

# ANNUAL REPORT 2024-2025

Ballapur, Banyan, Barrakee,  
Berriwillock, Bimbourie,  
**Birchip**, Boigbeat,  
Buckrabanyule, Bunguluke,  
Carron, **Charlton**,  
Chirrip, Cokum,  
Coonooer Bridge,  
Cope Cope, Corack,  
Culgoa, Curyo,

**Djaara**, Donald,

Dooboobetic,  
Dumosa, Gil Gil,  
Glenloth, Granite Flat,

**Jaadwa Jadawadjali**,

Jeffcott, Jeruk, Jil Jil, **Jupagalk**,

Kalpienung, Karyrie,  
Kinnabulla, Laen, Lake Buloke, Lake  
Marmel, Lake Tyrrell, Lawler, Litchfield,  
Morton Plains, Marlbed, Massey, Myall,

**Nandaly**, Narraport, Ninda,

Nine Mile, **Nullawil**, Nyarrin,

Pier Milan, Reedy Dam,  
Rich Avon, Richmond Plains,

**Sea Lake**, Springfield, Straten,

Sutton, Teddywaddy, Towaninny,  
Tyrrell, Terrapee, Thalia, Tittybong,

Turriff East, **Wamba Wemba**,

Wangie, Warmur, Warne, Whirily,  
Wilkur, Willangie, Wooroonook, Woosang,  
Yawong, Yeungroon,

**Watchem**, Watchupga,

**Wergaia**,

**Wotjobaluk**,

Wilkur, Willangie,

**Wycheproof**.



**BULOKE**  
SHIRE COUNCIL



Buloke Shire Council acknowledges the Wotjobaluk, Jaadwa, Jadawadjali, Wergaia and Jupagalk, the Dja Dja Wurrung and Wamba Wemba people as the Traditional Owners of parts of the land now known as Buloke.

We pay our respects to Elders past and present and value their ongoing contribution to our heritage and our community.

Photo below: Ochre painting workshop at Birchip led by a Wotjobaluk artist and a Birchip-based artist.



# CONTENTS

## ACKNOWLEDGEMENT 1

## INTRODUCTION 3

About our Shire 4

Our Community Profile 5

## THE YEAR IN REVIEW 7

Mayor's Message 7

CEO's Message 8

Financial Summary 9

Highlights And Achievements 12

Our Council and Community Leadership 23

Major Capital Works 24

Our Community Engagement 25

Community Satisfaction 26

Community Grants Programme 27

Operations Overview 28

## OUR COUNCIL 30

Councillors 31

Councillors Delegate List 32

Meetings of Council 33

Councillor Allowances 34

Councillor Expenses 35

Documents Available for Public Inspection 36

## OUR PEOPLE 27

Organisational Structure 38

Equal Employment Opportunity Program 39

Workplace Wellbeing 39

Employee Statistics 40

## OUR PERFORMANCE 42

Priority 1: Our Built And Natural Environment 43

Priority 2: Our Community Wellbeing 45

Priority 3: Our Economy 47

Priority 4: Our Council And  
Community Leadership 49

## GOVERNANCE, MANAGEMENT AND OTHER INFORMATION 51

Government Checklist 52

Statutory Information 55

## ANNUAL FINANCIAL REPORT 58

### Requesting a Copy

Copies of the Annual Report are available through the following channels:

Visit our website: [www.buloke.vic.gov.au](http://www.buloke.vic.gov.au)

Phone: 1300 520 520

Email: [buloke@buloke.vic.gov.au](mailto:buloke@buloke.vic.gov.au)

In-person: Visit our Wycheproof Customer Service Centre, 367 Broadway, Wycheproof.

Mail: Buloke Shire Council, PO Box 1, Wycheproof VIC 3527

### We Value Your Feedback

Buloke Shire Council welcomes feedback on the Annual Report 2024-2025 and how we communicate our performance. Your input helps us improve future reporting and ensures we continue to meet the needs of our community. To share your thoughts, please contact us via email at [buloke@buloke.vic.gov.au](mailto:buloke@buloke.vic.gov.au) or call 1300 520 520.

Cover photo and Financial Report cover photo  
Curyo sunsets by Blake Lee.



# INTRODUCTION

## WELCOME

### Welcome to the Buloke Shire Council's 2024–2025 Annual Report

Buloke Shire Council is pleased to present its Annual Report for the financial year 1 July 2024 to 30 June 2025. This report provides a detailed overview of Council's performance across operational, financial, environmental and community-focused areas.

It reflects our commitment to transparency, accountability and continuous improvement, as required under the *Local Government Act 2020* (the Act). In accordance with the Act and the Local Government Performance Reporting Framework (LGPRF), this document outlines how Council has delivered services, managed public resources responsibly, and engaged with our community to support informed decision-making and shared outcomes.

Council continues to prioritise inclusive and responsive engagement, ensuring that community input informs our planning, service delivery, and strategic direction. We aim to build trust and strengthen relationships through open communication, collaboration and a clear focus on delivering public value.

The Report of Operations 2024–2025 is a key accountability tool that demonstrates how Council is working in partnership with the community to build a resilient, inclusive and thriving Buloke.

Narraport Aurora  
by Blake Lee.

## OUR VISION AND VALUES

### Building A Better Buloke – A Healthy, Connected, Inclusive And Prosperous Community.

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



# ABOUT OUR SHIRE

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

The Shire is predominantly rural, with major townships including Birchip, Charlton, Donald, Sea Lake and Wycheproof, supported by smaller communities such as Berriwillock, Culgoa, Nandaly, Nullawil and Watchem.

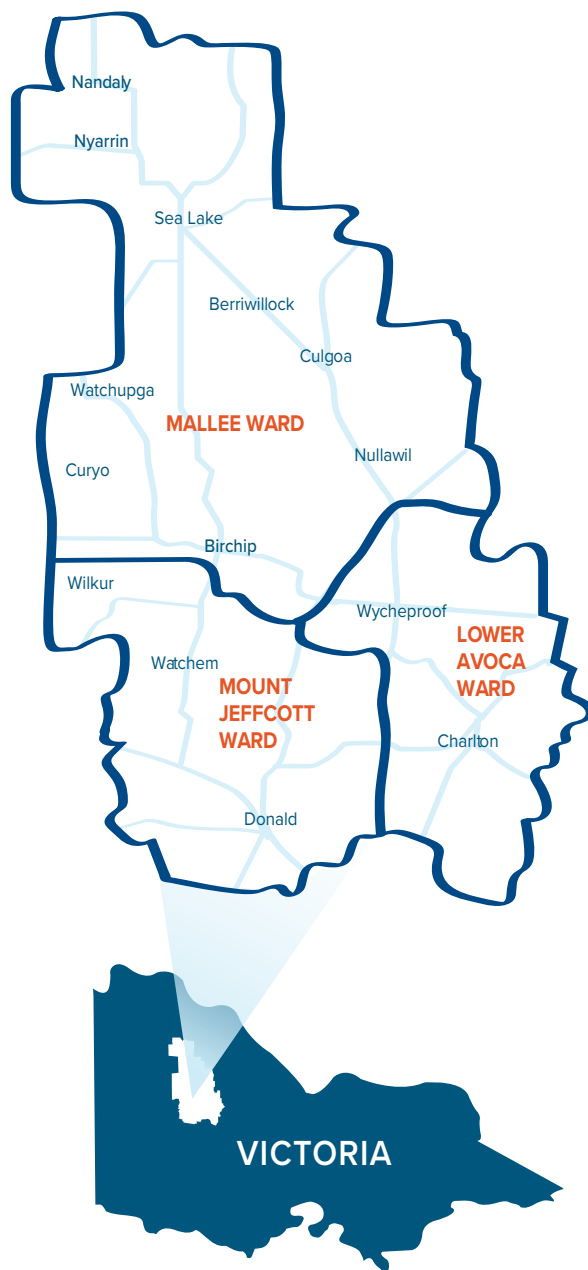
Covering approximately 8,000 square kilometres, Buloke stretches 140 kilometres long and 60 kilometres wide. Council maintains a road network of 5,302 kilometres, with a further 747 kilometres managed by the State Government. The Calder and Sunraysia Highways run north–south through the region, providing key transport routes.

Agriculture is the dominant land use, with a strong focus on grain production—including wheat, barley, pulses and oilseeds, as well as sheep grazing.

The Shire takes its name from the native bulloak tree (*Allocasuarina luehmannii*), known for its extremely hard timber and featured in Council's logo. Buloke Shire Council was formed in 1995 through the amalgamation of the Shires of Wycheproof, Birchip, Charlton, Donald and parts of Kara Kara.

In 2024, Council's ward boundaries were revised ahead of the Local Government Elections. Under the new structure, Buloke Shire is divided into three wards:

- Mallee Ward – includes Sea Lake and surrounds and now also includes Birchip and surrounding areas
- Mount Jeffcott Ward – encompassing Donald and nearby communities
- Lower Avoca Ward – covering Charlton, Wycheproof and southern parts of the Shire.





# OUR COMMUNITY PROFILE

## POPULATION



Number of households in Buloke is

**3375**

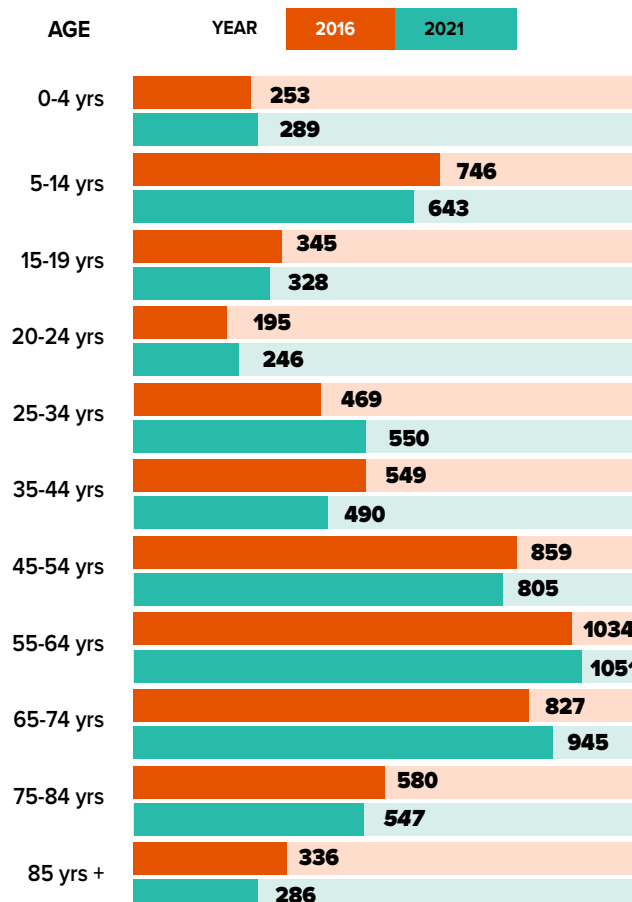
2021 Census



Median Age is

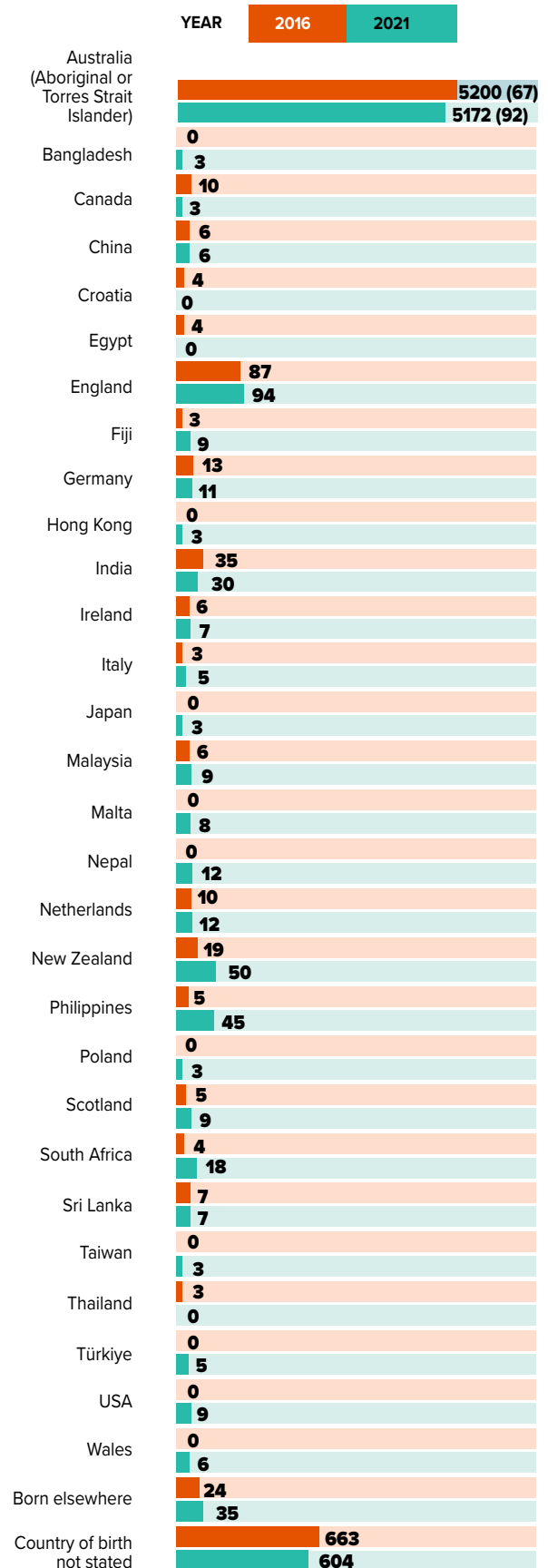
**52 YEARS**

Data obtained from ABS 2016 and 2021 Census (horizontal breakdown line graph)



## COUNTRY OF BIRTH

data obtained from ABS 2016 and 2021 Census

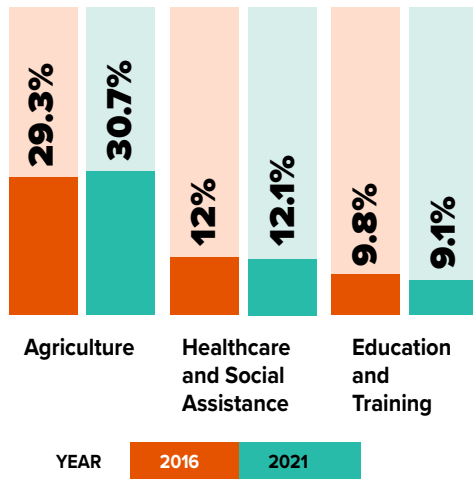






## INDUSTRY SECTOR JOBS

### TOP 3 EMPLOYMENT AREAS



## UNEMPLOYMENT

Buloke in 2016 **4.4%**  
vs State 6.6%.

Buloke in 2021 **3.5%**  
vs State 5.0%

## SOCIO ECONOMIC INDEX

2021

SEIFA Index of Relative Socio-economic Disadvantage  
- Buloke is ranked:

**22 of 79 Local Government Areas**

**22**

**79**

Buloke Shire

Local Government Areas

Note: 1 being most disadvantaged Victorian LGA,  
79 being most advantaged Victorian LGA.

## VOLUNTEERING



Year	2016	2021
15-19 years	145	125
20-24 years	111	58
25-34 years	229	153
35-44 years	239	205
45-54 years	353	302
55-64 years	470	383
65-74 years	394	311
75-84 years	312	171
85 and over	209	31
Total % contributors in Buloke	40.4%	28%

## UNPAID WORK

Total contributors (persons) in Buloke  
providing support services (% of population)

2016	2021
Unpaid domestic work <b>65.6%</b>	Unpaid domestic work <b>56.7%</b>
Unpaid assistance to a person needing support with a core activity <b>14.2%</b>	Unpaid assistance to a person needing support with a core activity <b>13%</b>
Unpaid childcare <b>22.8%</b>	Unpaid childcare <b>17.35%</b>



## EDUCATION

2016	2021
Tertiary – Postgraduate Degree <b>9.8%</b>	<b>11.4%</b>
Diploma – Advanced Diploma <b>6.2%</b>	<b>7.0%</b>
Certificate 1-IV– <b>17.3%</b>	<b>19.0%</b>
Completed Year 12 – <b>31.2%</b>	<b>36.4%</b>



## ACCESS AND INCLUSION

People needing help or assistance  
in one or more of the three core  
activity areas of self-care, mobility  
and communication, because of a disability,  
long-term health condition.

2016	2021
<b>7.2%</b> community needing support	<b>8.4%</b> community needing support



# THE YEAR IN REVIEW



## MAYOR'S MESSAGE

CR ALAN GETLEY  
BULOKE SHIRE COUNCIL MAYOR

As we reflect on 2024–25, it is with pride that I share the progress of our Council in guiding Buloke toward a vibrant future. Our role as community leaders has remained firmly centered on good governance, authentic advocacy, and creating pathways for participation in civic life.

This year, we promoted the 2024 Council elections through information sessions and local awareness campaigns. We acknowledge and thank the Councillors who served through to the end of their term, guiding the Shire through the transition period in the lead-up to the election. The successful election saw three new Councillors join the team, with three re-elected to serve another term. Together, we have enjoyed working with community to develop a new four-year Council Plan that will guide our Shire's future direction.

We have also continued to make strong progress on key community projects that enhance liveability and opportunity across the Shire. Works were completed on the Buloke Playspaces Trail, improving play and recreation facilities at Centenary Park Wycheproof, Tynan Park Berriwilllock, Memorial Park Donald, Gordon Park Charlton and Soldiers Memorial Park Birchip. These upgrades provide enhanced spaces for children and families to connect, play and be active within their local communities.

In a major boost for local accommodation and workforce support, funding has been secured through a new program to deliver additional cabins across seven caravan parks within Buloke. This project will help address the growing need for key worker accommodation and strengthen regional economic capacity.

Another important project—the Wycheproof Wetlands Precinct—has continued to progress, with infrastructure works now underway to enable the establishment of a functional wetlands system within the Recreation Reserve. This initiative will enhance the environmental, recreational and tourism value of the area, creating a lasting community asset for years to come.

Council also advanced its advocacy agenda on key regional issues, including energy transmission, infrastructure investment, and sustainable land use. These advocacy efforts reflect our determination to ensure Buloke's voice is heard at both state and federal levels.

We acknowledge the appointment of a Municipal Monitor during the year, whose independent presence has provided valuable guidance and reassurance to our community that Council remains focused on strengthening governance, transparency, and decision-making. This has been an opportunity for reflection and renewal, reinforcing the values that underpin our work and commitment to continuous improvement.

Community remains at the heart of everything we do. While not every initiative reached completion within the reporting period, the groundwork laid this year positions us strongly for the delivery of strategies and projects that will shape Buloke's future services and facilities.

I extend my sincere thanks to my fellow Councillors, our Council staff, and the many community members and partners who have engaged with us throughout the year. Together, we continue to demonstrate the strength of local leadership in building a resilient, inclusive and connected Buloke.



At the time of the presentation of this report, Buloke Shire Council experienced a leadership transition, with the resignation of Chief Executive Officer Wayne O'Toole pictured left, with Mayor Cr Alan Getley (centre) and Interim CEO Daniel McLoughlan (right) on 7 July 2025, concluding his duties on 29 August 2025. Council acknowledges his contribution to the organisation and the community during his appointment.



# THE YEAR IN REVIEW



## CEO'S MESSAGE

DANIEL MCLOUGHLAN

BULOKE SHIRE COUNCIL CHIEF  
EXECUTIVE OFFICER

The 2024–25 financial year has been one of delivery, engagement, and preparation. Council has made strong progress across the services and projects identified in our Annual Plan. While our financial position remains sound, we recognise our ongoing reliance on external grants and contributions to support the renewal of the \$306 million of community assets under our management.

This year saw significant work across infrastructure and delivery. The Buloke Drainage Plans have been revisited, and in partnership with the North Central and Mallee Catchment Management Authorities, we secured funding for LiDAR surveys and flood studies to be undertaken next year.

Our bespoke Preventative Road Maintenance Program delivered clear improvements in the condition of unsealed roads — historically one of Council's most challenging areas, according to the Community Satisfaction Survey, inspiring further review of practices across all asset classes. Through the Town Blitz initiative, Council supported community events by ensuring public spaces were clean, safe, and welcoming. We also committed to offering free green waste disposal throughout October 2024, promoting responsible garden waste management and circular economy principles.

Council's community recovery and wellbeing work has focused on building connections, welfare, and local resilience. We maintained strong partnerships with Neighbourhood Houses, supported events such as the Resilient Women gathering and the Buloke Youth Health Expo, and delivered another successful swimming pool season. Our Maternal and Child Health team supported over 200 children, while youth programs and supported playgroups continued to strengthen community networks and inclusion.

Economic and tourism development remained a priority, with work progressing on the Buloke Events Framework, wayfinding signage analysis, while continuing to pursue a refreshed Economic and Tourism Development Strategy.

The Sea Lake Night Activation project, created in collaboration with local artists and Advance Sea Lake Inc., celebrated local creativity and pride. Our ongoing partnership with Grampians Wimmera Mallee Tourism, supported by the Buloke Tourism Board, continues to raise Buloke's regional profile.

Governance improvements have also been a focus, including the adoption of the new Rates and Revenue Strategy 2025–29 and the launch of the Records Transformation Project. Council worked constructively with the Municipal Monitor to further strengthen our systems and embed best practice.

Significant effort has been dedicated to future planning this year, supported by the introduction of a new planning framework.

This work has laid the foundation for a refreshed long-term Council Plan.

I want to thank our dedicated staff for their professionalism and commitment throughout the year. Despite the challenges of operating across a large rural municipality, their efforts continue to deliver strong outcomes for our community.

The initiatives advanced this year—from flood resilience and infrastructure planning to service reviews and community development—provide a solid platform for continued progress and a stronger Buloke in the years ahead. Our operational focus remains on delivering responsive, efficient and sustainable services that enhance the wellbeing of all who call Buloke home.

# FINANCIAL SUMMARY

Council's financial position continues to remain sound. A summary of our performance is outlined below. Detailed information relating to Council's financial performance is included within the financial statements and performance statement sections of this report. Council manages over \$306 million in assets comprising of land, building and other infrastructure assets such as roads, footpaths, bridges, drainage and bike paths.

	24/25 (in '000)	Budget FY25/26
Total Revenue	\$ 36,498	\$ 28,833
Total expenditure	\$ 35,476	-
Surplus	\$ 1,022	-
Underlying surplus/(Deficit)	\$ 2,200	-\$845'
Assets	\$ 343,210	
Liabilities	\$ 11,188	
Equity	\$ 332,021	
<b>Net cash from operating activities</b>	<b>\$ 13,152</b>	

\* High revenue spike due to potential Disaster Recovery grants against natural disasters

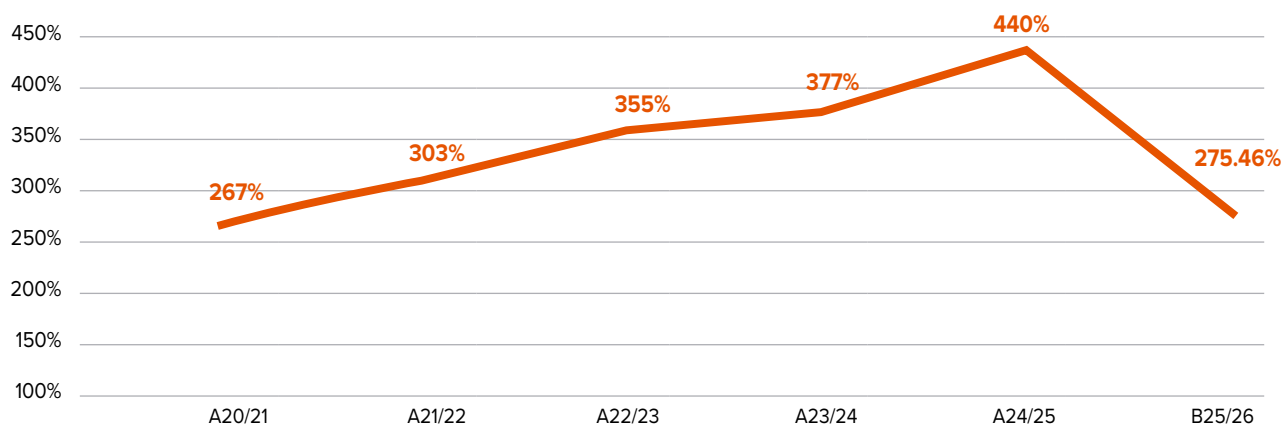
## Operating Surplus

Council recorded a surplus of \$1.022 million in 2024/25. This surplus compares favorably to the prior year deficit of \$5.037 million. The adjusted underlying surplus/deficit of Council, after removing non-recurrent capital grants, cash capital contributions and non-monetary capital contributions, is a deficit of \$2.2 million. Council will continue to rely on external grants and contributions that will enable us to renew the \$306 million of community assets under our control.

## Liquidity

The working capital ratio which assesses Council's ability to meet current commitments is calculated by measuring Council's current assets as a percentage of current liabilities. Council's result of 440% is an indicator of satisfactory financial position and exceeds the expected target band of 120% to 200%.

Working Capital Ratio



A = actual B - budget

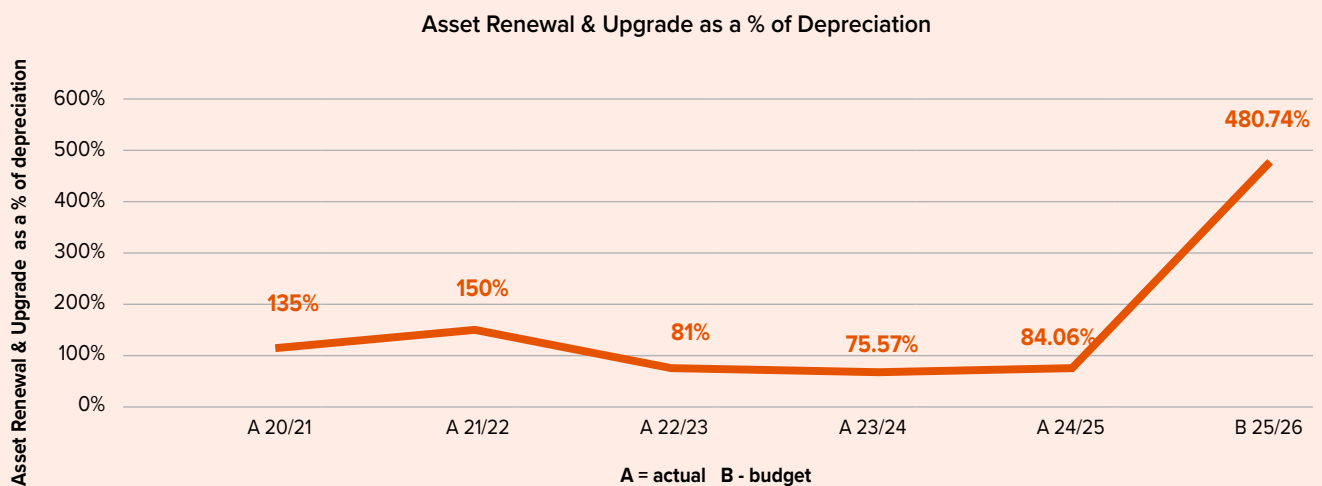


## Obligations

Council aims to ensure that it is able to maintain its infrastructure assets at the expected levels, while at the same time continuing to deliver the services needed by the community. To bridge the infrastructure gap, Council invested \$7.721 million in renewal and upgrade works during the 2024/25 year. This was funded from operations and grants.

Council's asset renewal and upgrade ratio, which is measured by comparing asset renewal and upgrade expenditure to depreciation, was 84% which was in arrears of the expected target band of 90%-110%.

At the end of the 2024/25 financial year, Council's debt ratio, which is measured by comparing interest bearing loans and borrowings to rate revenue, was nil - as Council does not have any borrowings/loans.



## Summary: Amendments to the AASB 13 - Fair Value Measurement

The recent amendments to AASB 13 – Fair Value of Measurement have required Council's to assess the impact of the changes and if and where material, to recognize the same in their financial statements.

### Analysis

Changes to AAB 13 are categorized as follows –

1.	Consideration of Highest and Best Use
2.	Financial Feasibility
3.	Developing unobservable inputs
4.	Application of the Cost Approach. Major council have been impacted by the 4th amendment i.e., application of the cost approach. The standard now includes certain considerations to be included while calculating the cost method.



#### Restoration Costs

Costs associated with restoring another entity's asset are excluded, unless the asset is held within the same consolidated group.



#### Disruption Costs

These include costs intrinsically linked to the hypothetical construction that would necessarily be incurred by a market participant. Examples include traffic redirection and safety personnel. Such costs must reflect market participant pricing assumptions and may relate to disruptions affecting third parties or the entity itself.



#### Site Preparation Costs

Includes earthworks, demolition, and removal of unwanted structures to prepare land for its intended use. These are included unless already reflected in the land's fair value measurement.

## Implications to Buloke

Revaluation of Land and Buildings have ensured these amendments have been considered. However, the infrastructure class of assets such as roads and drainage will be undergoing a full asset revaluation in FY 2026.

In this instance, Buloke Shire has undertaken its management assessment with an outcome that these amendments do not have a material impact on its asset valuations.





# HIGHLIGHTS AND ACHIEVEMENTS

The 2024/2025 year highlights and achievements are presented through the themes of the Council Plan 2021–2025, reflecting steady progress as we moved into Year 4 of the Council Plan. Across both day-to-day operations and flood recovery response, our teams delivered strong outcomes despite challenges. These achievements demonstrate Council's resilience and commitment to meeting Annual Plan goals while continuing to serve the Buloke Shire community with dedication.



## Flood Mitigation and Recovery

In 2024–25, Council advanced its flood mitigation program with support from the Victorian Government's Risk and Resilience Grants Program. The Donald Flood Protection Demountable Levee Project remained a key focus, with the rehearse installation of the demountable levee along Camp Street. A second levee is currently in the planning and design phase, continuing efforts to strengthen flood resilience along the Richardson River. This investment strengthens local flood protection and improves Council's capacity to respond during emergencies.

In partnership with the North Central and Mallee Catchment Management Authorities, Council has received funding to progress LiDAR surveys and flood studies in the next financial year to build an evidence base for future mitigation. While the Mallee CMA component received funding through the Risk and Resilience Grants Program, Council has now secured additional resources to ensure the North Central CMA component is delivered.

Recent annual training, live drills, such as practicing raising the marine-grade aluminum flood barriers in Donald and investments in flood mitigation infrastructure, demonstrate Council's commitment to improving emergency response capabilities.

Council also supported the State Government funded 'Strengthening Local Government Partnerships: Safer Together' project through the delivery of grants to local Community Planning Forums and Neighbourhood Houses to build community resilience and deliver bushfire/emergency preparedness messages in a personalised way to vulnerable communities.



Throughout 2024–25, Council's focus remained on recovery from three declared emergency events:

- the October 2022 flood event (with outstanding claims continuing into this year),
- the December 2023 flood event, (and with outstanding claims continuing into this year), and
- the February 2024 storm event.

Emergency works related to the 2022 flood were substantially completed but claims and reinstatement from the December 2023 and February 2024 events remained a central focus. These included floodway reinstatements, road patching, and drainage works. Council anticipates that the full program of DRFA-eligible reinstatement across these events will continue through to June 2026.



## Restoration of Transport and Drainage Assets

During 2024–25, Council:

- Delivered more than \$1 million in reinstatement works, including floodways and priority road repairs.
- Managed new claims arising from the December 2023 and February 2024 events, with combined estimates exceeding \$80 million in damages across roads and drainage infrastructure.
- Expanded Contract C125 – Flood Recovery Works in April 2025 to cover an additional \$643,526 in resealing and resheeting works, ensuring road recovery stayed on track despite inflationary pressures.
- Continued to manage the complex requirements of the Disaster Recovery Funding Arrangements (DRFA), balancing immediate works with longer-term reinstatement planning.

## Preventative Road Maintenance Program

Buloke Shire Council continues to deliver a robust and proactive approach to road maintenance through its Preventative Road Maintenance Program. This initiative ensures the consistent upkeep of gravel, dirt, and sealed roads across the Shire.

- **Gravel Road Maintenance:** From April to December, grader teams rotate through designated zones, guided by inspections from the Asset Inspector. Each gravel road is assessed annually for grading, patching, or resheeting needs
- **Sealed Road Shoulder Works:** Between January and March, the same structured methodology is applied to shoulder maintenance on sealed roads, ensuring balanced attention across the network.
- **Year-Round Dirt Road Grading:** Dedicated grading crews work on the dirt road network adjusting their location based on seasonal conditions to maintain accessibility and road quality.



# COMMUNITY RECOVERY

With extended funding, Buloke's community recovery efforts shifted towards activating local events and social connection, supporting mental health and small businesses and undertaking forward-looking reviews to guide future resilience-building.



## Traditional Owner–Led Lino Tile Art Activation

At Culgoa, Charlton and Donald, lino tile art sessions guided by Traditional Owners blended culture and creativity in a safe, welcoming environment. Participants developed unique artworks while deepening understanding of cultural biodiversity perspectives in flood recovery.

## Traditional Ochre Painting at Birchip

Buloke youth collaborated with a Wotjobaluk artist and a Birchip-based artist to explore ochre painting practices expressed in cultural storytelling, symbolism and healing, creating space for sharing and connection through art.



## Men's Shed Biodiversity Trail

### Boxes Installed

Men's Sheds across Buloke built bird boxes that were then decorated by community members, extending the Biodiversity Trail to all 10 towns. The colourful installations not only support local biodiversity but also stand as lasting symbols of resilience, collaboration, and recovery.

## Game On Recovery

The Game On sessions at Sea Lake, Charlton, Donald and Wycheproof used online gaming as a vehicle for recovery, helping young people reconnect socially and emotionally. These meets brought towns together around positive play and community spirit.

## Unbreakable Farmer Tours

Warren Davies, the "Unbreakable Farmer," delivered inspiring talks at Wycheproof, Nandaly, Birchip and Berriwillock, sharing stories of resilience and mental health. These events gave farming families and communities practical tools to navigate stress and adversity.







## Buloke's Bearded Dragon Wellbeing Book

A colourful activity and wellbeing book was produced to spark creativity and conversation about recovery. Illustrated by a Traditional Owner and created through their cultural lens, the book offered families a playful, engaging tool to explore mental health and resilience while ensuring that the story of recovery was both authentic and transcendent.

## Expand Your Impact Online Workshops

These online workshops built local capacity in digital communication and storytelling. Community members gained new skills to share recovery experiences more widely and effectively.

## Community Podcasting

Community podcasting workshops introduced participants how to plan, record and edit their own audio stories using professional podcasting equipment. Equipment kits were hired and made available to the community.

## Paddock Run 2.0

The Paddock Run initiative partnered with Mallee Family Care and Warren Davies –The Unbreakable Farmer to deliver Kooka's biscuits and support materials to farmers at grain terminals. Alongside these visits, Warren Davies joined Council staff for on-farm calls, providing vital wellbeing checks and linking families with financial assistance and recovery support during the harvest season.

## Donald's Trams-formation

Donald residents collaborated on a renewal planning project to revitalise an old tram as a public space. The initiative showcased community leadership and creative community problem-solving in recovery.







### Brickmaster Challenge

Students at the Brickmaster event in Donald rebuilt key elements of their town, including schools, sporting venues, homes and the iconic Buloke's Head on the Richardson River. The activity reflected a recovery-focused approach, encouraging thoughtful and creative rebuilding after trauma.

### Unbreakable Wheel Roll-Out

The "Unbreakable Wheel" program provided a visible symbol of resilience and practical outreach to farming families. It reinforced key messages about mental health and perseverance across the Shire.

### Australia Day Support – Free Breakfasts

Council supported free breakfasts across Buloke on Australia Day, encouraging inclusion and community spirit. These gatherings highlighted local pride and recovery through simple acts of connection.

### Inspired by the Loom

Workshops led by a local expert introduced weaving and loom art as a gentle, therapeutic activity. Participants created textiles that reflected resilience, patience, and cultural traditions.

### Culgoa Emergency Plan

Community members in Culgoa worked together to prepare a tailored local emergency plan. This proactive project built readiness, strengthened networks, and reduced risk for future events.



### Visions of Tomorrow Exhibition at Wycheproof

A weekend arts exploration culminated in an exhibition at Wycheproof Railway Station showcasing the works of 12 local artists exploring themes of resilience and hope. It offered a platform for community expression and cultural recovery.

### Tackling Tough Topics

Council's Community Recovery team collaborated with the National Centre for Farmer Health to produce the guide Tackling the Tough Topics, a step-by-step mental health event planning resource tailored for farming communities.

### Arts Projects – Moments for Ourselves

Creative workshops encouraged participants to pause, reflect, and create as part of their recovery journey. The projects helped people carve out moments of calm and connection amid ongoing challenges.





# OUR BUILT AND NATURAL ENVIRONMENT

Our vision for Buloke is to create quality, safe, and accessible infrastructure that reflects and responds to community needs. We aim to enhance our streetscapes, protect and celebrate our natural environment and cultivate a sense of pride throughout the region.

## Preventative Road Maintenance Program – Annual Achievements Summary

Buloke Shire Council continues to deliver a proactive and structured approach to road maintenance, ensuring the consistent upkeep of gravel, dirt, and sealed roads across the Shire.

### Program Highlights:

- Gravel Road Maintenance (April–December):
  - Grader teams rotated through designated zones based on annual inspections.
  - Gravel 658.937km
- Sealed Road Shoulder Works (January–March):
  - Shoulder grading applied using the same structured methodology.
  - Sealed Shoulder 246.967km.
- Earthen Road Grading (Year-Round):
  - Crews adjusted locations based on seasonal conditions.
  - Earthen 310.349km

### Sealed Road Maintenance Achievements:

- Sealed Road edge break and pothole repairs:
  - 1,248 tonnes of 7mm pre-coat used.
  - 179,000 litres of emulsion applied across the network.

## Buloke Drainage Plans with Catchment Management Authorities

The Buloke Drainage Plans have been reviewed, in collaboration with the North Central and Mallee Catchment

## Sea Lake Night Activation

Sea Lake's GrainCorp silos were transformed into a permanent projection artwork known as the Sea Lake Night Activation, it came to life in late December 2024, turning the silos into illuminated canvases that celebrate the stories, landscapes, and heritage of the Mallee region. The projection plays nightly after sunset and features visuals exploring resilience, agriculture, and the natural beauty of the area. It was developed in collaboration with local artists, the Sea Lake community and Advance Sea Lake Inc.



Management Authorities, with funding secured to undertake LiDAR surveys and flood studies next year.

## Open Spaces

Throughout the year, our dedicated teams conducted concentrated blitz's of our townships of Wycheproof, Donald, Birchip, Charlton, Sea Lake, Nandaly, Culgoa, Berriwillcock, Nullawil, and Watchem.

### Key activities included:

- Extensive mowing to maintain public spaces and improve town aesthetics.
- Drainage maintenance to ensure effective stormwater management and reduce flood risks.
- Tree trimming to enhance safety.
- Support for upcoming town events, ensuring public spaces were clean, safe, and welcoming for community gatherings

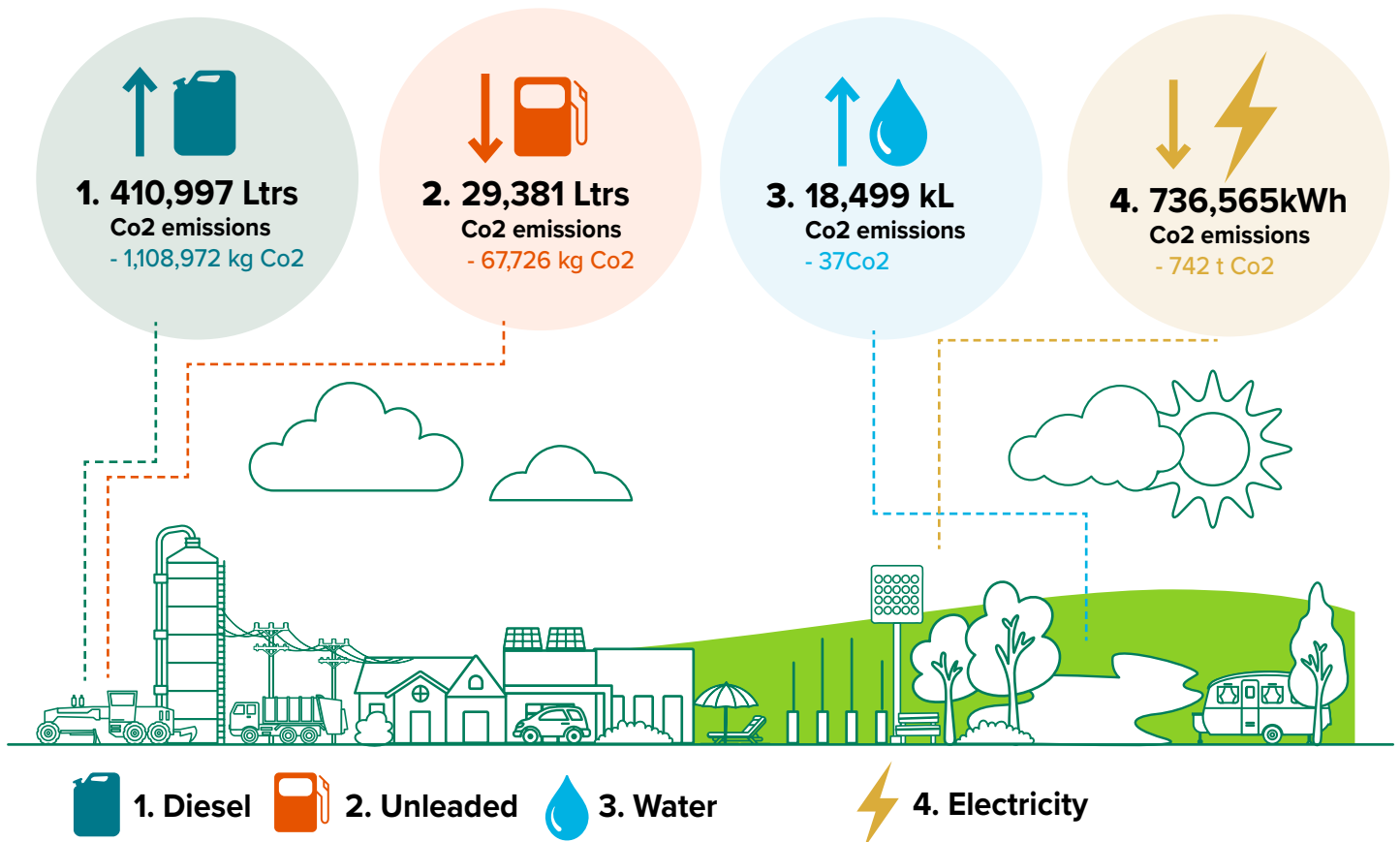
## Circular Economy Initiatives

In alignment with our sustainability goals, we implemented several waste reduction and recycling initiatives:

- Free Green Waste Disposal: Offered to residents throughout October 2024, encouraging responsible garden waste management.
- Clean-Up for Summer Campaign: Provided ratepayers with opportunities to dispose of waste ahead of the fire season, promoting safer and cleaner communities.

# SUSTAINABILITY SNAPSHOT

Total Consumption Fuel, Water and Power Usage



## Diesel and Unleaded Fuel:

Council is performing moderately well and proportionate given it's small, less service-intensive fleet. Diesel usage has remained relatively consistent over the past decade along with the size of the fleet, with only minor cost fluctuations. Unleaded fuel has reduced and stabilised at a low base—this reflects some long-term sustainability gains, but continued reliance on diesel.

## Water Use:

Council's water usage has fluctuated over the past decade, with noticeable increases during drier years as reserves, parks and pools required additional supply. The 2024/25 rise reflects the impact of prolonged dry conditions, highlighting Council's challenge in balancing essential community facilities with responsible resource management.

## Electricity Use:

In 2024/25, Council's overall electricity-related emissions was 742 tonnes of CO<sub>2</sub>-e, a reduction of about 11% compared to 2023/24, highlighting progress towards sustainability goals through improved energy efficiency initiatives.

### Key:

- ↑ = Increase
- ↓ = Decrease
- = Steady

- ↓ Public lighting usage decreased and is steady since 2020/2021
- ↓ Council assets decreased by over 100,000kWh
- ↓ Council depots decreased by over 2,000kWh
- ↓ Council offices decreased by over 2,000kWh
- ↑ Berriwilllock, Birchip and Donald swimming pools kWh
- ↓ Sea Lake and Wycheproof swimming pools kWh
- ↑ Birchip, Charlton, Donald Kindergartens kWh
- ↓ Sea Lake and Wycheproof Kindergartens kWh
- ↑ Donald Caravan park kWh
- Charlton Travellers Rest and Mildura Way Caravan Parks kWh
- ↓ Green Lake Reserve, and Wooroonook Lake kWh

## Council's Reporting to the Victorian Local Government Annual Survey

Council submitted its key performance figures to the Victorian Local Government Annual Survey. These results reflect our ongoing commitment to transparency, accountability and continuous improvement in service delivery to our community.

Council's kerbside waste services and public places bin services are delivered by external contractors, who collect General Waste (red-lid 120L bins, weekly) and Mixed Recycling (yellow-lid 240L bins and public place bins, fortnightly) across all townships and surrounds. Council operates one Street Sweeping vehicle across all towns.



### Kerbside General Waste Collection

**2,640** households serviced  
**392** non-residential services  
**87%** of households received collection  
**13%** used waste depots  
**2,811** tonnes collected



### Kerbside Mixed Recycling Collection

**2,640** households serviced  
**87%** of households received collection  
**13%** used waste depots  
**3,154** tonnes collected



### Public Place Bin Services

**145** litter bins  
**39** mixed recycling bins  
\* Annual tonnage unknown  
(collected with kerbside bins)



### Street Sweeping

**1** vehicle servicing all towns  
**314+** tonnes collected  
**23,548** km travelled



### Illegally Dumped Rubbish

**10** investigation and removal requests Collected by Council, disposed at waste depots



# OUR COMMUNITY WELLBEING

Our vision for Buloke is a welcoming, well connected and inclusive community, fostering social connections across all age groups and backgrounds, with access to vital services and ongoing advocacy for their provision.



## Neighbourhood Houses and Local Activities

Neighbourhood Houses and community groups received funding and project support to deliver inclusive activities. These programs built local connection, encouraged participation and provided a safe environment for learning and social engagement.

The Resilient Women event, led by the Buloke Neighbourhood Houses Cluster in March 2025, brought together women from across the region to explore leadership, resilience and community connection. Featuring guest speakers, youth voices and cultural recognition, the event highlighted Buloke's commitment to gender equality and empowerment.



## Buloke Youth Health Expo

Council supported the Buloke Youth Health Expo, delivered in partnership with Wycheproof Resource Centre, local schools and health providers. The expo gave young people direct access to wellbeing resources, workshops and networks to build resilience.

## Health & Wellbeing Promotion

Council promoted community wellbeing through events such as R U OK? Day, arts-based activities and shared dinners and activities such as Seniors Week celebrations. These initiatives aimed to reduce isolation and strengthen mental health awareness across the shire.



## Swimming Pool Season

The 2024–25 Buloke Shire pool season ran from 22 November 2024 to 16 March 2025 across the shire’s seven outdoor pools in Berriwillock, Birchip, Charlton, Donald, Sea Lake, Watchem, and Wycheproof. Preparations began in September with asset upgrades and the recruitment of lifeguards, aligning with historical seasonal operations.

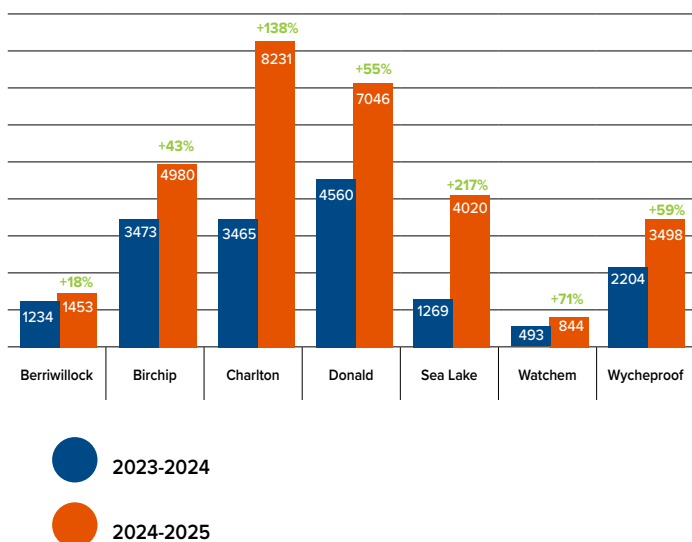
Council implemented Life Saving Victoria’s “Watch Around Water” program, a safety campaign requiring children under 12 to be accompanied by a responsible person aged 16 or over. All pools adopted this policy at the season’s start, supported by enhanced staff training in first aid and behavioral management. Bookings fees were waived for not-for-profit users, with one private fee-for-service booking made at Charlton, and learn to swim, school events and fitness programs offered at selected pools.

In February, Council launched a community consultation survey through “Have Your Say” to gather feedback on aquatic services, events and improvements for future seasons. Despite staffing changes, operations met safety and compliance standards, with Council noting the need to continue reviewing maintenance, community programming, and resourcing for both capital upgrades and service delivery.

The 2024/2025 season was one of our most successful on record.

### Season attendances

2023-2024 vs 2024-2025



## Wayfinding Signage – Silo Art Trail

Council installed new wayfinding signage to support the Buloke Silo Art Trail. The signage improves visitor navigation, strengthens the visitor experience, and highlights Buloke’s cultural assets.

## Maternal and Child Health

Our Maternal and Child Health (MCH) nurses provided vital support to over 200 children across the Shire this year, ensuring every child received quality care and developmental support in their early years.

Beyond regular consultations, our MCH team hosted:

- Two six-week First Time Parents Groups, helping new parents build confidence and community.
- A Sleep Settling Community Education Day, providing families with practical strategies for infant sleep and wellbeing.
- A Speech Development and Communication with Your Baby information session, equipping parents with tools to support early language development.

These sessions not only strengthened families’ skills and knowledge but also built meaningful peer connections and early intervention opportunities.

## Youth Engagement

Through the support of VicHealth’s Victorian Local Government Partnership, we delivered six pop-up creative workshops, engaging more than 70 young people in activities such as circus skills, photography, and clay jewelry making. These sessions encouraged self-expression, creativity, and connection.

We also partnered with the Birchip Neighbourhood House to deliver weekly art classes for budding young artists, further extending opportunities for youth participation in creative learning.

A major highlight for the year was the introduction of the Buloke Youth Advisory Group. A passionate group of young leaders from across the Shire who come together to represent youth voices in community planning. The group met with Buloke Shire Councillors and visited the City of Greater Bendigo Youth Council, gaining valuable insight into local government processes and exploring ways to create meaningful change in their communities.

## Supported Playgroups

Our Supported Playgroups program continued to support early learning and family connection. This year, the program worked with 75 parents and 110 children, providing inclusive, play-based environments that fostered early development, social connection, and access to local supports.

# OUR ECONOMY

Our vision for Buloke is an innovative and robust economy where agriculture, small businesses, and industry leverage new ideas to create diverse employment and tourism opportunities. This vision is supported by essential services, connectivity and housing, ensuring population stability.



## Housing and Advocacy

Council advocated for improved housing availability to attract and retain workers and families in Buloke. This work remains critical to supporting population growth and the sustainability of local services.

## Agribusiness and Resilience

Council continued to support agribusiness and drought resilience through partnerships and advocacy. Initiatives focused on strengthening farming enterprises and building preparedness for variable climate conditions.

## Tourism Development

Community-led initiatives, supported by Council such as art exhibitions across the Shire, Berriwillock Rodeo, OK Motels Charlton, Sea Lake Astrofest and King of the Mount at Wycheproof brought economic and social benefits.

## Small Business Grants and Support

Council provided letters of support to assist communities to access grant programs and partnerships, creating opportunities for community-led innovation, local jobs and regional development.

## Lake Tyrrell Digital Visitor Servicing Kiosk

Council worked with Grampians Wimmera Mallee Tourism to deliver a first-of-its-kind, fully autonomous digital visitor kiosk at Lake Tyrrell. Funded by State Government, Council was successful in securing one of only three kiosks across the eight Grampians Wimmera Mallee LGAs. The kiosk provides real-time information on local attractions, events, and businesses, supporting tourism growth and promoting economic activity across the Shire. This initiative

demonstrates Buloke's capacity for innovation in regional tourism and strengthens the Shire's reputation as a forward-thinking destination.

## Grampians Wimmera Mallee Tourism (GWMT) Partnership

Council has continued its successful partnership with Grampians Wimmera Mallee Tourism into its second year, building on a strong first year with our regional tourism board. Buloke leads the Wimmera Mallee region with the highest number of partner program sign-ons, demonstrating the Shire's tourism readiness, commitment, and willingness to collaborate. This ongoing partnership has delivered tangible outcomes in regional marketing and tourism development, helping local businesses and tourism operators grow their reach. This work is supported at a local level by the Buloke Tourism Board, who continue to drive promotion in the region.

## Local Area Action Plan (LAAP)

Council, in partnership with Grampians Wimmera Mallee Tourism, commissioned consultants to work closely with staff, community members, and local tourism operators to develop the Local Area Action Plan. The plan identifies the Shire's unique strengths and opportunities, providing strategic direction and clear priorities for tourism development across the region. It serves as a guiding document for Council and the broader tourism sector, supporting coordinated decision-making, investment, and initiatives that benefit all towns in Buloke Shire. By building on community input and shaping it into clear priorities, the LAAP helps maximise tourism's impact on local businesses, supports sustainable growth, and ensures Buloke develops in a coordinated way that advances its strategic tourism goals.



# OUR COUNCIL AND COMMUNITY LEADERSHIP

Our vision for Buloke is a future dynamically led by a Council that keeps the community informed, fosters active partnerships, engages in authentic advocacy, and provides quality customer service. We aim to deliver valued and responsive community services responsibly.



## 2024 Council Elections

The 2024 Victorian local government elections were held in October, with Buloke Shire residents voting to elect councillors for the 2024–2028 term. The elections reinforced local democracy, providing the community with the opportunity to choose representatives who reflect their priorities and aspirations.

In Lower Avoca Ward, Cr Stephen Barratt and Cr Bruce Stafford were elected. In Mallee Ward, Cr Alan Getley was re-elected and Cr Bernadette Hogan was elected unopposed. In Mount Jeffcott Ward, Cr Graeme Milne and Cr Charmaine Delaney were elected. This Council will serve until the next general elections in 2028, continuing to work with the community to deliver on the Council Plan and local priorities. Cr Getley Returned as Mayor with Cr Graeme Milne elected as Deputy Mayor at the Statutory Meeting of Council held on 20 November 2024.



## Australia Day 2025

On Sunday 26 January 2025, communities across Buloke gathered for Australia Day celebrations at several locations including Berriwillock (Tynan Park), Birchip, Charlton, Culgoa, Donald, Nandaly, Nullawil, Sea Lake, Watchem, and Wycheproof. This year Council, with the support of the Victorian Government's Community Recovery Hubs Program, subsidised all of the events, providing a free breakfast or barbecue.

In the lead-up to these official events Council celebrated the 2025 Australia Day Awards on 23 January at Wycheproof Shire Hall. The winners of the 2025 Australia Day Buloke Awards were:

### Citizen of the Year: Corey Harrison

— honored for his long-standing service to the Wycheproof community through the CFA, sporting clubs, and volunteer efforts.

### Buloke Shire Council

#### Young Citizen of the Year: Keely Allan

— recognised for her leadership in youth initiatives and her contributions to the Wycheproof Youth Group.

### Buloke Shire Council

#### Community Event of the Year: The Blue Tree Project (led by Charlton Neighbourhood House),

— for its work promoting mental health awareness.

## Financial Sustainability

Council managed its finances responsibly, with careful oversight of budgets and long-term financial planning. This focus ensured services could be delivered sustainably while responding to community priorities.

## Staff Development and Training

We invested significantly in upskilling our workforce to ensure safety, compliance, and leadership development. Training programs completed include:

Chainsaw & Pole Saw Training, Chem Cert Training, Construction Induction (White Card), Frontline Management Program, Leadership Development Program, Electrical Spotters Certification, First Aid & CPR Refresher, Drum Muster Inspector Training, Unsealed Roads Maintenance Training, Traffic Management Training, Maintain Safety at CFA Incident, Aerodrome Reporting Officer (ARO) Training, Contract Management Training and Agrinous Training (Sale Yards).

These programs have strengthened our operational capabilities, enhanced safety standards, and supported career development across the organisation.

# MAJOR CAPITAL WORKS

Major capital works refer to significant infrastructure projects or asset investments that typically involve substantial financial outlay, long-term planning and community impact. Under the *Local Government Act 2020* (Victoria), these are required to be integrated into strategic and financial frameworks, ensuring transparency, community engagement, and alignment with long-term goals. These projects may include new buildings, roads, recreational facilities, or major upgrades to existing infrastructure and are guided by best practice frameworks to ensure value for money, effective delivery and strong governance.



## Roads to Recovery

A new 5 year program was announced with a total allocation to Buloke Shire Council of \$14,077,962 for the five year funding period 1 July 2024 to 30 June 2029.



24/25 spend  
**\$1,164,939**

The first year of the new 5 year Roads to Recovery funding has seen reseals and resheets completed across the council road network.

## Buloke Playspaces Trail

The Buloke Playspaces Trail aims to enhance our beloved parks and create new opportunities for fun and adventure for everyone. This project commenced in 23/24 and is supported by the Victorian Government's Department of Jobs, Skills, Industry and Regions, Regional Infrastructure Fund.

In 24/25 works were completed to enhance the opportunity to play at Centenary Park Wycheproof, Tynan Park Berriwilllock, Memorial Park Donald, Gordon Park Charlton and Soldiers Memorial Park Birchip. This project was also supported by the Australian Government's Local Roads and Community Infrastructure Program – Phase 4.



**Buloke Playspaces Trail**  
24/25 spend  
**\$1,459,782**

## Boost for Accommodation in the Region

Funding has been secured from a new funding round to deliver additional cabins to seven caravan parks to support key workers across Buloke Shire. The Victorian Government's Regional Worker Accommodation Fund:

- This funding will further complement the works already completed under the Victorian Government's Regional Infrastructure Fund, which supported the installation of seven accessible cabins.



24/25 spend  
**\$1,100,343**

## Other major projects

### Wycheproof Wetlands Precinct

Works continued at the Wycheproof Wetlands Precinct to install infrastructure which will enable the establishment of a functional wetlands system within the Recreation Reserve. This project is supported by the Victorian Government's Department of Jobs, Skills, Industry and Regions, Regional Tourism Infrastructure Projects.



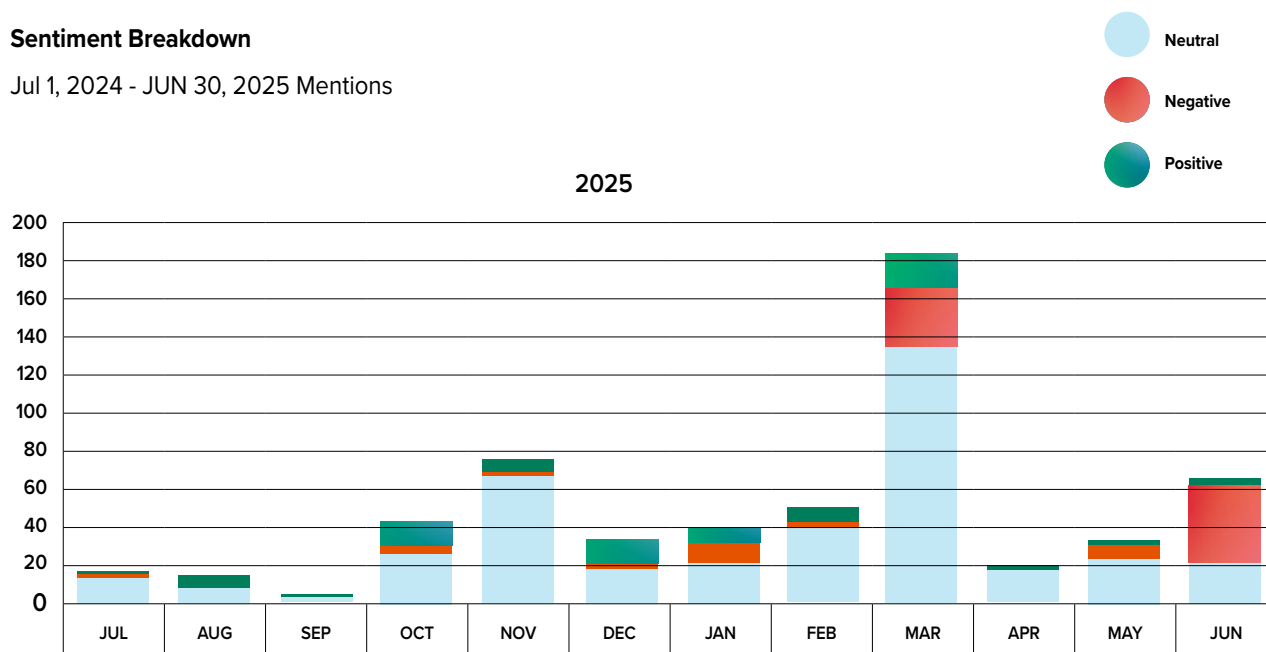
2024/25 spend  
**\$624,906**

# COMMUNITY ENGAGEMENT

Across the financial year, community mentions of Buloke Shire Council were dominated by neutral sentiment (68.4%). Positive mentions (14.1%) highlighted areas where Council activity resonated well with the community. Negative sentiment (17.4%) provides opportunity for reflection, ensuring feedback informs future engagement. In March, a spike in negative mentions coincided with the cancellation of a significant local event and the Community Satisfaction Survey. By June, sentiment was more pronounced around renewable energy announcements, generating a mix of positive engagement and critical commentary. Comments were disabled on Facebook from 24 February to 7 August 2025, due to a significant increase in offensive comments being posted in line with our Social Media Policy safety conventions.

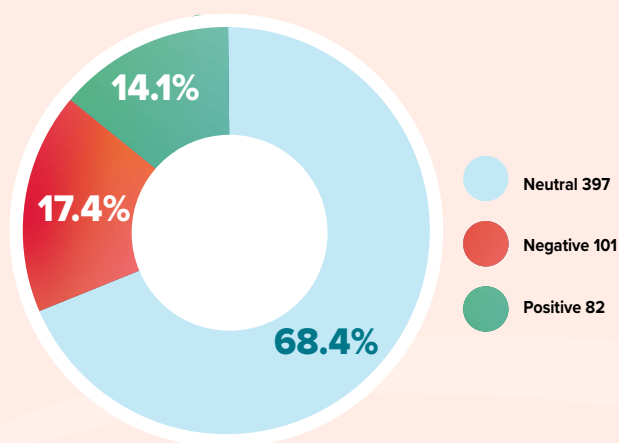
## Sentiment Breakdown

Jul 1, 2024 - JUN 30, 2025 Mentions



## Sentiment Breakdown

Jul 1, 2024 - JUN 30, 2025 Mentions



An estimated \$5.87 million in marketing-generated value was created across the 2024–2025 period\*

- 44 Media Releases
- 43 Community News Updates
- 648 Facebook posts
- 105 X posts
- Customer Service calls received: 5542
  - 3367 immediately resolved
  - 2175 referred for action
- Customer Service in-person visits: 339

\* this estimate provided by Meltwater, a global leader in media, social and consumer intelligence, reflects the calculated advertising value equivalent (AVE) / media exposure metric, which provides an indication of the equivalent cost of achieving the same reach through paid marketing.



# COMMUNITY SATISFACTION





The Local Government Community Satisfaction Survey is conducted annually by JWS Research on behalf of the Department of Government Services.

It gathers feedback from a representative sample of residents across Victorian councils to measure performance in key service areas, identify trends over time and benchmark results against councils of similar size and across the state.

Council showed a notable improvement in unsealed road maintenance, historically Council's lowest-performing area, with a four-point increase on the 2024 result, the performance across seven other key service areas have declined.

These include: community decisions, local law enforcement, planning and building permits, lobbying, consultation and engagement, tourism and business and community development.

Council's best-performing area continues to be its recreational facilities, which were frequently mentioned by community members as the standout feature of Council service.

Services		Buloke 2025		Buloke 2024	Small Rural 2025
	Overall Performance	41	-8	49	54
	Value for money	37	-6	43	47
	Overall Council direction	29	-9	38	46
	Customer Service	51	-6	57	65
	Recreational Facilities	65	-7	72	66
	Waste Management	63	-3	66	66
	Appearance of public areas	63	-2	65	70
	Emergency & disaster management	62	-3	65	66
	Art centres and libraries	59 (steady)		59	72
	Enforcement of local laws	54	-9	63	58
	Environmental sustainability	53	-3	56	58
	Business Dev. And Tourism	47	-10	57	57
	Local streets and footpaths	45	-3	48	53
	Consultation and Engagement	43	-7	50	51
	Community Decisions	40	-12	52	50
	Lobbying	40	-7	47	51
	Sealed local roads	37 (steady)		37	44
	Planning and building	34	-14	48	43
	Unsealed roads	31	4	27	40

# COMMUNITY GRANTS PROGRAM

Buloke Shire Council allocates \$20,000 in community grants and sponsorship and \$50,000 in sustainability grants annually. In the 2024/25, financial year, six project support grants valued at \$11,762.00, two small capital equipment grants valued at \$1,180.00, and three sustainability grants valued at \$14,000.00 were awarded to the following local community groups and organisations:

Community Organisation/Group	Grant Category	Amount Awarded
<b>Project Support Grant Recipients</b>		
Birchip Neighbourhood House	Birchip Community Christmas Party	\$2,000
Donald Learning Group Inc	Donald Art & Photography Show 2025	\$2,000
Buloke Youth Health Expo Working Group (Wycheproof Community Resource Centre)	Buloke Youth Health Expo	\$2,000
Donald Lions Club	Painting J524	\$1,762
Berriwillock Community Development Group	Berriwillock Rodeo	\$2,000
Fit to Drive Foundation	F2D Workshop	\$2,000
<b>Small Capital Equipment Grant Recipients</b>		
Donald Senior Citizens Centre Incorporated	Mahjong Table and Tile Set	\$180
Charlton Campdraft Club	Procurement of Electronic Office Equipment	\$1,000
<b>Sustainability Grant Recipients</b>		
Birchip Playgroup - Birchip Buds	Planting the Seeds of Sustainability	\$2,000
Birchip Community Leisure Centre	Keep Birchip Golfing	\$10,000
Donald Youth Group (Granite Church)	Reducing VRI Hall's Carbon Footprint	\$2,000

# OPERATIONS OVERVIEW

Buloke Shire Council is a public statutory body governed by the *Local Government Act 2020*. This Act outlines the primary purposes, objectives, functions, and powers of the Shire.

The main administrative office of Buloke Shire Council is situated in Wycheproof. In addition to this central office, the Council operates facilities, services, and administrative functions from over twenty locations, including Birchip, Charlton, Donald, Sea Lake, and our five smaller townships: Berriwillock, Culgoa, Nandaly, Nullawil, and Watchem. Buloke Shire Council offers a wide range of services designed to support and enhance the lives of our community members.

## Community Development

**Development Services** – This service is to provide Statutory Planning, building and compliance support and services.

**Local Laws** – This service oversees the implementation and compliance of Council's Local Laws including fire prevention and animal registration and management.

**Customer Engagement** – This service provides the first point of contact for internal and external enquiries relating to information, requests and payments

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

**Environmental Health** – This service promotes the health and well-being of the Shire's local communities through a range of Public Health Programs including immunisations, food surveillance and registration of food premises, accommodation standards and waste water management.

**Children and Youth** – This service provides support and advocacy for the health and wellbeing of children, youth and families as well as oversees the delivery of Maternal and Child Health services and the Supported Playgroups Program.

**Community Grants** – This service provides financial support to eligible groups and organisations that deliver projects and initiatives that support our local communities.

**Community Support** – This service develops links between and within the communities in the Shire, connecting individuals and groups and encouraging access and inclusion activities recognised by the community as priorities. A range of youth services supporting young people aged 12-15 is also provided.

**Environmental Planning** – This service manages Council's environmental compliance and sustainability programs and services.

**Media and Communications** – This service is responsible for the management and provision of advice on external communication, in consultation with relevant stakeholders on behalf of Council. The service is responsible for outgoing media releases, social media and advertising.

**Tourism and Economic Development** – This service facilitates economic development throughout the Shire and provides support to local businesses and assists in the promotion of tourism.

**Recreation and Aquatics** – This service provides recreational facilities and support to community operated recreation reserves in 10 towns across the Shire, as well as governance support to community recreation clubs and committees. This service also manages and operates Council's seven seasonal swimming pools.

**Municipal Emergency Management** – This service leads Council's emergency management arrangements to ensure compliance with legislative requirements. It maintains the Municipal Emergency Management Plan, and function of the Municipal Emergency Management Planning Committee and partners with local emergency services, government agencies and community to build preparedness and resilience to emergency events.



## Infrastructure and Delivery

**Property Maintenance** – This service provides Property Maintenance Services to a range of Council's building based assets, focusing on their upkeep and renewal. This area maintains in excess of 250 buildings across the Shire and aims to keep them maintained in a fit for purpose state.

**Road Services** – This service is to provide road maintenance for the 5,334km of roads across the Shire.

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

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

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

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

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

## Corporate and Organisational Performance

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

**Information Technology** – This service provides the organisation with Information and Telecommunications Services.

**Governance** – This service provides for Councillors' and the organisation's overall governance services as well as insurance, risk and records management services.

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

**Human Resources** – This service provides the organisation with recruitment, training, organisational development, occupational health and safety.

# OUR COUNCIL

## Council Profile

The Buloke Shire Council is a public statutory body incorporated under the *Local Government Act 2020*. The Act sets out the primary purposes and objectives of the Council and defines its functions and powers. Following the 2024 Victorian local government electoral review, the Council transitioned to a new structure consisting of a Mayor, Deputy Mayor and four Councillors, elected across three evenly represented wards, marking a significant change from the previous seven-councillor model.

The current Buloke Shire Council was sworn in on 20 November 2024 and will retire in October 2028.

The role of a Council is to provide good governance in its municipal district for the benefit and wellbeing of the municipal community. In performing its role Council will give effect to the following overarching governance principles:

- (a) Council decisions are to be made and actions taken in accordance with the relevant law
- (b) Priority is to be given to achieving the best outcomes for the municipal community, including future generations
- (c) The economic, social and environmental sustainability of the municipal district, including mitigation and planning for climate change risks, is to be promoted
- (d) The municipal community is to be engaged in strategic planning and strategic decision making
- (e) Innovation and continuous improvement is to be pursued
- (f) Collaboration with other councils and Governments and statutory bodies is to be sought
- (g) The ongoing financial viability of Council is to be ensured
- (h) Regional, state and national plans and policies are to be taken into account in strategic planning and decision making
- (i) The transparency of Council decisions, actions and information is to be ensured.

## Council offices

Council's Customer Service Centre is open to the public for face-to-face customer service Monday to Friday 8.30am to 5.00pm at 367 Broadway, Wycheproof.

All services can be accessed by calling 1300 520 520. Council's Customer Experience Charter is available on Council's website.



**Postal Address:** PO BOX 1,  
Wycheproof Victoria 3527



**Email:** [buloke@buloke.vic.gov.au](mailto:buloke@buloke.vic.gov.au)



**Website:** [www.buloke.vic.gov.au](http://www.buloke.vic.gov.au)



You can also connect with Council on social media via Facebook, Twitter and LinkedIn accounts.

# COUNCILLORS

## Lower Avoca Ward



**Cr Stephen Barratt**

MOBILE: 0461 519 752  
E: [crbarratt@buloke.vic.gov.au](mailto:crbarratt@buloke.vic.gov.au)

## Mallee Ward



**Mayor Cr Alan Getley**

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E: [crgetley@buloke.vic.gov.au](mailto:crgetley@buloke.vic.gov.au)

## Mt Jeffcott Ward



**Deputy Mayor Cr  
Graeme Milne**

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**Cr Bruce Stafford**

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**Cr Bernadette Hogan**

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**Cr Charmaine Delaney**

MOBILE: 0447 845 711  
E: [crdelaney@buloke.vic.gov.au](mailto:crdelaney@buloke.vic.gov.au)



# COUNCIL DELEGATES LIST

The Council Delegate List was adopted at the Statutory Meeting held on 20 November 2024.

Organisation/Committee	Representative(s)
Advance Sea Lake Inc. Community Forum	Mayor Cr Getley
Audit and Risk Committee	Mayor, Cr Hogan
Australian Livestock Saleyards Association Inc.	Cr Milne
Berriwillock Community Development Group	Cr Getley
Birchip Housing Co-operative Committee	Cr Hogan
Birchip Community Forum	Cr Milne
Buloke & Northern Grampians Landcare Network	Cr Barratt
Buloke Tourism Board	Cr Milne
Calder Highway Improvement Committee	Cr Getley
Central Murray Regional Transport Forum	Cr Getley
Central Vic Greenhouse Alliance	Cr Stafford
Charlton Forum	Cr Stafford
Charlton Park Committee of Management	Cr Stafford
Charlton Stadium Committee	Cr Stafford
Culgoa Development Group Inc.	Cr Getley
Donald 2000 Inc Community Forum	Cr Delaney
Library Advisory Committee	Cr Hogan
Municipal Association of Victoria	Mayor
Municipal Flood Management Committee	Cr Delaney, Cr Stafford
North Central Local Learning Employment Network	Cr Hogan
Nandaly Progress Association	Cr Hogan
Nullawil Progress Association	Cr Hogan
North-West Municipalities Association	Mayor
Rail Freight Alliance	Cr Milne
Recreational Water Users Alliance	Cr Getley, Cr Milne
Rural Councils Victoria	Mayor
Sunraysia Highway Improvement Committee	Cr Milne
Watchem Progress Association	Cr Milne
Wimmera Mallee Tourism Association	Cr Milne, Cr Barratt
Wimmera Southern Mallee Development Ltd	Mayor
Wimmera Southern Mallee Transport Group	Cr Getley
Workspace Australia	Cr Delaney
Wycheproof Recreation Reserve Committee of Management	Cr Barratt
WycheAlive Community Forum	Cr Barratt

# MEETINGS OF COUNCIL

Meetings were held at Council's Wycheproof Office and were conducted in accordance with the *Local Government Act 2020* and the Buloke Shire Council Governance Rules.

Agendas and minutes for all meetings open to the public are available on Council's website and a hard copy can be obtained from the Wycheproof office.

A General election was held on 26 October 2024, at this election, the number of Councillors to be elected reduced from seven Councillors to six. There were three Councillors returned and three new Councillors commenced after the election.

## Councillor attendance at meetings

Councillors	Elected Date	Attendance at Council Meetings 2024/2025
Total number of meetings		12
Cr Getley	26 Oct 2024	12
Cr Hogan	26 Oct 2024	12
Cr Milne	26 Oct 2024	12
Cr Stafford	26 Oct 2024	7
Cr Barratt	26 Oct 2024	8
Cr Delaney	26 Oct 2024	8
<b>Councillors retired or not returned after the 2024 General Election</b>		
Cr Pollard	24 Oct 2020	4
Cr Simpson	24 Oct 2020	4
Cr Stewart	24 Oct 2020	1
Cr Warren	24 Oct 2020	3

## Councillor Approved Leave of Absence:

Cr Bernadette Hogan 28 April to 26 May 2025.

\*Councillors on approved leave of absence are deemed to have attended.

# COUNCILLOR ALLOWANCES

The *Local Government Act 2020* (the Act) regulates the allowances payable to Mayors and Councillors in Victoria in accordance with the *Victorian Independent Remuneration Tribunal and Improving Parliamentary Standards Act 2019* (*VIRTIPS Act 2019*). The Act provides for the minimum and maximum allowances payable as set by an Order in Council from time to time. Each council must, within the allowances range, determine the allowances it will pay to its Mayor and its Councillors, having regard to the local situations and priorities. Annual adjustments are in accordance with s23B of the *VIRTIPS Act 2019*.

The Mayor has use of a Council-funded mobile phone, a fully maintained vehicle for use on Council business and an iPad with intranet and internet access. Councillors also have the use of a Council-funded mobile phone, access to a fully maintained vehicle for use on Council business and an iPad with intranet and internet access. In addition, all Councillors receive 11.5% superannuation in accordance with the Superannuation Guarantee Act 1992. The following table contains details of current allowances for the Mayor and Councillors during the year.

Councillor	Allowances	Superannuation	TOTAL
Cr Alan Getley	72,381.75	8,323.90	80,705.65
Cr Bernadette Hogan	22,977.27	2,642.39	25,619.66
Cr Bronwyn Simpson	9,107.22	1,047.33	10,154.55
Cr Bruce Stafford	17,094.27	1,965.84	19,060.11
Cr Carolyn Stewart	5,883.00	676.55	6,559.55
Cr Charmaine Delaney	17,094.27	1,965.84	19,060.11
Cr Daryl Warren	5,883.00	676.55	6,559.55
Cr David Pollard	5,883.00	676.55	6,559.55
Cr Graeme Milne	32,965.89	3,791.08	36,756.97
Cr Stephen Barratt	17,094.27	1,965.84	19,060.11
<b>Grand Total</b>	<b>206,363.94</b>	<b>23,731.85</b>	<b>230,095.79</b>

Note: Councillors are eligible to claim for a remote travel allowance where travel to meetings of Council or any municipal or community function authorised by Council resolution for the Councillor to attend, that is in excess of 50km from their normal residence. From 1 July 2024, the Remote Area Travel Allowance will be \$47.50 per day for eligible Council members, up to a maximum of \$5,937.50 per annum, or as amended from time to time by the Victorian Independent Remuneration Tribunal.



# COUNCILLOR EXPENSES

Councillors are entitled to claim out of pocket expenses incurred while performing their civic, statutory and policy making duties as a Councillor. Expenses that can be claimed are outlined in the Council Expenses Policy and include expenses such as professional development, conferences and travel.

## Councillor Expenditure 1 July 2024 - June 2025

Councillor	Conferences	Information & Technology	Phone Expenses	Travel & Accom	Total
Cr Alan Getley	\$9,081.53	\$1,907.72			\$10,989.25
Cr Bernadette Hogan		\$1,861.39			\$1,861.39
Cr Bronwyn Simpson		\$176.00			\$176.00
Cr Bruce Stafford		\$1,685.05			\$1,685.05
Cr Carolyn Stewart					
Cr Charmaine Delaney		\$1,685.05			\$1,685.05
Cr Daryl Warren		\$176.00	\$135.00		\$311.00
Cr David Pollard	\$803.84	\$176.00			\$979.84
Cr Graeme Milne	\$1,548.21	\$1,907.76		\$2,934.36	\$6,390.33
Cr Stephen Barratt		\$1,685.05			\$1,685.05
<b>Total</b>	<b>\$11,433.58</b>	<b>\$11,260.02</b>	<b>\$135.00</b>	<b>\$2,934.36</b>	<b>\$25,762.96</b>

## Committees

Council has established three Community Asset Committees under section 65 of the *Local Government Act 2020* for the purpose of managing Council's facilities, these committees are;

- Charlton Park Community Asset Committee
- Wycheproof Recreation Reserve Community Asset Committee
- Birchip Community Housing Community Asset Committee

### Council has also established the following Advisory Committees

- Audit and Risk Committee
- Library Advisory Committee

Council does not have any Delegated Committees established under s63 or s64 of the *Local Government Act 2020*.

# DOCUMENTS AVAILABLE FOR PUBLIC INSPECTION

The following documents are available on Council's website;

Officers Authorised under s224 of the *Local Government Act 1989*

- Instruments of Delegation
- Policies adopted by Council
- Strategies and Plans adopted by Council
- Council Annual Reports
- Council Annual Budgets
- Councillor Gift Register
- Council Agendas and Minutes
- Summary of Personal Interests
- Councillor Code of Conduct
- Buloke Shire Council – Electoral Representation Review – Final Report
- Buloke Shire Council – Governance Rules
- 2020 Council election donation returns register
- Buloke Shire Planning Scheme
- Mayor, Deputy Mayor and Councillor Allowance

There are a number of documents available for public inspection at Council's Customer Service Office, 367 Broadway, Wycheproof. Please contact Council's Information Privacy officer on 1300 520 520 or by email [buloke@buloke.vic.gov.au](mailto:buloke@buloke.vic.gov.au) to arrange inspections.

- Planning Register
- Building Permit Register
- Registered Animals Register
- Council Leases Register

Many more documents may be available to be obtained or inspected at Council officers, please contact Council's Freedom of Information Officer on 1300 520 520 or email a request to [buloke@buloke.vic.gov.au](mailto:buloke@buloke.vic.gov.au), attn: Information Privacy Officer.

# OUR PEOPLE

Buloke Shire Council is a dynamic and inclusive workplace, offering a wide variety of employment opportunities. Our team works to a shared set of values that emphasise professionalism, leadership, care, collaboration, and fairness. We are proud to be an equal opportunity employer, with all roles open on a non-gender-specific basis, and we encourage applications from all suitably qualified candidates.

# BUILDING A BETTER BULOKE





# ORGANISATIONAL STRUCTURE

Our Executive Management Team comprises the Chief Executive Officer and three Directors, each responsible for a range of departments and services, reporting directly to the CEO.



# EQUAL EMPLOYMENT OPPORTUNITY PROGRAM

Buloke Shire Council is committed to creating a supportive and respectful workplace where people can thrive. We place high importance on building strong relationships and uphold a zero-tolerance approach to harassment, discrimination, or offensive behaviour.

To strengthen awareness and empower our staff, we provide training on the Human Rights Charter through the Victorian Equal Opportunity and Human Rights Commission, ensuring everyone understands their rights and can raise concerns confidently.

Employment, training and career progression are guided by merit, skills, and qualifications.

All staff are encouraged to treat colleagues and the community with courtesy and respect, with the Manager People and Culture available to provide support whenever needed.

Together, these practices help us maintain a positive, inclusive, and productive workplace.

## WORKPLACE WELLBEING

In line with new workplace wellbeing laws, Council is also committed to supporting staff mental health and wellbeing. We provide access to the Employee Assistance Program (EAP) and actively introduce initiatives that foster wellbeing, such as arts-based activities, community events and participation in national campaigns like R U OK? Day and inclusivity LGBTIQ. Council proudly embraces diversity and inclusion, supporting our LGBTIQ+ staff and community members and promoting initiatives that strengthen belonging and respect for all.



# EMPLOYEE STATISTICS

## Workforce Composition Report by Directorate 2024/25

Department	Full Time			Part Time			Casual			Total
	Female	Male	Unspecified	Female	Male	Unspecified	Female	Male	Unspecified	
CEO Office	1	1		1						3
Corporate and Organisational Performance	1									1
Governance & Records	1		1	1						3
Finance	3	1		1						5
Rates and Revenue	2									2
Procurement		1		1						2
Innovation and Technology		2			1					3
Human Resources	1	1		2			2			6
HR - Casual Admin Pool							8			8
HR - Casual Works Pool							10			10
Planning				1	1					2
Media & Communications				1				1		2
Customer Engagement	1			3			2			6
Economic Development		1								1
Emergency Management		1								1
Community Partnerships - Recreation and Community Services	3	1		1				2		7
Community Safety and Development Services	2	1		4	1		4			12
Assets & Infrastructure	1	8		1						10
Plant Maintenance		3								3
Property Maintenance & Cleaning		3		1			1	1		6
Open Spaces	3	7			1			1		12
Roads	1	26			1			1		29
Waste and Environment				2	3		1	1		7
										139

## Workforce Diversity Snapshot by Directorate 2024/25

Employment Type	Gender	CEO	Community Development	Corporate Services	Infrastructure	Total
PFT	Female	1	9	8	5	23
PFT	Male	1	5	5	47	58
PFT	Not specified			1		1
PPT	Female	1	12	4	4	21
PPT	Male		1	1	5	7
PPT	Not specified					0
Casual	Female		10	1	4	15
Casual	Male		2		12	14
Casual	Not specified					0
Total		3	39	20	77	139



# EMPLOYEE STATISTICS

## Full-Time Equivalent (FTE) Workforce Summary by Directorate

Employment Type	Gender	CEO	Community Development	Corporate Services	Infrastructure	Total
PFT	Female	1	9	8	5	25.00
PFT	Male	1	5	5	47	60.00
PFT	Not specified			1		1.00
PPT	Female	0.63	6.54	2.68	2.66	13.77
PPT	Male		0.8	0.59	2.76	4.16
PPT	Not specified					0.00
Casual	Female					0.00
Casual	Male					0.00
Casual	Not specified					0.00
Total		2.63	21.34	17.27	57.4	103.92

## Overall Workforce Profile – 2024/2025

	Male	Female	Not specified	Total
Permanent Full Time	21	56	1	78
Temporary Full Time	2	2		4
Permanent Part Time	20	7		27
Temporary Part Time	1	0		1
Casual	15	14		29
<b>Totals</b>	<b>59</b>	<b>79</b>	<b>1</b>	<b>139</b>

## Service Milestones Achieved during 2024/2025

5 years	5
10 years	1
15 years	1
25 years	1
40 years	1

## Workplace Incidents

2021-2022	2022-2023	2023-2024	2024-2025
12	88	73	46

# OUR PERFORMANCE

## Council Plan

The Annual Report provides a summary of the achievements against the Buloke Shire Council Long-Term Community Vision and Council Plan 2021–2025. Central to this Plan are four priorities:

### Priority 1: Our Built and Natural Environment

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

### Priority 2: Our Community Wellbeing

Our future Buloke... is a welcoming, well-connected and inclusive community built around social connections for all age groups and backgrounds and access to, as well as ongoing advocacy for, vital services.

### Priority 3: Our Economy

Our future Buloke... is an innovative and strong economy with agriculture, small business and industry capitalising on new ideas to provide a range of employment and tourism opportunities backed by the services, connectivity and housing to achieve population stability.

### Priority 4: Our Council and Community Leadership

Our future Buloke... is dynamically led by a council that informs community, has active partnerships, authentic advocacy and quality customer service delivering valued responsive community services in a responsible way.

The Council Plan 2021-2025 also incorporates the Strategic Resources Plan and the Municipal Health and Wellbeing Plan. The Strategic Resource Plan establishes a financial framework over the next four years to ensure our strategic objectives, as expressed in the Council Plan, are achieved.

The Municipal Health and Wellbeing Plan outlines how we will work in partnership with our community, local service providers and other levels of government to improve the health and wellbeing of the whole community.

## Performance Against the Strategic Objectives in the Council Plan

Council's performance for the 2024/25 year has been reported against each strategic objective to demonstrate how Council performed in achieving the 2021–2025 Council Plan. Performance has been measured as follows:

- Results achieved in relation to strategic indicators in the Council Plan
- Progress in relation to the major initiatives identified in the Budget
- Services funded in the Budget and the persons or sections of the community who are provided those services
- Results against the prescribed service performance indicators and measures



# PRIORITY 1: OUR BUILT AND NATURAL ENVIRONMENT

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





<b>1.1 Climate Change Mitigation &amp; Adaptation Strategy</b>
Continued advocacy and participation in the Central Victorian Greenhouse Alliance for further investment in the region to support the implementation of the Climate Change Mitigation and Adaptation Strategy.
<b>1.2 Rural Land Use Strategy (Investigate)</b>
Community consultation and engagement undertaken to inform strategic direction and a consistent approach to use and development of rural land for rural-style living. Final paper in development.
<b>1.3 Buloke Drainage Plans (with CMAs)</b>
Community consultation and enagement undertaken in partnership with Catchment Management Authorities to inform the development of a shire wide LiDAR and Flood Management Plan.
<b>1.4 Buloke Shire Council Aquatic Strategy</b>
Community consultation and engagement undertaken to inform the development of a Buloke Aquatic Strategy. Final draft strategy in development.
<b>1.5 Donald Recreation Reserve Masterplan</b>
Not completed.
<b>1.6 Sea Lake Recreation Reserve Masterplan</b>
Community consultation and engagement undertaken to inform the development of a Sea Lake Recreation Masterplan. Final draft masterplan in development.

# PRIORITY 2: OUR COMMUNITY WELLBEING

Our future Buloke is a welcoming, well-connected and inclusive community built around social connections for all age groups and backgrounds and access to, as well as ongoing advocacy for vital services.



#### **2.1 VicHealth Local Government Partnership**

Initiatives have been delivered in partnership with local Neighbourhood Houses and education providers as well as the development of a new Buloke Youth Advisory Group.

#### **2.2 Reconciliation Action Plan**

Not completed. Council will continue to work with Traditional Owners and First Nations Peoples towards the development of a Reconciliation Action Plan.

#### **2.3 Library Service Review**

The Buloke Shire Library Service Review was Endorsed by Council on 21 May 2025.

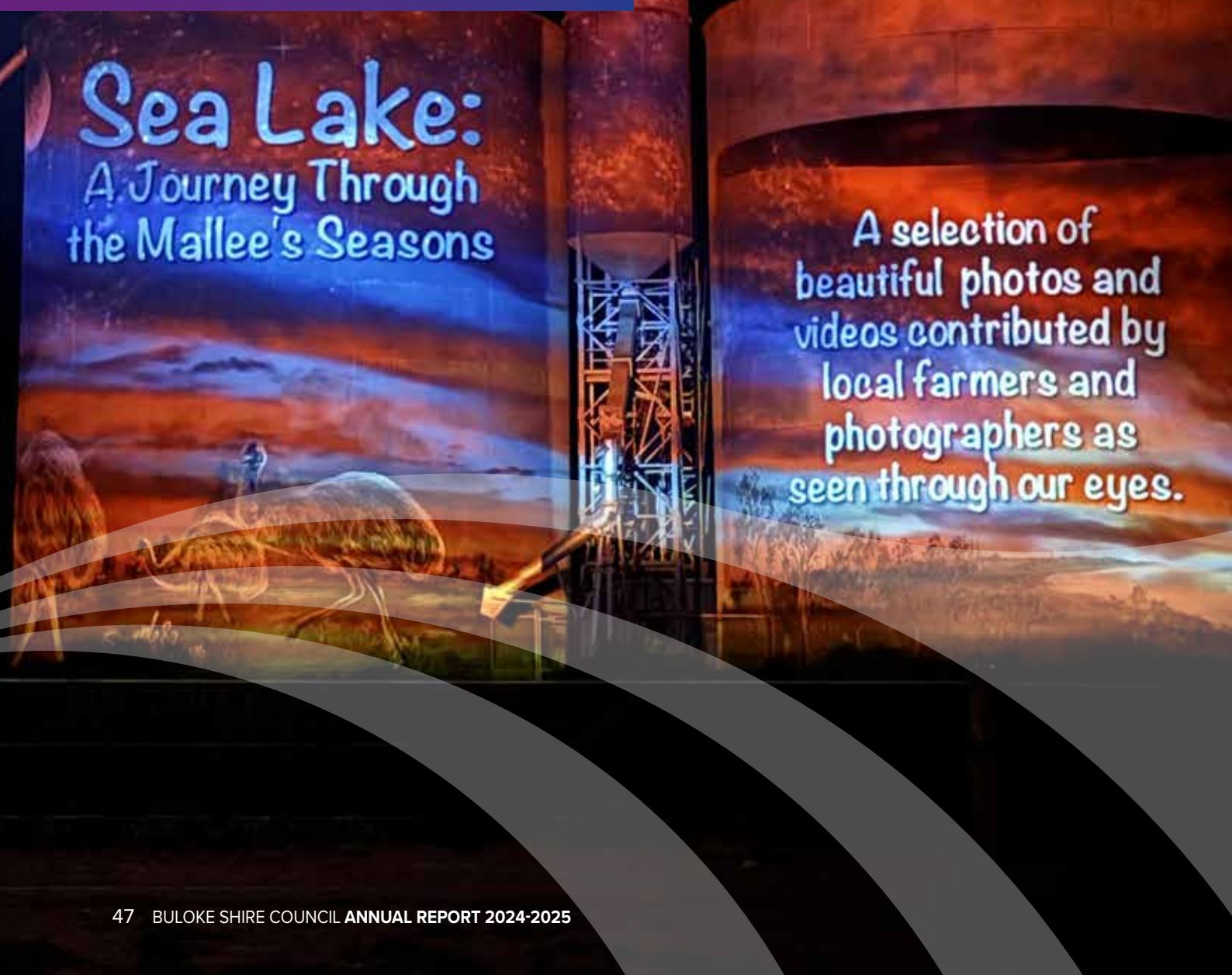
#### **2.4 Positive Ageing Strategy**

Strategic objectives of a Positive Ageing Strategy have been incorporated into the Council Plan 2025-2029 (Adopted by Council on 18 June 2025).



## PRIORITY 3: OUR ECONOMY

Our future Buloke is an innovative and strong economy with agriculture, small business and industry capitalising on new ideas to provide a range of employment and tourism opportunities backed by the services, connectivity and housing to achieve population stability.



### **3.1 Key Tourist Wayfinding**

Community consultation and engagement undertaken to inform the development of a gap analysis with key tourist wayfinding installed across the shire.

### **3.2 Buloke Events Framework**

Community consultation and engagement undertaken to inform the development of an Event Planning Guide. Final draft guide in development.

### **3.3 Economic & Tourism Development Strategy**

Community consultation and engagement undertaken to inform the development of a Buloke Economic Development and Tourism Strategy. Final draft strategy in development.

## PRIORITY 4: OUR COUNCIL AND COMMUNITY LEADERSHIP

Our future Buloke is dynamically led by a council that informs community, has active partnerships, authentic advocacy and quality customer service delivering valued responsive community services in a responsible way.



#### **4.1 Council Elections**

The 2024 Council elections were successfully promoted through local printed publications, radio, council's website and social media.

#### **4.2 Advocacy Strategy**

Strategic objectives of a four-year Advocacy Plan have been incorporated into the Council Plan 2025-2029 (Adopted by Council on 18 June 2025).

#### **4.3 Revenue & Rating Plan**

The Revenue and Rating Strategy 2025-2029 was Adopted by Council on 18 June 2025.

#### **4.4 Records Transformation Project**

Not completed.



# GOVERNANCE, MANAGEMENT AND OTHER INFORMATION

The Buloke Shire Council is constituted under section 8 of the *Local Government Act 2020*. The role of a council is to provide good governance in its municipal district for the benefit and wellbeing of the municipal community.

Council must in the performance of its role give effect to the overarching governance principles. The following are the overarching governance principles:

- (a) Council decisions are to be made and actions taken in accordance with the relevant law;
- (b) priority is to be given to achieving the best outcomes for the municipal community, including future generations;
- (c) the economic, social and environmental sustainability of the municipal district, including mitigation and planning for climate change risks, is to be promoted;
- (d) planning and strategic decision making;
- (e) innovation and continuous improvement is to be pursued;
- (f) collaboration with other councils and Governments and statutory bodies is to be sought;

- (g) the ongoing financial viability of Council is to be ensured;
- (h) regional, state and national plans and policies are to be taken into account in strategic planning and decision making;
- (i) the transparency of Council decisions, actions and information is to be ensured.

In giving effect to the overarching governance principles, a council must take into account the following supporting principles:

- (a) the community engagement principles;
- (b) the public transparency principles;
- (c) the strategic planning principles;
- (d) the financial management principles;
- (e) the service performance principles.

# GOVERNANCE AND MANAGEMENT CHECKLIST

For the year ended 30 June 2025

The following are the results in the prescribed form of Council's assessment against the prescribed governance and management checklist:

Governance and Management Items		Assessment
1	<b>Community engagement policy</b> (policy outlining Council's commitment to engaging with the community on matters of public interest)	Adopted in accordance with section 55 of the Act Date of adoption: 2/10/2021
2	<b>Community engagement guidelines</b> (guidelines to assist staff to determine when and how to engage with the community)	Current guidelines in operation. Date of commencement: 2/10/2021
3	<b>Financial Plan</b> (plan under section 91 of the Act outlining the financial and non-financial resources required for at least the next 10 financial years)	Adopted in accordance with section 91 of the Act Date of adoption: 26/06/2024 Draft Financial Plan 2025-35 developed.
4	<b>Asset Plan</b> (plan that sets out the asset maintenance and renewal needs for key infrastructure asset classes for at least the next 10 years)	Adopted in accordance with section 92 of the Act. Date of Adoption: 29/06/2022 Draft Asset Plan 2025-35 developed.
5	<b>Revenue and Rating Plan</b> (plan setting out the rating structure of Council to levy rates and charges)	Adopted in accordance with section 93 of the Act Date of adoption: 18/06/2025 Adopted by Council on 18 June 2025.
6	<b>Annual budget</b> (plan setting out the services to be provided and initiatives to be undertaken over the next 12 months and the funding and other resources required)	Budget adopted in accordance with section 94 of the Act. Date of adoption: 18/06/2025 Adopted by Council on 18 June 2025.
7	<b>Risk policy</b> (policy outlining Council's commitment and approach to minimising the risks to Council's operations)	Current policy in operation. Date of adoption: 11/09/2022
8	<b>Fraud policy</b> (policy outlining Council's commitment and approach to minimising the risk of fraud)	Current policy in operation. Date of Adoption: 02/09/2022 Fraud and Corruption Policy reviewed and updated.
9	<b>Municipal emergency management planning</b> (Participation in meetings of the Municipal Emergency Management Planning Committee.)	Current Plan in operation. Date of adoption: 12/09/2020 All MEMPC meetings attended by Council representative(s). Draft Municipal Emergency Management Plan in development.
10	<b>Procurement policy</b> (policy outlining the principles, processes and procedures that will apply to all purchases of goods and services by the Council)	Adopted in accordance with section 108 of the Act Date of adoption: 12/10/2022 Draft Procurement Policy developed.

Governance and Management Items		Assessment
11	<b>Business continuity plan</b> (plan setting out the actions that will be taken to ensure that key services continue to operate in the event of a disaster)	Current plan in operation. Date of adoption: 11/08/2017
12	<b>Disaster recovery plan</b> (plan setting out the actions that will be undertaken to recover and restore business capability in the event of a disaster)	Current plan in operation. Date of adoption: 14/05/2015
13	<b>Complaint policy</b> (Policy under section 107 of the Act outlining Council's commitment and approach to managing complaints.)	Policy developed in accordance with section 107 of the Act. Date of adoption: 13/04/2022
14	<b>Workforce plan</b> (Plan outlining Council's commitment and approach to planning the current and future workforce requirements of the organisation.)	Plan developed in accordance with section 46 of the Act. Date of adoption: 24/12/2021 Workforce Plan in review.
15	<b>Payment of rates and charges hardship policy</b> (Policy outlining Council's commitment and approach to assisting ratepayers experiencing financial hardship or difficulty paying their rates.)	Current policy in operation Date of adoption: 2/10/2021
16	<b>Risk management framework</b> (framework outlining Council's approach to managing risks to the Council's operations)	Current framework in operation Date of adoption: 11/09/2022
17	<b>Audit and Risk Committee</b> (advisory committee of Council under section 53 and 54 of the Act)	Established in accordance with section 53 of the Act. Date of establishment: 08/12/2020
18	<b>Internal audit</b> (independent accounting professionals engaged by the Council to provide analyses and recommendations aimed at improving Council's governance, risk and management controls)	Internal auditor engaged Date of engagement: 01/01/2025
19	<b>Performance reporting framework</b> (a set of indicators measuring financial and non-financial performance, including the performance indicators referred to in section 98 of the Act)	Current framework in operation Date of adoption: 07/01/2014 Integrated Strategic Planning and Reporting Framework Policy adopted December 2024. New Framework and supporting documents in consultation and development stage at June 2025.
20	<b>Council Plan report</b> (report reviewing the performance of the Council against the Council Plan, including the results in relation to the strategic indicators, for the first six months of the financial year)	Report to Council for Noting – 21 May 2025
21	<b>Quarterly budget reports</b> (quarterly reports to Council under section 97 of the Act, comparing actual and budgeted results and an explanation of any material variations)	Quarterly reports presented to Council in accordance with section 97(1) of the Act. As at 30/09/2024 (18/12/2024) - Due to Council Elections in October/November As at 31/12/2024 (19/02/2025) As at 31/03/2025 (21/05/2025) As at 30/06/2025 (29/10/2025)

## Governance and Management Items

## Assessment

21	<b>Quarterly budget reports</b> (quarterly reports to Council under section 97 of the Act, comparing actual and budgeted results and an explanation of any material variations)	Quarterly reports presented to Council in accordance with section 97(1) of the Act. As at 30/09/2024 (18/12/2024) - Due to Council Elections in October/November 2024 As at 31/12/2024 (19/02/2025) As at 31/03/2025 (21/05/2025) As at 30/06/2025 (29/10/2025)
22	<b>Risk reporting</b> (six-monthly reports of strategic risks to Council's operations, their likelihood and consequences of occurring and risk minimisation strategies)	No reports. Reason for no reports: Strategic Risk reporting is in development.
23	<b>Performance reporting</b> (six-monthly reports of indicators measuring the results against financial and non-financial performance, including performance indicators referred to in section 98 of the Act)	Performance reports prepared and presented to Council's Audit and Risk Committee. Dates of reports: 11/09/2024
24	<b>Annual report</b> (annual report under sections 98 and 99 of the Act containing a report of operations and audited financial and performance statements)	Annual report presented at a meeting of Council in accordance with section 100 of the Act. Date of adoption: 09/10/2024
25	<b>Councillor Code of Conduct</b> (Code setting out the standards of conduct to be followed by Councillors and other matters.)	Model Code of Conduct reviewed and adopted in accordance with section 139 of the Act. Date reviewed and adopted: 20/11/2024
26	<b>Delegations</b> (documents setting out the powers, duties and functions of Council and the Chief Executive Officer that have been delegated to members of staff)	Delegations reviewed in accordance with section 11(7) of the Act. and a register kept in accordance with sections 11(8) and 47(7) of the Act. Date of review: Instrument of Delegation to CEO: 19/02/2025 Instrument of Delegation to Staff: 19/02/2025 Instrument of sub-delegation to staff: 20/6/2022 Instrument of delegation CEO Powers to staff: 1/10/2021
27	<b>Meeting procedures</b> (Governance Rules governing the conduct of meetings of Council and delegated committees)	Governance Rules adopted in accordance with section 60 of the Act. Date rules adopted: 10/08/2022

I certify that this information presents fairly the status of Council's governance and management arrangements.

Daniel McLoughlan  
Chief Executive Officer

Cr Alan Getley  
Mayor



# STATUTORY INFORMATION

## Freedom of Information

The *Freedom of Information Act 1982* (Vic) (the Act) allows the public a right of access to documents held by the Department. The purpose of the Act is to extend as far as possible the right of the community to access information held by government departments, local councils, Ministers and other bodies subject to the Act.

An applicant has a right to apply for access to documents held by Council. This comprises documents both created by the department or supplied to the department by an external organisation or individual, and may also include maps, films, microfiche, photographs, computer printouts, computer discs, tape recordings and videotapes. Information about the type of material produced by Council is available on Council's website under its Part II Information Statement.

The Act allows a department to refuse access, either fully or partially, to certain documents or information. Examples of documents that may not be accessed include; some internal working documents; law enforcement documents; documents covered by legal professional privilege, such as legal advice; personal information about other people; and information provided to Council in-confidence and information that is confidential under any Act.

Under the Act, the FOI processing time for requests received is 30 calendar days. However, when external consultation is required under ss29, 29A, 31, 31A, 33, 34 or 35, a 15 day automatic extension applies. Processing time may also be extended by periods of up to 30 days, in consultation with the applicant. With the applicant's agreement this may occur any number of times. However, obtaining an applicant's agreement for an extension cannot occur after the expiry of the timeframe for deciding a request.

If an applicant is not satisfied by a decision made by the Department, under section 49A of the Act, they have the right to seek a review by the Office of the Victorian Information Commissioner (OVIC) within 28 days of receiving a decision letter.

### Making a request

FOI requests can be lodged by emailing to [buloke@buloke.vic.gov.au](mailto:buloke@buloke.vic.gov.au), or;

By mail to:  
Buloke Shire Council,  
P O Box 1,  
Wycheproof Vic 3525.

### Fees

From 1 July 2025 the application fee of \$33.60 applies. Access charges may also be payable if the document pool is large and the search for material time consuming.

When making an FOI request, applicants should ensure requests are in writing, clearly identify what types of material/documents are being sought and be accompanied by the application fee to be a valid request.

Enquiries can be made to the Buloke Shire Council's FOI Officer via email at [buloke@buloke.vic.gov.au](mailto:buloke@buloke.vic.gov.au) or by phoning 1300 520 520.

### FOI Snapshot

During 2024-2025, Council received 2 applications. Of these requests, 1 from the media, and the other from the general public.

The Department made 1 FOI decisions during the 12 months ended 30 June 2025.

There was 1 decision made within the statutory time periods. 1 Decision was pending at the end of 30 June 2025. Of the total decisions made, 1 granted access to documents in full.

During 2024-2025, no requests were subject to a complaint/internal review by OVIC. No requests progressed to the Victorian Civil and Administrative Tribunal (VCAT).

## Service Performance Principles

In accordance with Section 106 of the *Local Government Act 2020* Council must plan and deliver services to the

municipal community in accordance with the service performance principles:

- (a) services should be provided in an equitable manner and be responsive to the diverse needs of the municipal community;
- (b) services should be accessible to the members of the municipal community for whom the services are intended;
- (c) quality and costs standards for services set by Council should provide good value to the municipal community;
- (d) a council should seek to continuously improve service delivery to the municipal community in response to performance monitoring;
- (e) service delivery must include a fair and effective process for considering and responding to complaints about service provision.

## Disability Action Plan

The Disability Action Plan is incorporated into the Buloke Shire Council Inclusiveness Plan which was adopted by Council at the Meeting of Council held in October 2018. Following the five principles of action identified through the Rural Social Inclusion Framework, the Inclusiveness Plan address actions for social inclusiveness including Council's obligations under the *Disability Act 2006*.

In accordance with section 38 of the *Disability Act 2006*, Council must report on the implementation of the Disability Action Plan in its annual report. Council has implemented the following actions:

- Developed cross sector partnership opportunities to capitalise on existing resources and services.
- Appropriate structure being assessed and developed.
- Disability and accessibility lens considered in Council's Footpath Strategy as part of the Road Management Plan.
- Regularly promoted services available to people with a disability or mental illness and their carers and assisted with referral pathways.
- Council promoting inclusion and participation in the community of persons with a disability through the instigation of the Inclusiveness Plan, formed through close community consultation.
- Strengthened partnerships with organisations such as the Mallee Sport Assembly to source funding and opportunity for inclusive and diverse activities. Accessibility and inclusion lens applied to major projects – early learning centres, streetscapes and accessible playground concepts.
- Stronger focus on the enhanced delivery of the Maternal and Child Health Program for families and children with extra needs.
- Partnership building with community organisations to assist people to apply for Disability Parking Permits through the new system.
- Volunteering opportunities supported for people with a disability to help community participation. The Buloke Shire Council Inclusiveness Plan is available on Council's website.

## Contracts

Buloke Shire Council did not enter into any contracts over \$250,000 without entering into a competitive tendering process. A total of 5 tenders were issued for capital expenditure projects and infrastructure.

## Domestic Animal Management Plan

All Victorian Councils are required by the *Domestic Animals Act 1994* to prepare and implement a four-year Domestic Animal Management Plan (DAMP) to guide decision making in relation to animal management for dogs and cats. The scope of the DAMP does not include activities for the management of wildlife, horses, livestock, or pest animals. The four-year plan builds on the 2013-2017 DAMP and provides the framework for the planning, development, and evaluation of animal management services and programs delivered by Buloke Shire Council and complies with the requirements of the Act. Council's Domestic Animal Management Plan 2022-2025 is available on Council's website.

## Food Act Ministerial Directions

In accordance with Section 7E of the *Food Act 1984*, Council is required to publish a summary of any Ministerial directions received during the financial year. No such ministerial Directions were received by Buloke Shire Council during the 2024-2025 year.

## Public Interest Disclosures

The *Public Interest Disclosures Act 2012* aims to ensure openness and accountability in government by encouraging people to disclose improper conduct within the public sector and provide protection for people who make disclosures. Procedures on how to make a disclosure are publicly available on Council's website. During the 2024-2025 year, no such disclosures were notified to Council officers appointed to receive disclosures, or to IBAC.

## Road Management Act Ministerial Directions

In accordance with Section 22 of the *Road Management Act 2004*, a council must publish a copy or a summary of any Ministerial Direction in its annual report. No such Ministerial Directions were received by Council during the 2024-2025 year.

## Infrastructure and Development Contributions

In accordance with section 46GM and 46QD of the *Planning and Environment Act 1987*, a council that is a collecting or development agency must prepare and give a report to the Minister for Planning on infrastructure and development contributions including levies and works in kind. For the 2024-25 year Council was involved in no such infrastructure and development contributions.

An aerial photograph of a rural landscape at sunset. The sky is filled with soft, golden light from the setting sun, casting long shadows across the fields. A road intersection is visible in the lower right, with a road running vertically and another running horizontally. The surrounding area is mostly green fields, with some trees and a small cluster of buildings in the distance.

# ANNUAL FINANCIAL REPORT

For the year ended  
30 June 2025



## Buloke Shire Council 2024-2025 Financial Report

<b>Certification of the Financial Statements</b>	<b>60</b>		
<b>Victorian Auditor-General's Office Report</b>	<b>61</b>		
<b>Financial Statements:</b>	<b>63</b>		
Comprehensive Income Statement	63		
Balance Sheet	64		
Statement of Changes in Equity	65		
Statement of Cash Flows	66		
Statement of Capital Works	67		
<b>Notes to the Financial Statements</b>	<b>68</b>		
<b>Note 1 Overview</b>	<b>68</b>		
<b>Note 2 Analysis of our results</b>	<b>70</b>		
<b>2.1 Performance against budget</b>	<b>70</b>		
2.1.1 Income / Revenue and expenditure	70		
2.1.2 Capital works	72		
<b>2.2 Analysis of Council results by program</b>	<b>74</b>		
2.2.1 Analysis of Council results by program	74		
2.2.2 Summary of income/revenue, expenses, assets and capital expenses by program	74		
<b>Note 3 Funding for the delivery of our services</b>	<b>75</b>		
3.1 Rates and charges	75		
3.2 Statutory fees and fines	75		
3.3 User fees	75		
3.4 Funding from other levels of government	76		
3.5 Contributions	78		
3.6 Net gain/(loss) on disposal of property, infrastructure, plant and equipment	78		
3.7 Other income	78		
<b>Note 4 The cost of delivering services</b>	<b>79</b>		
4.1 Employee costs	79		
4.2 Materials and services	79		
4.3 Depreciation	80		
4.4 Depreciation – Right of use assets	80		
4.5 Bad and doubtful debts	80		
4.6 Finance Costs – Leases	81		
4.7 Other expenses	81		
<b>Note 5 Investing in and financing our operations</b>	<b>82</b>		
5.1 Financial assets	82		
5.2 Non-financial assets	84		
5.3 Payables, trust funds and deposits and contract and other liabilities	85		
5.4 Provisions	86		
5.5 Financing arrangements	88		
5.6 Commitments	89		
5.7 Leases	90		
<b>Note 6 Assets we manage</b>	<b>92</b>		
6.1 Property, infrastructure, plant and equipment	92		
6.2 Investments in associates, joint arrangements and subsidiaries	98		
<b>Note 7 People and relationships</b>	<b>100</b>		
7.1 Council and key management remuneration	100		
7.2 Related party disclosure	103		
<b>Note 8 Managing uncertainties</b>	<b>104</b>		
8.1 Contingent assets and liabilities	104		
8.2 Change in accounting standard	104		
8.3 Financial instruments	104		
8.4 Fair value measurement	106		
8.5 Events occurring after balance date	107		
<b>Note 9 Other matters</b>	<b>109</b>		
9.1 Reserves	109		
9.2 Reconciliation of cash flows from operating activities to surplus/(deficit)	111		
9.3 Superannuation	111		
<b>Note 10 Changes in accounting policies</b>	<b>114</b>		

## Buloke Shire Council 2024-2025 Financial Report

### Certification of the Financial Statements

In my opinion, the accompanying financial statements have been prepared in accordance with the *Local Government Act 2020*, the *Local Government (Planning and Reporting) Regulations 2020*, the Australian Accounting Standards and other mandatory professional reporting requirements.



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**Salomme Menezes**  
**Principal Accounting Officer**  
**Dated:** 09 October 2025  
Wycheproof

In our opinion, the accompanying financial statements present fairly the financial transactions of Buloke Shire Council for the year ended 30 June 2025 and the financial position of the Council as at that date.

At the date of signing, we are not aware of any circumstances which would render any particulars in the financial statements to be misleading or inaccurate.

We have been authorised by the Council and by the *Local Government (Planning and Reporting) Regulations 2020* to certify the financial statements in their final form.



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**Alan Getley**  
**Councillor**  
**Dated:** 09 October 2025  
Wycheproof



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**Graeme Milne**  
**Councillor**  
**Dated:** 09 October 2025  
Wycheproof



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**Daniel McLoughlan**  
**Interim Chief Executive Officer**  
**Dated:** 09 October 2025  
Wycheproof

Buloke Shire Council  
2024-2025 Financial Report




Independent Auditor’s Report

To the Councillors of Buloke Shire Council

<b>Opinion</b>	<p>I have audited the financial report of Buloke Shire Council (the council) which comprises the:</p> <ul style="list-style-type: none"><li>• balance sheet as at 30 June 2025</li><li>• comprehensive income statement for the year then ended</li><li>• statement of changes in equity for the year then ended</li><li>• statement of cash flows for the year then ended</li><li>• statement of capital works for the year then ended</li><li>• notes to the financial statements, including material accounting policy information</li><li>• certification of the financial statements.</li></ul> <p>In my opinion the financial report presents fairly, in all material respects, the financial position of the council as at 30 June 2025 and their financial performance and cash flows for the year then ended in accordance with the financial reporting requirements of Part 4 of the <i>Local Government Act 2020</i>, the Local Government (Planning and Reporting) Regulations 2020 and applicable Australian Accounting Standards.</p>
<b>Basis for Opinion</b>	<p>I have conducted my audit in accordance with the <i>Audit Act 1994</i> which incorporates the Australian Auditing Standards. I further describe my responsibilities under that Act and those standards in the <i>Auditor’s Responsibilities for the Audit of the Financial Report</i> section of my report.</p> <p>My independence is established by the <i>Constitution Act 1975</i>. My staff and I are independent of the council in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board’s <i>APES 110 Code of Ethics for Professional Accountants</i> (the Code) that are relevant to my audit of the financial report in Victoria. My staff and I have also fulfilled our other ethical responsibilities in accordance with the Code.</p> <p>I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.</p>
<b>Councillors’ responsibilities for the financial report</b>	<p>The Councillors are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards, the <i>Local Government Act 2020</i> and the Local Government (Planning and Reporting) Regulations 2020, and for such internal control as the Councillors determine is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.</p> <p>In preparing the financial report, the Councillors are responsible for assessing the council’s ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless it is inappropriate to do so.</p>

<b>Auditor's responsibilities for the audit of the financial report</b>	<p>As required by the <i>Audit Act 1994</i>, my responsibility is to express an opinion on the financial report based on the audit. My objectives for the audit are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.</p> <p>As part of an audit in accordance with the Australian Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:</p> <ul style="list-style-type: none"><li>• identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.</li><li>• obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the council's internal control</li><li>• evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Councillors</li><li>• conclude on the appropriateness of the Councillors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the council's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the council to cease to continue as a going concern.</li><li>• evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.</li></ul> <p>I communicate with the Councillors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.</p>
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MELBOURNE  
16 October 2025

  
Travis Derricott  
*as delegate for the Auditor-General of Victoria*



## Buloke Shire Council 2024-2025 Financial Report

### Comprehensive Income Statement for the year ended 30 June 2025

	Note	2025 \$ '000	2024 \$ '000
<b>Income / Revenue</b>			
Rates and charges	3.1	15,370	15,007
Statutory fees and fines	3.2	161	189
User fees	3.3	439	564
Grants - operating	3.4	15,312	3,175
Grants - capital	3.4	2,831	6,913
Contributions - monetary	3.5	495	119
Net gain on disposal of property, infrastructure, plant and equipment	3.6	—	52
Other income	3.7	1,890	2,268
<b>Total income / revenue</b>		<b>36,498</b>	<b>28,287</b>
<b>Expenses</b>			
Employee costs	4.1	12,116	12,147
Materials and services	4.2	12,609	10,868
Depreciation	4.3	9,185	8,924
Depreciation - Right of use assets	4.4	457	424
Bad and doubtful debts	4.5	89	70
Finance Costs - Leases	4.6	67	80
Other expenses	4.7	953	811
<b>Total expenses</b>		<b>35,476</b>	<b>33,324</b>
<b>Surplus/(deficit) for the year</b>		<b>1,022</b>	<b>(5,037)</b>
<b>Other comprehensive income:</b>			
<b>Items that will not be reclassified to surplus or deficit in future periods</b>			
Net asset revaluation gain/(loss)	9.1	1,920	—
<b>Total other comprehensive income</b>		<b>1,920</b>	<b>—</b>
<b>Total comprehensive result</b>		<b>2,942</b>	<b>(5,037)</b>

The above comprehensive income statement should be read in conjunction with the accompanying notes.

Buloke Shire Council  
2024-2025 Financial Report

## Balance Sheet

as at 30 June 2025

	Note	2025 \$ '000	2024 \$ '000
<b>Assets</b>			
<b>Current assets</b>			
Trade and other receivables	5.1	3,811	5,424
Cash and cash equivalents	5.1	3,128	6,396
Other financial assets	5.1	28,000	23,000
Inventories	5.2	96	277
Other assets	5.2	553	436
<b>Total current assets</b>		<b>35,588</b>	<b>35,533</b>
<b>Non-current assets</b>			
Property, infrastructure, plant and equipment	6.1	306,648	302,942
Right-of-use assets	5.7	761	1,189
Investments in associates, joint arrangements and subsidiaries	6.2	213	269
<b>Total non-current assets</b>		<b>307,622</b>	<b>304,400</b>
<b>Total assets</b>		<b>343,210</b>	<b>339,933</b>
<b>Liabilities</b>			
<b>Current liabilities</b>			
Trade and other payables	5.3	2,458	2,360
Trust funds and deposits	5.3	427	307
Contract and other liabilities	5.3	3,150	2,887
Provisions	5.4	1,788	1,574
Lease liabilities	5.7	382	417
<b>Total current liabilities</b>		<b>8,205</b>	<b>7,545</b>
<b>Non-current liabilities</b>			
Provisions	5.4	2,533	2,484
Lease liabilities	5.7	450	824
<b>Total non-current liabilities</b>		<b>2,983</b>	<b>3,308</b>
<b>Total liabilities</b>		<b>11,188</b>	<b>10,853</b>
<b>Net assets</b>		<b>332,022</b>	<b>329,080</b>
<b>Equity</b>			
Accumulated surplus		131,465	130,856
Reserves	9.1	200,557	198,224
<b>Total Equity</b>		<b>332,022</b>	<b>329,080</b>

The above balance sheet should be read in conjunction with the accompanying notes.

**Buloke Shire Council**  
**2024-2025 Financial Report**

**Statement of Changes in Equity**  
for the year ended 30 June 2025

	Note	Total \$ '000	Accumulated Surplus \$ '000	Revaluation Reserves \$ '000	Other Reserves \$ '000
<b>2025</b>					
<b>Balance at beginning of the financial year</b>		329,080	130,856	195,356	2,868
<b>Surplus/(deficit) for the year</b>		1,022	1,022	—	—
<b>Other comprehensive income</b>					
Net asset revaluation gain/(loss)		1,920	—	1,920	—
<b>Other comprehensive income</b>		1,920	—	1,920	—
<b>Total comprehensive income</b>		2,942	1,022	1,920	—
Transfers to other reserves	9.1	—	(458)	—	458
Transfers from other reserves	9.1	—	45	—	(45)
<b>Balance at end of the financial year</b>		332,022	131,465	197,276	3,281
<b>2024</b>					
<b>Balance at beginning of the financial year</b>		334,117	129,609	195,356	9,152
<b>Adjusted opening balance</b>		334,117	129,609	195,356	9,152
<b>Surplus/(deficit) for the year</b>		(5,037)	(5,037)	—	—
<b>Other comprehensive income</b>					
Net asset revaluation gain/(loss)		—	—	—	—
<b>Other comprehensive income</b>		—	—	—	—
<b>Total comprehensive income</b>		(5,037)	(5,037)	—	—
Transfers to other reserves	9.1	—	(598)	—	598
Transfers from other reserves	9.1	—	6,882	—	(6,882)
<b>Balance at end of the financial year</b>		329,080	130,856	195,356	2,868

The above statement of changes in equity should be read in conjunction with the accompanying notes.

## Statement of Cash Flows

for the year ended 30 June 2025

	Note	2025 Inflows/ (Outflows) \$ '000	2024 Inflows/ (Outflows) \$ '000
<b>Cash flows from operating activities</b>			
Statutory fees and fines		200	146
Other receipts		1,680	55
Rates and charges		15,320	14,887
User fees		439	971
Grants - operating		14,922	1,786
Grants - capital		3,484	5,651
Contributions - monetary		495	119
Interest received		1,459	1,690
Trust funds and deposits taken/(repaid)		120	(38)
Net GST refund/(payment)		286	36
Employee costs		(11,998)	(12,728)
Materials and services		(12,448)	(12,933)
Other payments		(807)	861
<b>Net cash provided by/(used in) operating activities</b>	9.2	<b>13,152</b>	<b>503</b>
<b>Cash flows from investing activities</b>			
Payments for property, infrastructure, plant and equipment	6.1	(10,971)	(10,749)
Proceeds from sale of property, infrastructure, plant and equipment		—	52
Payments for investments		(4,944)	(269)
<b>Net cash provided by/(used in) investing activities</b>		<b>(15,915)</b>	<b>(10,966)</b>
<b>Cash flows from financing activities</b>			
Interest paid - lease liability		(67)	(80)
Repayment of lease liabilities		(438)	(381)
<b>Net cash flow provided by/(used in) financing activities</b>		<b>(505)</b>	<b>(461)</b>
<b>Net Increase (decrease) in cash and cash equivalents</b>		<b>(3,268)</b>	<b>(10,924)</b>
Cash and cash equivalents at the beginning of the financial year		6,396	17,320
<b>Cash and cash equivalents at the end of the financial year</b>		<b>3,128</b>	<b>6,396</b>

The above statement of cash flows should be read in conjunction with the accompanying notes.



## Buloke Shire Council 2024-2025 Financial Report

### Statement of Capital Works for the year ended 30 June 2025

	Note	2025 \$ '000	2024 \$ '000
<b>Property</b>			
Land		—	116
Land improvements		331	439
<b>Total land</b>		<b>331</b>	<b>555</b>
Building improvements		8	92
<b>Total buildings</b>		<b>8</b>	<b>92</b>
<b>Total property</b>		<b>339</b>	<b>647</b>
<b>Plant and equipment</b>			
Plant, machinery and equipment		385	63
Fixtures, fittings and furniture		21	1
Computers and telecommunications		128	101
Library books		18	26
<b>Total plant and equipment</b>		<b>552</b>	<b>191</b>
<b>Infrastructure</b>			
Roads		6,445	3,942
Footpaths and cycleways		145	524
Drainage		—	101
Recreational, leisure and community facilities		240	2,522
Parks, open space and streetscapes		3,801	2,930
Aerodromes		48	18
<b>Total infrastructure</b>		<b>10,679</b>	<b>10,037</b>
<b>Total capital works expenditure</b>	6.1	<b>11,570</b>	<b>10,875</b>
<b>Represented by:</b>			
New asset expenditure		3,849	4,177
Asset renewal expenditure		7,445	5,275
Asset expansion expenditure		—	43
Asset upgrade expenditure		276	1,380
<b>Total capital works expenditure</b>		<b>11,570</b>	<b>10,875</b>

The above statement of capital works should be read in conjunction with the accompanying notes.

## NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2025

### Note 1. OVERVIEW

---

#### Introduction

The Buloke Shire Council was established by an Order of the Governor in Council on 20 January 1995 and is a body corporate.

The Council's main office is located at 367 Broadway, Wycheproof, Victoria 3527.

#### Statement of compliance

These financial statements are a general purpose financial report that consists of a Comprehensive Income Statement, Balance Sheet, Statement of Changes in Equity, Statement of Cash Flows, Statement of Capital Works and Notes accompanying these financial statements. The general purpose financial report complies with Australian Accounting Standards (AAS), other authoritative pronouncements of the Australian Accounting Standards Board, the *Local Government Act 2020*, and the *Local Government (Planning and Reporting) Regulations 2020*.

The Council is a not-for-profit entity and therefore applies the additional AUS paragraphs applicable to a not-for-profit entity under the Australian Accounting Standards.

#### Accounting policy information

##### 1.1 Basis of accounting

Accounting policies are selected and applied in a manner which ensures that the resulting financial information satisfies the concepts of relevance and reliability, thereby ensuring that the substance of the underlying transactions or other events is reported. Accounting policies applied are disclosed in sections where the related balance or financial statement matter is disclosed.

The accrual basis of accounting has been used in the preparation of these financial statements, except for the cash flow information, whereby assets, liabilities, equity, income and expenses are recognised in the reporting period to which they relate, regardless of when cash is received or paid.

The financial statements are based on the historical cost convention unless a different measurement basis is specifically disclosed in the notes to the financial statements.

Judgements, estimates and assumptions are required to be made about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and associated judgements are based on professional judgement derived from historical experience and various other factors that are believed to be reasonable under the circumstances. Actual results may differ from these estimates.

The financial statements have been prepared on a going concern basis. The financial statements are in Australian dollars. The amounts presented in the financial statements have been rounded to the nearest thousand dollars unless otherwise specified. Minor discrepancies in tables between totals and the sum of components are due to rounding.

Revisions to accounting estimates are recognised in the period in which the estimate is revised and also in future periods that are affected by the revision. Judgements and assumptions made by management in the application of AAS's that have significant effects on the financial statements and estimates relate to:

- the fair value of land, buildings, infrastructure, plant and equipment (refer to Note 6.2.)
- the determination of depreciation for buildings, infrastructure, plant and equipment (refer to Note 6.2.).
- the determination of employee provisions (refer to Note 5.5.).
- the determination of landfill provisions (refer to Note 5.5.)
- the determination of whether performance obligations are sufficiently specific so as to determine whether an arrangement is within the scope of *AASB 15 Revenue from Contracts with Customers* or *AASB 1058 Income of Not-for-Profit Entities* (refer to Note 3)
- the determination, in accordance with *AASB 16 Leases*, of the lease term, the estimation of the discount rate when not implicit in the lease and whether an arrangement is in substance short-term or low value (refer to Note 5.8)
- other areas requiring judgements

Unless otherwise stated, all accounting policies are consistent with those applied in the prior year. Where appropriate, comparative figures have been amended to accord with current presentation, and disclosure has been made of any material changes to comparatives.

**Buloke Shire Council**  
**2024-2025 Financial Report**

**NOTES TO THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**Note 1. OVERVIEW**

---

**Goods and Services Tax (GST)**

Income and expenses are recognised net of the amount of associated GST. Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the taxation authority is included with other receivables or payables in the balance sheet.

**1.2 Impact of emergencies and natural disasters**

During 2024-25 emergencies or natural disasters impacted Council's operations. Council has noted the following significant impacts on its financial operations due to events such as October 2022 floods, December 2023 floods and February 2024 storm :

- Additional revenue – Council received unbudgeted income through Disaster Recovery Funding Arrangements of approx. \$784,000/- towards expenditure incurred against the events
- Revenue reductions – council did not have any material revenue (such as user fees and charges) reductions
- Revenue foregone – council did not have any material revenue (such as parking fees, overdue charges etc) forgone
- Additional costs – Council has undertaken re-construction of essential public assets affected due to October 2022 and December 2023 emergencies however, they are to be funded through Disaster Recovery Funding Arrangement.
- Asset valuations – Council recognised impairment against October 2022 floods in FY ended June 2023. Council will be undertaking a full revaluation in June 2026 and any impairment or significant valuation impacts will be considered then.

## NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2025

### Note 2. ANALYSIS OF OUR RESULTS

#### Note 2.1 Performance against budget

The performance against budget notes compare Council's financial plan, expressed through its annual budget, with actual performance. The *Local Government (Planning and Reporting) Regulations 2020* requires explanation of any material variances. Council has adopted a materiality threshold of the lower of 10 percent or \$50,000 where further explanation is warranted. Explanations have not been provided for variations below the materiality threshold unless the variance is considered to be material because of its nature.

These notes are prepared to meet the requirements of the *Local Government Act 2020* and the *Local Government (Planning and Reporting) Regulations 2020*.

##### 2.1.1 Income / Revenue and expenditure

	Budget 2025 \$ '000	Actual 2025 \$ '000	Variance \$ '000	Variance %	Ref
<b>Income / Revenue</b>					
Rates and charges	15,374	15,370	(4)	(0.03)%	
Statutory fees and fines	139	161	22	15.83%	1
User fees	463	439	(24)	(5.18)%	2
Grants - operating	9,327	15,312	5,985	64.17%	3
Grants - capital	8,357	2,831	(5,526)	(66.12)%	4
Contributions - monetary	695	495	(200)	(28.78)%	5
Contributions - non monetary	—	—	—	∞	
Net gain on disposal of property, infrastructure, plant and equipment	—	—	—	∞	
Other income	1,125	1,890	765	68.00%	6
<b>Total income / revenue</b>	<b>35,480</b>	<b>36,498</b>	<b>1,018</b>	<b>2.87%</b>	
<b>Expenses</b>					
Employee costs	13,262	12,116	1,146	8.64%	7
Materials and services	9,909	12,609	(2,700)	(27.25)%	8
Depreciation	8,852	9,185	(333)	(3.76)%	9
Depreciation - right of use assets	430	457	(27)	(6.28)%	10
Allowance for impairment losses	60	89	(29)	(48.33)%	11
Finance costs - leases	64	67	(3)	(4.69)%	10
Net loss on disposal of property, infrastructure, plant and equipment	—	—	—	∞	
Other expenses	870	953	(83)	(9.54)%	12
<b>Total expenses</b>	<b>33,447</b>	<b>35,476</b>	<b>(2,029)</b>	<b>(6.07)%</b>	
<b>Surplus/(deficit) for the year</b>	<b>2,033</b>	<b>1,022</b>	<b>(1,011)</b>	<b>(49.73)%</b>	



## Buloke Shire Council 2024-2025 Financial Report

### NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2025

#### Note 2.1 Performance against budget

##### (i) Explanation of material variations

Variance Ref	Explanation
1.	Favourable variance due to unbudgeted income in planning division
2.	Unfavourable variance due to overbudgeted income under building regulations and inspections
3.	Favourable variance due to Financial Assistance Grants for FY2026 received in advance
4.	Unfavourable variance due to capital projects being delayed leading to grants like Regional Workers Accommodation and LRCI 4 not being recognised as well as Grants from Roads To Recovery being over-budgeted
5.	Unfavourable variance due to contributions towards Lighting Up Buloke being offset by delayed insurance outcomes of Birchip Netball Court and Wooroonook Septic.
6.	Favourable variance majorly due to interest from investments exceeding budgeted as well as minor income gains from sale of scrap metal and fuel tax credits.
7.	Favourable variance due to vacant positions throughout the organisation.
8.	Unfavourable variance majorly due to bulk stockpiling of road making materials, unbudgeted expenditure towards emergency events like AGRN 1037, 1096 and 1108, hire of external contractors and consultants towards election preparation, esetoric festival as well as staff vacancies
9.	Unfavourable variance due to 2024 year end capitalisations
10.	Minor unfavourable variance due to additional leased vehicles and possible changes in interest rates
11.	Unfavourable variance due to debts majorly relating to local laws written off.
12.	Unfavourable variance due to under-budgeted election expenses and community contributions.

## NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2025

### Note 2.1 Performance against budget

#### 2.1.2 Capital works

	Budget 2025 \$ '000	Actual 2025 \$ '000	Variance \$ '000	Variance %	Ref
<b>Property</b>					
Land	–	–	–	∞	
Land improvements	50	331	281	562.00%	1
<b>Total land</b>	<b>50</b>	<b>331</b>	<b>281</b>	<b>562.00%</b>	
Building improvements	225	8	(217)	(96.44)%	2
<b>Total buildings</b>	<b>225</b>	<b>8</b>	<b>(217)</b>	<b>(96.44)%</b>	
<b>Total property</b>	<b>275</b>	<b>339</b>	<b>64</b>	<b>23.27%</b>	
<b>Plant and equipment</b>					
Plant, machinery and equipment	1,596	385	(1,211)	(75.88)%	3
Computers and telecommunications	170	128	(42)	(24.71)%	4
Library books	27	18	(9)	(33.33)%	4
<b>Total plant and equipment</b>	<b>1,858</b>	<b>552</b>	<b>(1,306)</b>	<b>(70.29)%</b>	
<b>Infrastructure</b>					
Roads	9,045	6,445	(2,600)	(28.75)%	5
Footpaths and cycleways	203	145	(58)	(28.57)%	6
Drainage	875	–	(875)	(100.00)%	7
Recreational, leisure and community facilities	1,684	240	(1,444)	(85.75)%	8
Parks, open space and streetscapes	5,669	3,801	(1,868)	(32.95)%	9
Aerodromes	100	48	(52)	(52.00)%	10
Other infrastructure	–	–	–	∞	
<b>Total infrastructure</b>	<b>17,576</b>	<b>10,679</b>	<b>(6,897)</b>	<b>(39.24)%</b>	
<b>Total capital works expenditure</b>	<b>19,709</b>	<b>11,570</b>	<b>(8,139)</b>	<b>(41.30)%</b>	
<b>Represented by:</b>					
New asset expenditure	5,878	3,849	(2,029)	(34.52)%	
Asset renewal expenditure	13,279	7,445	(5,834)	(43.93)%	
Asset expansion expenditure	152	–	(152)	(100.00)%	
Asset upgrade expenditure	400	276	(124)	(31.00)%	
<b>Total capital works expenditure</b>	<b>19,709</b>	<b>11,570</b>	<b>(8,139)</b>	<b>(41.30)%</b>	

## Buloke Shire Council 2024-2025 Financial Report

### NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2025

#### Note 2.1 Performance against budget

##### (i) Explanation of material variations

Variance Ref	Explanation
1.	Unfavorable variance due to unexpected carry forward works primarily towards the Sea Lake Housing Development.
2.	Favorable variance due to major building improvements including heating, ventilation and air conditioning were not undertaken.
3.	Favorable variance due to delay in purchase of heavy equipment such as graders and water trucks and carried forward.
4.	Investment in assets have been lower than anticipated and thus, funds being carried forward.
5.	Favorable variance due to delay in projects such as Jeffcott Road Rehabilitation, Safer Local Roads program, flood rehabilitation works as well as lower than anticipated cost delivery on reseals etc.
6.	Favorable variance due to experience in delay of works such as Charlton footpath improvements beyond planning stage and thus, funds are being carried forward.
7.	Favorable variance due to drainage works project not being initiated thus, funds towards its are being re-assigned as well as delay in the Calder Highway pipeworks.
8.	Favorable variance due to unsuccessful funding/insurance claims (approx. \$0.5million) towards Birchip Netball Court Remediation, Wycheproof Netball Court and Wycheproof Multi-Sport Facility. Funds intended for repairs at pools were not required as alternative economical solutions were identified (approx. \$0.5million), funds being carried forward and re-distributed. Delay in projects are being experienced causing them to be carried forward.
9.	Favorable variance due to works towards Regional Workers Accommodation being delayed and carried forward.
10.	Delay in delivery of audit has delayed construction works, funds being carried forward.

## NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2025

### Note 2.2 Analysis of Council results by program

#### 2.2.1 Analysis of Council results by program

Council delivers its functions and activities through the following programs.

##### 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

#### 2.2.2 Summary of income / revenue, expenses, assets and capital expenses by program

Functions/activities	Income / Revenue \$ '000	Expenses \$ '000	Surplus / (Deficit) \$ '000	Grants included in income / revenue \$ '000	Total assets \$ '000
<b>2025</b>					
Our Built and Natural Environment	11,943	25,273	(13,330)	9,308	308,844
Our Community Wellbeing	1,231	3,465	(2,234)	877	—
Our Economy	117	263	(146)	223	213
Our Council and Community Leadership	9,301	6,475	2,826	7,736	33,950
Unattributed	13,906	—	13,906	—	—
<b>Total functions and activities</b>	<b>36,498</b>	<b>35,476</b>	<b>1,022</b>	<b>18,144</b>	<b>343,007</b>
<b>2024</b>					
Our Built and Natural Environment	10,215	23,743	(13,528)	8,145	302,380
Our Community Wellbeing	2,275	3,921	(1,646)	1,727	—
Our Economy	317	329	(12)	—	269
Our Council and Community Leadership	1,953	5,333	(3,380)	216	36,997
Unattributed	13,529	—	13,529	—	—
<b>Total functions and activities</b>	<b>28,289</b>	<b>33,326</b>	<b>(5,037)</b>	<b>10,088</b>	<b>339,646</b>



## Buloke Shire Council 2024-2025 Financial Report

### NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2025

#### Note 3. FUNDING FOR THE DELIVERY OF OUR SERVICES

	2025 \$ '000	2024 \$ '000
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##### 3.1 Rates and charges

Council uses Capital Improved Value (CIV) as the basis of valuation of all properties within the municipal district. The CIV is the value of the land and all its improvements.

The valuation base used to calculate general rates for 2024/25 was \$5.107 billion (2023/24 \$4.010 billion). The 2024/25 rate in the CIV dollar was a General Rate used for Residential of 0.500479 cents (2023/24 0.517026 cents), Commercial and Industrial Rate of 0.578694 cents (2023/24, 0.597062 cents) and a Farm Rate of 0.212815 cents (2023/24, 0.272224 cents).

Municipal charge	807	783
Supplementary rates and rate adjustments	10	(12)
Interest on rates and charges	74	89
Rates - Residential	2,877	2,802
Rates - Commercial	552	537
Rates - Rural	9,443	9,196
Windfarm electricity generation charge	143	134
Garbage Charges	1,464	1,478
<b>Total rates and charges</b>	<b>15,370</b>	<b>15,007</b>

The date of the latest general revaluation of land for rating purposes within the municipal district was 1 January 2024, and the valuation was applied in the rating year commencing 1st July 2024.

Annual rates and charges are recognised as revenues when Council issues annual rates notices. Supplementary rates are recognised when a valuation and reassessment is completed and a supplementary rates notice issued.

##### 3.2 Statutory fees and fines

Compliance	34	88
Planning Permits & Certificates	80	58
Revenue Collection	6	8
Building Regulations and Inspections	36	29
Other Fees and Fines	5	6
<b>Total statutory fees and fines</b>	<b>161</b>	<b>189</b>

Statutory fees and fines (including parking fees and fines) are recognised as income when the service has been provided, the payment is received, or when the penalty has been applied, whichever first occurs.

##### 3.3 User fees

Pound fees and animal registrations	66	78
Home and Community Care	–	193
Public Health and Wellbeing Charges	32	8
Building Services charges	19	55
Caravan Parks & Halls	–	5
Waste and Environment	195	159
Saleyards / Truck Wash	23	36
Other	104	30
<b>Total user fees</b>	<b>439</b>	<b>564</b>

User fees are recognised as revenue when the service has been provided or Council has otherwise earned the income.

## NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2025

### Note 3. FUNDING FOR THE DELIVERY OF OUR SERVICES

	2025 \$ '000	2024 \$ '000
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#### 3.4 Funding from other levels of government

Grants were received in respect of the following:

##### Summary of grants

Commonwealth funded grants	13,796	2,790
State funded grants	4,347	7,298
<b>Total grants received</b>	<b>18,143</b>	<b>10,088</b>

##### (a) Operating Grants

###### Recurrent - Commonwealth Government

Financial Assistance Grants - general purpose	12,731	355
General home care	—	382

###### Recurrent - State Government

School crossing supervisors	16	15
Libraries	131	136
Maternal and child health	366	453
General home care	—	298
Emergency management	—	60
Senior citizens	—	6
Other	141	85
<b>Total recurrent operating grants</b>	<b>13,385</b>	<b>1,790</b>

###### Non-recurrent - State Government

Family and children	86	128
Environmental management and climate change	—	105
Natural disaster - floods	1,034	980
Natural disaster - storm	300	—
Community development	152	160
Emergency Management	60	—
Other	295	12
<b>Total non-recurrent operating grants</b>	<b>1,927</b>	<b>1,385</b>

##### Total operating grants

<b>15,312</b>	<b>3,175</b>
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##### (b) Capital Grants

###### Recurrent - Commonwealth Government

Roads to recovery	1,145	1,792
<b>Total recurrent capital grants</b>	<b>1,145</b>	<b>1,792</b>

###### Non-recurrent - Commonwealth Government

Other - Roads Infrastructure	(80)	261
------------------------------	------	-----

###### Non-recurrent - State Government

Parks, Open space & Streetscapes	1,576	3,550
Other	190	1,310
<b>Total non-recurrent capital grants</b>	<b>1,686</b>	<b>5,121</b>

##### Total capital grants

<b>2,831</b>	<b>6,913</b>
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## Buloke Shire Council 2024-2025 Financial Report

### NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2025

#### Note 3. FUNDING FOR THE DELIVERY OF OUR SERVICES

	2025 \$ '000	2024 \$ '000
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##### (c) Recognition of grant income

Before recognising funding from government grants as revenue the Council assesses whether there is a contract that is enforceable and has sufficiently specific performance obligations in accordance with AASB 15 Revenue from Contracts with Customers. When both these conditions are satisfied, the Council:

- identifies each performance obligation relating to revenue under the contract/agreement
- determines the transaction price
- recognises a contract liability for its obligations under the agreement
- recognises revenue as it satisfies its performance obligations, at the point in time or over time when services are rendered.

Where the contract is not enforceable and/or does not have sufficiently specific performance obligations, the Council applies *AASB 1058 Income for Not-for-Profit Entities*.

Grant revenue with sufficiently specific performance obligations is recognised over time as the performance obligations specified in the underlying agreement are met. Where performance obligations are not sufficiently specific, grants are recognised on the earlier of receipt or when an unconditional right to receipt has been established. Grants relating to capital projects are generally recognised progressively as the capital project is completed. The following table provides a summary of the accounting framework under which grants are recognised.

##### Income recognised under AASB 1058 Income of Not-for-Profit Entities

General purpose	12,747	355
Specific purpose grants to acquire non-financial assets	2,831	7,230
Other specific purpose grants	1,331	–

##### Revenue recognised under AASB 15 Revenue from Contracts with Customers

Specific purpose grants	1,234	2,821
	<b>18,143</b>	<b>10,406</b>

##### (d) Unspent grants received on condition that they be spent in a specific manner:

###### Operating

Balance at start of year	1,023	2,412
Received during the financial year and remained unspent at balance date	506	131
Received in prior years and spent during the financial year	(896)	(1,520)
<b>Balance at year end</b>	<b>633</b>	<b>1,023</b>

###### Capital

Balance at start of year	1,864	4,294
Received during the financial year and remained unspent at balance date	1,352	1,783
Received in prior years and spent during the financial year	(699)	(4,213)
<b>Balance at year end</b>	<b>2,517</b>	<b>1,864</b>

Unspent grants are determined and disclosed on a cash basis.

## NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2025

### Note 3. FUNDING FOR THE DELIVERY OF OUR SERVICES

	2025 \$ '000	2024 \$ '000
<b>3.5 Contributions</b>		
<b>Monetary contributions</b>		
Revenue Collection Contributions	181	78
Capital Works Contributions	314	41
<b>Total monetary contributions</b>	<b>495</b>	<b>119</b>
<b>Total contributions</b>	<b>495</b>	<b>119</b>

Monetary contributions are recognised as revenue when Council obtains control over the contributed asset.

### 3.6 Net gain/(loss) on disposal of property, infrastructure, plant and equipment

<b>Plant and equipment</b>		
Proceeds of sale	—	52
<b>Total net gain/(loss) on disposal of plant and equipment</b>	<b>—</b>	<b>52</b>
<b>Total net gain/(loss) on disposal of property, infrastructure, plant and equipment</b>	<b>—</b>	<b>52</b>

The profit or loss on sale of an asset is determined when control of the asset has passed to the buyer.

### 3.7 Other income

Interest	1,459	1,690
Rent Council properties	16	11
Reimbursements	199	166
Fuel tax credits	129	74
Wimmera Southern Mallee Development share of equity	(56)	269
Other	143	58
<b>Total other income</b>	<b>1,890</b>	<b>2,268</b>

Interest is recognised as it is earned.

Other income is measured at the fair value of the consideration received or receivable and is recognised when Council gains control over the right to receive the income.



## Buloke Shire Council 2024-2025 Financial Report

### NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2025

#### Note 4. THE COST OF DELIVERING SERVICES

	2025 \$ '000	2024 \$ '000
<b>4.1 Employee costs</b>		
<b>(a) Employee costs</b>		
Wages and salaries	10,499	10,659
Superannuation	1,147	1,096
Fringe benefits tax	70	81
Allowances	9	14
Worksafe	378	293
Other	13	4
<b>Total employee costs</b>	<b>12,116</b>	<b>12,147</b>

#### **(b) Superannuation**

Council made contributions to the following funds:

##### **Accumulation funds**

Employer contributions to Local Authorities Superannuation Fund (Vision Super)	476	462
Employer contributions - Australian Super	225	163
Employer contributions - Hostplus Super	31	53
Employer contributions - Hesta	41	42
Employer contributions - Aware Super	106	69
Employer contributions - other funds	268	307
	<b>1,147</b>	<b>1,096</b>
Employer contributions payable at reporting date	—	—
<b>Total superannuation costs</b>	<b>1,147</b>	<b>1,096</b>

Refer to Note 9.3 for further information relating to Council's superannuation obligations.

#### **4.2 Materials and services**

Utilities	629	558
Information technology	710	549
Insurance	568	532
Consultants	2,174	1,036
Advertising	71	84
Garbage	679	575
Operational Contracts and Services	4,108	4,318
Operational Materials	1,093	812
Promotion/Public Education	7	6
Subscriptions/Memberships/Publications	219	111
Telephone	118	110
Vehicle and Plant Costs	1,442	1,270
Other	791	907
<b>Total materials and services</b>	<b>12,609</b>	<b>10,868</b>

## NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2025

### Note 4. THE COST OF DELIVERING SERVICES

	2025 \$ '000	2024 \$ '000
<b>4.3 Depreciation</b>		
<b>Property</b>		
Buildings - non specialised	2,226	2,188
Leasehold improvements	27	27
<b>Total depreciation - property</b>	<b>2,253</b>	<b>2,215</b>
<b>Plant and equipment</b>		
Plant machinery and equipment	713	666
Fixtures fittings and furniture	3	12
Computers and telecomms	51	124
<b>Total depreciation - plant and equipment</b>	<b>767</b>	<b>802</b>
<b>Infrastructure</b>		
Roads	5,635	5,377
Bridges	103	103
Footpaths and cycleways	183	173
Drainage	82	82
Kerb & Channel	161	161
Landfill sites	1	5
Other infrastructure	—	6
<b>Total depreciation - infrastructure</b>	<b>6,165</b>	<b>5,907</b>
<b>Total depreciation</b>	<b>9,185</b>	<b>8,924</b>

Refer to note 5.7 and 6.2 for a more detailed breakdown of depreciation and amortisation charges and accounting policy.

### 4.4 Depreciation - Right of use assets

Vehicles	457	424
<b>Total Depreciation - Right of use assets</b>	<b>457</b>	<b>424</b>

### 4.5 Bad and doubtful debts

Rates debtors	1	—
Other debtors	88	70
<b>Total allowance for impairment losses</b>	<b>89</b>	<b>70</b>
<b>Movement in allowance for impairment losses in respect of debtors</b>		
Balance at the beginning of the year	301	421
New allowances recognised during the year	88	70
Amounts already provided for and written off as uncollectable	(79)	(190)
<b>Balance at end of year</b>	<b>310</b>	<b>301</b>

An allowance for impairment losses in respect of debtors is recognised based on an expected credit loss model. This model considers both historic and forward looking information in determining the level of impairment.

Buloke Shire Council  
2024-2025 Financial Report

NOTES TO THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2025

Note 4. THE COST OF DELIVERING SERVICES

	2025 \$ '000	2024 \$ '000
<b>4.6 Finance Costs - Leases</b>		
Interest - Lease Liabilities	67	80
<b>Total finance costs</b>	<b>67</b>	<b>80</b>
<b>4.7 Other expenses</b>		
Auditors' remuneration - VAGO - audit of the financial statements, performance statement and grant acquittals	56	53
Auditors' remuneration - Internal Audit	7	23
Councillors' allowances	208	227
Council Contributions and Donations	496	468
Council meeting expenses	19	22
Election expenses	150	5
Others	17	13
<b>Total other expenses</b>	<b>953</b>	<b>811</b>

NOTES TO THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2025

Note 5. INVESTING IN AND FINANCING OUR OPERATIONS

	2025 \$ '000	2024 \$ '000
<b>5.1 Financial assets</b>		
<b>(a) Cash and cash equivalents</b>		
<b>Current</b>		
Cash at bank	3,128	6,396
<b>Total current cash and cash equivalents</b>	<b>3,128</b>	<b>6,396</b>
<b>(b) Other financial assets</b>		
<b>Current</b>		
Term deposits	28,000	23,000
<b>Total current other financial assets</b>	<b>28,000</b>	<b>23,000</b>

Cash and cash equivalents include cash on hand, deposits at call, and other highly liquid investments with original maturities of three months or less, net of outstanding bank overdrafts.

Other financial assets are valued at fair value, at balance date. Term deposits are measured at original cost. Any unrealised gains and losses on holdings at balance date are recognised as either a revenue or expense.

Other financial assets include term deposits and those with original maturity dates of three to 12 months are classified as current, whilst term deposits with maturity dates greater than 12 months are classified as non-current.



**Buloke Shire Council**  
**2024-2025 Financial Report**

**NOTES TO THE FINANCIAL REPORT  
 FOR THE YEAR ENDED 30 JUNE 2025**

**Note 5. INVESTING IN AND FINANCING OUR OPERATIONS**

	<b>2025</b>	<b>2024</b>
	<b>\$ '000</b>	<b>\$ '000</b>
<b>(c) Trade &amp; Other Receivables</b>		
<b>Current</b>		
<i>Statutory receivables</i>		
Rates debtors	1,267	1,217
Infringement debtors	148	177
GST receivable	201	286
<i>Non-statutory receivables</i>		
Grant debtors	1,765	3,099
Accrued interest	256	276
Other debtors	484	669
Allowance for expected credit loss - infringements	(57)	(47)
Provision for doubtful debts - rates debtors	(253)	(253)
<b>Total current trade and other receivables</b>	<b>3,811</b>	<b>5,424</b>
<b>Total trade and other receivables</b>	<b>3,811</b>	<b>5,424</b>

Short term receivables are carried at invoice amount. An allowance for expected credit losses is recognised based on past experience and other objective evidence of expected losses. Long term receivables are carried at amortised cost using the effective interest rate method.

**(d) Ageing of receivables**

The ageing of the Council's trade & other receivables (excluding statutory receivables) that are not impaired was:

Current (not yet due)	1,267	707
Past due by up to 30 days	5	549
Past due between 31 and 180 days	118	3
Past due between 181 and 365 days	96	73
Past due by more than 1 year	1,019	2,712
<b>Total trade and other receivables</b>	<b>2,505</b>	<b>4,044</b>

Contract assets are recognised when Council has transferred goods or services to the customer but where Council is yet to establish an unconditional right to consideration.

NOTES TO THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2025

Note 5. INVESTING IN AND FINANCING OUR OPERATIONS

	2025	2024
	\$ '000	\$ '000

5.2 Non-financial assets

(a) Inventories

Inventories held for distribution	96	277
<b>Total inventories</b>	<b>96</b>	<b>277</b>

Inventories held for distribution are measured at cost, adjusted when applicable for any loss of service potential. All other inventories, including land held for sale, are measured at the lower of cost and net realisable value. Where inventories are acquired for no cost or nominal consideration, they are measured at current replacement cost at the date of acquisition.

(b) Other assets

Current

Prepayments	545	428
Other	8	8
<b>Total current other assets</b>	<b>553</b>	<b>436</b>

## Buloke Shire Council 2024-2025 Financial Report

### NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2025

#### Note 5. INVESTING IN AND FINANCING OUR OPERATIONS

	2025 \$ '000	2024 \$ '000
<b>5.3 Payables, trust funds and deposits and contract and other liabilities</b>		
<b>(a) Trade and other payables</b>		
<b>Current</b>		
<i>Non-statutory payables</i>		
Trade payables	1,971	1,489
Accrued expenses	487	871
<b>Total current trade and other payables</b>	<b>2,458</b>	<b>2,360</b>
<b>(b) Trust funds and deposits</b>		
<b>Current</b>		
Fire services levy	237	206
Other refundable deposits	171	91
Funds held on behalf of community groups and third parties	19	10
<b>Total current trust funds and deposits</b>	<b>427</b>	<b>307</b>
<b>(c) Contract and other liabilities</b>		
<b>Contract liabilities</b>		
<b>Current</b>		
<b>Grants received in advance:</b>		
Grants received in advance - operating	633	1,023
Grants received in advance - capital	2,517	1,864
<b>Total grants received in advance</b>	<b>3,150</b>	<b>2,887</b>
<b>Total current contract liabilities</b>	<b>3,150</b>	<b>2,887</b>
<b>Total current contract and other liabilities</b>	<b>3,150</b>	<b>2,887</b>

Amounts received as deposits and retention amounts controlled by Council are recognised as trust funds until they are returned, transferred in accordance with the purpose of the receipt, or forfeited. Trust funds that are forfeited, resulting in council gaining control of the funds, are to be recognised as revenue at the time of forfeit.

#### **Purpose and nature of items**

Funds held on behalf of community groups and third parties - Amounts received as trust deposits to be expended in a specified manner that had not occurred at balance date.

Fire Service Levy - Council is the collection agent for fire services levy on behalf of the State Government. Council remits amounts received on a quarterly basis. Amounts disclosed here will be remitted to the state government in line with that process.

Refundable deposits - Deposits are taken by council as a form of surety in a number of circumstances, including in relation to building works, tender deposits, contract deposits and the use of civic facilities.

Buloke Shire Council  
2024-2025 Financial Report

NOTES TO THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2025

Note 5. INVESTING IN AND FINANCING OUR OPERATIONS

	Employee provisions \$ '000	Landfill restoration \$ '000	Gravel pit restoration \$ '000	Total \$ '000
<b>5.4 Provisions</b>				
<b>2025</b>				
Balance at the beginning of the financial year	1,698	1,955	405	4,058
Additional provisions	166	–	–	166
Amounts used	(49)	–	–	(49)
<b>Balance at the end of the financial year</b>	<b>1,815</b>	<b>1,955</b>	<b>405</b>	<b>4,175</b>
<b>Provisions</b>				
Provisions - current *	1,738	–	50	1,788
Provisions - non-current	78	2,019	436	2,533
<b>Total Provisions</b>	<b>1,816</b>	<b>2,019</b>	<b>486</b>	<b>4,321</b>
<b>2024</b>				
Balance at the beginning of the financial year	2,279	1,955	411	4,645
Additional provisions	108	–	–	108
Amounts used	(689)	–	(6)	(695)
<b>Balance at the end of the financial year</b>	<b>1,698</b>	<b>1,955</b>	<b>405</b>	<b>4,058</b>
<b>Provisions</b>				
Provisions - current *	1,524	(1,955)	50	(381)
Provisions - non-current	174	3,910	355	4,439
<b>Total Provisions</b>	<b>1,698</b>	<b>1,955</b>	<b>405</b>	<b>4,058</b>

(\*) Landfill provisions have been re-classified from current to non-current in comparative year ending 2024

	2025 \$ '000	2024 \$ '000
<b>(a) Employee provisions</b>		
<b>Current provisions expected to be wholly settled within 12 months</b>		
Annual leave	717	758
Long service leave	185	74
Accrued Days Off	30	30
	<b>932</b>	<b>862</b>
<b>Current provisions expected to be wholly settled after 12 months</b>		
Long service leave	806	662
	<b>806</b>	<b>662</b>
<b>Total current employee provisions</b>	<b>1,738</b>	<b>1,524</b>
<b>Non-Current</b>		
Long service leave	78	174
<b>Total Non-Current Employee Provisions</b>	<b>78</b>	<b>174</b>
Aggregate Carrying Amount of Employee Provisions:		
Current	1,738	1,524
Non-current	78	174
<b>Total Aggregate Carrying Amount of Employee Provisions</b>	<b>1,816</b>	<b>1,698</b>

continued on next page ...

Page 29 of 57

## Buloke Shire Council 2024-2025 Financial Report

### NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2025

#### Note 5. INVESTING IN AND FINANCING OUR OPERATIONS

	2025 \$ '000	2024 \$ '000
--	-----------------	-----------------

The calculation of employee costs and benefits includes all relevant on-costs and are calculated as follows at reporting date.

##### *Annual leave*

A liability for annual leave is recognised in the provision for employee benefits as a current liability because the Council does not have an unconditional right to defer settlement of the liability. Liabilities for annual leave are measured at:

- nominal value if the Council expects to wholly settle the liability within 12 months
- present value if the Council does not expect to wholly settle within 12 months.

Liabilities that are not expected to be wholly settled within 12 months of the reporting date are recognised in the provision for employee benefits as current liabilities, measured at the present value of the amounts expected to be paid when the liabilities are settled using the remuneration rate expected to apply at the time of settlement.

##### *Long service leave*

Liability for long service leave (LSL) is recognised in the provision for employee benefits. Unconditional LSL is disclosed as a current liability as the Council does not have an unconditional right to defer settlement. Unconditional LSL is measured at nominal value if expected to be settled within 12 months or at present value if not expected to be settled within 12 months. Conditional LSL that has been accrued, where an employee is yet to reach a qualifying term of employment, is disclosed as a non-current liability and measured at present value.

Key assumptions:

- discount rate	3.94%	4.35%
- wage inflation rate	4.25%	4.45%

#### (b) Landfill restoration

##### **Non-current**

Non-current *	2,019	1,955
<b>Total non-current</b>	<b>2,019</b>	<b>1,955</b>

##### **Total**

<b>2,019</b>	<b>1,955</b>
--------------	--------------

Key assumptions:

- discount rate	3.30%	4.35%
- inflation rate	2.10%	4.45%

#### (c) Gravel pit restoration

Current	50	50
	<b>50</b>	<b>50</b>

Non-current	436	355
	<b>436</b>	<b>355</b>

##### **Total**

<b>486</b>	<b>405</b>
------------	------------

Key assumptions:

- discount rate	3.30%	4.35%
- inflation rate	2.10%	4.45%

Under provisions of the *Mineral Resources (Sustainable Development) Act* (1990), Council is obliged to restore gravel pits currently operated under Work Authority Permits. The forecast life of gravel pits is based on current estimates of remaining suitable gravel availability and unrestored areas of individual sites. The provision for pit restoration has been calculated based on the present value of the expected cost of works to be undertaken.

(\*) Landfill provisions have been re-classified from current to non-current in comparative period ending 2024



NOTES TO THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2025

Note 5. INVESTING IN AND FINANCING OUR OPERATIONS

5.5 Financing arrangements

The Council has the following funding arrangements in place as at 30 June 2025.

Bank overdraft	—	—
Credit card facilities	—	—
Treasury Corporation of Victoria facilities	—	—
Other facilities - Bank Guarantee	—	—
Other	—	—
<b>Total Facilities</b>	<b>—</b>	<b>—</b>
Used facilities	—	—
Other	—	—
<b>Used facilities</b>	<b>—</b>	<b>—</b>
<b>Unused facilities</b>	<b>—</b>	<b>—</b>

Council has no overdraft facility at 30 June 2025. Bank guarantees are now disclosed in the Notes to the financial statements - contingent liabilities.

## Buloke Shire Council 2024-2025 Financial Report

### NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2025

#### Note 5. INVESTING IN AND FINANCING OUR OPERATIONS

##### 5.6 Commitments

The Council has entered into the following commitments. Commitments are not recognised in the Balance Sheet. Commitments are disclosed at their nominal value and presented inclusive of the GST payable.

##### (a) Commitments for expenditure

	Not later than 1 year \$ '000	Later than 1 year and not later than 2 years \$ '000	Later than 2 years and not later than 5 years \$ '000	Later than 5 years \$ '000	Total \$ '000
<b>2025</b>					
<b>Operating</b>					
Garbage & recyclables	1,050	1,071	3,344	—	5,465
Glass recycling	10	—	—	—	10
Hire of plant	4	—	—	—	4
IT systems and technology	24	—	—	—	24
Building surveying	—	—	—	—	—
Asset valuation	—	—	—	—	—
Others	42	—	—	—	42
<b>Total</b>	<b>1,130</b>	<b>1,071</b>	<b>3,344</b>	<b>—</b>	<b>5,545</b>
<b>Capital</b>					
Construction works	854	—	—	—	854
Roads	3,467	—	—	—	3,467
<b>Total</b>	<b>4,321</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>4,321</b>
<b>2024</b>					
<b>Operating</b>					
Garbage & recyclables	847	873	2,784	—	4,504
Glass recycling	60	—	—	—	60
Hire of plant	99	—	—	—	99
IT systems and technology	34	—	—	—	34
Building surveying	74	—	—	—	74
Asset valuation	—	—	—	—	—
Others	—	—	—	—	—
<b>Total</b>	<b>1,114</b>	<b>873</b>	<b>2,784</b>	<b>—</b>	<b>4,771</b>
<b>Capital</b>					
Construction works	2,677	—	—	—	2,677
Roads	1,003	—	—	—	1,003
<b>Total</b>	<b>3,680</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>3,680</b>

## NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2025

### Note 5. INVESTING IN AND FINANCING OUR OPERATIONS

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#### 5.7 Leases

At inception of a contract, Council assesses whether a contract is, or contains, a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. To identify whether a contract conveys the right to control the use of an identified asset, it is necessary to assess whether:

- The contract involves the use of an identified asset;
- Council has the right to obtain substantially all of the economic benefits from use of the asset throughout the period of use; and
- Council has the right to direct the use of the asset.

This policy is applied to contracts entered into, or changed, on or after 1 July 2019.

As a lessee, Council recognises a right-of-use asset and a lease liability at the lease commencement date. The right-of-use asset is initially measured at cost which comprises the initial amount of the lease liability adjusted for:

- any lease payments made at or before the commencement date less any lease incentives received; plus
- any initial direct costs incurred; and
- an estimate of costs to dismantle and remove the underlying asset or to restore the underlying asset or the site on which it is located.

The right-of-use asset is subsequently depreciated using the straight-line method from the commencement date to the earlier of the end of the useful life of the right-of-use asset or the end of the lease term. The estimated useful lives of right-of-use assets are determined on the same basis as those of property, plant and equipment. In addition, the right-of-use asset is periodically reduced by impairment losses, if any, and adjusted for certain measurements of the lease liability.

The lease liability is initially measured at the present value of the lease payments that are not paid at the commencement date, discounted using the interest rate implicit in the lease or, if that rate cannot be readily determined, an appropriate incremental borrowing rate. Generally, Council uses an appropriate incremental borrowing rate as the discount rate.

Lease payments included in the measurement of the lease liability comprise the following:

- Fixed payments
- Variable lease payments that depend on an index or a rate, initially measured using the index or rate as at the commencement date;
- Amounts expected to be payable under a residual value guarantee; and
- The exercise price under a purchase option that Council is reasonably certain to exercise, lease payments in an optional renewal period if Council is reasonably certain to exercise an extension option, and penalties for early termination of a lease unless Council is reasonably certain not to terminate early.

When the lease liability is remeasured in this way, a corresponding adjustment is made to the carrying amount of the right-of-use asset, or is recorded in profit or loss if the carrying amount of the right-of-use asset has been reduced to zero.

Under *AASB 16 Leases*, Council as a not-for-profit entity has elected not to measure right-of-use assets at initial recognition at fair value in respect of leases that have significantly below-market terms.

Buloke Shire Council  
2024-2025 Financial Report

NOTES TO THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2025

Note 5. INVESTING IN AND FINANCING OUR OPERATIONS

(a) Right-of-Use Assets

	Vehicles \$ '000	Total \$ '000
<b>2025</b>		
Balance at 1 July 2024	1,189	1,189
Additions	23	23
Depreciation charge	(457)	(457)
Other	6	6
<b>Balance at 30 June 2025</b>	<b>761</b>	<b>761</b>
<b>2024</b>		
Balance at 1 July 2023	976	976
Additions	637	637
Depreciation charge	(424)	(424)
<b>Balance at 30 June 2024</b>	<b>1,189</b>	<b>1,189</b>
	<b>2025</b>	<b>2024</b>
	<b>\$ '000</b>	<b>\$ '000</b>

(b) Lease Liabilities

Maturity analysis - contractual undiscounted cash flows		
Less than one year	424	485
One to five years	475	891
<b>Total undiscounted lease liabilities as at 30 June:</b>	<b>899</b>	<b>1,376</b>
<b>Lease liabilities included in the Balance Sheet at 30 June:</b>		
Current	382	417
Non-current	450	824
<b>Total lease liabilities</b>	<b>832</b>	<b>1,241</b>

Variable lease payments are those that depend on an index or a rate, for example payments linked to the consumer price index, a benchmark interest rate or changes in market rental rates.

NOTES TO THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2025

Note 6. ASSETS WE MANAGE

6.1 Property, infrastructure, plant and equipment

Summary of property, infrastructure, plant and equipment	Carrying amount 30 June 2024 \$ '000	Additions \$ '000	Contributions \$ '000	Revaluation \$ '000	Disposal \$ '000	Depreciation \$ '000	Write-off \$ '000	Transfers \$ '000	Carrying amount 30 June 2025 \$ '000
Property	82,541	—	—	1,918	—	(2,253)	—	1,785	83,991
Plant and equipment	4,610	—	—	—	—	(767)	—	2,358	6,201
Infrastructure	207,177	—	—	—	—	(6,165)	—	2,790	203,802
Work in progress	8,614	11,571	—	—	—	—	(600)	(6,933)	12,652
<b>Total</b>	<b>302,942</b>	<b>11,571</b>	<b>—</b>	<b>1,918</b>	<b>—</b>	<b>(9,185)</b>	<b>(600)</b>	<b>—</b>	<b>306,646</b>

Summary of Work in Progress	Opening WIP \$ '000	Additions \$ '000	Write-off \$ '000	Transfers \$ '000	Closing WIP \$ '000
Property #	4,718	891	(244)	(4,143)	1,222
Infrastructure	3,896	10,680	(356)	(2,790)	11,430
<b>Total</b>	<b>8,614</b>	<b>11,571</b>	<b>(600)</b>	<b>(6,933)</b>	<b>12,652</b>

(#) Non-current asset held for resale has been re-classified as works in progress



## Buloke Shire Council 2024-2025 Financial Report

### NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2025

#### Note 6. ASSETS WE MANAGE

	Land specialised \$ '000	Land improve- ments \$ '000	Land under roads \$ '000	Total land and land improve- ments \$ '000	Buildings non specialised \$ '000	Leasehold improvements \$ '000	Total buildings \$ '000	Work in progress \$ '000	Total property \$ '000
<b>Property</b>									
At fair value 1 July 2024 <sup>#</sup>	4,268	1,641	22,312	28,221	118,742	534	119,276	4,718	152,215
Accumulated depreciation at 1 July 2024	-	-	-	-	(64,864)	(92)	(64,956)	-	(64,956)
	<b>4,268</b>	<b>1,641</b>	<b>22,312</b>	<b>28,221</b>	<b>53,878</b>	<b>442</b>	<b>54,320</b>	<b>4,718</b>	<b>87,259</b>
<b>Movements in fair value</b>									
Additions	-	-	-	-	-	-	-	891	891
Revaluation	2,000	-	-	2,000	(9,523)	-	(9,523)	-	(7,523)
Disposal	-	-	-	-	-	-	-	-	-
Write-off	-	-	-	-	-	-	-	(244)	(244)
Transfers	1,642	(1,641)	-	1	1,785	-	1,785	(4,143)	(2,357)
Non Current Assets held for resale	-	-	-	-	-	-	-	-	-
	<b>3,642</b>	<b>(1,641)</b>	<b>-</b>	<b>2,001</b>	<b>(7,736)</b>	<b>-</b>	<b>(7,738)</b>	<b>(3,496)</b>	<b>(9,233)</b>
<b>Movements in accumulated depreciation</b>									
Depreciation and amortisation	-	-	-	-	(2,226)	(27)	(2,253)	-	(2,253)
Accumulated depreciation on revaluation	-	-	-	-	9,441	-	9,441	-	9,441
Transfers	-	-	-	-	-	-	-	-	-
	-	-	-	-	<b>7,215</b>	<b>(27)</b>	<b>7,188</b>	-	<b>7,188</b>
At fair value 30 June 2025	7,910	-	22,312	30,222	111,004	534	111,538	1,222	142,982
Accumulated depreciation at 30 June 2025	-	-	-	-	(57,649)	(119)	(57,768)	-	(57,768)
<b>Carrying amount</b>	<b>7,910</b>	<b>-</b>	<b>22,312</b>	<b>30,222</b>	<b>53,355</b>	<b>415</b>	<b>53,770</b>	<b>1,222</b>	<b>85,214</b>

(#) Non-current asset held for resale has been re-classified as works in progress

NOTES TO THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2025

Note 6. ASSETS WE MANAGE

	Plant machinery and equipment \$ '000	Fixtures fittings and furniture \$ '000	Computers and telecomms \$ '000	Library books \$ '000	Total plant and equipment \$ '000
<b>Plant and Equipment</b>					
At fair value 1 July 2024	13,207	590	2,338	447	16,582
Accumulated depreciation at 1 July 2024	(9,093)	(557)	(2,201)	(121)	(11,972)
	<b>4,114</b>	<b>33</b>	<b>137</b>	<b>326</b>	<b>4,610</b>
<b>Movements in fair value</b>					
Additions	–	–	–	–	–
Revaluation	–	–	–	–	–
Disposal	–	–	–	–	–
Transfers	2,225	21	95	18	2,359
	<b>2,225</b>	<b>21</b>	<b>95</b>	<b>18</b>	<b>2,359</b>
<b>Movements in accumulated depreciation</b>					
Depreciation and amortisation	(713)	(3)	(51)	–	(767)
Accumulated depreciation of disposals	–	–	–	–	–
Write-off	–	–	–	–	–
	<b>(713)</b>	<b>(3)</b>	<b>(51)</b>	<b>–</b>	<b>(767)</b>
At fair value 30 June 2025	15,432	611	2,433	465	18,941
Accumulated depreciation at 30 June 2025	(9,806)	(560)	(2,252)	(121)	(12,739)
<b>Carrying amount</b>	<b>5,626</b>	<b>51</b>	<b>181</b>	<b>344</b>	<b>6,202</b>

Buloke Shire Council  
2024-2025 Financial Report

NOTES TO THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2025

Note 6. ASSETS WE MANAGE

	Roads \$ '000	Bridges \$ '000	Footpaths and cycleways \$ '000	Drainage \$ '000	Landfill sites \$ '000	Kerb & Channel \$ '000	Other infrastructure \$ '000	Work in progress \$ '000	Total infrastructure \$ '000
<b>Infrastructure</b>									
At fair value 1 July 2024	359,733	11,221	11,149	9,867	733	16,076	471	3,896	413,146
Accumulated depreciation at 1 July 2024	(177,617)	(5,111)	(4,964)	(4,755)	(732)	(8,424)	(470)	—	(202,073)
	<b>182,116</b>	<b>6,110</b>	<b>6,185</b>	<b>5,112</b>	<b>1</b>	<b>7,652</b>	<b>1</b>	<b>3,896</b>	<b>211,073</b>
<b>Movements in fair value</b>									
Additions	—	—	—	—	—	—	—	10,680	10,680
Disposal	—	—	—	—	—	—	—	—	—
Write-off	—	—	—	—	—	—	—	(356)	(356)
Transfers	2,054	—	271	102	—	364	(1)	(2,790)	—
Impairment losses recognised in operating result	—	—	—	—	—	—	—	—	—
	<b>2,054</b>	<b>—</b>	<b>271</b>	<b>102</b>	<b>—</b>	<b>364</b>	<b>(1)</b>	<b>7,534</b>	<b>10,324</b>
<b>Movements in accumulated depreciation</b>									
Depreciation and amortisation	(5,635)	(103)	(183)	(82)	(1)	(161)	—	—	(6,165)
Transfers	—	—	—	—	—	—	—	—	—
Write-off	—	—	—	—	—	—	—	—	—
	<b>(5,635)</b>	<b>(103)</b>	<b>(183)</b>	<b>(82)</b>	<b>(1)</b>	<b>(161)</b>	<b>—</b>	<b>—</b>	<b>(6,165)</b>
At fair value 30 June 2025	361,787	11,221	11,420	9,969	733	16,440	471	11,430	423,471
Accumulated depreciation at 30 June 2025	(183,252)	(5,214)	(5,147)	(4,837)	(733)	(8,585)	(471)	—	(208,239)
<b>Carrying amount</b>	<b>178,535</b>	<b>6,007</b>	<b>6,273</b>	<b>5,132</b>	<b>—</b>	<b>7,855</b>	<b>—</b>	<b>11,430</b>	<b>215,232</b>

## NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2025

### Note 6. ASSETS WE MANAGE

#### *Acquisition*

The purchase method of accounting is used for all acquisitions of assets, being the fair value of assets provided as consideration at the date of acquisition plus any incidental costs attributable to the acquisition. Fair value is the price that would be received to sell an asset (or paid to transfer a liability) in an orderly transaction between market participants at the measurement date. Refer also to Note 8.4 for further disclosure regarding fair value measurement.

Where assets are constructed by Council, cost includes all materials used in construction, direct labour, borrowing costs incurred during construction, and an appropriate share of directly attributable variable and fixed overheads.

In accordance with Council's policy, the threshold limits have applied when recognising assets within an applicable asset class and unless otherwise stated are consistent with the prior year.

	Depreciation Period years	Threshold Limit \$ '000
<b>Asset recognition thresholds and depreciation periods</b>		
<b>Buildings</b>		
buildings	30 - 50 years	—
<b>Plant and Equipment</b>		
plant, machinery and equipment	3 - 13 years	5
fixtures, fittings and furniture	4 - 13 years	5
computers and telecommunications equipment	3 - 6 years	5
<b>Infrastructure</b>		
road formation	95 - 105 years	—
sealed road pavements	60 - 90 years	—
unsealed road pavements	15 - 25 years	—
sealed road surfaces	15 - 25 years	—
bridges	80 - 120 years	—
footpaths and cycleways	20 - 70 years	—
drainage	100 years	—
recreational, leisure and community facilities	10 - 50 years	—
waste management	10 - 50 years	—
parks, open space and streetscapes	10 - 50 years	—

Council has recognised any 'Land Under Roads' purchased and under its control prior to 2008 at cost, based on AASB 1051 Land Under Roads

#### *Depreciation and amortisation*

Buildings, land improvements, plant and equipment, infrastructure, and other assets having limited useful lives are systematically depreciated over their useful lives to the Council in a manner which reflects consumption of the service potential embodied in those assets. Estimates of remaining useful lives and residual values are made on a regular basis with major asset classes reassessed annually. Depreciation rates and methods are reviewed annually.

Where assets have separate identifiable components that are subject to regular replacement, these components are assigned distinct useful lives and residual values and a separate depreciation rate is determined for each component.

Road earthworks are not depreciated on the basis that they are assessed as not having a limited useful life.

Straight line depreciation is charged based on the residual useful life as determined each year.

Depreciation periods used are listed above and are consistent with the prior year unless otherwise stated.

#### *Repairs and maintenance*

Where the repair relates to the replacement of a component of an asset and the cost exceeds the capitalisation threshold the cost is capitalised and depreciated. The carrying value of the replaced asset is expensed.

## Buloke Shire Council 2024-2025 Financial Report

### NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2025

#### Note 6. ASSETS WE MANAGE

##### *Valuation of land and buildings*

Valuation of land and buildings was undertaken by a qualified independent valuer Ben Sawyer, Certified Practising Valuer AAPI Reg. 63163, Director, Preston Rowe Paterson Horsham and Wimmera Pty Ltd in June 2025. The valuation of land and buildings as at 30 June 2025 has been assessed at fair value using the 2025 valuations for existing assets and recognising additions post the revaluation at cost. Where land use is restricted through existing planning provisions the valuation is reduced to reflect this limitation. This adjustment is an unobservable input in the valuation. The adjustment has no impact on the comprehensive income statement.

Specialised land is valued at fair value using site values adjusted for englobo (undeveloped and/or unserviced) characteristics, access rights and private interests of other parties and entitlements of infrastructure assets and services. This adjustment is an unobservable input in the valuation. The adjustment has no impact on the comprehensive income statement.

Details of the Council's land and buildings and information about the fair value hierarchy as at 30 June 2025 are as follows:

	Level 1	Level 2	Level 3	Date of valuation	Type of Valuation
Land - Non specialised	—	—	—	Jun/25	Full
Land - Specialised	—	—	7,910	Jun/25	Full
Land improvements	—	—	—	Jun/25	Full
Buildings - Non Specialised	—	—	53,355	Jun/25	Full
<b>Total</b>	<b>—</b>	<b>—</b>	<b>83,577</b>		

##### *Valuation of Infrastructure*

Valuation of road infrastructure has been determined in accordance with valuation undertaken by independent valuer, Peter Moloney, Dip Civil Engineering (FIT), Member Institute of Engineers (Aust).

A valuation of Council's bridge assets was performed by Mr Peter Moloney, Dip Civil Engineering (FIT), Member Institute of Engineers (Aust).

Valuation of drains has been determined in accordance with a valuation undertaken by independent valuer, Peter Moloney, Member Institute of Engineers (Aust), Dip Civil Engineering (FIT).

The valuation is at fair value based on replacement cost less accumulated depreciation and amortisation as at the date of valuation.



# Buloke Shire Council

## 2024-2025 Financial Report

### NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2025

#### Note 6. ASSETS WE MANAGE

Details of the Council's infrastructure and information about the fair value hierarchy as at 30 June 2025 are as follows:

	Level 1	Level 2	Level 3	Date of valuation	Type of Valuation
Roads	—	—	182,116	June/2023	Full
Bridges	—	—	6,110	June/2023	Full
Footpaths and cycleways	—	—	6,185	June/2023	Full
Drainage	—	—	5,112	30/06/2019	Full
Landfill sites	—	—	—	30/06/2015	Full
Kerb & Channel	—	—	7,652	June/2023	Full
Other Infrastructure	—	—	—	30/06/2019	Full
<b>Total</b>	<b>—</b>	<b>—</b>	<b>207,175</b>		

#### Description of significant unobservable inputs into level 3 valuations

**Specialised land and land under roads** is valued using a market based direct comparison technique. Significant unobservable inputs include the extent and impact of restriction of use and the market cost of land per square metre. The extent and impact of restrictions on use varies and results in a reduction to surrounding land values of 90%. The market value of land varies significantly depending on the location of the land and the current market conditions.

**Infrastructure assets** are valued based on the depreciated replacement cost. Significant unobservable inputs include the current replacement cost and remaining useful lives of infrastructure. The remaining useful lives of infrastructure assets are determined on the basis of the current condition of the asset and vary from 10 years to 100 years. Replacement cost is sensitive to changes in market conditions, with any increase or decrease in cost flowing through to the valuation. Useful lives of infrastructure are sensitive to changes in use, expectations or requirements that could either shorten or extend the useful lives of infrastructure assets.

	2025 \$ '000	2024 \$ '000
<b>Reconciliation of specialised land</b>		
Land under roads	22,312	22,312
Community facilities	7,910	4,195
<b>Total specialised land</b>	<b>30,222</b>	<b>26,507</b>

## 6.2 Investments in associates, joint arrangements and subsidiaries

### (a) Investments in associates

Investments in associates and joint arrangements accounted for by the equity method are:

Wimmera Southern Mallee Development	213	269
<b>Total investments in associates and joint arrangements</b>	<b>213</b>	<b>269</b>

Council is a member council of Wimmera Southern Mallee Development (WSMD), a company limited by guarantee. By right of its membership, Council holds an 13.7% share of the equity of WSMD at 30 June 2025.

Associates are all entities over which Council has significant influence but not control or joint control. Investments in associates are accounted for using the equity method of accounting, after initially being recognised at cost.

Investments in joint arrangements are classified as either joint operations or joint ventures depending on the contractual rights and obligations each investor has, rather than the legal structure of the joint arrangement.

For joint operations, Council recognises its direct right to, and its share of jointly held assets, liabilities, revenues and expenses of joint operations.

## Buloke Shire Council 2024-2025 Financial Report

### NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2025

#### Note 6. ASSETS WE MANAGE

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Interests in joint ventures are accounted for using the equity method. Under this method, the interests are initially recognised in the consolidated balance sheet at cost and adjusted thereafter to recognise Council's share of the post-acquisition profits or losses and movements in other comprehensive income in profit or loss and other comprehensive income respectively.

##### (b) Community Asset Committee

All entities controlled by Council that have material income, expenses, assets or liabilities, such as community asset committees, have been included in this financial report. Any transactions between these entities and Council have been eliminated in full.

NOTES TO THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2025

Note 7. PEOPLE AND RELATIONSHIPS

7.1 Council and key management remuneration

(a) Related Parties

*Parent entity*  
Council is the parent entity.

(b) Key Management Personnel

Details of persons holding the position of Councillor or other members of key management personnel at any time during the year are:

**Councillors**

Alan Getley - Mayor (01 July 2024 to 26 October 2024)  
Bronwyn Simpson - Deputy Mayor (01 July 2024 to 26 October 2024)  
David Pollard  
Bernadette Hogan  
Graeme Milne  
Carolyn Stewart  
Daryl Warren

**New Council elected**

Alan Getley - Mayor (20 November 2024 to 30 June 2025)  
Graeme Milne - Deputy Mayor (20 November 2024 to 30 June 2025)  
Bernadette Hogan  
Charmaine Delaney  
Bruce Stafford  
Stephen Barratt

**Key management personnel**

Wayne O'Toole - Chief Executive Officer  
Jenna Allan - Director Corporate and Organisational Performance  
Dan McLoughlan - Director Infrastructure and Delivery  
Anthony Smith - Acting Director Community Development (01 July 2024 to 05 July 2024)  
Gaynor Atkin - Director Community Development (08 July 2024 to 30 June 2025)

	2025 No.	2024 No.
Total Number of Councillors	10	7
Total of Chief Executive Officer and other Key Management Personnel	5	7
Total Number of Key Management Personnel	15	14

## Buloke Shire Council 2024-2025 Financial Report

### NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2025

#### Note 7. PEOPLE AND RELATIONSHIPS

##### (c) Remuneration of Key Management Personnel

Remuneration comprises employee benefits including all forms of consideration paid, payable or provided by Council, or on behalf of the Council, in exchange for services rendered. Remuneration of Key Management Personnel and Other senior staff is disclosed in the following categories.

**Short-term employee benefits** include amounts such as wages, salaries, annual leave or sick leave that are usually paid or payable on a regular basis, as well as non-monetary benefits such as allowances and free or subsidised goods or services.

**Other long-term employee benefits** include long service leave, other long service benefits or deferred compensation.

**Post-employment benefits** include pensions, and other retirement benefits paid or payable on a discrete basis when employment has ceased.

**Termination benefits** include termination of employment payments, such as severance packages.

	2025 \$ '000	2024 \$ '000
Total remuneration of key management personnel was as follows:		
Short-term employee benefits	806	908
Other long-term employee benefits	19	109
Post-employment benefits #	114	134
<b>Total</b>	<b>939</b>	<b>1,151</b>

(#) Superannuation component of KMP has been re-classified to post employment benefits

	2025 No.	2024 No.
The numbers of key management personnel whose total remuneration from Council and any related entities, fall within the following bands:		
\$1 - \$9,999	3	—
\$10,000 - \$19,999	4	—
\$20,000 - \$29,999	1	4
\$30,000 - \$39,999	1	2
\$70,000 - \$79,999	1	1
\$80,000 - \$89,999	—	1
\$90,000 - \$99,999	—	1
\$110,000 - \$119,999	—	1
\$140,000 - \$149,999	—	1
\$200,000 - \$209,999	1	—
\$210,000 - \$219,999	—	1
\$230,000 - \$239,999	2	—
\$260,000 - \$269,999	1	1
<b>#</b>	<b>14</b>	<b>13</b>

(#) Key management personnel included an external contractor acting in a role, not remunerated as an employee

## NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2025

### Note 7. PEOPLE AND RELATIONSHIPS

Other senior staff are officers of Council, other than Key Management Personnel, whose total remuneration exceeds \$170,000 and who report directly to a member of the KMP.

	2025 \$ '000	2024 \$ '000
Total remuneration of other senior staff was as follows:		
Short-term employee benefits	171	—
Other long-term employee benefits	3	—
Post-employment benefits	—	—
Termination benefits	—	—
<b>Total</b>	<b>174</b>	<b>—</b>

	2025 No.	2024 No.
The number of other senior staff are shown below in their relevant income bands:		
Income Range:		
\$170,000 - \$179,999	1	—
\$210,000 - \$219,999	—	—
	<b>1</b>	<b>—</b>

	2025 \$ '000	2024 \$ '000
Total remuneration for the reporting year for other senior staff included above, amounted to:	174	—



## Buloke Shire Council 2024-2025 Financial Report

### NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2025

#### Note 7. PEOPLE AND RELATIONSHIPS

##### 7.2 Related party disclosure

###### (a) Transactions with related parties

During the period Council entered into the following transactions with related parties:

All transactions are undertaken at arm's length and in line with Council's Procurement Policy.

Organisation	2024/25 Total (GST inclusive if applicable) \$	2023/24 Total (GST inclusive if applicable) \$
TMC Enviro*	557,965	966,114
Buloke Tourism	9,000	7,500
Watchem Progress Association	5,000	12,700
Watchem Hall Committee of Management	250	250
Watchem Lake and Recreation Reserve Committee	11,489	6,978
Donald 2000 Inc	13,750	2,500
Rex Theatre Museum Limited	5,000	6,259
Mt Wycheproof & District Racing Club	500	-
Atkin Collective	4,576	-
<b>Total</b>	<b>607,530</b>	<b>1,002,301</b>

\*Close family member of a member of Key Management Personnel.

During the period ended 30 June 2025, Council entered into material transactions with related party, TMC Enviro as noted above.

###### (b) Outstanding balances with related parties

The following balances are outstanding at the end of the reporting period in relation to transactions with related parties:

Nil

###### (c) Loans to/from related parties

The aggregate amount of loans in existence at balance date that have been made, guaranteed or secured by the council to a related party as follows:

Nil

###### (d) Commitments to/from related parties

The aggregate amount of commitments in existence at balance date that have been made, guaranteed or secured by the council to a related party are as follows:

Nil

## NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2025

### Note 8. MANAGING UNCERTAINTIES

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#### 8.1 Contingent assets and liabilities

Contingent assets and contingent liabilities are not recognised in the Balance Sheet, but are disclosed and if quantifiable, are measured at nominal value. Contingent assets and liabilities are presented inclusive of GST receivable or payable, respectively.

##### (a) Contingent assets

Contingent assets are possible assets that arise from past events, whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Council.

Buloke Shire Council has been impacted by three significant storms in October 2022, December 2023 and February 2024. These events led to rehabilitation, clean-up and community recovery activities costing council in excess of \$10 million. Council has lodged claims with the Victorian State Government for assessment in line with the Disaster Recovery Funding Arrangements 2018 against the three events in the last 2 years. At June 2025 ten claims across two events namely AGRN 1037 (October 2022) and AGRN 1096 (December 2023) totalling \$29.5million are undergoing formal assessment for reconstruction of essential public assets. The amount repayable will not be known until later in the 2025-26 financial year.

##### (b) Contingent liabilities

###### Superannuation

Council has obligations under a defined benefit superannuation scheme that may result in the need to make additional contributions to the scheme, matters relating to this potential obligation are outlined below. As a result of the volatility in financial markets the likelihood of making such contributions in future periods exists.

###### Gravel pits

The Department of Energy, Environment and Climate Action is holding Bank Guarantees in its favour totalling \$67,500 as surety for the rehabilitation of four gravel pits controlled by Council. Exercise of the guarantees would only occur if Council failed in its rehabilitation obligations under the operating licences.

###### Liability Mutual Insurance

Council is (was) a participant of the MAV Liability Mutual Insurance (LMI) Scheme. The LMI scheme provides public liability and professional indemnity insurance cover. The LMI scheme states that each participant will remain liable to make further contributions to the scheme in respect of any insurance year in which it was a participant to the extent of its participant's share of any shortfall in the provision set aside in respect of that insurance year, and such liability will continue whether or not the participant remains a participant in future insurance years.

##### (c) Guarantees for loans to other entities

The amount disclosed for financial guarantee in this note is the nominal amount of the underlying loan that is guaranteed by the Council, not the fair value of the financial guarantee.

Financial guarantee contracts are not recognised as a liability in the balance sheet unless the lender has exercised their right to call on the guarantee or Council has other reasons to believe that it is probable that the right will be exercised.

#### 8.2 Change in accounting standards

Certain new Australian Accounting Standards and interpretations have been published that are not mandatory for the 30 June 2025 reporting period. Council assesses the impact of these new standards. As at 30 June 2025 there were no new accounting standards or interpretations issued by the AASB which are applicable for the year ending 30 June 2025 that are expected to impact Council.

In September 2024 the Australian Accounting Standards Board (AASB) issued two Australian Sustainability Reporting Standards (ASRS). This followed Commonwealth legislation establishing Australia's sustainability reporting framework. Relevant entities will be required to undertake mandatory reporting of climate-related disclosures in future financial years. Public sector application issues remain under consideration and Council will continue to monitor developments and potential implications for future financial years.

#### 8.3 Financial instruments

##### (a) Objectives and policies

The Council's principal financial instruments comprise cash assets, term deposits, receivables (excluding statutory receivables) and payables (excluding statutory payables). Details of the significant accounting policies and methods

## Buloke Shire Council 2024-2025 Financial Report

### NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2025

#### Note 8. MANAGING UNCERTAINTIES

adopted, including the criteria for recognition, the basis of measurement and the basis on which income and expenses are recognised, in respect of each class of financial asset, financial liability and equity instrument is disclosed in the notes of the financial statements. Risk management is carried out by senior management under policies approved by the Council. These policies include identification and analysis of the risk exposure to Council and appropriate procedures, controls and risk minimisation.

##### (b) Market risk

Market risk is the risk that the fair value or future cash flows of Council financial instruments will fluctuate because of changes in market prices. The Council's exposure to market risk is primarily through interest rate risk with only insignificant exposure to other price risks and no exposure to foreign currency risk.

##### *Interest rate risk*

Interest rate risk refers to the risk that the value of a financial instrument or cash flows associated with the instrument will fluctuate due to changes in market interest rates. Council's interest rate liability risk arises primarily from long term loans and borrowings at fixed rates which exposes Council to fair value interest rate risk / Council does not hold any interest bearing financial instruments that are measured at fair value, and therefore has no exposure to fair value interest rate risk. Cash flow interest rate risk is the risk that the future cash flows of a financial instrument will fluctuate because of changes in market interest rates. Council has minimal exposure to cash flow interest rate risk through its cash and deposits that are at floating rates.

Investment of surplus funds is made with approved financial institutions under the *Local Government Act 2020*. Council manages interest rate risk by adopting an investment policy that ensures:

- diversification of investment product;
- monitoring of return on investment; and
- benchmarking of returns and comparison with budget.

There has been no significant change in the Council's exposure, or its objectives, policies and processes for managing interest rate risk or the methods used to measure this risk from the previous reporting period.

Interest rate movements have not been sufficiently significant during the year to have an impact on the Council's year end result.

##### (c) Credit risk

Credit risk is the risk that a contracting entity will not complete its obligations under a financial instrument and cause Council to make a financial loss. Council has exposure to credit risk on some financial assets included in the balance sheet. Particularly significant areas of credit risk exist in relation to outstanding fees and fines as well as loans and receivables from sporting clubs and associations. To help manage this risk:

- Council has a policy for establishing credit limits for the entities Council deals with;
- Council may require collateral where appropriate; and
- Council only invests surplus funds with financial institutions which have a recognised credit rating specified in Council's investment policy.

Receivables consist of a large number of customers, spread across the ratepayer, business and government sectors. Credit risk associated with the Council's financial assets is minimal because the main debtor is secured by a charge over the rateable property.

There are no material financial assets which are individually determined to be impaired. Council may also be subject to credit risk for transactions which are not included in the balance sheet, such as when Council provides a guarantee for another party. Details of our contingent liabilities are disclosed in Note 8.1(b).

The maximum exposure to credit risk at the reporting date to recognised financial assets is the carrying amount, net of any provisions for impairment of those assets, as disclosed in the balance sheet and notes to the financial statements. Council does not hold any collateral.

##### (d) Liquidity risk

Liquidity risk includes the risk that, as a result of Council's operational liquidity requirements it will not have sufficient funds to settle a transaction when required or will be forced to sell a financial asset at below value or may be unable to settle or recover a financial asset.

## NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2025

### Note 8. MANAGING UNCERTAINTIES

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To help reduce these risks Council:

- have a liquidity policy which targets a minimum and average level of cash and cash equivalents to be maintained;
- have readily accessible standby facilities and other funding arrangements in place;
- have a liquidity portfolio structure that requires surplus funds to be invested within various bands of liquid instruments;
- monitor budget to actual performance on a regular basis; and
- set limits on borrowings relating to the percentage of loans to rate revenue and percentage of loan principal repayments to rate revenue.

The Council's maximum exposure to liquidity risk is the carrying amounts of financial liabilities as disclosed on the face of the balance sheet and the amounts related to financial guarantees disclosed in Note 8.1(c), and is deemed insignificant based on prior periods' data and current assessment of risk.

There has been no significant change in Council's exposure, or its objectives, policies and processes for managing liquidity risk or the methods used to measure this risk from the previous reporting period.

With the exception of borrowings, all financial liabilities are expected to be settled within normal terms of trade.

Unless otherwise stated, the carrying amounts of financial instruments reflect their fair value.

#### (e) Sensitivity disclosure analysis

Taking into account past performance, future expectations, economic forecasts, and management's knowledge and experience of the financial markets, Council believes the following movements are 'reasonably possible' over the next 12 months:

- A parallel shift of + 1 % and - 2 % in market interest rates (AUD) from year-end rates of 4.00 - 5.00%.

These movements will not have a material impact on the valuation of Council's financial assets and liabilities, nor will they have a material impact on the results of Council's operations.

### 8.4 Fair value measurement

#### *Fair Value Hierarchy*

Council's financial assets and liabilities are not valued in accordance with the fair value hierarchy, Council's financial assets and liabilities are measured at amortised cost.

Council measures certain assets and liabilities at fair value where required or permitted by Australian Accounting Standards. AASB 13 Fair value measurement, aims to improve consistency and reduce complexity by providing a definition of fair value and a single source of fair value measurement and disclosure requirements for use across Australian Accounting Standards.

Council has considered the amendments to AASB 13 Fair Value Measurement that apply for the 2024-25 financial year as a result of AASB 2022-10 Amendments to Australian Accounting Standards - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities. For assets, where the Council adopts a current replacement cost approach to determine fair value, the Council now considers the inclusion of site preparation costs, disruption costs and costs to restore another entity's assets in the underlying valuation.

The AASB 13 amendments apply prospectively, comparative figures have not been restated.

The AASB 13 amendments have not resulted in any material impacts to Council's financial statements.

All assets and liabilities for which fair value is measured or disclosed in the financial statements are categorised within a fair value hierarchy, described as follows, based on the lowest level input that is significant to the fair value measurement as a whole:

- Level 1 — Quoted (unadjusted) market prices in active markets for identical assets or liabilities
- Level 2 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable; and
- Level 3 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable.

For the purpose of fair value disclosures, Council has determined classes of assets and liabilities on the basis of the nature, characteristics and risks of the asset or liability and the level of the fair value hierarchy as explained above. In addition, Council determines whether transfers have occurred between levels in the hierarchy by re-assessing categorisation (based on the lowest level input that is significant to the fair value measurement as a whole) at the end of each reporting period.

## Buloke Shire Council 2024-2025 Financial Report

### NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2025

#### Note 8. MANAGING UNCERTAINTIES

##### *Revaluation*

Subsequent to the initial recognition of assets, non-current physical assets, other than plant and equipment, are measured at their fair value, being the price that would be received to sell an asset (or paid to transfer a liability) in an orderly transaction between market participants at the measurement date. (For plant and equipment carrying amount is considered to approximate fair value given short useful lives). At balance date, the Council reviewed the carrying value of the individual classes of assets measured at fair value to ensure that each asset materially approximated its fair value. Where the carrying value materially differed from the fair value at balance date, the class of asset was revalued.

Fair value valuations are determined in accordance with a valuation hierarchy. Changes to the valuation hierarchy will only occur if an external change in the restrictions or limitations of use of an asset result in changes to the permissible or practical highest and best use of the asset. In addition, Council undertakes a formal revaluation of land, buildings, and infrastructure assets on a regular basis ranging from 3 to 5 years. The valuation is performed either by experienced council officers or independent experts. The following table sets out the frequency of revaluations by asset class.

<b>Asset Class</b>	<b>Revaluation frequency</b>
Land	2 to 3 years
Buildings	3 years
Roads	3 years
Bridges	3 years
Footpaths and cycleways	3 years
Drainage	3 years
Recreational, leisure and community facilities	3 years
Waste management	3 years
Parks, open space and streetscapes	3 years
Aerodromes	3 years
Other infrastructure	3 years

Where the assets are revalued, the revaluation increases are credited directly to the asset revaluation reserve except to the extent that an increase reverses a prior year decrease for that class of asset that had been recognised as an expense in which case the increase is recognised as revenue up to the amount of the expense. Revaluation decreases are recognised as an expense except where prior increases are included in the asset revaluation reserve for that class of asset in which case the decrease is taken to the reserve to the extent of the remaining increases. Within the same class of assets, revaluation increases and decreases within the year are offset.

##### *Impairment of assets*

At each reporting date, the Council reviews the carrying value of its assets to determine whether there is any indication that these assets have been impaired. If such an indication exists, the recoverable amount of the asset, being the higher of the asset's fair value less costs of disposal and value in use, is compared to the assets carrying value. Any excess of the assets carrying value over its recoverable amount is expensed to the comprehensive income statement, unless the asset is carried at the revalued amount in which case, the impairment loss is recognised directly against the revaluation surplus in respect of the same class of asset to the extent that the impairment loss does not exceed the amount in the revaluation surplus for that same class of asset.

#### 8.5 Events occurring after balance date



## NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2025

### Note 8. MANAGING UNCERTAINTIES

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Since the balance sheet date, the following material events have occurred:

1. **Chief Executive Officer Resignation**

On 29 August 2025, the Chief Executive Officer tendered their resignation. Council has commenced the process of recruiting a replacement to ensure continuity of leadership and operations.

2. **Withdrawal of Investment**

Council has provided a notice of resignation of membership from the Wimmera Southern Mallee Development Ltd and signed a Deed Poll which cancels all further payments for membership, on 26 August 2025.

Buloke Shire Council  
2024-2025 Financial Report

NOTES TO THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2025

Note 9. OTHER MATTERS

	Balance at beginning of reporting period \$ '000	Increase (decrease) \$ '000	Balance at end of reporting period \$ '000
<b>9.1 Reserves</b>			
<b>(a) Asset revaluation reserves</b>			
<b>2025</b>			
<b>Property</b>			
Land and land improvements	2,032	2,000	4,032
Land under roads	22,307	–	22,307
Buildings	24,546	(80)	24,466
	<b>48,885</b>	<b>1,920</b>	<b>50,805</b>
<b>Infrastructure</b>			
Roads	128,705	–	128,705
Bridges	2,904	–	2,904
Footpaths and cycleways	4,954	–	4,954
Drainage	2,022	–	2,022
Kerb & Channel	7,523	–	7,523
Other infrastructure	363	–	363
	<b>146,471</b>	<b>–</b>	<b>146,471</b>
<b>Total asset revaluation reserves</b>	<b>195,356</b>	<b>1,920</b>	<b>197,276</b>
<b>2024</b>			
<b>Property</b>			
Land and land improvements	2,032	–	2,032
Land under roads	22,307	–	22,307
Buildings	24,546	–	24,546
	<b>48,885</b>	<b>–</b>	<b>48,885</b>
<b>Infrastructure</b>			
Roads	128,705	–	128,705
Bridges	2,904	–	2,904
Footpaths and cycleways	4,954	–	4,954
Drainage	2,022	–	2,022
Kerb & Channel	7,523	–	7,523
Other infrastructure	363	–	363
	<b>146,471</b>	<b>–</b>	<b>146,471</b>
<b>Total asset revaluation reserves</b>	<b>195,356</b>	<b>–</b>	<b>195,356</b>

The asset revaluation reserve is used to record the increased (net) value of Council's assets over time.

## Buloke Shire Council 2024-2025 Financial Report

### NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2025

#### Note 9. OTHER MATTERS

	Balance at beginning of reporting period \$ '000	Transfer from Accumulated Surplus \$ '000	Transfer to Accumulated Surplus \$ '000	Balance at end of reporting period \$ '000
<b>(b) Other reserves</b>				
<b>2025</b>				
Defined Benefits Superannuation	1,000	–	–	1,000
Sustainability Fund	100	58	–	158
Grant Opportunity	600	200	–	800
Capital Project Initiations	573	200	–	773
Waste	595	–	(45)	550
<b>Total Other reserves</b>	<b>2,868</b>	<b>458</b>	<b>(45)</b>	<b>3,281</b>
<b>2024</b>				
Defined Benefits Superannuation	1,000	–	–	1,000
Sustainability Fund	100	–	–	100
Unspent Grants	6,862	–	(6,862)	–
Grant Opportunity	400	200	–	600
Capital Project Initiations	393	200	(20)	573
Waste	397	198	–	595
<b>Total restricted reserves</b>	<b>9,152</b>	<b>598</b>	<b>(6,882)</b>	<b>2,868</b>
<b>Total Other reserves</b>	<b>9,152</b>	<b>598</b>	<b>(6,882)</b>	<b>2,868</b>

**Defined Benefits Superannuation** - This reserve is available should a call be made on Council as a result of shortfall in the Local Authorities Superannuation Fund Defined Benefits Plan. Refer to note 9.3 for further detail.

**Sustainability Fund** - surplus annual portion of income derived from windfarm operations within the Shire is set aside for specific community project support to promote local sustainability.

**Unspent Grants** - Council shows a liability under Australian Accounting Standards for unspent operating and capital grants when the grant requirements have not been met. Unspent grants are also noted as restricted cash and a reserve is not required.

**Grant Opportunity** - allocation from Council's Accumulated surplus to provide matching funds for grant opportunities arising outside the annual budget scope.

**Capital Project Initiations** - allocation from Council's Accumulated surplus to facilitate initial development expenditure for unanticipated projects in response to grant opportunities outside of the annual budget scope.

**Waste** – this reserve was established to make some provision for future waste related activities and initiatives, including contributing to rehabilitation requirements for closed landfill sites.

	2025 \$ '000	2024 \$ '000
<b>Summary of reserves</b>		
Asset revaluation reserves	197,276	195,356
Other reserves	3,281	2,868
<b>Total reserves</b>	<b>200,557</b>	<b>198,224</b>

## Buloke Shire Council 2024-2025 Financial Report

### NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2025

#### Note 9. OTHER MATTERS

	2025 \$ '000	2024 \$ '000
<b>9.2 Reconciliation of cash flows from operating activities to surplus/(deficit)</b>		
Surplus/(deficit) for the year	1,022	(5,037)
<b>Non-cash adjustments:</b>		
Depreciation/amortisation	9,642	9,348
(Profit)/loss on disposal of property, infrastructure, plant and equipment	—	(52)
Amounts disclosed in financing activities	67	80
<b>Change in assets and liabilities:</b>		
(Increase)/decrease in trade and other receivables	1,613	726
(Increase)/decrease in inventories	181	(96)
(Increase)/decrease in prepayments	(117)	(112)
Increase/(decrease) in other assets	—	(8)
Increase/(decrease) in trade and other payables	98	98
Increase/(decrease) in provisions	263	(587)
Increase/(decrease) in trust funds and other payables	120	(38)
(Decrease)/increase in contract and other liabilities	263	(3,819)
<b>Net cash provided by/(used in) operating activities</b>	<b>13,152</b>	<b>503</b>

#### 9.3 Superannuation

Council makes the majority of its employer superannuation contributions in respect of its employees to the Local Authorities Superannuation Fund (the Fund). This Fund has two categories of membership, accumulation and defined benefit, each of which is funded differently. Obligations for contributions to the Fund are recognised as an expense in the Comprehensive Income Statement when they are made or due.

##### Accumulation

The Fund's accumulation category, Vision MySuper/Vision Super Saver, receives both employer and employee contributions on a progressive basis. Employer contributions are normally based on a fixed percentage of employee earnings (for the year ended 30 June 2025, this was 11.5% as required under Superannuation Guarantee (SG) legislation (2024: 11%)).

##### Defined Benefit

Council does not use defined benefit accounting for its defined benefit obligations under the Fund's Defined Benefit category. This is because the Fund's Defined Benefit category is a pooled multi-employer sponsored plan.

There is no proportional split of the defined benefit liabilities, assets or costs between the participating employers as the defined benefit obligation is a floating obligation between the participating employers and the only time that the aggregate obligation is allocated to specific employers is when a call is made. As a result, the level of participation of Buloke Shire Council in the Fund cannot be measured as a percentage compared with other participating employers. Therefore, the Fund Actuary is unable to allocate benefit liabilities, assets and costs between employers for the purposes of AASB 119.

##### Funding Arrangements

Council makes employer contributions to the Defined Benefit category of the Fund at rates determined by the Trustee on the advice of the Fund Actuary.

As at 30 June 2024, an interim actuarial investigation was held as the Fund provides lifetime pensions in the Defined Benefit category.

The vested benefit index (VBI) of the Defined Benefit category as at 30 June 2024 of which Buloke Shire is a contributing employer was 105.4%. The financial assumptions used to calculate the VBI were:

Net investment returns 5.6% pa

NOTES TO THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2025

Note 9. OTHER MATTERS

Salary information 3.5% pa  
Price inflation (CPI) 2.7% pa.

As at 30 June 2025, an interim actuarial investigation is underway as the Fund provides lifetime pensions in the Defined Benefit category. It is expected to be completed by 31 October 2025.

Vision Super has advised that the VBI at 30 June 2025 was 110.5%. Council was notified of the 30 June 2025 VBI during August 2025 (2024: August 2024). The financial assumptions used to calculate this VBI were

Net investment returns 5.7% pa  
Salary information 3.5% pa  
Price inflation (CPI) 2.6% pa.

The VBI is used as the primary funding indicator. Because the VBI was above 100%, the 30 June 2024 actuarial investigation determined the Defined Benefit category was in a satisfactory financial position and that no change was necessary to the Defined Benefit category's funding arrangements from prior years.

Employer contributions

(a) Regular contributions

On the basis of the results of the 2024 interim actuarial investigation conducted by the Fund Actuary, Council makes employer contributions to the Fund's Defined Benefit category at rates determined by the Fund's Trustee. For the year ended 30 June 2025, this rate was 11.5% of members' salaries (11% in 2023/24). This rate is expected to increase in line with any increases in the SG contribution rate and was reviewed as part of the 30 June 2023 triennial valuation.

In addition, Council reimburses the Fund to cover the excess of the benefits paid as a consequence of retrenchment above the funded resignation or retirement benefit.

(b) Funding calls

If the Defined Benefit category is in an unsatisfactory financial position at an actuarial investigation or the Defined Benefit category's VBI is below its shortfall limit at any time other than the date of the actuarial investigation, the Defined Benefit category has a shortfall for the purposes of SPS 160 and the Fund is required to put a plan in place so that the shortfall is fully funded within three years of the shortfall occurring. The Fund monitors its VBI on a quarterly basis and the Fund has set its shortfall limit at 98% from 26 July 2024 (previously 97%).

In the event that the Fund Actuary determines that there is a shortfall based on the above requirement, the Fund's participating employers (including Council) are required to make an employer contribution to cover the shortfall.

Using the agreed methodology, the shortfall amount is apportioned between the participating employers based on the pre-1 July 1993 and post-30 June 1993 service liabilities of the Fund's Defined Benefit category, together with the employer's payroll at 30 June 1993 and at the date the shortfall has been calculated.

Due to the nature of the contractual obligations between the participating employers and the Fund, and that the Fund includes lifetime pensioners and their reversionary beneficiaries, it is unlikely that the Fund will be wound up.

If there is a surplus in the Fund, the surplus cannot be returned to the participating employers.

In the event that a participating employer is wound-up, the defined benefit obligations of that employer will be transferred to that employer's successor.

The 2024 triennial actuarial investigation surplus amounts

An actuarial investigation is conducted annually for the Defined Benefit category of which Council is a contributing employer. Generally, a full actuarial investigation is conducted every three years and interim actuarial investigations are conducted for each intervening year. An interim investigation was conducted as at 30 June 2024 while a full investigation was conducted as at 30 June 2023.

The Fund's actuarial investigations identified the following for the Defined Benefit category of which Council is a contributing employer:

2024	2023
Interim	Triennial
\$m	\$m



## Buloke Shire Council 2024-2025 Financial Report

### NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2025

#### Note 9. OTHER MATTERS

- A VBI Surplus	\$108.4	\$85.7
- A total service liability surplus	\$141.4	\$123.6
- A discounted accrued benefits surplus	\$156.7	\$141.9

The VBI surplus means that the market value of the fund's assets supporting the defined benefit obligations exceed the vested benefits that the defined benefit members would have been entitled to if they had all exited on 30 June 2024.

The total service liability surplus means that the current value of the assets in the Fund's Defined Benefit category plus expected future contributions exceeds the value of expected future benefits and expenses as at 30 June 2024.

The discounted accrued benefit surplus means that the current value of the assets in the Fund's Defined Benefit category exceeds the value of benefits payable in the future but accrued in respect of service to 30 June 2024.

#### The 2025 interim actuarial investigation

An interim actuarial investigation is being conducted for the Fund's position as at 30 June 2025 as the Fund provides lifetime pensions in the Defined Benefit category.

Vision Super has advised that the VBI at 30 June 2025 was 110.5%. Council was notified of the 30 June 2025 VBI during August 2025 (2024: August 2024). The financial assumptions used to calculate this VBI were:

Net investment returns	5.6% pa
Salary information	3.5% pa
Price inflation (CPI)	2.7% pa

It is anticipated that this actuarial investigation will be completed by 31 October 2025.

#### The 2023 triennial actuarial investigation

The last triennial actuarial investigation conducted prior to 30 June 2023 was at 30 June 2020. This actuarial investigation was completed by 31 December 2020. The financial assumptions for the purposes of that investigation were:

	2020	2023
	Triennial investigation	Triennial investigation
Net investment return	5.6% pa	5.7% pa
Salary inflation	2.5% pa for two years and 2.75% pa thereafter	3.5% pa
Price inflation	2.0% pa	2.8% pa

#### Superannuation contributions

Contributions by Council (excluding any unfunded liability payments) to the above superannuation plans for the financial year ended 30 June 2025 are detailed below:

Scheme	Type of scheme	Rate	2025 \$ '000	2024 \$ '000
Vision Super	Defined benefit	11.5% (2024:11.0%)	—	—
Vision Super	Accumulation fund	11.5% (2024:11.0%)	476	462

**NOTES TO THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2025**

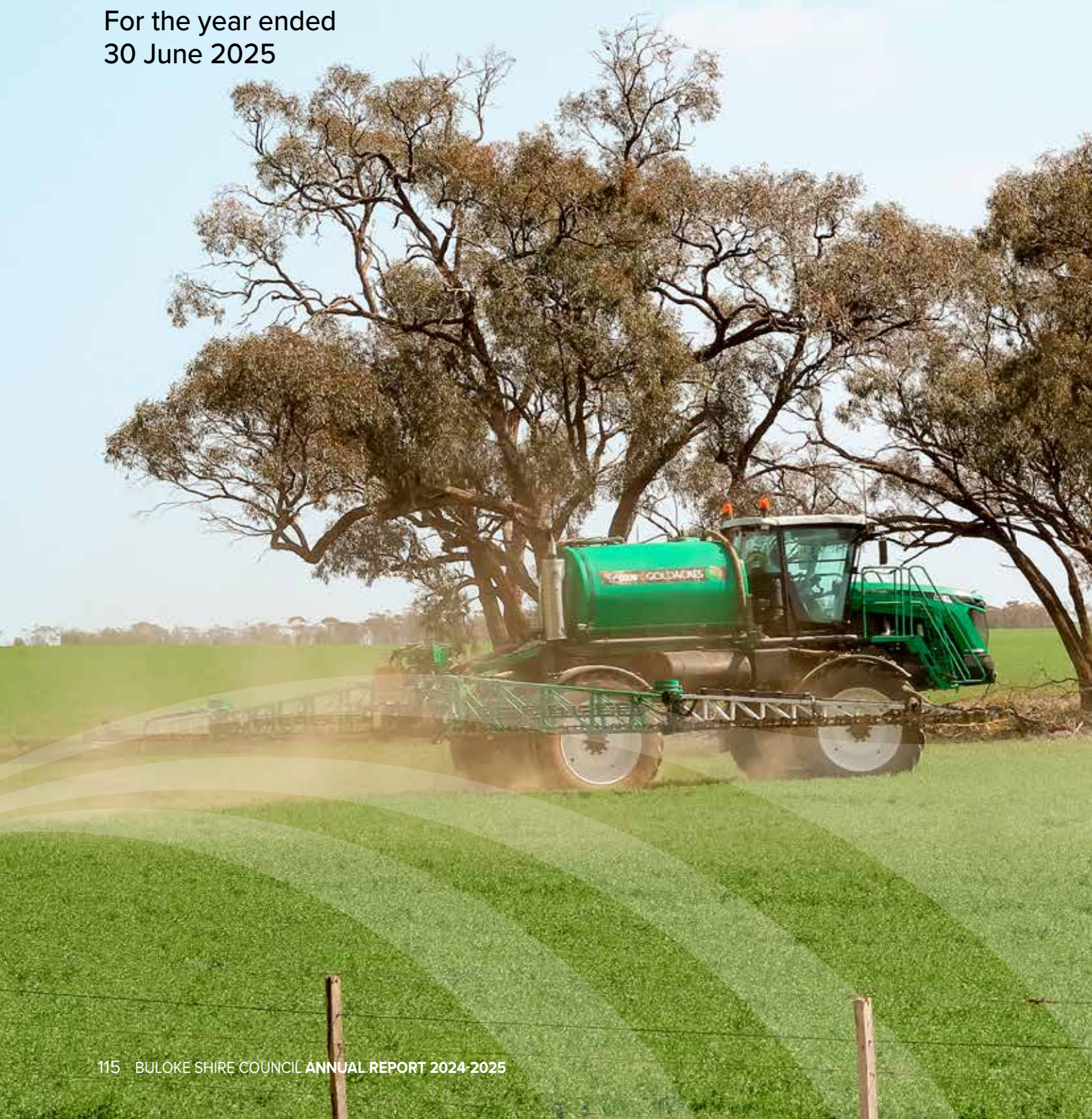
**Note 10. CHANGES IN ACCOUNTING POLICIES**

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There have been no changes to accounting policies in the 2024-25 year.

# PERFORMANCE STATEMENT

For the year ended  
30 June 2025





## Performance Statement

For The Year Ended 30 June 2025

### For the year ended 30 June 2025

#### Description of Buloke Shire Council

The Buloke Shire Council is located in the northwest of Victoria between 210 and 360 kilometers from Melbourne.

The Shire is bound by both Mildura and Swan Hill Rural Cities in the north, Gannawarra and Loddon Shires in the east and Northern Grampians Shire in the south and Yarriambiack Shire to the west.

Buloke Shire is a predominantly a rural agricultural area. The main townships are Birchip, Charlton, Donald, Sea Lake and Wycheproof. The Shire also includes the 5 smaller townships of Berriwillock, Culgoa, Nandaly, Nullawil and Watchem.

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

The two main highways servicing the Buloke Shire are the Calder Highway and the Sunraysia Highway, both of which run north – south through the Shire.

Land is used largely for broadacre agricultural purposes, including grain (wheat, oats, canola, barley) production and mostly sheep grazing.

The Buloke Shire is named after the 'buloke' or 'bulloak' tree, 'Allocasuarina Luehmannii' which is common in the area and the feature of the Buloke Shire logo.

## Service Performance Indicators

For The Year Ended 30 June 2025

### Service Performance Indicators For the year ending 30 June 2025

#### Results

	2022	2023	2024	2025		Comment
Service / Indicator / Measure [Formula]	Actual	Actual	Actual	Target as per budget	Actual	
<b>Aquatic Facilities</b>						
<b>Utilisation</b>						
Utilisation of aquatic facilities	3.81	2.55	2.76	N/A	5.05	The pools were open for more days in 24/25 compared to the previous year.
[Number of visits to aquatic facilities / Municipal population]						
<b>Animal Management</b>						
<b>Health and safety</b>						
Animal management prosecutions	100%	0%	0%	N/A	0%	Council undertook one animal management prosecution during the period, representing a 100% increase compared to the prior period
[Number of successful animal management prosecutions / Number of animal management prosecutions] x 100						
<b>Food Safety</b>						
<b>Health and safety</b>						
Critical and major non-compliance outcome notifications	100.00%	0.00%	0.00%	N/A	0.00%	There were no critical or major non-compliance notifications.
[Number of critical non-compliance outcome notifications and major non-compliance notifications about a food premises followed up / Number of critical non-compliance outcome notifications and major non-compliance notifications about a food premises] x100						
<b>Governance</b>						
<b>Consultation and engagement</b>						
Satisfaction with community consultation and engagement	54	76	50	54	43	Based on community satisfaction survey
[Community satisfaction rating out of 100 with how Council has performed on community consultation and engagement]						
<b>Libraries</b>						
<b>Participation</b>						
Library membership	#N/A	#N/A	9.19%	N/A	8.06%	Buloke as a rural community has decreasing and dispersed population
[Number of registered library members / Population] x100						
<b>Maternal and Child Health (MCH)</b>						
<b>Participation</b>						
Participation in the MCH service	87.45%	87.73%	85.30%	N/A	88.60%	Change considered nominal
[Number of children who attend the MCH service at least once (in the year) / Number of children enrolled in the MCH service] x100						

## Service Performance Indicators

For The Year Ended 30 June 2025

<b>Participation in the MCH service by Aboriginal children</b>  <i>[Number of Aboriginal children who attend the MCH service at least once (in the year) / Number of Aboriginal children enrolled in the MCH service] x100</i>	84.62%	94.12%	95.45%	N/A	86.67%	Change considered nominal
<b>Roads</b>  <b>Condition</b>  <i>Sealed local roads maintained to condition standards</i>  <i>[Number of kilometers of sealed local roads below the renewal intervention level set by Council / Kilometers of sealed local roads] x100</i>	5.97%	99.25%	99.30%	91.00%	99.30%	
<b>Statutory Planning</b>  <b>Service standard</b>  <i>Planning applications decided within required time frames</i>  <i>[(Number of regular planning application decisions made within 60 days) + (Number of VicSmart planning application decisions made within 10 days) / Number of planning application decisions made] x100</i>	58.70%	34.62%	100.00%	60.00%	66.67%	An increase in application decisions being pushed beyond 60 days has contributed to the reduction in percentage compared to previous year
<b>Waste Management</b>  <b>Waste diversion</b>  <i>Kerbside collection waste diverted from landfill</i>  <i>[Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins] x100</i>	31.08%	18.08%	29.58%	33.00%	41.14%	Decrease in the weight of garbage collected from kerbside has caused an increased



## Sustainable Capacity Indicators

For The Year Ended 30 June 2025

### Section 2 - Sustainable Capacity Indicators

For the year ending 30 June 2025

	Results				Comment
	2022	2023	2024	2025	
<b>Indicator / Measure</b> [Formula]	Actual	Actual	Actual	Actual	
<b>Population</b> Expenses per head of municipal population [Total expenses / Municipal population]	\$4,821.94	\$5,735.35	\$5,517.22	\$5,945.27	Change considered nominal
Infrastructure per head of municipal population [Value of infrastructure / Municipal population]	\$41,215.45	\$44,712.93	\$45,437.25	\$46,323.37	Change considered nominal
Population density per length of road [Municipal population / Kilometers of local roads]	1.15	1.15	1.14	1.12	Change considered nominal
<b>Own-source revenue</b> Own-source revenue per head of municipal population [Own-source revenue / Municipal population]	\$2,637.29	\$2,813.26	\$2,993.38	\$3,008.23	Change considered nominal
<b>Recurrent grants</b> Recurrent grants per head of municipal population [Recurrent grants / Municipal population]	\$1,993.25	\$2,018.49	\$593.05	\$2,439.56	Increase in parameter is due to Commonwealth Financial Assistance Grants received in advance.
<b>Disadvantage</b> Relative Socio-Economic Disadvantage [Index of Relative Socio-Economic Disadvantage by decile]	3.00	3.00	3.00	3.00	Change considered nominal
<b>Workforce turnover</b> Percentage of staff turnover [Number of permanent staff resignations and terminations / Average number of permanent staff for the financial year] x100	18.2%	27.0%	29.3%	23.5%	Change considered nominal

## Financial Performance Indicators

For The Year Ended 30 June 2025

### Section 3 - Financial Performance Indicators For the year ending 30 June 2025

Dimension / Indicator / Measure [Formula]	Results					Forecasts					Material Variations and Comments
	2022	2023	2024	2025		2026	2027	2028	2029		
Actual		Actual	Actual	Target as per budget	Actual	Forecasts	Forecasts	Forecasts	Forecasts		
<b>Efficiency</b>											
<b>Expenditure level</b> Expenses per property assessment [Total expenses / Number of property assessments]	\$4,646.67	\$5,475.47	\$5,235.51	\$5,229.00	\$5,546.75	\$5,380.08	\$5,505.47	\$5,668.54	\$5,836.30	Change considered nominal	
<b>Revenue level</b>											
Average rate per property assessment [Sum of all general rates and municipal charges / Number of property assessments]	\$2,001.27	\$2,009.84	\$2,090.49	N/A	\$2,140.40	\$2,204.97	\$2,261.57	\$2,323.80	\$2,387.74	Change considered nominal	
<b>Liquidity</b>											
<b>Working capital</b> Current assets compared to current liabilities [Current assets / Current liabilities] x100	303.18%	354.94%	376.98%	402.00%	440.03%	275.46%	278.58%	277.62%	274.58%	Change considered nominal	

## Financial Performance Indicators

For The Year Ended 30 June 2025

<b>Unrestricted cash</b> Unrestricted cash compared to current liabilities <i>[Unrestricted cash / Current liabilities] x100</i>	115.98%	78.65%	67.33%	N/A	38.11%	37.45%	36.97%	35.63%	35.14%	Decrease in cash is mainly due to flood damage caused by AGRN 1037 and AGRN 1096. Once the Disaster Recovery Funding is approved, this drop would be filled in.
<b>Obligations</b> <b>Loans and borrowings</b> Loans and borrowings compared to rates <i>[Interest bearing loans and borrowings / Rate revenue] x100</i>	0.00%	0.00%	0.00%	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	
Loans and borrowings repayments compared to rates <i>[Interest and principal repayments on interest bearing loans and borrowings / Rate revenue] x100</i>	0.00%	0.00%	0.00%	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	
<b>Indebtedness</b> Non-current liabilities compared to own source revenue <i>[Non-current liabilities / Own source revenue] x100</i>	6.41%	9.68%	7.48%	N/A	16.70%	7.33%	7.10%	7.09%	6.98%	Change considered nominal

## Financial Performance Indicators

For The Year Ended 30 June 2025

<b>Asset renewal and upgrade</b> Asset renewal and upgrade compared to depreciation  <i>[Asset renewal and asset upgrade expense / Asset depreciation] x100</i>	149.96%	81.07%	74.57%	156.00%	84.06%	480.74%	359.88%	60.56%	59.18%	Increase in council's capital works expenditure towards renewal and upgrade has caused a nominal increase compared to last year
	-2.28%	13.87%	-44.33%	N/A	-2.44%	-17.00%	-16.47%	-24.40%	-24.56%	Council did not receive any of the Financial Assistance Grants in FY2024 as advance was paid in FY2023. In the current year, council has received advance against the Financial Assistance Grants for FY26 causing a major decrease in underlying result compared to last year
	49.92%	35.84%	65.00%	58.00%	44.38%	54.08%	54.19%	57.76%	57.71%	Underlying revenue has substantially increased by Commonwealth Financial Assistance Grants received in advance.
	0.68%	0.50%	0.37%	N/A	0.30%	0.31%	0.29%	0.28%	0.26%	Rates are capped in accordance with the Fair Go Rate System while Council valuations have increased substantially in recent years.
<b>Operating position</b> <b>Adjusted underlying result</b> Adjusted underlying surplus (or deficit) <i>[Adjusted underlying surplus (deficit) / Adjusted underlying revenue] x100</i>										
<b>Stability</b> <b>Rates concentration</b> Rates compared to adjusted underlying revenue <i>[Rate revenue / Adjusted underlying revenue] x100</i>										
<b>Rates effort</b> Rates compared to property values <i>[Rate revenue / Capital improved value of rateable properties in the municipality] x100</i>										

# Financial Performance Indicators

## For The Year Ended 30 June 2025

### Definitions

- “Aboriginal child”** means a child who is an Aboriginal person
- “Aboriginal person”** has the same meaning as in the *Aboriginal Heritage Act 2006*
- “Adjusted underlying revenue”** means total income other than —
- a) non-recurrent grants used to fund capital expenditure; and
  - b) non-monetary asset contributions; and
  - c) contributions to fund capital expenditure from sources other than those referred to above
- “Adjusted underlying surplus (or deficit)”** means adjusted underlying revenue less total expenditure
- “Annual report”** means an annual report prepared by a council under section 98 of the Act
- “Asset renewal expenditure”** means expenditure on an existing asset or on replacing an existing asset that returns the service capability of the asset to its original capability
- “Asset upgrade expenditure”** means expenditure that - (a) enhances an existing asset to provide a higher level of service; or (b) extends the life of the asset beyond its original life
- “Critical non-compliance outcome notification”** means a notification received by council under section 19N(3) or (4) of the *Food Act 1984*, or advice given to council by an authorised officer under that Act, of a deficiency that poses an immediate serious threat to public health
- “Current assets”** has the same meaning as in the Australian Accounting Standards
- “Current liabilities”** has the same meaning as in the Australian Accounting Standards
- “Food premises”** has the same meaning as in the *Food Act 1984*
- “Intervention level”** means the level set for the condition of a road beyond which a council will not allow the road to deteriorate and will need to intervene
- “Local road”** means a sealed or unsealed road for which the council is the responsible road authority under the *Road Management Act 2004*
- “Major non-compliance outcome notification”** means a notification received by a council under section 19N(3) or (4) of the *Food Act 1984*, or advice given to council by an authorised officer under that Act, of a deficiency that does not pose an immediate serious threat to public health but may do so if no remedial action is taken



Financial Performance Indicators  
For The Year Ended 30 June 2025

- “**MCH**” means the Maternal and Child Health Service provided by a council to support the health and development of children within the municipality from birth until school age
- “**Non-current liabilities**” means all liabilities other than current liabilities
- “**Own-source revenue**” means adjusted underlying revenue other than revenue that is not under the control of council (including government grants)
- “**Population**” means the resident population estimated by council
- “**Rate revenue**” means revenue from general rates, municipal charges, service rates and service charges
- “**Relative socio-economic disadvantage**”, in relation to a municipality, means the relative socio-economic disadvantage, expressed as a decile for the relevant financial year, of the area in which the municipality is located according to the Index of Relative Socio-Economic Disadvantage of SEIFA
- “**Restricted cash**” means cash, cash equivalents and financial assets, within the meaning of the Australian Accounting Standards, not available for use other than for a purpose for which it is restricted, and includes cash to be used to fund capital works expenditure from the previous financial year
- “**SEIFA**” means the Socio-Economic Indexes for Areas published from time to time by the Australian Bureau of Statistics on its Internet website
- “**Unrestricted cash**” means all cash and cash equivalents other than restricted cash.

## Financial Performance Indicators

For The Year Ended 30 June 2025

### Other Information

For the year ended 30 June 2025

#### 1. Basis of Preparation

Council is required to prepare and include a performance statement within its annual report. The performance statement includes the results of the prescribed, service performance, financial performance and sustainable capacity indicators and measures together with a description of the municipal district, an explanation of material variations in the results and notes to the accounts. This statement has been prepared to meet the requirements of the *Local Government Act 2020* and *Local Government (Planning and Reporting) Regulations 2020*.

Where applicable the results in the performance statement have been prepared on accounting bases consistent with those reported in the Financial Statements. The other results are based on information drawn from council information systems or from third parties (e.g., Australian Bureau of Statistics or the Council's satisfaction survey provider).

The performance statement presents the actual results for the current year and the previous three years, along with the current year's target, if mandated by the *Local Government (Planning and Reporting) Regulations 2020*. Additionally, for the prescribed financial performance indicators and measures, the performance statement includes the target budget for the current year and the results forecast for the period 2025-26 to 2028-29 by the council's financial plan.

The *Local Government (Planning and Reporting) Regulations 2020* requires explanation of any material variations in the results contained in the performance statement. Council has adopted materiality thresholds relevant to each indicator and measure and explanations have not been provided for variations below the materiality thresholds unless the variance is considered to be material because of its nature.

## Other Information

For The Year Ended 30 June 2024

### Certification of the Performance Statement

In my opinion, the accompanying performance statement has been prepared in accordance with the *Local Government Act 2020* and the *Local Government (Planning and Reporting) Regulations 2020*.



Salomme Menezes  
**Principal Accounting Officer**  
Dated: 09/10/2025

In our opinion, the accompanying performance statement of the Buloke Shire Council for the year ended 30 June 2024 presents fairly the results of Council's performance in accordance with the *Local Government Act 2020* and the *Local Government (Planning and Reporting) Regulations 2020*.

The Performance Statement contains the relevant performance indicators, measures and results in relation to service performance, financial performance and sustainable capacity.

At the date of the signing, we are not aware of any circumstances that would render any particulars in the Performance Statement to be misleading or inaccurate.

We have been authorized by the Council and by the *Local Government (Planning and Reporting) Regulations 2020* to certify this Performance Statement in its final form.



Alan Getley  
**Councillor**  
Dated: 09/10/2025



Graeme Milne  
**Councillor**  
Dated: 09/10/2025



Daniel McLoughlan  
**Interim Chief Executive Officer**  
Dated: 09/10/2025

# Independent Auditor's Report

## To the Councillors of Buloke Shire Council

<b>Opinion</b>	<p>I have audited the accompanying performance statement of Buloke Shire Council (the council) which comprises the:</p> <ul style="list-style-type: none"> <li>• description of municipality for the year ended 30 June 2025</li> <li>• service performance indicators for the year ended 30 June 2025</li> <li>• sustainable capacity indicators for the year ended 30 June 2025</li> <li>• financial performance indicators for the year ended 30 June 2025</li> <li>• notes to the accounts</li> <li>• certification of the performance statement.</li> </ul> <p>In my opinion, the performance statement of Buloke Shire Council in respect of the year ended 30 June 2025 presents fairly, in all material respects, in accordance with the performance reporting requirements of Part 4 of the <i>Local Government Act 2020</i> and Local Government (Planning and Reporting) Regulations 2020.</p>
<b>Basis for Opinion</b>	<p>I have conducted my audit in accordance with the <i>Audit Act 1994</i> which incorporates the Australian Standards on Assurance Engagements. I further describe my responsibilities under that Act and those standards in the <i>Auditor's Responsibilities for the Audit of the performance statement</i> section of my report.</p> <p>My independence is established by the <i>Constitution Act 1975</i>. My staff and I are independent of the council in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 <i>Code of Ethics for Professional Accountants</i> (the Code) that are relevant to my audit of the performance statement in Victoria. My staff and I have also fulfilled our other ethical responsibilities in accordance with the Code.</p> <p>I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.</p>
<b>Councillors' responsibilities for the performance statement</b>	<p>The Councillors are responsible for the preparation and fair presentation of the performance statement in accordance with the performance reporting requirements of the <i>Local Government Act 2020</i> and Local Government (Planning and Reporting) Regulations 2020 and for such internal control as the Councillors determines is necessary to enable the preparation and fair presentation of a performance statement that is free from material misstatement, whether due to fraud or error.</p>

**Auditor's  
responsibilities  
for the audit of  
the performance  
statement**

As required by the *Audit Act 1994*, my responsibility is to express an opinion on the performance statement based on the audit. My objectives for the audit are to obtain reasonable assurance about whether the performance statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Standards on Assurance Engagements will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of users taken on the basis of this performance statement. As part of an audit in accordance with the Australian Standards on Assurance Engagements, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- identify and assess the risks of material misstatement of the performance statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the council's internal control
- evaluate the overall presentation, structure and content of the performance statement, including the disclosures, and whether performance statement represents the underlying events and results in a manner that achieves fair presentation.

I communicate with the Councillors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.



MELBOURNE  
16 October 2025

Travis Derricott  
*as delegate for the Auditor-General of Victoria*







