

BULOKE SHIRE COUNCIL

ANNUAL BUDGET 2018/19



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Mayor's Introduction

The Councillors and I are pleased to release the proposed Budget 2018/19 to the community for comment and public submissions. This budget will deliver on key priorities in our four year Council Plan 2017-2021 which focusses on the following five key objectives:

- Deliver our services in a financially viable way
- Build a healthy and active community
- Diversify and enhance our local economy
- Responding to and enhancing our built and natural environment
- Support our Councillors, staff, volunteers and the community to make informed and transparent decisions

The proposed Budget details the resources required over the next year to fund the large range of services we provide to the community. It also includes details of proposed capital expenditure allocations to improve and renew our roads, buildings and recreational facilities.

As Councillors, it is our job to listen to community sentiment and understand your priorities. During and following the Council elections in 2016 we have consistently heard that Council's services are valued by the community, and that Council also needs to be financially responsible and keep its rates as low as possible. In response, Council has continued an enterprise wide approach to identify savings that don't impact on its services and which provide increased value for money to ratepayers. Council will continue to focus on identifying sustainable cost savings that will enable it to deliver on our Council Plan to deliver high quality, responsive and accessible services to the community.

In this proposed Budget we have allocated funding of \$14.5 million for asset renewals, upgrades and expansions. Highlights of the capital program include:

- Roads (\$3.34 million) - including final seal of Yuengroon Road, northern roads soft crests, Roads to Market projects (i) Birchip-Corak and (ii) Yuengroon pavement renewal, extensive resealing across the sealed road network and Charlton drainage design works.
- Footpaths (\$86,000) - works in Horace Street Sea Lake and Davies Street Charlton
- Buildings - Recreation Facilities (\$8.7 million) - including continuation of Charlton Park 2020 (\$3.2 million), and Donald Community Precinct (\$1.9 million)
- Tourism (\$1.9 million) - continuation of development of infrastructure to support tourism at Lake Tyrell
- Swimming Pools (\$58,000) - including replacement and upgrades to equipment
- Lakes (\$800,000) - continuing with the upgrade of facilities at lakes across the Shire
- Information Technology (\$985,000) - including replacement of a number of Council's outdated and unsupported systems with an integrated enterprise-wide software solution
- Plant and Equipment (\$620,000) - including replacement of tractors, town trucks and loaders

We have also allocated funding to deliver tangible progress on other key priorities and initiatives including:

- Completion of the 2016 flood restoration works. Council is anticipated to outlay \$9.0M on these works in 2018/19. Council carried out another \$2.0M of these works in the 2017/18 financial year. These works are fully funded by government grant through the Natural Disaster Relief and Recovery Authority
- Community planning initiative to standardise plans and create an Integrated Buloke Community Plan
- Sustainability community grants program funded through revenue from the Coonoor Bridge Wind Farm expansion of arboriculture services
- Implementation of Early Years network and parent support access courses
- Development of a rating strategy
- Assuming direct management of library service delivery
- Adoption and implementation of a Buloke Inclusiveness Plan
- Adoption and implementation of the Economic Development Strategy and Tourism Strategy

The community strongly supports the maintenance of existing service levels and for these to be funded through a mix of rates revenue and user charges. Council will continue to focus on the identification of sustainable cost reductions to protect existing service levels. We will also explore new approaches for providing services to our community in a tighter fiscal environment and ensure that we engage with you on any planned changes.

Whilst Council has adopted an increase of 2.0% in the general rates, the actual rate increases experienced by individual ratepayers will be different due to this being a municipal revaluation year. In a revaluation year, rate increases are impacted by the average rate increase (2.0%) and the property valuation increases of individual properties relative to the average valuation increase of 14.09% across the municipality. Also, this year Council has reduced the farming differential from 98% to 88%. The average increase in the farm rates would have been substantially higher if Council had not amended the farm rate differential. In short, after allowing for all these adjustments the average residential rates will reduce by 0.8% approximately in 2018/19 compared to last year. Farm rates on the other hand will increase on average by 4.6% approximately in 2018/19 compared to last year.

Waste service charges will increase on average by 8.8% in order to meet the increased costs associated in managing recyclables that has arisen as a result of China's ban on the importation of waste materials from countries such as Australia.

The proposed Budget was developed through a rigorous process of consultation and review and Council endorses it as financially responsible. I encourage you to read the remainder of this document, in conjunction with our revised Council Plan 2017-2021 and I look forward to receiving your submission.

Cr David Pollard
Mayor

Executive Summary

Council has prepared a Budget for 2018/19 which is aligned to the vision in the Council Plan 2017-2021. It seeks to maintain and improve services and infrastructure as well as deliver projects and services that are valued by our community.

The Budget projects a surplus of \$3.5M, before asset revaluation adjustments in 2018/19.

1) Key things we are funding

- a. Ongoing delivery of services to the Buloke Shire Community funded by a Budget of \$32.9 million. These services are summarised in Section 2.
- b. Continued investment in Infrastructure assets (\$14.5 million):
 - i. Roads \$3,338,000
 - ii. Footpaths \$86,000
 - iii. Drainage \$190,000
 - iv. Recreation \$858,000
 - v. Parks and Open Space \$125,000
 - vi. Buildings \$7,862,000
 - vii. Plant and Equipment \$1,805,000
 - viii. Other infrastructure \$190,000

(Refer Section 4 for details)

Strategic Objective 1: Delivering our services in a financially viable way

- Development of a rating strategy to ensure equitable outcomes for our ratepayers
- Investigate further shared service with other Councils and governance bodies
- Completion of a ten year financial plan. This project is funded through Department of Environment, Land, Water and Planning (DEWLP) Finance and Accounting Support Team (FAST)

Strategic Objective 2: Build a healthy and active community

- Community planning initiative to standardise plans and create an Integrated Buloke Community Plan
- Implementation of the Buloke family Violence Prevention Action Plan
- Actively advocate for the effective roll out of the NDIS in our community
- Delivery of supported playgroups across the Shire
- Development of a new internally delivered library service
- Active involvement with the roll out of the NDIS in our community
- Implementation of a Buloke Inclusiveness Plan

Council funds many community groups which are highly valued for the work they do in the community. These community groups are once again funded through the 2018/19 Budget. Some programs receive Council funding and some receive funding from other sources, including State Government.

Strategic Objective 3: Diversify and enhance our local economy

- Adoption and implementation of an Economic Development Strategy and Tourism Strategy
- Finalise completion of the transition to electronic tagging
- Completion of tourism infrastructure development projects at Green Lake, Watchem Lake, Tchum Lake, Wooroonook Lake and Lake Tyrrell

Strategic Objective 4: Responding to and enhancing our built and natural environment

- Develop a ten year capital works plan
- Delivery of water back to Green Lake
- E-waste storage for improved waste management practices
- Redevelop and prioritise Major Projects Pipeline document
- Implementation of key infrastructure projects, including Charlton Park 2020 Project, Birchip Early Years Centre, Donald Community Precinct and the streetscape master plan implementation
- Completion of Council 2016 flood works restoration program

Strategic Objective 5: Support our Councillors, staff, volunteers and the community to make informed and transparent decisions

- Implement Volunteer Action Plan
- Continued implementation of the Councillor Development Program
- Implementation of Information Communications Technology Strategy

2) The Rate Rise

- a. The average general rates will rise by 2.0% in which is less than the rate cap for 2018/19 which is 2.25%. The rate cap is determined by the Minister for Local Government in December each year under the Fair Go Rates System.

b. Key Drivers

- i. To fund ongoing service delivery
- ii. To allow Council to remain financially sustainable
- iii. To cope with cost shifting from the state government

c. This is a revaluation year. Valuations will be as per the General Valuation dated 1 January 2018.

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

e. Refer to Section 4.1.1 for further Rates and Charges details

3) Budget influences

External Influences

- Introduction of rate capping has placed pressure on long term financial plans of Council
- Setting of Statutory Fees such as Town Planning Fees by the Victorian State Government at levels which do not cover the cost of providing these services which Council is legislatively required to provide
- 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 service costs to provide this service
- The Fire Services Property Levy will continue to be collected by Council on behalf of the State Government with the introduction of the Fire Services Property Levy Act 2012

Internal Influences

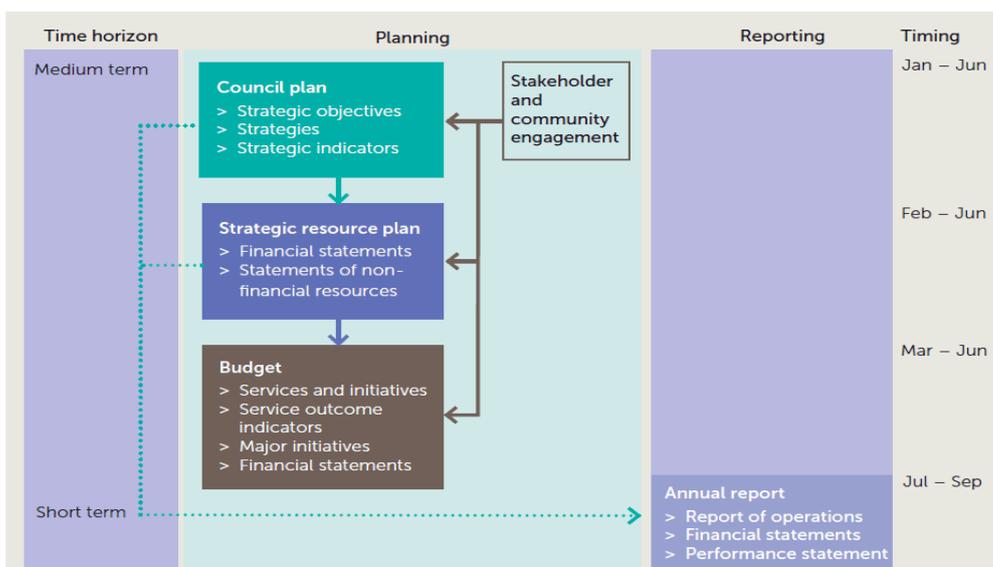
- During 2017/18, Council commenced the renegotiation of its Enterprise Agreement (EA). With the current EA expiring in January 2018, Council has budgeted a wage increase of 2% for the 2018/19 financial year
- Council has embarked on a 3 year review of all services in an effort to identify and implement efficiencies and reduce expenditure. The results these reviews will be incorporated into Council Long Term Financial Planning document
- China has recently banned the import of recycled material into the country, this decision is having a global impact on the cost of processing and sale of recycling material. Council in 2018/19 has allowed the change in recycling conditions to have a \$110,000 impact on the cost of its recycling program

1. Link 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

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

Buloke: Shaping our future together.

Our values

Council address its key values through:

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

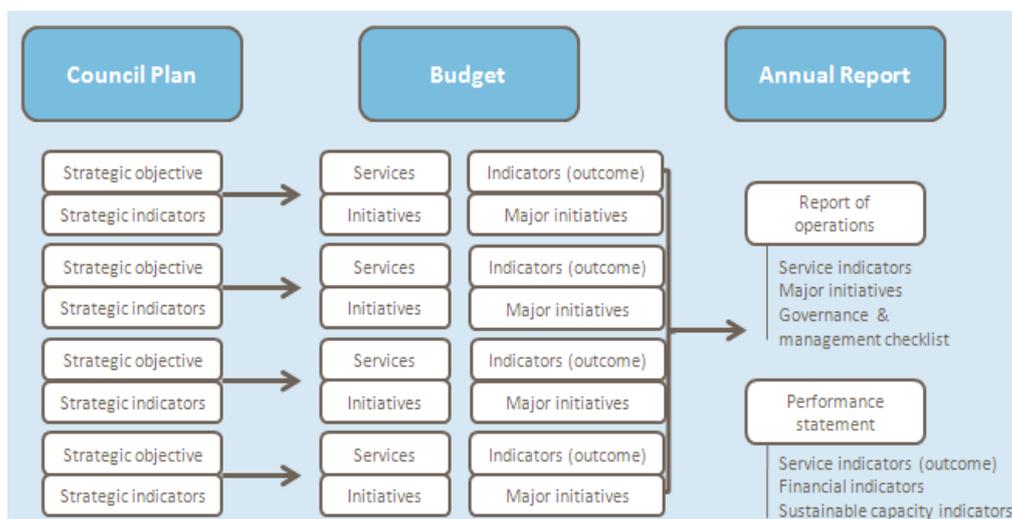
1.3 Strategic objectives

Council delivers many services and initiatives. Each contributes to the achievement of one of the five Strategic Objectives as set out in the Council Plan for the years 2017 - 2021. The following table lists the five Strategic Objectives as described in the Council Plan.

Strategic Objective	Description
1. Delivering our services in a financially viable way	<ol style="list-style-type: none"> 1. Improve our financial planning and reporting. 2. Continuous service improvement. 3. Improve our Information Communication and Technology.
2. Build a healthy and active community	<ol style="list-style-type: none"> 1. Seek effective place based health services and initiatives focused on prevention based measures. 2. Make public and community transport accessible for all Buloke residents. 3. Promote and enhance passive and active recreation. 4. Develop community plans to enhance the liveability of all Buloke communities. 5. Actively work to reduce community violence and support victims in partnership with key agencies. 6. Develop and implement a Buloke inclusiveness plan to address access and engagement of all residents. 7. Explore greater place based delivery of education to address skill gaps and capitalise on local employment opportunities. 8. Implement the Municipal Early Years Plan and Child and Youth Strategy to address the needs of young people in the Shire.
3. Diversify and enhance our local economy	<ol style="list-style-type: none"> 1. Strengthen agribusiness diversification. 2. Capitalise on tourism opportunities. 3. Advocate and facilitate improved and equitable connectivity to promote liveability. 4. Encourage and promote renewable energy options as a driver of economic growth and a sustainable environment. 5. Actively seek funding for regional supply chain strategies to secure viable market access for Buloke products. 6. Promote the lifestyle and economics of living in Buloke to attract people who can contribute to the Buloke fabric. 7. Enhance community cohesion and attractiveness with well maintained and functional streetscapes.
Strategic Objective	Description
4. Responding to and enhancing our built and natural environment	<ol style="list-style-type: none"> 1. Aim to reduce the asset renewal gap. 2. Partner with communities to develop fit for multi purpose hubs. 3. Partner with key agencies to build community preparedness and resilience to the effects of extreme weather events. 4. Enhance the strategic delivery of Council assets. 5. Ensure the ongoing practical management and protection of the Shire's native vegetation. 6. Support communities' access to recreational water by enhancing our aquatic features. 7. Become a champion of environmental sustainability through design and practice. 8. Improve waste management practices and reduce waste to landfill for improved environmental outcomes.
5. Support our Councillors, staff, volunteers and the community to make informed and transparent decisions	<ol style="list-style-type: none"> 1. Implement a robust compliance and risk framework to ensure statutory obligations are fulfilled. 2. Realise the Buloke Organisational Development Strategy to ensure we have the right culture. 3. Ensure our Councillors have support in performing their roles and responsibilities. 4. Review and monitor partnership arrangements to maximise services for Buloke. 5. Increase our communication and involvement with the community in decision making. 6. Recognise our volunteers and support their significant contributions.

2. Services and service performance indicators

This section provides a description of the services and initiatives to be funded in the Budget for the 2018/19 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.



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

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

To achieve our objective of delivering our services in a financially viable way, we will continue to review our services to provide high quality, cost effective, and responsive services. The services, initiatives, major initiatives and service performance indicators for each business area are described below.

Services

Service area	Description of services provided	Expenditure (Revenue) Net Cost \$'000
Finance	This service encompasses all areas of financial reporting, rates, debtors and creditors for Council. Expenses include loan interest, internal and external audit fees, property valuation fees and other miscellaneous corporate expenses	1,151 (265) 886
Corporate Services	This service provides organisational policy, systems and support in the areas of continuous improvement, corporate planning, performance measurement and reporting. Expenses include general corporate expenses such as postage and stationery, staff amenities and pool cars.	577 - 577

Initiatives

Investigate further shared service with other Councils and governance bodies.
Develop a ten year financial plan to improve the long term financial management of the organisation.

Service Performance Outcome Indicators

The following indicators outlines the measures of service objectives in accordance with the Local Government Performance Reporting Framework.

Service	Indicator	Performance Measure	Computation
Finance		Refer to section 5.0 for Financial Indicators	

2.2 Strategic Objective 2: Build a healthy and active community

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

Services

Service area	Description of services provided	Expenditure (Revenue) Net Cost \$'000
Library Services	This service provides library services to all ten townships within the Buloke Shire. In 2018/19 Council is delivering the service internally. Residents will see increased opening hours and a range of value-added programs such as toddler reading programs.	159 <u>(160)</u> (1)
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.	172 <u>(51)</u> 121
Recreation	This service provides recreational facilities and support to community run recreation reserves in 10 towns across the Shire, as well as governance support to community recreation clubs and committees. Council has adopted a funding model which funds various recreation facilities based on usage and facilities available	376 <u>-</u> 376
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 accommodation and five senior citizens centres. These services are integral to allowing many people stay living in their own homes.	1,352 <u>(1,238)</u> 114
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.	319 <u>(176)</u> 143
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.	141 <u>(56)</u> 85
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.	78 <u>-</u> 78

Initiatives

- Develop an integrated community plan to guide Council's decision making on township projects
- Increased planning and design to support shovel-ready applications
- Implement the Buloke Inclusiveness Plan
- Implement changes to the management structure of Council's library service

Council funds many community groups which are highly valued for the work they do in the community. Some programs receive Council funding and some receive funding from other sources including State Government

Service Performance Outcome Indicators

The following indicators outlines the measures of service objectives in accordance with the Local Government Performance Reporting Framework.

Service	Indicator	Performance Measure	Computation
Libraries	Participation	Active library members (Percentage of the municipal population that are active library members)	(Number of active library members / municipal population) 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 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
Home and Community Care	Participation	Participation in HACC service (Percentage of the municipal target population who receive a HACC service)	(Number of people that received a HACC service / Municipal target population for HACC services) x100
		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 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)	(Number of children who attend the MCH service at least once (in the year) / Number of children enrolled in the MCH service) x100
		Participation in MCH service by Aboriginal children (Percentage of Aboriginal children enrolled who participate in the MCH	(Number of Aboriginal children who attend the MCH service at least once (in the year) / Number of Aboriginal children enrolled in the MCH service)

2.3 Strategic Objective 3: Diversify and enhance our local economy

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

Services

Business area	Description of services provided	Expenditure (Revenue) Net Cost \$'000
Statutory Compliance	The purpose of the Statutory and Compliance Service is to provide Statutory Planning, Building Services and Compliance and Local Laws services. This area also includes areas such as Fire Hazards, Dog and Cat registration and control and stock control.	1,026 (318)
		708
Economic development and tourism	The service facilitates economic development throughout the Shire and provides support to local businesses and assists in the promotion of tourism.	144
		144
Saleyards	This service provides for the management and administration of the Council's Saleyards Precinct at Wycheproof for external Livestock Agents to sell Livestock.	93 (110)
		(17)

Initiatives

- Actively promote our sustainability fund to communities
- Adopt and implement the Economic Development Strategy and Tourism Strategy
- Complete the transition to electronic tagging in Council saleyard operations
- Work with the state government to develop tourism facilities and enhance visitor experience at Lake Tyrell.

Service Performance Outcome Indicators

The following indicators outlines the measures of service objectives in accordance with the Local Government Performance Reporting Framework.

Service	Indicator	Performance Measure	Computation
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
Animal Management	Health and safety	Animal management prosecutions (Number of successful animal management prosecutions)	Number of successful animal management prosecutions
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: Responding to and enhancing our built and natural environment

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

Services

Service area	Description of services provided	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. This area maintains in excess of 250 buildings across the shire and aims to keep them maintained in a fit for purpose state.	1,758 (29) 1,729
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. The higher than normal amount of expenditure in this area occurs as a result of the 2016 flood restoration works. Council anticipates spending \$9.0M on these works in 2018/19. The income relates to Local Roads Funding received from Victoria Grants Commission and flood restoration grant funding.	17,656 (9,458) 8,198
Swimming Pools	This service manages and operates seven seasonal swimming pools, from the third week in November to the third week in March, annually.	594 (1) 593
Assets and 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.	919 (392) 527
Urban Areas	This service manages and coordinates Council's Parks and Gardens and Urban Infrastructure providing routine, preventative and on-going maintenance and improvements.	2,336 0 2,336
Environmental Planning	This service manages Council's Environmental Compliance and Sustainability Programs and Services.	99 (8) 91
Lakes	This service provides a contribution to the management and development of the Recreational Lakes including Tchum, Green, Wooroonook, Watchem, and Folletti Lakes.	44 - 44
Waste and 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 and Recycling service in all towns within the Shire. The additional income displayed for this program relates to income received at each landfill and for the sale of scrap metal	1380 (1,518) (138)
Municipal Emergency Management	This service develops, coordinates and delivers Council's Municipal Emergency Management Plan.	168 (60) 108

Service Performance Outcome Indicators

The following indicators outlines the measures of service objectives in accordance with the Local Government Performance Reporting Framework.

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

Initiatives

- Develop a ten year capital works plan
- Redevelop and prioritise Major Projects Pipeline document
- Implementation of key infrastructure projects, including Charlton Park 2020 Project, Birchip Early Years Centre, Donald and streetscape master plan implementation
- Construction of visitor amenities at Tchum, Wooroonook and Watchem Lakes to improve capacity and increase tourism to the Shire

2.5 Strategic Objective 5: Support our Councillors, staff, volunteers and the community to make informed and transparent decisions

To achieve our objective of supporting Councillors, staff, volunteers and the community to make informed and transparent decisions we will develop engagement frameworks and continuously review the way in which we communicate.

Services

Service area	Description of services provided	Expenditure (Revenue) Net Cost \$'000
Governance and Executive Management	This service provides for Councillors, and Executive Support and associated which provides the overall Governance Services to the Council.	905 - 905
Information Management	This service is to provide the organisation with Records Management Services and Information and Telecommunications Services.	1,047 - 1,047
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. This department operates out of the Wycheproof office	170 0 170
Risk and Human Resources	This service provides the organisation with recruitment, training, organisational development, occupational health and safety and corporate risk management and insurance programs.	111 - 111
Media and Communications	This service provides information to the community on Council's services, activities and events through print and online media.	161 - 161

Initiatives

- Continued implementation of the Information Communications Technology Strategy
- Implementation of the Volunteer Strategy
- Ongoing implementation of a Councillor Development Program
- Development of a customer service strategy

Service Performance Outcome Indicators

The following indicators outlines the measures of service objectives in accordance with the Local Government Performance Reporting Framework.

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

2.7 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 2018/19 Annual Report. The Performance Statement will also include reporting on prescribed indicators of financial performance (outlined in Section 5) 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.

2.8 Reconciliation with budgeted operating result

	Net Cost (Revenue) \$'000	Expenditure \$'000	Revenue \$'000
Delivering our services in a financially viable way	1,463	1,728	265
Build a healthy and active community	916	2,597	1,681
Diversify and enhance our local economy	835	1,263	428
Responding to and enhancing our built and natural environment	13,488	24,954	11,466
Support our Councillors, staff, volunteers and the community to make informed and transparent decisions	2,394	2,394	0
Total services and initiatives	19,096	32,936	13,840
Deficit before funding sources	19,096		
Funding sources:			
Rates and charges excluding garbage charge	11,892		
Capital grants	7,541		
Victoria Grants Commission - General Purpose Grants and other general income	3,142		
Total funding sources	22,575		
Surplus for the year	3,479		

3. Financial Statements

This section presents information in regard to the Financial Statements and Statement of Human Resources. The budget information for the year 2018/19 has been supplemented with projection to 2021/22 extracted from the Strategic Resource Plan.

This section includes the following financial statements prepared in accordance with the Local Government Act 1989 and the Local Government Planning and Reporting regulations 2014.

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

Comprehensive Income Statement

For the four years ending 30 June 2022

	NOTES	Forecast	Budget	Strategic Resource Plan		
		Actual		Projections		
		2017/18	2018/19	2019/20	2020/21	2021/22
		\$'000	\$'000	\$'000	\$'000	\$'000
Income						
Rates and charges	4.1.1	12,928	13,316	13,583	13,854	14,131
Statutory fees and fines	4.1.2	73	100	102	104	106
User fees	4.1.3	805	777	792	808	824
Grants - Operating	4.1.4	11,750	11,788	8,089	8,250	8,415
Grants - Capital	4.1.4	3,286	7,541	2,000	2,000	2,000
Contributions - monetary	4.1.5	328	2,410	150	150	150
Net gain/(loss) on disposal of property, infrastructure, plant and equipment		22	10	10	10	10
Other income	4.1.6	601	474	350	350	350
Total income		29,793	36,416	25,075	25,526	25,987
Expenses						
Employee costs	4.1.7	9,274	9,602	9,794	9,990	10,190
Materials and services	4.1.8	8,323	15,149	6,272	6,397	6,525
Depreciation and amortisation	4.1.9	6,600	7,061	7,202	7,346	7,493
Bad and doubtful debts		75	52	5	5	5
Borrowing costs	4.1.10	297	297	120	-	-
Other expenses	4.1.11	811	776	792	807	823
Total expenses		25,380	32,937	24,185	24,546	25,037
Surplus/(deficit) for the year		4,413	3,479	890	981	950
Other comprehensive income						
Items that will not be reclassified to surplus or deficit in future periods						
Net asset revaluation increment/(decrement)		-	(3,000)	-	500	-
Total comprehensive result		4,413	479	890	1,481	950

Balance Sheet

For the four years ending 30 June 2022

		Forecast Actual 2017/18 \$'000	Budget 2018/19 \$'000	Strategic Resource Plan Projections		
	NOTES			2019/20 \$'000	2020/21 \$'000	2021/22 \$'000
Assets						
Current assets						
Cash and cash equivalents		17,839	13,924	6,517	6,344	6,287
Trade and other receivables		1,491	1,491	1,491	1,491	1,491
Inventories		119	119	119	119	119
Other assets		544	544	544	544	544
Total current assets	4.2.1	19,993	16,078	8,671	8,498	8,441
Non-current assets						
Investments in associates, joint arrangement and subsidiaries		224	-	-	-	-
Property, infrastructure, plant and equipment		182,278	186,895	188,193	189,847	190,853
Total non-current assets		182,502	186,895	188,193	189,847	190,853
Total assets		202,495	202,973	196,864	198,344	199,294
Liabilities						
Current liabilities						
Trade and other payables		1,470	1,470	1,471	1,470	1,470
Trust funds and deposits		114	114	114	114	114
Provisions		1,945	1,945	1,945	1,945	1,945
Interest-bearing liabilities	4.2.2	-	7,000	-	-	-
Total current liabilities		3,529	10,529	3,530	3,529	3,529
Non-current liabilities						
Provisions		1,077	1,077	1,076	1,077	1,077
Interest-bearing liabilities	4.2.2	7,000	-	-	-	-
Total non-current liabilities		8,077	1,077	1,076	1,077	1,077
Total liabilities		11,606	11,606	4,606	4,606	4,606
Net assets		190,889	191,367	192,258	193,738	194,688
Equity						
Accumulated surplus		99,899	103,378	104,269	105,249	106,199
Reserves		90,989	87,989	87,989	88,489	88,489
Total equity		190,888	191,367	192,258	193,738	194,688

Statement of Changes in Equity
For the four years ending 30 June 2022

	NOTES	Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
2018 Forecast Actual					
Balance at beginning of the financial year		186,475	95,486	90,989	-
Surplus/(deficit) for the year		4,413	4,413	-	-
Net asset revaluation increment/(decrement)		-	-	-	-
Balance at end of the financial year		190,888	99,899	90,989	-
2019 Budget					
Balance at beginning of the financial year		190,888	99,899	90,989	-
Surplus/(deficit) for the year		3,479	3,479	-	-
Net asset revaluation increment/(decrement)		(3,000)	-	(3,000)	-
Balance at end of the financial year	4.3.2	191,367	103,378	87,989	-
2020					
Balance at beginning of the financial year		191,367	103,378	87,989	-
Surplus/(deficit) for the year		890	890	-	-
Net asset revaluation increment/(decrement)		-	-	-	-
Balance at end of the financial year		192,258	104,269	87,989	-
2021					
Balance at beginning of the financial year		192,258	104,269	87,989	-
Surplus/(deficit) for the year		981	981	-	-
Net asset revaluation increment/(decrement)		500	-	500	-
Balance at end of the financial year		193,738	105,249	88,489	-
2022					
Balance at beginning of the financial year		193,738	105,249	88,489	-
Surplus/(deficit) for the year		950	950	-	-
Net asset revaluation increment/(decrement)		-	-	-	-
Balance at end of the financial year		194,688	106,199	88,489	-

Statement of Cash Flows

For the four years ending 30 June 2022

Notes	Forecast	Budget	Strategic Resource Plan		
	Actual 2017/18 \$'000	2018/19 \$'000	2019/20 \$'000	2020/21 \$'000	2021/22 \$'000
	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)
Cash flows from operating activities					
Rates and charges	12,928	13,316	13,583	13,854	14,131
Statutory fees and fines	73	100	102	104	106
User fees	886	854	871	889	906
Grants - operating	11,750	11,788	8,089	8,250	8,415
Grants - capital	3,286	7,541	2,000	2,000	2,000
Contributions - monetary	328	2,410	150	150	150
Interest received	-	-	-	-	-
Trust funds and deposits taken	-	-	-	-	-
Other receipts	623	484	360	360	360
Net GST refund / payment	1,599	2,965	1,478	1,490	1,503
Employee costs	(9,274)	(9,602)	(9,794)	(9,990)	(10,190)
Materials and services	(9,155)	(16,664)	(6,899)	(7,037)	(7,178)
Other payments	(975)	(911)	(876)	(894)	(911)
Net cash provided by/(used in) operating activities	12,069	12,282	9,063	9,177	9,293
Cash flows from investing activities					
Payments for property, infrastructure, plant and equipment	(8,340)	(15,899)	(9,350)	(9,350)	(9,350)
Proceeds from sale of property, infrastructure, plant and equipment	-	-	-	-	-
Net cash provided by/ (used in) investing activities	(8,340)	(15,899)	(9,350)	(9,350)	(9,350)
Cash flows from financing activities					
Finance costs	(297)	(297)	(120)	-	-
Proceeds from borrowings	-	-	-	-	-
Repayment of borrowings	-	-	(7,000)	-	-
Net cash provided by/(used in) financing activities	(297)	(297)	(7,120)	-	-
Net increase/(decrease) in cash and cash equivalents	4.4.1 3,432	(3,915)	(7,407)	(173)	(57)
Cash and cash equivalents at the beginning of the financial year	14,407	17,839	13,924	6,517	6,344
Cash and cash equivalents at the end of the financial year	17,839	13,924	6,517	6,344	6,287

Statement of Capital Works

For the four years ending 30 June 2022

	NOTES	Forecast	Budget	Strategic Resource Plan		
		Actual 2017/18 \$'000	2018/19 \$'000	Projections		
				2019/20 \$'000	2020/21 \$'000	2021/22 \$'000
Property						
Land improvements		34	160	150	150	150
Total land		34	160	150	150	150
Buildings		2,267	7,862	2,000	1,500	1,500
Total buildings		2,267	7,862	2,000	1,500	1,500
Total property		2,301	8,022	2,150	1,650	1,650
Plant and equipment						
Plant, machinery and equipment		741	620	630	1,040	1,050
Computers and telecommunications		362	985	250	250	250
Library books		230	200	100	100	100
Total plant and equipment		1,333	1,805	980	1,390	1,400
Infrastructure						
Roads		2,130	3,338	3,850	3,910	3,900
Footpaths and cycleways		69	86	120	150	150
Drainage		871	190	500	500	500
Recreational, leisure and community facilities		793	858	800	800	800
Waste management		85	30	100	100	100
Parks, open space and streetscapes		-	125	-	-	-
Total infrastructure		3,948	4,627	5,370	5,460	5,450
Total capital works expenditure	4.5.1	7,582	14,454	8,500	8,500	8,500
Represented by:						
New asset expenditure		586	1,030	1,250	1,250	1,250
Asset renewal expenditure		4,895	8,155	6,000	6,000	6,000
Asset expansion expenditure		-	-	-	-	-
Asset upgrade expenditure		2,101	5,269	1,250	1,250	1,250
Total capital works expenditure	4.5.1	7,582	14,454	8,500	8,500	8,500
Funding sources represented by:						
Grants		3,286	7,541	2,000	2,000	2,000
Contributions		185	2,271	150	150	150
Council cash		4,111	4,642	6,350	6,350	6,350
Total capital works expenditure	4.5.1	7,582	14,454	8,500	8,500	8,500

Statement of Human Resources

For the four years ending 30 June 2022

	Forecast	Budget	Strategic Resource Plan		
	Actual		Projections		
	2017/18	2018/19	2019/20	2020/21	2021/22
	\$'000	\$'000	\$'000	\$'000	\$'000
Staff expenditure					
Employee costs - operating	9,274	9,602	9,794	9,990	10,190
Employee costs - capital	95	95	-	-	-
Total staff expenditure	9,369	9,697	9,794	9,990	10,190
	FTE	FTE	FTE	FTE	FTE
Staff numbers					
Employees	115.0	115.0	115.0	115.0	115.0
Total staff numbers	115.0	115.0	115.0	115.0	115.0

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

Department	Budget 2018/19 \$'000	Comprises			
		Permanent		Casual \$'000	Temporary \$'000
		Full Time \$'000	Part time \$'000		
Governance	604	493	111	-	-
Community Services	1,018	423	595	-	-
Corporate Services	1,333	1,082	251	-	-
Planning and Community Support	950	730	220	-	-
Risk and Human Resources	293	174	119	-	-
Works and Technical Services	4,984	4,715	269	-	-
Total permanent staff expenditure	9,182	7,617	1,565	-	-
Casuals, temporary and other expenditure	325				
Capitalised labour costs	95				
Total expenditure	9,602				

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

Department	Budget 2018/19	Comprises			
		Permanent		Casual	Temporary
		Full Time	Part time		
Governance	4	3	1	-	-
Community Services	12	4	8	-	-
Corporate Services	13	11	3	-	-
Planning and Community Support	10	8	2	-	-
Risk and Human Resources	3	2	1	-	-
Works and Technical Services	65	61	4	-	-
Total permanent staff	108	89	19	-	-
Casuals, temporary and other expenditure	6				
Capitalised labour costs	2				
Total staff	115				

4. Notes to the financial statements

This section presents detailed information on material components of the financial statements. Council needs to

4.1 Comprehensive Income Statement

4.1.1 Rates and charges

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

In developing the Strategic Resource Plan, rates and charges were identified as an important source of revenue. Planning for future rate increases has therefore been an important component of the Strategic Resource Planning process. The Fair Go Rates System (FGRS) sets out the maximum amount councils may increase rates in a year. For 2018/19 the FGRS cap has been set at 2.25%. The cap applies to both general rates and municipal charges and is calculated on the basis of council's average rates and charges.

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

Council has determined to increase general rates 2.0% in 2018/19. This is 0.25% below the rate cap.

This will raise total rates and charges for 2018/19 of \$13,316,226.

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

	Forecast Actual	Budget	Change	%
	\$'000	\$'000	\$'000	
General rates*	10,745,853	11,061,600	315,747	2.9%
Municipal charge*	735,468	752,080	16,612	2.3%
Waste management charge	1,304,544	1,423,746	119,202	9.1%
Supplementary rates and rate adjustments	65,990	-	(65,990)	(100.0%)
Revenue in lieu of rates - Wind Farms	76,500	78,800	2,300	3.0%
Total rates and charges	12,928,355	13,316,226	387,871	3.0%

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

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

Type or class of land	2017/18 cents/\$CIV	2018/19 cents/\$CIV	Change
General rate for rateable residential properties	0.7899	0.7715	(2.3%)
General rate for rateable commercial properties	0.7899	0.7715	(2.3%)
General rate for rateable farming properties	0.7741	0.6789	(12.3%)

4.1.1(c) The estimated total amount to be raised by general rates in relation to each type or class of land, and the estimated total amount to be raised by general rates, compared with the previous financial year

Type or class of land	2017/18 \$'000	2018/19 \$'000	Change \$'000	%
Residential	2,492,551	2,433,233	(59,318)	(2.4%)
Commercial	632,473	607,057	(25,416)	(4.0%)
Farming	7,620,829	8,021,310	400,481	5.3%
Total amount to be raised by general rates	10,745,853	11,061,600	315,747	2.9%

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

Type or class of land	2017/18 Number	2018/19 Number	Change \$'000	%
Residential	2,905	2,926	21	0.7%
Commercial	448	447	(1)	(0.2%)
Farming	2,865	2,885	20	0.7%
Total number of assessments	6,218	6,258	40	0.6%

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

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

Type or class of land	2017/18	2018/19	Change	
	\$'000	\$'000	\$'000	%
Residential	315,609,100	320,547,600	4,938,500	1.6%
Commercial	80,070,000	79,972,100	(97,900)	(0.1%)
Farming	984,476,000	1,174,117,900	189,641,900	19.3%
Total value of land	1,380,155,100	1,574,637,600	194,482,500	14.1%

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

Type of Charge	Per Rateable Property 2017/18	Per Rateable Property 2018/19	Change	
	\$	\$	\$	%
Municipal	167	170	3	1.80%

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

Type of Charge	2017/18	2018/19	Change	
	\$	\$	\$	%
Municipal	735,468	752,080	16,612	2.26%

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

Type of Charge	Per Rateable Property 2017/18	Per Rateable Property 2018/19	Change	
	\$	\$	\$	%
<i>Kerbside garbage and recycling collection</i>	381	414	33	8.66%

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

Type of Charge	2017/18	2018/19	Change	
	\$	\$	\$	%
<i>Kerbside garbage and recycling collection</i>	1,304,544	1,423,746	119,202	9.14%

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

	2017/18	2018/19	Change	
	\$'000	\$'000	\$'000	%
<i>General rates</i>	10,745,853	11,061,600	315,747	2.9%
<i>Municipal charge</i>	735,468	752,080	16,612	2.3%
<i>Kerbside collection and recycling</i>	1,304,544	1,423,746	119,202	9.1%
<i>Supplementary rates</i>	65,990	-	(65,990)	(100.0%)
<i>Electricity generation charge in lieu of rates</i>	76,500	78,800	2,300	3.0%
Total Rates and charges	12,928,355	13,316,226	387,871	3.0%

4.1.1(l) Fair Go Rates System Compliance

Buloke Shire Council is fully compliant with the State Government's Fair Go Rates System

	2017/18	2018/19
Total Rates	\$ 11,547,311	\$ 11,813,680
Number of rateable properties	6,218	6,258.00
Base Average Rates	\$ 1,857.08	\$ 1,887.77
Maximum Rate Increase (set by the State Government)	2.00%	2.25%
Capped Average Rate	\$ 1,857.08	\$ 1,898.86
Maximum General Rates and Municipal Charges Revenue	\$ 11,547,311	\$ 11,883,080
Budgeted General Rates and Municipal Charges Revenue	\$ 11,547,311	\$ 11,813,680

4.1.1(m) Any significant changes that may affect the estimated amounts to be raised by rates and charges

There are no known significant changes which may affect the estimated amounts to be raised by rates and

- The making of supplementary valuations (2018/19: estimated \$nil and 2017/18: \$65,545)
- The variation of returned levels of value (e.g. valuation appeals)
- Changes of use of land such that rateable land becomes non-rateable land and vice versa
- Changes of use of land such that residential land becomes business land and vice versa.

4.1.1(n) Differential rates

Rates to be levied

The rate and amount of rates payable in relation to land in each category of differential are:

- A general rate of 0.007715% (0.007715 cents in the dollar of CIV) for all rateable residential properties; and
- A general rate of 0.007715% (0.007715 cents in the dollar of CIV) for all rateable commercial properties.
- A general rate of 0.006789% (0.006789 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.

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 2018/19 financial year.

Residential land

Residential land is any land, which is:

- Occupied for the principal purpose of physically accommodating persons; or
- Unoccupied but zoned residential under the Buloke Shire Planning Scheme and which is not commercial land.

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

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

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

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

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

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

The 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 2018/19 financial year.

Farm Land

Farm land is any rateable land:

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

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

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

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

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

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

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

4.1.2 Statutory fees and fines

	Forecast Actual		Budget	Change	
	2017/18		2018/19	\$'000	%
	\$'000		\$'000		
Election fines	5		-	(5)	(100.0%)
Town planning fees	48		40	(8)	(16.7%)
Revenue collection	6		6	-	0.0%
Compliance	11		51	40	363.6%
Building	3		3	-	0.0%
Total statutory fees and fines	73		100	27	37.0%

Election fines - No council election is scheduled for 2018/19.

4.1.3 User fees

	Forecast Actual		Budget	Change	
	2017/18		2018/19	\$'000	%
	\$'000		\$'000		
Compliance	45		50	5	11.1%
Home Help General	382		374	(8)	(2.1%)
Public Health and Wellbeing	42		42	-	0.0%
Immunization Services	1		1	-	0.0%
Building Regulations and Inspections	100		90	(10)	(10.0%)
Swimming Pools	2		1	(1)	(50.0%)
Caravan Parks	24		20	(4)	(16.7%)
Halls	4		4	-	0.0%
Pump Stations Water Re Use and Standpipes	1		-	(1)	(100.0%)
Landfill and Transfer Stations	85		85	-	0.0%
Saleyards Truck Wash	120		110	(10)	(8.3%)
Total user fees	805		777	(29)	(3.5%)

4.1.4 Grants

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

	Forecast Actual 2017/18 \$'000	Budget 2018/19 \$'000	Change	
			\$'000	%
Grants were received in respect of the following:				
Summary of grants				
Commonwealth funded grants	11,881	12,059	178	1%
State funded grants	3,155	7,270	4,115	130%
Total grants received	15,036	19,329	4,293	29%
(a) Operating Grants				
Recurrent - Commonwealth Government				
Financial Assistance Grants	6,149	3,141	(3,008)	(48.9%)
General home care	593	639	46	7.8%
Meals on wheels	39	55	16	41.0%
Recurrent - State Government				
Aged care	152	154	2	1.3%
School crossing supervisors	15	9	(6)	(40.0%)
Libraries	117	160	43	36.8%
Maternal and child health	167	167	-	0.0%
Meals on wheels	3	3	-	0.0%
Other	79	26	(53)	(67.1%)
Playgroups	41	-	(41)	(100.0%)
Community safety	60	60	-	0.0%
Volunteer co-ordination	10	10	-	0.0%
Total recurrent grants	7,425	4,424	- 3,001	-40%
Non-recurrent - Commonwealth Government				
Flood rehabilitation works	4,000	7,000	3,000	75.0%
Non-recurrent - State Government				
Community plans	-	90	90	
Environmental management	125	75	(50)	(40.0%)
Other	13	12	(1)	(7.7%)
Family and children	187	187	-	0.0%
Total non-recurrent grants	4,325	7,364	3,039	70%
Total operating grants	11,750	11,788	38	0%
(b) Capital Grants				
Recurrent - Commonwealth Government				
Roads to recovery	1,100	1,224	124	11%
Total recurrent grants	1,100	1,224	124	11%
Non-recurrent - Commonwealth Government				
Non-recurrent - State Government				
Buildings	1,273	5,169	3,896	306.0%
Recreational facilities	387	-	(387)	(100.0%)
Library	130	-	(130)	(100.0%)
Livestock management	121	-	(121)	(100.0%)
Roads infrastructure	275	1,148	873	317.5%
Total non-recurrent grants	2,186	6,317	4,131	189%
Total capital grants	3,286	7,541	4,255	129%
Total Grants	15,036	19,329	4,293	29%

Financial Assistance Grants - Council received \$2.9M of its 2017/18 Grant Commission allocation in advance. The budget allows for the receipt of 50% of Council's 2018/19 full allocation to be received in June 2018, that is in advance. The budget allows for the remaining 50% to be received during the 2018/19 financial year.

4.1.5 Contributions

	Forecast Actual	Budget	Change	
	2017/18	2018/19	\$'000	%
	\$'000	\$'000		
Monetary	328	2,410	2,082	634.76%
Total contributions	328	2,410	2,082	634.76%

Council has budgets for contributions in relation to the following capital projects in 2018/19.

- Donald Community Precinct \$250,000
- Charlton Park \$1,300,000
- Donald Flood Levee \$454,000

4.1.6 Other income

	Forecast Actual	Budget	Change	
	2017/18	2018/19	\$'000	%
	\$'000	\$'000		
Interest	415	345	(70)	(16.9%)
Other income	186	129	(57)	(30.6%)
Total other income	601	474	(127)	(21.1%)

4.1.7 Employee costs

	Forecast Actual	Budget	Change	
	2017/18	2018/19	\$'000	%
	\$'000	\$'000		
Wages and salaries	8,536	8,840	304	3.6%
WorkCover	202	205	3	1.5%
Superannuation	490	494	4	0.8%
Fringe benefit taxation	46	63	17	37.0%
Total employee costs	9,274	9,602	328	3.54%

4.1.8 Materials and services

	Forecast Actual	Budget	Change	
	2017/18	2018/19	\$'000	%
	\$'000	\$'000		
Materials, services and contracts	6,560	13,176	6,616	100.85%
Utilities	496	528	32	6.45%
Plant costs	1,267	1,445	178	14.05%
Total materials and services	8,323	15,149	6,826	82.01%

Materials, services and contracts - higher than normal as a result of flood restoration works. \$9.0M in 2018/19 (\$2.0M in 2017/18)

4.1.9 Depreciation and amortisation

	Forecast Actual	Budget	Change	
	2017/18	2018/19	\$'000	%
	\$'000	\$'000		
Property	1,077	1,419	342	31.75%
Plant and equipment	550	561	11	2.00%
Infrastructure	4,973	5,081	108	2.17%
Total depreciation and amortisation	6,600	7,061	461	6.98%

4.1.10 Borrowing costs

	Forecast Actual 2017/18 \$'000	Budget 2018/19 \$'000	Change	
			\$'000	%
Interest - borrowings	297	297	-	0.00%
Total borrowing costs	297	297	-	0.00%

4.1.11 Other expenses

	Forecast Actual 2017/18 \$'000	Budget 2018/19 \$'000	Change	
			\$'000	%
Auditors remuneration - VAGO	40	40	-	0.0%
Bank fees	40	30	(10)	(25.0%)
Mayoral and Councillor allowances	180	185	5	2.8%
Council meeting expenses	10	10	-	0.0%
Contributions and donations	333	336	3	0.9%
Auditors remuneration - Internal and Audit Committee	55	55	-	0.0%
Other	153	120	(33)	(21.6%)
Total other expenses	811	776	(35)	(4.3%)

4.2 Balance Sheet

4.2.1 Assets

Council is forecasting cash and investment position at 30 June 2019 of \$13.9M. This continues to reflect Council's strong cash position and Council is on target to repay its entire loan liability of \$7.0M in November 2019.

4.2.2 Borrowings

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

	2017/18 \$	2018/19 \$
Amount borrowed as at 30 June of the prior year	7,000	7,000
Amount proposed to be borrowed	-	-
Amount projected to be redeemed	-	-
Amount of borrowings as at 30 June	7,000	7,000

4.4 Statement of Cash Flows

4.4.1 Net decrease in cash and cash equivalents for the year.

Council cash reserves will reduce by approximately \$3.9M during 2018/19. This occurs as a result of Council receiving \$2.0M flood restoration funding in advance in 2017/18. These funds will be expended during 2018/19. Council also received \$3.14M of its 2018/19 Grants Commission allocation in advance. Other factors impacting cash flow are the carryover of various capital works and the timing on grant receipt relating to these works. After allowing for this timing difference Council cash result for the year is positive.

4.5 Capital works program

This section presents a listing of the capital works projects that will be undertaken for the 2018/19 year, classified by expenditure type and funding source.

4.5.1 Summary

	Forecast Actual 2017/18 \$'000	Budget 2018/19 \$'000	Change \$'000	%
Property	2,301	8,722	6,421	279.05%
Plant and equipment	1,333	1,805	472	35.41%
Infrastructure	3,948	3,927	(21)	-0.53%
Total	7,582	14,454	6,872	90.64%

	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000	Borrowings \$'000
Property	8,722	800	2,653	5,269	-	5,169	1,642	1,911	-
Plant and equipment	1,805	230	1,575	-	-	-	175	1,630	-
Infrastructure	3,927	120	3,807	-	-	2,372	120	1,435	-
Total	14,454	1,150	8,035	5,269	-	7,541	1,937	4,976	-

4.5.2 Current Budget

Capital Works Area	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000	Borrowings \$'000
PROPERTY									
Land Improvements									
Park irrigation upgrades	40		40					40	
Park and street furniture/bib upgrades	20		20					20	
Buildings									
Donald Community Precinct	1,925			1,925		1,200	250	475	
Charlton Park 2020	3,200			3,200		1,300	1,300	600	
Lake Tyrrell infrastructure upgrades	2,471		2,471			1,905	82	484	
Lake amenities development (Stage 1)	800	800				712		88	
Building Improvements									
Split system replacement program	15		15					15	
Charlton Museum roof upgrade	25		25				10	15	
Birchip Leisure Centre Laundry Demolition	12		12					12	
Depot safety improvements	40			40				40	
Municipal offices renewal program	70		70					70	
Sustainability developments project	104			104		52		52	
TOTAL PROPERTY	8,722	800	2,653	5,269	-	5,169	1,642	1,911	-
PLANT AND EQUIPMENT									
Plant, Machinery and Equipment									
Major plant	600		600					600	
Small plant	20		20					20	
Computers and Telecommunications									
General IT and equipment replacement	155		155					155	
Asset management system	30	30						30	
New IT system	800		800					800	
Library books									
Library books purchase	200	200					175	25	
<i>Insert detailed list</i>	-	-	-	-	-	-	-	-	-
TOTAL PLANT AND EQUIPMENT	1,805	230	1,575	-	-	-	175	1,630	-

Capital Works Area	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000	Borrowings \$'000
INFRASTRUCTURE									
Roads - Seals									
Road Reseal Program	700		700			532		168	
Final Seal - Yuengroon Road	70		70			70			
Northern earth road soft crests	150		150			150			
Corack East-Chirrup Rd (Corack) (4600m)	127		127			127			
Blairs A Rd (Nareewillock) (1150m)	36		36			36			
Cooks and Kerrs Road (Narraport) (5000m)	84		84			84			
Sea Lake Springfield Rd (Sea Lake) (1850m)	80		80			80			
Speed Estate School Bus Rd (Nandaly) (5000m)	145		145			145			
Major patching program 2018-19	100		100					100	
Roads - Reconstruction									
Birchip-Corak Pavement Renewal	822		822			530		292	
Yuengroon Road Pavement Renewal	960		960			618		342	
Roads - Resheets									
Charlton - Swan Hill Road (Glenloth) (3,000m)	64		64					64	
Footpaths and Cycleways									
Horace Street, Sea Lake (St Marys)	36		36					36	
Davies Street, Charlton (Charlton College)	50		50					50	
Drainage									
Charlton Drainage Design	70		70					70	
Donald Flood Levee	120	120					120		
Recreational, Leisure and Community Facilities									
Birchip pool painting	18		18					18	
Swimming pool renewal program	40		40					40	
Playground replacement program	60		60					60	
Waste Management									
Birchip - waste upgrades - power connection and litter screen	30		30					30	
Parks, Open Space and Streetscapes									
Town entrances - tree planting	40		40					40	
Streetscape Plan and Implementation Stage 1	125		125					125	
TOTAL INFRASTRUCTURE	3,927	120	3,807	-	-	2,372	120	1,435	-
TOTAL CAPITAL WORKS	14,454	1,150	8,035	5,269	-	7,541	1,937	4,976	-

5. Financial performance indicators

The following table highlights Council's current and projected performance across a range of key financial performance indicators. These indicators provide a useful analysis of Council's financial position and performance and should be interpreted in the context of the organisation's objectives.

Indicator	Measure	Notes	Actual	Forecast	Budget	Strategic Resource Plan Projections			Trend
			2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	+/-
Operating position									
Adjusted underlying result	Adjusted underlying surplus (deficit) / Adjusted underlying revenue	1	7.4%	3.1%	(24.5%)	(5.5%)	(5.0%)	(5.0%)	+
Liquidity									
Working Capital	Current assets / current liabilities	2	469.0%	566.5%	152.7%	245.6%	240.8%	239.2%	o
Unrestricted cash	Unrestricted cash / current liabilities	3	252.0%	502.3%	131.2%	181.4%	176.5%	174.9%	o
Obligations									
Loans and borrowings	Interest bearing loans and borrowings / rate revenue	4	55.0%	54.1%	52.6%	0.0%	0.0%	0.0%	+
Loans and borrowings	Interest and principal repayments on interest bearing loans and borrowings / rate revenue		2.3%	4.6%	4.5%	1.8%	0.0%	0.0%	+
Indebtedness	Non-current liabilities / own source revenue		57.0%	56.0%	7.3%	7.3%	7.1%	7.0%	+
Asset renewal	Asset renewal expenses / Asset depreciation	5	73%	74.2%	115.5%	83.3%	81.7%	80.1%	-
Stability									
Rates concentration	Rate revenue / adjusted underlying revenue	6	52.0%	49.4%	50.3%	59.2%	59.3%	59.3%	-
Rates effort	Rate revenue / CIV of rateable properties in the municipality		92.0%	0.82%	0.85%	0.86%	0.88%	0.90%	o

Indicator	Measure	Notes	Actual	Forecast	Budget	Strategic Resource Plan Projections			Trend
			2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	+/-
Efficiency									
Expenditure level	Total expenses/ no. of property assessments		\$3,792	\$4,056	\$5,263	\$3,865	\$3,922	\$4,001	+
Revenue level	Residential rate revenue / no. of residential property assessments		\$1,001	\$1,025	\$1,002	\$1,022	\$1,042	\$1,063	o
Workforce turnover	No. of permanent staff resignations and terminations / average no. of permanent staff for the financial year		5%	5%	5%	5%	5%	5%	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

2. RATING INFORMATION PURSUANT TO THE LOCAL GOVERNMENT REGULATION 2014

Category	Number of Properties			CIV			Rate in the \$ on C.I.V.			Revenue Raised			Differential	
	2018/19	2017/18	% Change	2018/19	2017/18	% Change	2018/19	2017/18	% Change	2018/19 \$	2017/18 \$	% Change	2018/19	2017/18
General Rate														
Houses, Flats etc.	2,926	2,905	0.72%	320,547,600	315,609,100	1.56%	0.007715	0.007899	-2.33%	2,473,085	2,492,996	-0.80%	100%	100.0%
Commercial														
Commercial	447	448	-0.22%	79,972,100	80,070,000	-0.12%	0.007715	0.007899	-2.33%	617,000	632,473	-2.45%	100%	100.0%
Farm														
Farms (all types)	2,885	2,865	0.70%	1,174,117,900	984,476,000	19.26%	0.006789	0.007741	-12.29%	7,971,516	7,620,829	4.60%	88.0%	98.0%
Total	6,258	6,218	0.64%	1,574,637,600	1,380,155,100	14.09%				11,061,600	10,746,298	2.93%		
	Number of Properties						Charge for Year			Revenue Raised				
	2018/19	2017/18	% Change				2018/19	2017/18		2018/19	2017/18			
Municipal Charge														
Charge per property	4,424	4,404	0.45%				\$ 170.00	\$ 167.00	1.80%	752,080	735,468			
	4,424	4,404	0.45%							752,080	735,468	2.26%		
Electricity Generation														
Wind Farm	1	1	0.00%	6,360,000	6,360,000	0.00%				78,800	76,500	3.01%	0%	0.0%
	Number of Properties						Charge for Year			Revenue Raised				
	2018/19	2017/18	% Change				2018/19	2017/18		2018/19	2017/18			
Garbage Charge														
Disposal Charge Improved Property	3,439	3,424	0.44%				\$ 414.00	\$ 381.00	8.66%	1,423,746	1,304,544			
	3,439	3,424	0.44%							1,423,746	1,304,544	9.14%		
Supplementary Rates														
										0	25,000			
										13,316,226	12,887,810	3.3%		

Appendix A

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 2018/19 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 activiti 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)	\$225.00	\$65.00	\$46.00	\$41.00	\$385.00	\$400*
Charlton (max. 300 people)	\$225.00	\$65.00	\$46.00	\$41.00	\$385.00	\$400*
Donald (max. 250 people)	\$225.00	\$65.00	\$46.00	\$41.00	\$385.00	\$400*
Wycheproof (max. 250 people)	\$225.00	\$65.00	\$46.00	\$41.00	\$385.00	\$400*

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	\$102.00	\$102.00	\$102.00
Cost per hour over max.	\$26.00	\$26.00	\$26.00

<i>Regular Hire</i>
Private or Commercial
\$41.00

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>2017/2018</i>	<i>2018/2019</i>
Yard Fees	0.8% of gross sales turnover	0.90% of gross sales turnover
Agent's Fees	13% of yard fees	13% of yard fees
Public Holiday Penalty Rate	\$1,000	\$1,000
Unsold stock fee (per head)	.20cents	.20 cents
Destruction and disposal of dead stock fee (per head)	\$15.00	\$20.00
<i>Truck Wash</i>	\$26.00	\$26.00
Key Deposit (Avdata) Refunded on return of keys		
Water Usage	\$0.85 per minute	\$0.90 per minute

STAND PIPES

<i>Stand Pipes</i>	<i>2017/2018</i>	<i>2018/2019</i>
	\$10.00 minimum charge for under 1,000 litres or \$10.00 per 1,000 litres	\$10.00 minimum charge for under 1,000 litres or \$10.00 per 1,000 litres

ANIMAL CONTROL**Dog and Cat Registration Fees**

<i>* Since May 2007 Council can only register animals that have been micro chipped</i>	<i>2017/2018</i>	<i>2018/2019</i>
<i>* \$4.00 levy per dog and 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)	\$108.00	\$112.00
Dogs (Micro chipped plus one or more of the following – desexed, not desexed, working or farm dog, over 10 years old or VCA members)	\$36.00	\$38.00
Cats (Micro chipped plus one or more of the following – desexed, not desexed, over 10 years old or Feline Association member)	\$36.00	\$39.00
Pensioner Concession (Half price for all dog and cat registration categories)	\$18.00	\$21.00
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

Release Fees	2017/2018	2018/2019
Sheep up to 5 head	\$60.00	\$100.00
Sheep per head over 5	\$10.00	\$12.00
Goats and pigs up to 2 head	\$60.00	\$100.00
Goats and pigs per head over 2	\$20.00	\$20.00
Cattle up to 3 head	\$200.00	\$250.00
Cattle per head over 3	\$100.00	\$100.00
Horses per head	\$200.00	\$250.00
Transport of livestock	Total cost of transport.	Total cost of transport

Sustenance – per day or part thereof – per head	2017/2018	2018/2019
Sheep	\$7.50	\$10.00
Goats and Pigs	\$15.00	\$25.00
Cattle and Horses	\$15.00	\$20.00

Dogs and Cats (includes sustenance) – per dog and cat	2017/2018	2018/2019
1 to 4 days	\$75.00	\$80.00
For every day in excess of 4 days (maximum 8 days)	\$15.00	\$20.00
Animal Surrender fee	\$175.00	\$200.00

Impounded Vehicles and Caravans – per vehicle plus other associated costs	2017/2018	2018/2019
Release fee (plus towing fee incurred)	\$250.00	\$275.00

Impounded Goods – including signage and street furniture - per lot – plus other associated costs	2017/2018	2018/2019
Release fee (plus any associated costs)	\$175.00	\$180.00

Local Laws	2017/2018	2018/2019
Local laws Annual Fee	\$50.00	\$55.00

Administration Fees	2017/2018	2018/2019
Fire Prevention Notice Issue Fee	N/A	\$20.00
Notice To Comply Issue Fee	N/A	\$20.00

Domestic Animal Businesses	2017/2018	2018/2019
Registration Renewal	N/A	\$200.00
Annual Audit Inspection Fee	N/A	\$100.00
New Registration	N/A	\$250.00

SUNDRY DEBTORS

<i>Hire of Council equipment and operator where local service alternatives are not available, including compulsory fire clearances.</i>	2017/2018	2018/2019
Plant	150% of plant hire rate	150% of plant hire rate
Operator (Labour)	\$55.00 per hour plus plant fee – as above	\$57.00 per hour plus plant fee – as above
Quarry products from non-Council quarry sources	Cost to Council plus plant and operator costs – as above.	150% Cost to Council plus plant and operator costs – as above.

WASTE CHARGES

Waste	2017/2018	2018/2019
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.	\$381.00	\$414.00
Optional additional 240L bin for recycling	\$87.00 per bin	\$90.00 per bin
Landfill	2017/2018	2018/2019
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	\$5.00 per cubic mtr/minimum charge	\$8.00 per cubic mtr/minimum charge
Car boot per load	\$15.00	\$16.00
6 x 4 Trailer Load/Ute Load up to 1 cubic metre	\$23.00	\$25.00
Tandem Trailer up to 2 cubic metres	\$46.00	\$49.00
Wheelie bin 120L	\$9.00	\$10.00
Wheelie bin 240L	\$11.00	\$12.00
General Waste to Landfill (per cubic metre)	\$23.00	\$25.00
Commercial Waste (per cubic metre)	\$23.00	\$25.00
Builder Waste and Concrete (per cubic metre)	\$35.00	\$40.00
Concrete uncontaminated (per cubic metre)	\$35.00	\$40.00
Bricks uncontaminated (per cubic metre)	\$35.00	\$40.00
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	\$12.00
Mattresses	\$40.00	\$40.00

Tyres	2017/2018	2018/2019
Light car tyre	\$8.00	\$9.00
Car tyre on rim	\$25.00	\$26.00
4WD and Light Truck tyre	\$15.00	\$16.00
Truck tyre	\$35.00	\$35.00
Truck tyre on rim	\$60.00	\$60.00
Small tractor tyres	\$95.00	\$110.00
Large tractor tyres	\$170.00	\$180.00

Animal Carcasses	2017/2018	2018/2019
Poultry (including turkeys) per bird	\$7.00	\$7.00
Cats and Dogs	\$10.00	\$10.00
Sheep, Pigs and Goats	\$15.00	\$20.00
Horses and Cattle	\$30.00	\$40.00

BUILDING FEES AND CHARGES

Dwellings	2017/2018	2018/2019
Building Works - \$0 to \$10,000	\$470.00	\$495.00
Building Works - \$10,001 to \$20,000	\$680 plus Levy	\$715 plus Levy
Building Works - \$20,001 to \$80,000	\$993 plus Levy	\$1040 plus Levy
Building Works - \$80,001 to \$120,000	\$1,570 plus Levy	\$1650 plus Levy
Building Works - \$120,001 to \$200,000	\$value /75 plus Levy	\$1980 plus Levy
Building Works - \$200,000 plus	\$value /75 plus Levy	\$2450 plus Levy

Alterations/Additions/Sheds/Carports/Garages	2017/2018	2018/2019
New Dwellings - \$0 to \$120,000	\$1,255 plus Levy	\$1,320
New Dwellings - \$120,000 to \$200,000	\$1,570 plus Levy	\$1,648
New Dwellings - \$200,000 to \$312,000	\$1,880 plus Levy	\$1,974
New Dwellings - \$312,000 plus	\$value /130 plus Levy	\$2,550

Sheds/Carports/Garages	2017/2018	2018/2019
Building Works - \$0 to \$10,000	\$470.00	\$495.00
Building Works - \$10,001 to \$20,000	\$680 plus Levy	\$715 plus Levy
Building Works - \$20,001 to \$80,000	\$993 plus Levy	\$1040 plus Levy
Building Works - \$80,001 to \$120,000	\$1,570 plus Levy	\$1650 plus Levy
Building Works - \$120,001 to \$200,000	\$value /75 plus Levy	\$1980 plus Levy
Building Works - \$200,000 plus	\$value /75 plus Levy	\$2450 plus Levy

Swimming Pools	2017/2018	2018/2019
Swimming Pool and Fence – Above Ground	\$418.00	\$438.00
Swimming Pool and Fence – In-Ground Pool	\$836.00	\$875.00
Swimming Pool (Fence Only)	N/A	\$250.00

Commercial Building Work	2017/2018	2018/2019
Commercial Works - \$0 to \$10,000	\$392.00 plus Levy	\$410 plus Levy
Commercial Works - \$10,001 to \$20,000	\$705 plus Levy	\$740 plus Levy
Commercial Works - \$20,001 to \$100,000	\$value x 1.33% plus \$418 plus Levy	\$1430 plus Levy
Commercial Works - \$100,001 to \$500,000	\$value x 0.44% plus \$1,255 plus Levy	\$3750 plus Levy
Commercial Works - \$500,000+	\$value x 0.25% plus \$2,090 plus Levy	\$value x 0.25% plus \$2,090 plus Levy
Multi-Unit Development	2017/2018	2018/2019
Units - \$0 to \$200,000	\$1,881 plus Levy	\$1970 plus Levy
Units - \$200,001 to \$312,000	\$2,090 plus Levy	\$2194 plus Levy
Units - \$312,000+	\$value/132 plus Levy	\$value/132 plus Levy

Notes:

- The State building levy is 0.128% of the value of the works.
- A \$37.10 Lodgement Fee applies to all applications for works valued at \$5,000 or more, where a private surveyor is engaged.

Enforcement	2017/2018	2018/2019
Building Notices/Orders (To allow buildings to remain as constructed, without a Building Permit)	Building Permit Fee plus 25%	Building Permit Fee plus 30%
Miscellaneous Items	2017/2018	2018/2019
Fence	\$206.00	\$215.00
Demolitions or Removals - \$0 to \$5,000	\$360.50	\$379.00
Demolitions or Removals - \$5,000+	\$515.00	\$540.00
Re-Erections of Dwellings – Security Deposit	\$5,150.00	\$5,150.00
Extensions of Time Requests	\$103.00	\$108.00
Amended Plans	\$103.00	\$108.00
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	\$62.00	\$65.00
Report and Consent	2017/2018	2018/2019
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 and 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)

	2017/2018	2018/2019
Additional Inspection	\$124.00	\$130.00
Other/General inspection fee (includes report required) (Includes Red Line Application)		\$150.00 per hour
POPE-(Includes 1 inspection)		\$950.00
Siting Approval for Marque (Includes 1 inspection)		\$280.00
Title Search		\$25.00
Community Group (Not -for-profit) Building Works Discount on Permit fees only. (State Government Levy still applies)		Levy

Notes:

- A (Stat Fee) Lodgement Fee applies to all applications for works valued at \$5,000 or more, where a private surveyor is engaged.

PUBLIC HEALTH

Food Act	2017/2018	2018/2019
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.	\$325.00	\$325.00
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)	\$320.00	\$320.00
Class 3 Food Premises – Premises selling low risk pre-packaged food only e.g. Packaged confectionary, soft drink, Newsagents, video stores, some service stations.	\$220.00	\$220.00
Non Profit Organisations and Community Groups – Food is prepared predominately for consumption by members, or for fundraising activities Service Clubs, mostly Sporting Clubs	N/A	N/A
Street Stalls/Temporary Food Vendor Permits;		
Non Profit and Community Groups (fetes, sausage sizzle, street stall)	2017/2018	2018/2019
Single Event Permit	N/A	N/A
Yearly Permit (up to 12 Events per year)	N/A	N/A
Private Individuals and Businesses (Markets, Private Stalls)		
Single Event Permit	\$61.00	\$61.00
Yearly Permit (up to 12 Events per year)	\$90.00	\$90.00
Transfers Fees	50% of the current classed fee both Food Act 1984, and Public Health and Wellbeing Act 2008	50% of the current classed fee both Food Act 1984, and Public Health and Wellbeing Act 2008
Transfer Inspection Fee	\$220.00	\$220.00
Late Payment of Registration (more than 1 month late)	50% of the registration fee	50% of the registration fee
Additional Inspections after first follow up	\$195.00	\$195.00

Public Health and Wellbeing Act 2008	2017/2018	2018/2019
Hairdresser (One off registration fee)	\$175.00	\$175.00
Beauty Therapy	\$175.00	\$175.00
Skin Penetration	\$175.00	\$175.00
More than 1 health activity	\$220.00	\$220.00
Prescribed Accommodation Premises providing accommodation for 5 or more persons including hotels, motels, hostels and camps.	\$220.00	\$220.00
Late Payment of Registration (more than 1 month late)	50% of the current registration fee	50% of the current registration fee
Additional Inspections after first follow up	\$195.00	\$195.00
Immunisations	2017/2018	2018/2019
Private Immunisations	Cost to Council – Materials and Labour	Cost to Council – Materials and Labour
Environment Protection Act 1970	2017/2018	2018/2019
Septic Tank		
→ New	\$325.00	\$325.00
Alteration to Existing	\$205.00	\$205.00

Home and Community Care (HACC)	2017/2018	2018/2019
HACC General Home Care Low	\$4.50	\$4.50
HACC General Home Care Medium	\$11.50	\$11.50
HACC General Home Care High	\$48.50	\$48.50
Home Maintenance Low	\$9.00	\$9.00
Home Maintenance Medium	\$15.00	\$15.00
Home Maintenance High	\$48.50	\$48.50
HACC Personal Care Low	\$3.00	\$3.00
HACC Personal Care Medium	\$7.50	\$7.50
HACC Personal Care High	\$48.50	\$48.50
HACC Respite Care Low	\$3.00	\$3.00
HACC Respite Care Medium	\$ 4 .50	\$ 4 .50
HACC Respite Care High	\$48.50	\$48.50
HACC Meals on Wheels Low	\$9.50	\$9.50
HACC Meals on Wheels Medium	\$9.50	\$9.50
Meals on Wheels (Full cost recovery)	\$14.00	\$14.00

Brokerage	2017/2018	2018/2019
General Home Care	\$62.00	\$62.00
Personal Care	\$62.00	\$62.00
Home Maintenance	\$62.00	\$62.00
Respite Care HIGH	\$62.00	\$62.00
TRAVEL	\$2.50	\$2.50
All weekend services	\$125.00	\$125.00
To complete OHS Assessment for packaged care client	\$135.00	\$135.00
To complete a MEPACS/PAV Assessment – personal security alarm for packaged care client	\$130.00	\$130.00
MEPACS Referral	\$60.00	\$60.00

CARAVAN PARKS

	<i>2017/2018</i>	<i>2018/2019</i>
Unpowered Site (2 people)	\$15.00 per night	\$15.00 per night
Powered Site (2 people)	\$20.00 per night	\$20.00 per night
Weekly fee	\$120.00	\$120.00
Additional people	Extra \$5 per night	Extra \$5 per night

POOL HIRE

	<i>2017/2018</i>	<i>2018/2019</i>
Pool Hire - Commercial	\$25 per hour	\$25 per hour
	\$100 per day (up to 6 hours)	\$100 per day (up to 6 hours)
Pool Hire - Community use	FREE	FREE

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 2018/19 budget, which is included in this report, is for the year 1 July 2018 to 30 June 2019 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 2018 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.

With the introduction of the State Governments Rate Capping legislation in 2015, Councils are now unable to determine the level of rate increase and instead must use a maximum rate increase determined by the Minister for Local Government which is announced in December for application in the following financial year.

If a Council wishes to seek a rate increase above the maximum allowable it must submit a rate variation submission to the Essential Services Commission (ESC). The ESC will determine whether the rate increase variation submission has been successful by 31 May. In many cases this will require Councils to undertake 'public notice' on two separate proposed budgets simultaneously, i.e. the Ministers maximum rate increase and the Council's required rate increase. The rate cap for 2018/19 was set at 2.25%. Council's average rate increase for 2018/19 is 2.0%, or 0.25% below the rate cap.

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. Minister of Local Government announces maximum rate increase	Dec
2. Officers update Council's long term financial projections	
Budget process	Timing
3. Proposed budget submitted to Council for approval	Apr/May
4. Public notice advising intention to adopt budget	Apr/May
5. Budget available for public inspection and comment	Apr-May
6. Public submission process undertaken	May/Jun
7. Submissions period closes (28 days)	Jun
8. Submissions considered by Council/Committee	Jun
9. Budget and submissions presented to Council for adoption	Jun
10. Copy of adopted budget submitted to the Minister	Jul
11. Revised budget where a material change has arisen	Sep - Jun