

BULOKE SHIRE COUNCIL

# ANNUAL BUDGET

2026/27



**BULOKE**  
SHIRE COUNCIL

<b>Contents</b>	Page
Acknowledgement of Country	3
Mayors and CEO's Introduction	4
Budget Influences	6
<b>Budget Reports</b>	
1. Link to the Council Plan	10
2. Services and service performance indicators	12
3. Financial statements	19
4. Notes to the financial statements	28
5. Financial performance indicators	48
Appendices	
A. Fees and charges schedule	53

## **Disclaimer**

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

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

**Cover photo taken by Blake Lee of Birchip.**

## Acknowledgement of Country

Buloke Shire Council acknowledges the Wotjobaluk, Jaadwa, Jadawadjali, Wergaia and Jupagalk, the Dja Dja Wurrung and Wamba Wemba people as the traditional owners of parts of the land now known as Buloke. We pay our respects to Elders past and present, and value their ongoing contribution to our heritage and our community.

# Mayor & CEO Introduction

We are pleased to present the 2026/27 Annual Budget, developed with considerable care and diligence during an exceptionally challenging and uncertain period for local government.

Escalating global pressures, rising operational costs, and an increasing frequency of emergency and natural disaster events continue to strain the delivery of Local Government services across Victoria, particularly in rural and remote municipalities such as Buloke Shire.

At the same time, our community is experiencing significant cost-of-living pressures, while expectations and demand for essential local services remain high.

Council remains heavily reliant on external funding to meet its service and infrastructure obligations. Ongoing cost shifting between levels of government, together with changes to legislation and regulatory requirements, continue to impact Council's capacity to sustain service levels. Workforce planning remains a key financial consideration, particularly in the context of potential changes to Council's Enterprise Agreement and the broader challenges of attracting and retaining skilled staff in rural communities.

Finalising funding arrangements with State and Federal governments for flood and storm damage incurred during the 2022, 2023 and 2024 events remains a significant and ongoing challenge. Despite the time elapsed since these events, substantial effort continues to be required to advocate for, resource, and complete eligible works. The deterioration of our road network has been compounded by this delay, alongside further recent flood events in the north of the Shire and widespread disasters across the state, placing additional pressure on an already fiscally constrained State Government.

Council remains steadfast in reminding other levels of government that our roads are not merely local assets. They underpin freight and agricultural productivity, emergency access, school transport, and our community's fundamental right to safely connect across an extensive and vital network.

The 2026/27 Budget forecasts a surplus of \$33.6 million and an underlying deficit of \$8.4 million. This position reflects the significant non-recurring funding required for the reconstruction of Council's road network. As this funding is not ongoing, it will inevitably result in an underlying deficit. Council is currently unable to renew its assets within existing recurring income, and without much-needed reform to Federal Assistance Grants, reliance on reactive or one-off external funding for asset renewal will persist.

Continued over page

# Mayor & CEO Introduction

There remains heightened community concern regarding State-level decision-making associated with major transmission infrastructure, renewable energy developments, and mineral sands mining investigations. These matters place increasing responsibility on Council's advocacy role and have, understandably, generated tension and mistrust where communities feel their voices are not being heard. In this environment, Council remains firmly committed to transparent decision-making and to strong, consistent advocacy in the interests of our entire community at both State and Federal levels.

Without meaningful engagement and collaboration from other levels of government, there is a real risk that Council will inherit significant long-term financial burdens through accelerated asset degradation and increased demand on services already constrained by limited resources.

This Budget has been developed in line with the key recommendations of the Municipal Monitor's Report and reflects a disciplined and responsible approach to financial management, one that considers not only current needs but also the long-term sustainability of Buloke Shire for future generations. It is structured to achieve a cash-neutral position while maintaining essential services and strengthening financial resilience.

We acknowledge that this Budget reflects both what has been included and, equally, what has not. A number of worthy initiatives could not be funded during this financial year despite their recognised value in supporting service delivery. Council is also mindful that unforeseen events, such as machinery breakdowns or critical equipment failures, may require difficult decisions throughout the year to ensure that priority programs, particularly those related to road and footpath safety, remain our primary focus.

We wish to reassure our community that Council remains receptive, transparent, and confident in its financial decision-making. At the same time, we remain vigilant in standing up for Buloke, ensuring the voices of those who live, work, and contribute here are heard by decision-makers at every level of government.

This Budget reflects our shared commitment to responsible stewardship and to sustaining a strong, viable future for the Buloke Shire community.

**Mayor Graeme Milne & CEO Daniel McLoughlan**

## Budget Influences

### Snapshot of Buloke Shire Council

The Buloke Shire is situated in north-western Victoria and encompasses a total land area of approximately 8,000 square kilometres. Its primary townships include Birchip, Charlton, Donald, Sea Lake, and Wycheproof, along with smaller communities such as Berriwillock, Culgoa, Nandaly, Nullawil, and Watchem.

### Budget principles

Council has developed the 2026/27 Budget in alignment with its Financial Plan and the broader Community and Council Planning process. In accordance with Section 101 of the *Local Government Act 2020*, Council must adhere to overarching principles that guide its operations. These include:

- Managing finances in line with financial policies and strategic plans
- Monitoring and mitigating financial risks responsibly
- Ensuring stability and predictability in financial decision-making
- Maintaining accurate records to clearly explain financial activities and position

Council remains committed to a transparent and rigorous financial planning process for the Buloke community. As part of this commitment, Council continues to plan for sustainable long-term service delivery and infrastructure investment, consistent with the values outlined in the Council Plan 2025–2029.

The 2026/27 Budget has been prepared on a cash-neutral basis as directed by the Minister, following the release of the Municipal Monitor’s report and recommendations released in January 2025. The development of the budget has included a deliberate initiative to finding operational efficiencies without compromising service delivery.

Priority for any discretionary funding has then been directed toward Council’s asset renewal gap with consideration to the asset classifications outlined within the Buloke Asset Plan.

The Capital Works Statement reflects the allocation of discretionary Council funding in conjunction with external capital grant funding. Whilst developed in a period of significant challenging external financial pressures, the development of the 2026/27 Annual Budget has been undertaken with a responsible, conservative approach, with Council ultimately forecasting a surplus at year end.

## Key things we are funding

- a. Ongoing delivery of services to the Buloke Shire Community funded by a combined operating and capital expenditure of \$76.9 million (excluding depreciation). These services are summarised throughout the budget.
- b. Continued investment in our assets (total program \$49.8 million):
  - i. Roads and Bridges \$44,547,000
  - ii. Land and Buildings \$412,000
  - iii. Plant and Equipment \$2,317,000
  - iv. Recreation, leisure and community facilities \$1,123,000
  - v. Parks, open space and streetscapes \$690,000
  - vi. Other infrastructure (drainage, footpaths and other) \$667,000

The capital program includes projects worth \$37,910,000 that are externally funding dependent, and these projects will not proceed unless the funding is secured.

## The Rate Rise

- a. The average general rates will rise by 2.75% for 2026/27 in line with the Fair Go Rates System (FGRS). The rate cap is determined by the Minister for Local Government in December each year. Rates contribute to the delivery of works and community services to the Buloke Shire. Council implements the Revenue and Rating Plan to provide equity in the rating properties across the Shire.
- b. Key Drivers:
  - i. To fund ongoing service delivery
  - ii. To allow Council to remain financially sustainable
  - iii. To cope with cost shifting from the State Government
- c. General Valuations dated 27 March 2026 are used in the calculation of rates charges.
- d. The waste service charge incorporating kerbside collection and recycling remains at full cost recovery in 2026/27.

Land valuations for farming, commercial/industrial, and residential properties although varied, have stayed within the principles of the Council's Rate and Revenue Strategy 2025-2029 and hence no changes have been made to the farming differential, they stay at current levels of 46%.

The Fees and Charges schedule is included in this document. Increases in costs reflect both the rising expenses associated with delivering services and increases in fees mandated by Federal or State legislation.

## External Influences

- The Buloke Shire Council has faced a series of natural disasters over recent years, that have placed considerable strain on resources and disrupted service delivery. Following the flood events of October 2022 and December 2023, Council undertook preliminary modelling and allocated a combined \$26 million across the 2025/26 and 2026/27 financial years to deliver required capital works. However, subsequent events, including the December 2025 Charlton Fire and the March 2026 Floods, have significantly compounded the pressures on Council's business as usual service delivery efforts.

Many key infrastructure projects originally designed in response to the October 2022 and December 2023 floods have now been re-impacted by the March 2026 Floods, resulting in works being placed on hold pending a detailed reassessment of damage and scope required by the State Government prior to funding being made available. As a result, Council has revised its forward estimates and determined that an annual provision of approximately \$13 million in each of the next two financial years (in addition to the carry forward works from FY2025/26), is required to address the cumulative impacts.

When Emergency events occur within a financial year and are officially declared, Council becomes eligible for assistance through the Disaster Recovery Funding Arrangements (DRFA). Council will apply for the receipt of funds in advance to help cash flow.

In the instance that the funding be assessed and not approved by the State Government, Council will not be in a position to proceed with these works. Notably, DRFA funding does not fully reimburse all expenses, therefore it is critical that Council continue to carefully manage the ongoing financial risk of the assessment and negotiation processes of the DRFA. Council will continue reporting the net costs through quarterly financial updates to both the Council and the community. Whilst this process has been ongoing over multiple financial years, in the interests of restoring essential infrastructure to the safe standards required to meet the needs of our community, Council's commitment to this process is essential, as without the external funding, the works simply cannot be funded.

The Enterprise Bargaining Agreement (EBA) continues to influence Council's operating expenditure, with employee costs forming a significant component of the annual budget. Council is preparing to begin the process of negotiating a new EBA, and while the 2026/27 budget has been prepared based on reasonable and informed assumptions, the outcome remains subject to negotiation. It is noted that any successful application for Council to enter into a multi-employer agreement, particularly with councils of a different scale or operating context, may result in material financial impacts that are not fully reflected in the current budget estimates.

- Continuation of the 'Fair Go Rates System' (rate capping) has placed pressure on long term financial planning for Council. Council's Financial Plan sets out further information on how Council plans to manage its expenditure in line with gazetted rate caps.

- Cost shifting continues to impact local government as funding from the Federal and State Governments either reduces or remains the same. The 'gap' between the true cost of providing Council services and the level of subsidy continues to grow.
- Setting Statutory Fees such as Town Planning Fees by the Victorian State Government is at levels which do not cover the cost of providing these services, which Council is legislatively required to provide.
- The Essential Services and Volunteers Fund levy will continue to be collected by Council on behalf of the State Government in accordance with the *Essential Services and Volunteers Fund Act 2012*.
- Surplus funds are invested in line with Council's Investment Policy. Interest income is based on predicted cashflows, cash balance, and investment returns.
- The minimum superannuation guarantee is legislated to stay the same at the current rate of 12% on 1 July 2026.

#### **Internal Influences**

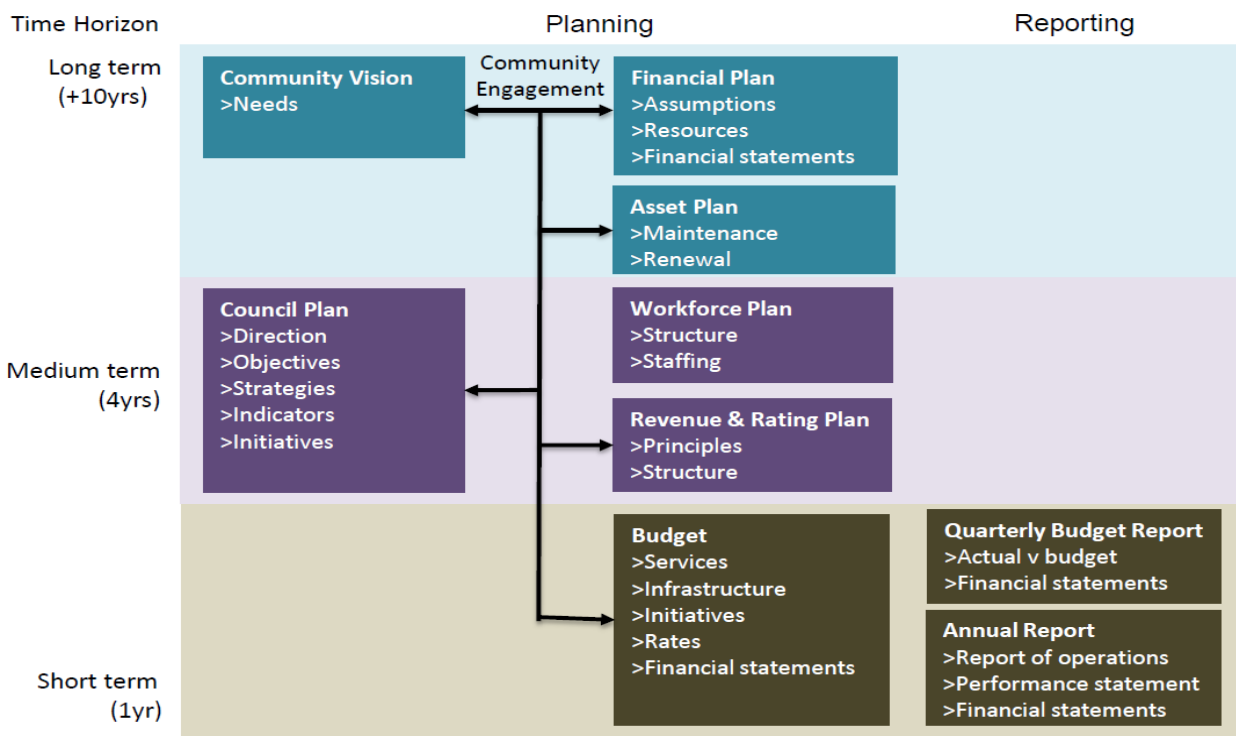
- Council is currently progressing implementation of the targeted hard rubbish collection program, with rollout underway during the current financial year. The program will continue to be delivered into the next financial year.
- Council has been consistently reviewing all services to identify efficiencies and reduce costs. The outcomes of these reviews will continue to inform and shape Council's Financial Plan.

# 1. Link to the Integrated Strategic Planning and Reporting Framework

This section describes how the Budget links to the achievement of the Community Vision and Council Plan within an overall integrated strategic planning and reporting framework. This framework guides the Council in identifying community needs and aspirations over the long term (Community Vision, Financial Plan and Asset Plan), medium term (Council Plan, Workforce Plan, and Revenue and Rating Plan) and short term (Budget) and then holding itself accountable (Annual Report).

## 1.1 Legislative planning and accountability framework

The Budget is a rolling four-year plan that outlines the financial and non-financial resources that Council requires to achieve the strategic objectives described in the Council Plan. The diagram below depicts the integrated strategic planning and reporting framework that applies to local government in Victoria. At each stage of the integrated strategic planning and reporting framework there are opportunities for community and stakeholder input. This is important to ensure transparency and accountability to both residents and ratepayers.



Source: Mark Davies (Financial Professional Solutions)

The timing of each component of the integrated strategic planning and reporting framework is critical to the successful achievement of the planned outcomes.

### 1.1.2 Key planning considerations

#### Service level planning

Although councils have a legal obligation to provide some services— such as animal management, local roads, food safety and statutory planning—most council services are not legally mandated, including some services closely associated with councils, such as libraries, building permits and sporting facilities. Further, over time, the needs and expectations of communities can change. Therefore councils need to have robust processes for service planning and review to ensure all services continue to provide value for money and are in line with community expectations. In doing so, councils should engage with communities to determine how to prioritise resources and balance service provision against other responsibilities such as asset maintenance and capital works.

Community consultation needs to be in line with a councils adopted Community Engagement Policy and Public Transparency Policy.

## 1.2 Our purpose

### Our Vision

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

### Our values

Council addresses its key values through:

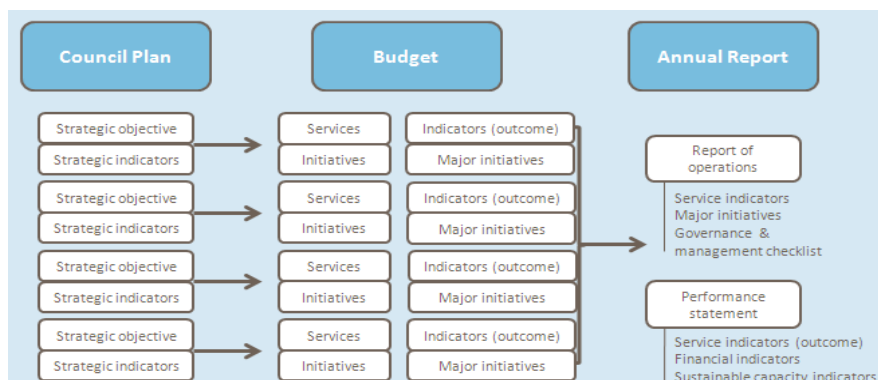
• Engagement • Transparent • Accountable • Collaboration • Responsible • Responsive

## 1.3 Strategic objectives

Strategic Objective	Description
1. Services Supporting our Communities to Thrive	1.1 Active advocacy and participation in service networks 1.2 Accessible and responsible health and community services
2. Vibrant and Connected Communities	2.1 Strengthen community activity and connections 2.2 Empower and support organisations to make a difference in their communities
3. Built and Natural Environment	3.1 Advocate and plan for, and manage community buildings, roads and transport networks 3.2 Welcoming and accessible parks and open space 3.3 Caring for our environment
4. Prosperous and Growing Economy	4.1 Attract innovative, creative and sustainable businesses 4.2 Invest in our young people 4.3 Promote Buloke as a great place to visit, live and invest
5. Council Leadership and Engagement	5.1 Responsible leadership and decision making 5.2 Advocacy and partnering to deliver on priorities 5.3 Consulting with and informing our community

## 2. Services and service performance indicators

This section provides a description of the services and initiatives to be funded in the Budget for the 2026/27 year and how these will contribute to achieving the strategic objectives outlined in the Council Plan. It also describes several initiatives and service performance outcome indicators for key areas of Council's operations. Council is required by legislation to identify major initiatives, initiatives and service performance outcome indicators in the Budget and report against them in their Annual Report to support transparency and accountability. The relationship between these accountability requirements in the Council Plan, the Budget and the Annual Report is shown below.



Source: Department of Government Services

### 1. Services Supporting our Communities to Thrive

To create an environment where all members of our community enjoy good physical and mental wellbeing, and have fairer access to services and programs.

Service area	Description of services provided	2024/25	2025/26	2026/27
		Actual \$'000	Forecast \$'000	Budget \$'000
Library Services	<i>Inc</i>	131	131	131
	<i>Exp</i>	274	268	345
	<i>Surplus/ (deficit)</i>	(144)	(137)	(214)

This service works in partnership with local community organisations and education providers to support, manage and deliver library services across Buloke Shire, including the provision of a mobile library service to smaller townships.

Public Health and Wellbeing	<i>Inc</i>	48	40	40
	<i>Exp</i>	220	179	229
	<i>Surplus/ (deficit)</i>	(172)	(139)	(190)

This service works in partnership with relevant authorities and the local community and businesses to oversee the delivery, maintenance and monitoring of public health and safety compliance and immunisation programs and services.

#### Service Performance Outcome Indicators

Service	Indicator	2024/25	2025/26	2026/27
		Actual	Forecast	Budget
Libraries	Cost	\$ 49.02	\$ 49.50	\$ 46.23

#### Major Initiatives

- 1) In Library membership growth - increasing walk in library users through enhanced programs and promotions of library services
- 2) Digital Library membership growth - increasing online e-book and audio book membership and use through enhanced promotion and support for older patrons

### 2. Vibrant and Connected Communities

For communities to celebrate their unique identities, and for community members to have opportunities locally to participate in, and connect with, others in their community.

Service area	Description of services provided	2024/25	2025/26	2026/27
		Actual \$'000	Forecast \$'000	Budget \$'000
Early Years	<i>Inc</i>	497	459	427
	<i>Exp</i>	578	651	747
	<i>Surplus/ (deficit)</i>	(80)	(193)	(320)

This service oversees the planning and development of early years services and programs in partnership with the local community and service providers to ensure the delivery of an integrated and coordinated range of programs including maternal and child health.

Community Support	<i>Inc</i>	170	31	11
	<i>Exp</i>	975	1,080	745
	<i>Surplus/ (deficit)</i>	(804)	(1,049)	(734)

This service works in partnership with local community groups, organisations and service providers to identify, support and encourage opportunities to develop and deliver programs and services to enhance community health and wellbeing and connection.

#### Major Initiatives

- 1) Provision of a seasonal and engaging playgroup program for children and families across Buloke to enhance social connection, inclusion and early learning development.
- 2) Provision and implementation of the FY2026/27 Community Grants program to support community groups and volunteer driven projects and events across the Shire.

#### Service Performance Outcome Indicators

Service	Indicator	2024/25	2025/26	2026/27	
		Actual	Forecast	Budget	
Maternal and Child Health	Participation	Participation in the MCH service.	86.67%	91.06%	90.38%

### 3. Our Built and Natural Environment

To achieve a balance between the infrastructure needs of our communities and protecting and nurturing the natural environment.

Service area	Description of services provided	2024/25 Actual \$'000	2025/26 Forecast \$'000	2026/27 Budget \$'000
<b>Property Maintenance</b>	<i>Inc</i>	121	98	95
	<i>Exp</i>	1,195	1,226	1,246
	<i>Surplus / (deficit)</i>	(1,074)	(1,128)	(1,151)

This service is to provide property maintenance services to a range of Councils building-based assets, focusing on the upkeep and renewal of buildings. This area maintains in excess of 250 buildings across the Shire and aims to keep them maintained in a fit for purpose state.

<b>Road Services</b>	<i>Inc</i>	6,549	2,078	3,762
	<i>Exp</i>	11,606	6,151	6,137
	<i>Surplus / (deficit)</i>	(5,057)	(4,073)	(2,375)

This service provides road maintenance for the 1100km of Sealed, 650km of Gravel and 3,800km of Earth roads across the Shire. Income in this area relates to Local Roads Funding received from the Commonwealth as Financial Assistance Grants, in a manner recommended by the Victorian Local Government Grants Commission.

<b>Swimming Pools</b>	<i>Inc</i>	27	-	-
	<i>Exp</i>	873	827	870
	<i>Surplus / (deficit)</i>	(846)	(827)	(870)

This service oversees the management, maintenance and operation of our seven outdoor seasonal swimming pools.

<b>Assets and Project Management</b>	<i>Inc</i>	362	16	11
	<i>Exp</i>	1,941	3,342	3,374
	<i>Surplus / (deficit)</i>	(1,580)	(3,326)	(3,363)

Provide long term sustainable management of Council's assets to provide community buildings that support services and programs, ensure the local road network is safe and well maintained, make sure the unique character of our towns and communities is valued, and natural areas, lakes, parks and open space, tracks and trails are actively managed and accessible.

Strategic and tactical management of the following Council assets

Local Roads, Shared and foot paths, Urban and rural drainage, Buildings Active recreational reserves, Passive reserves, Urban streetscapes

Maintain Council Facilities including Programmed Maintenance, Scheduled Maintenance and Reactive Maintenance

### 3. Our Built and Natural Environment (Contd)

Service area	Description of services provided	2024/25 Actual \$'000	2025/26 Forecast \$'000	2026/27 Budget \$'000
<b>Parks &amp; Urban</b>	<i>Inc</i>	83	9	-
	<i>Exp</i>	2,014	2,204	2,724
	<i>Surplus / (deficit)</i>	(1,931)	(2,195)	(2,724)
This service area manages and coordinates Council's Parks and Gardens and Urban Infrastructure providing routine, preventative and on-going maintenance and improvements.				
<b>Environmental Planning</b>	<i>Inc</i>	100	100	100
	<i>Exp</i>	274	218	231
	<i>Surplus / (deficit)</i>	(174)	(118)	(130)
This service works in partnership with relevant authorities and the local community to oversee the delivery, maintenance and monitoring of environmental compliance and sustainability programs and services.				
<b>Waste and Environment</b>	<i>Inc</i>	301	285	270
	<i>Exp</i>	1,850	1,815	1,965
	<i>Surplus / (deficit)</i>	(1,549)	(1,530)	(1,695)
Responsible for the maintenance and improvement of Council's landfills and transfer stations as well as providing a Residential Kerbside Garbage and Recycling service in all towns within the Shire.				
<b>Municipal Emergency Management</b>		61	60	60
		164	190	191
	<i>Surplus / (deficit)</i>	(103)	(130)	(131)

This service ensures Council meets its statutory obligations under the Emergency Management Act 2013 and the State Emergency Management Plan. It supports the development, maintenance, and implementation of municipal emergency management planning, relief, and recovery activities. The service also aims to build and enhance Council's and the community's capability and capacity to prepare for, respond to, and recover from emergencies

#### Major Initiatives

- 1) Buloke Shire-wide light detection and ranging (LIDAR) and flood studies.
- 2) Develop operational plans and continue to build staff capability through training and exercises.
- 3) Complete the review and further development of Municipal Emergency Management sub-plans for flood/storm, fire and heat health.

#### Other Initiatives

- 3) Continue coordinating recovery activities and programs for the Victorian North West and North East storm event, and the Charlton-Jeffcott Fire event.

#### Service Performance Outcome Indicators

Service	Indicator		2024/25 Actual	2025/26 Forecast	2026/27 Budget
Road Services	Condition	Sealed local roads below the intervention level.	99.3%	98.0%	98.0%
Road Services	Cost	Cost of sealed local roads resealing	\$ 6.32	\$ 6.40	\$ 6.00
Waste management	Waste diversion	Kerbside collection waste diverted from landfill.	1.27	1.27	1.20
Swimming Pools	Cost	Direct cost of aquatic services	\$ 33.15	\$ 42.30	\$ 30.13

\* refer to table in section 5 for information on the calculation of Service Performance Outcome Indicators

#### 4. Prosperous and Growing Economy

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

##### Services

Service area	Description of services provided	2024/25	2025/26	2026/27
		Actual \$'000	Forecast \$'000	Budget \$'000
Development Services	<i>Inc</i>	324	234	226
	<i>Exp</i>	1,165	923	1,058
	<i>Surplus/ (deficit)</i>	(841)	(688)	(832)

This service works in partnership with relevant authorities and the local community to provide advice, support and services to meet the requirements of State and municipal legislation and compliance in strategic and statutory planning, building and local laws.

Economic Development and Tourism	<i>Inc</i>	(54)	26	12
	<i>Exp</i>	216,898	291	252
	<i>Surplus/ (deficit)</i>	(216,951)	(265)	(240)

This service works in partnership with local and regional groups and organisations to facilitate the support and development of local economic and tourism initiatives that aim to increase and promote economic growth and visitation for Buloke Shire.

Saleyards	<i>Inc</i>	23	50	30
	<i>Exp</i>	38	40	38
	<i>Surplus/ (deficit)</i>	(15)	10	(8)

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

##### Service Performance Outcome Indicators

Service	Indicator	2024/25	2025/26	2026/27
		Actual	Forecast	Budget
Development Services	Statutory Planning	67%	70%	100%
	Planning applications decided within required timeframes			

##### Major Initiatives

- 1) Targeted focus on Tourism through enhancement of Council website, including collaboration with existing partnerships and business support mechanisms
- 2) Implementation and promotion of the Buloke Events guide to increase and support the provision of compliant events held within Buloke
- 3) Partnering with RSPCA and Victoria Police to deliver a targeted dangerous dog prevention program

## 5. Council Leadership and Engagement

To achieve our objective of supporting Councillors, staff, volunteers and the community to make informed and transparent decisions we will develop engagement frameworks and continuously review the way in which we communicate. To achieve our objective of delivering our service in a financially viable way, we will continue to review our services to provide high quality, cost effective, and responsive services. The services, initiatives, major initiatives and service performance indicators for each business area are described below.

### Services

Service area	Description of services provided	2024/25	2025/26	2026/27
		Actual \$'000	Forecast \$'000	Budget \$'000
<b>CEO's Office</b>	<i>Inc</i>	11	5	-
	<i>Exp</i>	1,790	1,528	1,549
	<i>Surplus/ (deficit)</i>	(1,779)	(1,523)	(1,549)

The Office of the CEO provides strategic leadership to the organisation, implementation of Council decisions including the Council Plan and other key strategic directions. It provides representation and advocacy on key issues of importance to Buloke and the region. It also provides supports for Councillors and the executive management team.

<b>Information Management</b>	<i>Inc</i>	-	-	-
	<i>Exp</i>	1,150	1,093	1,061
	<i>Surplus/ (deficit)</i>	(1,150)	(1,093)	(1,061)

Provides the organisation with business transformation and information technology services.

<b>Customer Services</b>	<i>Inc</i>	-	-	-
	<i>Exp</i>	208	250	374
	<i>Surplus/ (deficit)</i>	(208)	(250)	(374)

This service oversees Council's internal and external customer service requests, enquiries and payments to provide support and connections between council services and the community.

<b>Human Resources</b>	<i>Inc</i>	-	-	-
	<i>Exp</i>	1,054	942	1,044
	<i>Surplus/ (deficit)</i>	(1,054)	(942)	(1,044)

Provides the organisation with employee management services, recruitment, training, organisational development and occupational health and safety.

<b>Media and Communications</b>	<i>Inc</i>	-	-	-
	<i>Exp</i>	225	296	303
	<i>Surplus/ (deficit)</i>	(225)	(296)	(303)

This service oversees external communications via the Council's website and social media as well as providing regular advertisements, media releases and Community Updates in local newspapers to keep the local community informed and engaged.

<b>Finance</b>	<i>Inc</i>	9,367	3,920	6,537
	<i>Exp</i>	954	1,007	1,121
	<i>Surplus/ (deficit)</i>	8,412	2,913	5,416

The Financial Strategy unit is responsible for finance operations, payroll, fleet, contracts, procurement and rates. The unit provides long-term financial planning to support the ongoing financial sustainability of Council's operations. This includes delivery of the annual budget, financial plan, financial statements, performance statements and a range of other Local Government regulatory reporting.

<b>Corporate Services</b>	<i>Inc</i>	2	0	-
	<i>Exp</i>	956	889	1,162
	<i>Surplus/ (deficit)</i>	(954)	(889)	(1,162)

Provides organisational policy, systems and support in the areas of records management, continuous improvement, corporate planning, risk management, governance, insurance, performance measurement and reporting. Expenses include general corporate expenses such as postage and stationery, staff amenities and pool cars.

### Major Initiatives

- 1) Review of customer service charter in conjunction with improvements and website upgrades (incl. online facilities booking system and online works request system)
- 2) Implementation of new Gender Equality Action Plan
- 3) Review and update of Council's Business Transformation Strategy in alignment with records transformation project completion.

### Service Performance Outcome Indicators

Service	Indicator	Description	2024/25	2025/26	2026/27
			Actual	Forecast	Budget
Governance	Community engagement	Satisfaction with community consultation and engagement.	43.00	45.00	46.00

\* refer to table in section 5 for information on the calculation of Service Performance Outcome Indicators

## Service Performance Outcome Indicators

Domain	Indicator	Performance Measure	Computation
Governance	Community engagement	Satisfaction with the opportunities offered by Council to be consulted on or engaged in Council decisions (community satisfaction rating out of 100 with the consultation and engagement efforts of Council)	Community satisfaction rating out of 100 with how Council has performed on community consultation and engagement
	Financial decisions	Total unpaid rates and charges (total unpaid rates and charges and unpaid interest on rates and charges for all financial years as a percentage of all rates and charges for the financial year)	[Sum of unpaid rates and charges and unpaid interest on rates and charges for all financial years / Sum of all rates and charges for the financial year] x100
Community	Library services	Library membership (Percentage of the population that are registered library members)	[Number of registered library members / Population] x100
	Maternal and child health services	Participation in the MCH service (Percentage of children enrolled who participate in the MCH service)  Participation in the MCH service by Aboriginal children (Percentage of Aboriginal children enrolled who participate in the MCH service)	[Number of children who attend the MCH service at least once (in the financial year) / Number of children enrolled in the MCH service] x100  [Number of Aboriginal children who attend the MCH service at least once (in the financial year) / Number of Aboriginal children enrolled in the MCH service] x100
Environment	Roads	Sealed local roads below the intervention level (percentage of sealed local roads that are below the renewal intervention level set by Council and not requiring renewal)	[Number of kilometres of sealed local roads below the renewal intervention level set by Council / Kilometres of sealed local roads] x100
	Waste management	Kerbside collection waste to landfill per serviced property (amount of waste collected from kerbside waste collection services that is sent to landfill per serviced property)	Amount of waste in tonnes (t) collected from kerbside waste collection services that is sent to landfill / Number of serviced properties
Responsiveness	Food safety	Critical and major non-compliance outcome notifications. (Percentage of critical and major non-compliance outcome notifications that are followed up by Council)	[Number of critical non-compliance outcome notifications and major non-compliance outcome notifications about a food premises followed up / Number of critical non-compliance outcome notifications and major non-compliance outcome notifications about food premises] x100
	Statutory planning	Planning applications decided within the relevant required time (percentage of regular and VicSmart planning application decisions made within the relevant required time)	[Number of planning application decisions made within 60 days for regular permits and 10 days for VicSmart permits / Number of planning application decisions made] x100
Cost	Library services	Cost of library services (direct cost of library services per head of population)	Direct cost of library services / Population
	Waste management	Cost of kerbside waste collection services (direct cost of kerbside waste collection services per serviced property)	Direct cost of kerbside waste collection services / Number of serviced properties

## 2.5 Reconciliation with budgeted operating result

	Surplus/ (Deficit)	Expenditure	Income / Revenue
	\$'000	\$'000	\$'000
1. Services Supporting our Communities to Thrive	(404)	574	170
2. Vibrant and Connected Communities	(1,053)	1,492	438
3. Our Built and Natural Environment	(12,439)	16,738	4,299
4. Prosperous and Growing Economy	(1,080)	1,348	268
5. Council Leadership and Engagement	(77)	6,614	6,537
<b>Total</b>	<b>(15,053)</b>	<b>26,766</b>	<b>11,713</b>
<b>Expenses added in:</b>			
Depreciation	9,099		
Amortization of right of use assets	572		
Finance costs	54		
Others	-		
<b>Surplus/(Deficit) before funding sources</b>	<b>(24,778)</b>		
<b>Funding sources added in:</b>			
Rates and charges revenue	14,680		
Waste charge revenue	1,739		
Capital grants and contribution	41,972		
<b>Total funding sources</b>	<b>58,391</b>		
<b>Operating surplus/(deficit) for the year</b>	<b>33,613</b>		

### 3. Financial Statements

This section presents information in regard to the Financial Statements and Statement of Human Resources. The budget information for the year 2026/27 has been supplemented with projections to 2029/30

This section includes the following financial statements prepared in accordance with the *Local Government Act 2020* and the *Local Government (Planning and Reporting) Regulations 2020*.

Comprehensive Income Statement

Balance Sheet

Statement of Changes in Equity

Statement of Cash Flows

Statement of Capital Works

Statement of Human Resources

## Comprehensive Income Statement

For the four years ending 30 June 2030

		Forecast Actual	Budget	Projections		
	NOTES	2025/26 \$'000	2026/27 \$'000	2027/28 \$'000	2028/29 \$'000	2029/30 \$'000
<b>Income / Revenue</b>						
Rates and charges	4.1.1	15,946	<b>16,499</b>	16,931	17,376	17,890
Statutory fees and fines	4.1.2	151	<b>124</b>	128	131	135
User fees	4.1.3	464	<b>447</b>	460	474	488
Grants - operating	4.1.4	5,513	<b>9,856</b>	9,511	9,764	10,047
Grants - capital	4.1.4	12,963	<b>41,772</b>	16,179	3,179	3,179
Contributions - monetary	4.1.5	145	<b>259</b>	259	259	259
Contributions - non-monetary	4.1.5	-	-	-	-	-
Net gain (or loss) on disposal of property, infrastructure, plant and equipment		-	-	-	-	-
Fair value adjustments for investment property		-	-	-	-	-
Share of net profits (or loss) of associates and joint ventures		(213)	-	-	-	-
Other income	4.1.6	1,259	<b>1,160</b>	1,163	1,166	1,169
<b>Total income / revenue</b>		<b>36,227</b>	<b>70,118</b>	<b>44,630</b>	<b>32,350</b>	<b>33,168</b>
<b>Expenses</b>						
Employee costs	4.1.7	12,915	<b>14,950</b>	15,228	15,838	16,313
Materials and services	4.1.8	11,589	<b>10,973</b>	11,047	11,644	11,834
Allowance for impairment losses		60	<b>60</b>	60	60	60
Depreciation	4.1.9	9,576	<b>9,099</b>	9,099	9,099	9,099
Amortization - right of use assets	4.1.10	458	<b>572</b>	572	572	572
Finance costs - leases		53	<b>54</b>	55	57	59
Other expenses	4.1.11	845	<b>796</b>	821	845	870
<b>Total expenses</b>		<b>35,496</b>	<b>36,505</b>	<b>36,883</b>	<b>38,115</b>	<b>38,807</b>
<b>Surplus/(deficit) for the year</b>		<b>731</b>	<b>33,613</b>	<b>7,748</b>	<b>(5,765)</b>	<b>(5,639)</b>
<b>Other comprehensive income</b>						
<b>Items that will not be reclassified to surplus or deficit in future periods</b>						
Net asset revaluation gain /(loss)		-	-	-	-	-
Share of other comprehensive income of associates and joint ventures		-	-	-	-	-
<b>Items that may be reclassified to surplus or deficit in future periods</b>						
(detail as appropriate)		-	-	-	-	-
<b>Total other comprehensive income</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total comprehensive result</b>		<b>731</b>	<b>33,613</b>	<b>7,748</b>	<b>(5,765)</b>	<b>(5,639)</b>

## Balance Sheet

For the four years ending 30 June 2030

	NOTES	Forecast	Budget	Projections		
		Actual		2027/28	2028/29	2029/30
		2025/26	2026/27	\$'000	\$'000	\$'000
<b>Assets</b>						
<b>Current assets</b>						
Cash and cash equivalents		25,350	17,982	17,810	17,737	17,585
Trade and other receivables		3,932	4,068	4,175	4,285	4,411
Inventories		159	150	151	160	162
Prepayments		400	465	481	498	515
Other assets		8	8	8	8	8
<b>Total current assets</b>	4.2.1	29,849	22,674	22,625	22,687	22,682
<b>Non-current assets</b>						
Property, infrastructure, plant & equipment		310,571	351,227	359,034	353,329	347,750
Right-of-use assets	4.2.3	650	650	650	650	650
<b>Total non-current assets</b>	4.2.1	311,221	351,877	359,684	353,979	348,400
<b>Total assets</b>		341,069	374,550	382,309	376,667	371,082
<b>Liabilities</b>						
<b>Current liabilities</b>						
Trade and other payables		2,223	2,104	2,119	2,233	2,269
Trust funds and deposits		17	17	17	17	17
Contract and other liabilities		915	824	741	667	601
Provisions		825	827	828	830	832
Interest-bearing liabilities		-	-	-	-	-
Lease liabilities	4.2.3	326	326	326	326	326
<b>Total current liabilities</b>	4.2.2	4,307	4,099	4,032	4,074	4,045
<b>Non-current liabilities</b>						
Provisions		3,625	3,701	3,779	3,860	3,943
Interest-bearing liabilities		-	-	-	-	-
Lease liabilities	4.2.3	384	384	384	384	384
<b>Total non-current liabilities</b>	4.2.2	4,009	4,085	4,163	4,244	4,327
<b>Total liabilities</b>		8,316	8,184	8,195	8,317	8,372
<b>Net assets</b>		332,753	366,367	374,114	368,349	362,710
<b>Equity</b>						
Accumulated surplus		131,796	164,709	172,057	165,892	159,853
Reserves		200,958	201,658	202,058	202,458	202,858
<b>Total equity</b>		332,753	366,367	374,114	368,349	362,710

## Statement of Changes in Equity

For the four years ending 30 June 2030

	NOTES	Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
<b>2026 Forecast Actual</b>					
Balance at beginning of the financial year		332,022	131,465	197,276	3,281
Surplus/(deficit) for the year		731	731	-	-
Net asset revaluation gain/(loss)		-	-	-	-
Transfers to other reserves		(400)	(400)	-	-
Transfers from other reserves		400	-	-	400
<b>Balance at end of the financial year</b>		<b>332,753</b>	<b>131,796</b>	<b>197,276</b>	<b>3,681</b>
<b>2027 Budget</b>					
Balance at beginning of the financial year		332,754	131,796	197,276	3,681
Surplus/(deficit) for the year		33,613	33,613	-	-
Net asset revaluation gain/(loss)		-	-	-	-
Transfers to other reserves	4.3.1	(700)	(700)	-	-
Transfers from other reserves	4.3.1	700	-	-	700
<b>Balance at end of the financial year</b>	4.3.1	<b>366,367</b>	<b>164,709</b>	<b>197,276</b>	<b>4,381</b>
<b>2028</b>					
Balance at beginning of the financial year		366,366	164,709	197,276	4,381
Surplus/(deficit) for the year		7,748	7,748	-	-
Net asset revaluation gain/(loss)		-	-	-	-
Transfers to other reserves		(400)	(400)	-	-
Transfers from other reserves		400	-	-	400
<b>Balance at end of the financial year</b>		<b>374,114</b>	<b>172,057</b>	<b>197,276</b>	<b>4,781</b>
<b>2029</b>					
Balance at beginning of the financial year		374,114	172,057	197,276	4,781
Surplus/(deficit) for the year		(5,765)	(5,765)	-	-
Net asset revaluation gain/(loss)		-	-	-	-
Transfers to other reserves		(400)	(400)	-	-
Transfers from other reserves		400	-	-	400
<b>Balance at end of the financial year</b>		<b>368,349</b>	<b>165,892</b>	<b>197,276</b>	<b>5,181</b>
<b>2030</b>					
Balance at beginning of the financial year		368,349	165,892	197,276	5,181
Surplus/(deficit) for the year		(5,639)	(5,639)	-	-
Net asset revaluation gain/(loss)		-	-	-	-
Transfers to other reserves		(400)	(400)	-	-
Transfers from other reserves		400	-	-	400
<b>Balance at end of the financial year</b>		<b>362,710</b>	<b>159,853</b>	<b>197,276</b>	<b>5,581</b>

## Statement of Cash Flows

For the four years ending 30 June 2030

	Notes	Forecast	Budget	Projections		
		Actual		2027/28	2028/29	2029/30
		2025/26	2026/27	\$'000	\$'000	\$'000
		Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)
<b>Cash flows from operating activities</b>						
Rates and charges		15,766	16,303	16,764	17,206	17,703
Statutory fees and fines		151	124	128	131	135
User fees		464	447	460	474	488
Grants - operating		5,513	9,857	9,511	9,764	10,047
Grants - capital		10,729	41,681	16,096	3,105	3,112
Contributions - monetary		145	259	259	259	259
Interest received		-	-	-	-	-
Trust funds and deposits taken		(410)	-	-	-	-
Other receipts		1,196	1,169	1,162	1,158	1,166
Net GST refund / payment		-	-	-	-	-
Employee costs		(12,786)	(14,873)	(15,149)	(15,755)	(16,228)
Materials and services		(11,681)	(11,156)	(11,049)	(11,546)	(11,815)
Other payments		(845)	(797)	(821)	(845)	(870)
<b>Net cash provided by/(used in) operating activities</b>	4.4.1	<b>8,241</b>	<b>43,014</b>	<b>17,362</b>	<b>3,951</b>	<b>3,999</b>
<b>Cash flows from investing activities</b>						
Payments for property, infrastructure, plant and equipment		-	-	-	-	-
Proceeds from sale of property, infrastructure, plant and equipment		(13,498)	(49,755)	(16,906)	(3,394)	(3,520)
Payments for investments		-	-	-	-	-
Proceeds from sale of investments		-	-	-	-	-
Loans and advances made		-	-	-	-	-
Payments of loans and advances		-	-	-	-	-
<b>Net cash provided by/ (used in) investing activities</b>	4.4.2	<b>(13,498)</b>	<b>(49,755)</b>	<b>(16,906)</b>	<b>(3,394)</b>	<b>(3,520)</b>
<b>Cash flows from financing activities</b>						
Finance costs		-	-	-	-	-
Proceeds from borrowings		-	-	-	-	-
Repayment of borrowings		-	-	-	-	-
Interest paid - lease liability		(53)	(54)	(55)	(57)	(59)
Repayment of lease liabilities		(468)	(572)	(572)	(572)	(572)
<b>Net cash provided by/(used in) financing activities</b>	4.4.3	<b>(522)</b>	<b>(626)</b>	<b>(628)</b>	<b>(630)</b>	<b>(631)</b>
Net increase/(decrease) in cash & cash equivalents		(5,779)	(7,368)	(172)	(73)	(152)
Cash and cash equivalents at the beginning of the financial year		31,128	25,350	17,982	17,810	17,737
<b>Cash and cash equivalents at the end of the financial year</b>		<b>25,350</b>	<b>17,982</b>	<b>17,810</b>	<b>17,737</b>	<b>17,585</b>

## Statement of Capital Works

For the four years ending 30 June 2030

	NOTES	Forecast	Budget	Projections		
		Actual		2027/28	2028/29	2029/30
		2025/26	2026/27	\$'000	\$'000	\$'000
<b>Property</b>						
Land improvements		12	-	-	-	-
<b>Total land</b>		12	-	-	-	-
Buildings		-	118	-	-	-
Building improvements		168	294	124	37	58
<b>Total building improvements</b>		168	412	124	37	58
<b>Total property</b>		180	412	124	37	58
<b>Plant and equipment</b>						
Plant, machinery and equipment		92	2,147	87	26	41
Fixtures, fittings and furniture		89	40	11	3	5
Computers and telecommunications		170	130	11	3	5
<b>Total plant and equipment</b>		351	2,317	109	32	51
<b>Infrastructure</b>						
Roads		8,465	44,547	16,499	3,273	3,329
Bridges		13	-	10	3	5
Footpaths and cycleways		-	208	7	2	5
Drainage		22	380	36	11	17
Recreational, leisure and community facilities		479	1,123	51	15	24
Kerb and Channel		-	-	12	3	5
Parks, open space and streetscapes		2,753	690	51	15	24
Aerodromes		52	-	7	2	3
Other infrastructure		-	78	-	-	-
<b>Total infrastructure</b>		11,784	47,026	50,265	3,325	3,412
<b>Total capital works expenditure</b>	4.5.1	12,315	49,755	50,498	3,394	3,521
<b>Represented by:</b>						
New asset expenditure		3,380	180	-	-	-
Asset renewal expenditure		8,783	49,304	16,906	3,394	3,521
Asset expansion expenditure		152	-	-	-	-
Asset upgrade expenditure		-	270	-	-	-
<b>Total capital works expenditure</b>	4.5.1	12,315	49,755	16,906	3,394	3,521
<b>Funding sources represented by:</b>						
Grants		8,275	41,772	16,179	3,179	3,179
Contributions		-	200	-	-	-
Council cash		4,040	7,783	728	215	342
Borrowings		-	-	-	-	-
<b>Total capital works expenditure</b>	4.5.1	12,315	49,755	16,906	3,394	3,521

## Statement of Human Resources

For the four years ending 30 June 2030

	Forecast	Budget	Projections		
	Actual				
	2025/26	2026/27	2027/28	2028/29	2029/30
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Staff expenditure</b>					
Employee costs - operating	12,915	<b>14,950</b>	15,228	15,838	16,313
Employee costs - capital	-	-	-	-	-
<b>Total staff expenditure</b>	<b>12,915</b>	<b>14,950</b>	<b>15,228</b>	<b>15,838</b>	<b>16,313</b>
	FTE	FTE	FTE	FTE	FTE
<b>Staff numbers</b>					
Employees	101.8	<b>119.0</b>	119.0	119.0	119.0
<b>Total staff numbers</b>	<b>101.8</b>	<b>119.0</b>	<b>119.0</b>	<b>119.0</b>	<b>119.0</b>

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

Department	Budget 2026/27 \$'000	Comprises			
		Permanent		Casual	Temporary
		Full Time \$'000	Part time \$'000	\$'000	\$'000
Community Development	<b>3,840</b>	1,856	1,260	724	-
Corporate and Organisational Performance	<b>2,379</b>	1,969	375	35	-
Infrastructure & Delivery	<b>7,392</b>	6,449	664	279	-
Office of the CEO	<b>1,226</b>	1,156	70	-	-
<b>Total permanent staff expenditure</b>	<b>14,837</b>	11,430	2,369	1,038	-
Other employee related expenditure	<b>113</b>				
Capitalised labour costs	-				
<b>Total expenditure</b>	<b>14,950</b>				

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

Department	Budget 2026/27	Comprises			
		Permanent		Casual	Temporary
		Full Time	Part time		
Community Development	<b>25</b>	14	11	-	-
Corporate and Organisational Performance	<b>20</b>	16	4	-	-
Infrastructure & Delivery	<b>68</b>	62	6	-	-
Office of the CEO	<b>6</b>	5	1	-	-
<b>Total staff</b>	<b>119</b>	97	22	-	-

**Summary of Planned Human Resources Expenditure  
For the four years ending 30 June 2030**

	2026/27 \$'000	2027/28 \$'000	2028/29 \$'000	2029/30 \$'000
<b>Community Development</b>				
Permanent - Full time	1,856	2,034	2,116	2,179
Women	901	1,041	1,083	1,115
Men	955	993	1,033	1,064
Persons of self-described gender	0	0	0	0
Permanent - Part time	1,260	1,310	1,363	1,404
Women	1,010	1,050	1,092	1,125
Men	250	260	270	279
Persons of self-described gender	0	0	0	0
<b>Total Community Development</b>	<b>3,116</b>	<b>3,345</b>	<b>3,478</b>	<b>3,583</b>
<b>Corporate and Organisational Performance</b>				
Permanent - Full time	1,970	2,257	2,347	2,417
Women	1,325	1,586	1,649	1,699
Men	489	509	529	545
Persons of self-described gender	156	162	169	174
Permanent - Part time	375	390	406	418
Women	323	336	349	360
Men	52	54	56	58
Persons of self-described gender	0	0	0	0
<b>Total Corporate and Organisational Performance</b>	<b>2,345</b>	<b>2,647</b>	<b>2,753</b>	<b>2,835</b>
<b>Infrastructure &amp; Delivery</b>				
Permanent - Full time	6,448	7,272	7,563	7,789
Women	798	830	863	889
Men	5,650	6,442	6,699	6,900
Persons of self-described gender	0	0	0	0
Permanent - Part time	664	691	718	740
Women	292	304	316	325
Men	372	387	402	414
Persons of self-described gender	0	0	0	0
<b>Total Infrastructure &amp; Delivery</b>	<b>7,112</b>	<b>7,962</b>	<b>8,281</b>	<b>8,529</b>
<b>Office of the CEO</b>				
Permanent - Full time	1,156	1,202	1,250	1,288
Women	617	642	667	687
Men	539	561	583	600
Persons of self-described gender	0	0	0	0
Permanent - Part time	70	73	76	78
Women	70	73	76	78
Men	0	0	0	0
Persons of self-described gender	0	0	0	0
<b>Total Office of the CEO</b>	<b>1,226</b>	<b>1,275</b>	<b>1,326</b>	<b>1,366</b>
<b>Casuals, temporary and other expenditure</b>	<b>1,151</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Capitalised labour costs</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Total staff expenditure</b>	<b>14,950</b>	<b>15,229</b>	<b>15,838</b>	<b>16,313</b>

	2026/27 FTE	2027/28 FTE	2028/29 FTE	2029/30 FTE
<b>Community Development</b>				
Permanent - Full time	14	14	14	14
Women	7	7	7	7
Men	7	7	7	7
Persons of self-described gender	0	0	0	0
Permanent - Part time	11	11	11	11
Women	9	9	9	9
Men	2	2	2	2
Persons of self-described gender	0	0	0	0
<b>Total Community Development</b>	<b>25</b>	<b>25</b>	<b>25</b>	<b>25</b>
<b>Corporate and Organisational Performance</b>				
Permanent - Full time	16	16	16	16
Women	11	11	11	11
Men	4	4	4	4
Persons of self-described gender	1	1	1	1
Permanent - Part time	4	4	4	4
Women	3	3	3	3
Men	1	1	1	1
Persons of self-described gender	0	0	0	0
<b>Total Corporate and Organisational Performance</b>	<b>20</b>	<b>20</b>	<b>20</b>	<b>20</b>
<b>Infrastructure &amp; Delivery</b>				
Permanent - Full time	62	62	62	62
Women	8	8	8	8
Men	54	54	54	54
Persons of self-described gender	0	0	0	0
Permanent - Part time	6	6	6	6
Women	3	3	3	3
Men	4	4	4	4
Persons of self-described gender	0	0	0	0
<b>Total Infrastructure &amp; Delivery</b>	<b>68</b>	<b>68</b>	<b>68</b>	<b>68</b>
<b>Office of the CEO</b>				
Permanent - Full time	5	5	5	5
Women	3	3	3	3
Men	2	2	2	2
Persons of self-described gender	0	0	0	0
Permanent - Part time	1	1	1	1
Women	1	1	1	1
Men	0	0	0	0
Persons of self-described gender	0	0	0	0
<b>Total Office of the CEO</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>
<b>Casuals and temporary staff</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Capitalised labour</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total staff numbers</b>	<b>119</b>	<b>119</b>	<b>119</b>	<b>119</b>

## 4. Notes to the financial statements

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

### 4.1 Comprehensive Income Statement

#### 4.1.1 Rates and charges

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

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

In developing the Budget, rates and charges were identified as an important source of revenue. Planning for future rate increases has therefore been an important component of the financial planning process. The Fair Go Rates System (FGRS) sets out the maximum amount councils may increase rates in a year. For 2026/27 the FGRS cap has been set at 2.75%. The cap applies to both general rates and municipal charges and is calculated on the basis of council's average rates and charges.

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

To achieve these objectives while maintaining service levels and a strong capital expenditure program, the average general rate and the municipal charge will increase by 2.75% in line with the rate cap.

Waste service charges have been increased to \$496 to reflect rising processing costs associated with green waste and hard waste collections, as well as adjustments in line with CPI.

This will raise total rates and charges for 2026/27 to \$16,499,284.

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

	2025/26		2026/27	Change	%
	Forecast	Actual	Budget		
	\$'000		\$'000	\$'000	
General rates*	13,311		13,684	372	2.80%
Municipal charge*	831		850	19	2.27%
Waste Management charge	1,578		1,739	162	10.25%
Interest on rates and charges	80		80	-	0.00%
Revenue in lieu of rates	146		146	-	0.00%
<b>Total rates and charges</b>	15,946		16,499	553	0

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

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

Type or class of land	2025/26	2026/27	Change
	cents/\$CIV*	cents/\$CIV*	
General rate for rateable residential properties	0.486016	0.504632	3.83%
General rate for rateable commercial and industrial properties	0.561970	0.583496	3.83%
General rate for rateable farming properties	0.223567	0.232131	3.83%

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	2025/26	2026/27	Change	
	\$'000	\$'000	\$'000	%
Residential	2,955	3,138	183	6.21%
Commercial and Industrial	568	617	49	8.56%
Farming	9,750	9,929	179	1.84%
<b>Total amount to be raised by general rates</b>	<b>13,273</b>	<b>13,684</b>	<b>411</b>	<b>3.10%</b>

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

Type or class of land	2025/26	2026/27	Change	
	Number	Number	Number	%
Residential	2,985	2,995	10	0.34%
Commercial and Industrial	449	452	3	0.67%
Farming	2,981	2,996	15	0.50%
<b>Total number of assessments</b>	<b>6,415</b>	<b>6,443</b>	<b>28</b>	<b>0.44%</b>

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

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

Type or class of land	2025/26	2026/27	Change	
	\$'000	\$'000	\$'000	%
Residential	607,914	621,847	13,933	2.29%
Commercial and Industrial	101,065	105,669	4,604	4.56%
Farming	4,361,105	4,277,351	(83,754)	-1.92%
<b>Total value of land</b>	<b>5,070,084</b>	<b>5,004,867</b>	<b>(65,217)</b>	<b>-1.29%</b>

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

Type of Charge	Per Rateable Property 2025/26	Per Rateable Property 2026/27	Change	
	\$	\$	\$	%
Municipal	186	191	5	2.69%

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

Type of Charge	2025/26	2026/27	Change	
	\$	\$	\$	%
Municipal	830,490	850,141	19,651	2.37%

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 and detailed disclosure of the actual service/s rendered for the amount levied

Type of Charge	Per Rateable Property 2025/26	Per Rateable Property 2026/27	Change	
	\$	\$	\$	%
Waste Management Service Charge	450.00	496.00	46.00	10.22%
<b>Total</b>	<b>450.00</b>	<b>496.00</b>	<b>46.00</b>	<b>10.22%</b>

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

Type of Charge	2025/26	2026/27	Change	
	\$	\$	\$	%
Waste Management Service Charge	1,575,900	1,739,472	163,572	10.38%
<b>Total</b>	<b>1,575,900</b>	<b>1,739,472</b>	<b>163,572</b>	<b>10.38%</b>

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

	2025/26	2026/27	Change	
	\$'000	\$'000	\$'000	%
General rates	13,273	13,684	411	3.09%
Municipal charge	831	850	19	2.27%
Waste Management Service Charge	1,576	1,739	164	10.38%
Electricity generation charge in lieu of rates	146	146	-	0.00%
<b>Total Rates and charges</b>	<b>15,826</b>	<b>16,419</b>	<b>593</b>	<b>3.75%</b>

4.1.1(l) Fair Go Rates System Compliance

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

	2025/26	2026/27
Total Rates	\$ 13,692,241	\$ 14,144,829
Number of rateable properties	6,415	6,443.00
Base Average Rate	\$ 2,134	\$ 2,195
Maximum Rate Increase (set by the State Government)	3.00%	2.75%
Capped Average Rate	\$ 2,198.44	\$ 2,255.75
Maximum General Rates and Municipal Charges Revenue	\$ 14,103,008	\$ 14,533,812
Budgeted General Rates and Municipal Charges Revenue	\$ 14,103,008	\$ 14,533,812
Budgeted Supplementary Rates	\$ -	\$ -
Budgeted Total Rates and Municipal Charges Revenue	\$ 14,103,008	\$ 14,533,812

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

There are no known significant changes which may affect the estimated amounts to be raised by rates and charges. However, the total amount to be raised by rates and charges may be affected by:

- The making of supplementary valuations
- The variation of returned levels of value (e.g. valuation appeals)
- Changes of use of land such that rateable land becomes non-rateable land and vice versa
- Changes of use of land such that residential land becomes business land and vice versa.

4.1.1(n) Differential rates

Rates to be levied:

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

- A general rate of 0.005046325% (0.504632 cents in the dollar of CIV) for all rateable residential properties; and
  - A general rate of **0.005834964%** (0.583496 cents in the dollar of CIV) for all rateable commercial and industrial properties.
  - A general rate of 0.002321309% (0.232131 cents in the dollar of CIV) for all rateable farming properties.
- Each differential rate will be determined by multiplying the Capital Improved Value (CIV) of each rateable land (categorised by the characteristics described below) by the relevant percentages indicated above.

**Commercial and Industrial land:**

Commercial and Industrial land is any land, which is:

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

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

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

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

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

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

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

The differential rate for this type or class of land is 115.6% of the general/residential rate.

The characteristics of planning scheme zoning are applicable to the determination of vacant land which will be subject to the rate applicable to commercial and industrial land. The vacant land affected by this rate is that which is zoned commercial and/or industrial under the Buloke Shire Council Planning Scheme. The classification of land which is improved will be determined by the occupation of that land and have reference to the planning scheme zoning.

The types of buildings on the land within this differential rate are all buildings which are now constructed on the land or which are constructed prior to the expiry of the 2026/27 financial year.

**Residential land:**

Residential land is any land which is:

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

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

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

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

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

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

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

The differential rate for this type or class of land is 100% of the general/residential rate.

The characteristics of planning scheme zoning are applicable to the determination of vacant land which will be subject to the rate applicable to residential land. The vacant land affected by this rate is that which is zoned residential under the Buloke Shire Council Planning Scheme. The classification of land which is improved will be determined by the occupation of that land and have reference to the planning scheme zoning.

The types of buildings on the land within this differential rate are all buildings which are now constructed on the land or which are constructed prior to the expiry of the 2026/27 financial year.

### **Farm Land:**

Farm land is any rateable land:

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

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

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

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

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

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

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

The differential rate for this type or class of land is 46% of the general/residential rate.

#### 4.1.2 Statutory fees and fines

	Forecast Actual		Budget	Change	
	2025/26	2026/27	2026/27		
	\$'000	\$'000	\$'000	\$'000	%
Town planning fees	90	50		(40)	-44.44%
Revenue collection	8	8		(0)	-3.70%
Compliance	17	30		13	80.72%
Asset Management	6	6			0.00%
Building	30	30		0	0.00%
<b>Total statutory fees and fines</b>	<b>151</b>	<b>124</b>		<b>(27)</b>	<b>-17.85%</b>

Statutory fees relate mainly to fees and fines levied in accordance with legislation and include town planning, compliance and building fees. Increases in statutory fees are made in accordance with legislative requirements. Overall Statutory fees are projected to decrease due to reduced levels of services by the municipal building surveyor (e.g. permits) issued and infringements

#### 4.1.3 User fees

	Forecast Actual		Budget	Change	
	2025/26	2026/27	2026/27		
	\$'000	\$'000	\$'000	\$'000	%
Compliance	73	83		10	13.70%
Public Health and Wellbeing	32	32		-	0.00%
Building Regulations and Inspections	7	17		10	142.86%
Halls	10	10		-	0.00%
Electric Vehicle Charge	12	12		-	0.00%
Recycling, Landfill and Transfer Stations	280	263		(17)	-6.07%
Saleyards Truck Wash	50	30		(20)	-40.00%
<b>Total user fees</b>	<b>464</b>	<b>447</b>		<b>(17)</b>	<b>-3.66%</b>

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

#### 4.1.4 Grants

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

	Forecast Actual		Budget	Change	
	2025/26		2026/27		
	\$'000	\$'000	\$'000		%
<b>Grants were received in respect of the following:</b>					
Summary of grants					
Commonwealth funded grants	8,928	12,958	4,030		45.14%
State funded grants	9,547	38,671	29,123		305.05%
<b>Total grants received</b>	<b>18,475</b>	<b>51,628</b>	<b>33,153</b>		<b>179.45%</b>
<b>(a) Operating Grants</b>					
<b>Recurrent - Commonwealth Government</b>					
Financial Assistance Grants	4,376	8,958	4,582		104.70%
<b>Recurrent - State Government</b>					
School crossing supervisors	16	16	0		0.63%
Supported Playgroups	67	67	-		0.00%
Libraries	131	131	-		0.00%
Maternal and child health	360	360	-		0.00%
Other	92	93	1		1.09%
<b>Total recurrent grants</b>	<b>5,042</b>	<b>9,624</b>	<b>4,583</b>		<b>90.90%</b>
<b>Non-recurrent - State Government</b>					
Emergency Management	60	60	-		0.00%
February Storm Event	100	169	69		69.00%
Flood Studies	240	-	(240)		-100.00%
Economic Development	14	-	(14)		-100.00%
Youth Development	31	-	(31)		-100.00%
Others	26	3	(23)		-88.46%
<b>Total non-recurrent grants</b>	<b>471</b>	<b>232</b>	<b>(239)</b>		<b>-50.74%</b>
<b>Total operating grants</b>	<b>5,513</b>	<b>9,856</b>	<b>4,344</b>		<b>78.80%</b>
<b>(b) Capital Grants</b>					
<b>Recurrent - Commonwealth Government</b>					
Roads to recovery	2,389	2,000	(389)		-16.28%
<b>Total recurrent grants</b>	<b>2,389</b>	<b>2,000</b>	<b>(389)</b>		<b>-16.28%</b>
<b>Non-recurrent - Commonwealth Government</b>					
Roads	563	2,000	1,437		255.24%
Parks, Open Spaces and Streetscapes	1,600	-	(1,600)		-100.00%
<b>Non-recurrent - State Government</b>					
Roads	5,444	37,210	31,766		583.50%
Recreational, Leisure & Community Facilities	-	562	562		-
Parks, Open Spaces and Streetscapes	2,064	-	(2,064)		-100.00%
Others	903	-	(903)		-100.00%
<b>Total non-recurrent grants</b>	<b>10,574</b>	<b>39,772</b>	<b>29,198</b>		<b>276.14%</b>
<b>Total capital grants</b>	<b>12,963</b>	<b>41,772</b>	<b>28,809</b>		<b>222.25%</b>
<b>Total Grants</b>	<b>18,475</b>	<b>51,628</b>	<b>33,153</b>		<b>179.45%</b>

While Financial Assistance Grants for FY2026 were received in advance, the FY2027 allocation is expected to align with the standard budget cycle. Furthermore, the inclusion of non-recurrent grants forecasted for FY2026 has resulted in a favorable increase in total operational grant funding.

Deferred revenue recognition from the prior period under roads, combined with additional grant funding budgeted towards the newly activated event AGRN 1270 has caused a favourable increase in capital grant funding.

#### 4.1.5 Contributions

	Forecast Actual	Budget	Change	
	2025/26	2026/27	\$'000	%
	\$'000	\$'000		
Monetary	145	259	114	79%
Non-monetary	-	-	0	
<b>Total contributions</b>	<b>145</b>	<b>259</b>	<b>114</b>	<b>79%</b>

Monetary contributions for FY2026-27 reflect income received for administering the Fire Services Levy (now termed Essential Services and Volunteers Fund Levy) on behalf of the State Revenue Office as well as potential community contribution towards Wycheproof Netball Court and Lighting.

#### 4.1.6 Other income

	Forecast Actual	Budget	Change	
	2025/26	2026/27	\$'000	%
	\$'000	\$'000		
Interest	1,000	920	(80)	-8.00%
Reimbursements and Other Income	259	240	(19)	-7.34%
<b>Total other income</b>	<b>1,259</b>	<b>1,160</b>	<b>(99)</b>	<b>-7.86%</b>

Other Income includes reimbursements, rent on council properties and fuel tax credits. The adoption of a conservative approach has resulted in a decrease in interest earned on investments.

#### 4.1.7 Employee costs

	Forecast Actual	Budget	Change	
	2025/26	2026/27	\$'000	%
	\$'000	\$'000		
Wages and salaries	11,378.00	13,171	1,793	15.76%
WorkCover	367.00	425	58	15.84%
Superannuation	1,170.00	1,354	184	15.70%
<b>Total employee costs</b>	<b>12,915.00</b>	<b>14,950</b>	<b>2,035</b>	<b>15.76%</b>

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

Council is currently undertaking negotiations and financial modelling for a new Enterprise Agreement (EA). Pending the finalisation of these negotiations, the year-on-year variance is attributable to the following key assumptions:

- Salary increases have been incorporated based on anticipated outcomes of the proposed Enterprise Agreement.
- The legislated Superannuation Guarantee rate at 12 per cent, effective 1 July 2026
- Employee band movements and position reclassifications, aligned with expected provisions of the new Enterprise Agreement.

A summary of human resources expenditure categorised according to the organisational structure of Council can be found in the Statement of Human Resources in section 3.

#### 4.1.8 Materials and services

	Forecast Actual	Budget	Change	
	2025/26	2026/27	\$'000	%
	\$'000	\$'000		
Materials, services and contracts	9,722	8,763	(958.09)	-9.86%
Utilities	721	731	10.20	1.42%
Plant costs	1,147	1,479	332.50	29.00%
<b>Total materials and services</b>	<b>11,589</b>	<b>10,973</b>	<b>(615.39)</b>	<b>-5.31%</b>

Materials and services comprise expenditure on consumables, contractor services, and utility costs. These costs are projected to decrease favourably by 5% compared to the 2025/26 forecast. This variance is primarily driven by higher-than-anticipated expenditures in the forecast period relating to consultants and contractors, alongside operational efficiencies identified by management in the budget year to offset increased employee costs associated with pending Enterprise Bargaining Agreement (EBA) negotiations.

#### 4.1.9 Depreciation

	Forecast Actual		Budget	Change	
	2025/26	2026/27	2026/27		
	\$'000	\$'000	\$'000	\$'000	%
Property	1,461	1,388		(72.8)	-4.98%
Plant & equipment	1,241	1,179		(61.8)	-4.98%
Infrastructure	6,874	6,532		(342.4)	-4.98%
<b>Total depreciation</b>	<b>9,576</b>	<b>9,099</b>		<b>(477.0)</b>	<b>0</b>

Depreciation is an accounting measure and is a non-cash item which attempts to allocate the value of an asset over its useful life for Council's property, plant and equipment and infrastructure assets such as roads and drainage. Budgeted depreciation for the 2026/27 financial year is expected to decrease when compared to the forecast mainly due to carry forward projects in FY2025/26.

#### 4.1.10 Amortisation -Right of Use Assets

	Forecast Actual		Budget	Change	
	2025/26	2026/27	2026/27		
	\$'000	\$'000	\$'000	\$'000	%
Right Of Use Assets	458	572		114	25.00%
<b>Total amortisation - intangible assets</b>	<b>458</b>	<b>572</b>		<b>114</b>	<b>25.00%</b>

#### 4.1.11 Other expenses

Add additional tables for each material component of the Comprehensive Income Statement

	Forecast Actual		Budget	Change	
	2025/26	2026/27	2026/27		
	\$'000	\$'000	\$'000	\$'000	%
Auditors remuneration	99	93		(6.0)	-6.06%
Bank fees	12	12		-	0.00%
Mayoral and Councillor allowances	221	229		8.0	3.62%
Election expenses	2	-		(2.0)	-100.00%
Council meeting expenses	21	21		-	0.00%
Contributions and donations	490	441		(49.0)	-10.00%
<b>Total other expenses</b>	<b>845</b>	<b>796</b>		<b>(49.0)</b>	<b>-5.80%</b>

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

## 4.2 Balance Sheet

### 4.2.1 Assets

Current assets total \$22.7M and non-current assets total \$351.9M

Key points relating to Council's balance sheet asset disclosures include:

- Cash and cash equivalents include cash and investments such as cash held in the bank and investments held in deposits or other highly liquid investments with short term maturities of three months or less. Council is budgeting a cash and investment position at 30 June 2027 of approximately \$18M. Council is not anticipating any restricted funds at 30 June 2027 however some funds have been allocated for specific future purposes by Council. These are disclosed in Council's annual financial report.
- Trade and other receivables are monies owed to Council by ratepayers and other debtors.
- Other assets include items such as accrued income etc.
- Property, infrastructure, plant and equipment make up the largest component of Councils assets and represents the value of all the land, buildings, roads, vehicles, equipment, etc. which has been built up by Council over many years.

### 4.2.2 Liabilities

Current liabilities total \$4M and non-current liabilities total \$4M

Key points relating to Council's balance sheet liability disclosures include:

- Trade and other payables are those to whom Council owes money as at June 30.
- Provisions include accrued long service leave, annual leave days owing to employees. An increase for Enterprise Agreement outcomes has been factored into these employee entitlements. Provisions also include a provision for landfill rehabilitation. Overall provision balances are expected to remain steady.
- Council is not forecasting borrowings in the financial year 2026/2027

### 4.2.3 Leases by category

As a result of the introduction of AASB 16 Leases, right-of-use assets and lease liabilities have been recognised as outlined in the table below.

	Forecast Actual 2025/26	Budget 2026/27
	\$	\$
<b>Right-of-use assets</b>		
Vehicles	650	650
<b>Total right-of-use assets</b>	<b>650</b>	<b>650</b>
<b>Lease liabilities</b>		
<b>Current lease Liabilities</b>		
Vehicles	326	326
<b>Total current lease liabilities</b>	<b>326</b>	<b>326</b>
<b>Non-current lease liabilities</b>		
Vehicles	384	384
<b>Total non-current lease liabilities</b>	<b>384</b>	<b>384</b>
<b>Total lease liabilities</b>	<b>710</b>	<b>710</b>

## 4.3 Statement of changes in Equity

### 4.3.1 Equity

Equity totals \$366.3M, including reserves \$201.6M

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

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

## 4.4 Statement of Cash Flows

### 4.4.1 Net cash flows provided by/used in operating activities

#### ***Operating Activities (\$43M inflow)***

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

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

#### ***Investing Activities (\$49.8M outflow)***

Investing activities refers to cash generated or used in the enhancement or creation of infrastructure and other assets. These activities also include the acquisition and sale of other assets such as vehicles, property and equipment. The cash outflow from investing activities is tied to the expenditure in the capital program

### 4.4.3 Net cash flows provided by/used in financing activities

#### ***Investing Activities (\$0.6M outflow)***

Financing activities refers to cash generated or used in the financing of Council's functions. Due to a change in accounting standards, financing activities also includes lease payments and associated interest financing activities also includes lease payments and associated interest.

## 4.5 Capital works program

This section presents a listing of the capital works projects that will be undertaken for the 2026/27 year, classified by expenditure type and funding source. Works are also disclosed as current budget or carried forward from prior year.

### 4.5.1 Summary

	Forecast Actual 2025/26 \$'000	Budget 2026/27 \$'000	Change \$'000	%
Property	299	412	113	37.71%
Plant and equipment	237	2,317	2,080	877.28%
Infrastructure	22,778	47,026	24,248	106.45%
<b>Total</b>	<b>23,314</b>	<b>49,755</b>	<b>26,441</b>	<b>113.41%</b>

	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contributions \$'000	Council cash \$'000	Borrowings \$'000
Property	412	-	412	-	-	-	-	412	-
Plant and equipment	2,317	-	2,317	-	-	-	-	2,317	-
Infrastructure	47,026	180	46,575	270	-	41,772	200	5,054	-
<b>Total</b>	<b>49,755</b>	180	49,304	270	-	41,772	200	7,783	-

The variation in the capital program is primarily driven by the outcomes of the heavy machinery and light fleet strategy, resulting in the deferral of associated expenditure to the following financial year. In addition, works under the Disaster Recovery Flood Arrangements have been postponed, as roads have been re-impacted by a subsequent event, requiring Council to undertake further investigation and redesign prior to delivery.

Council has also allocated \$300,000 toward the Charlton Hall, with these funds set aside in a discretionary reserve. This approach enables Council to undertake community engagement, to better understand the scope and extent of the required works ensuring that any future investment delivers maximum benefit to the community before committing the expenditure within the budget.

#### 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	Contributions \$'000	Council cash \$'000	Borrowings \$'000
<b>PROPERTY</b>									
<b>Buildings</b>									
Aquatic Facilities Renewal Annual Allocation FY27	60	-	60	-	-	-	-	60	-
Donald Pony Club	58	-	58	-	-	-	-	58	-
<b>Building Improvements</b>									
Building improvements	70	-	70	-	-	-	-	70	-
<b>TOTAL PROPERTY</b>	<b>188</b>	<b>-</b>	<b>188</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>188</b>	<b>-</b>
<b>PLANT AND EQUIPMENT</b>									
<b>Plant, Machinery and Equipment</b>									
2 X Motor Grader	150	-	150	-	-	-	-	150	-
<b>Fixtures, Fittings and Furniture</b>									
Fixtures, Fittings & Furniture Annual Allocation FY27	40	-	40	-	-	-	-	40	-
<b>Computers and Telecommunications</b>									
Computers and Information Technology equipment Annual allocation FY27	130	-	130	-	-	-	-	130	-
<b>TOTAL PLANT AND EQUIPMENT</b>	<b>320</b>	<b>-</b>	<b>320</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>320</b>	<b>-</b>

Capital Works Area	Project Cost		Asset expenditure types			Summary of Funding Sources			
	\$'000	New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contributions \$'000	Council cash \$'000	Borrowings \$'000
<b>INFRASTRUCTURE</b>									
<b>Roads</b>									
<i>Annual Renewal Allocation - Kerb and Channel</i>	200	-	200	-	-	200	-	-	-
<i>Annual Renewal Program Allocation - Roads</i>	1,800	-	1,800	-	-	1,800	-	-	-
<i>Flood Rehabilitation*</i>	13,000	-	13,000	-	-	13,000	-	-	-
<b>Footpaths and Cycleways</b>									
<i>Donald Footpath Non Slip Treatment</i>	75	-	75	-	-	-	-	75	-
<b>Drainage</b>									
<i>Annual Renewal Program Allocation - Drainage</i>	50	-	50	-	-	-	-	50	-
<b>Recreational, Leisure &amp; Community Facilities</b>									
<i>Recreational, Leisure and Community Facilities Annual Allocation FY27</i>	11	-	11	-	-	-	-	11	-
<i>Wycheproof Netball Court &amp; Lighting*</i>	901	180	451	270	-	500	200	201	-
<i>Birchip Netball Court 1 Resurfacing</i>	40	-	40	-	-	-	-	40	-
<b>Parks, Open Space and Streetscapes</b>									
<i>Parks, Open Space and Streetscape Annual Allocation FY27</i>	17	-	17	-	-	-	-	17	-
<i>Open Spaces Asset Protection Programme Tree Replacement/Planting Activity</i>	21	-	21	-	-	-	-	21	-
<b>Other Infrastructure</b>									
<i>Installation of a RV Dump Point at the Wooroonook Camping Grounds</i>	78	-	78	-	-	-	-	78	-
<b>TOTAL INFRASTRUCTURE</b>	<b>16,193</b>	<b>180</b>	<b>15,742</b>	<b>270</b>	<b>-</b>	<b>15,500</b>	<b>200</b>	<b>493</b>	<b>-</b>
<b>TOTAL NEW CAPITAL WORKS</b>	<b>16,701</b>	<b>180</b>	<b>16,250</b>	<b>270</b>	<b>-</b>	<b>15,500</b>	<b>200</b>	<b>1,001</b>	<b>-</b>

#### 4.5.3 Works carried forward from the 2025/26 year

Capital Works Area	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contributions \$'000	Council cash \$'000	Borrowings \$'000
<b>PROPERTY</b>									
<b>Buildings improvements</b>									
<i>Building Improvements</i>	64	-	64	-	-	-	-	64	-
<i>Replacement of existing public toilet facility at Watchem Park</i>	160	-	160	-	-	-	-	160	-
<b>TOTAL PROPERTY</b>	<b>224</b>	<b>-</b>	<b>224</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>224</b>	<b>-</b>
<b>PLANT AND EQUIPMENT</b>									
<b>Plant, Machinery and Equipment</b>									
<i>Plant, Machinery and Equipment</i>	1,997	-	1,997	-	-	-	-	1,997	-
<b>TOTAL PLANT AND EQUIPMENT</b>	<b>1,997</b>	<b>-</b>	<b>1,997</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,997</b>	<b>-</b>

Capital Works Area	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contributions \$'000	Council cash \$'000	Borrowings \$'000
<b>INFRASTRUCTURE</b>									
<b>Roads</b>									
<i>Safer Local Roads</i>	2,000	-	2,000	-	-	2,000	-	-	-
<i>Rehabilitation and flood works*</i>	27,547	-	27,547	-	-	24,210	-	3,337	-
<b>Footpaths and Cycleways</b>									
<i>Footpaths and Cycleways</i>	133	-	133	-	-	-	-	133	-
<b>Drainage</b>									
<i>Drainage works</i>	28	-	28	-	-	-	-	28	-
<i>Nullawil - West/East drainage (Calder Highway Pipeworks)</i>	152	-	152	-	-	-	-	152	-
<i>Kerb and Channel</i>	150	-	150	-	-	-	-	150	-
<b>Recreational, Leisure &amp; Community Facilities</b>									
<i>Aquatic facilities renewal works</i>	50	-	50	-	-	-	-	50	-
<i>Electric vehicle charger Birchip or Charlton</i>	55	-	55	-	-	-	-	55	-
<i>Birchip netball court remediation</i>	4	-	4	-	-	-	-	4	-
<i>Tiny Towns</i>	62	-	62	-	-	62	-	-	-
<b>Parks, Open Space and Streetscapes</b>									
<i>Birchip streetscape lighting</i>	195	-	195	-	-	-	-	195	-
<i>Sea Lake streetscape lighting</i>	67	-	67	-	-	-	-	67	-
<i>Donald Streetscape</i>	390	-	390	-	-	-	-	390	-
<b>TOTAL INFRASTRUCTURE</b>	<b>30,833</b>	<b>-</b>	<b>30,833</b>	<b>-</b>	<b>-</b>	<b>26,272</b>	<b>-</b>	<b>4,561</b>	<b>-</b>
<b>TOTAL CARRIED FORWARD CAPITAL WORKS 2025/26</b>	<b>33,054</b>	<b>-</b>	<b>33,054</b>	<b>-</b>	<b>-</b>	<b>26,272</b>	<b>-</b>	<b>6,782</b>	<b>-</b>

\*projects to go ahead only if funded

**Summary of Planned Capital Works Expenditure  
For the years ending 30 June 2028, 2029 & 2030**

2027/28	Asset Expenditure Types					Funding Sources				
	Total \$'000	New \$'000	Renewal \$'000	Expansion \$'000	Upgrade \$'000	Total \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
<b>Property</b>										
Building improvements	124	0	124	0	0	124	0	0	124	0
<b>Total Building improvements</b>	<b>124</b>	<b>0</b>	<b>124</b>	<b>0</b>	<b>0</b>	<b>124</b>	<b>0</b>	<b>0</b>	<b>124</b>	<b>0</b>
<b>Total Property</b>	<b>124</b>	<b>0</b>	<b>124</b>	<b>0</b>	<b>0</b>	<b>124</b>	<b>0</b>	<b>0</b>	<b>124</b>	<b>0</b>
<b>Plant and Equipment</b>										
Plant, machinery and equipment	87	0	87	0	0	87	0	0	87	0
Fixtures, fittings and furniture	11	0	11	0	0	11	0	0	11	0
Computers and telecommunications	11	0	11	0	0	11	0	0	11	0
<b>Total Plant and Equipment</b>	<b>109</b>	<b>0</b>	<b>109</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>109</b>	<b>0</b>
<b>Infrastructure</b>										
Roads	16,499	0	16,499	0	0	16,499	16,179	0	320	0
Bridges	10	0	10	0	0	10	0	0	10	0
Footpaths and cycleways	7	0	7	0	0	7	0	0	7	0
Drainage	36	0	36	0	0	36	0	0	36	0
Recreational, leisure and community facilities	51	0	51	0	0	51	0	0	51	0
Kerb and Channel	12	0	12	0	0	12	0	0	12	0
Parks, open space and streetscapes	51	0	51	0	0	51	0	0	51	0
Aerodromes	7	0	7	0	0	7	0	0	7	0
<b>Total Infrastructure</b>	<b>16,674</b>	<b>0</b>	<b>16,674</b>	<b>0</b>	<b>0</b>	<b>16,674</b>	<b>16,179</b>	<b>0</b>	<b>495</b>	<b>0</b>
<b>Total Capital Works Expenditure</b>	<b>16,906</b>	<b>0</b>	<b>16,906</b>	<b>0</b>	<b>0</b>	<b>16,906</b>	<b>16,179</b>	<b>0</b>	<b>728</b>	<b>0</b>

2028/29	Asset Expenditure Types					Funding Sources				
	Total \$'000	New \$'000	Renewal \$'000	Expansion \$'000	Upgrade \$'000	Total \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
<b>Property</b>										
Building improvements	37	0	37	0	0	37	0	0	37	0
<b>Total Building improvements</b>	<b>37</b>	<b>0</b>	<b>37</b>	<b>0</b>	<b>0</b>	<b>37</b>	<b>0</b>	<b>0</b>	<b>37</b>	<b>0</b>
<b>Total Property</b>	<b>37</b>	<b>0</b>	<b>37</b>	<b>0</b>	<b>0</b>	<b>37</b>	<b>0</b>	<b>0</b>	<b>37</b>	<b>0</b>
<b>Plant and Equipment</b>										
Plant, machinery and equipment	26	0	26	0	0	26	0	0	26	0
Fixtures, fittings and furniture	3	0	3	0	0	3	0	0	3	0
Computers and telecommunications	3	0	3	0	0	3	0	0	3	0
<b>Total Plant and Equipment</b>	<b>32</b>	<b>0</b>	<b>32</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>32</b>	<b>0</b>
<b>Infrastructure</b>										
Roads	3,273	0	3,273	0	0	3,273	3,179	0	95	0
Bridges	3	0	3	0	0	3	0	0	3	0
Footpaths and cycleways	2	0	2	0	0	2	0	0	2	0
Drainage	11	0	11	0	0	11	0	0	11	0
Recreational, leisure and community facilities	15	0	15	0	0	15	0	0	15	0
Kerb and Channel	3	0	3	0	0	3	0	0	3	0
Parks, open space and streetscapes	15	0	15	0	0	15	0	0	15	0
Aerodromes	2	0	2	0	0	2	0	0	2	0
<b>Total Infrastructure</b>	<b>3,325</b>	<b>0</b>	<b>3,325</b>	<b>0</b>	<b>0</b>	<b>3,325</b>	<b>3,179</b>	<b>0</b>	<b>146</b>	<b>0</b>
<b>Total Capital Works Expenditure</b>	<b>3,394</b>	<b>0</b>	<b>3,394</b>	<b>0</b>	<b>0</b>	<b>3,394</b>	<b>3,179</b>	<b>0</b>	<b>215</b>	<b>0</b>

2029/30	Asset Expenditure Types					Funding Sources				
	Total \$'000	New \$'000	Renewal \$'000	Expansion \$'000	Upgrade \$'000	Total \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
<b>Property</b>										
Building improvements	58	0	58	0	0	58	0	0	58	0
<b>Total Buildings</b>	<b>58</b>	<b>0</b>	<b>58</b>	<b>0</b>	<b>0</b>	<b>58</b>	<b>0</b>	<b>0</b>	<b>58</b>	<b>0</b>
<b>Total Property</b>	<b>58</b>	<b>0</b>	<b>58</b>	<b>0</b>	<b>0</b>	<b>58</b>	<b>0</b>	<b>0</b>	<b>58</b>	<b>0</b>
<b>Plant and Equipment</b>										
Plant, machinery and equipment	41	0	41	0	0	41	0	0	41	0
Fixtures, fittings and furniture	5	0	5	0	0	5	0	0	5	0
Computers and telecommunications	5	0	5	0	0	5	0	0	5	0
<b>Total Plant and Equipment</b>	<b>51</b>	<b>0</b>	<b>51</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>51</b>	<b>0</b>
<b>Infrastructure</b>										
Roads	3,329	0	3,329	0	0	3,329	3,179	0	150	0
Bridges	5	0	5	0	0	5	0	0	5	0
Footpaths and cycleways	5	0	5	0	0	5	0	0	5	0
Drainage	17	0	17	0	0	17	0	0	17	0
Recreational, leisure and community facilities	24	0	24	0	0	24	0	0	24	0
Kerb and Channel	5	0	5	0	0	5	0	0	5	0
Parks, open space and streetscapes	24	0	24	0	0	24	0	0	24	0
Aerodromes	3	0	3	0	0	3	0	0	3	0
<b>Total Infrastructure</b>	<b>3,412</b>	<b>0</b>	<b>3,412</b>	<b>0</b>	<b>0</b>	<b>3,412</b>	<b>3,179</b>	<b>0</b>	<b>233</b>	<b>0</b>
<b>Total Capital Works Expenditure</b>	<b>3,521</b>	<b>0</b>	<b>3,521</b>	<b>0</b>	<b>0</b>	<b>3,521</b>	<b>3,179</b>	<b>0</b>	<b>342</b>	<b>0</b>

**4.7 Proposals to Lease Council Land**

This section presents a summary of Council's proposals to lease council land to external parties in the 2026-27 financial year.

*Disclosure is required for any proposal to lease land in the 2026-27 financial year where the rent (for any period of the lease) is greater than \$100,000, or the market value of the land is greater than \$100,000, or the lease term is greater than 10 years.*

Lessee	Location	Term
None		

## 5. Targeted performance indicators (Council selected)

The following table highlights Council's current and projected performance across eight targeted performance indicators selected by Council from the range of prescribed performance measures contained in the Local Government (Planning and Reporting) Regulations 2020. These indicators provide a useful analysis of Council's intentions and performance and should be interpreted in the context of the organisation's objectives. Results against these indicators and targets will be reported in Council's Performance Statement included in the Annual Report.

Domain / Indicator	Measure	Notes	Actual		Forecast	Target	Target Projections			Trend
			2024-25	2025-26	Actual	2026-27	2027-28	2028-29	2029-30	+/-
<b>Cost</b>	<b>Cost of library service</b>									
Library services	Direct cost of library services/Population	1	\$ 49	\$ 50	\$ 46	\$ 46	\$ 46	\$ 46	46	+
<b>Cost</b>	<b>Cost of aquatic facilities</b>									
Aquatic facilities	Direct cost of aquatic facilities less income received/Number of visits to aquatic facilities	2	\$ 33	\$ 42	\$ 30	\$ 30	\$ 30	\$ 30	30	+
<b>Financial management</b>	<b>Average rate per property assessment</b>									
Expenditure and revenue level	Sum of all general rates and municipal charges/Number of property assessments	3	\$ 2,140	\$ 2,195	\$ 2,256	\$ 2,318	\$ 2,382	\$ 2,453		o
<b>Governance</b>	<b>Council resolutions made at meetings closed to the public</b>									
Transparency	Number of Council resolutions made at meetings of Council, or at meetings of a delegated committee consisting only of Councillors, closed to the public/Number of Council resolutions made at meetings of Council or at meetings of a delegated committee consisting only of Councillors		6%	6%	6%	6%	6%	6%	6%	+
<b>Governance</b>	<b>Staff Turnover</b>									
Strategic planning	Permanent staff resignations and terminations for the financial year/Average number of permanent staff for the financial year		24%	26%	25%	25%	25%	25%	25%	o
<b>Community</b>	<b>Participation in the MCH service by Aboriginal children</b>									
MCH services	Number of Aboriginal children who attend the MCH/Number of Aboriginal children enrolled in the MCH service		87%	91%	90%	90%	90%	90%	90%	o
<b>Cost</b>	<b>Cost of sealed local road resealing</b>									
Roads	Direct cost of sealed local road resealing/Square metres of sealed local roads resealed		\$ 6	\$ 6	\$ 6	\$ 6	\$ 6	\$ 6	6	+
<b>Governance</b>	<b>Capital works planning</b>									
Financial decisions	Sum of actual capital works expenditure for the financial year/Sum of budgeted capital works expenditure for the financial year	4	26%	50%	50%	58%	69%	83%		o

### 5a. Targeted performance indicators (Mandatory)

The following tables highlight Council's current and projected performance across a selection of targeted service and financial performance indicators. These indicators provide a useful analysis of Council's intentions and performance and should be interpreted in the context of the organisation's objectives. The targeted performance indicators below are the prescribed financial performance indicators contained in Schedule 4 of the Local Government (Planning and Reporting) Regulations 2020. Results against these indicators and targets will be reported in Council's Performance Statement included in the Annual Report.

#### Targeted service performance indicators - Mandatory

Domain / Indicator	Measure	Notes	Actual	Forecast	Target	Target Projections			Trend
			2024-25	Actual 2025-26	2026-27	2027-28	2028-29	2029-30	+o/-
<b>Governance</b>									
<b>Community engagement</b> (Council decisions made and implemented with community input)	<b>Satisfaction with the opportunities offered by Council to be consulted or engaged in Council decisions</b> Community satisfaction rating out of 100 with the consultation and engagement efforts of Council	5	43	45	46	46.46	46.92	47.39	0
<b>Environment</b>									
<b>Roads</b> (Sealed local roads are maintained and renewed to ensure a safe network)	<b>Sealed local roads below the intervention level</b> Number of kms of sealed local roads below the renewal intervention level set by Council / Kms of sealed local roads		99%	98%	98%	98%	99%	99%	0
<b>Responsiveness</b>									
<b>Statutory planning</b> (Councils decide on planning applications and fulfill their legislative duties in a timely manner)	<b>Planning applications decided within the relevant required time</b> Number of planning application decisions made within the relevant required time / Number of planning application decisions made	6	67%	70%	100%	100%	100%	100%	0
<b>Environment</b>									
<b>Waste management</b> (Waste is minimised and sustainability promoted)	<b>Kerbside collection waste to landfill</b> Waste in tonnage collected from kerbside waste collection services sent to landfill / Number of serviced properties	7	1.27	1.27	1.20	1.22	1.25	1.28	0

Key to Target Trend:

- + increase in Council's overall targets
- o maintaining Council's overall targets
- decrease in Council's overall targets

Targeted financial indicators - Mandatory

Domain / Indicator	Measure	Notes	Actual	Forecast	Target	Target Projections			Trend
			2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	+ / o / -
<b>Financial management</b>									
<b>Liquidity</b> (Sufficient working capital and cash is available to cover expenses)	<b>Current assets compared to current liabilities</b> Current assets / current liabilities	8	440%	866%	553%	561%	557%	561%	o
<b>Financial forecasting</b>									
<b>Asset renewal and upgrade</b> (Renewal and upgrade of assets is planned and delivered)	<b>Asset renewal compared to depreciation</b> Asset renewal and upgrade expense / Asset depreciation	9	84%	92%	545%	186%	37%	39%	+
<b>Financial management</b>									
<b>Rates concentration</b> (Revenue is generated from a range of sources)	<b>Rates compared to adjusted underlying revenue</b> Rate revenue / adjusted underlying revenue		44%	61%	59%	54%	54%	54%	o
<b>Financial management</b>									
<b>Expenditure and revenue level</b> (Resources are used efficiently in the delivery of services)	<b>Expenses per property assessment</b> Total expenses / no. of property assessments		\$5,547	\$10,125	\$5,664	\$5,862	\$6,067	\$6,279	+

**Key to Target Trend:**

- + increase in Council's overall targets
- o maintaining Council's overall targets
- decrease in Council's overall targets

## 5b. Financial performance indicators

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

The financial performance indicators below are the prescribed financial performance indicators contained in Part 3 of Schedule 3 of the *Local Government (Planning and Reporting) Regulations 2020*. Results against these indicators will be reported in Council's Performance Statement included in the Annual Report.

Indicator	Measure	Notes	Actual	Forecast	Budget	Projections		Trend	
			2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	+ / o / -
<b>Financial forecasting</b>									
<b>Indebtedness</b> (level of long term liabilities is appropriate to the size and nature of a Council's activities)	<b>Non-current liabilities compared to own-source revenue</b> Non-current liabilities / own source revenue		17%	28%	25%	22%	22%	22%	-
<b>Loans and borrowings</b> (level of interest bearing loans and borrowings is appropriate to the size and nature of Council's activities)	<b>Loans and borrowings compared to own-source revenue</b> Interest bearing loans and borrowings / own-source revenue	10	%	%	%	%	%	%	+
	<b>Loans and borrowings repayments compared to own-source revenue</b> Interest and principal repayments on interest bearing loans and borrowings / own-source revenue	10	%	%	%	%	%	%	+
<b>Population</b> (population is a key driver of a Council's ability to fund the delivery of services to the community)	<b>Expenses per head of population</b> Total expenses / Population		\$5,957	\$5,960	\$6,129	\$6,193	\$6,399	\$6,516	+
	<b>Infrastructure per head of population</b> Value of infrastructure / Population		\$46,323	\$47,070	\$58,970	\$60,281	\$59,323	\$58,387	o
<b>Revenue and grants</b> (revenue is generated from a range of sources in order to fund the delivery of services to the community)	<b>Own-source revenue per head of population</b> Own source revenue / Population		\$2,999	\$2,981	\$2,735	\$3,180	\$3,258	\$3,348	o
	<b>Recurrent grants per head of population</b> Recurrent grants / Population		\$2,439	\$3,131	\$1,555	\$1,596	\$1,639	\$1,686	+
<b>Financial management</b>									
<b>Liquidity</b> (sufficient working capital and cash is available to cover expenses)	<b>Cash compared to current liabilities</b> Cash / current liabilities		440%	589%	439%	442%	435%	435%	o
<b>Operating position</b> (an adjusted underlying surplus is generated in the ordinary course of business)	<b>Adjusted underlying surplus (or deficit)</b> Adjusted underlying surplus (deficit) / Adjusted underlying revenue		-2%	-53%	-30%	-17%	-18%	-17%	+
<b>Rates effort</b> (rating level is set based on the community's capacity to pay)	<b>Rates compared to property values</b> Rate revenue / CIV of rateable properties in the municipal district		0%	0%	0%	0%	0%	0%	o
<b>Expenditure and revenue level</b> (resources are used efficiently in the delivery of services)	<b>Average rate per property assessment</b> General rates and municipal charges / no. of property assessments		\$5,229	\$2,195	\$2,256	\$2,318	\$2,318	\$2,323	+

### Sustainability Capacity

#### Key to Forecast Trend:

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

**Notes to indicators**

**5**

**1 Cost of library service**

Expected to be steady across the 4 year budget period as population is assumed to stay constant.

**2 Cost of aquatic facilities**

Expected to be steady across the 4 year budget period as no of aquatic visits is assumed to stay constant.

**3 Average rate per property assessment**

Projected to increase steadily over the 4year budget period, as the number of assessments is assumed to remain constant while total rate revenue grows in line with the rate cap.

**4 Capital works planning**

Projected to increase as planned works are delivered within the budget period, resulting in a reduction in carry forward balances.

**5a**

**5 Satisfaction with the opportunities offered by Council to be consulted on or engaged in Council decisions**

Council strives to achieve a better outcome year on year

**6 Planning applications decided within the relevant required time**

Council strives to achieve a better outcome year on year

**7 Kerbside collection waste to landfill**

This is the first occasion Council is reporting kerbside performance per serviced property; previous indicators measured only the total quantity diverted to landfills.

**8 Current assets compared to current liabilities**

As Council maintains a cash neutral budget, receipt of any external funding will be reflected with a higher ratio outcome.

**9 Asset renewal compared to depreciation**

The higher increase in percentage is attributable to external Disaster Recovery funding being budgeted through to FY2028; beyond this period, Council returns to maintaining its baseline renewal levels.

**5b**

**10 Loans and borrowings compared to own-source revenue**

Council does not have any planned borrowings.

**10 Loans and borrowings repayments compared to own-source revenue**

Council does not have any planned borrowings.

# ANNUAL BUDGET - APPENDIX A

## **BULOKE SHIRE COUNCIL** **Fees and Charges 2026-27**



### **Discretionary Fees and Charges**

*(Fees and Charges are set by Council)*



## Table of Contents

<b>ADMINISTRATION</b> .....	3
<b>HALL HIRE</b> .....	3
<b>WYCHEPROOF SALEYARDS</b> .....	3
<b>STANDPIPE</b> .....	3
<b>ANIMAL CONTROL</b> .....	4
<b>IMPOUNDED GOODS</b> .....	4
<b>IMPOUNDED LIVESTOCK</b> .....	4
<b>LOCAL LAWS</b> .....	5
<b>CAT TRAP HIRE</b> .....	5
<b>DOMESTIC ANIMAL BUSINESS</b> .....	5
<b>MISCELLANEOUS ITEMS</b> .....	5
<b>FIRE PREVENTION WORKS</b> .....	5
<b>BUILDING FEES &amp; CHARGES</b> .....	5
Domestic Sheds / Carports / Garages (minimum of 2 inspection) .....	5
Dwellings & Multi Unit Developments (including alterations and additions) (minimum of 3 inspections) .....	5
Commercial Building Works .....	6
Swimming Pools & Spas .....	6
Enforcement .....	6
Miscellaneous Items.....	6
Report & Consent .....	6
<b>PLANNING FEES</b> .....	7
<b>PUBLIC HEALTH</b> .....	7
Public Health – Septic Tank .....	7
Public Health & Wellbeing .....	7
Street Stall & Food Vendors .....	8
Immunisations .....	8
<b>POOL HIRE</b> .....	8
Full Facility Hire per hour - closed to public .....	8
<b>LANDFILL</b> .....	8
Tyres.....	9
Animal Carcasses .....	9
Recycling .....	9

This document presents the fees and charges which will be charged in respect to various goods and services during the financial year 2026/27.

Note that this schedule only includes fees set by Council. There are other fees that are set by statute and charged by Council in addition to this listing. These are statutory fees and are made in accordance with legislative requirements. These fees are updated as of 1 July 2026 and a link to the Department of Transport and Planning will be reflected on Council's website.

Description of Fees & Charges	Basis of Fee	2026/27 Fee Inc GST (\$)
<b>ADMINISTRATION</b>		
Reprint of Rates Notice - previous years	Non-Statutory	10.00
<b>HALL HIRE</b>		
Main Hall (max. 6 hours)	Non-Statutory	273.00
Supper Room (max. 6 hours)	Non-Statutory	77.00
Cost p/h (over max. hours)	Non-Statutory	59.00
All Day Kitchen	Non-Statutory	50.00
All Day 24 hours, full use of venue	Non-Statutory	472.00
Hall Hire - Bond	Non-Statutory	590.00
Exceptional cleaning charges	Non-Statutory	411.00
Senior Citizens (Max 6 Hours)	Non-Statutory	124.00
Senior Citizens Hourly rate over max 6 hours	Non-Statutory	34.00
Regular Hire - Private or Commercial	Non-Statutory	50.00
<b>WYCHEPROOF SALEYARDS</b>		
Yard Fees 0.90% of gross sales turnover	Non-Statutory	Varies
Agent's Fees 13% of yard fees	Non-Statutory	Varies
Public Holiday Penalty Rate	Non-Statutory	1,165.00
Unsold stock fee (per head)	Non-Statutory	2.00
Destruction and disposal of dead stock fee (per head)	Non-Statutory	23.00
Truck Wash - Key Deposit (Avdata) Refunded on return of keys	Non-Statutory	31.00
Water Usage (per minute)	Non-Statutory	2.00
<b>STANDPIPE</b>		
Minimum charge for under 1,000 litres	Non-Statutory	12.00
Per 1000 litres	Non-Statutory	12.00

## ANIMAL CONTROL

Dog or Cat Full Registration (Not micro chipped or desexed - only relevant to animals registered prior to May 2007)	Non-Statutory	143.00
Reduced Registration - Dog or Cat - Micro chipped plus one or more of the following - desexed, not desexed, working or farm dog, over 10 years old or VCA member	Non-Statutory	47.00
Pensioner Concession-Full Dog/Cat Registration (half price for all dog & cat registration categories)	Non-Statutory	71.00
Pensioner Concession - Reduced Dog/Cat Registration (half price for all dog & cat registration categories)	Non-Statutory	24.00
Dog or Cat Full Registration (Not micro chipped or desexed - only relevant to animals registered prior to May 2007) - after 10th October	Non-Statutory	72.00
Reduced Registration - Dog or Cat - Micro chipped plus one or more of the following - desexed, not desexed, working or farm dog, over 10 years old or VCA member - after 10th October	Non-Statutory	24.00
Pensioner Concession-Full Dog/Cat Registration (half price for all dog & cat registration categories) - after 10th October	Non-Statutory	36.00
Pensioner Concession - Reduced Dog/Cat Registration (half price for all dog & cat registration categories) - after 10th October	Non-Statutory	12.00
Exempt Dogs - Guide dogs, Police dogs & Racing dogs (Greyhounds)	Non-Statutory	Free
Replacement lifetime tags	Non-Statutory	7.00
Registered animals moving to Buloke (from within VIC only) - No Charge	Non-Statutory	Free

## IMPOUNDED GOODS

Release fee (Plus other associated costs)	Non-Statutory	220.00
---	---------------	--------

## IMPOUNDED LIVESTOCK

Sheep up to 5 head	Non-Statutory	121.00
Release fee (Plus other associated costs) per vehicle	Non-Statutory	341.00
Per Sheep > 5per head	Non-Statutory	16.00
Goats & Pigs up to 2 head	Non-Statutory	121.00
Per Goat & Pig > 2per head	Non-Statutory	25.00
Cattle up to 3 head	Non-Statutory	301.00
Per head >3per head	Non-Statutory	121.00
Per Horse	Non-Statutory	301.00
Transport of livestock - Total cost of transport to be recouped	Non-Statutory	Varies
Sustenance - Sheep (Per day per head)	Non-Statutory	13.00
Sustenance - Goats & Pigs - Per day per head	Non-Statutory	32.00
Sustenance - Cattle & Horses - Per day per head	Non-Statutory	32.00
Dog/Cat - 1st Impoundment	Non-Statutory	96.00
Dog/Cat - 2nd impoundment within 12-month period	Non-Statutory	191.00
Dog/Cat >2 impoundments within 12 months	Non-Statutory	379.00

Dog/Cat in excess 4 days (Per day fee)	Non-Statutory	25.00
--	---------------	-------

### LOCAL LAWS

Application Fee	Non-Statutory	71.00
Annual Fee	Non-Statutory	71.00
Excess animal permit (Valid 3yrs)	Non-Statutory	93.00
Camping & Beekeeping Permit.	Non-Statutory	71.00
Court Costs - Full costs recouped	Non-Statutory	Varies
Street Furniture Permit	Non-Statutory	71.00
Notice to Comply Issue Fee	Non-Statutory	71.00

### CAT TRAP HIRE

Refundable Deposits - Cat Traps	Non-Statutory	54.00
---------------------------------	---------------	-------

### DOMESTIC ANIMAL BUSINESS

Registration Renewal	Non-Statutory	228.00
Annual Audit Inspection Fee	Non-Statutory	114.00
New Registration Fee	Non-Statutory	284.00

### MISCELLANEOUS ITEMS

Emergency Fencing Panels - Engaged contractors/staff to undertake erection & removal of emergency fencing panels - Contractor cost plus 50%		Varies
Emergency Fencing Panels - Hire cost per fence panel		Varies

### FIRE PREVENTION WORKS

Engaged contractors to undertake compulsory fire clearances - Contractor cost plus 50%	Non-Statutory	Varies
--	---------------	--------

### BUILDING FEES & CHARGES

#### Domestic Sheds / Carports / Garages (minimum of 2 inspection)

Up to \$10,000	Non-Statutory	771.00
\$10,001 - \$50,000	Non-Statutory	1,028.00
\$50,001 - \$100,000	Non-Statutory	1,285.00
Building Works >\$100,000	Non-Statutory	1,542.00

#### Dwellings & Multi Unit Developments (including alterations and additions) (minimum of 3 inspections)

Up to \$100,000	Non-Statutory	2,055.00
\$100,000-\$250,000	Non-Statutory	2,569.00
\$250,000-\$500,000	Non-Statutory	3,083.00
> \$500,001	Non-Statutory	COST/100

### Commercial Building Works

Up to \$50,000	Non-Statutory	1,542.00
\$50,001 - \$100,000	Non-Statutory	2,055.00
\$100,000-\$250,000	Non-Statutory	2,569.00
\$250,001-\$500,000	Non-Statutory	3,597.00
> \$500,001	Non-Statutory	COST/100

### Swimming Pools & Spas

Swimming Pool and Fence - Above ground pool	Non-Statutory	1,572.00
Swimming Pool and Fence - Inground Pool	Non-Statutory	1,964.00
Fence Only	Non-Statutory	1,310.00
Swimming Pool Safety Audit Inspection Fee	Non-Statutory	463.00
Any Additional Inspection	Non-Statutory	348.00

### Enforcement

Building Notices/Orders (To allow buildings to remain as constructed without a Building Permit) Building Permit Fee plus 40%	Non-Statutory	Varies
Minor Works Compliance (Including swimming pools, spas & other minor works) Building Permit Fee plus 30%	Non-Statutory	Varies

### Miscellaneous Items

Fence	Non-Statutory	267.00
Demolitions or removals less than \$10,000	Non-Statutory	1,028.00
Demolitions or removals \$10,001+	Non-Statutory	2,055.00
Extension of Time Request (First request)	Non-Statutory	257.00
Extension of Time Request (Second & subsequent requests)	Non-Statutory	309.00
Plan Amendments	Non-Statutory	309.00
Search Request of building permits	Non-Statutory	103.00
Emergency Fencing Panels - Engaged contractors/staff to undertake erection & removal of emergency fencing panels - Contractor cost plus 50%		Varies
Emergency Fencing Panels - Hire cost per fence panel, per week	Non-Statutory	16.00
Installation and demobilisation costs for emergency fencing panels	Non-Statutory	93.00
Portable stage per event (commercial)	Non-Statutory	2,569.00
BOND for Portable stage per event (community/not for profit)	Non-Statutory	257.00
Portable stage per event (community/not for profit)	Non-Statutory	206.00
Portable toilet trailer per event (commercial)	Non-Statutory	2,569.00
BOND - Portable toilet trailer per event (community/not for profit)	Non-Statutory	257.00
Portable toilet trailer per event (community/not for profit)	Non-Statutory	206.00
Projector, portable screens and speakers - small 3mtrs (per event)	Non-Statutory	103.00

### Report & Consent

Additional Inspection	Non-Statutory	206.00
Other/General Inspection per hour fee (Includes report)	Non-Statutory	309.00
Red Line Application Fee	Non-Statutory	1,129.00
POPE (Includes 1 inspection)	Non-Statutory	1,091.00

POPE (Includes 1 inspection) late - application submitted less than 2 weeks prior to event	Non-Statutory	1,419.00
Siting Approval for Marque (includes 1 inspection)	Non-Statutory	658.00
Title Search	Non-Statutory	54.00
Community Groups (Not for profit)	Non-Statutory	Free

## PLANNING FEES

Application for Extension of Time to a Planning Permit – First request	Non-Statutory	238.00
Application for Extension of Time to a Planning Permit – Second request	Non-Statutory	351.00
Application for Extension of Time to a Planning Permit – Third request	Non-Statutory	464.00
Giving Notice of Application for a Planning Permit (advertising)	Non-Statutory	115.00
Secondary Consent	Non-Statutory	238.00
Endorse Minor Amendment	Non-Statutory	119.00
Fee Refund - 100% prior to lodgement of application	Non-Statutory	Varies
Fee Refund - 50% prior to the giving of notice	Non-Statutory	Varies
Fee Refund - 75% prior to request for information	Non-Statutory	Varies

## PUBLIC HEALTH

Additional non-mandatory/requested inspection fee (per hour)	Non-Statutory	50.00
Food Act Class 1 Food Premises Application	Non-Statutory	368.00
Food Act Class 2 Food Premises	Non-Statutory	363.00
Food Premises Class 3 Application	Non-Statutory	250.00
Non-Profit Organisations & Community Group -Food is prepared predominately for consumption by members or for fundraising activities Service Clubs, mostly Sporting Clubs	Non-Statutory	Free

### Public Health – Septic Tank

Septic Tank New	Non-Statutory	368.00
Septic Tank Alteration to Existing	Non-Statutory	233.00

### Public Health & Wellbeing

Hairdresser (One off registration fee)	Non-Statutory	199.00
Beauty Therapy Registration	Non-Statutory	199.00
Skin Penetration	Non-Statutory	199.00
More than 1 health activity	Non-Statutory	250.00
Prescribed Accommodation (Providing accommodation for 5 or more persons including hotels, motels & camps.	Non-Statutory	250.00
Late payment - 50% of registration (more than 1 month late)	Non-Statutory	Varies
Additional Inspections after first follow up	Non-Statutory	221.00
Registration of Caravan Park - Total sites not exceeding 25	Non-Statutory	286.00
Registration of Caravan Park - Total sites between 25 - 50	Non-Statutory	571.00

Registration of Caravan Park - Total sites exceeding 50	Non-Statutory	1,142.00
<b>Street Stall &amp; Food Vendors</b>		
Non-Profit & Community Groups - Single Event Permit Private individuals & businesses	Non-Statutory	Free
Non-Profit & Community Groups - Yearly permit (up to 12 Events per year)	Non-Statutory	Free
Non-Profit & Community Groups - Transfer Inspection Fee	Non-Statutory	Free
Single Event Permit Private individuals & businesses	Non-Statutory	69.00
Yearly permit (up to 12 Events per year)	Non-Statutory	102.00
Late payment - 50% of registration (more than 1 month late)	Non-Statutory	Varies
Additional Inspections after first follow up	Non-Statutory	221.00
<b>Immunisations</b>		
Immunisations (Cost to Council - materials & labour)	Non-Statutory	Varies

## POOL HIRE

<b>Full Facility Hire per hour - closed to public</b>		
Schools and Local Community inc. Not for profit (fees & lifeguard charges)	Non-Statutory	Free
Commercial (hire charges) per hour/per lane	Non-Statutory	12.00
Commercial (lifeguard charges) per hour	Non-Statutory	55.00

## LANDFILL

Green Waste	Non-Statutory	16.00
Green Waste (only for the month of October)	Non-Statutory	Free to local residents only
Car boot per load	Non-Statutory	21.00
Standard 6x4 Trailer (up to 1 cubic metre)		31.00
Tandem Trailer up to 2 cubic metres	Non-Statutory	59.00
Wheelie bin 120L	Non-Statutory	14.00
Wheelie bin 240L	Non-Statutory	17.00
General Waste to Landfill (per cubic metre)	Non-Statutory	32.00
Commercial Waste (per cubic metre)	Non-Statutory	36.00
Industrial waste/Building Rubble (per cubic metre)	Non-Statutory	48.00
Concrete uncontaminated (per cubic metre)	Non-Statutory	48.00
Bricks uncontaminated (per cubic metre)	Non-Statutory	48.00
White Goods (doors must be removed from refrigerators, ovens & dishwashers) Free to local residents only	Non-Statutory	Free to local residents only
Car Bodies - Free to local residents only	Non-Statutory	Free to local residents only
Vehicle Batteries		Free
E-Waste small goods (cables and battery-operated goods) per item	Non-Statutory	3.00

E-Waste large goods (TVs Screens and Monitors) - per item	Non-Statutory	15.00
Mattresses	Non-Statutory	52.00
<b>Tyres</b>		
Light car tyre	Non-Statutory	13.00
Car tyre on rim	Non-Statutory	32.00
4WD and Light Truck tyre	Non-Statutory	20.00
Truck tyre	Non-Statutory	42.00
Truck tyre on rim	Non-Statutory	72.00
Small Tractor Tyres	Non-Statutory	144.00
Large tractor tyres	Non-Statutory	237.00
<b>Animal Carcasses</b>		
Poultry (including turkeys) per bird	Non-Statutory	10.00
Cats and Dogs	Non-Statutory	13.00
Sheep, Pigs, Goats and kangaroos	Non-Statutory	24.00
Horses and Cattle	Non-Statutory	48.00
<b>Recycling</b>		
Additional recycle bin		93.00
Comingled 6 x 4 Trailer Load/Ute Load up to 1 cubic metre	Non-Statutory	10.00
Comingled Tandem Trailer up to 2 cubic metres	Non-Statutory	17.00
Glass	Non-Statutory	Free
Paper & Cardboard	Non-Statutory	8.00
Plastics	Non-Statutory	8.00
Tandem Trailer - Glass only	Non-Statutory	Free
Tandem Trailer - Paper & Cardboard	Non-Statutory	13.00
Tandem Trailer - Plastics	Non-Statutory	13.00

