

# BULOKE SHIRE COUNCIL ANNUAL BUDGET 2023/24



**BULOKE**  
SHIRE COUNCIL

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## Disclaimer

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

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

## Acknowledgement of Country

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

## Mayor and Chief Executive Officer's Introduction

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

Our approach in preparing this budget encompasses our key documents, including the Long-Term Community Vision, Council Plan 2021-2025, Revenue and Rating Strategy, and 10-year Financial Plan.

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

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

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

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

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

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

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

We'll also be working with our community to develop resilience and preparedness plans for future Emergency Management, conducting road network surveillance, and focusing on flood recovery efforts.

We are excited to collaborate with you to realise our vision of building a better Buloke - a community that is healthy, connected, inclusive, and prosperous.

**Mayor Cr Alan Getley**

**Chief Executive Officer Wayne O'Toole**



## Budget Influences

### Snapshot of Buloke Shire Council

The Buloke Shire is located in North-West Victoria and encompasses a total land area of 8,000 square kilometres. The Shire's main townships are Birchip, Charlton, Donald, Sea Lake and Wycheproof. The Shire also comprises the small townships of Berriwillock, Culgoa, Nandaly, Nullawil and Watchem.

### Budget principles

Council has prepared a Budget for 2023/24 which is aligned with the Council's Financial Plan and Community and Council Planning process.

The Local Government Act 2020 has established Overarching Principles (s 101) that must be given effect through the performance of a Council's role. These principles require councils to:

- manage finances in accordance with financial policies and strategic plans
- monitor and manage financial risks prudently
- provide stability and predictability in the financial impact of decisions
- explain the financial operations and financial position by keeping appropriate records

Our commitment to the Buloke community is a robust and transparent financial planning process. In meeting this commitment Council continues to take steps to ensure planned long-term service and infrastructure levels and standards are met and aligned with the values of our community as established under the Council Plan 2021-2025.

The Budget projects a total comprehensive surplus including capital grant funding. Expenditure relating to capital grant funding is reflected in the Capital Works Statement which fully utilises the surplus reported.

### Key things we are funding

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

### The Rate Rise

- a. The average general rates will rise by 3.50% for 2023/24 in line with the Fair Go Rates System (FGRS). The rate cap is determined by the Minister for Local Government in December each year under the FGRS. Rates contribute to the delivery of works and

community services to the Buloke Shire. Council implements the Revenue and Rating Strategy, and Rating Policy to provide equity in the rating properties across the Shire.

b. Key Drivers:

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

c. General Valuations dated 1 January 2023 are used in the calculation of rates charges.

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

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

**External Influences**

- Natural disasters, in particular the October 2022 floods, continue to place a strain on Council and impact the service provision to the community. Council does not proactively budget for such events and associated costs. When a natural disaster occurs within a financial year and is listed as a declared event, Council is eligible for funding through the Disaster Recovery Funding Arrangement (DRFA) funding program.
- The funding program does not cover all costs incurred by Council. If or when a natural disaster event occurs, the net cost incurred by Council is reported to Council and the community through the quarterly financial reporting process. The budget remains flexible to adjust for these impacts if or when they occur.
- Continuation of the 'Fair Go Rates System' (rate capping) has placed pressure on long term financial plans of Council. Council's Financial Plan sets out further information on how Council plans to manage its expenditure in line with gazetted rate caps.
- Unprecedented valuation increases on rural properties and a need to balance rates burden on this sector.
- Setting of Statutory Fees such as Town Planning Fees by the Victorian State Government at levels which do not cover the cost of providing these services which Council is legislatively required to provide.
- The Fire Services Property Levy will continue to be collected by Council on behalf of the State Government with the introduction of the Fire Services Property Levy Act 2012.

**Internal Influences**

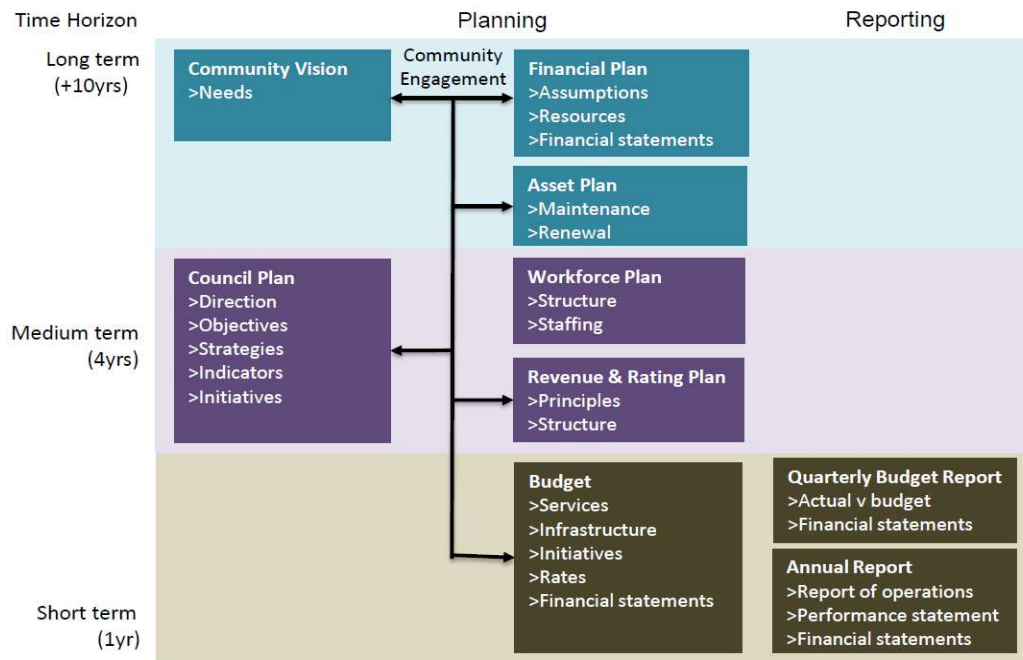
- Council has been reviewing all services in an effort to identify and implement efficiencies and reduce expenditure. The results of these reviews will continue to be incorporated into Council's Financial Plan.

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

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

### 1.1 Legislative planning and accountability framework

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



Source: Mark Davies (Financial Professional Solutions)

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

#### 1.1.2 Key planning considerations

##### Service level planning

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

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



## 1.2 Our purpose

### Our Vision

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

### Our Values

Council addresses its key values through:

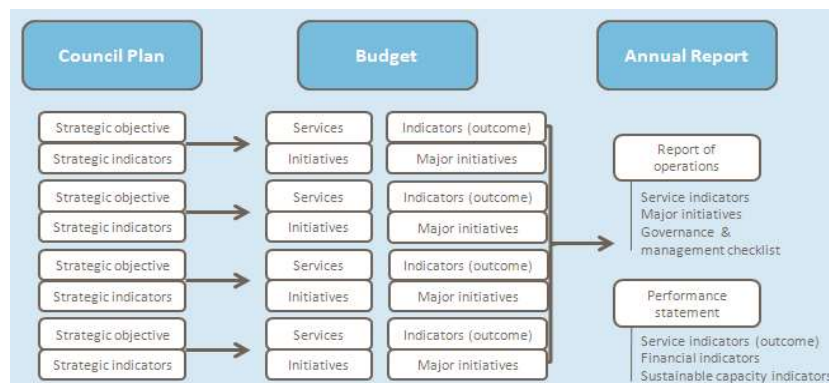
- Good communication
- Transparency in decision making
- Accountability for actions
- Working collaboratively with partners
- Taking responsibility
- Being responsive and timely

## 1.3 Strategic objectives

Strategic Objective	Description
1. Our Built and Natural Environment	1.1 Work Towards Sustainability 1.2 Suitable Housing Options 1.3 An Attractive and Well Maintained Buloke 1.4 A Safe and Active Buloke
2. Our Community Wellbeing	2.1 Partnerships to Outcomes 2.2 Inclusiveness Plan in Action 2.3 Well Supported Community 2.4 Increased Community Wellbeing
3. Our Economy	3.1 Tourism 3.2 Attraction and Promotion of Local Business 3.3 Employment Opportunities 3.4 Digital Connections
4. Our Council and Community Leadership	4.1 Active Leaders and Volunteers 4.2 Community Engagement 4.3 Continuous Service Improvement for Efficient and Flexible Services 4.4 A Well Governed and Healthy Organisation

## 2. Services, initiatives and service performance indicators

This section provides a description of the services and initiatives to be funded in the Budget for the 2023/24 year and how these will contribute to achieving the strategic objectives outlined in the Council Plan. It also describes several initiatives and service performance outcome indicators for key areas of Council's operations. Service performance outcome indicators forecasts are based on trend analysis of prior years with consideration given to external factors that may influence future achievements. Council is required by legislation to identify major initiatives, initiatives and service performance outcome indicators in the Budget and report against them in their Annual Report to support transparency and accountability. The relationship between these accountability requirements in the Council Plan, the Budget and the Annual Report is shown below.



Source: Department of Jobs, Precincts and Regions

### 2.1 Our Built and Natural Environment

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

#### Services

Service area	Description of services provided	2021/22 Actual \$'000	2022/23 Forecast \$'000	2023/24 Budget \$'000
<b>Property Maintenance</b>	<i>Inc</i>	106	48	50
	<i>Exp</i>	1,040	969	923
	<b>Surplus / (deficit)</b>	<b>(934)</b>	<b>(921)</b>	<b>(873)</b>
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>	3,532	2,225	3,464
	<i>Exp</i>	3,818	4,686	6,028
	<b>Surplus / (deficit)</b>	<b>(286)</b>	<b>(2,461)</b>	<b>(2,564)</b>
This service provides road maintenance for the 1100km of Sealed, 650km of Gravel and 3,800km of Earth roads across the Shire. Income in this area relates to Local Roads Funding received from the Victoria Grants Commission.				
<b>Swimming Pools</b>	<i>Inc</i>	-	-	-
	<i>Exp</i>	508	668	599
	<b>Surplus / (deficit)</b>	<b>(508)</b>	<b>(668)</b>	<b>(599)</b>
Manage and operate seven seasonal swimming pools, from mid-November to mid-March, annually.				
<b>Assets and Project Management</b>	<i>Inc</i>	315	44	297
	<i>Exp</i>	2,713	4,245	3,436
	<b>Surplus / (deficit)</b>	<b>(2,398)</b>	<b>(4,201)</b>	<b>(3,139)</b>

This service area provides for the management, design and administration of Council's assets and infrastructure services, including planning and management of the capital works program. This service also provides for recreational facilities (including our lakes) and support to community run recreation reserves in ten townships across the Shire, as well as governance support to community recreation clubs and committees.

## 2.1 Our Built and Natural Environment (Cont.)

Service area	Description of services provided	2021/22 Actual \$'000	2022/23 Forecast \$'000	2023/24 Budget \$'000
<b>Parks and Urban</b>	<i>Inc</i>	-	-	-
	<i>Exp</i>	1,552	1,658	1,481
	<b>Surplus / (deficit)</b>	<b>(1,552)</b>	<b>(1,658)</b>	<b>(1,481)</b>
	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>	161	120	120
	<i>Exp</i>	193	235	247
	<b>Surplus / (deficit)</b>	<b>(32)</b>	<b>(115)</b>	<b>(127)</b>
	Manages Council's Environmental Compliance and Sustainability Programs and Services.			
<b>Waste and Environment</b>	<i>Inc</i>	274	194	206
	<i>Exp</i>	2,365	1,550	1,486
	<b>Surplus / (deficit)</b>	<b>(2,091)</b>	<b>(1,356)</b>	<b>(1,280)</b>
	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>	<i>Inc</i>	181	225	60
	<i>Exp</i>	130	52	45
	<b>Surplus / (deficit)</b>	<b>51</b>	<b>173</b>	<b>15</b>
	Develops, coordinates and delivers Council's Municipal Emergency Management Plan.			

### Major Initiatives

- 1) Continue to repair and restore flood damaged assets as a result of the October 2022 flood event.
- 2) Completion of key infrastructure projects including the Wycheproof Wetlands, short-term cabin accommodation at various sites, Streetscape improvements for Donald, and the implementation of the Playspace Trail Strategy.

### Other Initiatives

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

### Service Performance Outcome Indicators

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

Refer to table at end of section 2.4 for information on the calculation of Service Performance Outcome Indicators



## 2.2 Our Community Wellbeing

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

### Services

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

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

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

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

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

Council has previously provided a range of maintenance and support services to assist frail older people and younger people with a disability to live independently at home. Council is currently transitioning out of this service.

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

This service area delivers both universal and enhanced maternal and child health programs. It advocates for the wellbeing of children and their families through planning and agency engagement.

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

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

### Major Initiatives

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

### Other Initiatives

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

### Service Performance Outcome Indicators

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

Refer to table at end of section 2.4 for information on the calculation of Service Performance Outcome Indicators

## 2.3 Our Economy

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

### Services

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

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

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

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

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

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

### Major Initiatives

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

### Other Initiatives

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

### Service Performance Outcome Indicators

Service	Indicator	Performance Measure	2021/22 Actual	2022/23 Forecast	2023/24 Budget
Statutory Planning	Service standard	Planning applications decided within required timeframes	59%	62%	65%

Refer to table at end of section 2.4 for information on the calculation of Service Performance Outcome Indicators

## 2.4 Our Council and Community Leadership

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

### Services

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

### Major Initiatives

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

### Other Initiatives

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

### Service Performance Outcome Indicators

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

Refer to table at end of section 2.4 for information on the calculation of Service Performance Outcome Indicators



## Service Performance Outcome Indicators

Service	Indicator	Performance Measure	Computation
Governance	Consultation and engagement	Satisfaction with community consultation and engagement. (Community satisfaction rating out of 100 with the consultation and engagement efforts of Council)	Community satisfaction rating out of 100 with how Council has performed on community consultation and engagement
Statutory planning	Service standard	Planning applications decided within required timeframes (percentage of regular and VicSmart planning application decisions made within legislated timeframes)	[Number of planning application decisions made within 60 days for regular permits and 10 days for VicSmart permits / Number of planning application decisions made] x100
Roads	Condition	Sealed local roads below the intervention level (percentage of sealed local roads that are below the renewal intervention level set by Council and not requiring renewal)	[Number of kilometres of sealed local roads below the renewal intervention level set by Council / Kilometres of sealed local roads] x100
Libraries	Participation	Library membership (Percentage of the population that are registered library members)	[Number of registered library members / Population] x100
Waste management	Waste diversion	Kerbside collection waste diverted from landfill. (Percentage of recyclables and green organics collected from kerbside bins that is diverted from landfill)	[Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins] x100
Aquatic Facilities	Utilisation	Utilisation of aquatic facilities. (Number of visits to aquatic facilities per head of population)	Number of visits to aquatic facilities / Population
Animal Management	Health and safety	Animal management prosecutions. (Percentage of animal management prosecutions which are successful)	Number of successful animal management prosecutions / Total number of animal management prosecutions
Food safety	Health and safety	Critical and major non-compliance outcome notifications. (Percentage of critical and major non-compliance outcome notifications that are followed up by Council)	[Number of critical non-compliance outcome notifications and major non-compliance outcome notifications about a food premises followed up / Number of critical non-compliance outcome notifications and major non-compliance outcome notifications about food premises] x100
Maternal and Child Health	Participation	Participation in the MCH service. (Percentage of children enrolled who participate in the MCH service)	[Number of children who attend the MCH service at least once (in the financial year) / Number of children enrolled in the MCH service] x100
		Participation in the MCH service by Aboriginal children. (Percentage of Aboriginal children enrolled who participate in the MCH service)	[Number of Aboriginal children who attend the MCH service at least once (in the financial year) / Number of Aboriginal children enrolled in the MCH service] x100

## 2.5 Reconciliation with budgeted operating result

	Income / Revenue	Expenditure	Surplus/ (Deficit)
	\$'000	\$'000	\$'000
Our Built and Natural Environment	4,196	14,345	(10,149)
Our Community Wellbeing	1,766	3,068	(1,302)
Our Economy	374	1,432	(1,058)
Our Council and Community Leadership	5,334	5,135	199
<b>Total services and initiatives</b>	<b>11,670</b>	<b>23,980</b>	<b>(12,310)</b>
<b>Non-cash financial reporting adjustments</b>			
Depreciation			9,456
Amortisation - leases			406
Finance costs - leases			33
<b>Total non-cash financial reporting adjustments</b>			<b>9,895</b>
<b>Surplus/(Deficit) before funding sources</b>			<b>(22,205)</b>
<b>Funding sources</b>			
Rates and charges revenue			13,542
Waste charge revenue			1,477
Capital grants and contributions			13,411
<b>Total funding sources</b>			<b>28,430</b>
<b>Operating surplus/(deficit) for the year</b>			<b>6,225</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 2023/24 has been supplemented with projections to 2026/27.

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

Comprehensive Income Statement

Balance Sheet

Statement of Changes in Equity

Statement of Cash Flows

Statement of Capital Works

Statement of Human Resources



## Comprehensive Income Statement

For the four years ending 30 June, 2027

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

## Balance Sheet

For the four years ending 30 June, 2027

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

## Statement of Changes in Equity

For the four years ending 30 June, 2027

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

## Statement of Cash Flows

For the four years ending 30 June, 2027

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

## Statement of Capital Works

For the four years ending 30 June, 2027

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

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



## Statement of Human Resources

For the four years ending 30 June, 2027

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

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

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

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

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

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

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

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

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

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

## 4. Notes to the financial statements

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

### 4.1 Comprehensive Income Statement

**G11**

#### 4.1.1 Rates and charges

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

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

In developing the Budget, rates and charges were identified as an important source of revenue. Planning for future rate increases has therefore been an important component of the financial planning process. The Fair Go Rates System (FGRS) sets out the maximum amount councils may increase rates in a year. For 2023/24 the FGRS cap has been set at 3.50%. The cap applies to both general rates and municipal charges and is calculated on the basis of council's average rates and charges.

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

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

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

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

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

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

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

Type or class of land	2022/23 cents/\$CIV*	2023/24 cents/\$CIV*	Change
General rate for rateable residential properties	0.61786800	0.51702600	-16.32%
General rate for rateable commercial and industrial properties	0.61786800	0.59706200	-3.37%
General rate for rateable farming properties	0.37072080	0.27222400	-26.57%

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

Type or class of land	2022/23	2023/24	Change	
	\$'000	\$'000	\$'000	%
Residential	2,707	2,802	95	3.51%
Commercial and Industrial	519	537	18	3.47%
Farming	8,885	9,196	311	3.50%
<b>Total amount to be raised by general rates</b>	<b>12,111</b>	<b>12,535</b>	<b>424</b>	<b>3.50%</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	2022/23	2023/24	Change	
	Number	Number	Number	%
Residential	2,947	2,966	19	0.64%
Commercial and Industrial	452	455	3	0.66%
Farming	2,929	2,944	15	0.51%
<b>Total number of assessments</b>	<b>6,328</b>	<b>6,365</b>	<b>37</b>	<b>0.58%</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	2022/23	2023/24	Change	
	\$'000	\$'000	\$'000	%
Residential	437,416	541,878	104,462	23.88%
Commercial and Industrial	83,926	89,989	6,063	7.22%
Farming	2,392,761	3,378,125	985,364	41.18%
<b>Total value of land</b>	<b>2,914,103</b>	<b>4,009,992</b>	<b>1,095,889</b>	<b>37.61%</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 2022/23	Per Rateable Property 2023/24	Change	
	\$	\$	\$	%
Municipal	170	176	6	3.50%

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

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

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

Type of Charge	Per Rateable Property 2022/23	Per Rateable Property 2023/24	Change	
	\$	\$	\$	%
Kerbside garbage and recycling collection	422	422	-	0.00%
<b>Total</b>	<b>422</b>	<b>422</b>	<b>-</b>	<b>0.00%</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	2022/23	2023/24	Change	
	\$	\$	\$	%
<i>Kerbside garbage and recycling collection</i>	1,475,724	1,476,578	854	0.06%
<b>Total</b>	<b>1,475,724</b>	<b>1,476,578</b>	<b>854</b>	<b>0.06%</b>

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

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

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

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

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

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

4.1.1(n) Differential rates

Rates to be levied:

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

- A general rate of 0.00517026% (0.517026 cents in the dollar of CIV) for all rateable residential properties; and
  - A general rate of 0.00597062% (0.597062 cents in the dollar of CIV) for all rateable commercial and industrial properties.
  - A general rate of 0.00272224% (0.272224 cents in the dollar of CIV) for all rateable farming properties.
- Each differential rate will be determined by multiplying the Capital Improved Value (CIV) of each rateable land (categorised by the characteristics described below) by the relevant percentages indicated above.

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

#### **Commercial and Industrial land:**

Commercial and Industrial land is any land, which is:

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

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

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

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

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

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

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

The differential rate for this type or class of land is 115% of the general/residential rate.

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

The types of buildings on the land within this differential rate are all buildings which are now constructed on the land or which are constructed prior to the expiry of the 2023/24 financial year.

#### **Residential land:**

Residential land is any land which is:

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

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

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

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

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

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

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

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

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

The types of buildings on the land within this differential rate are all buildings which are now constructed on the land or which are constructed prior to the expiry of the 2023/24 financial year.

#### **Farm Land:**

Farm land is any rateable land:

- That is not less than 2 hectares in area;
- That is used primarily for grazing (including agistment), dairying, pig-farming, poultry farming, fish farming, tree farming, bee keeping,
- That has significant and substantial commercial purpose or character;
- That seeks to make a profit on a continuous or repetitive basis from its activities on the land;

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

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

- Construction and maintenance of infrastructure assets;
- Development and provision of health and community services;
- Provision of general support services;
- To maintain agriculture as a major industry in the municipal district; and,
- To ensure that the concessional rate in the dollar declared for defined Farm Land properties is fair and equitable,

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

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

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

The differential rate for this type or class of land is 53% of the general/residential rate.



**G12** 4.1.2 Statutory fees and fines

	Forecast Actual		Budget		Change	
	2022/23		2023/24			
	\$'000		\$'000		\$'000	%
Town planning fees		60		60	-	0.00%
Revenue collection		7		7	-	0.00%
Compliance		98		97	1	-1.02%
Asset Management		4		4	-	0.00%
Building		75		72	3	-4.00%
<b>Total statutory fees and fines</b>		<b>244</b>		<b>240</b>	<b>4</b>	<b>-1.64%</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. Statutory fees are projected to remain steady compared to 2022/2023 forecast. A detailed listing of statutory fees and fines is included in Appendix A – Fees and Charges Schedule.

**G12** 4.1.3 User fees

	Forecast Actual		Budget		Change	
	2022/23		2023/24			
	\$'000		\$'000		\$'000	%
Compliance		70		70	-	0.00%
Independence Support		443		448	5	1.13%
Public Health and Wellbeing		42		42	-	0.00%
Building Regulations and Inspections		16		10	6	-37.50%
Halls		12		5	7	-58.33%
Electric Vehicle Charge		2		3	1	50.00%
Landfill and Transfer Stations		174		186	12	6.90%
Saleyards Truck Wash		80		50	30	-37.50%
<b>Total user fees</b>		<b>839</b>		<b>814</b>	<b>25</b>	<b>-2.98%</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 and home and community care services. A detailed listing of user fees, charges and fines is included in Appendix A - Fees and Charges Schedule.

**G13 4.1.4 Grants**

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

	Forecast Actual	Budget	Change	
	2022/23	2023/24		
	\$'000	\$'000	\$'000	%
<b>Grants are budgeted to be received in respect of the following:</b>				
<b>Summary of grants</b>				
Commonwealth funded grants	11,179	11,546	367	3%
State funded grants	9,273	11,148	1,875	20%
<b>Total grants received</b>	<b>20,452</b>	<b>22,694</b>	<b>2,242</b>	<b>11%</b>
<b>(a) Operating Grants</b>				
<b>Recurrent - Commonwealth Government</b>				
Financial Assistance Grants	6,737	7,456	719	11%
Independence Support	541	541	-	0%
<b>Recurrent - State Government</b>				
Independence Support	157	121	-36	-23%
Libraries	129	131	2	2%
Maternal and child health	364	360	-4	-1%
Other	85	86	1	1%
<b>Total recurrent grants</b>	<b>8,013</b>	<b>8,695</b>	<b>682</b>	<b>9%</b>
<b>Non-recurrent - State Government</b>				
Municipal emergency management	1,937	564	-1,373	-100%
Other	493	489	-4	-1%
<b>Total non-recurrent grants</b>	<b>2,430</b>	<b>1,053</b>	<b>-1,377</b>	<b>-57%</b>
<b>Total operating grants</b>	<b>10,443</b>	<b>9,748</b>	<b>-695</b>	<b>-7%</b>
<b>(b) Capital Grants</b>				
<b>Recurrent - Commonwealth Government</b>				
Roads to recovery	1,600	1,600	-	0%
<b>Total recurrent grants</b>	<b>1,600</b>	<b>1,600</b>	<b>-</b>	<b>0%</b>
<b>Non-recurrent - Commonwealth Government</b>				
Roads Infrastructure	995	822	-173	-17%
Buildings	174	-	-174	-100%
Drainage	719	45	-674	-94%
Footpaths	-	582	582	100%
Recreational, Leisure & Community Facilities	-	500	500	100%
Parks, Open Space & Streetscapes	574	-	-574	-100%
Other	558	-	-558	-100%
<b>Non-recurrent - State Government</b>				
Land Improvements	-	561	561	100%
Roads Infrastructure	919	300	-619	-67%
Recreational, Leisure & Community Facilities	2,692	2,473	-219	-8%
Parks, Open Space & Streetscapes	1,278	5,863	4,585	359%
Other	500	200	-300	-60%
<b>Total non-recurrent grants</b>	<b>8,409</b>	<b>11,346</b>	<b>2,937</b>	<b>35%</b>
<b>Total capital grants</b>	<b>10,009</b>	<b>12,946</b>	<b>2,937</b>	<b>29%</b>
<b>Total Grants</b>	<b>20,452</b>	<b>22,694</b>	<b>2,242</b>	<b>11%</b>

(a) Operating grants include all monies received from State and Federal sources for the purposes of funding the delivery of Council's services. Overall, the level of operational grants is expected to decrease by 7% or \$0.7M compared to 2022/23. The main changes relate to flood recovery funding which is included in the 2022/23 forecast but not budgeted for in 2023/24. Council expects to see non-recurrent grant income increase throughout the financial year as grants applications are successful.

(b) Capital grants include all monies received from State and Federal sources for the purposes of funding the capital works program. Overall, the level of capital grants is expected to increase by 29% or \$2.9M compared to 2022/2023. This relates mainly to the extension of Local Roads and Community Infrastructure construction periods as a result of the October 2022 flood event. Of the \$11.3M non-recurrent grants, \$1.9M is unconfirmed funding. The changes between asset categories relates to a prioritised program of works and what funding streams are currently or will be available throughout the financial year.

**G12** 4.1.5 Contributions

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

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

## 4.1.6 Other income

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

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

**G12** 4.1.7 Employee costs

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

The change between financial years relates to the following:

- Anticipated pay increases in line with Council's Enterprise Agreement (EA) are forecast to be completed prior to 30 June 2023, which can explain the reduction in wages and salaries compared to the 2023/24 budget year.
- Some additional positions to strengthen services that are provided to the community.
- New budget initiatives (often offset by funding arrangements) to ensure Council is achieving outcomes set out in the annual plan.
- Compulsory Superannuation Guarantee rate increases from 10.50 per cent to 11 per cent effective July 1, 2023.
- Band movements and reclassification of employees as prescribed by the EA awards.

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

**G12** 4.1.8 Materials and services

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

Materials and services include the purchases of consumables and payments to contractors for the provision of services and utilities. Materials and services are budgeted to decrease by 20 per cent compared to the 2022/2023 forecast. Expenditure relating to the October 2022 flood event makes up the majority of the 2022/2023 forecast, which is mainly offset by associated funding.

There are however expected increases due to CPI factors on contracts, as well as growth in use of Council facilities and services. Council will continue to review operating costs to identify and implement efficiencies across services.

**G12** 4.1.9 Depreciation

	Forecast Actual 2022/23 \$'000	Budget 2023/24 \$'000	Change	
			\$'000	%
Property	2,125	2,122	-3	-0.14%
Plant & equipment	1,122	993	-129	-11.50%
Infrastructure	5,703	6,341	638	11.19%
<b>Total depreciation</b>	<b>8,950</b>	<b>9,456</b>	<b>506</b>	<b>5.65%</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. Amortisation is the allocation of an intangible asset over its useful life. Overall increases in budgeted depreciation for the 2023/2024 financial year account for Council's increasing asset base.

**G12** 4.1.10 Amortisation - Right of use assets

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

**G12** 4.1.11 Other expenses

	Forecast Actual 2022/23 \$'000	Budget 2023/24 \$'000	Change	
			\$'000	%
Auditors remuneration	46	51	5	10.87%
Bank fees	33	9	-24	-72.73%
Mayoral and Councillor allowances	236	236	-	0.00%
Council meeting expenses	21	21	-	0.00%
Contributions and donations	429	500	71	16.55%
Internal Audit	30	31	1	3.33%
<b>Total other expenses</b>	<b>795</b>	<b>848</b>	<b>53</b>	<b>6.67%</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 \$19.4M and non-current assets \$297M

Key points relating to Councils balance sheet liability disclosures:

- Cash and cash equivalents include cash and investments such as cash held in the bank and investments held in deposits or other highly liquid investments with short term maturities of three months or less. Council is budgeting a cash and investment position at 30 June 2024 of \$17.6M, including \$4.1M restricted funds relating to funds held in financial reserves.
- Trade and other receivables are monies owed to Council by ratepayers and other debtors.
- Other assets include items such as prepayments for expenses that Council has paid in advance of service delivery, inventories or stocks held for sale or consumption in Council services, and other revenues due to be received in the next 12 months. These are not expected to change significantly in 2023/2024.
- Property, infrastructure, plant and equipment make up the largest component of Councils assets and represents the value of all the land, buildings, roads, vehicles, equipment, etc. which has been built up by Council over many years.

### 4.2.2 Liabilities

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

Key points relating to Councils balance sheet liability disclosures:

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

### 4.2.3 Leases by category

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

	Forecast Actual 2022/23 \$	Budget 2023/24 \$
<b>Right-of-use assets</b>		
Vehicles	1,002	1,102
<b>Total right-of-use assets</b>	<b>1,002</b>	<b>1,102</b>
<b>Lease liabilities</b>		
<b>Current lease Liabilities</b>		
Vehicles	345	345
<b>Total current lease liabilities</b>	<b>345</b>	<b>345</b>
<b>Non-current lease liabilities</b>		
Vehicles	354	354
<b>Total non-current lease liabilities</b>	<b>354</b>	<b>354</b>
<b>Total lease liabilities</b>	<b>699</b>	<b>699</b>

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

## 4.3 Statement of changes in Equity

### 4.3.1 Equity

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

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

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

#### 4.4 Statement of Cash Flows

This section analyses the expected cash flows from the operating, investing and financing activities of Council for the 2023/2024 year. Budgeting cash flows for Council is a key factor in setting the level of fees and charges. This provides a guide to the level of capital expenditure that can be sustained with or without using existing cash reserves.

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

###### Operating activities (\$15M inflow)

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

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

###### Investing Activities (\$19.9M outflow)

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

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

###### Financing activities (\$0.3M outflow)

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



## 4.5 Capital works program

This section presents a listing of the capital works projects that will be undertaken for the 2023/24 year, classified by expenditure type and funding source. Works are also disclosed as current budget or carried forward from prior year. A carry forward refers to an allocation of funds that has not been used and/or received by the end of the financial year; however, these funds will be used and/or received in the following financial year. Carry forwards are often needed for projects that are delivered across multiple financial years.

### 4.5.1 Summary

	Forecast Actual 2022/23 \$'000	Budget 2023/24 \$'000	Change \$'000	%
Property	970	630	-340	-35.05%
Plant and equipment	1,044	1,275	231	22.13%
Infrastructure	11,540	17,979	6,439	55.80%
<b>Total</b>	<b>13,554</b>	<b>19,884</b>	<b>6,330</b>	<b>46.70%</b>

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

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

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

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

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

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

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

Works for 2026/27									
Capital Works Area	Project cost \$'000	Asset expenditure type				Summary of funding sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contributions \$'000	Council cash \$'000	Borrowings \$'000
<b>Property</b>									
Land	-	-	-	-	-	-	-	-	-
Land improvements	-	-	-	-	-	-	-	-	-
<b>Total land</b>	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Heritage buildings	-	-	-	-	-	-	-	-	-
Building improvements	1,358	-	1,358	-	-	-	-	1,358	-
Leasehold improvements	-	-	-	-	-	-	-	-	-
<b>Total buildings</b>	1,358	-	1,358	-	-	-	-	1,358	-
<b>Total property</b>	<b>1,358</b>	-	<b>1,358</b>	-	-	-	-	<b>1,358</b>	-
<b>Plant and equipment</b>									
Heritage plant and equipment	-	-	-	-	-	-	-	-	-
Plant, machinery and equipment	792	-	792	-	-	-	-	792	-
Fixtures, fittings and furniture	74	-	74	-	-	-	-	74	-
Computers and telecommunications	207	-	207	-	-	-	-	207	-
Library books	31	-	31	-	-	-	-	31	-
<b>Total plant and equipment</b>	<b>1,103</b>	-	<b>1,103</b>	-	-	-	-	<b>1,103</b>	-
<b>Infrastructure</b>									
Roads	5,373	-	5,373	-	-	3,394	-	1,979	-
Bridges	-	-	-	-	-	-	-	-	-
Footpaths and cycleways	283	-	283	-	-	-	-	283	-
Drainage	283	-	283	-	-	-	-	283	-
Recreational, leisure and community facilities	-	-	-	-	-	-	-	-	-
Waste management	-	-	-	-	-	-	-	-	-
Parks, open space and streetscapes	-	-	-	-	-	-	-	-	-
Aerodromes	-	-	-	-	-	-	-	-	-
Off street car parks	-	-	-	-	-	-	-	-	-
Other infrastructure	-	-	-	-	-	-	-	-	-
<b>Total infrastructure</b>	<b>5,939</b>	-	<b>5,939</b>	-	-	<b>3,394</b>	-	<b>2,545</b>	-
<b>Total capital works expenditure</b>	<b>8,400</b>	-	<b>8,400</b>	-	-	<b>3,394</b>	-	<b>5,005</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 2023/24 financial year.

Disclosure is required for any proposal to lease land in the 2023/24 financial year where the rent (for any period of the lease) is greater than \$100,000, or the market value of the land is greater than \$100,000, or the lease term is greater than 10 years.

Lessee	Location	Term
Elite Contender Gym	45 Hammill Street, Donald	Under negotiation
Bureau of Meteorology	212 Charlton-St Arnaud Road, Charlton	Under negotiation
Weir Family Supermarket (Donald) Pty Ltd	39A Woods Street, Donald	Under negotiation
Workspace Australia Limited	Unit 1-5, 54 Racecourse Road, Donald	Under negotiation
Nullawil Progress Association Inc.	O'Briens Park, Nullawil	Under negotiation
Donald 2000	26 Tower Rd, Donald	Under negotiation



## 5a. Targeted performance indicators

The following tables highlight Council's current and projected performance across a selection of targeted service and financial performance indicators. These indicators provide a useful analysis of Council's intentions and performance and should be interpreted in the context of the organisation's objectives.

The targeted performance indicators below are the prescribed performance indicators contained in Schedule 4 of the Local Government (Planning and Reporting) Regulations 2020. Results against these indicators and targets will be reported in Council's Performance Statement included in the Annual Report.

### Targeted performance indicators - Service

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

### Targeted performance indicators - Financial

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

## 5b. Financial performance indicators

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

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

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

### Key to Forecast Trend:

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

## Notes to indicators

### 5a

#### 1. Satisfaction with community consultation and engagement

Expected to increase steadily across a four year period.

#### 2. Sealed local roads below the intervention level

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

#### 3. Planning applications decided within the relevant required time

Expected to increase steadily across a four year period.

#### 4. Kerbside collection waste diverted from landfill

Expected to increase steadily across a four year period. The impacts of the Container Deposit Scheme are yet to be realised.

#### 5. Working Capital

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

#### 6. Asset renewal

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

#### 7. Rates concentration

Expected to remain steady across a four year period.

#### 8. Expenditure level

Expected to increase unfavourably across a four year period as assessments remain steady but expenditure continues to rise.

### 5b

#### 9. Adjusted underlying result

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

#### 10. Unrestricted Cash

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

#### 11. Debt compared to rates

Expected to remain steady across a four year period due to no significant changes to lease liabilities.

#### 12. Rates effort

Expected to decline in the short-term however is expected to remain steady across a three year period.

#### 13. Revenue level

Expected to increase gradually across a four year period as rates revenue increases and the number of property assessments remains steady.

## BULOKE SHIRE COUNCIL FEES & CHARGES 2023-2024

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

Note that this schedule only includes fees set by Council. There are other fees that are set by statute and charged by Council in addition to this listing. These are statutory fees, and are made in accordance with legislative requirements. These fees are updated as of 1 July 2023 and will be reflected on Council's website.

Description of Fees and Charges	Unit of Measure	GST Status	2022/2023	2023/2024	Fee	Fee
			Inc GST \$	Inc GST \$	Increase/ (Decrease) \$	Increase/ (Decrease) %
ADMINISTRATION						
Reprint of Rates Notice - previous years	Yearly	Taxable	0.00	10.00	10.00	100.00%
HALL HIRE						
Main Hall (max. 6 hours)	Per day	Taxable	240.00	248.40	8.40	3.50%
Supper Room (max. 6 hours)	Per hour	Taxable	67.00	69.30	2.30	3.43%
Cost p/h (over max. hours)	Per hour	Taxable	52.00	53.80	1.80	3.46%
All Day Kitchen	Per day	Taxable	44.00	45.50	1.50	3.41%
All Day 24 hours, full use of venue	Per day	Taxable	416.00	430.50	14.50	3.49%
Hall Hire - Bond	Per day	Taxable	520.00	538.20	18.20	3.50%
Senior Citizens (Max 6 Hours)	Per day	Taxable	109.00	112.80	3.80	3.49%
Senior Citizens Hourly rate over max 6 hours	Per hour	Taxable	30.00	31.00	1.00	3.33%
Regular Hire - Private or Commercial	Per hour	Taxable	44.00	45.50	1.50	3.41%
WYCHEPROOF SALEYARDS						
Yard Fees 0.90% of gross sales turnover	Percentage	Taxable	Varies	Varies	0.00	0.00%
Agent's Fees 13% of yard fees	Percentage	Taxable	Varies	Varies	0.00	0.00%
Public Holiday Penalty Rate	Per day	Taxable	1,020.00	1,055.70	35.70	3.50%
Unsold stock fee (per head)	Animal	Taxable	0.20	0.20	0.00	0.00%
Destruction and disposal of dead stock fee (per head)	Animal	Taxable	20.00	20.70	0.70	3.50%
Truck Wash -Key Deposit (Avdata) Refunded on return of keys	Each	Taxable	27.00	27.90	0.90	3.33%
Water Usage (per minute)	Per minute	Taxable	0.90	0.90	0.00	0.00%
STANDPIPE						
Minimum charge for under 1,000 litres	Each	Taxable	10.00	10.30	0.30	3.00%
Per 1000 litres	Each	Taxable	10.00	10.30	0.30	3.00%
ANIMAL CONTROL						
Dog or Cat Full Registration (Not micro chipped or desexed - only relevant to animals registered prior to May 2007)	Animal	Exempt	126.00	130.40	4.40	3.49%
Reduced Registration - Dog or Cat - Micro chipped plus one or more of the following - desexed, not desexed, working or farm dog, over 10 years old or VCA member	Animal	Exempt	41.00	42.40	1.40	3.41%
Pensioner Concession-Full Dog/Cat Registration (half price for all dog & cat registration categories)	Animal	Exempt	63.00	65.20	2.20	3.49%
Pensioner Concession - Reduced Dog/Cat Registration (half price for all dog & cat registration categories)	Animal	Exempt	20.50	21.20	0.70	3.41%
Exempt Dogs - Guide dogs, Police dogs & Racing dogs (Greyhounds)	Animal	Exempt	Free	Free	0.00	0.00%
Replacement lifetime tags - No charge	Animal	Exempt	Free	Free	0.00	0.00%
Registered animals moving to Buloke (from within VIC only) - No Charge	Animal	Exempt	Free	Free	0.00	0.00%
IMPOUNDED GOODS						
Release fee (Plus other associated costs)	Each	Taxable	194.00	200.70	6.70	3.45%
IMPOUNDED LIVESTOCK						
Sheep up to 5 head	Animal	Taxable	106.00	109.70	3.70	3.49%
Release fee (Plus other associated costs) per vehicle	Each	Taxable	300.00	310.50	10.50	3.50%
Per Sheep > 5	Animal	Taxable	14.00	14.40	0.40	2.86%
Goats & Pigs up to 2 head	Animal	Taxable	106.00	109.70	3.70	3.49%
Per Goat & Pig > 2	Animal	Taxable	22.00	22.70	0.70	3.18%
Cattle up to 3 head	Animal	Taxable	265.00	274.20	9.20	3.47%
Per head >3	Animal	Taxable	106.00	109.70	3.70	3.49%
Per Horse	Animal	Taxable	265.00	274.20	9.20	3.47%
Transport of livestock - Total cost of transport to be recouped	Application	Taxable	Varies	Varies	0.00	0.00%
Sustenance - Sheep (Per day per head)	Animal	Taxable	11.00	11.30	0.30	2.73%
Sustenance - Goats & Pigs - Per day per head	Animal	Taxable	28.00	28.90	0.90	3.21%
Sustenance - Cattle & Horses - Per day per head	Animal	Taxable	28.00	28.90	0.90	3.21%
Dog/Cat - 1st Impoundment	Animal	Taxable	84.00	86.90	2.90	3.45%
Dog/Cat - 2nd impoundment within 12 month period	Animal	Taxable	168.00	173.80	5.80	3.45%
Dog/Cat >2 impoundments within 12 months	Animal	Taxable	334.00	345.60	11.60	3.47%
Dog/Cat in excess 4 days (Per day fee)	Animal	Taxable	22.00	22.70	0.70	3.18%
Animal Surrender Fee	Animal	Taxable	209.00	216.30	7.30	3.49%
LOCAL LAWS						
Application Fee	Each	Taxable	63.00	65.20	2.20	3.49%
Annual Fee	Each	Taxable	63.00	65.20	2.20	3.49%
Excess animal permit (Valid 3yrs)	Each	Taxable	82.00	84.80	2.80	3.41%
Camping & Beekeeping Permit.	Each	Taxable	63.00	65.20	2.20	3.49%
Court Costs - Full costs recouped	Each	Taxable	Varies	Varies	0.00	0.00%
Street Furniture Permit	Each	Taxable	63.00	65.20	2.20	3.49%
Notice to Comply Issue Fee	Each	Taxable	63.00	65.20	2.20	3.49%
CAT TRAP HIRE						
Deposits - Cat Traps	Each	Taxable	100.00	50.00	(50.00)	(50.00%)
First two weeks (per week)	Each	Taxable	10.00	10.00	0.00	0.00%
Third week and subsequent (per week)	Each	Taxable	50.00	25.00	(25.00)	(50.00%)

## BULOKE SHIRE COUNCIL FEES & CHARGES 2023-2024

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Description of Fees and Charges	Unit of Measure	GST Status	2022/2023	2023/2024	Fee	Fee
			Fee Inc GST \$	Fee Inc GST \$	Increase/ (Decrease) \$	Increase/ (Decrease) %
DOMESTIC ANIMAL BUSINESS						
Registration Renewal	Each	Taxable	200.00	207.00	7.00	3.50%
Annual Audit Inspection Fee	Each	Taxable	100.00	103.50	3.50	3.50%
New Registration Fee	Each	Taxable	250.00	258.70	8.70	3.48%
FIRE PREVENTION WORKS						
Engaged contractors to undertake compulsory fire clearances - 150% Cost to Council plus contrator costs	Each	Taxable	Varies	Varies	0.00	0.00%
BUILDING FEES & CHARGES						
Alterations/Additions/Sheds/Carports/Garages					0.00	
Up to \$10,000	Application	Taxable	1,500.00	1,500.00	0.00	0.00%
\$10,001 - \$20,000	Application	Taxable	2,000.00	2,000.00	0.00	0.00%
\$20,001 - \$50,000	Application	Taxable	3,000.00	3,000.00	0.00	0.00%
\$50,001 - \$80,000	Application	Taxable	4,000.00	4,000.00	0.00	0.00%
\$80,001 - \$120,000	Application	Taxable	5,000.00	5,000.00	0.00	0.00%
\$120,001 - \$200,000	Application	Taxable	5,500.00	5,500.00	0.00	0.00%
Building Works >\$200,001 plus levy	Application	Taxable	2,245.00	2,245.00	0.00	0.00%
Dwellings & Multi Unit Developments						
Up to \$120,000	Application	Taxable	2,000.00	2,000.00	0.00	0.00%
\$120,001 - \$200,000	Application	Taxable	3,000.00	3,000.00	0.00	0.00%
\$200,001 - \$350,000	Application	Taxable	4,000.00	4,000.00	0.00	0.00%
\$350,001 - \$500,000	Application	Taxable	5,000.00	5,000.00	0.00	0.00%
> \$500,001 (value x 0.80%) plus levy	Application	Taxable	5,500.00	Varies	0.00	0.00%
Residential & Commercial Works						
Up to \$50,000	Application	Taxable	1,500.00	1,500.00	0.00	0.00%
\$50,001 - \$120,000	Application	Taxable	2,000.00	2,000.00	0.00	0.00%
\$120,001 - \$200,000	Application	Taxable	3,000.00	3,000.00	0.00	0.00%
\$200,001 - \$350,000	Application	Taxable	4,000.00	4,000.00	0.00	0.00%
\$350,001 - \$500,000	Application	Taxable	5,000.00	5,000.00	0.00	0.00%
> \$500,001 (value x 0.80%) plus levy	Application	Taxable	Varies	Varies	-	-
Swimming Pools & Spa						
Swimming Pool and Fence - Above ground pool	Application	Taxable	1,386.00	1,434.50	48.50	3.50%
Swimming Pool and Fence - Inground Pool	Application	Taxable	1,732.50	1,793.10	60.60	3.50%
Fence Only	Application	Taxable	1,155.00	1,195.40	40.40	3.50%
Swimming Pool Safety Audit Inspection Fee	Application	Taxable	408.00	422.20	14.20	3.48%
Any Additional Inspection	Application	Taxable	306.00	316.70	10.70	3.50%
Enforcement						
Building Notices/Orders (To allow buildings to remain as constructed without a Building Permit) Building Permit Fee plus 40%	Each	Exempt	Varies	Varies	0.00	0.00%
Minor Works Compliance (Including swimming pools, spas & other minor works) Building Permit Fee plus 30%	Each	Taxable	Varies	Varies	0.00	0.00%
Miscellaneous Items						
Fence	Each	Taxable	235.00	243.20	8.20	3.49%
Demolitions or removals less than \$10,000	Each	Taxable	520.00	538.20	18.20	3.50%
Demolitions or removals \$10,001+	Each	Taxable	1,039.50	1,075.80	36.30	3.49%
Bond Re-Erection of Dwelling/Building - \$10,000 OR cost of works, which ever is lesser Reg 48	Each	Exempt	Varies	Varies	0.00	0.00%
Bond Demolition or Removal - \$100.00 per m2 OR cost of works, whichever is lesser Reg 48	Each	Exempt	Varies	Varies	0.00	0.00%
Extension of Time Request (First request)	Each	Taxable	288.75	199.00	(89.75)	(31.08%)
Extension of Time Request (Second & subsequent requests)	Each	Taxable	288.75	298.80	10.05	3.48%
Plan Amendments	Each	Taxable	173.25	179.30	6.05	3.49%
Search Request of building permits	Each	Taxable	71.00	73.40	2.40	3.38%
Report & Consent						
Additional Inspection	Each	Exempt	141.00	145.90	4.90	3.48%
Other/General Inspection per hour fee (Includes report)	Each	Exempt	183.00	189.40	6.40	3.50%
Red Line Application Fee	Application	Exempt	995.00	1,029.80	34.80	3.50%
POPE (Includes 1 inspection)	Each	Exempt	995.00	995.00	0.00	0.00%
POPE (Includes 1 inspection) late - application submitted less than 2 weeks prior to event	Each	Exempt	1,295.00	1,295.00	0.00	0.00%
Siting Approval for Marque (includes 1 inspection)	Each	Exempt	580.00	600.30	20.30	3.50%
Title Search	Each	Taxable	47.00	48.60	1.60	3.40%
Community Groups (Not for profit)	Application	Exempt	Free	Free	0.00	0.00%

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

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



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

**2022/23 Carry Forward Works**

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

\*Capital projects in which are funding dependent.

**2023/24 Capital Works**

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

\*Capital projects in which are funding dependent.

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

\*Capital projects in which are funding dependent.

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

\*Capital projects in which are funding dependent.