



BULOKE SHIRE COUNCIL

Annual Budget 2015 – 2016

Adopted at Special Council Meeting 17 June 2015



Contents	Page
Mayor's introduction	3
Chief Executive Officer's summary	4
Budget processes	7
Overview	
1. Linkage to the Council Plan	8
2. Services, initiatives and service performance indicators	11
3. Budget influences	18
Budget analysis	
4. Analysis of operating budget	21
5. Analysis of budgeted cash position	28
6. Analysis of capital budget	31
7. Analysis of budgeted financial position	36
Long term strategies	
8. Strategic resource plan and financial performance indicators	38
9. Rating information	42
10. Summary of other strategies	44
Appendices	
A Financial statements	47
B Rates and charges	56
C Capital works program	62
D Fees and charges schedule	68

Mayor's introduction

It gives me great pleasure to present this Budget to the community of Buloke Shire.

We will increase rates and charges by 5.3% in the 2015/16 financial year. This level allows us to maintain existing service levels, fund a number of new initiatives and continue to allocate additional funds to renew the Shire's infrastructure.

The rate increase has been kept in line with the level foreshadowed in Council's Strategic Resource Plan adopted in the previous year. It is a continuation of a two year plan to reduce Council's operating budget by \$4 million over a two year period. Whilst rates have increased by 6% there has been a decrease in the garbage charge so that the overall affect is an increase to rates and charges of 5.3%.

The proposed budget includes a number of new and continued initiatives:

- Review of Library services to ensure equity for all Buloke residents
- Playground safety works
- Building safety works to ensure compliance to essential services audits
- Continued implementation of the Street Light Sustainability Upgrade program which will see Council's street lights converted to LED technology
- Reduction in Council fleet and cost savings measures to produce ongoing savings, with \$200,000 reduction in expenditure for 2015/16.
- Continuation of flood prevention works with the Donald and Charlton flood levy projects

The total Capital Works program will be \$5.2 million, of which \$400,000 relates to projects carried over from the 2014/15 year.

Highlights of the Capital Works program include:

- Roads (\$2.2 million) – including reconstructions, roads to recovery projects and resheeting
- Drainage (\$800,000) – including critical flood prevention works with the construction of flood levees
- Footpaths (\$60,000) – including major work in Best St Sea Lake
- Buildings (\$510,000) – including upgrades to swimming pool infrastructure
- Plant and equipment (\$850,000) – including information technology, scheduled replacement of Council's fleet and plant replacements to create operational efficiencies.

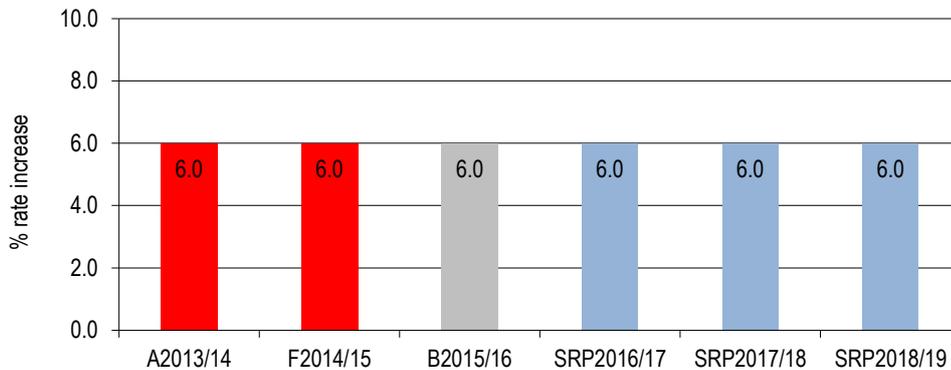
This budget was developed through a rigorous process of consultation and review and Council endorses it as financially responsible.

Cr Reid Mather
Mayor

Chief Executive Officer's summary

Council has prepared a budget for the 2015/16 financial year which seeks to balance the demand for services and infrastructure with the community's capacity to pay. Key budget information is provided below about the rate increase, operating result, services, cash and investments, capital works, financial position, financial sustainability and strategic objectives of the Council.

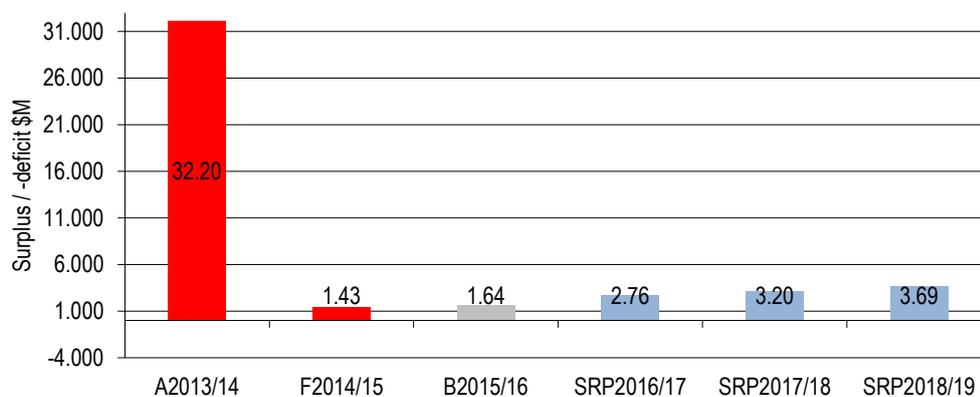
1. Rates



A = Actual F = Forecast B = Budget SRP = Strategic Resource Plan estimates

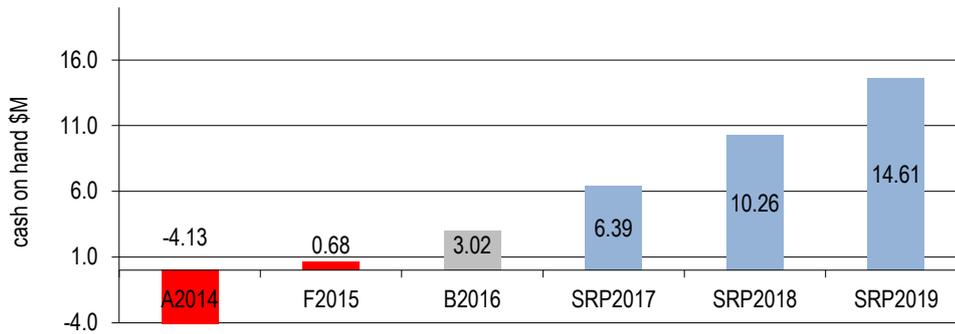
It is proposed that general rates increase by 6% for the 2015/16 year, raising total rates of \$12.07 million. This rate increase is in line with the level foreshadowed in Council's Revised Strategic Resource Plan adopted in 2014/15.

2. Operating result



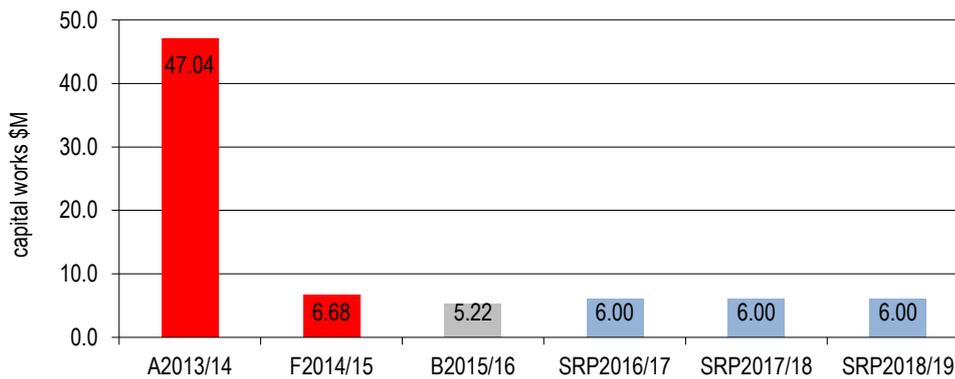
The expected operating result for the 2015/16 year is a surplus of \$1.64 million, which is an increase of \$220,000 over 2014/15. The 2013/14 result is significantly higher due to capital flood recovery grants. The improved operating result is mainly due to the reduction in operating expenditure across the organisation as a result of operational efficiencies that arise from the service review outcome of 2014/15. The adjusted underlying result, which excludes items such as non-recurrent capital grants and non-cash contributions is a deficit of \$574,000, which is an increase of \$2.9 million over 2014/15 - refer to point 6 of this summary for further information.

3. Cash and investments



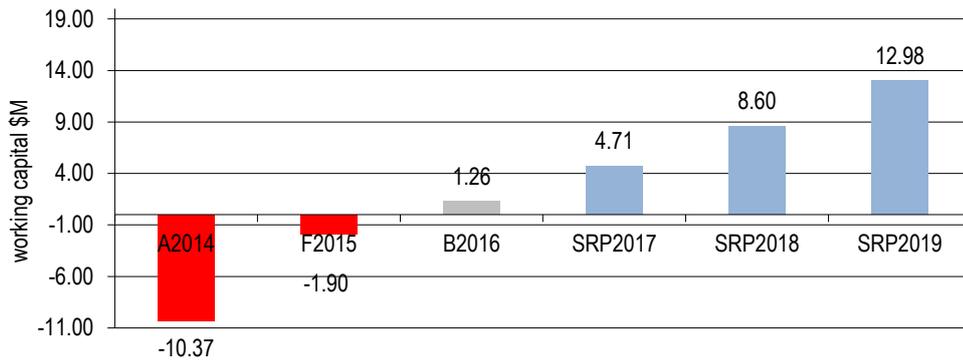
Cash and investments are expected to increase by \$2.34 million during the year to \$3.02 million as at 30 June 2016. Besides the new loan borrowing of \$7.0 million in 2014/15, reduction in operational expenditure as part of the service review outcome has contributed to this positive cash flow.

4. Capital works



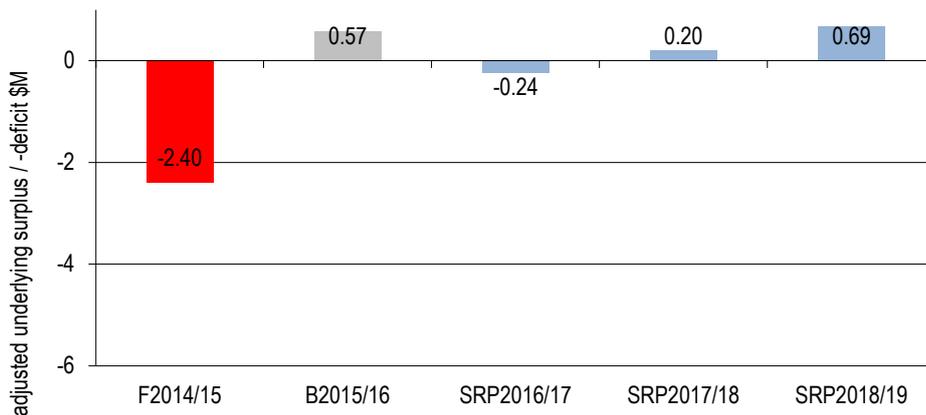
The capital works program for the 2015/16 year is expected to be \$5.22 million of which \$425,000 relates to projects which will be carried forward from the 2014/15 year. The carried forward component is fully funded from the 2014/15 budget. Of the \$5.22 million of capital funding required, \$3.38 million will come from external grants with the balance of \$1.84 million from Council cash. The capital expenditure program has reduced to reflect the funds available from operating activities and relies heavily on grant funding in the medium term.

5. Financial position



The financial position is expected to improve with net assets (net worth) to increase by \$1.64 million to \$171.82 million although net current assets (working capital) will improve by \$3.20 million to \$1.26 million as at 30 June 2016. The net current assets at 30 June 2015 is expected to be a negative \$1.90 million. This is mainly due to the payment of large final invoices for floodworks in 2014/15.

6. Financial sustainability



A high level Strategic Resource Plan for the years 2015/16 to 2018/19 has been developed to assist Council in adopting a budget within a longer term prudent financial framework. The key objective of the Plan is financial sustainability in the medium to long term, while still achieving the Council's strategic objectives as specified in the Council Plan. The adjusted underlying result, which is a measure of financial sustainability, shows a decreasing deficit over the four year period.

John Hicks
Chief Executive Officer

Budget processes

This section lists the budget processes to be undertaken in order to adopt the Budget in accordance with the *Local Government Act 1989* (the Act) and *Local Government (Planning and Reporting) Regulations 2014* (the Regulations).

Under the Act, Council is required to prepare and adopt an annual budget for each financial year. The budget is required to include certain information about the rates and charges that Council intends to levy as well as a range of other information required by the Regulations which support the Act.

The 2015/16 budget, which is included in this report, is for the year 1 July 2015 to 30 June 2016 and is prepared in accordance with the Act and Regulations. The budget includes financial statements being a Comprehensive Income Statement, Balance Sheet, Statement of Changes in Equity, Statement of Cash Flows and Statement of Capital Works. These statements have been prepared for the year ended 30 June 2016 in accordance with the Act and Regulations, and consistent with the annual financial statements which are prepared in accordance with Australian Accounting Standards. The budget also includes information about the rates and charges to be levied, the capital works program to be undertaken, the human resources required, and other financial information Council requires in order to make an informed decision about the adoption of the budget.

In advance of preparing the budget, Officers firstly review and update Council's long term financial projections. Financial projections for at least four years are ultimately included in Council's Strategic Resource Plan, which is the key medium-term financial plan produced by Council on a rolling basis. The preparation of the budget, within this broader context, begins with Officers preparing the operating and capital components of the annual budget during January and February. A draft consolidated budget is then prepared and various iterations are considered by Council at informal briefings during March and April. A 'proposed' budget is prepared in accordance with the Act and submitted to Council in May for approval 'in principle'. Council is then required to give 'public notice' that it intends to 'adopt' the budget. It must give 28 days notice of its intention to adopt the proposed budget and make the budget available for inspection at its offices and on its web site. A person has a right to make a submission on any proposal contained in the budget and any submission must be considered before adoption of the budget by Council.

To assist interested persons to understand the budget and make a submission if they wish, Council officers and councillors undertake a community engagement process. The final step is for Council to adopt the budget after receiving and considering any submissions from interested parties. The budget is required to be adopted by 30 June and a copy submitted to the Minister within 28 days after adoption. The key dates for the budget process are summarised below:

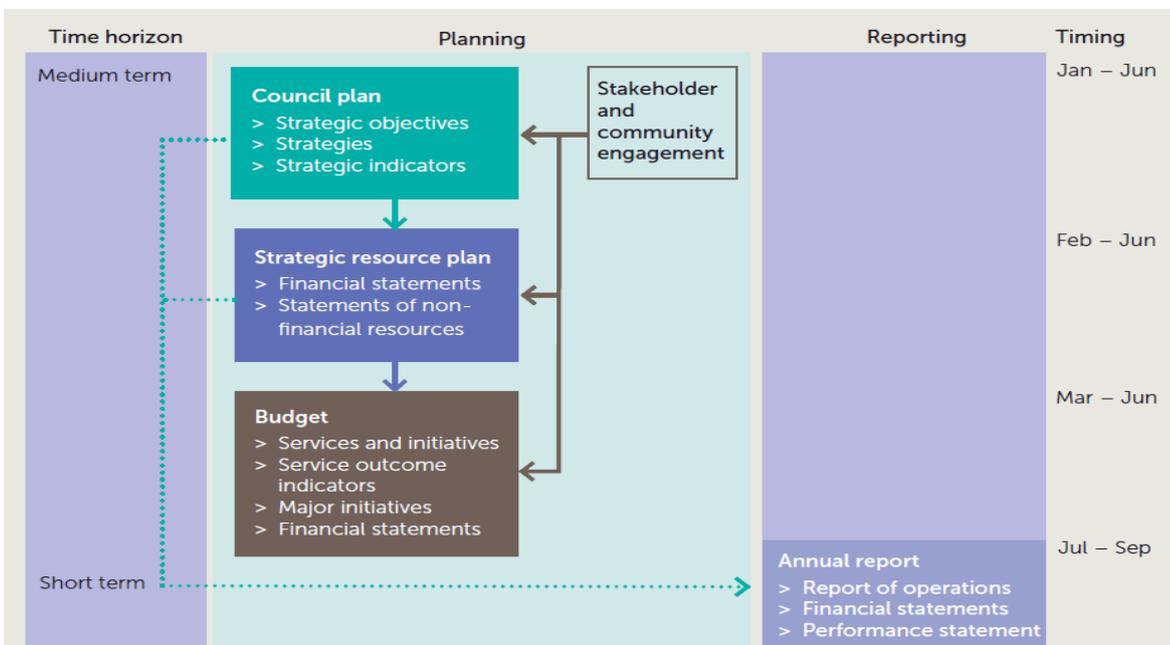
Budget process	Timing
1. Officers update Council's long term financial projections	Dec/Jan
2. Officers prepare operating and capital budgets	Jan/Feb
3. Councillors consider draft budgets at informal briefings	Mar/Apr
4. Proposed budget submitted to Council for approval	May
5. Public notice advising intention to adopt budget	May
6. Budget available for public inspection and comment	May
7. Public submission process undertaken	May/Jun
8. Submissions period closes (28 days)	Jun
9. Submissions considered by Council/Committee	Jun
10. Budget and submissions presented to Council for adoption	Jun
11. Copy of adopted budget submitted to the Minister	Jul
12. Revised budget where a material change has arisen	Sep-Jun

1. Linkage to the Council Plan

This section describes how the Annual Budget links to the achievement of the Council Plan within an overall planning and reporting framework. This framework guides the Council in identifying community needs and aspirations over the medium term (Council Plan) and short term (Annual Budget) and then holding itself accountable (Annual Report).

1.1 Planning and accountability framework

The Strategic Resource Plan, is part of and prepared in conjunction with the Council Plan, and 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 Annual Budget is framed within the Strategic Resource Plan, taking into account the services and initiatives which contribute to achieving the strategic objectives specified in the Council Plan. The diagram below depicts the planning and accountability framework that applies to local government in Victoria.



Source: Department of Environment, Land, Water and Planning (Formerly the Department of Transport, Planning and Local Infrastructure)

The timing of each component of the planning framework is critical to the successful achievement of the planned outcomes. The Council Plan, including the Strategic Resource Plan, is required to be completed by 30 June following a general election and is reviewed each year in advance of the commencement of the Annual Budget process.

1.2 Our purpose

Our vision

A sustainable Council for a liveable community.

Our mission

Our mission is to work with the people of Buloke to provide a supportive and positive environment enabling them to work to achieve satisfying and productive lives.

Our values

Council address its key values through:

- Constructive engagement.
- Good communication
- Transparency in decision making.
- Accountability for actions.
- A collaborative approach working with partners.
- Taking responsibility.
- Representation of the community and its needs.
- Being responsive and timely.

1.3 Strategic objectives

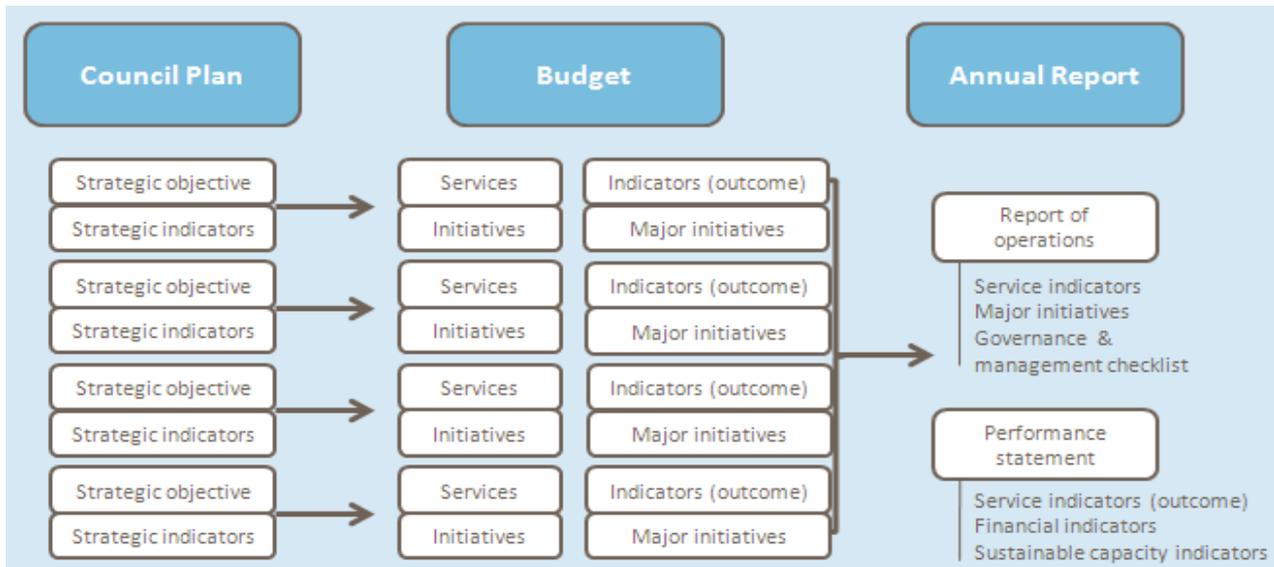
Council delivers services and initiatives under 24 major service categories. Each contributes to the achievement of one of the five Strategic Objectives as set out in the Council Plan for the years 2015-2019. The following table lists the five Strategic Objectives as described in the Council Plan.

Strategic Objective	Description
1. Delivering our services in a financially sustainable way	<ol style="list-style-type: none">1. Achieve the adopted Budget 14/15 and the proposed 15/16 Budget.2. Monitor service delivery to ensure we are meeting the proposed new service levels.3. Adopt increasing surplus budgets over the life of the Council Plan.
2.. Engaging with, and facilitating our community to identify and meet its needs	<ol style="list-style-type: none">1. Adopt and implement the Buloke Community Engagement Strategy.2. Identifying community needs to inform service planning.3. Support and assist volunteer participation in our Shire.4. Implement and annually review the Municipal Public Health and Wellbeing Plan.5. Enhance the strategic planning, development and management of Council's physical assets and infrastructure.
3. Supporting and enhancing our local economy	<ol style="list-style-type: none">1. Implement the Buloke Shire Economic Development Strategy and report to the community on an annual basis.2. Facilitate the provision of infrastructure to grow the economic development of the community.
4. Working with the community and relevant agencies and groups to enhance and protect our natural environment	<ol style="list-style-type: none">1. Implement the Buloke Waste Management Strategy.2. Undertake a strategic review of Council's gravel pits.3. Review the Roadside Vegetation Management Plan.4. Identify and implement environmentally sustainable projects.

Strategic Objective	Description
5. Influencing governments to improve liveability for rural communities	1. Engage with other municipalities / agencies to advocate on equitable services. 2. Mobilise the community to participate in advocacy issues.
6. An organisation that is responsibly governed and values and supports the development of its people	1. Adopt and implement the Buloke Organisational Development Strategy. 2. Action relevant audit reports. 3. Monitor governance processes and practices.

2. Activities, initiatives and service performance indicators

This section provides a description of the services and initiatives to be funded in the Budget for the 2015/16 year and how these will contribute to achieving the strategic objectives outlined in the Council Plan. It also describes a number of major initiatives, initiatives and service performance outcome indicators for key areas of Council's operations. Council is required by legislation to identify initiatives, major 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 Environment, Land, Water and Planning

Services for which there are prescribed performance indicators to be reported on in accordance with the Regulations are shown in **bold** and underlined in the following sections.

2.1 Strategic Objective 1: Delivering our services in a financially sustainable way

To achieve our objective of delivering our services in a financially sustainable way, we will continue to review our services to provide high quality, cost effective, and responsive services.

Services

Service area	Description of services provided	Expenditure (Revenue) Net Cost \$'000
Library Services	This service provides mobile library services to the townships of Birchip (co-located with Birchip school), Charlton, Donald, Watchem, Berriwillock, Sea Lake, Culgoa, Nullawil and Wycheproof.	299
		<u>(114)</u>
		185
Recreation	This service provides recreational facilities and support to community run recreation reserves in 9 towns across the Shire, as well as governance support to community recreation clubs and committees.	265
		<u>-</u>
		265
Assets & Project Management	This service is to provide for the management, design and administration of Council's assets and infrastructure services, including planning and management of the capital works program.	766
		<u>(256)</u>
		510

Service area	Description of services provided	Expenditure (Revenue) Net Cost \$'000
Property Maintenance	This service is to provide Property Maintenance Services to a range of Council's building-based assets, focussing on the upkeep and renewal of buildings.	1,549 -
Road Services	This service is to provide road maintenance for the 1100km of Sealed, 650km of Gravel and 3,800km of Earth roads across the Shire.	7,709 (2,241) 5,468
Swimming Pools	This service manages and operates seven seasonal swimming pools, from the third week in November to the third week in March, annually.	527 -
Urban Areas	This service manages and coordinates Council's Parks & Gardens, Urban Infrastructure & Aerodromes providing routine, preventative and on-going maintenance and improvements.	2,214 (1) 2,213
Statutory Compliance	The purpose of the Statutory and Compliance Service is to provide Statutory Planning, Building Services and Compliance and Local Laws services.	705 (226) 479

Initiatives

- 1) Council is conducting a review of library services to ensure library services are equitable for all residents of Buloke Shire.
- 2) Review the funding model for recreational facilities to ensure an equitable distribution of funds.
- 3) Continued renewal of our road network with over \$2.2M investment in reseals and resheets on roads across the shire.
- 4) Continuation of disposal of land assets surplus to Council needs.
- 5) Works to address safety in Council recreational buildings.
- 6) Playground upgrades to ensure compliance to safety standards (\$80,000)
- 7) Continued development and improvements to Council's swimming pools, with an additional \$186,000 of funding for upgrade works and review of income collecting opportunities.

Service Performance Outcome Indicators

Service	Indicator	Performance Measure	Computation
Libraries		Active library members (Percentage of the municipal population that are active library members)	(Number of active library members / municipal population) x100
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

Service	Indicator	Performance Measure	Computation
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
Animal Management	Health and safety	Animal management prosecutions (Number of successful animal management prosecutions)	Number of successful animal management prosecutions

2.2 Strategic Objective 2: Engaging with, and facilitating our community to identify and meet its needs

To achieve our objective of Engaging with, and facilitating our community to identify and meet its needs, 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	Expenditure (Revenue) Net Cost \$'000
Aged and Disability Services	This service 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, aged transport, aged accommodation and senior citizens centres.	1,507 (1,217) 290
Early Years	This service is to advocate for the wellbeing of children and their families and ensure it is supported through planning and service development. The service provides pre-school services in 5 towns, maternal and child health and support for playgroups run by parents.	349 (187) 162
Community Grants	This service provides donations, allocations and support to groups in the community that contribute to services that connect and involve the local area.	76 - 76
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.	112 (25) 87

Council funds many community groups which are highly valued for the work they do in the community. The following are some of the community groups funded through the 2015/16 budget

Community Grants Program	13,000
Buy Local Christmas Promotion	3,500
Australia Day Celebrations	5,000
Township Forum Support	10,000
Senior Citizens Christmas Functions	6,500
L2P Funding Charlton College	13,500
School Awards Nights	500
Friends of Wycheproof allocation	2,000
SES Contribution	13,000
Event Sponsorship	9,000

Service Performance Outcome Indicators

The following indicators outlines how we intend to measure achievement of service objectives.

Service	Indicator	Performance Measure	Computation
Home and Community Care	Participation	Participation in HACC service (Percentage of the municipal target population who receive a HACC service) Participation in HACC service by CALD people (Percentage of the municipal target population in relation to CALD people who receive a HACC service)	(Number of people that received a HACC service / Municipal target population for HACC services) x100 (Number of CALD people who receive a HACC service / Municipal target population in relation to CALD people for HACC services) x100
Early Years	Participation	Participation in the MCH service (Percentage of children enrolled who participate in the MCH service) Participation in MCH service by Aboriginal children (Percentage of Aboriginal children enrolled who participate in the MCH service)	(Number of children who attend the MCH service at least once (in the year) / Number of children enrolled in the MCH service) x100 (Number of Aboriginal children who attend the MCH service at least once (in the year) / Number of Aboriginal children enrolled in the MCH service) x100
Food safety	Health and Safety	Critical and major non-compliance notifications (Percentage of critical and major non-compliance notifications that are followed up by Council) (Number of visits to aquatic facilities per head of municipal population)	(Number of critical non-compliance notifications and major non-compliance notifications about a food premises followed up / Number of critical non-compliance notifications and major non-compliance notifications about food premises) x100

2.3 Strategic Objective 3: Supporting and enhancing our local economy

To achieve our objective of Supporting and enhancing our local economy, 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

Business area	Description of services provided	Expenditure (Revenue) Net Cost
		\$'000
Community Support	The service develops links between and within the communities in the Shire and works with local communities and groups to access community projects recognised as community priorities and provides a range of youth services that support young people aged between 12 and 25. The service also facilitates economic development throughout the Shire and provides support to local businesses and assists in the promotion of tourism.	317 (69) 248
Saleyards	This service provides for the management and administration of the Council's Saleyards Precinct at Wycheproof for external Livestock Agents to sell Livestock.	94 (105) (11)
Corporate Support	This service provides donations, allocations and support to groups that will assist council to facilitate an environment that is conducive to a sustainable and growing local business sector and provides opportunities for local residents to improve their skill levels and access employment.	47 - 47

Initiatives

8) Support community funding applications to other levels of government by utilising community grants to prepare applications.

Service Performance Outcome Indicators

The following indicators outlines how we intend to measure achievement of service objectives.

Service	Indicator	Performance Measure	Computation
Economic Development	Economic activity	Change in number of businesses (Percentage change in the number of businesses with an ABN in the municipality)	(Number of businesses with an ABN in the municipality at the end of the financial year less the number of businesses at the start of the financial year / Number of businesses with an ABN in the municipality at the start of the financial year) x100

2.4 Strategic Objective 4: Working with the community and relevant agencies and groups to enhance and protect our natural environment

To achieve our objective of working with the community and relevant agencies and groups to enhance and protect our natural environment, we will continue to plan, deliver and improve high quality, cost effective, accessible and responsive services.

Services

Service area	Description of services provided	Expenditure (Revenue) Net Cost \$'000
Environmental Planning	This service manages Council's Environmental Compliance and Sustainability Programs and Services.	160 -
		160
Lakes	This service provides a contribution to the management and development of the Recreational Lakes including Tchum, Green, Wooroonook, Watchem & Folletti Lakes.	27 -
		27
Waste & Environment	Waste and Environment Services is responsible for the maintenance and improvement of Council's landfills and transfer stations as well as providing a Residential Kerbside Garbage & Recycling service in all towns within the Shire.	1259 (1,414) (155)

Initiatives

- 9) New and upgrade works to waste management facilities totalling \$230,000.
- 10) Review of the funding arrangement for lakes within Buloke Shire.
- 11) Delivery of lower waste fees and charges due to service delivery efficiencies.
- 12) Continued implementation of the Street Light Sustainability Upgrade program which will see Council's street lights converted to LED technology. This will not only reduce Council's carbon footprint but will see long term cost savings to the community.
- 13) Development of strategy to allow for increased bin pick up coverage.

2.5 Strategic Objective 5: Influencing governments to improve liveability for rural communities

To achieve our objective of Influencing governments to improve liveability for rural communities, we will continue to engage other municipalities to advocate for equitable services .

Services

Service area	Description of services provided	Expenditure (Revenue) Net Cost \$'000
Governance & Executive Management	This service provides for Councillors, and Executive Support and associated which provides the overall Governance Services to the Council.	602 -
		602

Initiatives

- 14) Continue to advocate for a minimum level of service for all Victorians.

Service Performance Outcome Indicators

The following indicators outlines how we intend to measure achievement of service objectives

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 interests of the community)	Community satisfaction rating out of 100 with how Council has performed in making decisions in the interests of the community

2.6 Strategic Objective 6: An organisation that is responsibly governed and values and supports the development of its people

To achieve our objective of an organisation that is responsibly governed, values and supports the development of its people, we will continue to plan, deliver and improve high quality, cost effective, accessible and responsive services. The services, initiatives, and service performance indicators for each business area are described below.

Services

Service area	Description of services provided	Expenditure (Revenue) Net Cost \$'000
Customer Services	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.	163 - 163
Information Management	This service is to provide the organisation with Records Management Services and Information and Telecommunications Services.	927 - 927
Municipal Emergency Management	This service develops, coordinates and delivers Council's Municipal Emergency Management Plan and coordination of MECC Centre and associated software.	162 (73) 89
Procurement.	This service reviews and implements all business processes associated with purchasing, contracting and the tendering services and to manage Council's light fleet and community buses.	332 - 332

Initiatives

15) Reduction in Council fleet and cost savings measures to produce ongoing savings, with \$200,000 reduction in expenditure for 2015/16.

16) Continuation of flood prevention works with the Donald and Charlton flood levy projects.

2.7 Performance Statement

The service performance indicators detailed in the preceding pages will be reported on in the Performance Statement which is prepared at the end of the year as required by Section 132 of the Act and included in the 2015/16 Annual Report. The Performance Statement will also include reporting on prescribed indicators of financial performance (outlined in Section 8) and sustainable capacity, which are not included in this budget report. The prescribed performance indicators contained in the Performance Statement are audited each year by the Victorian Auditor General who issues an audit opinion on the Performance Statement. The major initiatives detailed in the preceding pages will be reported in the Annual Report in the form of a statement of progress in the Report of Operations.

3. Budget influences

This section sets out the key budget influences arising from the internal and external environment within which the Council operates.

3.1 Snapshot of Buloke Shire Council

Our Shire

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

Buloke is a predominantly rural area used largely for agriculture, particularly grain (wheat, oats and barley) production and sheep grazing. The main townships are Birchip, Charlton, Donald, Sea Lake and Wycheproof. Smaller townships include Berriwilllock, Culgoa, Nandaly, Nullawil and Watchem.

The Shire encompasses a total land area of approximately 8,000 square kilometres. It is approximately 140 kilometres long and 60 kilometres wide.

Our Community

6,388 people live in 3,282 households in Buloke, making it one of Victoria's most sparsely populated municipalities. The community of Buloke is made up of 2,035 (31.9%) of people over the age of 60; 2,900 (45.4%) between 18 and 60 years; 1,119 (14.2%) between 5 and 17 years; and 334 (5.3%) between 0 and 4 years.

The Buloke population is stable, with 4,238 residents (66.3%) living in the Shire for at least five years. 652 residents (10.2%) moved to the Shire from another part of Victoria in the five years prior to 2011. 210 residents (3.3%) moved to the Shire from another part of Australia in the five years to 2011.

The educational qualifications attained by Buloke residents are comparatively less than found in regional Victoria with only 1,703 residents (32.6%) holding postsecondary educational qualifications.

Compared to regional Victoria, in 2011 there was a smaller proportion of high-income households (those earning \$1,500 per week or more) and a larger proportion of low-income households (those earning less than \$600 per week) in Buloke. Overall, 221 Buloke households (8.3%) earned a high income, and 408 (15.4%) were low-income households, compared with 10.3% and 12.3% respectively for regional Victoria.

Our Local Economy

Workplaces in Buloke provide approximately 2,725 jobs.

Agriculture is the most substantial employment sector in the Shire, providing 818 jobs (30.0%). This is followed by 319 jobs (11.7%) in the health sector, 227 (8.3%) in the education sector, 214 (7.9%) in the retail trades sector and 155 (5.7%) in the public administration sector. A small number of people work in the manufacturing sector (130 or 4.8%) and the construction sector (149 or 5.5%).

Between 2006 and 2011 the proportion of persons working in the agriculture sector, retail, manufacturing and education sectors all fell. The number of persons who reported working in the agriculture sector fell by 15% (140 jobs over the five-year period). Jobs in the retail sector fell 15% with falls of 6% and 3% respectively in the manufacturing and education sectors. Increases were reported in the transport and technical sectors, but the numbers were small.

Volunteering is an important part of the Buloke economy and is an accepted indicator of community cohesiveness and wellbeing, and of how readily individuals are able to contribute to their community. Analysis of the voluntary work performed in Buloke in 2011 compared to regional Victoria shows that there was a higher proportion of persons participating in volunteer activities in Buloke than in the average of other rural municipalities.

Drivers of Change

Increased agricultural productivity

Increased agricultural productivity and the emergence of larger farms across the Shire have resulted in fewer farms and less demand for workers, leading to population loss. This process has been particularly pronounced in recent years and current trends suggest it will continue in the future.

Between 2001 and 2011, the number of farms in the Shire fell from over 710 to under 554.

Population decline

The general trend across dry land farming areas in Victoria is that towns between one and two thousand people are experiencing continuing population decline due to job losses in agriculture and other sectors where services have been withdrawn, such as banking, government administration and education. As commented earlier this is likely to continue into the future.

A changing climate

Water availability is a major driver of economic growth, environmental health and liveability in Buloke. Over the next 20 to 50 years climate change is predicted to result in higher average temperatures, lower average rainfall, greater intensity of rainfall, and potentially an increase in the frequency of droughts.

Global food demand

The expected increase in global food demand will provide opportunities for food producing regions that can successfully adapt to climate change and other factors affecting agriculture, such as energy costs, volatile international commodity markets, varying currency valuations and the impact of new markets in emerging regions for high quality products.

Liveability factors

Various factors influence people's choices on where to live include availability of employment, choice and affordability of housing, education, health, cultural, family proximity and lifestyle features.

Employment is likely to continue to be the single largest factor impacting on choice to locate in Buloke.

Migration

Another population trend in rural Victoria has been the outward migration of young people to regional centres and metropolitan Melbourne for education and employment opportunities and the inward migration of people in the 50 to 64 age bracket.

In Buloke there has been a consistent net outward migration of young people to Melbourne or larger regional centres such as Bendigo, Ballarat and Mildura for education and employment over the past 30 years.

Both of these trends are expected to continue into the future.

Budget implications

As a result of the Shire's demographic profile there are a number of budget implications in the short and long term as follows:

- The large area and dispersal of population increases transport costs when compared to city Councils. This impacts on the cost of supplying services, often being up to two and a half times greater than supplying the same services in a metropolitan area.
- Approximately 15% of ratepayers are entitled to the pensioner rebate. As pensioners are often asset rich but income poor, the adoption of significant rate increases has a real impact on the disposable income of a significant proportion of our community. Council has hardship provisions in place but these can impact on cash balances when large volumes of ratepayers are involved. In addition, during periods of adverse weather conditions there is an impact on Council's rural ratepayers to pay their rates.

- Council's infrastructure, particularly buildings are reaching a stage where a large capital investment is required. With the changes to population and demographics it is critical that all assets are assessed for their affordability and usefulness to the community in the future.

3.2 External influences

- Consumer Price Index (CPI) increases on goods and services of 1.7% through the year to December quarter 2014 (ABS release 28 January 2015). State-wide CPI is forecast to be 2.5% for the 2015/16 year (Victorian Budget Papers 2014/15).
- Council has recently negotiated a new staff Enterprise Bargaining Agreement with a very modest increase to salaries.
- No increase to Statutory Fees such as Town Planning Fees have been granted by the Victorian Government although Council's cost to deliver these services has continued to increase.
- Funds received by local governments for the provision of services such as Home and Community Care and School Crossing Supervision are not increasing in line with actual services to provide this service.
- The Victorian State Government has announced that local government rates will be capped from 2016-17. Depending on the level at which rates are capped Council, may need to undertake a further review of services that are provided to the community with the aim of reducing the level of ratepayer subsidy for services undertaken by local government on behalf of the State and Federal Governments.
- The environment for small rural shires to access government grants is becoming more difficult e.g. it is assumed that the Country Roads and Bridges funding will no longer be available. This was equivalent to approximately 10% of rates income.
- 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*.

3.3 Internal influences

As well as external influences, there are also a number of internal influences which are expected to have a significant impact on the preparation of the 2015/16 Budget.

- Council has recently negotiated a new staff Enterprise Bargaining Agreement with a very modest increase to salaries.
- Council will continue with its review of various services in an effort to create efficiencies and reduce expenditure. There have been several initiatives identified and these will be investigated throughout the year to identify savings for 2016/17 budget considerations.

3.4 Budget principles

In response to these influences, guidelines were prepared and distributed to all Council officers with budget responsibilities. The guidelines set out the key budget principles upon which the officers were to prepare their budgets. The principles included:

- Existing fees and charges to be increased in line with CPI or with labour costs if the service is labour based
- Grants to be based on confirmed funding levels
- New revenue sources to be identified where possible
- Service levels to be maintained at 2014/15 levels with the aim to use less resources with an emphasis on innovation and efficiency
- Contract labour to be minimised
- Real savings in expenditure and increases in revenue identified in 2014/15 to be preserved
- Operating revenues and expenses arising from completed 2014/15 capital projects to be included.

3.5 Long term strategies

The budget includes consideration of a number of long term strategies and contextual information to assist Council to prepare the Budget in a proper financial management context. These include a Strategic Resource Plan for 2015/16 to 2018/19 (Section 8.), Rating Information (Section 9.) and Other Long Term Strategies (Section 10.) including borrowings, infrastructure and service delivery.

4. Analysis of operating budget

This section analyses the operating budget including expected income and expenses of the Council for the 2015/16 year.

4.1 Budgeted income statement

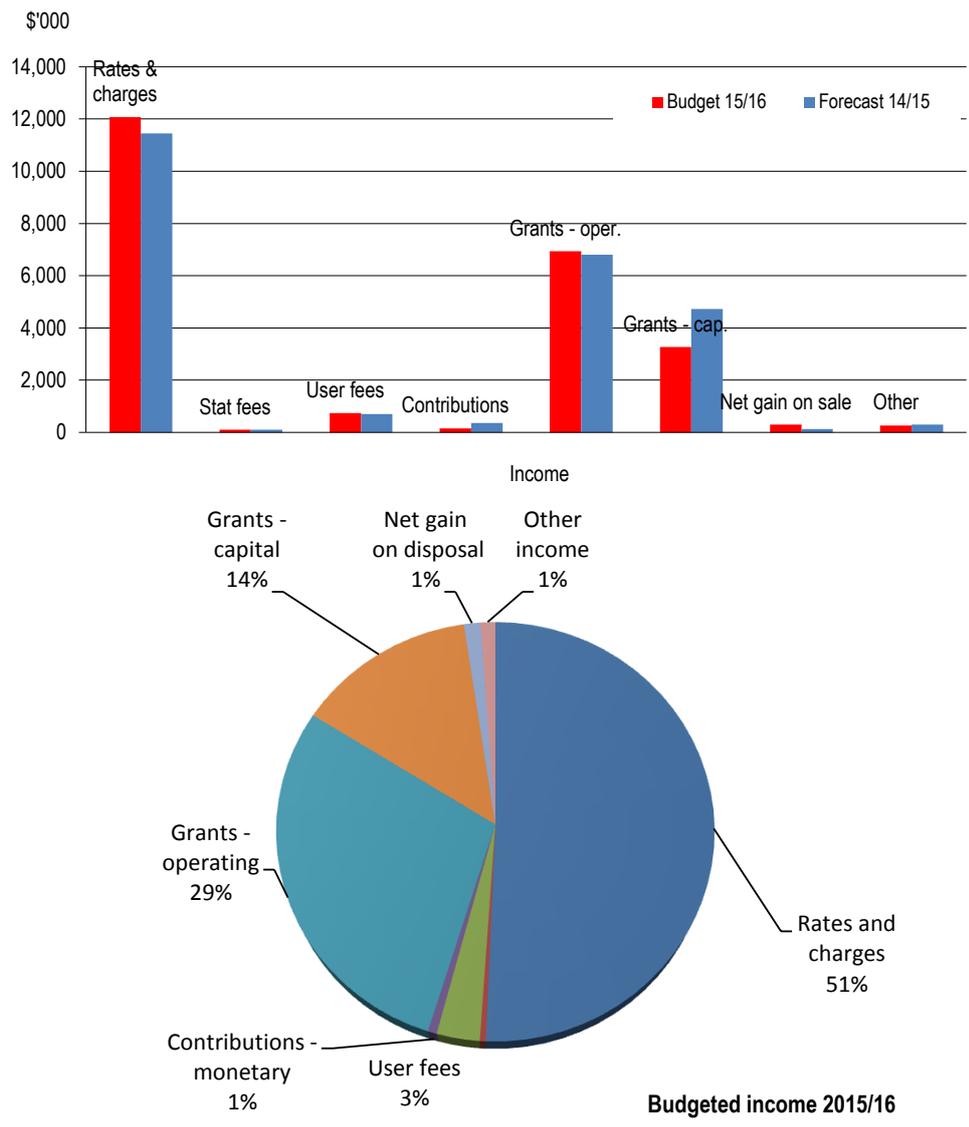
	Ref	Forecast Actual 2014/15 \$'000	Budget 2015/16 \$'000	Variance \$'000
Total income	4.2	24,572	23,828	(744)
Total expenses	4.3	(23,142)	(22,189)	953
Surplus (deficit) for the year		1,430	1,639	209
Grants –non-recurrent capital	4.2.6	(3,622)	(1,065)	2,557
Contributions - non-monetary assets		-	-	-
Capital contributions - other sources	4.2.4	(203)	-	203
Adjusted underlying surplus (deficit)		(2,395)	574	2,969

4.1.1 Adjusted underlying deficit (\$2.97 million decrease)

The adjusted underlying result is the net surplus or deficit for the year adjusted for non-recurrent capital grants, non-monetary asset contributions, and capital contributions from other sources. It is a measure of financial sustainability and Council's ability to achieve its service delivery objectives as it is not impacted by capital income items which can often mask the operating result. The adjusted underlying result for the 2015/16 year is a surplus of \$574,000 which is an improvement of \$2.97 million from the 2014/15 year. In calculating the adjusted underlying result, Council has excluded grants received for capital purposes which are non-recurrent and capital contributions from other sources. Contributions of non-monetary assets are excluded as the value of assets assumed by Council is dependent on the level of development activity each year.

4.2 Income

Income Types	Ref	Forecast Actual 2014/15 \$'000	Budget 2015/16 \$'000	Variance \$'000
Rates and charges	4.2.1	11,451	12,073	622
Statutory fees and fines	4.2.2	103	103	-
User fees	4.2.3	698	734	36
Contributions - monetary	4.2.4	360	151	(209)
Grants - operating	4.2.5	6,804	6,934	130
Grants - capital	4.2.6	4,722	3,265	(1,457)
Net gain on disposal of property, infrastructure, plant & equip.	4.2.7	134	300	166
Other income	4.2.8	300	268	(32)
Total income		24,572	23,828	(744)



Source: Appendix A

4.2.1 Rates and charges (\$622,000 increase)

It is proposed that general rates including the municipal charge be raised by 6%. Kerbside waste and recycling charges have decreased by 1.3% as a result of operational efficiencies achieved in 2014/15. The net increase is expected to be \$622,000 (5.3%).

Section 9. "Rating Information" includes a more detailed analysis of the rates and charges to be levied for 2015/16. Information on rates and charges specifically required by the Regulations is included in Appendix B.

4.2.2 Statutory fees and fines (No change)

Statutory fees relate mainly to fees and fines levied in accordance with legislation and include animal registrations and *Public Health and Wellbeing Act 2008* registrations. Increases in statutory fees are made in accordance with legislative requirements. These form a minor part of council income stream.

A detailed listing of statutory fees is included in Appendix D.

4.2.3 User fees (\$36,000 increase)

User charges relate mainly to the recovery of service delivery costs through the charging of fees to users of Council's services except for kerbside waste and recycling charge (Sec 4.2.1). These include use of community facilities and the provision of human services such as Home and Community Care. In setting the budget, the key principle for determining the level of user charges has been to ensure that increases do not exceed CPI increases or market levels.

A detailed listing of fees and charges is included in Appendix D.

4.2.4 Contributions - monetary (\$209,000 decrease)

Contributions relate to monies paid by developers in accordance with planning permits issued for property development and by community groups for contributions to capital projects.

Contributions are projected to decrease by \$209,000 compared to 2014/15 due mainly to the completion of a number of community projects within the municipality during the 2014/15 year.

4.2.5 Grants - operating (\$130,000 increase)

Operating grants include all monies received from State and Federal sources for the purposes of funding the delivery of Council's services to ratepayers. Overall, the level of operating grants has increased by 1.91% or \$130,000 compared to 2014/15. A list of operating grants by type and source, classified into recurrent and non-recurrent, is included below.

Operating Grant Funding Type and Source	Forecast	Budget	Variance
	Actual 2014/15 \$'000	2015/16 \$'000	\$'000
<i>Recurrent - Commonwealth Government</i>			
Victorian Grants Commission	5,469	5,469	-
Family day care	-	-	-
General home care	606	617	11
Other (*specify each type)	-	-	-
<i>Recurrent - State Government</i>			
Primary care partnerships	-	-	-
Aged care	170	174	4
School crossing supervisors	14	13	(1)
Libraries	111	114	3
Maternal and child health	123	130	7
Recreation	56	42	(14)
Community safety	21	21	-
Other	147	78	(69)
Total recurrent grants	6,717	6,658	(59)
<i>Non-recurrent - Commonwealth Government</i>			
Natural Disaster Resilience	-	250	250
Environmental planning	50	-	(50)
<i>Non-recurrent - State Government</i>			
Community health	10	10	-
Other	27	16	(11)
Total non-recurrent grants	87	276	189
Total operating grants	6,804	6,934	130

Increases in specific operating grant funding reflect expected increased demand for these services. The Victoria Grants Commission (VGC) funding has been frozen for 3 years till 2016/17. The Natural Disaster Resilience funding relates to the Charlton-St. Arnaud Road Floodway construction which is an operating expenditure as the floodway will become a VicRoads asset.

4.2.6 Grants - capital (\$1.45 million decrease)

Capital grants include all monies received from State, Federal and community sources for the purposes of funding the capital works program. Overall the level of capital grants has decreased by 30.86% or \$1.45 million compared to 2014/15 mainly due to specific funding for some large capital works projects in 2014/15 including the Donald Family Services Centre and the Local Government Infrastructure Program funded projects. While the Country Roads and Bridges Program is not expected to continue, the Roads to Recovery annual allocation for 2015/16 is double the 2014/15 allocation. The allocation for future years will be at the 2014/15 level.

Section 6. "Analysis of Capital Budget" includes a more detailed analysis of the grants and contributions expected to be received during the 2015/16 year. The final grant instalments of the halls renewal projects (\$180,000) and the walking tracks projects (\$90,000) will be received in 2015/16 upon completion of works by the end of financial year 2014/15. A list of capital grants by type and source, classified into recurrent and non-recurrent, is included below.

Capital Grant Funding Type and Source	Forecast	Budget	Variance
	Actual 2014/15 \$'000	2015/16 \$'000	\$'000
<i>Recurrent - Commonwealth Government</i>			
Roads to Recovery	1,100	2,200	1100
<i>Recurrent - State Government</i>			
	-	-	-
Total recurrent grants	1,100	2,200	1100
<i>Non-recurrent - Commonwealth Government</i>			
Natural Disaster Resilience	612	700	88
<i>Non-recurrent - State Government</i>			
Country Roads & Bridges	1,000		(1,000)
Buildings	1,924	200	(1,724)
Footpaths	86	90	4
Waste Management	-	75	75
Total non-recurrent grants	3,622	1,065	(2,557)
Total capital grants	4,722	3,265	(1,457)

4.2.7 Net gain on disposal of property, infrastructure, plant and equipment (\$160,000 increase)

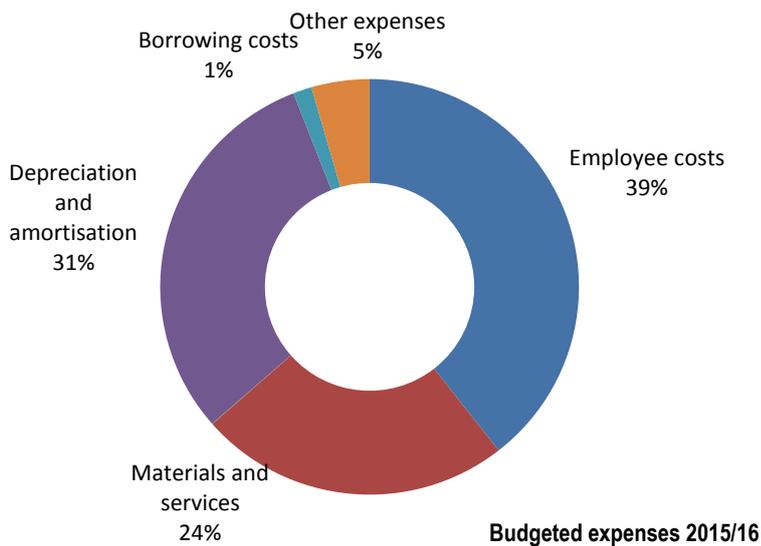
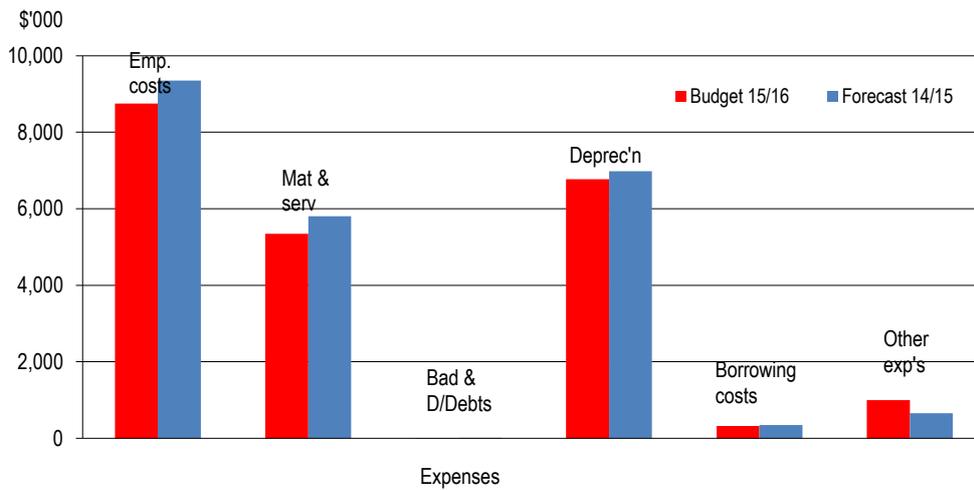
Net gain from the sale of Council assets is forecast to be \$300,000 for 2015/16. This relates to the proposed sale of surplus property assets no longer required by Council and the sale of plant as part of planned cyclical replacement.

4.2.8 Other income (\$30,000 decrease)

Other income relates to a range of items such as private works, cost recoups and other miscellaneous income items. It also includes interest revenue on investments and rate arrears. These form a minor part of council income stream.

4.3 Expenses

Expense Types	Ref	Forecast	Budget	Variance
		Actual 2014/15 \$'000	2015/16 \$'000	\$'000
Employee costs	4.3.1	9,348	8,749	(599)
Materials and services	4.3.2	5,807	5,347	(460)
Bad and doubtful debts	4.3.3	10	5	(5)
Depreciation and amortisation	4.3.4	6,979	6,774	(205)
Borrowing costs	4.3.5	345	319	(26)
Other expenses	4.3.6	653	995	342
Total expenses		23,142	22,189	(953)



Source: Appendix A

4.3.1 Employee costs (\$460,000 decrease)

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

Employee costs are forecast to decrease by \$599,000 compared to 2014/15. The decrease in staff numbers from 133 to 115 EFT as projected in the 2014/15 budget has been achieved. During 2014/15, the renegotiation of Council's Enterprise Bargaining Agreement (EBA) resulted in a wage increase of 2.75% in 2015 and 2.50% for the following 2 years.

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

Department	Budget 2015/16 \$'000	Comprises	
		Permanent Full Time \$'000	Permanent Part Time \$'000
Governance	327	242	85
Community Services	1,329	418	911
Corporate Systems	774	662	112
Finance	536	570	71
Planning & Community Support	617	395	222
Risk & Human Resources	230	156	74
Works & Technical Services	4,468	4,196	272
Total permanent staff expenditure	8,281	6,639	1,747
Casuals and other expenditure	468		
Total operating expenditure	8,749		
Capitalised labour costs	192		
Total expenditure	8,941		

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

Department	Budget FTE	Comprises	
		Permanent Full Time	Permanent Part Time
Governance	1.95	1.00	0.95
Community Services	17.25	5.00	12.25
Corporate Systems	10.58	9.00	1.58
Finance	5.8	5.00	0.80
Planning & Community Support	7.2	3.00	4.20
Risk & Human Resources	3.04	2.00	1.04
Works & Technical Services	64.59	58.00	6.59
Total	110.41	83	27.4
Casuals and other	4.97		
Capitalised labour costs	3		
Total staff	115.38		

4.3.2 Materials and services (\$460,000 decrease)

Materials and services include the purchases of consumables, payments to contractors for the provision of services and utility costs. Materials and services are forecast to decrease by \$460,000 compared to 2014/15.

The reductions are primarily in areas such as consultant fees (\$246,000), plant expenses (\$55,000) and overall savings across the organisation as a result of operational efficiencies in the delivery of services.

4.3.3 Bad and doubtful debts (minor decrease)

Bad and doubtful debts is projected to have a minor decrease.

4.3.4 Depreciation and amortisation (\$205,000 decrease)

Depreciation is an accounting measure which attempts to allocate the value of an asset over its useful life for Council's property, plant and equipment including infrastructure assets such as roads and drains. The decrease of \$205,000 for 2015/16 is primarily due mainly to the reclassification of assets which were inappropriately classified in the asset register. Part of this decrease is offset by the increase in depreciation due to the completion of the 2015/16 capital works program and the full year effect of depreciation on the 2014/15 capital works program.

Refer to Section 6. 'Analysis of Capital Budget' for a more detailed analysis of Council's capital works program for the 2015/16 year.

4.3.5 Borrowing costs (\$26,000 decrease)

Borrowing costs relate to interest charged by financial institutions on funds borrowed. The \$7.0 million loan borrowing in 2014/15 under the Local Government Funding Vehicle at a fixed interest rate of 4.24% p.a. has reduced Council's reliance on a higher (current rate - 8.23% p.a.) interest overdraft facility.

4.3.6 Other expenses (\$342,000 increase)

Other expenses relate to a range of unclassified items including contributions to community groups and other miscellaneous expenditure items. This increase in 2015/16 is due to non-recurring operating projects - Charlton - St Arnaud Road Floodway project (\$250,000) and the Streetlight Sustainability Upgrade project (\$67,000).

5. Analysis of budgeted cash position

This section analyses the expected cash flows from the operating, investing and financing activities of Council for the 2015/16 year. Budgeting cash flows for Council is a key factor in setting the level of rates and providing a guide to the level of capital expenditure that can be sustained with or without using existing cash reserves.

The analysis is based on three main categories of cash flows:

- **Operating activities** - Refers to the cash generated or used in the normal service delivery functions of Council. Cash remaining after paying for the provision of services to the community may be available for investment in capital works, or repayment of debt
- **Investing activities** - Refers to cash generated or used in the enhancement or creation of infrastructure and other assets. These activities also include the acquisition and sale of other assets such as vehicles, property and equipment
- **Financing activities** - Refers to cash generated or used in the financing of Council functions and include borrowings from financial institutions and advancing of repayable loans to other organisations. These activities also include repayment of the principal component of loan repayments for the year.

5.1 Budgeted cash flow statement

	Ref	Forecast Actual 2014/15 \$'000	Budget 2015/16 \$'000	Variance \$'000
Cash flows from operating activities	5.1.1			
<i>Receipts</i>				
Rates and charges		11,751	12,132	381
User fees and fines		827	826	(1)
Grants - operating		6,804	6,934	130
Grants - capital		4,722	3,265	(1,457)
Interest		60	89	29
Other receipts		1,185	325	(860)
		25,349	23,571	(1,778)
<i>Payments</i>				
Employee costs		(9,347)	(8,749)	598
Other payments		(6,595)	(6,689)	(94)
		(15,942)	(15,438)	504
Net cash provided by operating activities		9,407	8,133	(1,274)
Cash flows from investing activities	5.1.2			
Proceeds from sale of property, infrastructure, plant & equipment		10	300	290
Payments for property, infrastructure, plant & equip.		(10,512)	(5,567)	4,945
Payments for investments		-	-	-
Proceeds from investments		-	-	-
Loans and advances made		-	-	-
Repayments of loans and advances		-	-	-
		(10,502)	(5,267)	5,235
Cash flows from financing activities	5.1.3			
Finance costs		(345)	(319)	26
Proceeds from borrowings		7,000	-	(7,000)
Repayment of borrowings		(782)	(203)	579
		5,873	(522)	(6,395)
Net decrease in cash and cash equivalents		4,778	2,344	(2,434)
Cash and cash equivalents at the beginning of the year		(4,101)	677	4,778
Cash and cash equivalents at end of the year	5.1.4	677	3,021	2,344

5.1.1 Operating activities (\$1.27 million decrease)

The decrease in cash inflows from operating activities is due mainly to a \$1.45 million decrease in capital grants to fund the capital works program and \$860,000 decrease in other receipts including contributions for capital works and large debtor balance at end of last financial year. Part of this decrease in income is offset by the reduction in employee costs of \$590,000 which is as a result of reduction in EFT numbers as part of the 2014/15 service review outcome. There is also an increase in receipts reflecting 6% rise in rates.

The net cash flows from operating activities does not equal the surplus (deficit) for the year as the expected revenues and expenses of the Council include non-cash items which have been excluded from the Cash Flow Statement. The budgeted operating result is reconciled to budgeted cash flows available from operating activities as set out in the following table.

	Forecast		
	Actual	Budget	Variance
	2014/15	2015/16	
	\$'000	\$'000	\$'000
Surplus (deficit) for the year	1,430	1,639	209
Depreciation	6,979	6,774	(205)
Loss (gain) on disposal of property, infrastructure, plant & equipment	134	300	166
Finance costs	345	319	(26)
Net movement in current assets and liabilities	519	(899)	(1,418)
Cash flows available from operating activities	9,407	8,133	(1,274)

5.1.2 Investing activities (\$5.23 million decrease)

The large decrease in payments for investing activities represents large capital works expenditure related to the completion of prior year flood recovery works. Proceeds from the sale of surplus property assets is expected to be \$300,000 in 2015/16.

5.1.3 Financing activities (\$6.39 million decrease)

The decrease reflects the \$7.0 million loan borrowing in 2014/15. This fixed interest (4.24% p.a.) loan will have interest-only payments until November 2019 when the principal will be due for payment. During 2015/16, the final instalment of the unfunded superannuation loan (\$203,000) will be paid.

5.1.4 Cash and cash equivalents at end of the year (\$2.34 million increase)

Overall, total cash and investments is forecast to increase by \$2.34 million as at 30 June 2016, reflecting Council's strategy of using borrowing in the medium term to finance operating activities. This is consistent with Council's Strategic Resource Plan (see Section 8), which forecasts a reduction in operating expenditure such as employee costs and materials and services from 2014/15 onwards to balance future cash budgets. This reduction in operating expenditure is a result of the service review outcomes as part of the 2014/15 budget process and is an ongoing exercise with the aim of balancing future cash budgets.

5.2 Restricted and unrestricted cash and investments

Cash and cash equivalents held by Council are restricted in part, and not fully available for Council's operations. The budgeted cash flow statement above indicates that Council is estimating at 30 June 2015 it will have cash and investments of \$3.05 million, which has been restricted as shown in the following table.

	Ref	Forecast Actual 2015 \$'000	Budget 2016 \$'000	Variance \$'000
Total cash and investments		677	3,021	2,344
Restricted cash and investments				
- Statutory reserves	5.2.1	-	-	-
- Cash held to carry forward capital works	5.2.2	(425)	-	425
- Trust funds and deposits		(116)	(116)	-
Unrestricted cash and investments	5.2.3	136	2,905	2,769
- Discretionary reserves	5.2.4	-	-	-
Unrestricted cash adjusted for discretionary reserves	5.2.5	136	2,905	2,769

5.2.1 Statutory reserves

These funds must be applied for specified statutory purposes in accordance with various legislative requirements. Council does not have any Statutory Reserves.

5.2.2 Cash held to fund carry forward capital works

There is no amount shown as cash held to fund carry forward works at 30 June 2016, as it is expected that the capital works budget in the 2015/16 financial year will be fully completed. An amount of \$0.4 million is forecast to be held at 30 June 2015 to fund capital works budgeted but not completed in the 2014/15 financial year. Section 6.2 contains further details on capital works funding.

5.2.3 Unrestricted cash and investments (\$2.91 million)

The amount shown is in accordance with the definition of unrestricted cash included in the Regulations. These funds are free of statutory reserve funds and cash to be used to fund capital works expenditure from the previous financial year.

5.2.4 Discretionary reserves

These funds are shown as discretionary reserves as, although not restricted by a statutory purpose, Council has made decisions regarding the future use of these funds and unless there is a Council resolution these funds should be used for those earmarked purposes. The decisions about future use of these funds has been reflected in Council's Strategic Resource Plan and any changes in future use of the funds will be made in the context of the future funding requirements set out in the plan.

5.2.5 Unrestricted cash adjusted for discretionary reserves (\$2.91 million)

These funds are free of all specific Council commitments and represent funds available to meet daily cash flow requirements, unexpected short term needs and any budget commitments which will be expended in the following year such as grants and contributions. Council regards these funds as the minimum necessary to ensure that it can meet its commitments as and when they fall due without borrowing further funds.

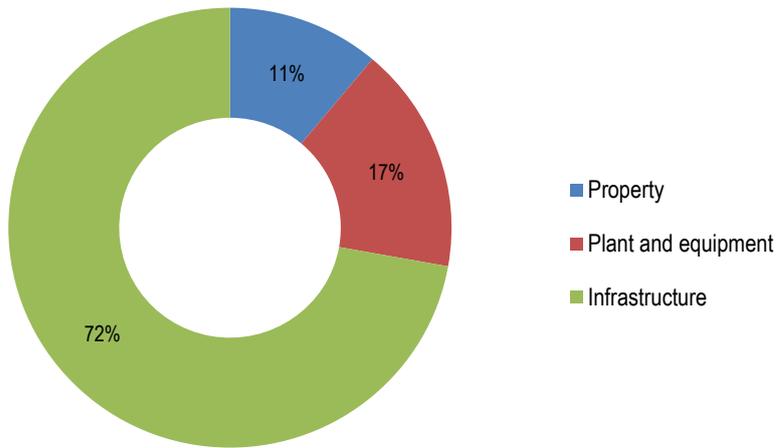
6. Analysis of capital budget

This section analyses the planned capital expenditure budget for the 2015/16 year and the sources of funding for the capital budget. Further detail on the capital works program can be found in Appendix C.

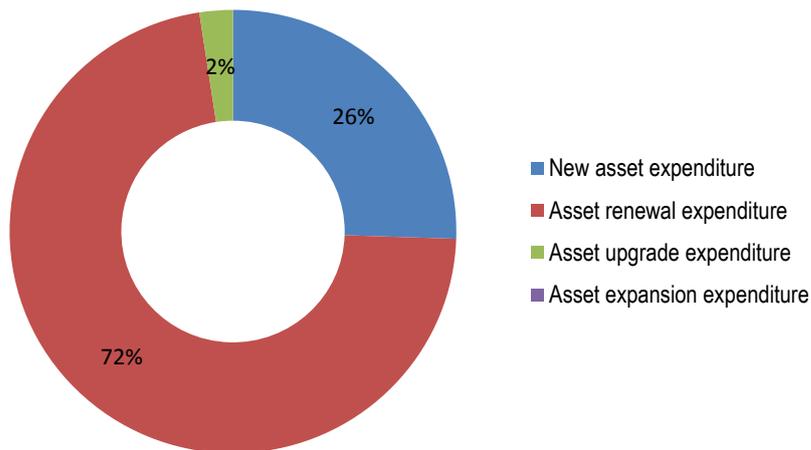
6.1 Capital works

Capital Works Areas	Ref	Forecast		Variance
		Actual 2014/15 \$'000	Budget 2015/16 \$'000	
Works carried forward	6.1.1			
Property				
Buildings		-	-	0
Building improvements		1,766	-	(1,766)
Total buildings		1,766	-	(1,766)
Total property		1,766	-	(1,766)
Plant and equipment				
Plant, machinery and equipment		-	22	22
Total plant and equipment		-	22	22
Infrastructure				
Drainage		-	403	403
Total infrastructure		-	403	403
Total works carried forward		1,766	425	(1,341)
New works				
Property	6.1.2			
Buildings		977	-	(977)
Building improvements			581	581
Total buildings		977	581	(397)
Total property		977	581	(397)
Plant and equipment	6.1.3			
Plant, machinery and equipment		920	700	(220)
Fixtures, fittings and furniture		150	-	(150)
Computers and telecommunications			150	150
Total plant and equipment		1,070	850	(220)
Infrastructure	6.1.4			
Roads		1,695	2,248	553
Bridges		166	-	(166)
Footpaths and cycleways		317	66	(251)
Drainage		285	800	515
Waste management		150	230	80
Other infrastructure		246	-	(246)
Total infrastructure		2,869	3,367	498
Total new works		4,916	4,798	(119)
Total capital works expenditure		6,682	5,223	(1,460)
Represented by:				
New asset expenditure	6.1.5	583	1,333	750
Asset renewal expenditure	6.1.5	4,399	3,764	(636)
Asset upgrade expenditure	6.1.5	-	126	126
Asset expansion expenditure	6.1.5	1,700	-	(1,700)
Total capital works expenditure		6,682	5,223	(1,460)

Budgeted capital works 2015/16



Budgeted capital works 2015/16



Source: Appendix A. A more detailed listing of capital works is included in Appendix C.

6.1.1 Carried forward works (\$425,000)

At the end of each financial year there are projects which are either incomplete or not commenced due to factors including planning issues, weather delays and extended consultation. For the 2014/15 year it is forecast that \$430,000 of capital works will be incomplete and be carried forward into the 2015/16 year. These include the Charlton Flood Study - Levee detailed design works (\$118,000) and the Donald Flood Study - Levee development stage 1 (\$285,000).

6.1.2 Property (\$581,000)

The property class comprises buildings and building improvements including community facilities, municipal offices, sports facilities and pavilions.

For the 2015/16 year, \$581,000 will be expended on building and building improvement projects. The more significant projects include the Wycheproof swimming pool works (\$152,000), Birchip tennis clubrooms renewal (\$90,000), playgrounds upgrade (\$80,000) and park irrigation systems upgrades (\$50,000).

6.1.3 Plant and equipment (\$850,000)

Plant and equipment includes plant, machinery and equipment and computers and telecommunications.

For the 2015/16 year, \$850,000 will be expended on plant, equipment and other projects. These include ongoing cyclical replacement of the plant and vehicle fleet (\$700,000), upgrade and replacement of information technology (\$150,000).

6.1.4 Infrastructure (\$3.36 million)

Infrastructure includes roads, bridges, footpaths and cycleways, drainage, recreation, leisure and community facilities, parks, open space and streetscapes, off street car parks and other structures.

For the 2015/16 year, \$2.24 million will be expended on road projects. This will be funded from the Roads to Recovery program.

\$800,000 will be expended on drainage projects. The more significant of these include the continuation of Charlton Flood Study - Levee detailed design works (\$113,000) and the Donald Flood Study - Levee development stage 1 and 2 (\$625,000).

\$230,000 will be expended on waste management projects. The more significant of these include the Charlton Transfer Station development works (\$150,000) which is expected to be partly funded by grants.

Other infrastructure expenditure includes \$66,000 on footpaths and \$23,000 on aerodromes.

6.1.5 Asset renewal (\$3.76 million), new assets (\$1.33 million) and upgrade (\$126,000)

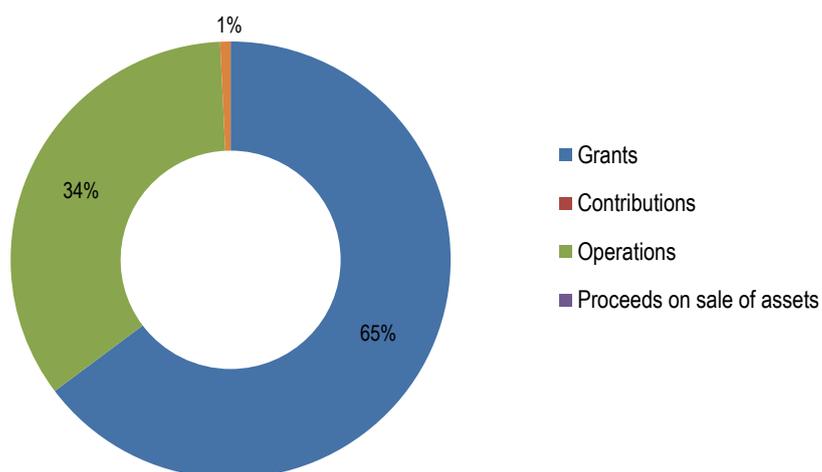
A distinction is made between expenditure on new assets, asset renewal, upgrade and expansion. Expenditure on asset renewal is expenditure on an existing asset, or on replacing an existing asset that returns the service of the asset to its original capability. Expenditure on new assets does not have any element of expansion or upgrade of existing assets but will result in an additional burden for future operation, maintenance and capital renewal.

The major projects included in the above categories, which constitute expenditure on new assets are for the flood development works which will develop new infrastructure for flood protection.

6.2 Funding sources

Sources of funding	Ref	Forecast	Budget	Variance
		Actual 2014/15 \$'000	2015/16 \$'000	\$'000
Works carried forward				
Current year funding				
Grants		1,121	385	(736)
Contributions			-	-
Borrowings			-	-
Council cash			-	-
- operations			-	-
- proceeds on sale of assets			-	-
- reserve cash and investments			-	-
- unrestricted cash and investments			40	40
Total works carried forward	6.2.1	1,121	425	(696)
New works				
Current year funding				
Grants	6.2.2	4,600	2,996	(1,604)
Contributions		203	-	(203)
Borrowings			-	-
Council cash			-	-
- operations	6.2.3	758	1,802	1,044
- proceeds on sale of assets	6.2.4		-	-
- reserve cash and investments	6.2.5		-	-
- unrestricted cash and investments	6.2.6		-	-
Total new works		5,561	4,798	(764)
Total funding sources		6,682	5,223	(1,460)

Budgeted total funding sources 2015/16



Source: Appendix A

6.2.1 Carried forward works (\$425,000)

At the end of each financial year there are projects which are either incomplete or not commenced due to factors including planning issues, weather delays and extended consultation. For the 2014/15 year it is forecast that \$425,000 of capital works will be incomplete and be carried forward into the 2015/16 year. Significant funding includes grants for the flood development works (\$363,000), HACC minor capital works (\$22,000) and unrestricted cash (\$40,000).

6.2.2 Grants - Capital (\$2.99 million)

Capital grants include all monies received from State and Federal sources for the purposes of funding the capital works program. Significant grants and contributions are budgeted to be received for Roads to Recovery Projects (\$2.2 million). Milestone payments for the Charlton Flood Study - Levee detailed design (\$113,000) and Donald Flood Study - Levee development (\$588,000) are also budgeted to be received.

6.2.3 Council cash - operations (\$1.80 million)

Council generates cash from its operating activities, which is used as a funding source for the capital works program. It is forecast that \$1.80 million will be generated from operations to fund the 2015/16 capital works program.

7. Analysis of budgeted financial position

This section analyses the movements in assets, liabilities and equity between 2014/15 and 2015/16. It also considers a number of key financial performance indicators.

7.1 Budgeted balance sheet

		Forecast		
	Ref	Actual	Budget	Variance
		2015	2016	
		\$'000	\$'000	\$'000
Current assets	7.1.1			
Cash and cash equivalents		677	3,021	2,344
Trade and other receivables		1,276	1,321	45
Financial assets		-	-	-
Other assets		151	151	-
Total current assets		2,104	4,493	2,389
Non-current assets	7.1.1			
Trade and other receivables		-	-	-
Investments in regional library corporation		213	213	-
Property, infrastructure, plant and equipment		179,416	177,893	(1,523)
Total non-current assets		179,629	178,106	(1,523)
Total assets		181,733	182,599	866
Current liabilities	7.1.2			
Trade and other payables		1,478	908	570
Trust funds and deposits		116	116	-
Provisions		2,211	2,211	-
Interest-bearing loans and borrowings		203	-	203
Total current liabilities		4,008	3,235	773
Non-current liabilities	7.1.2			
Provisions		539	539	-
Interest-bearing loans and borrowings		7,000	7,000	-
Total non-current liabilities		7,539	7,539	-
Total liabilities		11,547	10,774	773
Net assets		170,186	171,825	1,639
Equity	7.1.4			
Accumulated surplus		84,561	86,200	1,639
Reserves		85,625	85,625	-
Total equity		170,186	171,825	1,639

Source: Appendix A

7.1.1 Current Assets (\$2.39 million increase) and Non-Current Assets (\$1.52 million decrease)

Cash and cash equivalents include cash and investments such as cash held in the bank and in petty cash and the value of investments in deposits or other highly liquid investments with short term maturities of three months or less. These balances are projected to increase by \$2.39 million during the year due to several reasons including operational expenditure reduction as part of service review outcome, completion of the major capital flood recovery works in 2014/15 and \$7.0 million interest-only loan.

Trade and other receivables are monies owed to Council by ratepayers and others. Short term debtors are not expected to change significantly in the budget.

Other assets includes items such as prepayments for expenses that Council has paid in advance of service delivery, inventories or stocks held for sale or consumption in Council's services and other revenues due to be received in the next 12 months. Accrued income is not expected to change during 2015/16 year.

Property, infrastructure, plant and equipment is the largest component of Council's worth and represents the value of all the land, buildings, roads, vehicles, equipment, etc. which has been built up by Council over many years. The decrease in this balance is attributable to the net result of the capital works program being less than the depreciation in this year which will widen the renewal gap going forward.

7.1.2 Current Liabilities (\$773,000 decrease) and Non Current Liabilities -NIL

Trade and other payables are those to whom Council owes money as at 30 June. These liabilities are budgeted to reduce in the 2015/16 year. It is expected that all payments for flood reconstruction works will be completed by 30 June 2015.

Provisions include accrued long service leave, annual leave and rostered days off owing to employees. These employee entitlements are only expected not to change over the 2015/16 year.

Interest-bearing loans and borrowings are borrowings of Council. The Council is budgeting to repay the \$7.0 million loan in November 2019.

7.1.3 Working Capital (\$2.76 million increase)

Working capital is the excess of current assets above current liabilities. This calculation recognises that although Council has current assets, some of those assets are already committed to the future settlement of liabilities in the following 12 months, and are therefore not available for discretionary spending.

Some of Council's cash assets are restricted in that they are required by legislation to be held in reserve for specific purposes or are held to fund carry forward capital works from the previous financial year.

	Forecast		Variance \$'000
	Actual	Budget	
	2015 \$'000	2016 \$'000	
Current assets	2,104	4,493	(2,389)
Current liabilities	4,008	3,235	773
Working capital	(1,904)	1,258	(3,162)
Restricted cash and investment current assets			
- Statutory reserves	-	-	-
- Cash used to fund carry forward capital works	403	-	403
- Trust funds and deposits	116	116	-
Unrestricted working capital	(1,385)	1,374	(2,759)

7.1.4 Equity (\$1.64 million increase)

Total equity always equals net assets and is made up of the following components:

- Asset revaluation reserve which represents the difference between the previously recorded value of assets and their current valuations
- Other reserves that are funds that Council wishes to separately identify as being set aside to meet a specific purpose in the future and to which there is no existing liability. These amounts are transferred from the Accumulated Surplus of the Council to be separately disclosed
- Accumulated surplus which is the value of all net assets less Reserves that have accumulated over time. The increase in accumulated surplus of \$1.64 million results directly from the operating surplus for the year.

8. Strategic resource plan and financial performance indicators

This section includes an extract of the adopted Strategic Resource Plan to provide information on the long term financial projections of the Council.

8.1 Plan development

The Act requires a Strategic Resource Plan to be prepared describing both financial and non-financial resources (including human resources) for at least the next four financial years to achieve the strategic objectives in the Council Plan. In preparing the SRP, Council must take into account all other plans and strategies in regard to services and initiatives which commit financial and non-financial resources for the period of the SRP.

Council has prepared an SRP for the four years 2015/16 to 2018/19 as part of its ongoing financial planning to assist in adopting a budget within a longer term framework. The SRP takes the strategic objectives and strategies as specified in the Revised Council Plan and expresses them in financial terms for the next four years.

The key objective, which underlines the development of the SRP, is financial sustainability in the medium to long term, while still achieving Council's strategic objectives as specified in the Revised Council Plan.

The financial plan for 2015 – 2019 is based on the following key strategies aimed at ensuring the long-term viability and amenity of the Shire:

- To increase revenue from rates and charges over the period of the Plan by a minimum of 6.0% per annum.
- To increase revenue from fees, fines and charges of 2.5% p.a. (CPI) in 2014/15 and continuing at this level for the remainder of the Plan or in line with cost increases or market levels as appropriate.
- To base forward capital works funding projections only on known funding sources.

In preparing the SRP, Council has also been mindful of the need to comply with the following Principles of Sound Financial Management as contained in the Act:

- Prudently manage financial risks relating to debt, assets and liabilities
- Provide reasonable stability in the level of rate burden
- Consider the financial effects of Council decisions on future generations
- Provide full, accurate and timely disclosure of financial information.

The Plan will be updated on a continuous basis as circumstances and opportunities change, new funding programs announced and the success of current and future grant applications are confirmed.

8.2 Financial resources

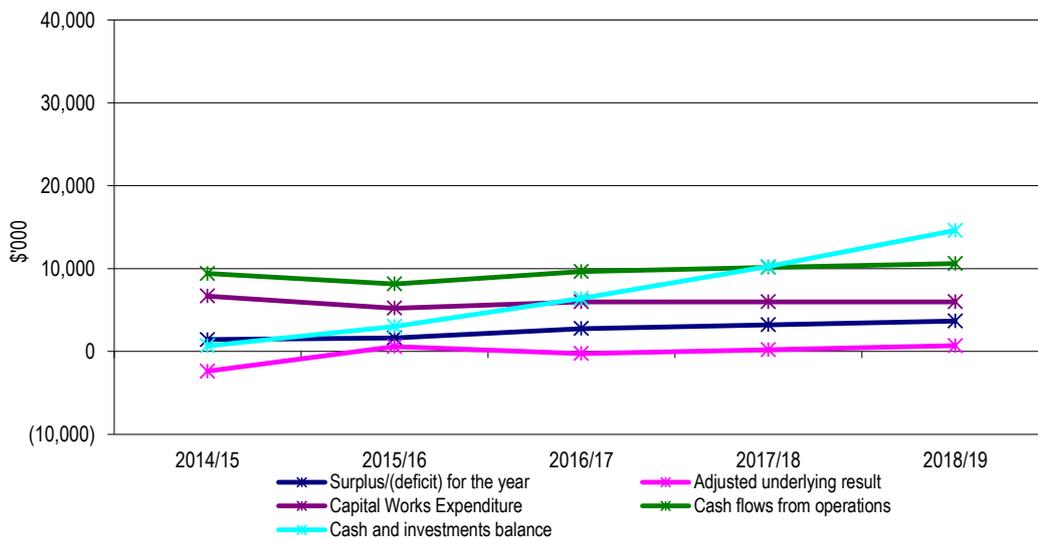
The following table summarises the key financial results for the next four years as set out in the SRP for years 2015/16 to 2018/19. Appendix A includes a more detailed analysis of the financial resources to be used over the four year period.

Indicator	Forecast	Budget	Strategic Resource Plan			Trend
	Actual		Projections			
	2014/15	2015/16	2016/17	2017/18	2018/19	+o/-
	\$'000	\$'000	\$'000	\$'000	\$'000	
Surplus/(deficit) for the year	1,430	1,639	2,757	3,204	3,687	+
Adjusted underlying result	(2,395)	574	(243)	204	687	+
Cash and investments balance	677	3,021	6,389	10,259	14,612	+
Cash flows from operations	9,407	8,133	9,640	10,142	10,625	+
Capital works expenditure	6,682	5,223	6,000	6,000	6,000	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

The following graph shows the general financial indicators over the four year period.



The key outcomes of the Plan are as follows:

- **Financial sustainability (Section 5)** - Cash and investments is forecast to increase over the four year period from \$3.05 million to \$14.64 million, which indicates a balanced budget on a cash basis in each year
- **Rating levels (Section 9)** –Rate increases are forecast over the four years at an average of 6% as well as full cost recovery of kerbside garbage and recycling charges.
- **Service delivery strategy (section 10)** – As part of Council's effort to reduce operating expenditure there has been a focus on reviewing Council services. During the 2015/16 financial year there are reviews planned for library services, pool operations and allocation of recreation funds
- **Borrowing strategy (Section 10)** – No further borrowings are forecast over the four year period.

8.3 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 used in the context of the organisation's objectives.

Indicator	Measure	Notes	Forecast	Budget	Strategic Resource Plan			Trend +/-
			Actual 2014/15	2015/16	Projections 2016/17	2017/18	2018/19	
Operating position								
Adjusted underlying result	Adjusted underlying surplus (deficit) / Adjusted underlying revenue	1	-11.5%	2.5%	-1.1%	0.9%	2.9%	+
Liquidity								
Working Capital	Current assets / current liabilities	2	52.5%	138.9%	246.0%	363.0%	490.6%	+
Unrestricted cash	Unrestricted cash / current liabilities		3.4%	89.8%	194.6%	310.0%	436.1%	+
Obligations								
Loans and borrowings	Interest bearing loans and borrowings / rate revenue	3	62.9%	58.0%	54.9%	51.9%	49.1%	+
Loans and borrowings	Interest and principal repayments on interest bearing loans and borrowings / rate revenue		9.8%	4.3%	2.3%	2.2%	2.1%	+
Indebtedness	Non-current liabilities / own source revenue		60.1%	57.2%	54.2%	51.4%	48.8%	+
Asset renewal	Asset renewal expenditure / depreciation	4	63.0%	55.6%	89.8%	89.8%	89.8%	-
Stability								
Rates concentration	Rate revenue / adjusted underlying revenue	5	55.2%	53.0%	58.4%	59.1%	59.9%	o
Rates effort	Rate revenue / CIV of rateable properties in the municipality		0.9%	1.0%	1.0%	1.1%	1.1%	o
Efficiency								
Expenditure level	Total expenditure / no. of property assessments		\$3,741	3,589	\$3,577	\$3,657	\$3,739	+
Revenue level	Residential rate revenue / No. of residential property assessments		\$807	854	\$905	\$959	\$1,017	
Workforce turnover	No. of permanent staff resignations & terminations / average no. of permanent staff for the financial year		16.0%	10.0%	10.0%	10.0%	10.0%	

Key to Forecast Trend:

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

- Forecasts deterioration in Council's financial performance/financial position indicator

Notes to indicators

1 Adjusted underlying result – An indicator of the sustainable operating result required to enable Council to continue to provide core services and meet its objectives. Improvement in financial performance expected over the period, although continued losses means reliance on Council's cash reserves or increased debt to maintain services.

2 Working Capital – The proportion of current liabilities represented by current assets. Working capital is forecast to increase significantly in 2015/16 year.

3 Debt compared to rates - Trend indicates Council's reducing reliance on debt against its annual rate revenue through redemption of long term debt.

4 Asset renewal - This percentage indicates the extent of Council's renewals against its depreciation charge (an indication of the decline in value of its existing capital assets). A percentage greater than 100 indicates Council is maintaining expenditure in excess of its depreciation charge.

5 Rates concentration - Reflects extent of reliance on rate revenues to fund all of Council's on-going services. Trend indicates Council will become more reliant on rate revenue compared to all other revenue sources.

8.4 Non-financial resources

In addition to the financial resources to be consumed over the planning period, Council will also consume non-financial resources, in particular human resources. A summary of Council's anticipated human resources requirements for the 2015/16 year is shown below and further detail is included in section 4.3.1 of this budget. A statement of Human Resources is included in Appendix A.

Indicator	Forecast		Strategic Resource Plan Projections		
	Actual 2014/15	Budget 2015/16	2016/17	2017/18	2018/19
Employee costs (\$'000)					
- Operating	9,348	8,749	9,077	9,417	9,770
- Capital	238	192	192	192	192
Total	<u>9,586</u>	<u>8,941</u>	<u>9,269</u>	<u>9,609</u>	<u>9,962</u>
Employee numbers (EFT)	131 - (July 2014)	115	115	115	115
	115 - (Forecast June 2015)				

9. Rating information

This section contains information on Council's past and foreshadowed rating levels along with Council's rating principles and the impact of changes in property valuations.

9.1 Rating context

In developing the Strategic Resource Plan (referred to in Section 8.), rates and charges were identified as an important source of revenue, accounting for 51% of the total revenue received by Council annually. Planning for future rate increases has therefore been an important component of the Strategic Resource Planning process. 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 Victorian community.

However, it has also been necessary to balance the importance of rate revenue as a funding source with community sensitivity to increases. To ensure that deliberations about future rate increases have been made on an informed basis, comparisons of historical rate increases were made between Council and other similar sized councils.

It is recognised through benchmarking that Buloke Shire ratepayers are at the higher end of comparative rate payments but are middle of the range with regards to the Municipal Charge. Whilst the garbage charge at Buloke is greater than other Councils it is because at Buloke we are basing the charge on full cost recovery.

9.2 Current year rate increase

The increase has been set to achieve future revenue growth while containing costs in order to achieve an almost breakeven operating position by 2017/18 as set out in the Strategic Resource Plan. The \$1.8 million contribution from operations toward capital investment for the 2015/16 year is also much less than the desired levels. Unless it can be increased, it will be difficult to maintain robust capital works programs in the future.

In order to achieve these objectives and be able to generate enough cash for capital works, the general rate will increase by a 6%, the municipal charge by 6% and the kerbside waste and recyclable collection charge will decrease by 1.3% for 2015/16 due to efficiencies in service delivery based on full cost recovery. Rates and charges for 2015/16 are \$12.07 million.

The following table sets out future proposed increases in rates and charges and the total rates and charges to be raised, based on the forecast financial position of Council as at 30 June 2015.

Year	General Rate Increase %	Municipal Charge Increase %	Garbage Charge Increase %	Total Rates Raised \$'000
2014/15	6.0	15.4	49.0	11,451
2015/16	6.0	6.0	-1.3	12,073
2016/17	6.0	6.0	2.5	12,760
2017/18	6.0	6.0	2.5	13,486
2018/19	6.0	6.0	2.5	14,255

9.3 Rating structure

Council has established a rating structure which is comprised of three key elements. These are:

- Property values, form the central basis of rating under the *Local Government Act 1989*
- A user pays component to reflect usage of certain services provided by Council
- A fixed municipal charge per property to cover some of other administrative costs of the Council.

Striking a proper balance between these elements provides equity in the distribution of the rate burden across residents.

Council makes a further distinction within the property value component of rates based on the purpose for which the property is used, that is, whether the property is used for residential or commercial or farming purposes.

Having reviewed the various valuation bases for determining the property value component of rates, Council has determined to apply a Capital Improved Value (CIV) basis on the grounds that it provides the most equitable distribution of rates across the municipality. There are currently no plans to change that basis, but Council does review its rating structure every four years.

The existing rating structure comprises three differential rates (residential, commercial and farm). These rates are structured in accordance with the requirements of Section 161 'Differential Rates' of the Act.

The following principles have been applied to the development of Council's rates:

1. The 2014 Revaluation will be used for rating purposes in 2015/16
2. The basis of valuation will continue to be the Capital Improved Value (CIV).
3. An increase in revenue from rates in 2015/16 of 6%.
4. The Municipal Charge to be retained and applied to every rateable property in the Shire. However, a single farm enterprise which may be conducted on several properties can apply for an exemption which will mean that they will only be charged one Municipal Charge for that enterprise.
5. The Commercial/Industrial Rate to be set at 100% of the General Rate.
6. The Farm Rate to be set at 98% of the General Rate (A Farm rate differential of 2%).
7. The current kerbside waste and recyclable services will be retained and increased to recover 100% of the costs incurred by Council to provide the service and operate land fill and transfer stations across the Shire, including Government levies.
8. The charge for a waste and recyclable service will apply equally to all occupiable residential properties where the service is rendered, or is available, whether or not the service is used.
9. A pensioner concession for eligible concession card holders will provide a 50% discount off Council rates up to the maximum amount set by the Victorian Government.

The following table summarises the rates to be determined for the 2014/15 year. A more detailed analysis of the rates to be raised is contained in Appendix B "Statutory Disclosures".

Rate type	How applied	2014/15	2015/16	Change
Residential rates	Cents/\$ CIV	0.007606	0.00807	6.1%
Commercial rates	Cents/\$ CIV	0.007606	0.00807	6.1%
Farm rates	Cents/\$ CIV	0.007455	0.00791	6.1%
Municipal charge	\$/ property	\$150	\$159	6.0%
Kerbside collection charge	\$/ property	\$380	\$375	-1.3%

10. Summary of other strategies

This section sets out summaries of the strategies that have been developed and incorporated into the Strategic Resource Plan including borrowings and service delivery.

10.1 Borrowings

In developing the SRP (see Section 8), borrowings were identified as an important funding source to manage the deficit cash position Council is faced with in the short to medium term.

Council will repay the final instalment of the \$1.55 million superannuation liability loan borrowing in 2015/16.

A loan of \$7.0 million in 2014/15 will assist Council to operate in a cash surplus position throughout the year, minimising the need to call on overdraft provisions. This interest only loan for a five year period will minimise the draw on Council's cash position during this time. The SRP indicates that Council will have a healthy cash position at this time to enable strategic decisions to be made regarding the future requirements of Council's loan position.

Year	New Borrowings \$'000	Principal Paid \$'000	Interest Paid \$'000	Balance 30 June \$'000
2014/15	7,000.00	782	345	7,203
2015/16	-	203	319	7,000
2016/17	-	-	297	7,000
2017/18	-	-	297	7,000
2018/19	-	-	297	7,000

The table below shows information on borrowings specifically required by the Regulations.

	2014/15 \$	2015/16 \$
Total amount borrowed as at 30 June of the prior year	985,000	7,203,000
Total amount proposed to be borrowed	7,000,000	-
Total amount projected to be redeemed	(782,000)	(203,000)
Total amount of borrowings as at 30 June	7,203,000	7,000,000

10.2 Service delivery

The key objectives in Council's Strategic Resource Plan (referred to in Section 8.) which directly impact the future service delivery strategy are to maintain where possible existing service levels and to achieve a breakeven operating result within five to six years. The Rating Information (see Section 9.) also refers to rate increases of 6%. With these key objectives as a basis, a number of internal and external influences have been identified which will have a significant impact on the scope and level of services to be provided over the next four years.

The general influences affecting all operating revenue and expenditure include the following:

	2015/16	2016/17	2017/18	2018/19
	%	%	%	%
Consumer Price Index	2.5	2.5	2.5	2.5
Average Weekly Earnings	4.5	4.5	4.5	4.5
Engineering Construction Index	3.2	3.2	3.2	3.2
Non-residential Building Index	3.5	3.5	3.5	3.5
Rate increases	6.0	6.0	6.0	6.0
Property growth	0.5	0.5	0.5	0.5
Wages growth	4.0	3.5	3.5	3.5
Government funding	2.0	2.0	2.0	2.0
Statutory fees	2.0	2.0	2.0	2.0
Investment return	2.5	3.0	3.0	3.0

As well as the general influences, there are also a number specific influences which relate directly to service areas or activities. The most significant changes in these areas are summarised below.

Kerbside Collection

As part of the 2014/15 budget, Council made the decision that this service would operate at full cost recovery. As a result of this, there was a significant increase in the garbage charge. Council also made a commitment to reviewing processes to create efficiencies. The efficiencies identified in 2014/15 have resulted in a decrease to the cost of providing this service. As a result there will be a decrease in the garbage charge for 2015/16.

Aged & Disability Services

Government funding for aged and disability services is expected to increase by approximately 2% from 2014/15. This includes General Home Care, Personal Care, Respite Care and Meals. This increase does not cover Council costs thus resulting in further cost shifting to Council. As a result Council will reduce the amount of service delivery hours to maintain our level of contribution to these services.

Valuation Services

The Council is required to revalue all properties within the municipality every two years. The last general revaluation was carried out as at 1 January 2014 effective for the 2014/15 year and the next revaluation will be undertaken as at 1 January 2016. An allowance of \$80,000 has been made every two years commencing in 2016/17 to meet the additional cost of resources to complete the revaluation process.

Animal Control

Council has entered into an agreement with a neighbouring Council to share services for the provision of a pound. This will create efficiencies and enable savings to be gained in this area of service provision.

Statutory Planning

The statutory planning function has remained fairly constant over the past few years and this is expected to continue into the near future.

Appendices

The following appendices include voluntary and statutory disclosures of information which provide support for the analysis contained in sections 1 to 10 of this report.

This information has not been included in the main body of the budget report in the interests of clarity and conciseness. Council has decided that whilst the budget report needs to focus on the important elements of the budget and provide appropriate analysis, the detail upon which the annual budget is based should be provided in the interests of open and transparent local government.

The contents of the appendices are summarised below:

Appendix	Nature of information	Page
A	Financial statements	59
B	Rates and charges	66
C	Capital works program	71
D	Fees and charges schedule	81

Appendix A Financial Statements

This appendix presents information in regard to the Financial Statements and Statement of Human Resources. The budget information for the years 2015/16 to 2018/19 has been extracted from the Strategic Resource Plan.

The appendix includes the following budgeted information:

- Comprehensive Income Statement
- Balance Sheet
- Statement of Changes in Equity
- Statement of Cash Flows
- Statement of Capital Works
- Statement of Human Resources

A Simple Explanation of the Financial Statements

Income Statement

The Income Statement is sometimes referred to as a 'Profit and Loss Statement' and shows the sources of Council's revenue under various income headings; and expenses incurred in running the Council during the year. These expenses relate only to the "Operations" and do not include the cost associated with the purchase or the building of assets. While asset purchase costs are not included in the Expenses there is an item for 'Depreciation'. This value is the value of the assets used during the year.

The key figure to look at is the surplus (or deficit) for the year which is equivalent to the profit (or loss) of Council for the year. A surplus means that the revenue was greater than the expenses.

Balance Sheet

This one-page summary is a snap shot of the financial situation as at June 30. It shows what the Council owns as Assets and what it owes as Liabilities. The bottom line of this Statement is Net Assets. This is the net worth of Council which has been compiled over many years.

The assets and liabilities are separated into Current and Non-current. Current means those assets or liabilities which fall due in the next 12 months. The components of the Balance Sheet are described here.

Current & Non-Current Assets:

Cash includes cash and investments, i.e. cash held in the bank and petty cash and the market value of Council's investments.

Receivables are monies owed to Council by ratepayers and others

Other is inventory and accounts which have been prepaid

Non-Current Assets as held for sale. It includes Council land that is currently for sale.

Property, Infrastructure, Plant and Equipment is the largest component of Council's worth and represents the value of all land, buildings, roads, vehicles, equipment etc which has been compiled by Council.

Current & Non-Current Liabilities

Payables are those to whom Council owes money as at June 30

Employee Benefits include accrued Long Service Leave and Annual Leave owed to employees

Trust monies represents monies held in Trust by Council

Net Assets

This term is used to describe the difference between the value of Total Assets and the value of Total Liabilities. It represents the net worth of Council as at June 30

Total Equity

This always equals Net Assets. It is made up of the following components

Asset Revaluation Reserve which is the difference between the previously recorded value of assets and their current valuations.

General Reserves which are allocations of the Accumulated Surplus to specific projects.

Accumulated Surplus is the value of all net assets accumulated over time

Statement of Changes in Equity

During the course of the year the value of Total Ratepayer's Equity as set out in the Statement of Income changes. This Statement shows the values of such changes and how these changes arose.

The main reasons for a change in equity stem from

The profit or loss from operations, described in the Statement as Operating Surplus.

Deficit for the year

The use of monies from Council's Reserves

Revaluation of the assets. This takes place on a regular basis. It also occurs when existing assets are taken up in the books for the first time. (eg Donald Children's Centre)

Statement of Cash Flows

The Statement of Cash Flows summarises Council's cash payments and cash receipts for the year. This Statement is presented according to a specific Accounting Standard and needs some care in analysis. The values may differ from those shown in the Statement of Income because the Statement of Income is prepared on an accrual accounting basis.

Cash in this Statement refers to Bank Deposits and other forms of highly liquid investments that can readily be converted to cash such as cash invested with Fund Managers.

Council's cash arises from, and is used in three main areas

Cash Flows from Operating Activities

Receipts: All cash received into Council's bank account from ratepayers and others who owe money to Council. Receipts also include the interest earnings from Council's cash investments. It does not include the costs associated with the sale of assets.

Payments: All cash paid by Council from its bank account to staff, creditors and other persons. It does not include the costs associated with the creation of assets

Cash Flows from Investing Activities

This section shows the cash invested in the creation or purchase of Property, Infrastructure, Plant and Equipment assets and the cash received from the sale of these assets

Cash Flows from Financing Activities

This is where the receipt and repayment of borrowed funds are recorded. The bottom line of the Statement of Cash Flows is the cash at the end of the financial year. This shows the capacity of Council to meet its cash debts and other liabilities.

Notes to the Accounts

The Notes are an important and informative section of the report. The Australian Accounting Standards are not prescriptive in a lot of issues. Therefore, to enable the reader to understand the basis on which the values shown in the Statements are established it is necessary to provide details of Council's accounting policies. These are described in Note 1.

Apart from the accounting policies, the Notes also give details behind many of the summary figures contained in the Statements. The Note numbers are shown beside the relevant items in the Income Statement, Balance Sheet, and the Statement of Cash Flows.

Where Council wishes to disclose other information which cannot be incorporated into the Statements then this is shown in the Notes.

Other Notes include: the cost of the various functions of Council; the breakdown of expenses, revenues, reserves and other assets; contingent liabilities; transactions with persons related to Council; and financial performance indicators. The Notes should be read at the same time as the Financial Statements to get a clear picture of the accounts.

Standard Statements

The Standard Statements section provides three of the four statements mentioned above (Income Statement, Balance Statement and Statement of Cash Flows) together with a further Statement (Statement of Capital Works).

The Statement of Capital Works sets out the expenditure on creating or buying Property, Infrastructure, Plant and Equipment assets by each category of asset. It also shows how much has been spent on renewing, upgrading, expanding or creating new assets of this type.

These Standard Statements provide a comparison between the actual results for the year and the budget that was set at the start of the year. All major differences are explained in accompanying notes.

Comprehensive Income Statement

For the four years ending 30 June 2019

	Forecast	Budget	Strategic Resource Plan		
	Actual		Projections		
	2014/15	2015/16	2016/17	2017/18	2018/19
	\$'000	\$'000	\$'000	\$'000	\$'000
Income					
Rates and charges	11,451	12,073	12,760	13,486	14,255
Statutory fees and fines	103	103	106	108	111
User fees	698	734	788	808	828
Grants - Operating (Recurrent)	6,717	6,658	6,685	6,879	7,080
Grants - Operating (Non-Recurrent)	87	276			
Grants - Capital (Recurrent)	1,100	2,200	1,100	1,100	1,100
Grants - Capital (Non-Recurrent)	3,622	1,065	3,000	3,000	3,000
Contributions - monetary	360	151	151	151	151
Contributions - non-monetary	-	-	-	-	-
Net gain/(loss) on disposal of property, infrastructure, plant and equipment	134	300	10	10	10
Fair value adjustments for investment property	-	-	-	-	-
Share of net profits/(losses) of associates and joint ventures	-	-	-	-	-
Other income	300	268	268	268	268
Total income	24,572	23,828	24,868	25,810	26,803
Expenses					
Employee costs	9,348	8,749	9,077	9,417	9,770
Materials and services	5,807	5,347	5,327	5,460	5,596
Bad and doubtful debts	10	5	5	5	5
Depreciation and amortisation	6,979	6,774	6,678	6,678	6,678
Borrowing costs	345	319	297	297	297
Other expenses	653	995	727	749	770
Total expenses	23,142	22,189	22,111	22,606	23,116
Surplus/(deficit) for the year	1,430	1,639	2,757	3,204	3,687
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	-	-	-	-	-
Items that may be reclassified to surplus or deficit in future periods					
(detail as appropriate)					
Total comprehensive result	1,430	1,639	2,757	3,204	3,687

Balance Sheet

For the four years ending 30 June 2019

	Forecast	Budget	Strategic Resource Plan		
	Actual		Projections		
	2015	2016	2017	2018	2019
	\$'000	\$'000	\$'000	\$'000	\$'000
Assets					
Current assets					
Cash and cash equivalents	677	3,021	6,389	10,259	14,612
Trade and other receivables	1,276	1,321	1,392	1,467	1,546
Other financial assets	-	-	-	-	-
Inventories	-	-	-	-	-
Non-current assets classified as held for sale	-	-	-	-	-
Other assets	151	151	151	151	151
Total current assets	2,104	4,493	7,932	11,877	16,309
Non-current assets					
Trade and other receivables	-	-	-	-	-
Investments in regional library corporation	213	213	213	213	213
Property, infrastructure, plant & equipment	179,416	177,893	177,200	176,507	175,814
Investment property	-	-	-	-	-
Intangible assets	-	-	-	-	-
Total non-current assets	179,629	178,106	177,413	176,720	176,027
Total assets	181,733	182,599	185,345	188,597	192,336
Liabilities					
Current liabilities					
Trade and other payables	1,478	908	897	945	997
Trust funds and deposits	116	116	116	116	116
Provisions	2,211	2,211	2,211	2,211	2,211
Interest-bearing loans and borrowings	203	-	-	-	-
Total current liabilities	4,008	3,235	3,224	3,272	3,324
Non-current liabilities					
Provisions	539	539	539	539	539
Interest-bearing loans and borrowings	7,000	7,000	7,000	7,000	7,000
Total non-current liabilities	7,539	7,539	7,539	7,539	7,539
Total liabilities	11,547	10,774	10,763	10,811	10,863
Net assets	170,186	171,825	174,582	177,786	181,473
Equity					
Accumulated surplus	84,561	86,200	88,957	92,161	95,848
Reserves	85,625	85,625	85,625	85,625	85,625
Total equity	170,186	171,825	174,582	177,786	181,473

Statement of Changes in Equity

For the four years ending 30 June

	Total	Accumulated Surplus	Revaluation Reserve	Other Reserves
	\$'000	\$'000	\$'000	\$'000
2016				
Balance at beginning of the financial year	170,186	84,561	85,625	-
Surplus/(deficit) for the year	1,639	1,639	-	-
Net asset revaluation increment/(decrement)	-	-	-	-
Transfer to other reserves	-	-	-	-
Transfer from other reserves	-	-	-	-
Balance at end of the financial year	171,825	86,200	85,625	-
2017				
Balance at beginning of the financial year	171,825	86,200	85,625	-
Surplus/(deficit) for the year	2,757	2,757	-	-
Net asset revaluation increment/(decrement)	-	-	-	-
Transfer to other reserves	-	-	-	-
Transfer from other reserves	-	-	-	-
Balance at end of the financial year	174,582	88,957	85,625	-
2018				
Balance at beginning of the financial year	174,582	88,957	85,625	-
Surplus/(deficit) for the year	3,204	3,204	-	-
Net asset revaluation increment/(decrement)	-	-	-	-
Transfer to other reserves	-	-	-	-
Transfer from other reserves	-	-	-	-
Balance at end of the financial year	177,786	92,161	85,625	-
2019				
Balance at beginning of the financial year	177,786	92,161	85,625	-
Surplus/(deficit) for the year	3,687	3,687	-	-
Net asset revaluation increment/(decrement)	-	-	-	-
Transfer to other reserves	-	-	-	-
Transfer from other reserves	-	-	-	-
Balance at end of the financial year	181,473	95,848	85,625	-

Statement of Cash Flows

For the four years ending 30 June 2019

	Forecast	Budget	Strategic Resource Plan		
	Actual		Projections		
	2014/15	2015/16	2016/17	2017/18	2018/19
	\$'000	\$'000	\$'000	\$'000	\$'000
	Inflows	Inflows	Inflows	Inflows	Inflows
	(Outflows)	(Outflows)	(Outflows)	(Outflows)	(Outflows)
Cash flows from operating activities					
Rates and charges	11,751	12,132	12,783	13,504	14,269
Statutory fees and fines	115	102	105	108	111
User fees	712	724	786	806	826
Grants - operating	6,804	6,934	6,685	6,879	7,080
Grants - capital	4,722	3,265	4,100	4,100	4,100
Contributions - monetary	359	151	151	151	151
Interest received	60	89	90	90	90
Other receipts	826	174	177	177	177
Net GST refund / payment	-	-	-	-	-
Employee costs	(9,347)	(8,749)	(9,084)	(9,404)	(9,757)
Materials and services	(5,866)	(5,562)	(5,425)	(5,521)	(5,653)
Other payments	(729)	(1,127)	(728)	(748)	(769)
Net cash provided by/(used in) operating activities	9,407	8,133	9,640	10,142	10,625
Cash flows from investing activities					
Proceeds from sale of property, infrastructure, plant and equipment	10	300	25	25	25
Payments for property, infrastructure, plant and equipment	(10,512)	(5,567)	(6,000)	(6,000)	(6,000)
Payments for investments	-	-	-	-	-
Proceeds from sale of investments	-	-	-	-	-
Loan and advances made	-	-	-	-	-
Payments of loans and advances	-	-	-	-	-
Net cash provided by/ (used in) investing activities	(10,502)	(5,267)	(5,975)	(5,975)	(5,975)
Cash flows from financing activities					
Finance costs	(345)	(319)	(297)	(297)	(297)
Proceeds from borrowings	7,000	-	-	-	-
Repayment of borrowings	(782)	(203)	-	-	-
Net cash provided by/(used in) financing activities	5,873	(522)	(297)	(297)	(297)
Net increase/(decrease) in cash & cash equivalents	4,778	2,344	3,368	3,870	4,353
Cash and cash equivalents at the beginning of the financial year	(4,101)	677	3,021	6,389	10,259
Cash and cash equivalents at the end of the financial year	677	3,021	6,389	10,259	14,612

Statement of Capital Works

For the four years ending 30 June 2019

	Forecast	Budget	Strategic Resource Plan		
	Actual		Projections		
	2014/15	2015/16	2016/17	2017/18	2018/19
	\$'000	\$'000	\$'000	\$'000	\$'000
Property					
Land	-	-	-	-	-
Land improvements	-	-	-	-	-
Total land	-	-	-	-	-
Buildings	2,743	-	-	-	-
Heritage buildings	-	-	300	300	300
Building improvements	-	581	700	700	700
Leasehold improvements	-	-	-	-	-
Total buildings	2,743	581	1,000	1,000	1,000
Total property	2,743	581	1,000	1,000	1,000
Plant and equipment					
Heritage plant and equipment	-	-	-	-	-
Plant, machinery and equipment	920	722	760	760	760
Fixtures, fittings and furniture	150	-	150	150	150
Computers and telecommunications	-	150	500	500	500
Library books	-	-	-	-	-
Total plant and equipment	1,070	872	1,410	1,410	1,410
Infrastructure					
Roads	1,695	2,248	3,590	3,590	3,590
Bridges	166	-	-	-	-
Footpaths and cycleways	317	66	-	-	-
Drainage	285	1,203	-	-	-
Recreational, leisure and community facilities	-	-	-	-	-
Waste management	150	230	-	-	-
Parks, open space and streetscapes	-	-	-	-	-
Aerodromes	10	23	-	-	-
Off street car parks	-	-	-	-	-
Other infrastructure	246	-	-	-	-
Total infrastructure	2,869	3,770	3,590	3,590	3,590
Total capital works expenditure	6,682	5,223	6,000	6,000	6,000
Represented by:					
New asset expenditure	583	1,333	-	-	-
Asset renewal expenditure	4,399	3,764	6,000	6,000	6,000
Asset expansion expenditure	-	0	-	-	-
Asset upgrade expenditure	1,700	126	-	-	-
Total capital works expenditure	6,682	5,223	6,000	6,000	6,000

Statement of Human Resources

For the four years ending 30 June 2019

	Forecast	Budget	Strategic Resource Plan		
	Actual		Projections		
	2014/15	2015/16	2016/17	2017/18	2018/19
	\$'000	\$'000	\$'000	\$'000	\$'000
Staff expenditure					
Employee costs - operating	9,348	8,749	9,077	9,417	9,770
Employee costs - capital	238	192	192	192	192
Total staff expenditure	9,586	8,941	9,269	9,609	9,962
	FTE	FTE	FTE	FTE	FTE
Staff numbers					
	131 - (July 2014)				
Employees	115 - (Forecast June 2015)	115.38	115	115	115
Total staff numbers	-	115.38	115	115	115

Appendix B

Rates and charges

This appendix presents information which the Act and the Regulations require to be disclosed in the Council's annual budget.

Rates and charges

1. Rates and charges

1.1 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	2014/15 cents/\$CIV	2015/16 cents/\$CIV	Change
General rate for rateable residential properties	0.007606	0.00807	6.1%
General rate for rateable commercial properties	0.007606	0.00807	6.1%
General rate for rateable farming properties	0.007455	0.007909	6.1%

1.2 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	2014/15 \$	2015/16 \$	Change
Residential	2,323,600	2,464,167	6.0%
Commercial	586,000	621,687	6.1%
Farming	6,623,200	7,026,025	6.1%
Total amount to be raised by general rates	9,532,800	10,111,879	6.1%

1.3 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	2014/15	2015/16	Change
Residential	2,881	2,886	0.2%
Commercial	451	444	-1.6%
Farming	2,854	2,852	-0.1%
Total number of assessments	6,186	6,182	-0.1%

1.4 The basis of valuation to be used is the Capital Improved Value (CIV)

1.5 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	2014/15 \$	2015/16 \$	Change
Residential	305,700,600	305,349,100	-0.1%
Commercial	77,212,900	77,036,900	-0.2%
Farming	885,497,200	888,358,200	0.3%
Total value of land	1,268,410,700	1,270,744,200	0.2%

1.6 The municipal charge under section 159 of the Act compared with the previous financial year

Type of Charge	Per Rateable Property 2014/15 \$	Per Rateable Property 2015/16 \$	Change
Municipal	150	159	6.0%

1.7 The estimated total amount to be raised by municipal charges compared with the previous financial year

Type of Charge	2014/15 \$	2015/16 \$	Change
Municipal	655,400	694,671	6.0%

1.8 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 2014/15 \$	Per Rateable Property 2015/16 \$	Change
Kerbside Garbage & Recycling collection	380	375	-1.3%

1.9 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	2014/15 \$	2015/16 \$	Change
Kerbside Garbage & Recycling collection	1,281,577	1,266,000	-1.2%

1.10 The estimated total amount to be raised by all rates and charges compared with the previous financial year

Type of Charge	2014/15 \$	2015/16 \$	Change
General rates	9,532,800	10,111,879	6.1%
Municipal charge	655,400	694,671	6.0%
Kerbside collection and recycling	1,281,577	1,266,000	-1.2%
Rates and charges	11,469,777	12,072,550	5.3%

1.11 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.

2. Differential rates

2.1 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 0.00807% (0.00807 cents in the dollar of CIV) for all rateable residential properties; and
- A general rate of 0.00807% (0.0807 cents in the dollar of CIV) for all rateable commercial properties.
- A general rate of 0.007909% (0.07909 cents in the dollar of CIV) for all rateable farming properties.

Each differential rate will be determined by multiplying the Capital Improved Value 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.

2.2 Commercial land

Commercial 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 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 2015/16 financial year.

2.3 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 2015/16 financial year.

2.4 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.

Appendix C Capital works program

This appendix presents a listing of the capital works projects that will be undertaken for the 2015/16 year.

The capital works projects are grouped by class and include the following:

- New works for 2015/16
- Works carried forward from the 2014/15 year.

Capital works program

For the year ending 30 June 2016

1. New works

Capital Works Area	Asset expenditure type					Summary of funding sources		
	Project cost \$'000	Renewal \$'000	Upgrade \$'000	New \$'000	Expansion \$'000	Grants \$'000	Community Contributions \$'000	Council Funds \$'000
PROPERTY								
BUILDINGS								
Community Facilities								
Essential Services Upgrades - Stage 2 - Recreation Reserves	80	80						80
Wycheproof Kinder power upgrade	7	7						7
Birchip Tennis Club Rooms Renewal	90	90				20		70
Demolish old Birchip Resource Centre	25	25						25
Swimming Pools								
Connect Backwash lines to sewer Stage 2 (Sea Lake)	18	18						18
Charlton Pool Toddler Pool shade structure replacement	16	16						16
New Pool Vacuum Pump	5			5				5
Wycheproof Swimming Pool Pipe Replacement (toddler pool)	130	130						130
Wycheproof Swimming Pool Shade Replacement (north side)	22	22						22
Municipal offices								
Charlton Office Chamber Repairs	18	18						18
Office Split System Renewal	12	12						12
Sports Facilities/Parks and Gardens								
Park Furniture Upgrade (Memorial Park, Birchip)	8	8						8
Park Irrigation System Upgrades (Charlton, Donald and Birchip)	50	50						50
Playground Upgrades (Charlton, Donald and Berriwilllock)	80	80						80
Donald Rec Reserve hot water system renewal	20	20						20
TOTAL BUILDINGS	581	576	-	5	-	20	-	561
TOTAL PROPERTY	581	576	-	5	-	20	-	561

Capital Works Area	Asset expenditure type					Summary of funding sources		
	Project cost \$'000	Renewal \$'000	Upgrade \$'000	New \$'000	Expansion \$'000	Grants \$'000	Community Contributions \$'000	Council Funds \$'000
PLANT AND EQUIPMENT								
PLANT, MACHINERY & EQUIPMENT								
Heavy Plant Replacement	600	600						600
Light Fleet Replacement	90	90						90
Small Plant	10	10						10
TOTAL PLANT, MACHINERY & EQUIPMENT	700	700	-	-	-	-	-	700
IT & EQUIPMENT								
IT & Equipment replacement	150	150	-	-	-	-	-	150
TOTAL IT & EQUIPMENT	150	150	-	-	-	-	-	150
TOTAL PLANT AND EQUIPMENT	850	850	-	-	-	-	-	850
INFRASTRUCTURE								
ROADS								
Roads - Sealing								
Roads to Recovery	-					2,200	-	2,200
Sealing Program	583	583						583
Roads - Resheets								
Brennans No 2 Rd (Corack)	135	135						135
Mathiskes Tank Rd (Berrivillock)	133	133						133
Gil Gil Reserve (Donald)	19	19						19
Seven Mile Rd (Charlton)	195	195						195
Sheahans Rd No 2 (Nullawil)	139	139						139
James Rd (Nullawil)	93	93						93
Donald-Lake Gil Gil Rd (Donald)	85	85						85
Gil Gil Rd (Donald)	43	43						43
Whinmere Rd (Whirly)	80	80						80

Capital Works Area	Asset expenditure type					Summary of funding sources			
	Project cost \$'000	Renewal \$'000	Upgrade \$'000	New \$'000	Expansion \$'000	Grants \$'000	Community Contributions \$'000	Council Funds \$'000	
Roads - Shoulder Resheets									
Watchem-Warracknabeal (Watchem West)	196	196							196
Jeffcott Rd (Jeffcott)	160	160							160
Culgoa-Ultima Road (Berriwillock)	240	240							240
Roads - Rehabilitation									
Major Patch Program	100	100							100
Kerb and Channel									
Broadway West, Wycheproof (Webster St to Jubilee St - 30m)	12	-	12						12
Lewis Street, Donald (Gray St to Napier St - 105m)	35	-	35						35
TOTAL ROADS	2,248	2,201	47	-	-	2,200	-	-	48
FOOTPATHS									
Best Street, Sea Lake (Railway Ave - Haeuslers - 161m)	50	50							50
Grandview Street, Wycheproof (Hospital precinct - 22m)	7			7					7
Sunraysia Highway, Donald (Hospital precinct - 30m)	9		9						9
TOTAL FOOTPATHS	66	50	9	7	-	-	-	-	66
BRIDGES, CULVERTS & DRAINAGE									
Corack Road (Wycheproof) drainage upgrade	20		20						20
Mill Street (Wycheproof) Drainage renewal	12	12							12
Nullawil and Berriwillock Stormwater Renewal	30	30							30
Charlton Flood Study - Levee Detailed Design (2014/15 works continued upon receipt of grant funding)	113			113		113			-
Donald Flood Study - Levee Development Stage 1 (2014/15 works continued upon receipt of grant funding)	250			250		250			-
Donald Flood Study - Levee Development Stage 2	375			375		338			37
TOTAL BRIDGES, CULVERTS & DRAINAGE	800	42	20	738	-	701	-	-	99

Capital Works Area	Asset expenditure type					Summary of funding sources			
	Project cost \$'000	Renewal \$'000	Upgrade \$'000	New \$'000	Expansion \$'000	Grants \$'000	Community Contributions \$'000	Council Funds \$'000	
WASTE MANAGEMENT									
Donald Landfill Fence	30			30					30
Birchip Landfill Fire-fighting Upgrade	25		25						25
Birchip Landfill Fence	25		25						25
Charlton Transfer Station development (Year 1)	150			150		75			75
TOTAL WASTE MANAGEMENT	230	-	50	180	-	75	-	-	155
AERODROMES									
Gable Replacement - All aerodromes	10	10							10
Donald Aerodrome - Linemarking	13	13							13
TOTAL AERODROMES	23	23	-	-	-	-	-	-	23
TOTAL INFRASTRUCTURE	3,367	2,316	126	925	-	2,976	-	-	391
TOTAL NEW CAPITAL WORKS 2015/16	4,798	3,742	126	930	-	2,996	-	-	1,802

2. Works carried forward from the 2014/15 year

Capital Works Area	Asset expenditure type					Summary of funding sources		
	Project cost \$'000	Renewal \$'000	Upgrade \$'000	New \$'000	Expansion \$'000	Grants \$'000	Community Contributions \$'000	Council Funds \$'000
Drainage								
Charlton Flood Study - Levee Detailed Design (2014/15 works)	118	-		118		113	-	5
Donald Flood Study - Levee Development Stage 1. (2014/15 works)	285	-		285	-	250	-	35
Total Drainage	403	-	-	403	-	363	-	40
PLANT, MACHINERY & EQUIPMENT								
HACC minor capital works	22	22				22		
Total Plant, Machinery & Equipment	22	22	-	-	-	22	-	-
TOTAL CARRIED FWD WORKS 2014/15	425	22	-	403	-	385	-	40

Capital Works Area	Asset expenditure type					Summary of funding sources		
	Project cost \$'000	Renewal \$'000	Upgrade \$'000	New \$'000	Expansion \$'000	Grants \$'000	Community Contributions \$'000	Council Funds \$'000
3. Summary								
PROPERTY	581	576	-	5	-	20	-	561
PLANT AND EQUIPMENT	872	872	-	-	-	22	-	850
INFRASTRUCTURE	3,770	2,316	126	1,328	-	3,339	-	431
TOTAL CAPITAL WORKS	5,223	3,764	126	1,333	-	3,381	-	1,842

Appendix D

Fees and charges schedule

This appendix presents the fees and charges of a statutory and non-statutory nature which will be charged in respect to various goods and services provided during the 2015/16 year.

VENUE HIRE - PUBLIC HALLS

Events or Groups defined by the following categories will be eligible to have hire fees waived:

- Ceremonies held in recognition of Australia Day or Anzac Day.
- Community Groups - community based non- for-profit organisation or association of persons where open membership and participation in activities is encouraged. A community group may take part in profit-making activities, but the surplus is reinvested in pursuit of the group's goals. A community group may be:
 - An organisation whose primary aim is to provide services and benefits to the community (e.g. Lions Clubs, Community forums, Business Networks, Schools, Health Related services and Sporting Clubs)
 - Special interest or advocacy groups for particular sections of the community (e.g. Senior Citizens, Probus, Red Cross). This does not include political parties or groups
 - A group of people having a shared ethnic, cultural or religious identity
 - Neighbourhood or shared interest groups

<i>(Casual hire)</i>	<i>Main Hall (max. 6 hours)</i>	<i>Supper Room (max. 6 hours)</i>	<i>Cost p/h (over max. hours)</i>	<i>Kitchen</i>	<i>All day booking (24 hours, full use of venue)</i>	<i>Bond</i>
Birchip (max. 250 people)	\$205.00	\$55.00	\$40.00	\$35.00	\$360.00	\$310.00*
Charlton (max. 300 people)	\$205.00	\$55.00	\$40.00	\$35.00	\$360.00	\$310.00*
Donald (max. 250 people)	\$205.00	\$55.00	\$40.00	\$35.00	\$360.00	\$310.00*
Wycheproof (max. 250 people)	\$205.00	\$130.00	\$40.00	\$35.00	\$360.00	\$360.00*

A Bond is required for all bookings where alcohol is served. The Bond is refundable if there is no damage or requirement for additional cleaning.

*Inspections will be carried out by Buloke Shire Council's Hall Attendant.

Casual Hire is defined as: Any group, individual or organisation that hires the facility once off or on an irregular basis.

SENIOR CITIZENS

<i>Clubrooms</i>	<i>Charlton</i>	<i>Donald</i>	<i>Wycheproof</i>
Max. 6 hours	\$90.00	\$105.00	\$55.00
Cost per hour over max.	\$25.00	\$25.00	\$25.00

Regular Hire

Private or Commercial \$35.00

Regular Hire: Any group, individual or organisation that hires the facility on an ongoing basis. To be considered a Regular User, one of the following criteria must be met;

- *Weekly hire - minimum of 10 consecutive weeks,*
- *Fortnightly hire - minimum of 10 consecutive fortnights,*
- *Monthly hire - minimum of 10 consecutive months*

Commercial hirers: Those who undertake activities for the purpose of generating a profit.

Private/Individual hirers: Those who undertake activities for the purpose of private events and activities.

WYCHEPROOF SALEYARDS

<i>Wycheproof Saleyards</i>	<i>2014/2015</i>	<i>2015/2016</i>
Yard Fees	0.8% of gross sales turnover	0.8% of gross sales turnover
Agent's Fees	13% of yard fees	13% of yard fees
Unsold stock fee (per head)	New to start in 2015/16	.20cents
Destruction and disposal of dead stock fee (per head)	New to start in 2015/16	\$10.00
<i>Truck Wash</i>		
Key Deposit (Avdata) Refunded on return of keys	\$25.00	\$26.00
Water Usage	\$0.80 per minute	\$0.80 per minute

STAND PIPES

<i>Stand Pipes</i>	<i>2014/2015</i>	<i>2015/2016</i>
	\$10.00 per 1,000 litres or part there of	\$10.00 minimum charge for under 1,000 litres or \$10.00 per 1,000 litres

ANIMAL CONTROL

Dog and Cat Registration Fees	<i>2014/2015</i>	<i>2015/2016</i>
<i>* Since May 2007 Council can only register animals that have been micro chipped</i>		
<i>* \$3.50 levy per dog and \$2.00 levy per cat is collected by Council on behalf of the State government</i>		
Dog or Cat (Not Micro chipped or Desexed – only relevant to animals registered prior to May 2007)	\$90.00	\$96.00
Dogs (Micro chipped plus one or more of the following – desexed, not desexed, working or farm dog, over 10 years old or VCA members)	\$30.00	\$32.00
Cats (Micro chipped plus one or more of the following – desexed, not desexed, over 10 years old or Feline Association member)	\$30.00	\$32.00
Pensioner Concession (Half price for all dog and cat registration categories)	\$15.00	\$16.00
Guide dogs, racing dogs (greyhounds), police dogs	No charge	No charge
Replacement lifetime tag/s	No charge	No charge
Registered animals moving to Buloke	No charge	No charge

IMPOUNDED LIVESTOCK

<i>Release Fees</i>	<i>2014/2015</i>	<i>2015/2016</i>
Sheep up to 5 head	\$30.00	\$60.00
Sheep per head over 5	\$5.00	\$10.00
Goats and pigs up to 2 head	\$30.00	\$60.00
Goats and pigs per head over 2	\$10.00	\$20.00
Cattle up to 3 head	\$100.00	\$200.00
Cattle per head over 3	\$50.00	\$100.00
Horses per head	\$100.00	\$200.00
Transport of livestock		Total cost of transport.

<i>Sustenance – per day – per head</i>	<i>2014/2015</i>	<i>2015/2016</i>
Sheep	\$5.00	\$5.00
Goats and Pigs	\$10.00	\$10.00
Cattle and Horses	\$10.00	\$10.00
<i>Dogs and Cats (includes sustenance) – per dog and cat</i>	<i>2014/2015</i>	<i>2015/2016</i>
1 to 4 days	\$60.00	\$60.00
For every day in excess of 4 days (maximum 8 days)	\$12.00	\$12.00
<i>Impounded Vehicles and Caravans – per vehicle plus other associated costs</i>	<i>2014/2015</i>	<i>2015/2016</i>
Release fee (plus towing fee incurred)	\$175.00	\$175.00
<i>Impounded Goods – including signage and street furniture - per lot – plus other associated costs</i>	<i>2014/2015</i>	<i>2015/2016</i>
Release fee (plus any associated costs)	\$175.00	\$175.00
Local laws Annual Fee	\$50.00	\$50.00

SUNDRY DEBTORS

<i>Hire of Council equipment and operator where local service alternatives are not available, including compulsory fire clearances.</i>	<i>2014/2015</i>	<i>2015/2016</i>
Plant	150% of plant hire rate	150% of plant hire rate
Operator (Labour)	\$50.00 per hour plus plant fee – as above	\$50.00 per hour plus plant fee – as above
Sandstone/Gravel from Council quarry	\$10.00 per cubic metre	\$10.00 per cubic metre
Quarry products from non-Council quarry sources	Cost to Council plus plant and operator costs – as above.	Cost to Council plus plant and operator costs – as above.

WASTE CHARGES

Waste	2014/2015	2015/2016
Municipal Waste Collection and Disposal Charge (One 120L bin for putrescibles waste (collected weekly) and one 240L bin for recyclables (collected fortnightly). Service is compulsory for all residential properties and available to commercial and farm properties on request.	\$380.00	\$375.00
Optional additional 240L bin for recycling	\$80.00 per bin	\$85.00 per bin
Landfill	2014/2015	2015/2016
Up to 3 cubic metres of sorted recyclables, commercial cardboard. For larger volumes please contact Council to receive a quote.	Free for local residents and businesses only	Free for local residents and businesses only
Green Waste	N/A	\$2.50 per cubic m
Car boot per load	\$10.00	\$12.00
6 x 4 Trailer Load/Ute Load up to 1 cubic metre	\$19.00	\$20.00
Tandem Trailer up to 2 cubic metres	\$36.00	\$40.00
Wheelie bin 120L	\$6.00	\$8.00
Wheelie bin 240L	\$8.00	\$10.00
General Waste to Landfill per cubic metre	\$19.00	\$20.00
Commercial Waste	\$19.00 per cubic m	\$20.00 per cubic m
Builder Waste and Concrete	\$19.00 per cubic m	\$20.00 per cubic m
Concrete uncontaminated	\$19.00 per cubic m	\$20.00 per cubic m
Bricks uncontaminated	\$19.00 per cubic m	\$20.00 per cubic m
White Goods (doors must be removed from refrigerators, ovens and dishwashers)	Free to local residents only	Free to local residents only
Car Bodies	Free to local residents only	Free to local residents only
TV Screens and Computer Monitors	\$10.00	\$10.00
Mattresses	\$25.00	\$40.00
Tyres	2014/2015	2015/2016
Light car tyre	\$6.00	\$7.00
Car tyre on rim	\$20.00	\$25.00
4WD and Light Truck tyre	\$10.00	\$12.00
Truck tyre	\$25.00	\$30.00
Super single tyre	N/A	N/A
Truck tyre on rim	\$40.00	\$50.00
Small tractor tyres	\$80.00	\$90.00
Large tractor tyres	\$140.00	\$160.00
Animal Carcasses	2014/2015	2015/2016
Poultry (including turkeys) per bird	\$5.00	\$6.00
Cats and Dogs	\$5.00	\$6.00
Sheep, Pigs and Goats	\$10.00	\$12.00
Horses and Cattle	\$20.00	\$25.00

BUILDING FEES AND CHARGES

Dwellings	2014/2015	2015/2016
Building Works - \$0 to \$2,500	\$250.00	N/A
Building Works - \$2,501 to \$5,000	\$350.00	N/A
Building Works - \$5,000 to \$10,000	\$450.00	N/A
Building Works - \$0 to \$10,000	\$450.00	\$450.00
Building Works - \$10,001 to \$20,000	\$650.00 plus Levy	\$650.00 plus Levy
Building Works - \$20,001 to \$80,000	\$950.00 plus Levy	\$950.00 plus Levy
Building Works - \$80,001 to \$120,000	\$1,500.00 plus Levy	\$1500.00 plus Levy
Building Works - \$120,001 to \$200,000	\$value /75 plus Levy	\$value /75 plus Levy
Building Works - \$200,000 plus	\$value /75 plus Levy	\$value /75 plus Levy
Alterations/Additions/Sheds/Carports/Garages	2014/2015	2015/2016
New Dwellings - \$0 to \$120,000	\$1,200.00 plus Levy	\$1,200.00 plus Levy
New Dwellings - \$120,000 to \$200,000	\$1,500.00 plus Levy	\$1,500.00 plus Levy
New Dwellings - \$200,000 to \$312,000	\$1,800.00 plus Levy	\$1,800.00 plus Levy
New Dwellings - \$312,000 plus	\$value /130 plus Levy	\$value /130 plus Levy
Swimming Pools	2014/2015	2015/2016
Swimming Pool and Fence – Above Ground	\$400.00	\$400.00
Swimming Pool and Fence – In-Ground Pool	\$800.00	\$800.00

Notes:

- A \$34.00 Lodgement Fee applies to all application for works valued at \$5,000 or more.
- 2015/2016 Fee proposals have been based on fee structure of surrounding Councils.
- No fee details' comment indicates that fees for these services were previously set at the discretion of the Building Surveyor.

Commercial Building Work	2014/2015	2015/2016
Commercial Works - \$0 to \$10,000	\$350.00 plus Levy	\$375.00 plus Levy
Commercial Works - \$10,001 to \$20,000	\$650.00 plus Levy	\$675.00 plus Levy
Commercial Works - \$20,001 to \$100,000	\$value x 1.33% plus \$400 plus Levy	\$value x 1.33% plus \$400 plus Levy
Commercial Works - \$100,001 to \$500,000	\$value x 0.44% plus \$1,200 plus Levy	\$value x 0.44% plus \$1,200 plus Levy
Commercial Works - \$500,000+	\$value x 0.25% plus \$2,000 plus Levy	\$value x 0.25% plus \$2,000 plus Levy
Multi-Unit Development	2014/2015	2015/2016
Units - \$0 to \$200,000	\$1,800.00 plus Levy	\$1,800.00 plus Levy
Units - \$200,001 to \$312,000	\$2,000.00 plus Levy	\$2,000.00 plus Levy
Units - \$312,000+	\$value/130 plus Levy	\$value/130 plus Levy
Enforcement	2014/2015	2015/2016
Building Notices/Orders (To allow buildings to remain as constructed, without a Building Permit)	Building Permit Fee plus 25%	Building Permit Fee plus 25%
Miscellaneous Items	2014/2015	2015/2016
Fence	\$200.00	\$200.00

Demolitions or Removals - \$0 to \$5,000	\$350.00	\$350.00
Demolitions or Removals - \$5,000+	\$500.00	\$500.00
Re-Erections of Dwellings – Security Deposit	\$5,000.00	\$5,000.00
Extensions of Time Requests	\$100.00	\$100.00
Amended Plans	\$100.00	\$100.00
Information Request Reg. 326 (1) Permit Info, Final Certifications, Current Orders or Notices	Legislative fee	Legislative fee
Information Request Reg. 326 (2) Flooding, Termite, Bushfire, Snowfall, Designated	Legislative fee	Legislative fee
Information Request Reg. 326 (3) Mandatory notification states, Inspection Dates	Legislative fee	Legislative fee
Request for search of Building Permit Plans	\$60.00	\$60.00
Report and Consent	2014/2015	2015/2016
Planning Authority for Demolition Section 29A of the Act	Legislative fee	Legislative fee
Build Over Council Easement Reg. 310 (1)	Legislative fee	Legislative fee
Report & Consent under Parts 4, 5 or 8	Legislative fee	Legislative fee
Request Legal Point of Discharge for Stormwater Reg. 610 (2)	Legislative fee	Legislative fee
Government Levy (only applies if development value over \$10,000)	2014/2015	2014/2016
Additional Inspection	\$120.00	\$120.00

Notes:

- A \$34.00 Lodgement Fee applies to all application for works valued at \$5,000 or more.
- 2015/2016 Fee proposals have been based on fee structure of surrounding Councils.
- No fee details' comment indicates that fees for these services were previously set at the discretion of the Building Surveyor.

ENVIRONMENTAL HEALTH

Food Act	2014/2015	2015/2016
Class 1 Food Premises – High Risk ready to eat food serves to vulnerable groups. Including hospitals, nursing homes, child care centres. Must have 3 rd party audited FSP.	\$300.00	\$310.00
Class 2 Food Premises – High Risk or unpackaged foods. Including hotels, restaurants cafes, takeaway, supermarkets, manufacturers, caterers, milk bars and some service stations. Must have FSPI (may be template or 3 rd Party audited)	\$250.00	\$260.00
Class 3 Food Premises – Premises selling low risk pre-packaged food only e.g. Packaged confectionary, soft drink, Newsagents, video stores, some service stations.	\$80.00	\$100.00
Non Profit Organisations & Community Groups – Food is prepared predominately for consumption by members, or for fundraising activities Service Clubs, mostly Sporting Clubs	\$20.00	N/A
Street Stalls/Temporary Food Vendor Permits;		
Non Profit & Community Groups (fetes, sausage sizzle, street stall)		
Single Event Permit	\$20.00	N/A
Yearly Permit (up to 12 Events per year)	\$20.00	N/A
Private Individuals & Businesses (Markets, Private Stalls)		
Single Event Permit	\$20.00	\$25.00
Yearly Permit (up to 12 Events per year)	\$40.00	\$50.00

Transfers Fees	50% of the current classed fee both Food & Health Act	50% of the current classed fee both
Transfer Inspection Fee	\$75.00	\$75.00
Public Health and Wellbeing Act		
	2014/2015	2015/2016
Hairdresser/Beauty Therapy /Skin Penetration	\$100.00	\$100.00
Prescribed Accommodation	\$100.00	\$100.00
Premises providing accommodation for 5 or more persons including hotels, motels, hostels and camps.		
Environmental Protection Act		
	2014/2015	2015/2016
Septic Tank		
→ New	\$220.00	\$250.00
→ Alteration to Existing	\$150.00	\$175.00

AGED AND DISABILITY SERVICES

Home and Community Care (HACC)	2014/2015	2015/2016
HACC General Home Care A	\$2.00	\$2.00
HACC General Home Care	\$6.00	\$6.50
HACC General Home Care B	\$7.00	\$7.50
HACC General Home Care C	\$10.00	\$10.50
HACC General Home Care D	No charge	No charge
HACC General Home Care E	\$1.00	\$1.00
Home Maintenance	\$10.00	\$11.00
Home Maintenance A	\$5.00	\$5.50
Home Maintenance B	No charge	No charge
Materials supplied	\$10/\$15/\$20	\$10/\$15/\$20
HACC Personal Care	\$4.50	\$5.00
HACC Personal Care A	\$1.00	\$1.00
HACC Personal Care B	No charge	No charge
HACC Respite Care HIGH	\$3.50	\$4.00
HACC Respite Care HIGH A	\$1.00	\$1.00
HACC Respite Care HIGH B	No charge	No charge
HACC Respite Care LOW	\$3.50	\$3.50
HACC Respite Care LOW A	\$1.00	\$1.00
HACC Respite Care LOW B	No charge	No charge
HACC Meals on Wheels	\$8.50	\$9.00
HACC Meals on Wheels A	\$3.50	\$4.00
HACC Meals on Wheels B	No charge	No charge
Meals on Wheels \$11 (Full cost recovery)	\$11.00	\$12.00
Brokerage		
	2014/2015	2015/2016
General Home Care	\$55.00	\$58.30
Personal Care	\$55.00	\$58.30
Home Maintenance	\$55.00	\$58.30
Respite Care LOW	\$55.00	\$58.30
Respite Care HIGH	\$55.00	\$58.30
TRAVEL	\$2.00	\$2.00
All weekend services	\$110.00	\$116.60
To complete OH & S Assessment for packaged care client	\$120.00	\$125.00

To complete a MEPACS/PAV Assessment – personal security alarm for packaged care client	\$120.00	\$125.00
MEPACS Referral	\$50.00	\$55.00

WYCHEPROOF CARAVAN PARK

	2014/2015	2015/2016
Unpowered Site (2 people)	\$10.00 per night	\$15.00 per night
Powered Site (2 people)	\$15.00 per night	\$20.00 per night
Weekly fee	\$80.00	\$100.00
Additional people	Extra \$5.00 per night	Extra \$5 per night