHEPROOF SALEYARDS | Yard Fees 0.90% of gross sales turnover | - | \$ - |
| | Agent's Fees 13% of yard fees | - | \$ - |
| | Public Holiday Penalty Rate | \$ 1,020.00 | \$ 1,020.00 |
| | Unsold stock fee (per head) | \$ 0.20 | \$ 0.20 |
| | Destruction and disposal of dead stock fee (per head) | \$ 20.00 | \$ 20.00 |
| | Truck Wash -Key Deposit (Avdata) Refunded on return of keys | \$ 27.00 | \$ 27.00 |
| | Water Usage (per minute) | \$ 0.90 | \$ 0.90 |
| STANDPIPE | Minimum charge for under 1,000 litres | \$ 10.00 | \$ 10.00 |
| | Per 1000 litres | \$ 10.00 | \$ 10.00 |
| ANIMAL CONTROL | Dog or Cat Full Registration (Not micro chipped or desexed - only relevant to animals registered prior to May 2007) | \$ 124.00 | \$ 126.00 |
| | Reduced Registration - Dog or Cat - Micro chipped plus one or more of the following - desexed, not desexed, working or farm dog, over 10 years old or VCA member | \$ 40.00 | \$ 41.00 |
| | Pensioner Concession-Full Dog/Cat Registration (half price for all dog & cat registration categories) | \$ 62.00 | \$ 63.00 |
| | Pensioner Concession - Reduced Dog/Cat Registration (half price for all dog & cat registration categories) | \$ 20.00 | \$ 20.50 |
| | Exempt Dogs - Guide dogs, Police dogs & Racing dogs (Greyhounds) | - | \$ - |
| | Replacement lifetime tags - No charge | - | \$ - |
| | Registered animals moving to Buloke (from within VIC only) - No Charge | - | \$ - |

BULOKE SHIRE COUNCIL FEES & CHARGES 2022 -2023

| Fees & Charges Description | | 2021-2022 | 2022-2023 |
|---------------------------------|--|-----------|-----------|
| IMPOUNDED GOODS | Release fee (Plus other associated costs) | \$ 192.00 | \$ 194.00 |
| IMPOUNDED LIVESTOCK | Sheep up to 5 head | \$ 104.00 | \$ 106.00 |
| | Per Sheep > 5 | \$ 14.00 | \$ 14.00 |
| | Goats & Pigs up to 2 head | \$ 104.00 | \$ 106.00 |
| | Per Goat & Pig > 2 | \$ 22.00 | \$ 22.00 |
| | Cattle up to 3 head | \$ 260.00 | \$ 265.00 |
| | Per Cow >3 | \$ 104.00 | \$ 106.00 |
| | Per Horse | \$ 260.00 | \$ 265.00 |
| | Transport of livestock - Total cost of transport to be recouped | - | \$ - |
| | Sustenance - Sheep (Per day per head) | \$ 11.00 | \$ 11.00 |
| | Sustenance - Goats & Pigs - Per day per head | \$ 27.00 | \$ 28.00 |
| | Sustenance - Cattle & Horses - Per day per head | \$ 27.00 | \$ 28.00 |
| | Dog/Cat - 1st impoundment | \$ 83.00 | \$ 84.00 |
| | Dog/Cat - 2nd impoundment within 12 month period | \$ 164.00 | \$ 168.00 |
| | Dog/Cat >2 impoundments within 12 months | \$ 328.00 | \$ 334.00 |
| | Dog/Cat in excess 4 days (Per day fee) | \$ 22.00 | \$ 22.00 |
| | Animal Surrender Fee | \$ 205.00 | \$ 209.00 |
| IMPOUNDED VEHICLES | Release fee (Plus other associated costs) per vehicle | \$ 295.00 | \$ 300.00 |
| LOCAL LAWS | Application Fee | \$ 62.00 | \$ 63.00 |
| | Annual Fee | \$ 62.00 | \$ 63.00 |
| | Excess animal permit (Valid 3yrs) | \$ 80.00 | \$ 82.00 |
| | Camping & Beekeeping Permit | \$ 62.00 | \$ 63.00 |
| | Court Costs - Full costs recouped | - | \$ - |
| | Street Furniture Permit | \$ 62.00 | \$ 63.00 |
| | Notice to Comply Issue Fee | \$ 61.00 | \$ 63.00 |
| CAT TRAP HIRE | Deposits - Cat Traps | \$ 100.00 | \$ 100.00 |
| | First two weeks (per week) | \$ 10.00 | \$ 10.00 |
| | Third week and subsequent (per week) | \$ 50.00 | \$ 50.00 |
| DOMESTIC ANIMAL BUSINESS | Registration Renewal | \$ 200.00 | \$ 200.00 |
| | Annual Audit Inspection Fee | \$ 100.00 | \$ 100.00 |
| | New Registration Fee | \$ 250.00 | \$ 250.00 |
| FIRE PREVENTION WORKS | Engaged contractors to undertake compulsory fire clearances - 150% Cost to Council plus contractor costs | - | \$ - |

BULOKE SHIRE COUNCIL FEES & CHARGES 2022 -2023

| Fees & Charges Description | | 2021-2022 | 2022-2023 |
|--|--|-------------|-------------|
| Alterations/Additions/Sheds/ Carports/Garages | Up to \$10,000 | \$ 520.00 | \$ 1,500.00 |
| | \$10,001 - \$20,000 | \$ 750.00 | \$ 2,000.00 |
| | \$20,001 - \$50,000 | \$ 1,275.00 | \$ 3,000.00 |
| | \$50,001 - \$100,000 | \$ 1,428.00 | \$ 4,000.00 |
| | \$100,001 - \$150,000 | \$ 1,580.00 | \$ 5,000.00 |
| | > \$150,000 | \$ 1,835.00 | \$ 5,500.00 |
| Dwellings & Multi Unit Developments | Up to \$100,000 | \$ 1,530.00 | \$ 2,000.00 |
| | \$100,001 - \$150,000 | \$ 1,835.00 | \$ 3,000.00 |
| | \$150,001 - \$200,000 | \$ 2,245.00 | \$ 4,000.00 |
| | \$200,001 - \$250,000 | \$ 2,905.00 | \$ 5,000.00 |
| | \$250,001 - \$300,000 | \$ 3,265.00 | \$ 5,500.00 |
| | > \$300,000 (Per Application) | | |
| Residential & Commercial Works | Up to \$50,000 | \$ 800.00 | \$ 1,500.00 |
| | \$50,001 - \$100,000 | \$ 1,680.00 | \$ 2,000.00 |
| | \$100,001 - \$150,000 | \$ 1,930.00 | \$ 3,000.00 |
| | \$150,001 - \$200,000 | \$ 2,190.00 | \$ 4,000.00 |
| | > \$200,000 | | \$ 5,000.00 |
| Swimming Pools & Spa | Swimming Pool and Fence - Above ground pool | \$ 470.00 | \$ 1,386.00 |
| | Swimming Pool and Fence - Inground Pool | \$ 1,070.00 | \$ 1,732.50 |
| | Fence Only | \$ 258.00 | \$ 1,155.00 |
| | Swimming Pool Safety Audit Inspection Fee | \$ 400.00 | \$ 408.00 |
| | Any Additional Inspection | \$ 300.00 | \$ 306.00 |
| Enforcement | Building Notices/Orders (To allow buildings to remain as constructed without a Building Permit) Building Permit Fee plus 40% | \$ - | \$ - |
| | Minor Works Compliance (Including swimming pools, spas & other minor works) Building Permit Fee plus 30% | \$ - | \$ - |
| Miscellaneous Items | Fence | \$ 230.00 | \$ 235.00 |
| | Demolitions or removals less than \$10,000 | \$ 405.00 | \$ 520.00 |
| | Demolitions or removals \$ 10,001+ | \$ 580.00 | \$ 1,039.50 |
| | Bond Re-Erection of Dwelling/Building - \$10,000 OR cost of works, which ever is lesser Reg 48 | \$ 5,150.00 | \$ - |
| | Bond Demolition or Removal - \$100.00 per m2 OR cost of works, whichever is lesser Reg 48 | - | \$ - |
| | Extension of Time Request (First request) | \$ 158.00 | \$ 288.75 |
| | Extension of Time Request (Second & subsequent requests) | \$ 258.00 | \$ 288.75 |

BULOKE SHIRE COUNCIL FEES & CHARGES 2022 -2023

| Fees & Charges Description | | 2021-2022 | 2022-2023 |
|--|--|-------------|-------------|
| BUILDING FEES & CHARGES CONTINUED | | | |
| | Plan Amendments | \$ 117.00 | \$ 173.25 |
| | Search Request of building permits | \$ 70.00 | \$ 71.00 |
| Report & Consent | Additional Inspection | \$ 139.00 | \$ 141.00 |
| | Other/General Inspection per hour fee (Includes report) | \$ 180.00 | \$ 183.00 |
| | Red Line Application Fee | \$ 995.00 | \$ 995.00 |
| | POPE (Includes 1 inspection) | \$ 995.00 | \$ 995.00 |
| | POPE (Includes 1 inspection) late - application submitted less than 2 weeks prior to event | \$ 1,295.00 | \$ 1,295.00 |
| | Siting Approval for Marque (includes 1 inspection) | \$ 575.00 | \$ 580.00 |
| | Title Search | \$ 46.00 | \$ 47.00 |
| | Community Groups (Not for profit) | - | \$ - |
| PLANNING FEES | Application for Extension of Time to a Planning Permit - First request | \$ 205.00 | \$ 209.00 |
| | Application for Extension of Time to a Planning Permit - Second request | \$ 305.00 | \$ 309.00 |
| | Application for Extension of Time to a Planning Permit - Third request | \$ 405.00 | \$ 409.00 |
| | Giving Notice of Application for a Planning Permit (advertising) | \$ 99.00 | \$ 101.00 |
| | Secondary Consent | \$ 205.00 | \$ 209.00 |
| | Endorse Minor Amendment | \$ 102.00 | \$ 104.00 |
| | Fee Refund - 100% prior to lodgment of application | - | \$ - |
| | Fee Refund - 50% prior to the giving of notice | - | \$ - |
| | Fee Refund - 75% prior to request for information | - | \$ - |
| PUBLIC HEALTH | Food Act Class 1 Food Premises Application | \$ 325.00 | \$ 325.00 |
| | Food Act Class 2 Food Premises | \$ 320.00 | \$ 320.00 |
| | Food Premises Class 3 Application | \$ 220.00 | \$ 220.00 |
| | Non Profit Organisations & Community Group -Food is prepared predominately for consumption by members or for fundraising activities Service Clubs, mostly Sporting Clubs | - | \$ - |
| PUBLIC HEALTH - SEPTIC TANK | Septic Tank New | \$ 325.00 | \$ 325.00 |
| | Septic Tank Alteration to Existing | \$ 205.00 | \$ 205.00 |

BULOKE SHIRE COUNCIL FEES & CHARGES 2022 -2023

| Fees & Charges Description | | 2021-2022 | 2022-2023 |
|-----------------------------|---|--------------------|-------------|
| PUBLIC HEALTH & WELLBEING | Hairdresser (One off registration fee) | \$ 175.00 | \$ 17.00 |
| | Beauty Therapy Registration | \$ 175.00 | \$ 175.00 |
| | Skin Penetration | \$ 175.00 | \$ 175.00 |
| | More than 1 health activity | \$ 220.00 | \$ 220.00 |
| | Prescribed Accommodation (Providing accommodation for 5 or more persons including hotels, motels & camps. | \$ 220.00 | \$ 220.00 |
| | Late payment - 50% of registration (more than 1 month late) | - | \$ - |
| | Additional Inspections after first follow up | \$ 195.00 | \$ 195.00 |
| | Registration of Caravan Park - Total sites not exceeding 25 | \$ 251.77 | \$ 251.77 |
| | Registration of Caravan Park - Total sites between 25 - 50 | \$ 503.54 | \$ 503.54 |
| | Registration of Caravan Park - Total sites exceeding 50 | \$ 1,007.08 | \$ 1,007.08 |
| STREET STALL & FOOD VENDORS | Non Profit & Community Groups - Single Event Permit Private individuals & businesses | - | \$ - |
| | Non Profit & Community Groups - Yearly permit (up to 12 Events per year) | - | \$ - |
| | Non Profit & Community Groups - Transfer Inspection Fee | - | \$ - |
| | Single Event Permit Private individuals & businesses | \$ 61.00 | \$ 61.00 |
| | Yearly permit (up to 12 Events per year) | \$ 90.00 | \$ 90.00 |
| | Transfer Inspection Fee | \$ 220.00 | \$ 220.00 |
| | Late payment - 50% of registration (more than 1 month late) | - | \$ - |
| | Additional Inspections after first follow up | \$ 195.00 | \$ 195.00 |
| IMMUNISATIONS | Immunisations (Cost to Council - materials & labour) | - | \$ - |
| HOME & COMMUNITY CARE | General Home Care Low | \$ 4.70 | \$ 6.50 |
| | General Home Care Medium | \$ 11.95 | \$ 16.45 |
| | General Home Care High | \$ 50.40 | \$ 51.90 |
| | Maintenance Low | \$ 9.35 | \$ 13.00 |
| | Maintenance High | \$ 50.40 | \$ 53.80 |
| | Maintenance Medium | \$ 15.60 | \$ 19.50 |
| | Personal Care Low | \$ 3.10 | \$ 6.50 |
| | Personal Care Medium | \$ 7.75 | \$ 16.45 |
| | Personal Care High | \$ 50.40 | \$ 51.90 |
| | Respite Low | \$ 3.10 | \$ 6.50 |
| | Respite Medium | \$ 4.70 | \$ 16.45 |
| | Respite High | \$ 50.40 | \$ 51.95 |
| | Meals on Wheels Low | \$ 9.90 | \$ 10.10 |
| | Meals on Wheels Medium | \$ 9.90 | \$ 10.10 |
| | Meals on Wheels - High | Full Cost Recovery | |
| POOL HIRE | Facility Hire per hour - (Commercial entities) | \$ 80.00 | \$ 50.00 |
| | Facility Hire - Not for profit Community groups - Must pay for lifeguard | - | \$ - |

BULOKE SHIRE COUNCIL FEES & CHARGES 2022 -2023

| | Fees & Charges Description | 2021-2022 | 2022-2023 |
|--------------------------|--|--------------------------------------|-----------|
| LANDFILL | Green Waste | \$ 9.00 | \$ 9.00 |
| | Car boot per load | \$ 17.00 | \$ 17.00 |
| | Tandem Trailer up to 2 cubic metres | \$ 52.00 | \$ 52.00 |
| | Wheelie bin 120L | \$ 12.00 | \$ 12.00 |
| | Wheelie bin 240L | \$ 15.00 | \$ 15.00 |
| | General Waste to Landfill (per cubic metre) | \$ 28.00 | \$ 28.00 |
| | Commercial Waste (per cubic metre) | \$ 32.00 | \$ 32.00 |
| | Builder Waste and Concrete (per cubic metre) | \$ 42.00 | \$ 42.00 |
| | Concrete uncontaminated (per cubic metre) | \$ 42.00 | \$ 42.00 |
| | Bricks uncontaminated (per cubic metre) | \$ 42.00 | \$ 42.00 |
| | White Goods (doors must be removed from refrigerators, ovens & dishwashers) Free to local residents only | - | \$ - |
| | Car Bodies - Free to local residents only | - | \$ - |
| | E-WASTE- General Items | \$ 2.00 | \$ 2.00 |
| | TV Screens and Computer Monitors | \$ 13.00 | \$ 13.00 |
| | Mattresses | \$ 42.00 | \$ 42.00 |
| | TYRES | Light car tyre | \$ 11.00 |
| Car tyre on rim | | \$ 28.00 | \$ 28.00 |
| 4WD and Light Truck tyre | | \$ 17.00 | \$ 17.00 |
| Truck tyre | | \$ 36.00 | \$ 36.00 |
| Truck tyre on rim | | \$ 62.00 | \$ 62.00 |
| Small Tractor Tyres | | \$ 123.00 | \$ 123.00 |
| Large tractor tyres | | \$ 205.00 | \$ 205.00 |
| ANIMAL CARCASSES | | Poultry (including turkeys) per bird | \$ 8.00 |
| | Cats and Dogs | \$ 11.00 | \$ 11.00 |
| | Sheep, Pigs and Goats | \$ 21.00 | \$ 21.00 |
| | Horses and Cattle | \$ 42.00 | \$ 42.00 |
| RECYCLING | Cominged 6 x 4 Trailer Load/Ute Load up to 1 cubic metre | \$ 8.00 | \$ 8.00 |
| | Cominged Tandem Trailer up to 2 cubic metres | \$ 15.00 | \$ 15.00 |
| | Glass | - | \$ - |
| | Paper & Cardboard | \$ 6.00 | \$ 6.00 |
| | Plastics | \$ 6.00 | \$ 6.00 |
| | Tandem Trailer - Glass only | - | \$ - |
| | Tandem Trailer - Paper & Cardboard | \$ 11.00 | \$ 11.00 |
| | Tandem Trailer - Plastics | \$ 11.00 | \$ 11.00 |

| Project description | Project capex (\$'000) | | | | | Project funding (\$'000) | | | | | | |
|--|-------------------------|-------------------|-------------------|---------------------|---------------|--------------------------|------------------------|---------------------|----------------|-----------------------------------|----------------|----------------------|
| | Nominal total \$'000 | Renewal \$'000 | Upgrade \$'000 | Expansion \$'000 | New \$'000 | Grants | | Contributions | | | Council | |
| | | | | | | Federal Grants \$'000 | State Grants \$'000 | Developer \$'000 | User \$'000 | Philanthropic / Private \$'000 | Cash \$'000 | Borrowings \$'000 |
| Land | | | | | | | | | | | | |
| Sea Lake Housing Development | 438 | - | - | - | 438 | - | 300 | - | - | - | 138 | - |
| Sub-Total - Land | 438 | - | - | - | 438 | - | 300 | - | - | - | 138 | - |
| Land improvements | | | | | | | | | | | | |
| Wycheproof Saleyards | 342 | - | 342 | - | - | 143 | - | - | - | - | 199 | - |
| Nullawil Silo Art Carpark | 147 | - | - | - | 147 | - | - | - | 54 | - | 93 | - |
| Charlton Park Car Park | 83 | - | - | - | 83 | - | - | - | - | - | 83 | - |
| Sub-Total - Land improvements | 572 | - | 342 | - | 230 | 143 | - | - | 54 | - | 375 | - |
| Building improvements | | | | | | | | | | | | |
| Donald Community Precinct | 174 | - | 174 | - | - | 174 | - | - | - | - | - | - |
| Litchfield Hall ceiling lining, lighting & solar | 66 | - | 66 | - | - | - | - | - | - | - | 66 | - |
| Sub-Total - Building improvements | 240 | - | 240 | - | - | 174 | - | - | - | - | 66 | - |
| Plant, machinery and equipment | | | | | | | | | | | | |
| Swimming Pool Vacuums | 143 | 143 | - | - | - | - | - | - | - | - | 143 | - |
| Mowers | 50 | 50 | - | - | - | - | - | - | - | - | 50 | - |
| Inflatable screen | 40 | - | - | - | 40 | - | 39 | - | - | - | 1 | - |
| Mobile Stage | 98 | - | - | - | 98 | - | 96 | - | - | - | 2 | - |
| Mobile Toilet and showers | 66 | - | - | - | 66 | - | 65 | - | - | - | 1 | - |
| Jet Master | 468 | 468 | - | - | - | - | - | - | - | - | 468 | - |
| Sub-Total - Plant, machinery and equipment | 865 | 661 | - | - | 204 | - | 200 | - | - | - | 665 | - |
| Computers and telecommunications | | | | | | | | | | | | |
| Equipment renewal | 179 | 179 | - | - | - | - | - | - | - | - | 179 | - |
| Sub-Total - Computers and telecommunications | 179 | 179 | - | - | - | - | - | - | - | - | 179 | - |
| Roads | | | | | | | | | | | | |
| Sea Lake - Lascelles Road (Final Seal) | 104 | 104 | - | - | - | - | - | - | - | - | 104 | - |
| Jeffcott Road Rehabilitation and Final Seal | 350 | 350 | - | - | - | - | - | - | - | - | 350 | - |
| McLoughlan Road Rehabilitation Ch7.350km to Ch | 699 | 699 | - | - | - | 699 | - | - | - | - | - | - |
| Berrinlock - Birchip Road Rehab & Final Seal | 836 | 836 | - | - | - | - | - | - | - | - | 836 | - |
| Birchip - Nullawil Road (Final Seal) | 165 | 165 | - | - | - | - | 165 | - | - | - | - | - |
| Maribed Curyo Rehab Ch0 to 1.075km | 466 | 466 | - | - | - | - | - | - | - | - | 466 | - |
| Wikur Watchupga Road Ch6.55km - Ch8.41km 1- | 805 | 805 | - | - | - | - | - | - | - | - | 805 | - |
| Boundary Street Birchip Seal | 18 | 18 | - | - | - | - | - | - | - | - | 18 | - |
| Major patch program | 100 | 100 | - | - | - | - | - | - | - | - | 100 | - |
| Reseal Program | 1,200 | 1,200 | - | - | - | 1,200 | - | - | - | - | - | - |
| Resheet Program | 649 | 649 | - | - | - | 400 | - | - | - | - | 249 | - |
| Wedderburn Buckrabanyule Road | 35 | 35 | - | - | - | - | - | - | - | - | 35 | - |
| McLoughlan Road Rehabilitation Ch9.000km to Ch | 670 | 670 | - | - | - | - | - | - | - | - | 670 | - |
| Traynors Lagoon Rd Rehab Ch1.855 to 2.950km 1 | 23 | 23 | - | - | - | - | - | - | - | - | 23 | - |
| Watchem-Corack Rd Rehab Ch3.560 to 4.785km 1 | 28 | 28 | - | - | - | - | - | - | - | - | 28 | - |
| Nullawil-Birchip Road Rehab Ch21.910 to 23.760 1 | 754 | 754 | - | - | - | - | 754 | - | - | - | - | - |
| Sea Lake - Lascelles Road Ch9.915 - Ch11.32 (Fir | 68 | 68 | - | - | - | - | - | - | - | - | 68 | - |
| Sub-Total - Roads | 6,970 | 6,970 | - | - | - | 2,299 | 919 | - | - | - | 3,752 | - |

| Project description | Project capex (\$'000) | | | | | Project funding (\$'000) | | | | | | |
|---|-------------------------|-------------------|-------------------|---------------------|---------------|--------------------------|------------------------|---------------------|----------------|-----------------------------------|----------------|----------------------|
| | Nominal total \$'000 | Renewal \$'000 | Upgrade \$'000 | Expansion \$'000 | New \$'000 | Grants | | Contributions | | | Council | |
| | | | | | | Federal Grants \$'000 | State Grants \$'000 | Developer \$'000 | User \$'000 | Philanthropic / Private \$'000 | Cash \$'000 | Borrowings \$'000 |
| Bridges | | | | | | | | | | | | |
| Scilleys Island Bridge | 161 | 161 | - | - | - | 161 | - | - | - | - | - | - |
| Sub-Total - Bridges | 161 | 161 | - | - | - | 161 | - | - | - | - | - | - |
| Footpaths and cycleways | | | | | | | | | | | | |
| Footpaths | 581 | 581 | - | - | - | 396 | - | - | - | - | 185 | - |
| Crossovers | 251 | 251 | - | - | - | 185 | - | - | - | - | 66 | - |
| Sub-Total - Footpaths and cycleways | 832 | 832 | - | - | - | 581 | - | - | - | - | 251 | - |
| Drainage | | | | | | | | | | | | |
| Nulawil - West/East drainage (Calder Hwy Pipewo | 319 | - | 319 | - | - | 167 | - | - | - | - | 152 | - |
| Birchip Oval Drainage | 59 | - | 59 | - | - | 59 | - | - | - | - | - | - |
| Sub-Total - Drainage | 378 | - | 378 | - | - | 226 | - | - | - | - | 152 | - |
| Recreational, leisure and community facilities | | | | | | | | | | | | |
| Playspaces: Birchip | 629 | - | - | - | 629 | - | 629 | - | - | - | - | - |
| Playspaces: Berrwillock | 377 | - | - | - | 377 | - | 377 | - | - | - | - | - |
| Playspaces: Charlton | 429 | - | - | - | 429 | - | 429 | - | - | - | - | - |
| Playspaces: Donald | 328 | - | - | - | 328 | - | 328 | - | - | - | - | - |
| Playspaces: Wycheproof | 335 | - | - | - | 335 | - | 335 | - | - | - | - | - |
| Charlton Riverfront | 96 | - | 96 | - | - | 96 | - | - | - | - | - | - |
| Lake Tyrrell | 70 | - | 70 | - | - | 70 | - | - | - | - | - | - |
| Culgoa Dump Point | 54 | - | 54 | - | - | - | - | - | - | - | 54 | - |
| Watchem Oval Water Connection | 13 | - | 13 | - | - | 13 | - | - | - | - | - | - |
| Donald Pool Liner Replacement | 168 | 168 | - | - | - | - | - | - | - | - | 168 | - |
| Berrwillock Pool Fence Replacement | 23 | 23 | - | - | - | - | - | - | - | - | 23 | - |
| Buloke Mounted Machinery Trail | 113 | - | - | - | 113 | - | 79 | - | - | - | 34 | - |
| Sports ground lighting | 419 | - | 419 | - | - | - | 419 | - | - | - | - | - |
| Wooroonook Camping Ground | 247 | - | 247 | - | - | 120 | 32 | - | - | - | 95 | - |
| Wycheproof Caravan Park | 434 | - | 434 | - | - | 300 | 125 | - | - | - | 9 | - |
| Donald Riverfront | 120 | - | 120 | - | - | 120 | - | - | - | - | - | - |
| Sports ground lighting - Charlton Football | 229 | 229 | - | - | - | - | 229 | - | - | - | - | - |
| Sports ground lighting - Charlton Hockey | 148 | - | 148 | - | - | - | 148 | - | - | - | - | - |
| Sports ground lighting - Nulawil Football | 279 | - | 279 | - | - | - | 279 | - | - | - | - | - |
| Sports ground lighting - Nulawil Netball | 68 | - | 68 | - | - | - | 68 | - | - | - | - | - |
| Sports ground lighting - Wyche - Narra Football | 117 | - | 117 | - | - | - | 117 | - | - | - | - | - |
| Sports ground lighting - Wyche - Narra Hockey | 98 | - | 98 | - | - | - | 98 | - | - | - | - | - |
| Donald Caravan Park Cabins | 236 | - | - | - | 236 | - | 236 | - | - | - | - | - |
| Watchem Lake Toilets | 84 | 84 | - | - | - | - | - | - | - | - | 84 | - |
| Tchum Lake Septic | 8 | 8 | - | - | - | - | - | - | - | - | 8 | - |
| Tynan Park Septic | 60 | 60 | - | - | - | - | - | - | - | - | 60 | - |
| Sub-Total - Recreational, leisure and community fi | 5,182 | 572 | 2,163 | - | 2,447 | 719 | 3,928 | - | - | - | 535 | - |

| Project description | Project capex (\$'000) | | | | | Project funding (\$'000) | | | | | | |
|--|-------------------------|-------------------|-------------------|---------------------|---------------|--------------------------|------------------------|---------------------|----------------|-----------------------------------|----------------|----------------------|
| | Nominal total \$'000 | Renewal \$'000 | Upgrade \$'000 | Expansion \$'000 | New \$'000 | Grants | | Contributions | | | Council | |
| | | | | | | Federal Grants \$'000 | State Grants \$'000 | Developer \$'000 | User \$'000 | Philanthropic / Private \$'000 | Cash \$'000 | Borrowings \$'000 |
| Parks, open space and streetscapes | | | | | | | | | | | | |
| Charlton Streetscapes | 634 | 634 | - | - | - | 405 | 229 | - | - | - | - | - |
| Donald Streetscapes | 807 | 807 | - | - | - | 253 | 486 | - | - | - | 67 | - |
| Sea Lake Streetscapes | 1,329 | 1,329 | - | - | - | - | 1,175 | - | - | - | 154 | - |
| Wycheproof Wetlands | 868 | - | - | - | 868 | - | 783 | - | - | - | 85 | - |
| Birchip Streetscapes | 370 | 370 | - | - | - | - | - | - | - | - | 370 | - |
| Wycheproof Streetscapes | 280 | 280 | - | - | - | - | - | - | - | - | 280 | - |
| Wycheproof Wetlands Walking Trail | 30 | 30 | - | - | - | - | - | - | - | - | 30 | - |
| Sub-Total - Parks, open space and streetscapes | 4,318 | 3,450 | - | - | 868 | 658 | 2,673 | - | - | - | 986 | - |
| Aerodromes | | | | | | | | | | | | |
| Aerodrome Water Connections | 30 | - | 30 | - | - | 28 | - | - | - | - | 2 | - |

| Project description | Project capex (\$'000) | | | | | Project funding (\$'000) | | | | | | |
|--|-------------------------|-------------------|-------------------|---------------------|---------------|--------------------------|------------------------|---------------------|----------------|-----------------------------------|----------------|----------------------|
| | Nominal total \$'000 | Renewal \$'000 | Upgrade \$'000 | Expansion \$'000 | New \$'000 | Grants | | Contributions | | | Council | |
| | | | | | | Federal Grants \$'000 | State Grants \$'000 | Developer \$'000 | User \$'000 | Philanthropic / Private \$'000 | Cash \$'000 | Borrowings \$'000 |
| Total | | | | | | | | | | | | |
| Land | 438 | - | - | - | 438 | - | 300 | - | - | - | 138 | - |
| Land improvements | 572 | - | 342 | - | 230 | 143 | - | - | 54 | - | 375 | - |
| Buildings | - | - | - | - | - | - | - | - | - | - | - | - |
| Building improvements | 240 | - | 240 | - | - | 174 | - | - | - | - | 66 | - |
| Leasehold improvements | - | - | - | - | - | - | - | - | - | - | - | - |
| Heritage buildings | - | - | - | - | - | - | - | - | - | - | - | - |
| Plant, machinery and equipment | 865 | 661 | - | - | 204 | - | 200 | - | - | - | 665 | - |
| Fixtures, fittings and furniture | - | - | - | - | - | - | - | - | - | - | - | - |
| Computers and telecommunications | 179 | 179 | - | - | - | - | - | - | - | - | 179 | - |
| Heritage plant and equipment | - | - | - | - | - | - | - | - | - | - | - | - |
| Library books | - | - | - | - | - | - | - | - | - | - | - | - |
| Roads | 6,970 | 6,970 | - | - | - | 2,299 | 919 | - | - | - | 3,752 | - |
| Bridges | 161 | 161 | - | - | - | 161 | - | - | - | - | - | - |
| Footpaths and cycleways | 832 | 832 | - | - | - | 581 | - | - | - | - | 251 | - |
| Drainage | 378 | - | 378 | - | - | 226 | - | - | - | - | 152 | - |
| Recreational, leisure and community facilities | 5,182 | 572 | 2,163 | - | 2,447 | 719 | 3,928 | - | - | - | 535 | - |
| Waste management | - | - | - | - | - | - | - | - | - | - | - | - |
| Parks, open space and streetscapes | 4,318 | 3,450 | - | - | 868 | 658 | 2,673 | - | - | - | 986 | - |
| Aerodromes | 30 | - | 30 | - | - | 28 | - | - | - | - | 2 | - |
| Off street car parks | - | - | - | - | - | - | - | - | - | - | - | - |
| Other infrastructure | - | - | - | - | - | - | - | - | - | - | - | - |
| Spare capex 1 | - | - | - | - | - | - | - | - | - | - | - | - |
| Spare capex 2 | - | - | - | - | - | - | - | - | - | - | - | - |
| Spare capex 3 | - | - | - | - | - | - | - | - | - | - | - | - |
| Landfill cells | - | - | - | - | - | - | - | - | - | - | - | - |
| Total | 20,165 | 12,825 | 3,153 | - | 4,187 | 4,989 | 8,020 | - | 54 | - | 7,101 | - |

8.2.4 ADOPTION OF THE FINANCIAL PLAN 2022 - 2023 THROUGH TO 2031 - 2032

Author's Title: Manager Finance

Department: Office of the CEO

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 the Financial Plan for 2022-23 to 2031-32 to the Council for adoption.

SUMMARY

The requirement of a Financial Plan (Plan) is established under the *Local Government Act 2020* (Act). The Plan is a key document which enables improved monitoring of Council's financial viability and enables better reporting and analysis of decisions and assumptions over a 10-year period. A period of community engagement has been undertaken in as part of the development of the Plan.

RECOMMENDATION

That the Council, having complied with its obligations under the *Local Government Act 2020* adopts the Financial Plan 2022-23 to 2031-32 including to the following amendments from draft:

1. Adjustment between 2021-22 to 2022-23 regarding EBA renegotiation timing;
2. Recognition of additional landfill rehabilitation provision regarding Sea Lake land fill site in forecast 2021-22;
3. Additional carry forwards and updates to capital works projects regarding project delays to date due to adverse weather;
4. Inclusion of a \$200,000 reserve for Grant Funding opportunity co-contribution; and
5. Inclusion of a \$200,000 reserve for Capital Project development in readiness of grant opportunities.
- 6.

Attachments: 1 Buloke Shire Council Financial Plan

DISCUSSION

The Act requires that councils must develop, adopt and keep in force a Plan for a period of at least 10 years.

Council considers the development of its Plan to be more than a matter of compliance under the Act. The Plan is an integral part of the Council's overall planning process and provides a longer-term perspective of the ongoing financial sustainability of the Council and the impact of financial decisions into the longer term.

The Plan, having established the framework for the achievement of the Community Vision, will assist the Council to achieve the following objectives:

- Maintaining the existing range and level of service provision and improve the quality and understanding of the range and levels of service provided

- Maintaining a viable cash position, ensuring Council remains financially sustainable in the long-term
- Rationalisation of unused assets to allow capacity to continue investing in asset renewal for road infrastructure
- Continue to pursue recurrent grant funding for strategic capital funds from the state and federal government.

The above objectives will present ongoing challenges for Council, including continuing to meet changing service demands and the forecast asset management challenges over the next 10 years.

Council undertook community engagement in the development of the Plan. The community engagement process and outcomes are outlined in this report.

RELEVANT LAW

The Plan has been prepared in accordance with section 91 of the Act. The adoption of the Plan must occur after a period of community engagement.

RELATED COUNCIL DECISIONS

Council adopted its first 10-year Plan in 2019 as part of best practice methodology.

At the Council Meeting held on 11 May 2022, the Council endorsed the draft Plan and commenced community engagement in accordance with the Community Engagement policy.

OPTIONS

Council's underlying assumptions and estimates are outlined in the Plan.

The Plan will provide quantitative data to support the Council's assessment and determination of the most appropriate and sustainable service levels, asset strategies and revenue targets.

SUSTAINABILITY IMPLICATIONS

The Plan incorporates key actions and initiatives under the Climate Change Mitigation Strategy, Waste and Resource Recovery Strategy and other key strategic documents which give effect to Council's obligation to ensure the economic, social, and environmental sustainability of the municipality is planned for and promoted.

COMMUNITY ENGAGEMENT

The draft Plan was presented at the Council Meeting held on 11 May 2022 and Council subsequently commenced community engagement in accordance with its Community Engagement policy.

Submissions on the draft Plan closed 12 noon 8 June 2022. Although no submissions were received in relation to the Plan, submissions were received in relation to other plans within the Council's Integrated Strategic Planning framework which have application to the Plan, which has been amended accordingly.

INNOVATION AND CONTINUOUS IMPROVEMENT

The annual review of the Plan will enable Council to respond to external factors which may impact, transform or require re-invention of existing services and activities. The Plan provides a basis from which Council can blend data from different sources, make decisions about effective use of resources, and evaluate its strategic planning framework.

COLLABORATION

The Act provides collaboration with other councils and Governments and statutory bodies is to be sought. The Plan will enable effective measurement and evaluation of collaboration, particularly in shared services initiatives, in a consistent manner over the life of the Plan.

FINANCIAL VIABILITY

In addition to planning for the delivery of the Community Vision, resource planning is important for ensuring that a Council remains sustainable in the long term and takes account of long-lived assets such

as road and drainage infrastructure. Buloke Shire Council has prepared a 10-year long term financial plan to enable a longer-term perspective of the ongoing financial sustainability of the Council and the impact of financial decisions into the longer term.

REGIONAL, STATE AND NATIONAL PLANS AND POLICIES

The Plan can be adjusted each year to respond to relevant regional, state and national plans and policies. It is a key tool in protecting against future cost shift by state and federal government.

COUNCIL PLANS AND POLICIES

The Plan considers, where possible, all other plans and strategies regarding services and initiatives which commit financial and non-financial resources over the 10-year period.

TRANSPARENCY OF COUNCIL DECISIONS

The Plan sets out the quantitative information derived from Council's strategic planning framework. It provides information to the community to assist its understanding of the Council's financial performance and viability.

CONFLICTS OF INTEREST

The *Local Government (Governance and Integrity) Regulations 2020* provide that for the purposes of section 129(g) of the *Local Government Act 2020* a matter related to preparing or adopting a Financial Plan Part 4 of the Act is prescribed to be exempt.

BULOKE SHIRE COUNCIL FINANCIAL PLAN



BULOKE
SHIRE COUNCIL

Executive Summary

The Financial Plan provides a 10 year financial projection regarding how the actions of the Council Plan may be funded to achieve the Community Vision. The Financial Plan is developed in the context of the following strategic planning principles:

- Council has an integrated approach to planning, monitoring and performance reporting.
- Council's Financial Plan addresses the Community Vision by funding the aspirations of the Council Plan. The Council Plan aspirations are formulated in the context of the Community Vision.
- The Financial Plan statements provide the 10 year financial resources necessary to implement the goals and aspirations of the Council Plan to support the Community Vision.

In addition to the planning for the delivery of the Community Vision, resource planning is important for ensuring that a Council remains sustainable in the long term and takes account of long lived assets such as road and drainage infrastructure. Buloke Shire Council has prepared a 10 year long term financial plan to enable a longer term perspective of the ongoing financial sustainability of the Council and the impact of financial decisions into the longer term.

This Financial Plan objectives include:

- Maintain the existing range and level of service provision improve the understanding of the range and levels of service provided;
- Maintain a viable cash position, ensuring Council remains financially sustainable in the long-term;
- Invest heavily into road and road related assets to reduce the renewal gap; and
- Continue to pursue recurrent grant funding for strategic capital funds from the State and Federal Government.
- Meet the financial requirements of the actions and initiatives outlined in the Community Vision.

The Plan highlights ongoing challenges for Council, including continuing to meet changing service demands and the forecast asset management challenges over the next ten years.

Wayne O'Toole
Chief Executive Officer

Assumptions to the financial plan statements

This section presents information in regard to the assumptions to the Comprehensive Income Statement for the 10 years from 2022/23 to 2031/32.

Description and table of annual escalations, for the 10 year period, for each income and expenditure line item contained in the Comprehensive Income Statement.

| Escalation Factors % movement | 2022/23 | 2023/24 | 2024/25 | 2025/26 | 2026/27 | 2027/28 | 2028/29 | 2029/30 | 2030/31 | 2031/32 |
|----------------------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| CPI | 2.5% | 2.5% | 2.5% | 2.5% | 2.5% | 2.5% | 2.5% | 2.5% | 2.5% | 2.5% |
| Growth | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% |
| Rates and charges | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% |
| Statutory fees and fines | 2.5% | 2.5% | 2.5% | 2.5% | 2.5% | 2.5% | 2.5% | 2.5% | 2.5% | 2.5% |
| User fees | 2.5% | 2.5% | 2.5% | 2.5% | 2.5% | 2.5% | 2.5% | 2.5% | 2.5% | 2.5% |
| Grants - Operating | 2.5% | 2.5% | 2.5% | 2.5% | 2.5% | 2.5% | 2.5% | 2.5% | 2.5% | 2.5% |
| Grants - Capital | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Contributions - monetary | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% |
| Contributions - non-monetary | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% |
| Other income | 2.5% | 2.5% | 2.5% | 2.5% | 2.5% | 2.5% | 2.5% | 2.5% | 2.5% | 2.5% |
| Employee costs | 2.0% | 2.0% | 2.0% | 2.0% | 2.0% | 2.0% | 2.0% | 2.0% | 2.0% | 2.0% |
| Materials and services | 2.5% | 2.5% | 2.5% | 2.5% | 2.5% | 2.5% | 2.5% | 2.5% | 2.5% | 2.5% |
| Depreciation & Amortisation | 2.5% | 2.5% | 2.5% | 2.5% | 2.5% | 2.5% | 2.5% | 2.5% | 2.5% | 2.5% |
| Other expenses | 2.5% | 2.5% | 2.5% | 2.5% | 2.5% | 2.5% | 2.5% | 2.5% | 2.5% | 2.5% |

Buloke Shire Council
Budgeted Comprehensive Income Statement

| | Forecast Actual | Budget | | | Projections | | | | | | |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | 2021/22 \$'000 | 2022/23 \$'000 | 2023/24 \$'000 | 2024/25 \$'000 | 2025/26 \$'000 | 2026/27 \$'000 | 2027/28 \$'000 | 2028/29 \$'000 | 2029/30 \$'000 | 2030/31 \$'000 | 2031/32 \$'000 |
| Income | | | | | | | | | | | |
| Rates and charges | 14,192 | 14,449 | 14,708 | 14,955 | 15,207 | 15,464 | 15,726 | 15,994 | 16,266 | 16,545 | 16,828 |
| Statutory fees and fines | 265 | 244 | 256 | 263 | 269 | 276 | 283 | 290 | 297 | 305 | 312 |
| User fees | 873 | 839 | 881 | 904 | 926 | 949 | 973 | 997 | 1,022 | 1,048 | 1,074 |
| Grants - Operating | 10,915 | 7,171 | 9,098 | 9,326 | 9,559 | 9,798 | 10,043 | 10,294 | 10,551 | 10,815 | 11,086 |
| Grants - Capital | 8,493 | 13,009 | 1,938 | 2,020 | 2,070 | 2,122 | 2,175 | 2,230 | 2,285 | 2,343 | 2,401 |
| Contributions - monetary | 120 | 97 | 97 | 97 | 97 | 97 | 97 | 97 | 97 | 97 | 97 |
| Contributions - non-monetary | - | - | - | - | - | - | - | - | - | - | - |
| Net gain/(loss) on disposal of property, infrastructure, plant and equipment | 56 | - | 567 | - | - | - | - | - | - | - | - |
| Fair value adjustments for investment property | - | - | - | - | - | - | - | - | - | - | - |
| Net gain/(loss) on disposal of investment property | - | - | - | - | - | - | - | - | - | - | - |
| Net gain/(loss) on disposal of intangible assets | - | - | - | - | - | - | - | - | - | - | - |
| Share of net profits/(losses) of associates and joint ventures | - | - | - | - | - | - | - | - | - | - | - |
| Other income | 517 | 308 | 310 | 310 | 311 | 312 | 313 | 314 | 315 | 316 | 317 |
| Total Income | 35,431 | 36,117 | 27,857 | 27,875 | 28,440 | 29,019 | 29,610 | 30,216 | 30,835 | 31,468 | 32,115 |
| Expenses | | | | | | | | | | | |
| Employee costs | (10,045) | (11,703) | (11,800) | (12,036) | (12,277) | (12,522) | (12,773) | (13,028) | (13,289) | (13,555) | (13,826) |
| Materials and services | (8,422) | (10,432) | (9,430) | (9,666) | (9,908) | (10,156) | (10,409) | (10,670) | (10,936) | (11,210) | (11,490) |
| Depreciation | (8,947) | (8,950) | (10,013) | (10,424) | (10,785) | (11,156) | (11,535) | (11,924) | (12,322) | (12,816) | (13,235) |
| Amortisation - intangible assets | - | - | - | - | - | - | - | - | - | - | - |
| Amortisation - right of use assets | (396) | (404) | (334) | (334) | (334) | (334) | (334) | (334) | (334) | (334) | (334) |
| Bad and doubtful debts | (198) | (78) | - | - | - | - | - | - | - | - | - |
| Borrowing costs | - | - | - | - | - | - | - | - | - | - | - |
| Finance Costs - leases | (33) | (33) | (35) | (35) | (35) | (35) | (35) | (35) | (35) | (35) | (35) |
| Other expenses | (808) | (795) | (835) | (856) | (878) | (899) | (922) | (945) | (969) | (993) | (1,018) |
| Total Expenses | (28,849) | (32,395) | (32,448) | (33,351) | (34,216) | (35,102) | (36,009) | (36,936) | (37,885) | (38,943) | (39,938) |
| Surplus/(deficit) for the year | 6,582 | 3,722 | (4,591) | (5,477) | (5,776) | (6,083) | (6,398) | (6,721) | (7,051) | (7,475) | (7,822) |
| Other comprehensive income | | | | | | | | | | | |
| Items that will not be reclassified to surplus or deficit in future periods: | | | | | | | | | | | |
| Net asset revaluation increment / (decrement) | - | - | - | - | - | - | - | - | - | - | - |
| Share of other comprehensive income of associates and joint ventures | - | - | - | - | - | - | - | - | - | - | - |
| Items that may be reclassified to surplus or deficit in future periods | - | - | - | - | - | - | - | - | - | - | - |
| Total comprehensive result | 6,582 | 3,722 | (4,591) | (5,477) | (5,776) | (6,083) | (6,398) | (6,721) | (7,051) | (7,475) | (7,822) |

Buloke Shire Council Budgeted Balance Sheet

| | Forecast Actual | Budget | Projections | | | | | | | | |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | 2021/22 \$'000 | 2022/23 \$'000 | 2023/24 \$'000 | 2024/25 \$'000 | 2025/26 \$'000 | 2026/27 \$'000 | 2027/28 \$'000 | 2028/29 \$'000 | 2029/30 \$'000 | 2030/31 \$'000 | 2031/32 \$'000 |
| Assets | | | | | | | | | | | |
| Current assets | | | | | | | | | | | |
| Cash and cash equivalents | 24,232 | 16,938 | 13,067 | 8,316 | 3,379 | (1,736) | (7,049) | (12,549) | (18,249) | (24,153) | (30,267) |
| Trade and other receivables | 2,041 | 1,134 | 267 | 267 | 267 | 267 | 267 | 267 | 267 | 267 | 267 |
| Other financial assets | 5,000 | - | - | - | - | - | - | - | - | - | - |
| Inventories | 262 | 262 | 262 | 262 | 262 | 262 | 262 | 262 | 262 | 262 | 262 |
| Non-current assets classified as held for sale | - | - | - | - | - | - | - | - | - | - | - |
| Other assets | 29 | 29 | 29 | 29 | 29 | 29 | 29 | 29 | 29 | 29 | 29 |
| Total current assets | 31,564 | 18,363 | 13,625 | 8,874 | 3,937 | (1,178) | (6,491) | (11,991) | (17,691) | (23,595) | (29,709) |
| Non-current assets | | | | | | | | | | | |
| Trade and other receivables | - | - | - | - | - | - | - | - | - | - | - |
| Investments in associates and joint ventures | - | - | - | - | - | - | - | - | - | - | - |
| Property, infrastructure, plant & equipment | 279,020 | 289,840 | 289,029 | 288,302 | 287,461 | 286,492 | 285,406 | 284,184 | 282,832 | 281,259 | 279,550 |
| Right-of-use assets | 657 | 1,002 | 668 | 334 | 334 | 668 | 334 | 334 | 668 | 334 | 334 |
| Investment property | - | - | - | - | - | - | - | - | - | - | - |
| Intangible asset | - | - | - | - | - | - | - | - | - | - | - |
| Landfill rehabilitation intangible asset | - | - | - | - | - | - | - | - | - | - | - |
| Total non-current assets | 279,677 | 290,842 | 289,697 | 288,636 | 287,795 | 287,160 | 285,740 | 284,518 | 283,500 | 281,593 | 279,884 |
| Total assets | 311,241 | 309,205 | 303,321 | 297,510 | 291,732 | 285,982 | 279,249 | 272,527 | 265,809 | 257,999 | 250,175 |
| Liabilities | | | | | | | | | | | |
| Current liabilities | | | | | | | | | | | |
| Trade and other payables | 879 | 957 | - | - | - | - | - | - | - | - | - |
| Trust funds and deposits | 7,003 | 1,168 | 1,168 | 1,168 | 1,168 | 1,168 | 1,168 | 1,168 | 1,168 | 1,168 | 1,168 |
| Provisions | 2,172 | 2,171 | 2,155 | 2,154 | 2,153 | 2,152 | 2,151 | 2,149 | 2,148 | 2,147 | 2,146 |
| Interest-bearing loans and borrowings | - | - | - | - | - | - | - | - | - | - | - |
| Lease liabilities | 345 | 345 | 334 | 31 | 31 | 334 | 31 | 31 | 334 | 31 | 31 |
| Total current liabilities | 10,399 | 4,641 | 3,657 | 3,353 | 3,352 | 3,654 | 3,350 | 3,348 | 3,650 | 3,346 | 3,345 |
| Non-current liabilities | | | | | | | | | | | |
| Provisions | 1,211 | 1,211 | 1,226 | 1,226 | 1,226 | 1,226 | 1,226 | 1,226 | 1,226 | 1,226 | 1,226 |
| Interest-bearing loans and borrowings | - | - | - | - | - | - | - | - | - | - | - |
| Lease liabilities | 354 | 354 | 31 | - | - | 31 | - | - | 31 | - | - |
| Total non-current liabilities | 1,565 | 1,565 | 1,257 | 1,226 | 1,226 | 1,257 | 1,226 | 1,226 | 1,257 | 1,226 | 1,226 |
| Total liabilities | 11,964 | 6,206 | 4,914 | 4,579 | 4,578 | 4,911 | 4,576 | 4,574 | 4,907 | 4,572 | 4,571 |
| Net assets | 299,277 | 302,999 | 298,408 | 292,931 | 287,154 | 281,071 | 274,673 | 267,952 | 260,901 | 253,427 | 245,604 |
| Equity | | | | | | | | | | | |
| Accumulated surplus | 125,401 | 129,913 | 125,322 | 119,845 | 114,068 | 107,985 | 101,587 | 94,866 | 87,815 | 80,341 | 72,518 |
| Reserves | 173,876 | 173,086 | 173,086 | 173,086 | 173,086 | 173,086 | 173,086 | 173,086 | 173,086 | 173,086 | 173,086 |
| Total equity | 299,277 | 302,999 | 298,408 | 292,931 | 287,154 | 281,071 | 274,673 | 267,952 | 260,901 | 253,427 | 245,604 |

Buloke Shire Council
Budgeted Statement of Changes in Equity

| | Total \$'000 | Accumulated Surplus \$'000 | Revaluation Reserve \$'000 | Other Reserves \$'000 |
|---|-----------------|----------------------------------|----------------------------------|-----------------------------|
| 2021/22 | | | | |
| Balance at beginning of the financial year | 292,696 | 119,610 | 172,086 | 1,000 |
| Surplus/(deficit) for the year | 6,582 | 6,582 | - | - |
| Net asset revaluation increment/(decrement) | - | - | - | - |
| Transfer (to)/from reserves | (1) | (791) | - | 790 |
| Balance at end of financial year | 299,277 | 125,401 | 172,086 | 1,790 |
| 2022/23 | | | | |
| Balance at beginning of the financial year | 299,277 | 125,401 | 172,086 | 1,790 |
| Surplus/(deficit) for the year | 3,722 | 3,722 | - | - |
| Net asset revaluation increment/(decrement) | - | - | - | - |
| Transfer (to)/from reserves | - | 790 | - | (790) |
| Balance at end of financial year | 302,999 | 129,913 | 172,086 | 1,000 |
| 2023/24 | | | | |
| Balance at beginning of the financial year | 302,999 | 129,913 | 172,086 | 1,000 |
| Surplus/(deficit) for the year | (4,591) | (4,591) | - | - |
| Net asset revaluation increment/(decrement) | - | - | - | - |
| Transfer (to)/from reserves | - | - | - | - |
| Balance at end of financial year | 298,408 | 125,322 | 172,086 | 1,000 |
| 2024/25 | | | | |
| Balance at beginning of the financial year | 298,408 | 125,322 | 172,086 | 1,000 |
| Surplus/(deficit) for the year | (5,477) | (5,477) | - | - |
| Net asset revaluation increment/(decrement) | - | - | - | - |
| Transfer (to)/from reserves | - | - | - | - |
| Balance at end of financial year | 292,931 | 119,845 | 172,086 | 1,000 |
| 2025/26 | | | | |
| Balance at beginning of the financial year | 292,931 | 119,845 | 172,086 | 1,000 |
| Surplus/(deficit) for the year | (5,776) | (5,776) | - | - |
| Net asset revaluation increment/(decrement) | - | - | - | - |
| Transfer (to)/from reserves | - | - | - | - |
| Balance at end of financial year | 287,154 | 114,068 | 172,086 | 1,000 |
| 2026/27 | | | | |
| Balance at beginning of the financial year | 287,154 | 114,068 | 172,086 | 1,000 |
| Surplus/(deficit) for the year | (6,083) | (6,083) | - | - |
| Net asset revaluation increment/(decrement) | - | - | - | - |
| Transfer (to)/from reserves | - | - | - | - |
| Balance at end of financial year | 281,071 | 107,985 | 172,086 | 1,000 |
| 2027/28 | | | | |
| Balance at beginning of the financial year | 281,071 | 107,985 | 172,086 | 1,000 |
| Surplus/(deficit) for the year | (6,398) | (6,398) | - | - |
| Net asset revaluation increment/(decrement) | - | - | - | - |
| Transfer (to)/from reserves | - | - | - | - |
| Balance at end of financial year | 274,673 | 101,587 | 172,086 | 1,000 |

| | | | | |
|---|----------------|---------------|----------------|--------------|
| 2028/29 | | | | |
| Balance at beginning of the financial year | 274,673 | 101,587 | 172,086 | 1,000 |
| Surplus/(deficit) for the year | (6,721) | (6,721) | - | - |
| Net asset revaluation increment/(decrement) | - | - | - | - |
| Transfer (to)/from reserves | - | - | - | - |
| Balance at end of financial year | 267,952 | 94,866 | 172,086 | 1,000 |
| 2029/30 | | | | |
| Balance at beginning of the financial year | 267,952 | 94,866 | 172,086 | 1,000 |
| Surplus/(deficit) for the year | (7,051) | (7,051) | - | - |
| Net asset revaluation increment/(decrement) | - | - | - | - |
| Transfer (to)/from reserves | - | - | - | - |
| Balance at end of financial year | 260,901 | 87,815 | 172,086 | 1,000 |
| 2030/31 | | | | |
| Balance at beginning of the financial year | 260,901 | 87,815 | 172,086 | 1,000 |
| Surplus/(deficit) for the year | (7,475) | (7,475) | - | - |
| Net asset revaluation increment/(decrement) | - | - | - | - |
| Transfer (to)/from reserves | - | - | - | - |
| Balance at end of financial year | 253,427 | 80,341 | 172,086 | 1,000 |
| 2031/32 | | | | |
| Balance at beginning of the financial year | 253,427 | 80,341 | 172,086 | 1,000 |
| Surplus/(deficit) for the year | (7,822) | (7,822) | - | - |
| Net asset revaluation increment/(decrement) | - | - | - | - |
| Transfer (to)/from reserves | - | - | - | - |
| Balance at end of financial year | 245,604 | 72,518 | 172,086 | 1,000 |

Buloke Shire Council Budgeted Statement of Cash Flows

| | Forecast | Budget | Projections | | | | | | | | |
|---|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| | Actual | | 2023/24 | 2024/25 | 2025/26 | 2026/27 | 2027/28 | 2028/29 | 2029/30 | 2030/31 | 2031/32 |
| | 2021/22 | 2022/23 | 2023/24 | 2024/25 | 2025/26 | 2026/27 | 2027/28 | 2028/29 | 2029/30 | 2030/31 | 2031/32 |
| | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| | Inflows (Outflows) |
| Cash flows from operating activities | | | | | | | | | | | |
| Rates and charges | 14,132 | 14,528 | 15,575 | 14,955 | 15,207 | 15,464 | 15,726 | 15,994 | 16,266 | 16,545 | 16,828 |
| Statutory fees and fines | 265 | 244 | 256 | 263 | 269 | 276 | 283 | 290 | 297 | 305 | 312 |
| User fees | 873 | 839 | 881 | 904 | 926 | 949 | 973 | 997 | 1,022 | 1,048 | 1,074 |
| Grants - operating | 11,486 | 7,171 | 9,098 | 9,326 | 9,559 | 9,798 | 10,043 | 10,294 | 10,551 | 10,815 | 11,086 |
| Grants - capital | 7,891 | 7,174 | 1,938 | 2,020 | 2,070 | 2,122 | 2,175 | 2,230 | 2,285 | 2,343 | 2,401 |
| Contributions - monetary | 120 | 97 | 97 | 97 | 97 | 97 | 97 | 97 | 97 | 97 | 97 |
| Interest received | - | - | 120 | 120 | 120 | 120 | 120 | 120 | 120 | 120 | 120 |
| Dividends received | - | - | - | - | - | - | - | - | - | - | - |
| Trust funds and deposits taken | 214 | - | - | - | - | - | - | - | - | - | - |
| Other receipts | 40 | 528 | 190 | 190 | 191 | 192 | 193 | 194 | 195 | 196 | 197 |
| Net GST refund / payment | 610 | 610 | - | - | - | - | - | - | - | - | - |
| Employee costs | (10,099) | (11,703) | (12,758) | (12,037) | (12,278) | (12,524) | (12,774) | (13,030) | (13,290) | (13,556) | (13,827) |
| Materials and services | (10,606) | (10,400) | (9,430) | (9,666) | (9,908) | (10,156) | (10,409) | (10,670) | (10,936) | (11,210) | (11,490) |
| Short-term, low value and variable lease payments | - | - | - | - | - | - | - | - | - | - | - |
| Trust funds and deposits repaid | - | - | - | - | - | - | - | - | - | - | - |
| Other payments | (1,006) | (872) | (835) | (856) | (878) | (899) | (922) | (945) | (969) | (993) | (1,018) |
| Net cash provided by/(used in) operating activities | 13,920 | 8,216 | 5,132 | 5,315 | 5,377 | 5,440 | 5,505 | 5,571 | 5,639 | 5,709 | 5,780 |
| Cash flows from investing activities | | | | | | | | | | | |
| Payments for property, infrastructure, plant and equipment | (14,615) | (20,165) | (9,202) | (9,697) | (9,944) | (10,187) | (10,449) | (10,702) | (10,970) | (11,244) | (11,525) |
| Proceeds from sale of property, infrastructure, plant and equipment | 56 | - | 567 | - | - | - | - | - | - | - | - |
| Payments for investment property | - | - | - | - | - | - | - | - | - | - | - |
| Proceeds from investment property | - | - | - | - | - | - | - | - | - | - | - |
| Payments for intangible assets | - | - | - | - | - | - | - | - | - | - | - |
| Proceeds from intangible assets | - | - | - | - | - | - | - | - | - | - | - |
| Payments for investments | - | - | - | - | - | - | - | - | - | - | - |
| Proceeds from investments | 13,015 | 5,000 | - | - | - | - | - | - | - | - | - |
| Loan and advances made | - | - | - | - | - | - | - | - | - | - | - |
| Repayments of loans and advances | - | - | - | - | - | - | - | - | - | - | - |
| Net cash provided by/(used in) investing activities | (1,544) | (15,165) | (8,634) | (9,697) | (9,944) | (10,187) | (10,449) | (10,702) | (10,970) | (11,244) | (11,525) |
| Cash flows from financing activities | | | | | | | | | | | |
| Finance costs | - | - | - | - | - | - | - | - | - | - | - |
| Proceeds from borrowings | - | - | - | - | - | - | - | - | - | - | - |
| Repayment of borrowings | - | - | - | - | - | - | - | - | - | - | - |
| Interest paid - lease liability | - | - | (35) | (35) | (35) | (35) | (35) | (35) | (35) | (35) | (35) |
| Repayment of lease liabilities | (277) | (345) | (334) | (334) | (334) | (334) | (334) | (334) | (334) | (334) | (334) |
| Net cash provided by/(used in) financing activities | (277) | (345) | (369) |
| Net increase/(decrease) in cash & cash equivalents | 12,099 | (7,294) | (3,871) | (4,751) | (4,937) | (5,115) | (5,313) | (5,500) | (5,699) | (5,904) | (6,114) |
| Cash and cash equivalents at the beginning of the financial year | 12,133 | 24,232 | 16,938 | 13,067 | 8,316 | 3,379 | (1,736) | (7,049) | (12,549) | (18,249) | (24,153) |
| Cash and cash equivalents at the end of the financial year | 24,232 | 16,938 | 13,067 | 8,316 | 3,379 | (1,736) | (7,049) | (12,549) | (18,249) | (24,153) | (30,267) |

**Buloke Shire Council
Budgeted Capital Works Statement**

| | Forecast Actual | Budget | Projections | | | | | | | | |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | 2021/22 \$'000 | 2022/23 \$'000 | 2023/24 \$'000 | 2024/25 \$'000 | 2025/26 \$'000 | 2026/27 \$'000 | 2027/28 \$'000 | 2028/29 \$'000 | 2029/30 \$'000 | 2030/31 \$'000 | 2031/32 \$'000 |
| Property | | | | | | | | | | | |
| Land | 60 | 438 | - | - | - | - | - | - | - | - | - |
| Land improvements | 3,138 | 572 | - | - | - | - | - | - | - | - | - |
| Total land | 3,198 | 1,010 | - | - | - | - | - | - | - | - | - |
| Buildings | 816 | - | - | - | - | - | - | - | - | - | - |
| Heritage buildings | - | - | - | - | - | - | - | - | - | - | - |
| Building improvements | 8 | 240 | 1,121 | 1,722 | 1,771 | 1,809 | 1,861 | 1,901 | 1,948 | 1,997 | 2,047 |
| Leasehold improvements | - | - | - | - | - | - | - | - | - | - | - |
| Total buildings | 824 | 240 | 1,121 | 1,722 | 1,771 | 1,809 | 1,861 | 1,901 | 1,948 | 1,997 | 2,047 |
| Total property | 4,022 | 1,250 | 1,121 | 1,722 | 1,771 | 1,809 | 1,861 | 1,901 | 1,948 | 1,997 | 2,047 |
| Plant and equipment | | | | | | | | | | | |
| Heritage plant and equipment | - | - | - | - | - | - | - | - | - | - | - |
| Plant, machinery and equipment | 492 | 865 | 700 | 717 | 735 | 754 | 773 | 792 | 812 | 832 | 853 |
| Fixtures, fittings and furniture | 108 | - | 65 | 66 | 68 | 70 | 71 | 73 | 75 | 77 | 79 |
| Computers and telecommunications | 345 | 179 | 183 | 188 | 192 | 197 | 202 | 207 | 212 | 218 | 223 |
| Library books | - | - | 27 | 28 | 28 | 29 | 30 | 30 | 31 | 32 | 33 |
| Total plant and equipment | 945 | 1,044 | 975 | 999 | 1,024 | 1,050 | 1,076 | 1,103 | 1,130 | 1,158 | 1,187 |
| Infrastructure | | | | | | | | | | | |
| Roads | 7,213 | 6,970 | 6,002 | 5,789 | 5,934 | 6,082 | 6,234 | 6,390 | 6,550 | 6,714 | 6,881 |
| Bridges | 5 | 161 | - | - | - | - | - | - | - | - | - |
| Footpaths and cycleways | 81 | 832 | 291 | 298 | 305 | 313 | 321 | 329 | 337 | 346 | 354 |
| Drainage | 751 | 378 | 269 | 276 | 283 | 290 | 297 | 305 | 312 | 320 | 328 |
| Recreational, leisure and community facilities | 718 | 5,182 | 431 | 497 | 508 | 520 | 535 | 547 | 560 | 574 | 589 |
| Waste management | - | - | 54 | 55 | 57 | 58 | 59 | 61 | 62 | 64 | 66 |
| Parks, open space and streetscapes | 880 | 4,318 | 60 | 61 | 63 | 64 | 66 | 67 | 69 | 71 | 73 |
| Aerodromes | - | 30 | - | - | - | - | - | - | - | - | - |
| Off street car parks | - | - | - | - | - | - | - | - | - | - | - |
| Other infrastructure | - | - | - | - | - | - | - | - | - | - | - |
| Total infrastructure | 9,648 | 17,871 | 7,106 | 6,976 | 7,149 | 7,328 | 7,512 | 7,699 | 7,891 | 8,089 | 8,291 |
| Total capital works expenditure | 14,615 | 20,165 | 9,202 | 9,697 | 9,944 | 10,187 | 10,449 | 10,702 | 10,970 | 11,244 | 11,525 |
| Represented by: | | | | | | | | | | | |
| New asset expenditure | - | 4,187 | - | - | - | - | - | - | - | - | - |
| Asset renewal expenditure | 14,615 | 12,825 | 9,202 | 9,642 | 9,944 | 10,187 | 10,390 | 10,702 | 10,970 | 11,244 | 11,525 |
| Asset expansion expenditure | - | - | - | - | - | - | - | - | - | - | - |
| Asset upgrade expenditure | - | 3,153 | - | 55 | - | - | 59 | - | - | - | - |
| Total capital works | 14,615 | 20,165 | 9,202 | 9,697 | 9,944 | 10,187 | 10,449 | 10,702 | 10,970 | 11,244 | 11,525 |
| Funding sources represented by: | | | | | | | | | | | |
| Grants | 8,493 | 13,010 | 1,938 | 2,020 | 2,070 | 2,122 | 2,175 | 2,230 | 2,285 | 2,343 | 2,401 |
| Contributions | - | 54 | - | - | - | - | - | - | - | - | - |
| Council Cash | 6,122 | 7,101 | 7,263 | 7,677 | 7,874 | 8,064 | 8,274 | 8,473 | 8,684 | 8,902 | 9,124 |
| Borrowings | - | - | - | - | - | - | - | - | - | - | - |
| Total capital works expenditure | 14,615 | 20,165 | 9,202 | 9,697 | 9,944 | 10,187 | 10,449 | 10,702 | 10,970 | 11,244 | 11,525 |

**Buloke Shire Council
Budgeted Statement of Human Resources**

| | Forecast Actual | Budget | Projections | | | | | | | | |
|--------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | 2021/22 \$'000 | 2022/23 \$'000 | 2023/24 \$'000 | 2024/25 \$'000 | 2025/26 \$'000 | 2026/27 \$'000 | 2027/28 \$'000 | 2028/29 \$'000 | 2029/30 \$'000 | 2030/31 \$'000 | 2031/32 \$'000 |
| Staff expenditure | | | | | | | | | | | |
| Employee costs - Operating | (10,045) | (11,703) | (11,800) | (12,036) | (12,277) | (12,522) | (12,773) | (13,028) | (13,289) | (13,555) | (13,826) |
| Employee costs - Capital | - | - | - | - | - | - | - | - | - | - | - |
| Total staff expenditure | (10,045) | (11,703) | (11,800) | (12,036) | (12,277) | (12,522) | (12,773) | (13,028) | (13,289) | (13,555) | (13,826) |
| Staff numbers | EFT |
| Employees | 133 | 133 | 115 | 115 | 115 | 115 | 115 | 115 | 115 | 115 | 115 |
| Total staff numbers | 133 | 133 | 115 |

4. Financial performance indicators

The following table highlights Council's projected performance across a range of key financial performance indicators. These indicators provide an analysis of Council's 10 year financial projections and should be interpreted in the context of the organisation's objectives and financial management principles.

| Indicator | Measure | Notes | Forecast | | | | | | | | | | | Trend |
|----------------------------|---|-------|----------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|-------|
| | | | Actual | 2021/22 | 2022/23 | 2023/24 | 2024/25 | 2025/26 | 2026/27 | 2027/28 | 2028/29 | 2029/30 | 2030/31 | |
| Operating position | | | | | | | | | | | | | | |
| Adjusted underlying result | Adjusted underlying surplus (deficit) / Adjusted underlying revenue | 1 | -1.5% | -31.6% | -16.9% | -20.1% | -20.7% | -21.4% | -22.0% | -22.6% | -23.3% | -24.1% | -24.7% | - |
| Liquidity | | | | | | | | | | | | | | |
| Working Capital | Current assets / current liabilities | 2 | 304% | 396% | 373% | 265% | 117% | -32% | -194% | -358% | -485% | -705% | -888% | - |
| Unrestricted cash | Unrestricted cash / current liabilities | 3 | 82% | 38% | -56% | -202% | -348% | -459% | -658% | -821% | -908% | -1166% | -1348% | - |
| Obligations | | | | | | | | | | | | | | |
| Loans and borrowings | Interest bearing loans and borrowings / rate revenue | 4 | 0% | 0% | 0% | 0% | 0% | 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% | 0% | 0% | 0% | 0% | 0% | o |
| Indebtedness | Non-current liabilities / own source revenue | | 10% | 10% | 8% | 7% | 7% | 7% | 7% | 7% | 7% | 7% | 7% | - |
| Asset renewal | Asset renewal and upgrade expense / Asset depreciation | 5 | 163% | 179% | 92% | 93% | 92% | 91% | 91% | 90% | 89% | 88% | 87% | - |
| Stability | | | | | | | | | | | | | | |
| Rates concentration | Rate revenue / adjusted underlying revenue | 6 | 49% | 58% | 53% | 53% | 53% | 53% | 53% | 53% | 52% | 52% | 52% | + |
| Rates effort | Rate revenue / CIV of rateable properties in the municipality | | 1% | 0% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | o |

| Indicator | Measure | Notes | Forecast | | | | | | | | | | | Trend |
|-------------------|--|-------|----------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|-------|
| | | | Actual | 2021/22 | 2022/23 | 2023/24 | 2024/25 | 2025/26 | 2026/27 | 2027/28 | 2028/29 | 2029/30 | 2030/31 | |
| Efficiency | | | | | | | | | | | | | | |
| Expenditure level | Total expenses/ no. of property assessments | | \$4,578 | \$5,141 | \$5,150 | \$5,293 | \$5,430 | \$5,571 | \$5,715 | \$5,862 | \$6,013 | \$6,180 | \$6,338 | + |
| Revenue level | Total rate revenue / no. of property assessments | | \$2,252 | \$2,293 | \$2,334 | \$2,373 | \$2,413 | \$2,454 | \$2,496 | \$2,538 | \$2,582 | \$2,626 | \$2,671 | + |

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

8.3 FINANCIAL REPORTS

Nil

8.4 ORGANISATIONAL REPORTS

Nil

8.5 REPORTS FROM COUNCILLORS

Nil

8.6 MATTERS WHICH MAY EXCLUDE THE PUBLIC**RECOMMENDATION:**

That pursuant to section 66(1) and (2)(a) of the *Local Government Act 2020* the meeting be closed to the public to consider the following reports that are considered to contain confidential information on the grounds provided in section 3(1) of the *Local Government Act 2020* as indicated:

| | | |
|-------|--|---|
| 8.6.1 | C111 - 2021/22 CHARLTON STREETSCAPE WORKS | (g(ii)) private commercial information, being information provided by a business, commercial or financial undertaking that if released, would unreasonably expose the business, commercial or financial undertaking to disadvantage |
|-------|--|---|

RECOMMENDATION:

That Council reopens the meeting to the public pursuant to section 66(1) and (2)(a) of the *Local Government Act 2020*.

9. OTHER BUSINESS

9.1 NOTICES OF MOTION

Nil

9.2 QUESTIONS FROM COUNCILLORS

Nil

9.3 URGENT BUSINESS

Nil

9.4 ANY OTHER BUSINESS

Nil

10. MEETING CLOSE