

ANNUAL REPORT

2021
-2022



BULOKE
SHIRE COUNCIL

ACKNOWLEDGEMENT

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



CONTENTS

Introduction	2
Welcome to the Report of Operations 2021-2022	2
Our Vision and Values	2
Snapshot of Council	3
Highlights and Achievements	6
Challenges Ahead	26
Year In Review - Mayor's Message	29
CEO's Message	30
Description of Operations	31
Our Council	34
Buloke Profile	34
Council Offices	34
Councillors	35
Our People	42
Organisational Structure	43
Equal Employment Opportunity Program	44
Our Performance	47
Planning and Accountability Framework	48
Priorities	49
Governance, Management and Other Information	63
Governance	63
Governance and Management Checklist	64
Statutory Information	65
Financial and Performance Statements	68

INTRODUCTION

WELCOME

TO THE REPORT OF OPERATIONS 2021-2022

Buloke Shire Council aspires to continually improve and innovate to create a Customer-centered culture, generating benefits and outcomes for our Customers, as well as fostering positive relationships when partnering with Council to advocate for wider benefits for the community.

Council is committed to transparent reporting and accountability to the community and the Report of Operations 2021-2022 is the primary means of advising the Buloke Shire community about Council's operations and performance during the financial year.



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

SNAPSHOT OF COUNCIL

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

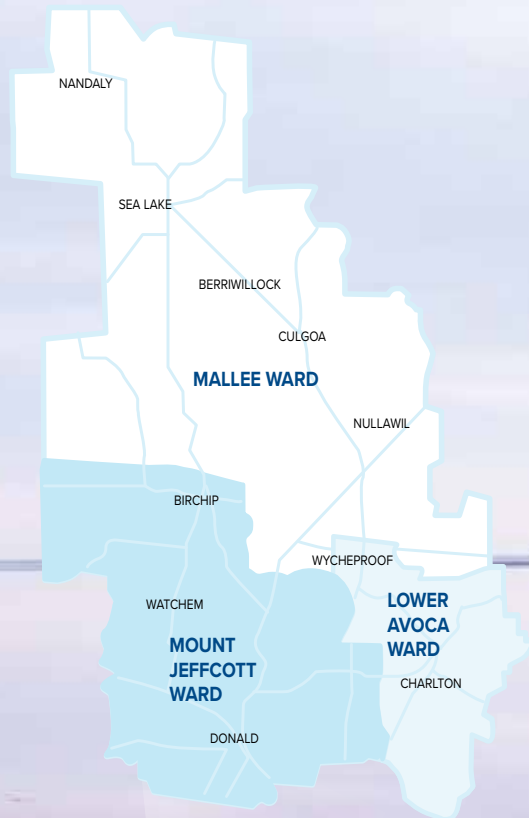
Buloke is predominantly a rural area. The main townships are Birchip, Charlton, Donald, Sea Lake and Wycheproof. The Shire also comprises the smaller townships of Berrivillock, Culgoa, Nandaly, Nullawil and Watchem.

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

Council maintains a road network spanning 5,302 kilometres.

There are also 747 kilometres of roads under State Government control within Buloke. The two main highways servicing the Buloke are the Calder Highway and the Sunraysia Highway. Both highways run north and south through the Shire. Land is used largely for agriculture, particularly grain (such as wheat, barley, pulses and oilseeds) production and sheep grazing.

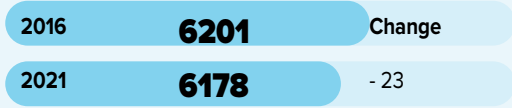
The Buloke Shire is named after the 'buloke' or 'bulloak' tree, (*Allocasuarina Luehmannii*), which is common in the area and the feature of the Buloke Shire logo. Council formed in 1995 after the amalgamation of the Shire of Wycheproof, Shire of Birchip, Shire of Charlton, Shire of Donald and Parts of the Shire of Kara Kara.



OUR COMMUNITY PROFILE



POPULATION

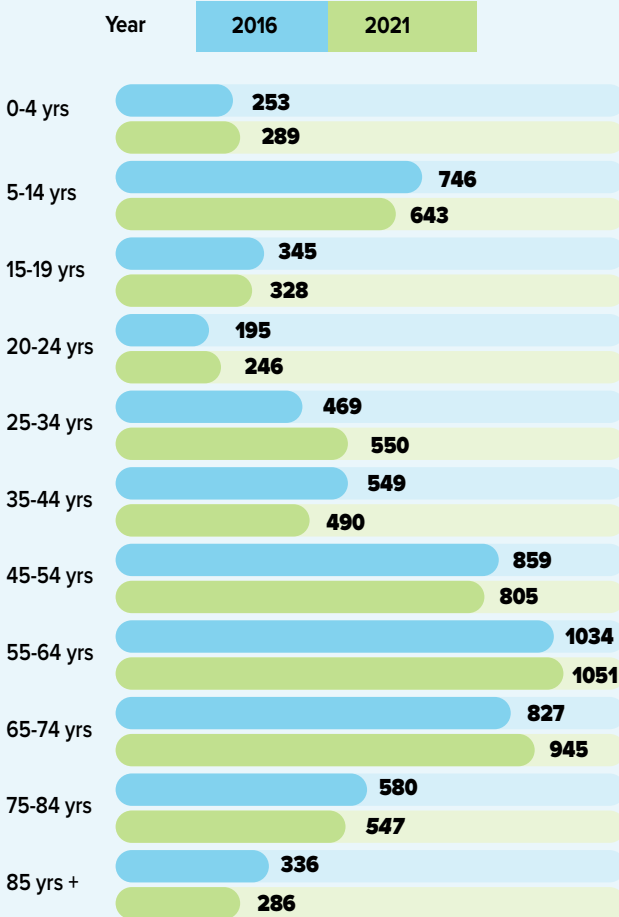


Number of households in Buloke is
3375
2021 Census



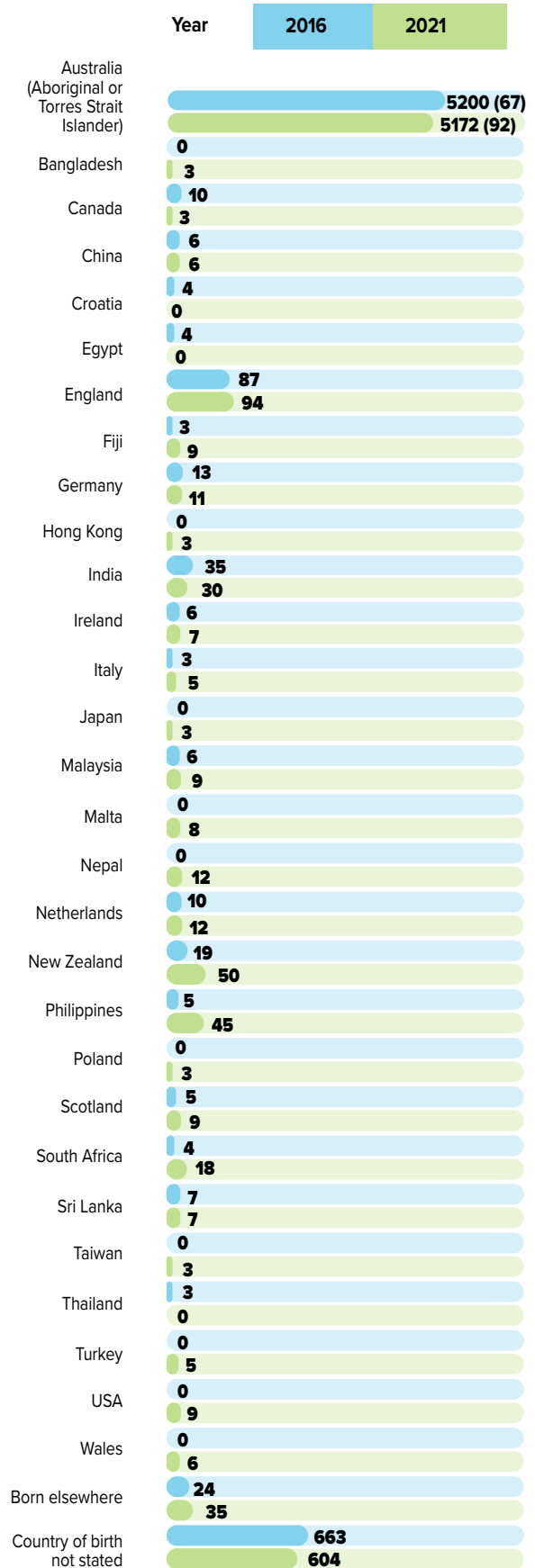
Median Age is
52 YEARS
Data obtained from ABS 2016 and 2021
Census (horizontal breakdown line graph)

Age



COUNTRY OF BIRTH

data obtained from ABS 2016
and 2021 Census



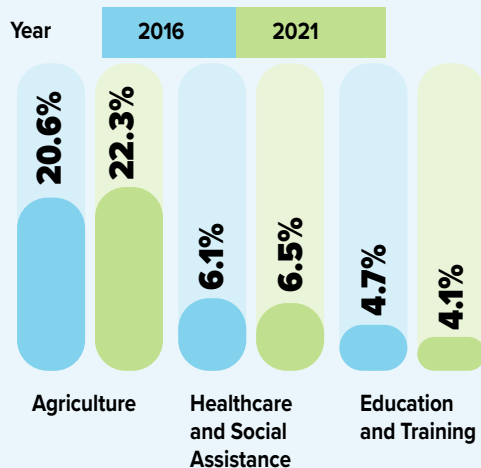


INDUSTRY SECTOR JOBS

The total number of jobs in Buloke in 2016 was

2486

TOP 3 EMPLOYMENT AREAS



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 65.6%	Unpaid domestic work 56.7%
Unpaid assistance to a person needing support with a core activity 14.2%	Unpaid assistance to a person needing support with a core activity 13%
Unpaid childcare 22.8%	Unpaid childcare 17.35%



UNEMPLOYMENT

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

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

SOCIO ECONOMIC INDEX

2016

SEIFA Index of Relative Socio-economic Disadvantage - ranked 24th among 79 LGAs in Victoria (can this be indicated on a bar 1 – 79 with Buloke at 24)

• Note: 2021 data has not been released.



EDUCATION

2016	2021
Tertiary – Postgraduate Degree 9.8%	11.4%
Diploma – Advanced Diploma 6.2%	7.0%
Certificate 1-IV– 17.3%	19.0%
Year 12 – 10.6%	11.7%

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
7.2% community needing support	8.4% community needing support

HIGHLIGHTS AND ACHIEVEMENTS

The highlights and major achievements for the 2021/2022 year are presented under the themes of the Council Plan 2021-2025 and are reflective of the consistent effort and delivery across the whole year as Council commenced the Annual Plan - Year 1.



OUR BUILT AND NATURAL ENVIRONMENT

Our vision is for Buloke to have 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.



1. CLIMATE CHANGE MITIGATION AND ADAPTATION STRATEGY

Council adopted the 10-year Climate Change Mitigation and Adaptation Strategy and Plan at its November Meeting. Actions have been categorised into 13 goals for climate action which are: integrate climate into Council operations; robust emissions measurement; ongoing emergency management; waste and landfill emissions reductions; Council building improvements; community building improvements; energy security and technology switching; low emission transport; transport infrastructure improvements; improve septic tank management; enhance biodiversity; conservation and revegetation; adaptive agriculture and shared community vision.



2. BIRCHIP STREETScape PROJECT

This exciting project commenced in October 2020 and involved significant beautification improvements for the main street of Birchip. Work stoppages during the COVID-pandemic, and the discovery during excavation works that stormwater assets were damaged needed replacement, delayed the project.

Council moved to replace the stormwater assets to mitigate risks of flooding in the main shopping precinct, rather than risk removing the new concrete footpath in the near future to access and replace the stormwater drainage. The project included installation of turf, trees, street furniture and bin surrounds.



3. SEA LAKE VISITOR INFORMATION CENTRE

It was an exciting day in Sea Lake with the official opening of the new Visitor Information Hub on 30 September. The former Sea Lake Shire office has been completely transformed and is now open as an independently operated Visitor Information Hub. The facility includes a central tourism hub, Indigenous art gallery and is a one-stop-shop for a variety of beautiful locally made goods as well as information on Sea Lake and surrounds. The project was funded by the State Governments Crisis Committee of Cabinet - Infrastructure Stimulus Fund.



4. WYCHEPROOF STREETScape PROJECT

The new footpath on Broadway in Wycheproof has completely lifted the town's streetscape and the feature brick pavement was completed ahead of the arrival of tourists during the busy Labour Day weekend events, with furniture and elevated planters completing this area. This project was funded by the State Government through the Crisis Committee of Cabinet - Infrastructure Stimulus Fund and Regional Infrastructure Fund.

5. DONALD RIVERFRONT PROJECT

The Donald Riverfront Project continued with a sheltered seating area constructed. The \$700,000 project is funded by the Federal Government's Regional Growth Fund (Our Region-Our Rivers), and Council and will transform the Bullocks Head viewing area along the Richardson River, as well as other community areas in the Shire. In March the new barbecue area, walkway and enhanced lighting along the Richardson River at Donald's famous 'Bullock's Head' was completed. The project was supported the Federal Government's Regional Growth Fund and enhances this tourist attraction.

6. WYCHEPROOF WETLANDS

A \$350,000 State Government grant from the Department of Environment Land Water and Planning - Improving Public Visitor and Recreational Sites Stimulus Program, provided the necessary stimulus to envision a major recreational boost for the Wycheproof community, with the conversion of the disused water storage into habitat for birds, fish, insects and amphibians. The site will become a significant community and public tourism and recreational asset, featuring walking trails.

7. SEA LAKE STREETScape PROJECT

Work on Sea Lake's Streetscape commenced in March with significant works to improve pathways, landscaping, kerbing, seating and electrical lighting planned.

8. BULOKE PLAYSPACES TRAIL

Listening Posts and construction plans for the innovative cultural and environmental Playspaces Project were postponed due to COVID-19 restrictions, but community consultation continued from July to finalise designs for the project in five destinations. These playspaces, funded by a \$2.6 million announcement from the Victorian Government's Regional Infrastructure Fund, will feature play equipment combining adventure, variety, innovative design, and a social atmosphere. They will be constructed in Berriwilllock, Birchip, Charlton, Donald, and Wycheproof.



9. SEA LAKE HOUSING DEVELOPMENT

The first sod was turned at the new Sea Lake Housing Development site on September 30 in a ceremony. The project, funded by \$300,000 from the Victorian Government's Regional Recovery Fund, will transform the former primary school site at 110 Sutcliff Street into residential blocks.

11. WYCHEPROOF SALEYARDS

The Wycheproof Saleyards is regarded as the largest store sheep selling centre in regional Victoria, with a throughput of around 100,000 sheep per year. The Federal Government's Building Better Regions Fund provided \$142,699 in funding to ensure that the saleyards will be future-proofed and continue to grow in a safe and sustainable way.



12. FREE GREEN WASTE MONTH

Council opened its landfills and transfer stations to the public for free disposal of green waste throughout the month of October to help with the preparation for the upcoming fire season.

10. CHARLTON STREETSCAPE PROJECT

The conceptual design plans for the project involved close community consultation. Council staff and the Project Management Team walked through the development areas and considered suggestions from the community to incorporate improvements. This project was funded by the State Government through the Crisis Committee of Cabinet - Infrastructure Stimulus Fund.



13. LOCAL ROADS AND COMMUNITY INFRASTRUCTURE BOOST

Nine key projects across Buloke Shire were identified to share in \$3.99M in funding flowing from the Federal Government's Local Roads and Community Infrastructure Program (LRCI Program). The projects to be funded include: Cabins infrastructure for tourism and short-term accommodation (\$600,000), McLoughlans Road (\$729,000), Buloke Drainage Plans and Minor Projects (\$640,000), Buloke Footpath and Crossover Project (\$582,526), Wycheproof Caravan Park new amenities building (\$300,000), Wooroonook Lakes Powered Sites Project (\$120,000), Donald Community Precinct Stage 2B (\$180,000), Aerodrome Water Connection Project (\$28,000) and the Watchem Oval Water Connection Project (\$20,000).

14. NBN CONNECTION BOOST FOR SEA LAKE

The final piece of the funding puzzle for a significant Sea Lake project is now in place following a Federal Government commitment of \$3.55 million from the Regional Connectivity Program to upgrade the National Broadband Network (NBN) connection in Sea Lake to fibre to the premises (FTTP) technology. The investment has a huge impact on the town's economic and educational endeavors as well as improving the simple things in everyday life, and represents a significant Federal Government advocacy piece for Council, working hand-in-hand with NBN Co.

15. WYCHEPROOF RECREATION AND RACECOURSE RESERVE MASTER PLAN 2021-2023

The Wycheproof Recreation and Racecourse Reserve Master Plan identifies a number of priorities that the Wycheproof community believes are of critical importance in ensuring sustainability and the continuation of quality sport and active recreation opportunities. It was adopted at Council's February Meeting and was developed in close consultation with the community. This strategic Master Plan will be used to guide decision making in relation to infrastructure developments over the next 12 years.



17. CABINS INFRASTRUCTURE DEVELOPMENT

Council made a successful submission to the State Government's Regional Infrastructure Fund for \$2.34M to assist in funding the Cabins infrastructure for tourism and short-term accommodation development. The development includes the construction of cabins at at Wooroonook Lake, Watchem Lake, Tchum Lake, Green Lake, Charlton Travellers Rest, Wycheproof Caravan Park and Sea Lake Caravan Park.



LIVE STREAMED ONLINE

16. BIRCHIP PARK AND CIVIC PRECINCT MASTER PLAN

It takes great ideas to build a strong future. The Birchip Park and Civic Precinct Plan project was launched in July to envision the future community wants and needs for the Birchip Park and Civic Precinct. In close consultation with the Birchip community, current facilities were evaluated, and their costs associated with bringing facilities up to standard, including the Shire Office, Senior Citizens Building, old Shamrock Hotel, Shire Hall and Birchip Park (excluding swimming pool). The preferred option stage was reached at the end of May, with the design, business plan and feasibility study considered by the community for feedback during May and June.

The project will review key community and civic facilities, including the Shire Office, Senior Citizens Building, old Shamrock Hotel, Shire Hall and Birchip Park (excluding swimming pool) to identify whether the current facilities are able to provide what the community wants and needs into the future and the costs associated with bringing those facilities up to standard.



18. DOMESTIC ANIMAL MANAGEMENT PLAN

The adoption of the Domestic Animal Management Plan at Council's December Meeting promotes responsible pet ownership, and the welfare of cats and dogs in the community. The Plan also assists in the protection of the community and environment from nuisance cats and dogs, and in minimising the risk of attacks by dogs. The registration of and identification of cats and dogs is encouraged by the Plan.



19. BIRCHIP RECREATION IMPROVEMENTS

Key projects were officially opened at the Birchip Recreation Reserve in June, enhancing the complex with updated female friendly changerooms, resurfaced oval and new netball courts.

The Netball Court Upgrade (\$727,955), which delivered two new acrylic courts and lighting, was funded by Federal Government's Drought Resilience and Response Program, Buloke Shire Council, the State Government's Local Sports Infrastructure Fund – Female Friendly Facilities 2020-21 and the Birchip-Watchem Netball Club.

The Birchip Leisure Centre Changeroom Redevelopment Project (\$234,667) delivered female friendly changerooms for both teams and umpires as well as new accessible family friendly amenities upstairs and was funded by the Victorian Government's Female Friendly Facilities Fund 2018-19, Buloke Shire Council, Federal Government's Drought Resilience and Response Program, AFL Victoria's Female Friendly Facility Program and Birchip Leisure Centre.

The Main Oval Redevelopment (\$221,000) included drainage and resurfacing works was funded by the Victorian Government's Country Football and Netball Program 2019-20, Federal Government's Drought Resilience and Response Program, Buloke Shire Council and the Birchip Watchem Football Club.

20. LIGHTING UP BULOKE

Contracts totalling \$2,148,786 were awarded for the construction of works and funded by the State Government Community Sports Infrastructure stimulus Program. The projects included: Charlton tennis, hockey and football grounds; Donald tennis grounds, Wycheproof tennis, hockey and football grounds, and Nullawil netball and football grounds.

21. CHILDREN'S FACILITIES – SEA LAKE

A major extension at Tyrrell College for the Sea Lake Early Learning Centre worth \$1.152 million dollars was completed. Funded through the Children's Facilities Program the upgrade has enabled an all-encompassing facility for Sea Lake's youngest residents that includes Maternal and Child Health facilities, early years centre and provision for both three and four-year-old kindergarten.

OUR COMMUNITY WELLBEING

Our future for 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.



22. TAKING A STAND ON RACISM

Buloke Shire Council stood with Barengi Gadjin Land Council Aboriginal Corporation (BGLC) in calling out racism after a racist attack with offensive graffiti on a Welcome to Wotjobaluk Country sign in our Shire. Racism has no place in our communities. No excuses. It was deeply offensive that this occurred on the eve of NAIDOC Week and that BGLC board members and staff and all Aboriginal and Torres Strait Islander people had been subjected to such deliberate damage.

Council continued to work alongside BGLC and the Department of Transport in response to the abhorrent vandalism and provide support, and also to grow relationships with traditional owners, including the Dja Dja Wurrung Clans Aboriginal Corporation.



**I stand
against Racism
#wotjobalukcountry**

23. RECONCILIATION WEEK STORY TIME

Buloke Library Service presented a special story time for Reconciliation Week at Charlton, Birchip and Donald. In keeping with the National Reconciliation Week theme, to 'Be Brave' and tackle the unfinished business of reconciliation so we can 'Make Change' for the benefit of all Australians, indigenous picture books, crafts, and our First Nations were celebrated.

24. LOCAL GOVERNMENT COMMUNITY SATISFACTION SURVEY

The Survey, which is coordinated on behalf of all Victorian Councils by the Department of Environment Land Water and Planning, demonstrates an overall four-point rise on the 2020 result, continuing a multi-year trend of improvement from 2016 and is Council's best overall result since 2012.

These overall results are one point above the state average and two points higher than Council's Small Rural cohort. Every evaluated area had an increase on the results from 2020 with the exception of Recreational Facilities, which maintained its high score of 74. No area recorded a decrease in satisfaction.

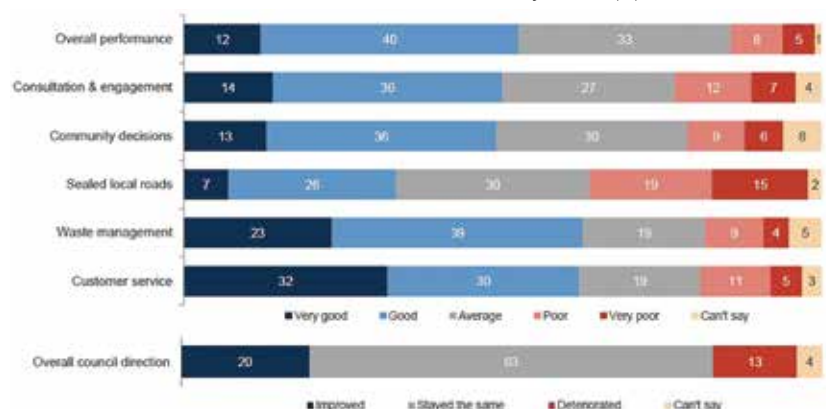
Overall Council direction again achieved a recorded high and is one point higher than the state average and the Small Rural cohort average. This would demonstrate a continued rise satisfaction in Council's strategic planning from the Council Plan 2017-21 through to subsequent strategic plans and community plans.

Excluding service areas relating to roads, Council performs in line with, or significantly higher than, the small rural group and State-wide averages on the service areas evaluated.

Council's best performing areas were Council's COVID-19 Response, Appearance of Public Areas and Recreational Facilities whilst Maintenance of Unsealed Roads and the Condition of Sealed Roads are again Council's lowest performing areas but both had significant gains.

SUMMARY OF CORE MEASURES

Core measures summary results (%)



Source: JWS Research Community Satisfaction Survey 2021 – Buloke Shire Council.



25. VICHEALTH PROGRAM

VicHealth partnered with Council to help set our kids up for their best possible future by creating communities where children and young people grow up active, socially connected and healthy. A Youth Officer was appointed to deliver the program, with the partnership aiming to amplify the voices of youth, their ideas and experiences, to create a healthier future.

26. ADVOCATING FOR COMMUNITY WELFARE

Council wrote to Federal and State members of parliament in December 2021, expressing concern for the welfare of people sitting outside the legal status of vaccination, and sought further guidance, acknowledging a number of reports to Council about access to services in the community.

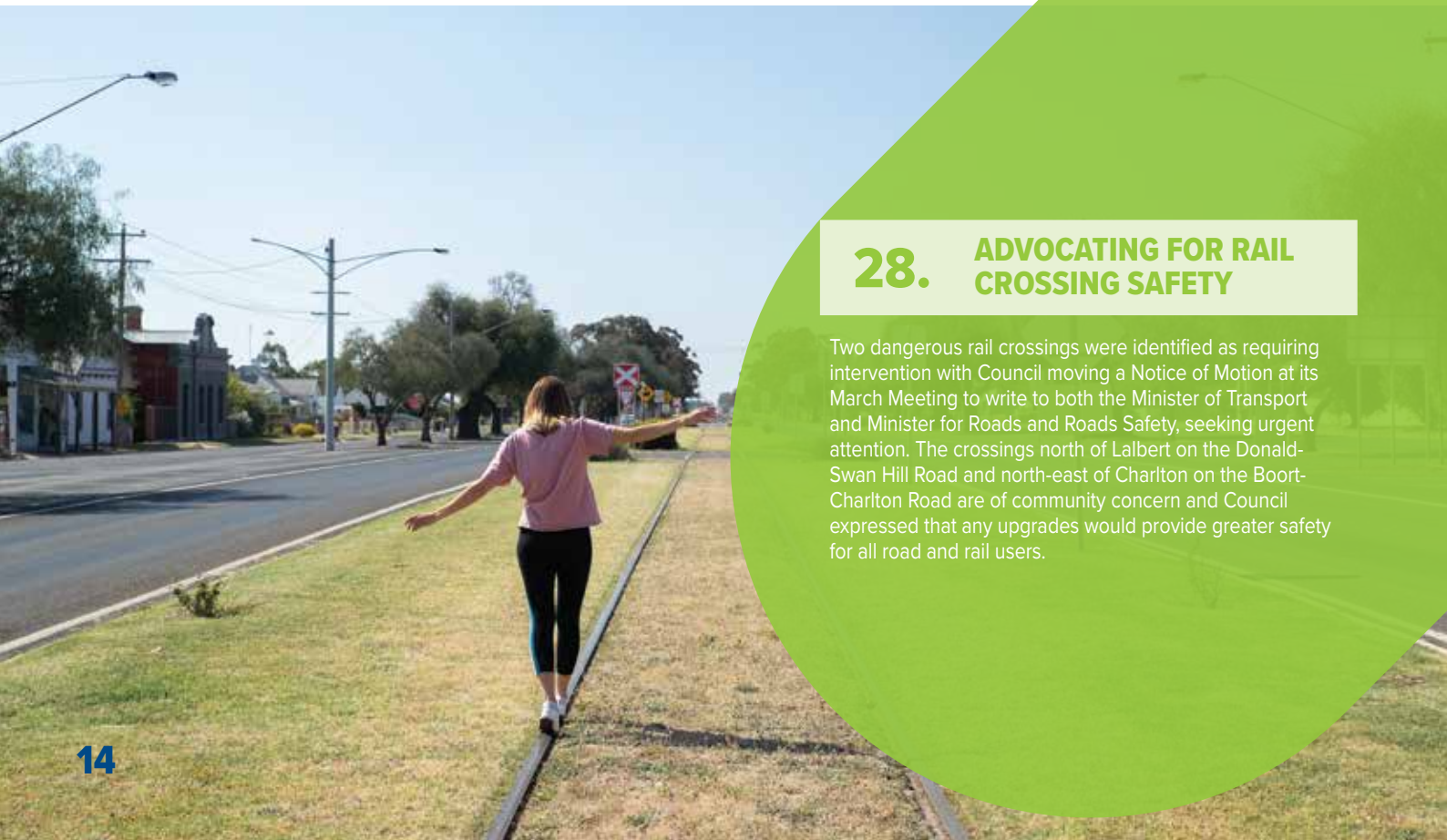


27. SUPPORTING OUR COMMUNITY THROUGH HARDSHIP

Council sought to advocate for the community having endured a long period of hardship during the COVID pandemic, providing information about financial support, six months in advance of the release of Council rate notices, and to assist those with any unpaid rates. Council's Financial Hardship Policy provides such options as deferment of rates and charges or the granting of a waiver of interest on rates or charges to ratepayers experiencing demonstrated financial hardship.

28. ADVOCATING FOR RAIL CROSSING SAFETY

Two dangerous rail crossings were identified as requiring intervention with Council moving a Notice of Motion at its March Meeting to write to both the Minister of Transport and Minister for Roads and Roads Safety, seeking urgent attention. The crossings north of Lalbert on the Donald-Swan Hill Road and north-east of Charlton on the Boort-Charlton Road are of community concern and Council expressed that any upgrades would provide greater safety for all road and rail users.



29. FLYING THE FLAG FOR NAIDOC WEEK

NAIDOC week celebrations are held across Australia each July for all Australians from all walks of life to celebrate the history, culture and achievements of Aboriginal and Torres Strait Islander people. Council shared NAIDOC learning with the community and flew the Torres Strait Island Flag alongside the Australian and Aboriginal flags at its Wycheproof office for the week.

30. R U OK?

Council participated in the national day of action 'R U Ok? Day' on September 9, reminding the community to keep our mental health at front of mind and that every day we can support those struggling with life's ups and downs by asking them, "Are you okay?"

31. DISABILITY SUPPORT NETWORK

Council commenced a promotions campaign to seek interest in forming a Disability Support Network in December, which would be dedicated to bringing together people with a lived experience of disability to connect, interact with others and work with the Buloke Shire Council, and other Disability Support services in the area, to ensure that Council planning and activities are undertaken in an inclusive and accessible way.

32. INTERNET OF THINGS TRIAL

Council partnered with three Mallee municipalities to trial Internet of Things (IoT) technology to inform decision-making and improve operational efficiencies. The 12-month Smart Cities project utilises sensors that capture data about how different assets and sites are used, helping Council to better plan for provision of services.

Some of the devices included: people counters to determine how many people and when public facilities are being used such as playgrounds and public toilet; water depth sensors to determine usage in pumping stations; public litter bin sensors to alert when bins require emptying and soil moisture monitoring to inform the watering of public ovals.



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.

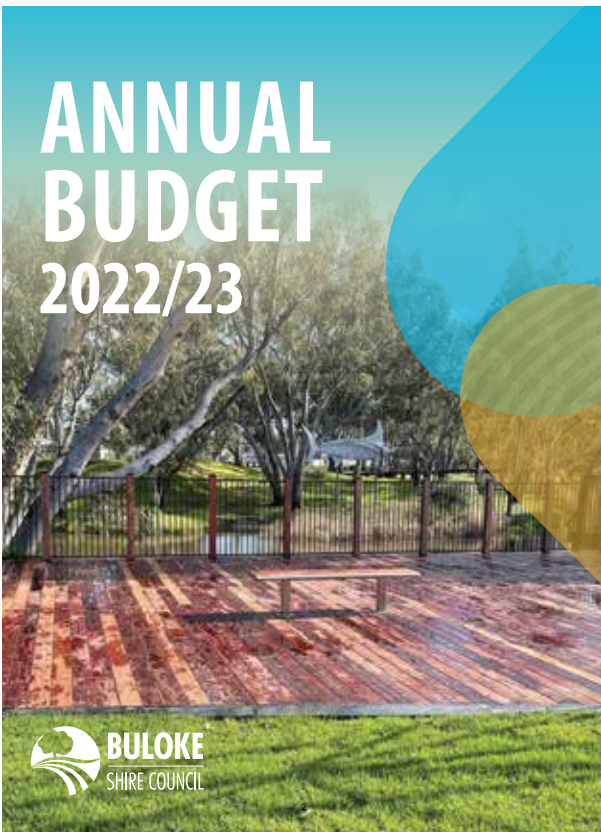
33. BUDGET ADOPTED

Council adopted its Annual Budget 2022/23 on the 29 June 2022. The budget outlined significant spending on roads, infrastructure and attracting tourism, with over \$6M to be invested into the Shire's road network, continuing the 2-year trend and responding to our community's requests that 'roads are life' to the Buloke community.

34. FINANCIAL PLAN

Ensuring improved monitoring of Council's viability and enabling better reporting and analysis of decisions and assumptions over a 10-year period, Council's Financial Plan was adopted at a Council Meeting held on 29 June 2022. The Plan is a key pillar in the overall planning process, providing a longer-term perspective of the ongoing financial sustainability of the Council and the impact of financial decisions.

ANNUAL BUDGET 2022/23



35. ASSET PLAN

After significant community engagement, Council adopted its Asset Plan at a Council Meeting held on 29 June 2022. The Plan outlines key information to guide asset planning and management over a period of at least 10 years and demonstrates Council's commitment to ensure its assets deliver appropriate service levels, which balance financial sustainability with community expectations and demand.



36. SMALL TOWNS BIG DIFFERENCE LAUNCHES IN BULOKE

The Small Towns Big Difference Pilot Program is a grants program initiative assisting community organisations within Buloke Shire to access funding to build community capacity, social inclusion, community pride and improve lifestyle and access to community services, along with projects that develop the local economy. The \$120,000 fund is a collaboration between the Mallee Regional Partnership, Buloke Shire Council, Charlton and Donald Community Banks and the Bendigo and Adelaide Bank and was launched at Charlton Park in November.

The pilot was developed in recognition that many funding programs are geared towards economic development rather than the social benefits of small communities. Consequently, some community organisations find it difficult to attract funding for their smaller community-based projects that champion social outcomes.



37. INVEST LODDON MALLEE

Buloke became one of ten councils in our region promoting the opportunities and competitive edge for industries considering growth into Loddon Mallee, which culminated in the launch of new web resource to develop economic growth on 7 July 2022.

The site provides coordinated assistance and resources for investors, and provides a comprehensive overview of the region's industries, locations, unique attributes and investment opportunities.



38. ADVOCACY STRATEGY

Building on from Council's Long-term Community Vision and Council Plan, key initiatives were adopted in the redeveloped Advocacy Strategy including: cabin installations at recreational lakes and caravan parks, housing projects, Civic Precinct and Community Hub projects, art trail investment and further environmental and biodiversity projects.

39. FOOD BUSINESS SUPPORT

Council joined the Bendigo and Region Gastronomy Guide, as a key promotional tool and resource used to showcase leading food business, venues and experiences across the region. The guide recognises the rich provenance in growing, sourcing, cooking and sharing food, and uses themes such as celebration of First Nations culture, through diversity and innovation and improving health and wellbeing.

40. MURRAY BASIN RAIL PROJECT ADVOCACY

The Murray Basin Rail Project is an integral part of increasing freight capacity, reducing reliance on high productivity freight vehicles and impact on the road network.

Council expressed concern about impacts the incomplete project is having on the region in reducing freight capacity, movement of rail freight to road, degradation of the road network through increased reliance on high productivity freight vehicles. Other issues to be addressed were the mix of broad and standard gauges and subsequent increase in rail transit times.

Council moved to advocate strongly for the community and completion of the Project to its original scope and write to the Premier requesting his government's commitment to complete the project be honored.

41. BUSINESS CONCIERGE AND HOSPITALITY SUPPORT PROGRAM

Supporting businesses throughout the COVID-19 pandemic, the Business Concierge and Hospitality Support Program, funded by the State Government's Department of Jobs, Precincts and Regions, assisted local businesses with key information on how they could continue to trade safely, and with minimal disruption, to establish and maintain COVIDSafe practices.





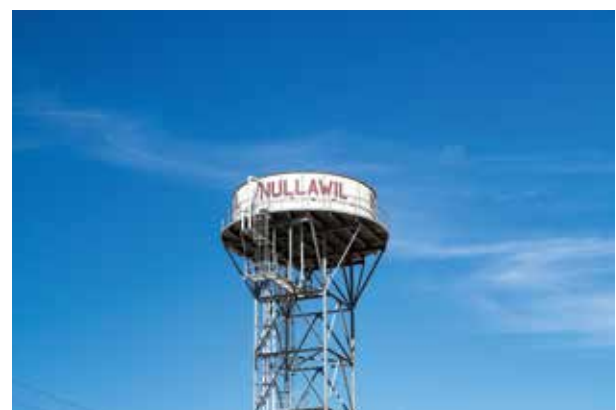
42. INTERIM ECONOMIC DEVELOPMENT AND TOURISM STRATEGY 2022-2023

Adopted in April 2022, the Interim Economic Development and Tourism Strategy builds upon the 2018-2021 Strategy and proposes further ambitions to remain responsive to community needs and the advice of key industry and community stakeholders including; the Economic Development and Tourism Advisory Committee (EDATAC).

Several risk factors were identified driving the need for an interim strategy. These include an inability to accurately forecast the economic impact of the COVID-19 pandemic, and timing of the results from the Australian Bureau of Statistics 2021 Census of Population.

Key actions include:

- reviewing and establishing a restructured EDATAC, which will be focused on delivering specific projects and facilitating the development of business cases to support private business investment in the agribusiness, renewable energy and mining sectors.
- investment materials to assist in facilitating investment attraction, and
- leading local and regional projects to expand tourist attractions and responding to growing visitation to Buloke.



43. MALI HEART STREET ART FESTIVAL – BIRCHIP AND WATCHEM

The inaugural festival in March, brought together the towns of Birchip and Watchem, attracting visitors from near and far to enjoy live art painting, augmented reality artworks, creative workshops, music and great food. The trail features stunning murals by renowned street artists who are passionate about making a meaningful and lasting contribution to the town, including a beautiful collaboration involving the Birchip P-12 school.

The vibrant street art has brought life and color to the town – and put Birchip on the map as a must-see destination along the Silo Art Trail.

Council and the local community worked together to create an innovative promotions postcard promotions campaign, including a series of youtube videos featuring local identities and a TV commercial program across Western Victoria.

The State Government provided \$790,000 in funding for this project through the Tourism Infrastructure Program Flagship Projects, as part of Buloke Silo Art Activation Project.



44. \$60,000 TOURISM BUSINESS INNOVATION PILOT PROGRAM

The Tourism Business Innovation Pilot Program nominates two funding rounds across the FY22 and FY23, inviting applications for funding up to \$30,000.

This Pilot program is the final stage of a \$790,000 four-part project funded by the Department of Jobs, Precincts and Regions, Tourism Infrastructure Funding Program (Flagship Projects) in 2021. An assessment panel has been established with representatives from key tourism stakeholders ensuring applications align with this program's priorities as well as the new interim strategy.

The Birchip Cropping Group was successful under Round-1 to commence a local Farm Tours project. The tours will involve meeting and talking with farmers about what they produce, the technology and machinery used, encompassed within a 'paddock to plate' food experience curated by well-known chef Stefano de Pieri.



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.



45. VIRTUAL COUNCIL MEETINGS

Buloke Shire Council reverted to a virtual setting to deliver its August 2021 Meeting in a COVID-Safe environment, and did not resume meeting in-person until May the following year.

Whilst meeting in an virtual environment was new and challenging during this time, Council continues to offer flexibility for attendance at meetings virtually and to increase participation.



46. BULOKE, BOROUGH MAYORS LAUNCH VACCINATION CHALLENGE

A challenge between two Mayors successfully promoted the importance of vaccination in protecting the community from the coronavirus. The Mayors of Buloke Shire and the Borough of Queenscliffe launched a challenge to see which council area could be the first in the state to have 80% of their residents fully vaccinated.

The two rural Councils were at the time ranked first and second in Victoria for the highest percentage of residents fully vaccinated against coronavirus, with 64% percent of Borough residents and 48.4% of Buloke residents having received two doses. Although the Borough of Queenscliffe reached the milestone first with 80.1%, within a 3-week period, both shires celebrated their healthy rivalry in making their communities safer.



47. FLAG FLYING POLICY

A revised Flag Flying Policy was adopted in December, acknowledging the importance of these symbols in maintaining pride and spirit, and displaying them in respectful and dignified manner at Council's locations.

48. WAYNE O'TOOLE APPOINTED CEO

Wayne O'Toole was appointed by Council as Interim Chief Executive Officer of Buloke Shire Council in September, and later appointed as Chief Executive Officer at Council's January Meeting. Wayne was previously the Director Works and Technical Services. He commenced working with Council in 2017 as a Manager Statutory Services.



49. CR DARYL WARREN RETURNED AS MAYOR

Cr Daryl Warren was returned unopposed as Mayor of Buloke Shire Council at a Council Meeting held on 10 November 2021. In his first term on Council, Cr Alan Getley was elected as Deputy Mayor at the meeting, also for a one-year term.

50. RURAL COUNCILS TRANSFORMATION PROGRAM

Council endorsed and supported the proposed joint application from Buloke Shire Council, Ararat Rural City Council and Yarriambiack Shire Council to Round 2 of the Rural Councils Transformation Program (RCTP). The RCTP is designed to help rural councils deliver services through funding the implementation of regional service delivery and shared services.





51. CITIZEN OF THE YEAR

Citizen of the Year Len Storey's life is filled with everyday acts of kindness, reacting as he sees a need, repairing or improving aesthetic features around town.

In collating his contributions, his nominees quickly realised he is an altruist to the extreme. He truly embodies the aphorism that giving is a powerful pathway to personal growth and happiness. There is nothing Len hasn't contributed to across the Wycheproof community – over time he has been part of everything. He is always on top of weed control management at Railway-place, church precincts and other landmarks about town as he believes it reflects community pride. He does not relish the spotlight, rather the opportunity to share his infectious passion for community, which has complimented his endless contributions throughout his entire life.

52. EVENT OF THE YEAR

Buloke celebrated joint winners from Wycheproof with the International Mountain Day event and Show and Shine. The International Mountain Day event drew international attention and reconnected us to this significant geological wonder, known as the 'Smallest Mountain in the World'. ABC Wimmera Radio broadcasted their Breakfast Show from the top of the mount, inviting past and present residents to be interviewed or call-in and contribute to the live discussion, or just listen and reminisce.

Lions Club of Wycheproof Show and Shine is a major fundraiser for the community and many other charities that the Wycheproof Club supports. The 2021 annual event was the fifth time it's been held on the Sunday of the March long-weekend, with the number of beautifully restored cars, motorbikes and trucks, and distance these enthusiasts travel to be part of the event continuing to climb.



53. YOUNG CITIZEN OF THE YEAR

Young Citizen of the Year Tessa Fitzpatrick has been described as an inspirational role model for the youth of Charlton.

She began adding her 'voice of youth' to many community organisations from an early age. Her willingness to put her hand up to make a difference in Charlton is amplified by the number of organisations she quickly reconnected with and reached out to, since her return to Australia from Canada, where she also worked briefly. Tessa chose to work locally and study online to continue to live in the community.

She is current President of the Charlton Hockey Club, has just nominated for a second term to the Charlton Neighbourhood House (CNH) Committee and continues as an active member in a promotions and media capacity with the local Agricultural and Pastoral Society.





54. COMPLAINTS HANDLING POLICY

The Complaints Handling Policy was adopted at Council's April meeting, continuing the commitment to managing complaints in a transparent, fair and consistent way, encouraging feedback to help improve Council services and the way business is conducted.



56. CULGOA WW1 COMMEMORATIVE BOARD UNVEILING

Council supported the passionate residents of Culgoa, formerly known as the Kaneira district, to bring to fruition a special Anzac Ceremony and acknowledgement of the installation of the WW1 Commemorative Board at the Culgoa Soldiers Memorial and Children's Playground, Culgoa in April. Learning from the experiences of Australians at war and their families over the last century or more, the participation of individuals and communities in unveiling this unifying Anzac legacy to current and future generations of Australians from all backgrounds remains vitally important and relevant today.



55. ADVOCATING FOR SAFER INTERNET USE

Council launched an awareness campaign to address online safety at home and in the workplace in recognition of 'Safer Internet Day' in Victoria on February 8. CEO Wayne O'Toole and Buloke's Australia Day Award recipients featured in the campaign promoting online safety and security tips.

57. SOCIAL MEDIA POLICY

The updated Social Media Policy reflects the contemporary environment, providing opportunities to enhance community connection and to encourage online conversations through the exploration and consideration of diverse thoughts and views.

In adopting the Policy at Council's May Meeting, it acknowledges that providing clear direction and effective tools for staff and Councillors is most important, as well as ensuring the safe provision and administration of social media for the good of the community.



58. COMMUNITY SUMMIT

Buloke Shire Council's Community Forum Summit, held in May, successfully set the pace for some straightforward conversations among community leaders about future opportunities and challenges. Over the years these summits have become an important community engagement exercise, giving insight into how community values play into Council's planning, bringing community leaders together to build strong relationships across the Shire and with Councillors and staff. Several leaders joined this year's summit from home, which was streamed online, enabling more forum members to participate.



60. BULOKE SENIORS' FESTIVAL HITS A HIGH NOTE

There's something wonderful about being among friends and singing along to familiar tunes. The Buloke Seniors' Festival provides entertainment for Seniors, as well as a platform for health and wellbeing advocacy. Council partnered with Mallee Family Care's Legal and Financial Team and East Wimmera Health Service staff providing information. Previous performances of the feature folk band act had been postponed twice due to COVID-19 disruptions, however the delay only served to build-up excitement and expectations from the crowd of near one hundred.

59. SUPPORT FOR VOLUNTEERS – MAKE A CHANGE

As part of Council's 'Great People Doing Great Things' initiative and in collaboration with 'Make a Change', a series of workshops were offered to the Buloke community to develop new skills, personal confidence and to connect with others to consider new approaches to revitalise the spirit of helping others and providing tools to help them be more effective in the community.

BULOKE CUSTOMER EXPERIENCE STRATEGY 2022-2025



61. CUSTOMER EXPERIENCE STRATEGY

The Customer Experience Strategy 2022-2025 adopted at a Council Meeting on 29 June 2022, sets out clear guidelines and commitments for Council to both internal and external continuous improvement for the range of services Council provides.

The Strategy outlines how Buloke Shire Council aspires to continually improve and innovate to create a Customer-centered culture, generating benefits and outcomes for our Customers, as well as fostering positive relationships when partnering with Council to advocate for wider benefits for the community.



CHALLENGES AHEAD

Everything Council does on behalf of the community is informed by the Council Plan 2012-2025. Buloke saw massive growth through the last program of strategic planning and now emerging from the COVID pandemic, those high-order aspirations of the community, their visions, are even more pronounced.

Community health and wellbeing has an overarching veil over the actions identified in this Plan, and the challenge for Council in working collaboratively with the community is to be proactive in aligning these drivers to create a local community in which people can thrive.

These aspirations were highlighted at the Community Forum Summit, as well as listening post opportunities, surveys, meetings with key stakeholder groups and other occasions to make formal submissions.



The key challenges facing Buloke identified were:



DIVERSE AND QUALITY HOUSING STOCK

Demand for a range of quality housing options across sectors of the Buloke community has been a long-term challenge in the Buloke Shire. The extra pressure brought about by the 2020 lockdown, as well as the renewed interest in rural living has further exacerbated this challenge. Access to social housing, step-down housing for older residents looking to down size from their multiple bedroom detached dwellings or move into town from the farm, right through to family-friendly housing and that which suits the professional end of the market all present challenges for Buloke. Identification and availability of land to build and develop is also a key component of this challenge. Addressing derelict and vacant housing is also a key concern of the Buloke community.



DIGITAL CONNECTIVITY

Black spot issues and sub-standard access to quality internet speeds has an impact across the population. This was also recorded as a community challenge in our 2017-2021 Council Plan. While some headway has been made on rectifying black spot areas, the lack of consistent access to online options has become considerably more noticeable following the sweeping move and focus on remote working, study, telehealth and finding connection through online means that 2020 brought about. Beyond mobile phone coverage, reducing the rural disadvantage in dwelling and business access to the internet is a key Buloke challenge.



ASSET RENEWAL GAP

Ageing infrastructure has been a long-term challenge in the Buloke Shire. The enormous asset burden on a small rate payer base presents an ongoing challenge of sourcing appropriate funds to reduce the asset renewal gap on Buloke's extensive road network as well as key community infrastructure such as Town Halls, pools and sports precincts. Upgrading the ageing drainage network across Buloke and ensuring accessibility considerations are taken into account to cater for Buloke's population demographic all bring together the challenge of ensuring required investment into the priority areas.



CLIMATE CHANGE

The wide-reaching impacts associated with Climate Change present an adaptation challenge for the Buloke Shire. Plenty of opportunity is also present in this adaptation challenge. Innovating new ways to achieve outcomes with a softer touch on the planet, adapting to a climate with more extremes, enhancing renewable options and understanding the combined community approach needed for the long-term risk reduction.



WASTE

In March 2020, the State Government announced its Circular Economy Policy which will transform the recycling industry in Victoria. Working towards a reduction in waste to landfill, resource recovery and addressing illegal dumping, as well as community education.



SKILLS GAP

The 2019 Nour Report into Workforce and Training Need in the Buloke Shire found established demand for workers that cannot be met locally. Consequently, skills are a secondary priority to finding individuals that can turn up and do the work. This is most evident in community services and agricultural roles and some manufacturers. Selected businesses in other industries faced similar constraints. Critical issues exist around childcare which limits the ability for workers, particularly women, to work in the region and the scarcity of rental accommodation creates barriers for people to move to the region. This report also identified the risk of the Buloke Shire becoming disconnected from the tertiary education system.



COVID RECOVERY

There was a significant impact on Buloke communities as a result of both the adaptation to CovidSafe living as well as the lockdowns, cancellation of sport and events, impact on businesses and loss of connection opportunity.

THE YEAR IN REVIEW



MAYOR'S MESSAGE

MAYOR, CR DARYL WARREN

On behalf of Council, it gives me great pleasure to present the Annual Report 2021/22. It is again time to pause and reflect on the achievements of Council, and our community.

Whilst the shadow of the global pandemic was at play, sometimes pausing how we lived, its major impact was most felt in cost and workforce pressure around delivery of some of our projects.

Buloke Shire was the last Local Government Area in Victoria to record a COVID-19 case, in November 2021. This was by no means a coincidence. Our high vaccination rates and that innate Buloke ability to look after each other and work together. I congratulate you all and thank you for your cooperation in ensuring our population remained safe.

Council has been ambitious in our planning around project and program delivery. Our streetscape projects are well advanced and making our towns attractive places to live and visit. Soon our Playspaces Projects will be underway to complement them. These projects have had their challenges but will benefit all of us.

The Small Towns Big Difference grants program in collaboration with the Bendigo Bank and Charlton and Donald Community Banks, and made possible through the Government's Regional Jobs and Infrastructure Fund, delivered \$120,000 of benefit to our communities. The program targeted community organisations that needed assistance to undertake smaller community-based projects. The program was developed in recognition that many funding programs are more often geared towards economic development rather than small communities. This hugely successful program reached many in Buloke.

We have also been able to come together more often across the last 12 months. Our Australia Day Eve event continues to grow year on year and travelling it to Berrivillock this year was a tremendous way to mark our national day.

The great success from an event standpoint was the Mali Heart Street Art Festival staged in Birchip and Watchem across the Labour Day weekend. A weekend of art and interactive sessions under beautiful Mallee skies. The legacy art in the two towns are genuine draw cards on their own now.

Council appointed Wayne O'Toole as CEO in January of this year after a career spanning the private sector, Local Government and ultimately here at Buloke. Wayne in recent years has led significant capital works projects in Buloke and the Council is looking forward to seeing Wayne steer Buloke through the uncharted waters of the post COVID world.

It is also an opportune time to reflect and thank former CEO Anthony Judd who finished with Council in October last year. Anthony began his career at Buloke Shire as a Recreation Officer way back in 2006 and worked his way up through the organisation to assume the CEO role in 2018.

That ambition I mentioned earlier won't diminish, we will continue to work alongside our community in building a better Buloke.

The events of this year have led to a positive transformation in our communities, as individuals have come together to provide mutual support, fostering a greater sense of togetherness and appreciation for the crucial role that working collectively as a community plays in enriching our lives.



CHIEF EXECUTIVE OFFICER'S MESSAGE

WAYNE O'TOOLE

It has truly been another incredible year where community spirit has been to the fore in Buloke Shire.

Our organisation and community continued to adapt and innovate in the face of the global pandemic and we all found new ways to connect and improve.

Council staff continued to work from home when they could as per State Government directives when necessary. Our essential services continued day to day and I am proud of all of our team's efforts.

Council developed many key strategies across the last 12 months that will guide our organisation and our community for years to come and inform key decisions.

Council in June adopted our Annual Budget, Financial Plan and Asset Plan, key financial planning mechanisms that will help us manage our budget and assets effectively and in the best interests of our community.

The Climate Change Mitigation and Adaptation Strategy, Gender Equality Action Plan and Interim Economic Development and Tourism Strategy were also put in place. These documents demonstrate our commitment to the future and how we will position Buloke and our organisation as a sustainable, attractive and inclusive place.

Council continues to work diligently with other levels of government to advocate for better outcomes for our residents. A large success amongst many others recently was the investment in Sea Lake to upgrade the National Broadband Network (NBN) connection in the town to fibre to the premises (FTTP) technology. This multi-million-dollar investment of both levels of government and NBN Co. is a remarkable result.

Our urban landscapes are changing. Streetscapes in our five larger towns are well advanced and we will soon commence playspace upgrades at five locations. Add these to our contemporary early learning centres, tourism upgrades and sporting upgrades and Buloke is certainly realising its potential. But of course, there is still so much more to do.

Thank you to our Councillors for their leadership and to the broader community for engaging with Council to help shape vital projects and programs.

Our organisation is proud to work in with our community, every day we look to emulate that spirit and build a better Buloke.

DESCRIPTION OF OPERATIONS

Buloke Shire is a public statutory body under the *Local Government Act 2020* (Act). The Act sets out the primary purposes and objectives of the Buloke Shire and defines its functions and powers.

The Buloke Shire's main administrative office is located in Wycheproof. The organisation also operates facilities, services and administrative functions from more than twenty other locations in Birchip, Charlton, Donald and Sea Lake and our five smaller townships of Berriwillock, Culgoa, Nandaly, Nullawil and Watchem.

Buloke Shire Council provides an extensive range of services that support and enhance the lives of our community.

COMMUNITY DEVELOPMENT

Development Services – The purpose of the Development Services is to provide Statutory Planning, Building Services and Compliance and Local Laws services. This department also includes: fire hazards, dog and cat registration, and animal management.

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.

Early Years – This service is to advocate for the wellbeing of children and their families and ensure services are supported through planning and development. The service provides pre-school services in five towns, maternal and child health and support for playgroups led by parents.

Community Grants – This service provides donations, allocations and support to groups that contribute to services connecting and involving others in the community.

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

Aged and Disability Services – This service provides a range of maintenance and support services to assist those who are experiencing barriers to accessing services to live independently at home. Council's service provides domestic assistance, personal care, respite care, home maintenance, meals services, volunteer coordination and five senior citizens centres. These services are integral to allowing many people to stay living in their homes.

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.

WORKS AND TECHNICAL SERVICES

Recreation – 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.

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 1100km of sealed, 650km gravel and 3800km of earth roads across the Shire.

Swimming Pools – This service manages and operates seven seasonal swimming pools, from the third week in November to the third week in March (annually).

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.

Urban Areas – 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 Tchum, 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.

Municipal Emergency Management – This service develops, coordinates and delivers Council's Municipal Emergency Management Plan and coordination of the Municipal Operation Coordination Centre and associated software.

CORPORATE SERVICES

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 Councillor's 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.

Customer Service – This service provides for both internal and external Customers by resolving the majority of Customer enquiries, requests and payments at the first point of contact.

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 Act. The Act sets out the primary purposes and objectives of the Council and defines its functions and powers.

The Council consists of a Mayor, Deputy Mayor and five Councillors.

The current Buloke Shire Council was sworn in on 16 November 2020 and will retire in October 2024.

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 the 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 Service Charter is available on Council's website.



Postal Address: PO BOX 1,
Wycheproof Victoria 3527



Fax: (03) 5493 7395



Email: buloke@buloke.vic.gov.au



Website: www.buloke.vic.gov.au



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

COUNCILLORS

The Victorian Electoral Commission declared the election of Councillors on 2 November 2020. The elected Councillors took the Oath of Office at a ceremony held on 16 November 2020.

MOUNT JEFFCOTT WARD



CR DAVID POLLARD

MOBILE: 0458 918 638
E: crpollard@buloke.vic.gov.au

Cr Pollard is currently serving a fourth term as Councillor. David's extensive community outreach has included involvement with Ambulance Victoria, the CFA, Scouts Victoria, along with being the driver of the community purchase of Charlton's Rex Theatre. David's lifetime experience on the family farm near Wycheproof brings an understanding of rural issues as well as urban concerns. A representative of the Lower Avoca Ward since 2008 David has served three terms as Mayor from November 2011, 2016 and 2017, as well as holding the role of Deputy Mayor twice.



CR CAROLYN STEWART

MOBILE: 0488 032 063
E: crstewart@buloke.vic.gov.au

Cr. Stewart's second term on Council has seen her elected as a representative of the Lower Avoca Ward. With a strong commitment to ensuring future growth and viability for the region, Carolyn's accountancy background, family involvement and farming commitments at Buckrabanyule have her well placed to understand the future directions for Buloke's prosperity. Carolyn has served two terms as Mayor from November 2018, 2019, and has also served on the Local Government Minister's Mayoral Advisory Panel in 2020.

MALLEE WARD



CR ALAN GETLEY

MOBILE: 0437 876 726
E: crgetley@buloke.vic.gov.au

A first term Councillor, Cr. Getley is representing the Mallee Ward. Alan is keen to see employment opportunities grow through attracting more industry to Buloke, along with retaining young people in area. Building strong communication through greater community interaction and exploring ways of easing the rate burden are also key areas of focus. Alan has embraced leadership roles across many sectors of the Charlton community, and seeks to bring a fresh approach to Council.



CR DAVID VIS (DEPUTY MAYOR)

MOBILE: 0488 032 723
E: crvis@buloke.vic.gov.au

Cr. Vis has returned for a second term to represent the Mallee Ward. With a vision to help make Buloke a thriving place to live and visit, David has been a passionate advocate for his local area, and for the growth of the wider Buloke region. Building on his Council experience, David believes a good working relationship with Council's leadership team will bring continued progress over the next few years.

MOUNT JEFFCOTT WARD



CR GRAEME MILNE

MOBILE: 0419 126 911
E: crmilne@buloke.vic.gov.au

Cr. Milne has begun his third term as Councillor representing the Mount Jeffcott Ward. Passionate about being a voice for the people, Graeme believes Buloke will continue to build on its successes and provide valuable outcomes for all ratepayers and residents. An active volunteer in the Watchem community, Graeme's skills are focused on providing strong representation for all across the wider Buloke region. Graeme served as Deputy Mayor from November 2016 to November 2017.



CR BRONWYN SIMPSON

MOBILE: 0436 914 253
E: crsimpson@buloke.vic.gov.au

Cr. Simpson is commencing her second term on Council - this time as a representative for the Mount Jeffcott Ward where she holds part-time employment. Bronwyn is focused on maximising the potential of the Council Plan, within budget, and in ways which will enhance the liveability of Buloke. Environment, economic development and advocacy for rural issues are highlighted, and her background in customer relations and committee membership are a plus for community engagement.



CR DARYL WARREN (MAYOR)

MOBILE: 0427 194 422
E: crwarren@buloke.vic.gov.au

Cr. Warren has been elected for a second term on Council. Daryl has been heavily involved in numerous community initiatives, and is keen to see Buloke as a vibrant, welcoming region. With a "can-do" attitude and an ability to respond willingly to resident's needs, financial accountability - now and for the future - is also an integral part of his vision. Daryl was voted in as Mayor in November 2020 and served as Deputy Mayor between November 2017 and November 2019.

COUNCIL DELEGATES LIST

Adopted on 10 November 2021

ORGANISATION	REPRESENTATIVE(S)
Audit and Risk Committee	Mayor (or Deputy Mayor)
Australian Livestock Saleyards Association Inc.	Cr Pollard
Birchip Housing Co-operative Committee	Cr Warren
Buloke and Northern Grampians Landcare Network	Cr Getley
Buloke Tourism Board	Cr Vis
Calder Highway Improvement Committee	Cr Pollard
Central Murray Regional Transport Forum	Cr Getley
Central Vic Greenhouse Alliance	Cr Pollard
Charlton Park Committee of Management	Cr Stewart
Charlton Stadium Committee	Cr Pollard
Donald 2000 Inc	Cr Warren
Economic Development and Tourism Committee	Cr Getley, Cr Milne
Loddon Mallee Waste and Resource Recovery Group	Cr Milne
Library Advisory Committee	Cr Simpson, Cr Milne
Municipal Association of Victoria	Mayor (or Deputy Mayor)
Municipal Flood Management Committee	Cr Warren, Cr Pollard
North Central Local Learning Employment Network	Cr Simpson
North West Municipalities Association	Mayor (or Deputy Mayor)
Rail Freight Alliance	Cr Milne
Recreational Water Users Alliance	Cr Stewart
Rural Councils Victoria	Cr Pollard
Sunraysia Highway Improvement Committee	Cr Milne
Watchem Progress Association	Cr Milne
Wimmera Mallee Tourism Association	Cr Milne, Cr Simpson (Deputy)
Wimmera Southern Mallee Transport Group	Cr Getley
Workspace Australia	Cr Warren
Wycheproof Recreation Reserve Committee of Management	Cr Pollard

MEETINGS OF COUNCIL

During 2021/22 Buloke Shire Council held two different types of meetings:

- Council Meetings
- Councillor Briefings

Meetings were held at Council's district offices throughout the Shire on a rotating basis as well as virtually during the COVID-19 pandemic, and were conducted in accordance with the both the *Local Government Act 1989* and the *Local Government Act 2020*.

Virtually held Council Meetings were streamed live via Council's website.

At each Council Meeting, there is a Public Question Time segment, which is designed to provide an opportunity for members of the public to ask questions on municipal issues and receive responses from Councillors and Council Officers.

Agendas and minutes for all meetings are available online at Council's website and in hard copy from Council's Wycheproof office.

During the COVID-19 pandemic, Council offered to mail requested documents to those wanting access to them.

Councillor Attendance 2021/22

	ATTENDANCE AT COUNCIL MEETINGS	ASSEMBLIES OF COUNCILLORS	TOTAL
Number of Meetings held	14	23	37
Cr. Stewart	12	16	28
Cr. Pollard	12	14	26
Cr. Milne	14	23	37
Cr. Simpson	13	22	35
Cr. Vis	12	20	32
Cr. Warren	13	22	35
Cr. Getley	8	14	22

Leave of Absence Granted

Note: Cr Vis Resigned from Council effective 30 June 2022. Cr Vis was on an approved Leave of Absence at this time.

Cr Vis - 22 July 2021 to 2 August 2021

Cr Vis - 8 Dec 2021 to 9 Mar 2022

Cr Vis - 9 Jun to 12 July 2022

(Missed 5 meetings due to Approved leave of absence)

For the purposes of attendance, Councillors on approved leave of absence are counted as 'attended' as per the LGPRF guidelines.

COUNCILLOR ALLOWANCES

The *Local Government Act 2020* regulates the allowances payable to Mayors and Councillors in Victoria and 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.

The 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 10% 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

COUNCILLOR	ALLOWANCES	SUPERANNUATION
Cr. Getley	27,939.00	2,793.90
Cr. Simpson	21,498.10	2,149.81
Cr. Stewart	21,498.10	2,149.81
Cr. Warren	65,569.19	6,556.92
Cr. Pollard	21,498.10	2,149.81
Cr. Vis	21,498.10	2,149.81
Cr. Milne	21,498.10	2,149.81
Total	200,998.69	20,099.87

Note: A remote travel allowance will continue to provide compensation for the time spent on long distances travelled by Councillors in remote areas. This allowance provides for a maximum limit of \$5000 per annum (at a daily rate of \$40) or as may be amended from time to time by Order in Council.

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 2021 - June 2022

COUNCILLOR	TRAVEL REIMBURSEMENT	VEHICLE	TELEPHONE REIMBURSEMENT	INFORMATION AND COMMUNICATION TECHNOLOGY	CONFERENCE & TRAINING	TOTALS
Cr. Getley				1134.48	857.14	1991.62
Cr. Simpson				371.04	857.14	1228.18
Cr. Stewart				534.48		534.48
Cr. Warren			540.00	158.22	857.14	1555.36
Cr. Pollard	130.45			1025.40	857.14	2012.99
Cr. Vis	396.58			861.83	857.14	2115.55
Cr. Milne	1,685.72			396.46	857.14	2939.32
Total	2,212.75	-	540.00		6,454.55	12,377.50

It is also worth noting the difficulties for some Councillors in accessing vehicles to perform their duties due to the disadvantage of their geographic residential situations in relation to the garaging of available vehicles at Council Offices.

COMMITTEES

Council has established three Community Asset Committees under Section 65 of The *Local Government Act 2020* for the purpose of managing Council facilities efficiently, in compliance with legislative requirements and consistent with the community's expectations. The three committees are:

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

Agendas and minutes from meetings held by Community Asset Committees are available for public inspection in person at Council's Wycheproof office.

There have also been committees formed by Council resolution that met throughout the year. These committees were:

- Audit and Risk Committee
- Economic Development and Tourism Advisory Committee

DOCUMENTS AVAILABLE FOR PUBLIC INSPECTION

Council maintains a range of documents and registers for public inspection in accordance with Council's Public Transparency Policy and the *Local Government Act 2020*.

The following documents are available for inspection at Council's Wycheproof Office, 367 Broadway, Wycheproof. To arrange an inspection please contact the Director of Corporate and Organisational Performance on 1300 520 520. Many of the documents are available to view online or by download from the Council website.

- A document containing details of overseas or interstate travel (other than interstate travel by land for less than three days) undertaken in an official capacity by Councillor or any member of Council staff in the previous 12 months.
 - Summary of Personal Interests – Personal Interests Returns lodged by Councillors and Nominated Council Officers.
 - Minutes of Council Meetings held in the previous twelve months in accordance with the Buloke Shire Council Governance Rules, other than those agendas and minutes relating to a part of a meeting which was closed to members of the public under Section 66 of the *Local Government Act 2020*.
 - Minutes of meetings of Community Asset Committee established under S65 of the *Local Government Act 2020* or Delegated Committees established under section 63 of the *Local Government Act 2020* and held in the previous twelve months, other than those minutes relating to a part of a meeting which was closed to members of the public under Section 66 of the *Local Government Act 2020*.
- Council maintains a range of documents and registers for public inspection in accordance with the *Local Government Act 1989*, *Local Government Act 2020* and the Buloke Shire Council Public Transparency Policy.
- Current allowances fixed for the Mayor (\$62,884) and Councillors (\$21,049).
 - Register of gifts received by Councillors and Council staff.
 - Register of overseas or interstate travel undertaken in an official capacity by Councillors or Council staff in the previous 12 months.
 - A Summary of Personal Interests of Councillors, CEO and nominated Officers.
 - Agendas and minutes of Council Meetings.
 - A register of Instrument of Delegations to Special Committees. Note: there are no special delegated committees at present.
 - A register of Instrument of Delegations to Community Asset Committees.

- Charlton Park Community Asset Committee.
- Wycheproof Recreation Reserve Community Asset Committee.
- Birchip Housing Community Asset Committee.
- A register of Instrument of Delegations to staff.
- Delegation to CEO by Council.
- Delegation to officers by Council.
- Delegation to staff by CEO.
- Register of Delegations to staff by CEO for VicSmart Applications.
- Instrument of Delegation by Council to Council Staff for the Environment Protection Act.
- A register of leases (available by request).
- A register of authorised officers appointed under section 244 of the *Local Government Act 1989*.
- A list of donations and grants made by the Council during the financial year.
- Names of the organisations of which the Council was a member during the financial year.
- Council's policy in relation to the reimbursement of expenses for Councillors and Council Committees.
- Councillor Code of Conduct.
- Buloke Shire Council - Electoral Representation Review-Final Report.
- Governance Rules.
- Current Council Plan.
- Current Strategic Resource Plan.
- Current Annual Budget.
- Council's Annual Report and the associated Auditor's Report on the Financial Statements.
- Details regarding differential rates declared by Council (see Revenue and Rating Plan).
- 2020 Council Election Donation Returns Register.
- Copy of Buloke Planning Scheme <http://planningschemes.dpcd.vic.gov.au/schemes/buloke>
- Notices of Motion Register (available by request).
- Register of use of Council Seal (available by request).
- Register of Councillor Declared Conflicts of Interest (available by request).

OUR PEOPLE

Buloke Shire is a vibrant workplace that offers a range of employment opportunities. An employer of choice, Council staff operate under an agreed set of values outlining standards in professionalism, leadership, care, collaboration and fairness.

Council is an equal opportunity employer. Our roles are non-gender specific and Council encourages all suitably qualified applicants to apply for positions.

BUILDING A BETTER BULOKE



ORGANISATIONAL STRUCTURE

Buloke Shire Council Senior Leadership Team comprises the Chief Executive Officer and three directors reporting directly to the position.



EQUAL EMPLOYMENT OPPORTUNITY PROGRAM

Buloke Shire Council is committed to excellent working relationships and refuses to tolerate workplace harassment or any form of discrimination or offensive behaviour. To help staff identify what their rights are and how they can recognise problems in the workplace and community we provide training to all Council employees on Human Rights Charter Awareness by the Victorian Equal Opportunity and Human Rights Commission.

Council recognises the value of staff and will select or promote individuals for employment, training and career advancement on the basis of personal merit in fair and open competition according to skills, qualifications, knowledge and efficiency relevant to the position involved.

All staff are required to treat colleagues and members of the public with courtesy and sensitivity to their rights, duties and aspirations.

Council's Manager Human Resources is the Equal Opportunity contact who is able to assist with resolving problems to create workplace harmony, positive morale and a productive environment for all.



EMPLOYEE STATISTICS

Buloke Shire Council provides more than 40 services to the community. As a service-based organisation, customer experience and service provision is Council's principle business with 153 full-time equivalent (FTE) staff (at 30 June 2022) responsible for delivery.

DEPARTMENT	FULL TIME		PART TIME		CASUAL		TOTAL
	Male	Female	Male	Female	Male	Female	
Governance	1	3	0.9	3.7	0.0	0.0	8.6
Family & Community Services	3	3	0.0	4.9	0.0	0.3	11.2
Aged & Disabled Services	0	2	1.1	10.7	0.0	0.9	14.7
Recreation & Culture	0	4	0.0	1.0	2.5	1.4	8.8
Waste Management	1	1	3.8	2.0	0.4	0.1	8.4
Traffic & Street Management	0	0	0.4	0.2	0.0	0.0	0.6
Environment	14	4	2.2	0.6	1.1	0.0	21.9
Business & Economic Services	3	1	0.0	0.8	0.0	0.1	4.9
Local Roads & Bridges	30	3	2.1	0.0	0.7	0.0	35.8
Management & Administration	7	8	2.3	6.9	0.2	0.5	24.9
Capital Projects	6	1	0.0	0.0	0.0	0.0	7.0
Property Maintenance	3	0	0.0	0.0	0.0	0.0	3.0
Vehicle Maintenance	3	0	0.0	0.0	0.0	0.1	3.1
Totals	71	30	12.8	30.8	4.9	3.4	153

WORKPLACE INCIDENTS 2021-2022

2018-19	2019-20	2020-21	2021-22
84	44	51	12

EMPLOYEE STATISTICS 2021-2022

	Male	Female	Self-described	Total
Permanent Full Time	66	27	0	93
Temporary Full Time	5	3	0	8
Permanent Part Time	17	11	0	28
Temporary Part Time	3	37	0	40
Casual	22	33	0	55
Totals	113	111	0	224

SERVICE MILESTONES ACHIEVED DURING 2021-2022

5 Years	20
10 Years	8
15 Years	12
20 Years	1



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.

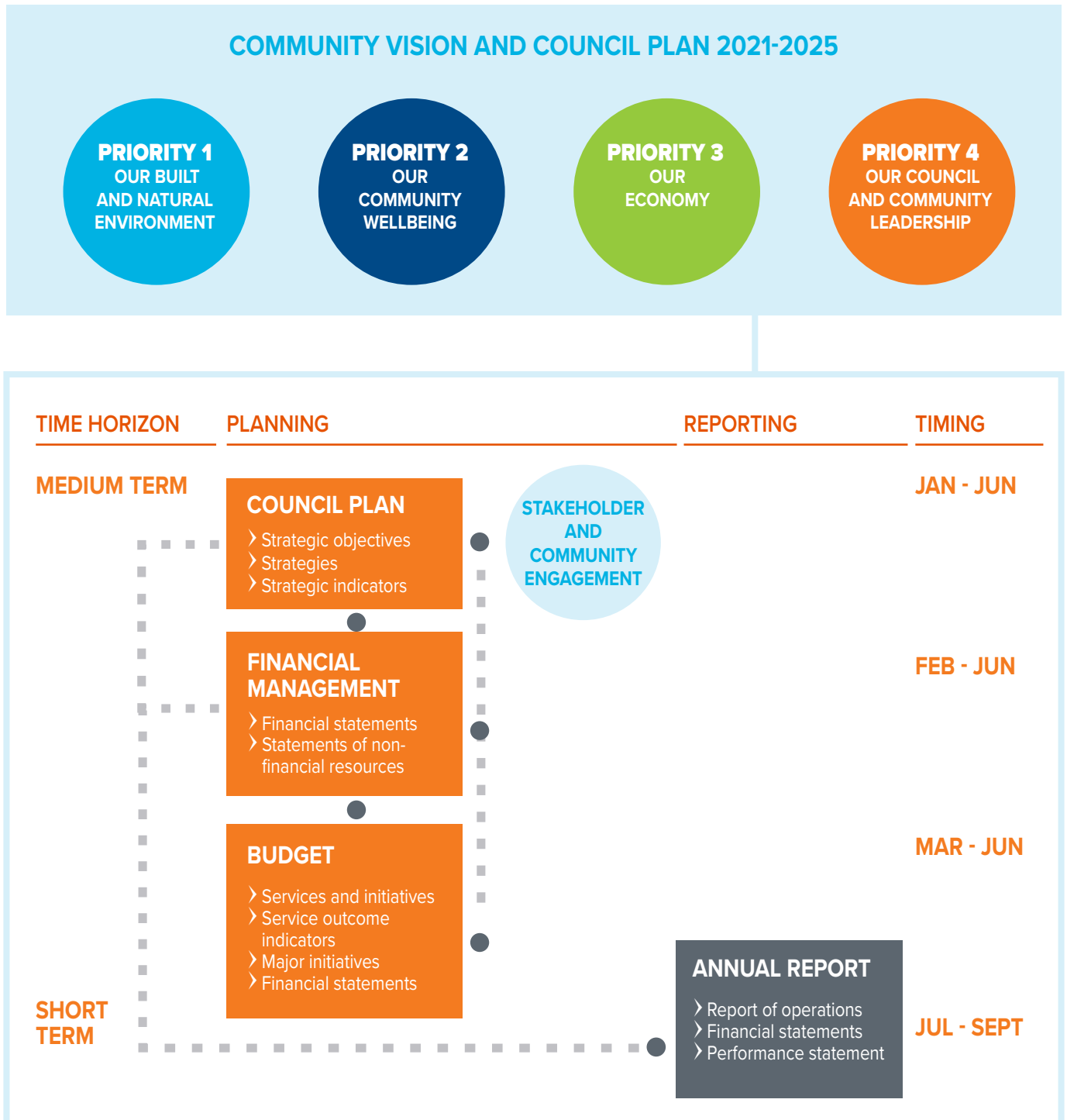
PERFORMANCE AGAINST THE STRATEGIC OBJECTIVES IN THE COUNCIL PLAN

Council's performance for the 2021/22 year has been reported against each strategic objective to demonstrate how Council performed in achieving the 2021–2022 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

The diagram below depicts the planning and accountability framework for the Buloke Shire Council.



PRIORITY 1: OUR BUILT AND NATURAL ENVIRONMENT

TYRRELL

1.1 WORK TOWARDS SUSTAINABILITY

- | | |
|--------------|---|
| 1.1.1 | Develop and implement actionable plans from the Buloke Climate Change Adaptation and Mitigation Strategy. |
| 1.1.2 | Implement key initiatives from the Buloke Shire Waste and Resource Recovery Strategy 2020-2025, including campaigns to target illegal dumping and reviewing the feasibility of extending the kerbside rubbish and recycling offering. |
| 1.1.3 | Partner with business and community to establish innovative solutions to rubbish removal. |
| 1.1.4 | Support, localise and track regional bulk-buy solar initiatives and support community groups and buildings to go solar. |
| 1.1.5 | Investigate opportunities to improve stormwater harvesting and the use of reclaimed/recycled materials in key community assets. |
-

1.2 SUITABLE HOUSING OPTIONS

- | | |
|--------------|---|
| 1.2.1 | Build on the Wimmera Southern Mallee Housing Study to identify opportunities for Council and the community to enhance diversity in housing stock. |
| 1.2.2 | Support Community Housing initiatives to provide suitable step-down housing for older population. |
| 1.2.3 | Advocate for quality and affordable social housing options. |
| 1.2.4 | Encourage housing development and investment suitable to community needs and professional housing options. |
-

1.3 AN ATTRACTIVE AND WELL MAINTAINED BULOKE

- | | |
|--------------|--|
| 1.3.1 | Develop and fund the implementation of drainage improvement plans in key flooding hotspots. |
| 1.3.2 | Prioritise the improvement of maintenance to town parks and other urban infrastructure across the Shire and enhance green spaces through irrigation and tree planting initiatives. |
| 1.3.3 | Implement the Buloke Playspace Trail and develop masterplans for playgrounds in other key locations. |
| 1.3.4 | Identify and seek funding for opportunities to rationalise Council's excess building assets and invest into multi-use facilities. |
-

1.4 A SAFE AND ACTIVE BULOKE

- | | |
|--------------|---|
| 1.4.1 | Strengthen relationship with Regional Roads Victoria and other transport authorities to engage and inform the community. |
| 1.4.2 | Prioritise capital works investment into renewal of roads and road-related infrastructure, informed by Council's Asset Plans. |
| 1.4.3 | Seek funding for the development and implementation of masterplans for active recreation facilities, including Aquatic Strategy, Walking and Cycling Plans and Birchip and Sea Lake Recreation Reserve Masterplans. |
| 1.4.4 | Identify accessible mobility maps in main townships, linking retail, health and community facilities. |
-

MAJOR INITIATIVES

1. CONTINUE TO REVIEW AND RE-ADOPT A TEN YEAR CAPITAL WORKS PLAN

Council adopted the ten-year capital works plan as part of the adoption of the revised Financial Plan in July 2022.

2. ONGOING REVIEW OF WASTE AND RECYCLING MANAGEMENT AND PROCUREMENT FOR A NEW KERBSIDE WASTE AND RECYCLING BIN COLLECTION CONTRACT

Waste and Recycling Collection Services contract awarded December 2021.

3. IMPLEMENTATION OF KEY INFRASTRUCTURE PROJECTS, INCLUDING STREETScape IMPROVEMENTS, CHARLTON AND DONALD RIVERFRONT PROJECTS AND THE IMPLEMENTATION OF THE PLAYSPACE MASTERPLAN

Streetscapes in Wycheproof and Birchip in progress (since completed); Sea Lake contract awarded; Charlton and Donald designs in train. Donald and Charlton Riverfront Project construction commenced. Play Space Master Plan funding agreement signed.

4. STRATEGIC PLANNING AND PROJECT READINESS AT KEY SITES, INCLUDING THE DEVELOPMENT OF THE BIRCHIP COMMUNITY LEISURE CENTRE MASTERPLAN AND DESIGN WORK ON FUTURE ROAD UPGRADES

Consultant engaged to complete Birchip Recreation Reserve Master Plan. Design works completed for McLoughlans Road, Wilkur-Watchupga Road, Marlbed-Curyo Road and section of Nullawil-Birchip Road. (note: Wilkur-Watchupga Road and Nullawil-Birchip Road did not proceed to rehabilitation 2022/23 Annual Budget).

5. PROVIDE SUPPORT TO LAKE COMMITTEES FOR THE CONTRIBUTION OF WATER PAYMENTS FOR LAKE TOP-UPS

Council provided funding from its Annual Budget of \$16,000 for this purpose for Green, Tchum, Watchem, and Wooroonook lakes.

STRATEGIC INDICATORS

Actions from Climate Adaptation and Mitigation Strategy Achieved
Uptake of Solar Bulk Buy Initiatives
Reduce waste to landfill as per the waste strategy and resource recovery
Real Estate indications on housing waitlists and uptake of housing options
Maloney's road quality report
Customer satisfaction survey results
Parks and Urban maintenance request

CURRENT STRATEGIES AND PLANS

Waste and Resource Recovery Strategy
Climate Adaptation and Mitigation Strategy
Wimmera Mallee Housing study
Regional Climate Strategies
CMA Strategic Plans
Inclusiveness Plan
Rural Land Use and Settlement Strategy
Economic Development and Tourism Strategy
Playspace Masterplan

ADVOCACY AND LOBBYING

Social Housing
Waste
Road Asset Renewal Gap
Funding Active Recreation Opportunities in preventative health space
Road, Rail and Transport Authorities
Telecommunication Authorities



PRIORITY 2: OUR COMMUNITY WELLBEING



2.1 PARTNERSHIPS TO OUTCOMES

- | | |
|-------|---|
| 2.1.1 | Work within the Buloke, Loddon, Gannawarra Health Needs Analysis to address identified issues; heart and respiratory health, mental health, oral health and diabetes with health services. |
| 2.1.2 | Strengthen and explore partnerships with a dedicated focus to cohorts: Strong Families, Strong Children Partnership (0-8); Strong Youth, Strong Communities alongside VicHealth Local Government Partnership (9-19) and continue to evolve this through to 60+ to address systems-based issues. |
| 2.1.3 | Support and connect Young Professionals Networks and address skills training gaps as identified in the 2019 Nous Workforce Development and Training Needs in the Buloke Shire report. |
| 2.1.4 | Facilitate a genuine youth voice in Council and Community Planning to achieve better outcomes for young people's health and wellbeing. |

2.2 INCLUSIVENESS PLAN IN ACTION

- | | |
|-------|--|
| 2.2.1 | Implement and regularly report on the Buloke Inclusiveness Plan and update as needed. |
| 2.2.2 | Redevelop, implement and report on a Gender Equality Plan and imbed Gender Equality Act into forward work. |
| 2.2.3 | Work with local Registered Aboriginal Parties to strengthen relationships with Council and community. |
| 2.2.4 | Create a "Holding Buloke's Wisdom" partnership for 60+ to help navigating services and ageing in place priorities. |

2.3 WELL SUPPORTED COMMUNITY

- | | |
|-------|--|
| 2.3.1 | Continue to develop the Library Service through a dedicated and updated service plan and VAGO recommendations and closer connection of customer service and library. |
| 2.3.2 | Actively work with Early Years Providers to improve the early childhood care and education service offerings across the Shire. |
| 2.3.3 | Strengthen Strategic Health Partnerships to overcome the many boundaries that cross the Buloke Shire. |
| 2.3.4 | Understand and support Covid-19 recovery and adaptation strategies and actions in a place-based way. |

2.4 INCREASED COMMUNITY WELLBEING

- | | |
|-------|--|
| 2.4.1 | Continue to advocate for improved mental health services and utilise local resources such as the Five Ways to Wellbeing Framework to encourage healthy lifestyles |
| 2.4.2 | Support the renewal and implementation of township community plans to drive improved community connectedness and outcomes and assist with masterplans. |
| 2.4.3 | Champion advocacy on matters that improve connectivity of residents, including public and community transport needs, telehealth and programs offering social connection. |
| 2.4.4 | Sustain advocacy around quality of care for those in vulnerable cohorts given the outreach, rural location Buloke is in. |

MAJOR INITIATIVES

1. IMPLEMENT COUNCIL'S COMMUNITY VISION AND COUNCIL PLAN AND SUPPORT THE REDEVELOPMENT OF INDIVIDUAL TOWN PLANS

One of the ways Council ensures the implementation of the Council Plan 2021-2025 is by constructing and advancing an Annual Plan for each of the four years of the Council Plan's life. Council delivered against the Council Plan 2021 –2025 Annual Plan Year 1 in this reporting period.

2. EMPLOYMENT OF A YOUTH OFFICER TO DELIVER VICHEALTH LOCAL GOVERNMENT PARTNERSHIP PRIORITIES

Council employed a Youth Officer under the VicHealth Local Government Partnership and successfully delivered the priorities of the program.

3. REVIEW AND IMPLEMENT THE COVID RECOVERY PLAN AND VOLUNTEER ACTION PLAN.

Council produced a COVID Recovery Plan during the Working for Victoria Program. This plan and the Volunteer Action Plan are reviewed annually.

4. SUPPORT BUSINESSES TO OPERATE IN A COVIDSAFE MANNER, THROUGH DEDICATED SUPPORT FROM STAFF

Council's Community Development directorate and Economic Development and Tourism team support the community and businesses to operate in a COVIDSafe manner.

5. ESTABLISH NEW EARLY LEARNING FACILITY IN SEA LAKE

Operational in the 2022-23 financial year.

6. SUPPORT THE COMMUNITY IN THE IMPLEMENTATION OF PROJECTS FUNDED THROUGH THE BOUNCE BACK BULOKE FUNDING

The Bounce Back Buloke project was fully expended with events and projects reaching each of the ten townships in Buloke Shire.

STRATEGIC INDICATORS

Progress on the Buloke, Loddon, Gannawarra Health Needs Analysis Action Plan

Progress Reports on the Buloke Shire Inclusiveness Plan

Positive shift in downward trends as identified in the State of Buloke's Children and Youth Report

Review of recommendations achieved from the 2019 Nous Workforce Development and Training Needs in the Buloke Shire report

CURRENT STRATEGIES AND PLANS

Buloke Shire Inclusiveness Plan

Ten Buloke Community 2030 Community Plans

Buloke, Loddon, Gannawarra Health Needs Analysis

State of Buloke's Children and Youth Report

Loddon Mallee Covid Recovery Plan

State Youth Strategy

Rainbow Ready Roadmap

ADVOCACY AND LOBBYING

Funding for social connection and community activation opportunities

Access to general community wellbeing and mental health support and services

Skills and training gaps

PRIORITY 3: OUR ECONOMY



3.1 TOURISM

- | | |
|-------|---|
| 3.1.1 | Build on regional tourism opportunities and the Buloke 'trail' experience (art trail, playspace trail, train trail, shop and eat local trail). |
| 3.1.2 | Gap analysis on signage for key tourist wayfinding. |
| 3.1.3 | Continue to develop Buloke's water-based tourism by promoting lakes and riverfronts as key tourist attractions for campers and caravanners and support projects such as on-site cabins. |
| 3.1.4 | Work with Buloke Tourism to continue to identify and act upon arts and culture opportunities in line with local community plans. |
-

3.2 ATTRACTION AND PROMOTION OF LOCAL BUSINESS

- | | |
|-------|---|
| 3.2.1 | Plan for the provision of facilities, such as incubator hubs and co-working spaces, that will support the start up of local enterprise and investigate alternative use for existing, vacant land and facilities for this purpose. |
| 3.2.2 | Develop business cases for key opportunities, with a focus on renewable solutions. |
| 3.2.3 | Develop a Buloke events framework to enable local events to take place in the Covid normal environment. |
| 3.2.4 | Agriculture-based tourism to promote and enhance local agriculture and value-add. |
-

3.3 EMPLOYMENT OPPORTUNITIES

- | | |
|-------|--|
| 3.3.1 | Build on skills gaps studies, strengthen partnerships with Universities, Charlton Trade Training Centre, Birchip Cropping Group etc. |
| 3.3.2 | Redevelop the Buloke Shire Economic Development and Tourism Strategy. |
| 3.3.3 | Focus on hospitality and care (aged, disability and early childhood) and key trade workforce gaps. |
| 3.3.4 | Implement agreed actions Investment Attraction Guide and the Mallee Regional Economic Growth Strategy. |
-

3.4 DIGITAL CONNECTIONS

- | | |
|-------|---|
| 3.4.1 | Review Blackspots and renew advocacy with increased emphasis on 'remote working'. |
| 3.4.2 | Work with Mallee Regional Partnerships to implement key initiatives from the Mallee Digital Strategy. |
| 3.4.3 | Identify, support and seek funding for place-based projects aimed at increasing digital literacy. |
| 3.4.4 | Advocate for NBN upgrades to fibre connections across Buloke townships to support business growth and the attraction of new businesses. |
-

MAJOR INITIATIVES

1. WORK WITH REGIONAL AND LOCAL STAKEHOLDERS TO REVIEW AND PROMOTE HOUSING OPPORTUNITIES THROUGHOUT THE MUNICIPALITY

Council has been working with Birchip Housing Group and is a member Council of the Wimmera Development Association Housing Study.

2. DEVELOP A NEW ECONOMIC DEVELOPMENT STRATEGY AND TOURISM STRATEGY

The Interim Economic Development and Tourism Strategy was adopted by Council in April 2022.

3. IMPLEMENT KEY PROJECTS FROM THE SILO ART ACTIVATION FUND, INCLUDING BULOKE STREET FESTIVAL AND NIGHT ACTIVATION PROJECTS

The Mali Heart Street Art Festival staged in March 2022 delivered street art installations in Birchip and Watchem. The Silo Art Activation funding has been extended for delivery before 1 December 2023.

4. DELIVER KEY UPGRADES TO THE WYCHEPROOF SALEYARDS

Funding agreement signed, works commenced as multi-year project (completed FY23)

STRATEGIC INDICATORS

REMPAN Data on Economic Factors
Actions and outcomes from Economic
Development and Tourism Strategy
2022-23

Local Employment Rates

Buloke Shire Visitor Rates

Buloke Shire Community Satisfaction
Survey

Outcomes of population growth/ decline
against projections

Number of planned business development
activities

Planning and Building development data
across the Shire

CURRENT STRATEGIES AND PLANS

Buloke Economic Development and
Tourism Strategy

Buloke Industry, Product and Services Gap
Analysis

Loddon Mallee Economic Recovery
Strategy

Mallee Regional Economic Growth
Strategy

Mallee Digital Strategy

Mallee Regional Partnership Priorities

Regional Tourism Plans and Priorities

Individual Community Plans

Skills and Workforce Gap Report

Rural Land Use & Settlements Strategy

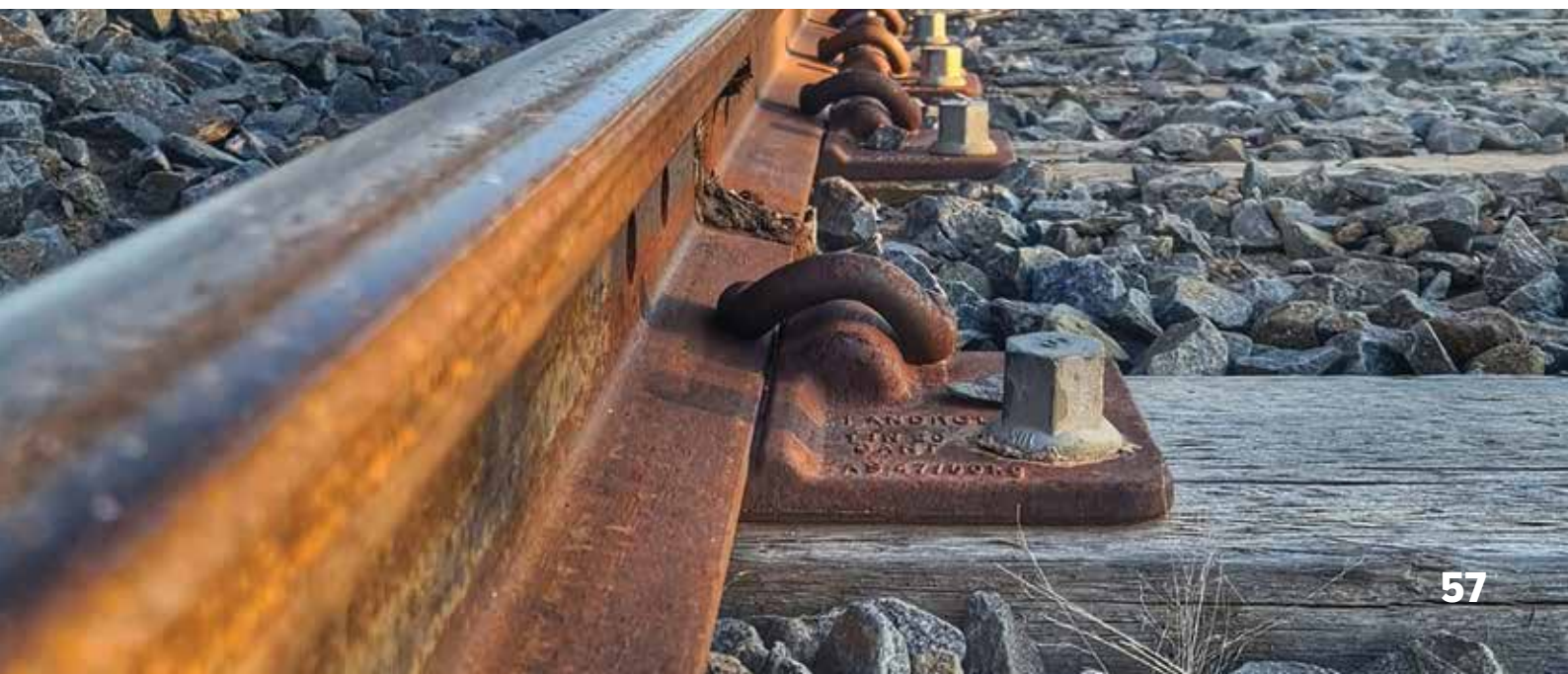
ADVOCACY AND LOBBYING

Funding for blackspots and internet
connection upgrades

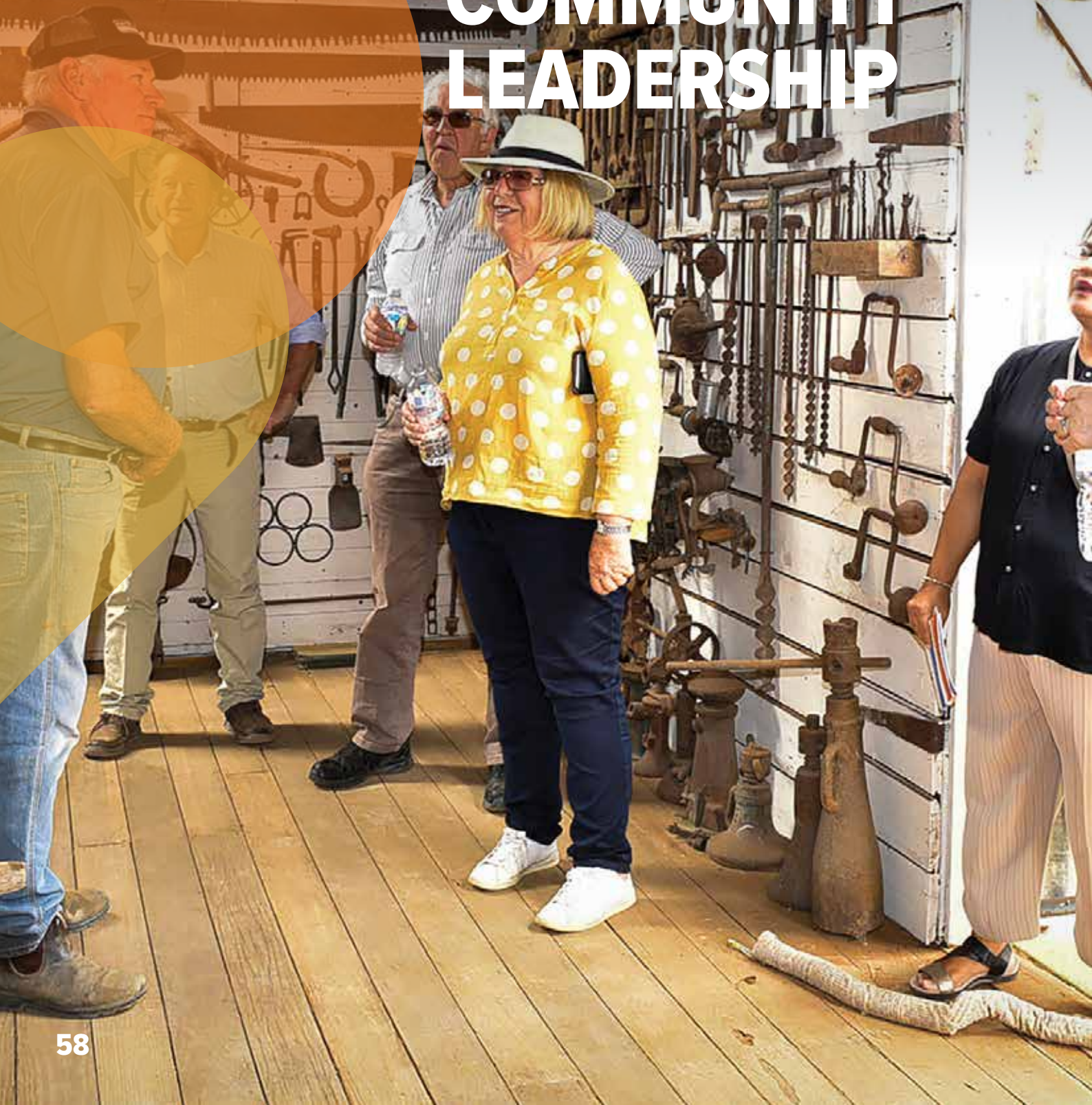
Funding for tourism infrastructure
upgrades and a supported tourism
industry

Partnership with relevant universities,
RTO's and industry for education and
training opportunities

Product Stewardship for all industries



PRIORITY 4: OUR COUNCIL AND COMMUNITY LEADERSHIP



4.1 ACTIVE LEADERS AND VOLUNTEERS

- | | |
|--------------|---|
| 4.1.1 | Redevelop and implement the Volunteer Action Plan. |
| 4.1.2 | Support volunteer attraction initiatives from local community groups. |
| 4.1.3 | Support opportunities that inspire leadership within communities, strengthen relationship with NCLLEN Youth Action Council. |
| 4.1.4 | Invest in skill development of community groups and leaders building on the community-led response throughout 2020. |
-

4.2 COMMUNITY ENGAGEMENT

- | | |
|--------------|---|
| 4.2.1 | Continue to enhance our online and traditional communication presence to reach all community members with Council information by developing a Communication Strategy. |
| 4.2.2 | Provide high quality customer service and foster an all of organisation customer service approach through a revised Customer Service Strategy. |
| 4.2.3 | Ensure all customer requests are actioned and recorded in a timely manner by giving all staff the tools to succeed. |
| 4.2.4 | Enact Council's Community Engagement Policy by giving Council officers the tools they need to engage effectively and meet the expectation of our community by establishing a Communications and Engagement Strategy |
| 4.2.5 | Run regular information sessions on Council operations and opportunities and listening posts in conjunction with the Library Service. |
-

4.3 CONTINUOUS SERVICE IMPROVEMENT FOR EFFICIENT AND FLEXIBLE SERVICES

- | | |
|--------------|---|
| 4.3.1 | Undertake regular reviews of Council services. |
| 4.3.2 | Continue to report on the Local Government Performance Reporting Framework. |
| 4.3.3 | Identify opportunities to upgrade and streamline Council's systems to create a better experience for residents and staff as identified through the Business Transformation Strategy |
| 4.3.4 | Continue to innovate when considering service delivery, including exploring shared service opportunities |
-

4.4 A WELL GOVERNED AND HEALTHY ORGANISATION

- | | |
|--------------|--|
| 4.4.1 | Develop responsible cash flow budgets to achieve long term financial sustainability and report quarterly against the delivery. |
| 4.4.2 | Annually review and adopt an Advocacy Strategy, with a continued focus on supporting the sustainability of rural Councils. |
| 4.4.3 | Actively pursue funding opportunities from Federal and State Government and other community and private investors. |
| 4.4.4 | Develop and implement a Workforce Strategy. |
-

MAJOR INITIATIVES

1. COMMENCE THE IMPLEMENTATION OF THE BUSINESS TRANSFORMATION STRATEGY.

The Business Transformation Strategy has commenced. The objective of the strategy is to execute key actions across 6 strategic pillars, to uplift Councils' digital systems, improve governance and security. Key initiatives in flight are across Council departments with a core focus on enabling "customer first" service delivery.

2. CONTINUE THE IMPLEMENTATION OF THE LOCAL GOVERNMENT ACT 2020, INCLUDING THE DEVELOPMENT OF A WORKFORCE PLAN

Council's Workforce Plan was completed in December 2021.

3. REVIEW AND RE-ESTABLISH COUNCIL'S PROCUREMENT POLICY AND RECRUITMENT POLICY

Council's Procurement Policy was adopted on December 2021. The CEO Recruitment Policy was adopted in October 2021.

4. DEVELOP A GENDER EQUALITY ACTION PLAN

Council's Gender Equality Action Plan was endorsed as compliant by the Commission of Gender Equality in March 2022.

5. INVESTIGATE FURTHER SHARED SERVICE WITH OTHER COUNCILS AND GOVERNANCE BODIES

Council is actively participating in partnerships with regional councils as part of the Rural Councils Transformation Program to achieve improved outcomes through utilising shared services.

6. CONTINUE TO ACTIVELY REVIEW A TEN YEAR FINANCIAL PLAN TO IMPROVE THE LONG TERM FINANCIAL MANAGEMENT OF THE ORGANISATION

The ten-year Financial Plan was reviewed and adopted in June 2022.

STRATEGIC INDICATORS

Achieve the financial results set out in the 10-year Financial Plan

Improve community satisfaction results for overall performance and customer service

Funding of projects identified in Council's Advocacy Strategy

Volunteer involvement numbers

Number of information sessions undertaken and attendance data

Service Review Data and Reports

Implementation of Workforce Strategy

Business Transformation Strategy Actions

CURRENT STRATEGIES AND PLANS

Annual Budget

Financial Plan

Revenue and Rating Plan

Community Engagement Policy and Strategy

Customer Service Charter

Risk Register and Internal Audit Plan

Volunteer Action Plan

Inclusiveness Plan

Individual Town Plans

Business Transformation Strategy

ADVOCACY AND LOBBYING

Volunteer support through funding and capacity building

Linkages to networks for community members further leadership skills

Resourcing for gaps identified through service reviews

Shared service opportunities

Advocacy Strategy Priorities



SERVICE PERFORMANCE INDICATORS

SERVICE/INDICATOR/MEASURE	2018	2019	2020	2021	Comments
AQUATIC FACILITIES					
Utilisation	6.36	5.12	4.86	3.08	Reduced number of visits to the aquatic facilities in 2020/21 due to the impact of COVID-19 restrictions.
<i>Utilisation of aquatic facilities</i> [Number of visits to aquatic facilities / Municipal population]					
ANIMAL MANAGEMENT					
Health and safety					The number of animal management prosecutions are very low (2), referral to prosecution is used as a last resort.
<i>Animal management prosecutions</i> [Percentage of successful animal management prosecutions]	New in 2020	New in 2020	100%	100%	
FOOD SAFETY					
Health and safety					No notifications were received in 2020/21.
Critical and major non-compliance outcome 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	100.00%	100.00%	0.00%	100.00%	
LIBRARIES					
Participation					A decrease in active borrowers of physical collections was experienced, due to COVID-19 related closure of the physical service, however an increase was experienced in the number of active borrowers of e-books and services.
<i>Active library members</i> [Number of active library members / Municipal population] x100	8.28%	7.08%	7.91%	8.00%	
MATERNAL AND CHILD HEALTH (MCH)					
Participation					Council is proactive in encouraging participation in the MCH service. Participation tends to drop from age 3 to 4. Percentage variance in the results tend to fluctuate due to the relatively low average number of births (60) in the shire.
<i>Participation in the MCH service</i> [Number of children who attend the MCH service at least once (in the year) / Number of children enrolled in the MCH service] x100	77.14%	78.28%	79.50%	85.53%	
	77%	77%	78%	79.5%	Participation tends to drop off from age 3 to 4. Percentage variance in the results tend to fluctuate due to the low number of children who identify in the Shire.
[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					

SERVICE/INDICATOR/MEASURE	2018	2019	2020	2021	Comments
STATUTORY PLANNING					
Decision Making					
<i>Council planning decisions upheld at VCAT</i>	0.00%	0.00%	100.00%	0.00%	No planning matters went to VCAT during 2020/21.
[Number of VCAT decisions that did not set aside council's decision in relation to a planning application / Number of VCAT decisions in relation to planning applications] x100					
ROADS					
Satisfaction					
<i>Satisfaction with sealed local roads</i>	39%	42%	39%	48%	Improving trend with sealed road satisfaction is reflective of Council's efforts to invest in its roads.
[Community satisfaction rating out of 100 with how council has performed on the condition of sealed local roads]					
WASTE COLLECTION					
Waste diversion					
<i>Kerbside collection waste diverted from landfill</i>	23.27%	24.54%	24.74%	32.03%	Industry wide issue.
[Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins] x100					
GOVERNANCE					
Satisfaction					
<i>Satisfaction with council decisions</i>	50%	52%	58%	61%	Improving trend is reflective of Council's transparency and engagement with the community with regard to decisions made by Council.
[Community satisfaction rating out of 100 with how council has performed in making decisions in the interest of the community]					

GOVERNANCE, MANAGEMENT AND OTHER INFORMATION

GOVERNANCE

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 the 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

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

GOVERNANCE AND MANAGEMENT ITEM	YES OR NO	DATE IF YES	DATE IF YES (MULTIPLE ITEMS/DATES) ADOPTED, ENGAGED OR OPERATIONAL
Community engagement policy	YES	10/02/2020	Adopted
Community engagement guidelines	YES	10/02/2021	Operational
Financial Plan	YES	29/06/2022	Adopted
Asset Plan	YES	29/06/2022	Adopted
Revenue and Rating Plan	YES	16/06/2021	Adopted
Annual budget	YES	29/06/2022	Adopted
Risk policy	YES	14/06/2017	Adopted
Fraud policy	YES	9/02/2022	Adopted
Municipal emergency management plan	YES	11/08/2017	Adopted
Procurement policy	YES	8/12/2021	Adopted
Business continuity plan	YES	8/11/2017	Adopted
Disaster recovery plan	YES	13/05/2018	Adopted
Risk management framework	YES	14/06/2017	Adopted
Audit and Risk Committee	YES	8/12/2020	Adopted
Internal audit	YES	20/12/2020	Engaged
Performance reporting framework	YES	1/07/2014	Operational
Council Plan report	YES	14/07/2021	Adopted
Quarterly budget reports	YES		As at 30/06/2021 [22/9/2021] As at 30/09/2021 [10/11/2021] As at 31/12/2021 [9/2/2022] As at 31/03/2022 [11/5/2022]
Risk reporting	YES		22/9/2021; 1/12/2021; 2/2/2022; 11/5/2022
Performance reporting	YES		
Annual report	YES	8/12/2021	Adopted
Councillor Code of Conduct	YES	10/02/2021	Adopted
Delegations	YES	10/02/2021	Instrument of Delegation Council to CEO 08/09/2021 Instrument of Delegation CEO to Staff 01/10/2021 Instrument of Sub-Delegation CEO to Staff 20/06/2022 Instrument of Delegation Council to Staff 08/09/2021
Meeting procedures	YES		Adopted

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

Wayne O'Toole
Chief Executive Officer



Cr Daryl Warren
Mayor



STATUTORY INFORMATION

FREEDOM OF INFORMATION

The *Freedom of Information Act 1982* (“FOI Act”) establishes, as far as possible, the right of the community to access information in the Council’s possession. Access to documents may be obtained through written request to the Freedom of Information Officer, as detailed in section 17 of the FOI Act and in summary as follows:

- It should be in writing.
- It should identify as clearly as possible which document is being requested.
- It should be accompanied by the appropriate application fee (the fee may be waived in certain circumstances).

Requests for documents in the possession of Council should be addressed to the Freedom of Information Officer. Requests can also be lodged by email.

Access charges may also apply once documents have been processed and a decision on access is made (e.g. photocopying and search and retrieval charges).

Further information on regarding FOI can be found at www.ovic.gov.au and on the Buloke Shire Council website.

	2017-18	2018-19	2019-20	2020-21	2021-22
Total Number of requests in this period	1	3	4	0	2
Access granted in full	0	0	1	0	1
Access granted in part	1	2	2	0	1
Outcomes of requests outstanding from previous period					
Access granted in full	0	0	0	0	0
Access granted in part	1	0	1	1	0
Other					
Access denied in full	0	1		0	0
Requests still under consideration	1	1	1	0	0
Number of internal reviews sought	0	0	0	0	0
Requests referred to another government agency	0	0	0	0	0
Number of Victorian Civil and Administrative Tribunal (VCAT) appeals lodged	0	0	0	0	0
Outcome of VCAT decisions appealed in the period					
Withdrawn	0	0	0	0	0
Successful	0	0	0	0	0
Still to be heard	0	0	0	0	0
Total Charges collected	\$28.40	\$124.80	\$118.40	\$29.60	\$285.70

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 the 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

In accordance with Section 38 of the *Disability Act 2006*, Council has prepared a Disability Action Plan. It must report on the implementation of the Disability Action Plan in its annual report. The Buloke Shire Council Inclusiveness Plan was adopted at the October 2018 Ordinary Meeting of Council. Amongst a range of considerations, the plan addresses Council's obligations under the *Disability Act 2006*. This plan follows the five principles of action as identified through the Rural Social Inclusion Framework. It is important that this plan is viewed as a starting point for an ongoing process. 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:

- Delivered Community Care services to eligible members of the community by providing adequate and equitable access to services.
- Developed cross sector partnership opportunities to capitalise on existing resources and services. Work underway to develop a Buloke Disability Network advisory group. Initial contact with peak bodies and local residents living with a disability.

Appropriate structure being assessed and developed.

- Increased opportunities for people with a disability to participate in community events.
- Continued to work on referral pathways and advocate for place-based services in the Buloke Shire.
- Actively worked with local health services and the Royal Flying Doctors Service in the area of Speech Pathology.
- Regularly promoted services available to people with a disability or mental illness and their carers and assisted with referral pathways.
- Continued advocacy for rural gaps in service, with a focus on NDIS service providers. Working with NDIS Local Area Coordinator to facilitate information sessions for people on the NDIS program and families investigating options.
- 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 playground concepts. Accessible playground planned for Donald.
- Stronger focus on the Enhanced delivery of the Maternal and Child Health Program for families and children with extra needs.
- Support through the Community Activation and Social Isolation initiative with a focus on people with barriers to community participation.
- 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 17 tenders were issued for capital expenditure projects.

DOMESTIC ANIMAL MANAGEMENT PLAN

All Victorian Councils are required by the *Domestic Animals Act 1994* (Act) 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 2021-2023 was adopted on 8 December 2021 and 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 2021-22 year.

PUBLIC INTEREST DISCLOSURES

In accordance with the *Public Interest Disclosures Act 2012* a council must include in its annual report information about how to access the procedures established by the Council under that Act. It is also required to provide certain information about the number and types of public interest disclosures complaints investigated during the financial year.

The *Public Interest Disclosures Act 2012* (Victoria) 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 2020-21 year, no such disclosure was notified to Council officers appointed to receive disclosures, to IBAC or to www.buloke.vic.gov.au.

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 2021-22 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 2021-22 year Council was involved in no such infrastructure and development contributions.

CARERS RECOGNITION ACT 2012

Buloke Shire has taken all practicable measures to comply with its responsibilities outlined in the *Carers Recognition Act 2012* (Victoria). Council has promoted the principles of the Act to people in care relationships who receive Council services, to people in care relationships, and to the wider community by:

- Distributing printed material through relevant Council services
- Displaying posters at Council community venues
- Providing links to State Government resource materials on Council's website.

Buloke Shire has taken all practicable measures to ensure staff, Council agents and volunteers working for Council are informed about the principles and obligations of the Act by including information on the care relationship in:

- Council induction and training programs for staff working in Home and Community Care and Disability Services
- Council induction and training programs for staff working in frontline positions with the general community; and
- Induction and training programs for volunteers working directly with the community.

Buloke Shire has taken all practicable measures to review and modify policies, procedures and supports to include recognition of the carer relationship and has provided the following additional activities and resources to recognise the care relationship:

- All policies and procedures of our Aged and Disability Services refer to the *Carers Recognition Act 2012*.
- Information regarding the *Carers Recognition Act 2012* is included in the client handbooks for all persons assessed as eligible to receive services through Council's Aged and Disability Services; and
- Information regarding the *Carers Recognition Act 2012* is provided to all persons at their initial point of contact with Council's Family and Children's Services program.

ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED
30 JUNE 2022



BULOKE SHIRE COUNCIL 2021/2022 FINANCIAL REPORT

Financial Statements	68	Note 5 Our financial position	91
Certification of the Financial Statements	70	5.1 Financial assets	91
Victorian Auditor-General's Office Report	71	5.2 Non-financial assets	92
Primary Financial Statements	73	5.3 Payables, trust funds and deposits and unearned income/revenue	93
Comprehensive Income Statement	73	5.4 Provisions	94
Balance Sheet	74	5.5 Financing arrangements	96
Statement of Changes in Equity	75	5.6 Commitments	97
Statement of Cash Flows	76	5.7 Leases	97
Statement of Capital Works	77	Note 6 Assets we manage	99
Notes to the Financial Statements	78	6.1 Current assets classified as "held for sale"	99
Note 1 Overview	78	6.2 Property, infrastructure, plant and equipment	100
Note 2 2.1 Performance against budget	79	Note 7 People and relationships	107
2.1.1 Income and expenditure	79	7.1 Council and key management remuneration	107
2.1.2 Capital works	81	7.2 Related party disclosure	109
2.2 Analysis of Council results by program	83	Note 8 Managing uncertainties	111
Note 3 Funding for the delivery of our services	84	8.1 Contingent assets and liabilities	111
3.1 Rates and charges	84	8.2 Change in accounting standard	111
3.2 Statutory fees and fines	84	8.3 Financial instruments	111
3.3 User fees	84	8.4 Fair value measurement	114
3.4 Funding from other levels of government	85	8.5 Events occurring after balance date	115
3.5 Contributions	85	Note 9 Other matters	116
3.6 Net gain/(loss) on disposal of property, infrastructure, plant and equipment	87	9.1 Reserves	116
3.7 Other income	87	9.2 Reconciliation of cash flows from operating activities to surplus/(deficit)	117
Note 4 The cost of delivering services	88	9.3 Superannuation	119
4.1 Employee costs	88	Note 10 Changes in accounting policies	121
4.2 Materials and services	88		
4.3 Depreciation	89		
4.4 Amortisation – Right of use assets	89		
4.5 Bad and doubtful debts	89		
4.6 Finance Costs – Leases	90		
4.7 Other expenses	90		

BULOKE SHIRE COUNCIL 2021/2022 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.



Hannah Yu
Principal Accounting Officer
09 November 2022
Wycheproof

In our opinion, the accompanying financial statements present fairly the financial transactions of Buloke Shire Council for the year ended 30 June 2022 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.

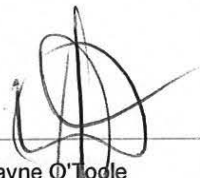
We have been authorised by the Council and by the *Local Government (Planning and Reporting) Regulations 2020* to certify the financial statements in their final form.



David Pollard
Councillor
09 November 2022
Wycheproof



Alan Getley
Councillor
09 November 2022
Wycheproof



Wayne O'Toole
Chief Executive Officer
09 November 2022
Wycheproof

BULOKE SHIRE COUNCIL 2021/2022 FINANCIAL REPORT



Independent Auditor's Report

To the Councillors of Buloke Shire Council

Opinion	<p>I have audited the financial report of Buloke Shire Council (the council) which comprises the:</p> <ul style="list-style-type: none">• balance sheet as at 30 June 2022• comprehensive income statement for the year then ended• statement of changes in equity for the year then ended• statement of cash flows for the year then ended• statement of capital works for the year then ended• notes to the financial statements, including significant accounting policies• certification of the financial statements. <p>In my opinion the financial report presents fairly, in all material respects, the financial position of the council as at 30 June 2022 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 <i>Local Government (Planning and Reporting) Regulations 2020</i> and applicable Australian Accounting Standards.</p>
Basis for Opinion	<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 APES 110 <i>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>
Councillors' responsibilities for the financial report	<p>The Councillors of the council 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 <i>Local Government (Planning and Reporting) Regulations 2020</i>, 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>

BULOKE SHIRE COUNCIL 2021/2022 FINANCIAL REPORT

**Auditor's
responsibilities
for the audit of
the financial
report**

As required by the *Audit Act 1994*, 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.

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:

- 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.
- 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 appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Councillors
- 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.
- 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.

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.



BULOKE SHIRE COUNCIL 2021/2022 FINANCIAL REPORT

Comprehensive Income Statement for the year ended 30 June 2022

	Notes	2022 \$ '000	2021 \$ '000
Income			
Rates and charges	3.1	14,287	14,091
Statutory fees and fines	3.2	197	339
User fees	3.3	925	849
Grants - operating	3.4	10,889	10,934
Grants - capital	3.4	11,320	11,607
Contributions - monetary	3.5	157	108
Net gain on disposal of property, infrastructure, plant and equipment	3.6	2	–
Other income	3.7	600	584
Total income		38,377	38,512
Expenses			
Employee costs	4.1	10,814	11,649
Materials and services	4.2	8,509	8,384
Depreciation	4.3	9,038	8,747
Amortisation - Right of use assets	4.4	258	296
Bad and doubtful debts	4.5	(19)	156
Finance Costs - Leases	4.6	10	19
Net loss on disposal of property, infrastructure, plant and equipment	3.6	–	89
Other expenses	4.7	664	1,708
Total expenses		29,274	31,048
Surplus/(deficit) for the year		9,103	7,464
Total comprehensive result		9,103	7,464

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

BULOKE SHIRE COUNCIL 2021/2022 FINANCIAL REPORT

Balance Sheet

as at 30 June 2022

	Notes	2022 \$ '000	2021 \$ '000
Assets			
Current assets			
Trade and other receivables	5.1	4,294	1,920
Cash and cash equivalents	5.1	27,102	12,133
Non-current assets classified as "held for sale"	6.1	60	20
Other financial assets	5.1	5,000	18,015
Inventories	5.2	139	132
Other assets	5.2	260	273
Total current assets		36,855	32,493
Non-current assets			
Property, infrastructure, plant and equipment	6.2	277,975	273,448
Right-of-use assets	5.7	152	185
Total non-current assets		278,127	273,633
Total assets		314,982	306,126
Liabilities			
Current liabilities			
Trade and other payables	5.3	2,057	2,085
Trust funds and deposits	5.3	294	360
Unearned income/revenue	5.3	6,813	7,339
Provisions	5.4	2,901	2,226
Lease liabilities	5.8(b)	91	152
Total current liabilities		12,156	12,162
Non-current liabilities			
Provisions	5.4	957	1,210
Lease liabilities	5.8(b)	70	58
Total non-current liabilities		1,027	1,268
Total liabilities		13,183	13,430
Net assets		301,799	292,696
Equity			
Accumulated surplus		126,405	119,610
Reserves	9.1	175,394	173,086
Total Equity		301,799	292,696

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

BULOKE SHIRE COUNCIL 2021/2022 FINANCIAL REPORT

Statement of Changes in Equity

for the year ended 30 June 2022

	Note	Total \$ '000	Accumulated Surplus \$ '000	Revaluation Reserves \$ '000	Other Reserves \$ '000
2022					
Balance at beginning of the financial year		292,696	119,610	172,086	1,000
Surplus/(deficit) for the year		9,103	9,103	–	–
Other comprehensive income					
Net asset revaluation increment/(decrement)		–	–	–	–
- Additional asset recognition		–	–	–	–
Other comprehensive income		–	–	–	–
Total comprehensive income		9,103	9,103	–	–
Transfers to other reserves	9.1	–	(2,308)	–	2,308
Balance at end of the financial year		301,799	126,405	172,086	3,308
2021					
Balance at beginning of the financial year		285,232	112,146	172,086	1,000
Surplus/(deficit) for the year		7,464	7,464	–	–
Other comprehensive income					
Net asset revaluation increment/(decrement)		–	–	–	–
- Additional asset recognition		–	–	–	–
Other comprehensive income		–	–	–	–
Total comprehensive income		7,464	7,464	–	–
Transfers to other reserves	9.1	–	–	–	–
Balance at end of the financial year		292,696	119,610	172,086	1,000

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

BULOKE SHIRE COUNCIL 2021/2022 FINANCIAL REPORT

Statement of Cash Flows

for the year ended 30 June 2022

		2022	2021
		Inflows/ (Outflows)	Inflows/ (Outflows)
	Notes	\$ '000	\$ '000
Cash flows from operating activities			
Statutory fees and fines		154	339
Other receipts		541	1,436
Rates and charges		14,158	14,084
User fees		823	849
Grants - operating		11,231	12,341
Grants - capital		8,228	16,252
Contributions - monetary		157	108
Interest received		44	32
Trust funds and deposits taken/(repaid)		(66)	157
Net GST refund/(payment)		2,104	387
Employee costs		(10,812)	(11,439)
Materials and services		(8,635)	(7,433)
Other payments		(2,086)	(2,553)
Net cash provided by/(used in) operating activities	9.2	<u>15,841</u>	<u>24,560</u>
Cash flows from investing activities			
Payments for property, infrastructure, plant and equipment	6.2	(13,605)	(12,108)
Proceeds from sale of property, infrastructure, plant and equipment		2	465
Payments for investments		-	(30,023)
Proceeds from sale of investments		13,015	23,011
Net cash provided by/(used in) investing activities		<u>(588)</u>	<u>(18,655)</u>
Cash flows from financing activities			
Interest paid - lease liability		(10)	(19)
Repayment of lease liabilities		(274)	(294)
Net cash flow provided by/(used in) financing activities		<u>(284)</u>	<u>(313)</u>
Net Increase (decrease) in cash and cash equivalents		<u>14,969</u>	<u>5,592</u>
Cash and cash equivalents at the beginning of the financial year		12,133	6,541
Cash and cash equivalents at the end of the financial year		<u>27,102</u>	<u>12,133</u>
Financing arrangements	5.5	150	150
Restrictions on cash assets	5.1	220	358

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

BULOKE SHIRE COUNCIL 2021/2022 FINANCIAL REPORT

Statement of Capital Works

for the year ended 30 June 2022

	2022 \$ '000	2021 \$ '000
Property		
Land	34	–
Land improvements	3,370	2,202
Total land	<u>3,404</u>	<u>2,202</u>
Buildings	735	3,732
Building improvements	6	–
Total buildings	<u>741</u>	<u>3,732</u>
Total property	<u>4,145</u>	<u>5,934</u>
Plant and equipment		
Plant, machinery and equipment	472	612
Fixtures, fittings and furniture	100	77
Computers and telecommunications	187	59
Library books	–	20
Total plant and equipment	<u>759</u>	<u>768</u>
Infrastructure		
Roads	6,494	3,895
Bridges	8	–
Footpaths and cycleways	82	–
Drainage	641	–
Recreational, leisure and community facilities	1,777	1,511
Waste management	–	–
Parks, open space and streetscapes	304	–
Total infrastructure	<u>9,306</u>	<u>5,406</u>
Total capital works expenditure	<u>14,210</u>	<u>12,108</u>
Represented by:		
New asset expenditure	657	299
Asset renewal expenditure	10,247	9,953
Asset expansion expenditure	–	18
Asset upgrade expenditure	3,306	1,838
Total capital works expenditure	<u>14,210</u>	<u>12,108</u>

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

BULOKE SHIRE COUNCIL 2021/2022 FINANCIAL REPORT

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.

Significant accounting policies

(a) Basis of accounting

The accrual basis of accounting has been used in the preparation of these financial statements, 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.

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.

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 5.4.).
- the determination of landfill provisions (refer to Note 5.4.)
- 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 5.7)
- whether or not *AASB 1059 Service Concession Arrangements: Grantors* is applicable (refer to Note 8.2)
- 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 2021/2022 FINANCIAL REPORT

NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2022

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*.

	Budget 2022 \$ '000	Actual 2022 \$ '000	Variance \$ '000	Variance %	Ref
2.1.1 Income and expenditure					
Income					
Rates and charges	14,250	14,287	37	0%	
Statutory fees and fines	240	197	(43)	(18)%	1
User fees	760	925	165	22%	2
Grants - operating	9,020	10,889	1,869	21%	3
Grants - capital	14,076	11,320	(2,756)	(20)%	4
Contributions - monetary	276	157	(119)	(43)%	5
Contributions - non monetary	–	–	–	∞	
Net gain on disposal of property, infrastructure, plant and equipment	–	2	2	∞	
Other income	183	600	417	228%	6
Total income	38,805	38,377	(428)	(1)%	
Expenses					
Employee costs	10,763	10,814	(51)	0%	
Materials and services	6,881	8,509	(1,628)	(24)%	7
Depreciation	8,950	9,038	(88)	(1)%	
Amortisation - intangible assets	–	–	–	∞	
Amortisation - right of use assets	404	258	146	36%	8
Bad and doubtful debts	178	(19)	197	111%	9
Borrowing costs	–	–	–	∞	
Finance costs - leases	33	10	23	70%	10
Net loss on disposal of property, infrastructure, plant and equipment	–	–	–	∞	
Other expenses	780	664	116	15%	
Total expenses	27,989	29,274	(1,285)	(5)%	
Surplus/(deficit) for the year	10,816	9,103	(1,713)	(16)%	

BULOKE SHIRE COUNCIL 2021/2022 FINANCIAL REPORT

NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2022

Note 2.1. Performance against budget

(i) Explanation of material variations

Variance	Explanation
----------	-------------

Ref	
-----	--

- | | |
|-----|--|
| 1. | Negative variation in Statutory Fees due to reclassification of Building Surveying Fees to User Fees |
| 2. | Postive variation in User Fees due to reclassification of Building Surveying Fees from Statutory Fees and underestimation of Landfill fees in budget. |
| 3. | Postive variation in Grants - operating mostly due to early payment of Financial Assistance Grant |
| 4. | Negative variation in Grants - capital due to project completion delays |
| 5. | Negative variation in Contributions due to capital project contributions delayed in line with project completion |
| 6. | Positive variation in Other income due to higher than anticipated reimbursement income, including workcover claims |
| 7. | Negative variation in Materials and services includes recognition of Landfills provision raised, higher than anticipated insurance and increased labour hire/contract to cover vacant employee positions |
| 8. | Postive variation in Amortistaion - right of use assets due to over estimation in budgeting now resovled with introduction of lease register |
| 9. | Postive variation in Bad and doubtful debts due to unanticipated property settlements for long term debtors outside of historic trend |
| 10. | Postive variation in Finance costs - leases due to over estimation in budgeting now resovled with introduction of lease register |

BULOKE SHIRE COUNCIL 2021/2022 FINANCIAL REPORT

NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2022

Note 2.1. Performance against budget

	Budget 2022 \$ '000	Actual 2022 \$ '000	Variance \$ '000	Variance %	Ref
2.1.2 Capital works					
Property					
Land	–	34	34	∞	
Land improvements	4,640	3,370	(1,270)	(27)%	1
Total land	4,640	3,404	(1,236)	(27)%	
Buildings	1,234	735	(499)	(40)%	2
Building improvements	60	6	(54)	(90)%	3
Total buildings	1,294	741	(553)	(43)%	
Total property	5,934	4,145	(1,789)	(30)%	
Plant and equipment					
Plant, machinery and equipment	826	472	(354)	(43)%	4
Fixtures, fittings and furniture	110	100	(10)	(9)%	
Computers and telecommunications	320	187	(133)	(42)%	5
Library books	–	–	–	∞	
Total plant and equipment	1,256	759	(497)	(40)%	
Infrastructure					
Roads	7,437	6,494	(943)	(13)%	6
Bridges	141	8	(133)	(94)%	7
Footpaths and cycleways	163	82	(81)	(50)%	8
Drainage	40	641	601	1,503%	9
Recreational, leisure and community facilities	2,192	1,777	(415)	(19)%	10
Waste management	60	–	(60)	(100)%	11
Parks, open space and streetscapes	2,826	304	(2,522)	(89)%	12
Total infrastructure	12,859	9,306	(3,553)	(28)%	
Total capital works expenditure	20,049	14,210	(5,839)	(29)%	
Represented by:					
New asset expenditure	3,256	657	(2,599)	(80)%	
Asset renewal expenditure	11,238	10,247	(991)	(9)%	
Asset expansion expenditure	–	–	–	∞	
Asset upgrade expenditure	5,555	3,306	(2,249)	(40)%	
Total capital works expenditure	20,049	14,210	(5,839)	(29)%	

BULOKE SHIRE COUNCIL 2021/2022 FINANCIAL REPORT

NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2022

Note 2.1. Performance against budget

(i) Explanation of material variations

Variance Ref	Explanation
--------------	-------------

- | | |
|-----|--|
| 1. | Positive variance due to delays with Streetscape projects |
| 2. | Positive variance due to delays with Donald Lake Cabin project |
| 3. | Positive variance due to postponing of Workshop upgrade works |
| 4. | Positive variance due to delivery delay on major plant item due to Covid 19 supply issues |
| 5. | Positive variance due to delivery delay on items ordered due to Covid 19 supply issues |
| 6. | Positive variance due to weather delay on major rehabilitation projects |
| 7. | Positive variance due to delay with Scilly's Bridge project specification and engineering design changes |
| 8. | Positive variance due to deferral of projects to 2022-2023 |
| 9. | Negative variance due to project carry over from 2020-2021 |
| 10. | Positive variance due to delivery delay on items ordered due to Covid 19 supply issues |
| 11. | Positive variance due to funding redirected to additional Roads renewal expenditure |
| 12. | Positive variance due to deferral of Playspaces project to 2022-2023 |

BULOKE SHIRE COUNCIL 2021/2022 FINANCIAL REPORT

NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2022

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, expenses, assets and capital expenses by program

Functions/activities	Income \$ '000	Expenses \$ '000	Surplus / (Deficit) \$ '000	Grants included in income \$ '000	Total assets \$ '000
2022					
Our Built and Natural Environment	17,028	21,130	(4,102)	13,163	277,975
Our Community Wellbeing	2,602	3,481	(879)	1,742	–
Our Economy	156	389	(233)	62	–
Our Council and Community Leadership	5,774	4,274	1,500	5,642	36,932
Unattributed	12,817	–	12,817	1,600	75
Total functions and activities	38,377	29,274	9,103	22,209	314,982
2021					
Our Built and Natural Environment	17,571	21,385	(3,814)	15,614	273,634
Our Community Wellbeing	1,807	2,362	(555)	1,288	–
Our Economy	1,908	3,102	(1,194)	1,386	–
Our Council and Community Leadership	4,510	4,111	399	4,132	32,488
Unattributed	12,628	–	12,628	–	4
Total functions and activities	38,424	30,960	7,464	22,541	306,126

BULOKE SHIRE COUNCIL 2021/2022 FINANCIAL REPORT

NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2022

Note 3. Funding for the delivery of our services

	2022 \$ '000	2021 \$ '000
--	-----------------	-----------------

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 2021/22 was \$2.095 billion (2020/21 \$1.795 billion). The 2021/22 rate in the CIV dollar was a General Rate of 0.7399 cents (2020/21, 0.7650 cents) and a Farm Rate of 0.5179 cents (2020/21, 0.6120 cents).

Municipal charge	750	751
Waste management charge	3	–
Supplementary rates and rate adjustments	45	–
Interest on rates and charges	77	108
Rates - Residential	2,605	2,561
Rates - Commercial	601	611
Rates - Rural	8,607	8,456
Windfarm electricity generation charge	131	141
Garbage Charges	1,468	1,463
Total rates and charges	14,287	14,091

The date of the latest general revaluation of land for rating purposes within the municipal district was 1 January 2020, and the valuation will be first applied in the rating year commencing 1st July 2020.

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	88	103
Planning Permits & Certificates	63	79
Revenue Collection	15	10
Building Regulations and Inspections	31	147
Total statutory fees and fines	197	339

Statutory fees and fines (including parking fees and fines) are recognised as revenue 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	59	86
Home and Community Care	177	206
Brokered Programs Charges	268	253
Public Health and Wellbeing Charges	36	14
Building Services charges	90	17
Caravan Parks & Halls	11	4
Waste and Environment	181	182
Saleyards / Truck Wash	75	83
Other	28	4
Total user fees	925	849

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

BULOKE SHIRE COUNCIL 2021/2022 FINANCIAL REPORT

NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2022

Note 3. Funding for the delivery of our services

	2022 \$ '000	2021 \$ '000
3.4 Funding from other levels of government		
Grants were received in respect of the following:		
Summary of grants		
Commonwealth funded grants	16,833	11,204
State funded grants	5,376	11,337
Total grants received	22,209	22,541
(a) Operating Grants		
<i>Recurrent - Commonwealth Government</i>		
Financial Assistance Grants - general purpose	9,080	6,724
General home care	522	507
<i>Recurrent - State Government</i>		
Libraries	159	125
Maternal and child health	329	314
General home care	206	153
Other	198	160
Total recurrent operating grants	10,494	7,983
<i>Non-recurrent - Commonwealth Government</i>		
Other	-	21
<i>Non-recurrent - State Government</i>		
Natural disaster -flood damage	-	1,195
Working for Victoria	-	1,374
Other	395	361
Total non-recurrent operating grants	395	2,951
Total operating grants	10,889	10,934

BULOKE SHIRE COUNCIL 2021/2022 FINANCIAL REPORT

NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2022

Note 3. Funding for the delivery of our services

	2022 \$ '000	2021 \$ '000
(b) Capital Grants		
<i>Recurrent - Commonwealth Government</i>		
Roads to recovery	1,607	2,400
Total recurrent capital grants	1,607	2,400
<i>Non-recurrent - Commonwealth Government</i>		
Regional Growth Fund/Local Roads and Community Infrastructure	2,628	1,552
Other - Roads Infrastructure	2,996	–
<i>Non-recurrent - State Government</i>		
Recreation	128	455
Road rehabilitation	350	–
Parks, Open space & Streetscapes	2,884	5,852
Other	727	1,348
Total non-recurrent capital grants	9,713	9,207
Total capital grants	11,320	11,607
(c) Unspent grants received on condition that they be spent in a specific manner:		
<i>Operating</i>		
Balance at start of year	1,590	183
Received during the financial year and remained unspent at balance date	342	1,407
Balance at year end	1,932	1,590
<i>Capital</i>		
Balance at start of year	5,749	1,104
Received during the financial year and remained unspent at balance date	731	5,393
Received in prior years and spent during the financial year	–	(748)
Balance at year end	6,480	5,749

3.5 Contributions

Monetary contributions		
Revenue Collection Contributions	114	58
Capital Works Contributions	43	50
Total monetary contributions	157	108
Total contributions	157	108

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

BULOKE SHIRE COUNCIL 2021/2022 FINANCIAL REPORT

NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2022

Note 3. Funding for the delivery of our services

	2022 \$ '000	2021 \$ '000
3.6 Net gain/(loss) on disposal of property, infrastructure, plant and equipment		
Land and buildings		
Proceeds of sale	–	–
Written down value of assets disposed	–	(241)
Total net gain/(loss) on disposal of land and buildings	–	(241)
Plant and equipment		
Proceeds of sale	2	465
Written down value of assets disposed	–	(313)
Total net gain/(loss) on disposal of plant and equipment	2	152
Total net gain/(loss) on disposal of property, infrastructure, plant and equipment	2	(89)

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	44	32
Rent Council properties	17	6
Reimbursements	222	236
Fuel tax credits	101	97
Other	216	213
Total other income	600	584

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 2021/2022 FINANCIAL REPORT

NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2022

Note 4. The cost of delivering services

	2022 \$ '000	2021 \$ '000
4.1 Employee costs		
(a) Employee costs		
Wages and salaries	9,628	10,443
Superannuation	950	972
Fringe benefits tax	40	–
Allowances	21	29
Worksafe	172	200
Other	3	5
Total employee costs	10,814	11,649

(b) Superannuation

Council made contributions to the following funds:

Defined benefit fund		
Employer contributions to Local Authorities Superannuation Fund (Vision Super)	13	26
	13	26
Accumulation funds		
Employer contributions to Local Authorities Superannuation Fund (Vision Super)	473	398
Employer contributions - other funds	464	548
Employer contributions - other funds prior financial year	–	–
	937	946
Employer contributions payable at reporting date	–	–
Total superannuation costs	950	972

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

4.2 Materials and services

Utilities	515	569
Information technology	531	354
Insurance	535	391
Consultants	452	410
Advertising	81	70
Garbage	243	221
Operational Contracts and Services	3,066	3,332
Operational Materials	950	1,255
Promotion/Public Education	4	1
Subscriptions/Memberships/Publications	91	72
Telephone	94	99
Vehicle and Plant Costs	1,440	966
Other	507	644
Total materials and services	8,509	8,384

BULOKE SHIRE COUNCIL 2021/2022 FINANCIAL REPORT

NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2022

Note 4. The cost of delivering services

	2022 \$ '000	2021 \$ '000
4.3 Depreciation		
Property		
Buildings - non specialised	2,128	2,031
Leasehold improvements	27	12
Total depreciation - property	2,155	2,043
Plant and equipment		
Plant machinery and equipment	811	780
Fixtures fittings and furniture	64	51
Computers and telecomms	219	242
Library books	-	16
Total depreciation - plant and equipment	1,094	1,089
Infrastructure		
Roads	5,275	5,108
Bridges	102	102
Footpaths and cycleways	163	161
Drainage	71	66
Kerb & Channel	163	163
Landfill sites	5	5
Other infrastructure	10	10
Total depreciation - infrastructure	5,789	5,615
Total depreciation	9,038	8,747

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

4.4 Amortisation - Right of use assets

Vehicles	258	296
Total Amortisation - Right of use assets	258	296

4.5 Bad and doubtful debts

Rates debtors	(43)	129
Other debtors	24	27
Total bad and doubtful debts	(19)	156

Movement in provisions for doubtful debts		
Balance at the beginning of the year	565	676
New provisions recognised during the year	(19)	136
Amounts already provided for and written off as uncollectable	(15)	(247)
Balance at end of year	531	565

Provision for doubtful debt is recognised based on an expected credit loss model.

Bad debts are written off when identified. This model considers both historic and forward looking information in determining the level of impairment.

BULOKE SHIRE COUNCIL 2021/2022 FINANCIAL REPORT

NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2022

Note 4. The cost of delivering services

4.6 Finance Costs - Leases

Interest - Lease Liabilities	10	19
Total finance costs	<u>10</u>	<u>19</u>

4.7 Other expenses

Auditors' remuneration - VAGO - audit of the financial statements, performance statement and grant acquittals	50	42
Auditors' remuneration - Internal Audit	12	32
Councillors' allowances	202	177
Council Contributions and Donations	374	1,435
Council meeting expenses	15	6
Election expenses	-	1
Others	11	15
Total other expenses	<u>664</u>	<u>1,708</u>

BULOKE SHIRE COUNCIL 2021/2022 FINANCIAL REPORT

NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2022

Note 5. Our financial position

	Note	2022 \$ '000	2021 \$ '000
5.1 Financial assets			
(a) Cash and cash equivalents			
Current			
Cash at bank		27,102	12,133
Total current cash and cash equivalents		27,102	12,133
(b) Other financial assets			
Current			
Term deposits - current		5,000	18,015
Total current other financial assets		5,000	18,015
Total financial assets		32,102	30,148
External restrictions			
Councils cash and cash equivalents are subject to external restrictions that limit amounts available for discretionary use. These include:			
Trust funds and deposits	5.3	220	358
Total restricted funds		220	358
Total unrestricted cash and cash equivalents		26,882	11,775
Intended allocations			
Although not externally restricted the following amounts have been allocated for specific future purposes by Council:			
Cash held to fund carried forward capital works	5.3	4,881	5,749
Cash held for carried forward service delivery	5.3	1,932	1,590
Cash held for General reserves	9.1(b)	2,709	–
Total funds subject to intended allocations		9,522	7,339
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.			
(c) Trade & Other Receivables			
Current			
<i>Statutory receivables</i>			
Rates debtors		1,433	1,304
Infringement debtors		209	166
GST receivable		407	565
<i>Non-statutory receivables</i>			
Grant debtors		2,430	206
Other debtors		346	244

BULOKE SHIRE COUNCIL 2021/2022 FINANCIAL REPORT

NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2022

Note 5. Our financial position

	2022 \$ '000	2021 \$ '000
<i>Provisions for doubtful debts</i>		
Provision for doubtful debts - infringements	(133)	(109)
Provision for doubtful debts - rates debtors	(398)	(456)
Total current trade and other receivables	<u>4,294</u>	<u>1,920</u>
Total trade and other receivables	<u>4,294</u>	<u>1,920</u>

Short term receivables are carried at invoice amount. A provision for doubtful debts is recognised when there is objective evidence that an impairment has occurred. 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)	123	205
Past due by up to 30 days	4	5
Past due between 31 and 180 days	4	5
Past due between 181 and 365 days	215	235
Total trade and other receivables	<u>346</u>	<u>450</u>

5.2 Non-financial assets

(a) Inventories

Inventories held for distribution	139	132
Total inventories	<u>139</u>	<u>132</u>

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	252	268
Other	8	5
Total current other assets	<u>260</u>	<u>273</u>

BULOKE SHIRE COUNCIL 2021/2022 FINANCIAL REPORT

NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2022

Note 5. Our financial position

	2022 \$ '000	2021 \$ '000
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5.3 Payables, trust funds and deposits and unearned income/revenue

(a) Trade and other payables

Non-statutory payables

Statutory payables

Trade payables	1,594	1,733
Accrued expenses	459	352
Other	4	–
Total current trade and other payables	2,057	2,085

(b) Trust funds and deposits

Fire services levy	–	1
Other refundable deposits	207	241
Funds held on behalf of community groups and third parties	13	40
Overpaid rates and charges	74	78
Total current trust funds and deposits	294	360

(c) Unearned income/revenue

Grants received in advance:		
Grants received in advance - operating	1,932	1,590
Grants received in advance - capital	4,881	5,749
Total unearned income/revenue	6,813	7,339

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.

Overpaid rates and charges - This amount represents the amount of rate payments made by rate payers in advance at 30 June 2022.

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 2021/2022 FINANCIAL REPORT

NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2022

Note 5. Our financial position

	Employee provisions \$ '000	Landfill restoration \$ '000	Gravel pit restoration \$ '000	Total \$ '000
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5.4 Provisions

2022

Balance at the beginning of the financial year	2,698	185	555	3,438
Additional provisions	872	1,011	–	1,883
Amounts used	(1,140)	(185)	(138)	(1,463)
Balance at the end of the financial year	2,430	1,011	417	3,858

2021

Balance at the beginning of the financial year	2,877	277	459	3,613
Additional provisions	775	(92)	96	779
Amounts used	(956)	–	–	(956)
Balance at the end of the financial year	2,696	185	555	3,436

Disclosure

	2022 \$ '000	2021 \$ '000
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(a) Employee provisions

Current provisions expected to be wholly settled within 12 months

Annual leave	793	792
Long service leave	185	194
Accrued Days Off	25	26
	1,003	1,012

Current provisions expected to be wholly settled after 12 months

Long service leave	836	1,149
	836	1,149

Total current employee provisions

1,839 2,161

Non-Current

Long service leave	201	191
Redundancy	388	344
Total Non-Current Employee Provisions	589	535

Aggregate Carrying Amount of Employee Provisions:

Current	1,839	2,161
Non-current	589	535
Total Aggregate Carrying Amount of Employee Provisions	2,428	2,696

BULOKE SHIRE COUNCIL 2021/2022 FINANCIAL REPORT

NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2022

Note 5. Our financial position

	2022	2021
	\$ '000	\$ '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	3.69%	1.49%
- wage inflation rate	3.85%	2.95%

Redundancy

Council has acknowledged the potential impact on services provided in aged care following the introduction of the National Disabilities Insurance Scheme (NDIS) and the Commonwealth Government's announcement of ceasing the current funding model for over 65's in 2023. Provision has been updated based on employees in this service area as at 30 June 2022. Actual redundancies incurred may be less than the provision if employees terminate their employment prior.

Key assumptions:

- discount rate	3.69%	1.49%
- inflation rate	3.85%	2.95%

(b) Landfill restoration

Current		
Current	1,012	15
Total current	1,012	15
Non-current		
Non-current	-	170
Total non-current	-	170

Key assumptions:

- discount rate	0.00%	1.49%
- inflation rate	0.00%	3.80%

BULOKE SHIRE COUNCIL 2021/2022 FINANCIAL REPORT

NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2022

Note 5. Our financial position

	2022 \$ '000	2021 \$ '000
(c) Gravel pit restoration		
Current	50	50
	50	50
Non-current	368	505
	368	505
Key assumptions:		
- discount rate	3.69%	1.49%
- inflation rate	3.85%	3.80%

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.

5.5 Financing arrangements

The Council has the following funding arrangements in place as at 30 June 2022.

Treasury Corporation of Victoria facilities	–	–
Other facilities - Bank Guarantee	150	150
Total Facilities	150	150
Used facilities	130	130
Used facilities	130	130
Unused facilities	20	20

Council has no overdraft facility at 30 June 2022.

BULOKE SHIRE COUNCIL 2021/2022 FINANCIAL REPORT

NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2022

Note 5. Our financial position

	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
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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.

2022

Operating					
Recycling/Garage Collection	645	645	1,935	1,290	4,515
IT systems and technology	175	–	–	–	175
Building Surveying	202	202	–	–	404
Asset valuation	–	–	–	–	–
Total	1,022	847	1,935	1,290	5,094
Capital					
Roads	1,227	–	–	–	1,227
Other	4,744	–	–	–	4,744
Total	5,971	–	–	–	5,971

2021

Operating					
Recycling/Garage Collection	498	–	–	–	498
IT systems and technology	86	8	15	4	113
Office equipment	42	–	–	–	42
Building Surveying	181	–	–	–	181
Asset valuation	43	–	–	–	43
Public lighting	33	–	–	–	33
Fuel cards	505	–	–	–	505
Total	1,388	8	15	4	1,415
Capital					
Buildings	1,412	–	–	–	1,412
Roads	1,830	–	–	–	1,830
Other	1,445	–	–	–	1,445
Total	4,687	–	–	–	4,687

5.7 Leases

At inception of a contract, all entities would assess 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;
- The customer has the right to obtain substantially all of the economic benefits from use of the asset throughout the period of use; and
- The customer 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.

BULOKE SHIRE COUNCIL 2021/2022 FINANCIAL REPORT

NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2022

Note 5. Our financial position

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.

Council has elected to apply the temporary option available under AASB 16 Leases which allows not-for-profit entities to not measure right-of-use assets at initial recognition at fair value in respect of leases that have significantly below-market terms.

(a) Right-of-Use Assets

	Vehicles \$ '000	Total \$ '000
2022		
Balance at 1 July	185	185
Additions	228	228
Amortisation charge	(261)	(261)
Balance at 30 June	152	152
2021		
Balance at 1 July	394	394
Additions	87	87
Amortisation charge	(296)	(296)
Balance at 30 June	185	185

BULOKE SHIRE COUNCIL 2021/2022 FINANCIAL REPORT

NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2022

Note 5. Our financial position

	2022 \$ '000	2021 \$ '000
(b) Lease Liabilities		
Maturity analysis - contractual undiscounted cash flows		
Less than one year	97	154
One to five years	75	65
Total undiscounted lease liabilities as at 30 June:	172	219
Lease liabilities included in the Balance Sheet at 30 June:		
Current	91	152
Non-current	70	58
Total lease liabilities	161	210

Note 6. Assets we manage

6.1 Current assets classified as "held for sale"

Current		
Fair value of assets	60	20
Total non current assets classified as held for sale	60	20

BULOKE SHIRE COUNCIL 2021/2022 FINANCIAL REPORT

NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2022

Note 6. Assets we manage

6.2 Property, infrastructure, plant and equipment

Summary of property, infrastructure, plant and equipment	Carrying amount	Additions	Contributions	Revaluation	Depreciation	Disposal	Write-off	Transfers	Carrying amount
	30 June 2021								30 June 2022
	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000
Property	83,159	7	-	-	(2,155)	-	-	1,661	82,672
Plant and equipment	3,972	1,026	-	-	(1,094)	-	-	-	3,904
Infrastructure	180,426	4	-	-	(5,789)	-	-	11,753	186,394
Work in progress	5,891	13,173	-	-	-	(647)	(647)	(13,412)	5,005
Total	273,448	14,210	-	-	(9,038)	-	(647)	2	277,975
Summary of Work in Progress									
		Opening WIP	Additions	Write-off	Transfers	Closing WIP			
		\$ '000	\$ '000	\$ '000	\$ '000	\$ '000			
Property		1,476	1,380	-	(1,659)	1,197			
Infrastructure		4,415	11,793	(647)	(11,753)	3,808			
Total		5,891	13,173	(647)	(13,412)	5,005			

BULOKE SHIRE COUNCIL 2021/2022 FINANCIAL REPORT

NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2022

Note 6. Assets we manage

	Land specialised \$ '000	Land non specialised \$ '000	Land improvements \$ '000	Land under roads \$ '000	Total land and land improvements \$ '000	Buildings non specialised \$ '000	Leasehold improvements \$ '000	Total buildings \$ '000	Work in progress \$ '000	Total property \$ '000
Property										
At fair value 1 July 2021	4,189	74	1,018	22,312	27,593	113,442	534	113,976	1,476	143,045
Accumulated depreciation at 1 July 2021	-	-	-	-	-	(58,398)	(12)	(58,410)	-	(58,410)
Carrying amount - 1 July 2021	4,189	74	1,018	22,312	27,593	55,044	522	55,566	1,476	84,635
Movements in fair value										
Additions	7	-	-	-	7	-	-	-	1,380	1,387
Revaluation	-	-	-	-	-	-	-	-	-	-
Disposal	-	-	-	-	-	-	-	-	-	-
Write-off	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	157	-	157	1,504	-	1,504	(1,659)	2
Transfer land held for resale	-	-	-	-	-	-	-	-	-	-
Total movements in fair value	7	-	157	-	164	1,504	-	1,504	(279)	1,389
Movements in accumulated depreciation										
Depreciation and amortisation	-	-	-	-	-	(2,128)	(27)	(2,155)	-	(2,155)
Transfers	-	-	-	-	-	-	-	-	-	-
Total movements in accumulated depreciation	-	-	-	-	-	(2,128)	(27)	(2,155)	-	(2,155)
At fair value 30 June 2022	4,194	74	1,176	22,312	27,756	114,945	534	115,479	1,196	144,431
Accumulated depreciation at 30 June 2022	-	-	-	-	-	(60,526)	(38)	(60,564)	-	(60,564)
Carrying amount - 30 June 2022	4,194	74	1,176	22,312	27,756	54,419	496	54,915	1,196	83,867

BULOKE SHIRE COUNCIL 2021/2022 FINANCIAL REPORT

NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2022

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
Plant and Equipment					
At fair value 1 July 2021	10,263	515	1,995	387	13,160
Accumulated depreciation at 1 July 2021	(6,932)	(467)	(1,675)	(114)	(9,188)
Carrying amount - 1 July 2021	3,331	48	320	273	3,972
Movements in fair value					
Additions	819	70	126	11	1,026
Revaluation	-	-	-	-	-
Disposal	-	-	-	-	-
Transfers	-	-	-	-	-
Total movements in fair value	819	70	126	11	1,026
Movements in accumulated depreciation					
Depreciation and amortisation	(806)	(64)	(219)	(5)	(1,094)
Accumulated depreciation of disposals	-	-	-	-	-
Write-off	-	-	-	-	-
Total movements in accumulated depreciation	(806)	(64)	(219)	(5)	(1,094)
At fair value 30 June 2022	11,082	587	2,122	397	14,188
Accumulated depreciation at 30 June 2022	(7,739)	(531)	(1,895)	(118)	(10,283)
Carrying amount - 30 June 2022	3,343	56	227	279	3,905

BULOKE SHIRE COUNCIL 2021/2022 FINANCIAL REPORT

NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2022

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
Infrastructure									
At fair value 1 July 2021	332,056	10,925	9,783	8,230	733	16,325	471	4,415	382,938
Accumulated depreciation at 1 July 2021	(174,194)	(4,613)	(4,749)	(4,520)	(716)	(8,859)	(446)	—	(198,097)
Carrying amount - 1 July 2021	157,862	6,312	5,034	3,710	17	7,466	25	4,415	184,841
Movements in fair value									
Additions	4	—	—	—	—	—	—	11,793	11,797
Disposal	—	—	—	—	—	—	—	—	—
Transfers	9,974	—	255	1,524	—	—	—	(11,753)	—
Impairment losses recognised in operating result	—	—	—	—	—	—	—	—	—
Total movements in fair value	9,978	—	255	1,524	—	—	—	40	11,797
Movements in accumulated depreciation									
Depreciation and amortisation	(5,275)	(102)	(163)	(71)	(5)	(163)	(10)	—	(5,789)
Transfers	—	—	—	—	—	—	—	—	—
Write-off	—	—	—	—	—	—	—	647	647
Total movements in accumulated depreciation	(5,275)	(102)	(163)	(71)	(5)	(163)	(10)	647	(5,142)
At fair value 30 June 2022	342,030	10,925	10,039	9,756	733	16,325	471	3,810	394,089
Accumulated depreciation at 30 June 2022	(179,469)	(4,714)	(4,913)	(4,592)	(721)	(9,023)	(454)	—	(203,886)
Carrying amount - 30 June 2022	162,561	6,211	5,126	5,164	12	7,302	17	3,810	190,203

BULOKE SHIRE COUNCIL 2021/2022 FINANCIAL REPORT

NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2022

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.

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.

Asset recognition thresholds and depreciation periods

	Depreciation Period years	Threshold Limit \$ '000
Buildings		
buildings	30 - 50 years	–
Plant and Equipment		
plant, machinery and equipment	3 - 13 years	5
fixtures, fittings and furniture	4 - 13 years	5
computers and telecommunications equipment	3 - 6 years	5
Infrastructure		
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	–

Land under roads

Council recognises land under roads it controls at fair value.

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.

BULOKE SHIRE COUNCIL 2021/2022 FINANCIAL REPORT

NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2022

Note 6. Assets we manage

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.

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 2020. The valuation of land and buildings as at 30 June 2020 has been assessed at fair value using the 2020 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 2022 are as follows:

	Level 1 2022 \$ '000	Level 2 2022 \$ '000	Level 3 2022 \$ '000	Date of valuation
Land - Non specialised	–	74	–	30/06/20
Land - Specialised	–	–	4,195	30/06/20
Land under roads	–	–	22,312	30/06/18
Land improvements	–	–	1,176	30/06/21
Buildings - Non Specialised	–	–	54,915	30/06/20
Total	–	74	82,598	

Valuation of Infrastructure

Valuation of the road infrastructure has been determined in accordance with valuation undertaken by independent valuer, Peter Moloney, MIE (Aust) Member Institute of Engineers, Dip Civil Engineering (FIT) and Council's Senior Asset Engineer, Naga Sundararajah, FIE (Aust) Fellow Member Institute of Engineers, B Sc (Hons) in Civil Engineering (UK) and M. Engineering in Construction Management (SL).

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

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

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

BULOKE SHIRE COUNCIL 2021/2022 FINANCIAL REPORT

NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2022

Note 6. Assets we manage

Details of the Council's infrastructure and information about the fair value hierarchy as at 30 June 2022 are as follows:

	Level 1 2022 \$ '000	Level 2 2022 \$ '000	Level 3 2022 \$ '000	Date of valuation
Roads	–	–	162,561	30/06/19
Bridges	–	–	6,211	30/06/19
Footpaths and cycleways	–	–	5,126	30/06/19
Drainage	–	–	5,164	30/06/19
Landfill sites	–	–	12	30/06/15
Kerb & Channel	–	–	7,302	30/6/2019
Other Infrastructure	–	–	17	30/6/2019
Total	–	–	186,393	

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. Currently land values range between \$1.40 and \$1.50 per square metre.

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.

Reconciliation of specialised land

	2022 \$ '000	2021 \$ '000
Land under roads	22,312	22,312
Community facilities	4,195	4,189
Total specialised land	26,507	26,501

(c) 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.

BULOKE SHIRE COUNCIL 2021/2022 FINANCIAL REPORT

NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2022

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

Councillor David Pollard
Councillor Graeme Milne
Councillor Carolyn Stewart
Councillor David Vis
Councillor Daryl Warren, Mayor
Councillor Bronwyn Simpson
Councillor Alan Getley

Key management personnel

Anthony Judd - Chief Executive Officer (1 July 2021 - 1 October 2021)
Wayne O'Toole - Acting Chief Executive Officer (2 October 2021 - 12 December 2021)
Hannah Yu - Acting Chief Executive Officer (13 December 2021 - 23 January 2022)
Wayne O'Toole - Chief Executive Officer (appointed 24 January 2022)
Hannah Yu - Director Corporate Services (1 July 2021 - 12 December 2021)
Aileen Douglas - Director Corporate Services (13 December 2021- 19 December 2021 & 31 January 2022 to 14 March 2022)
Zoe Watts - Director Corporate Services (20 December 2021 - 30 January 2022)
Position Vacant - Director Corporate Services (from 15 March 2022)
Rosemary Harris - Director Community Development (1 July 2021 - 17 September 2021)
Travis Fitzgibbon - Director Community Development (appointed 18 September 2021)
Wayne O'Toole - Director Works and Technical Services (1 July 2021 - 1 October 2021)
Amber Ricks - Acting Director Works and Technical Services (2 October 2021 - 21 November 2021)
Aileen Douglas - Acting Director Works and Technical Services (22 November 2021 - 12 December 2021)
Wayne O'Toole - Director Works and Technical Services (13 December 2021 - 23 January 2022)
Hannah Yu - Acting Director Works and Technical Services (from 24 January 2022)

	2022 No.	2021 No.
Total Number of Councillors	7	8
Total of Chief Executive Officer and other Key Management Personnel	8	4
Total Number of Key Management Personnel	15	12

(*) Due to vacancy in the CEO role between 2 October 2021 and 24 January 2022, Acting CEO and Director positions were in place during the financial year. Only the portion of the salary during the Acting Director period is included in the above.

BULOKE SHIRE COUNCIL 2021/2022 FINANCIAL REPORT

NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2022

Note 7. People and relationships

	2022 \$ '000	2021 \$ '000
(c) Remuneration of Key Management Personnel		
Total remuneration of key management personnel was as follows:		
Short-term benefits	804	793
Long-term benefits	13	14
Post employment benefits	72	72
Total	889	879

	2022 No.	2021 No.
The numbers of key management personnel whose total remuneration from Council and any related entities, fall within the following bands:		
\$1 - \$9,999	2	1
\$10,000 - \$19,999	3	1
\$20,000 - \$29,999	2	4
\$30,000 - \$39,999	-	1
\$40,000 - \$49,999	1	1
\$60,000 - \$69,999	3	-
\$90,000 - \$99,999	1	-
\$110,000 - \$119,999	1	-
\$130,000 - \$139,999	-	1
\$140,000 - \$149,999	1	-
\$150,000 - \$159,999	-	2
\$220,000 - \$229,999	-	1
	14	12

BULOKE SHIRE COUNCIL 2021/2022 FINANCIAL REPORT

NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2022

Note 7. People and relationships

(d) Senior Officer Remuneration **

A Senior Officer is an officer of Council, other than Key Management Personnel, who:

- a) has management responsibilities and reports directly to the Chief Executive; or
- b) whose total annual remuneration exceeds \$151,000

The number of Senior Officers are shown below in their relevant income bands:

	2022 No.	2021 No.
Income Range:		
<\$151,000	–	1
\$20,000 - \$29,999	1	–
\$30,000 - \$39,999	2	–
\$40,000 - \$49,999	1	–
	4	1

(**) Due to vacancy of Director Corporate Services from 15th March 2022, Corporate Service Management report directly to CEO. Only the portion of the Management salaries during this period is reflect above.

	2022 \$ '000	2021 \$ '000
Total Remuneration for the reporting year for Senior Officers included above amounted to:	140	112

7.2 Related party disclosure

(a) Transactions with related parties

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

Nil

BULOKE SHIRE COUNCIL 2021/2022 FINANCIAL REPORT

NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2022

Note 7. People and relationships

(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

BULOKE SHIRE COUNCIL 2021/2022 FINANCIAL REPORT

NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2022

Note 8. Managing uncertainties

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

At balance date the Council is not aware of any contingent assets.

(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.

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 2022 reporting period. Council assesses the impact of these new standards. As at 30 June 2022 there were no new accounting standards or interpretations issued by the AASB which are applicable for the year ending 30 June 2023 that are expected to impact Council.

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 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

BULOKE SHIRE COUNCIL 2021/2022 FINANCIAL REPORT

NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2022

Note 8. Managing uncertainties

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.

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.

BULOKE SHIRE COUNCIL 2021/2022 FINANCIAL REPORT

NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2022

Notes to the Financial Statements for the year ended 30 June 2022

Note 8. Managing uncertainties

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

BULOKE SHIRE COUNCIL 2021/2022 FINANCIAL REPORT

NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2022

Note 8. Managing uncertainties

(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 + 3 % and - 3 % in market interest rates (AUD) from year-end rates of 1.80 - 3.90%.

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.

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.

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. 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 2 to 5 years. The valuation is performed either by experienced council officers or independent experts.

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

BULOKE SHIRE COUNCIL 2021/2022 FINANCIAL REPORT

NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2022

Note 8. Managing uncertainties

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

The Buloke Shire Council has been impacted by the recent Victorian flood events.

On 16 October 2022, part of the township of Charlton was evacuated, with no other townships requiring evacuation.

The flood event has resulted in damage to a few of Council's infrastructure assets. Several sealed roads, unsealed roads, bridges, and recreational areas in low lying areas will require repair. The Council is unable to assess the damage until the water recedes and is therefore unable to reliably estimate the value of any repairs or other recovery / clean up works at this stage.

Buloke Shire Council has registered for assistance under the Disaster Recovery Funding Arrangements 2018.

BULOKE SHIRE COUNCIL 2021/2022 FINANCIAL REPORT

NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2022

Note 9. Other matters

	Balance at beginning of reporting period \$ '000	Increment (decrement) \$ '000	Share of incr. (decr) on revaluation of the asset class by an associate \$ '000	Balance at end of reporting period \$ '000
9.1 Reserves				
(a) Asset revaluation reserves				
2022				
Property				
Land and land improvements	2,032	–	–	2,032
Land under roads	22,307	–	–	22,307
Buildings	24,546	–	–	24,546
	<u>48,885</u>	<u>–</u>	<u>–</u>	<u>48,885</u>
Infrastructure				
Roads	105,768	–	–	105,768
Bridges	3,014	–	–	3,014
Footpaths and cycleways	5,123	–	–	5,123
Drainage	2,022	–	–	2,022
Kerb & Channel	6,911	–	–	6,911
Other infrastructure	363	–	–	363
	<u>123,201</u>	<u>–</u>	<u>–</u>	<u>123,201</u>
Total asset revaluation reserves	172,086	–	–	172,086
2021				
Property				
Land and land improvements	2,032	–	–	2,032
Land under roads	22,307	–	–	22,307
Buildings	24,546	–	–	24,546
	<u>48,885</u>	<u>–</u>	<u>–</u>	<u>48,885</u>
Infrastructure				
Roads	105,768	–	–	105,768
Bridges	3,014	–	–	3,014
Footpaths and cycleways	5,123	–	–	5,123
Drainage	2,022	–	–	2,022
Kerb & Channel	6,911	–	–	6,911
Other infrastructure	363	–	–	363
	<u>123,201</u>	<u>–</u>	<u>–</u>	<u>123,201</u>
Total asset revaluation reserves	172,086	–	–	172,086

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

BULOKE SHIRE COUNCIL 2021/2022 FINANCIAL REPORT

NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2022

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) Other reserves				
2022				
Defined Benefits	1,000	–	–	1,000
Sustainability Fund	–	78	–	78
Unspent Grant Funding	–	1,830	–	1,830
Grant Opportunity	–	200	–	200
Capital Project Development	–	200	–	200
Total Other reserves	1,000	2,308	–	3,308
2021				
Defined Benefits	1,000	–	–	1,000
Total Other reserves	1,000	–	–	1,000

Defined Benefits - This reserve is used to assist with the funding of any call that may 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 Grant Funding - to set aside surplus grant received to be expended according to funding intentions in subsequent financial years. The reserve is only necessary when grant does not meet the requirements to be carried forward as a liability under Australian Accounting Standards.

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

Capital Project Development – 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.

	2022 \$ '000	2021 \$ '000
--	-----------------	-----------------

9.2 Reconciliation of cash flows from operating activities to surplus/(deficit)

Surplus/(deficit) for the year	9,103	7,464
Depreciation/amortisation	9,296	9,043
(Profit)/loss on disposal of property, infrastructure, plant and equipment	(2)	89
Amounts disclosed in financing activities	10	19
Change in assets and liabilities:		
(Increase)/decrease in trade and other receivables	(2,374)	957
(Increase)/decrease in inventories	(7)	49
(Increase)/decrease in prepayments	16	(88)
Increase/(decrease) in other assets	(3)	5

BULOKE SHIRE COUNCIL 2021/2022 FINANCIAL REPORT

NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2022

Note 9. Other matters

	2022	2021
	\$ '000	\$ '000
Increase/(decrease) in trade and other payables	(28)	990
Increase/(decrease) in provisions	422	(177)
Increase/(Decrease) in employee benefits	-	-
(Decrease)/increase in trust funds and other payables	(66)	157
Increase/(decrease) in Unearned income /revenue	(526)	6,052
Net cash provided by/(used in) operating activities	15,841	24,560

BULOKE SHIRE COUNCIL 2021/2022 FINANCIAL REPORT

NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2022

Note 9. Other matters

9.3 Superannuation

Council makes 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 2022, this was 10.0% as required under Superannuation Guarantee (SG) legislation (2021: 9.5%)).

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 2021, 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 of which Council is a contributing employer was 109.8%. The financial assumptions used to calculate the VBI were:

Net investment returns 4.75% pa
Salary information 2.75% pa
Price inflation (CPI) 2.25% pa.

As at 30 June 2022, 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 2022.

Vision Super has advised that the VBI at 30 June 2022 was 102.2%. Council was notified of the 30 June 2022 VBI during August 2022 (2021: August 2021). The financial assumptions used to calculate this VBI were:

Net investment returns 5.5% pa
Salary information 2.5% pa to 30 June 2023, and 3.5% pa thereafter
Price inflation (CPI) 3.00% pa.

The VBI is used as the primary funding indicator. Because the VBI was above 100%, the 30 June 2021 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 2021 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 2022, this rate was 10.0% of members' salaries (9.5% in 2020/21). 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 2020 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.

BULOKE SHIRE COUNCIL 2021/2022 FINANCIAL REPORT

NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2022

Note 9. Other matters

(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 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 2021 interim 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 2021 and the last full investigation was conducted as at 30 June 2020.

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

	2021 (Interim) \$m	2020 (Triennial) \$m
- A VBI Surplus	214.7	100.0
- A total service liability surplus	270.3	200.0
- A discounted accrued benefits surplus	285.2	217.8

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 2021.

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 2021.

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 2021.

Council was notified of the 30 June 2021 VBI during August 2021 (2020: August 2020).

The 2022 interim actuarial investigation

An interim actuarial investigation is being conducted for the Fund's position as at 30 June 2022 as the Fund provides lifetime pensions in the Defined Benefit category. It is anticipated that this actuarial investigation will be completed by October 2022. Council was notified of the 30 June 2022 VBI during August 2022 (2021: August 2021).

Superannuation contributions

Contributions by Council (excluding any unfunded liability payments) to the above superannuation plans for the financial year ended 30 June 2022 are detailed below:

Vision Super	Defined benefit	13	26
Vision Super	Accumulation fund	473	398

BULOKE SHIRE COUNCIL 2021/2022 FINANCIAL REPORT

NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2022

Note 10. Changes in accounting policies

There have been no changes to accounting policies in the 2021-22 year.

There are no pending accounting standards that are likely to have a material impact on council.

PERFORMANCE STATEMENT

FOR THE YEAR ENDED
30 JUNE 2022

PERFORMANCE STATEMENT FOR THE YEAR ENDED 30 JUNE 2022

Description of Buloke

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

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

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

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

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

Land is used largely for agriculture, particularly grain (wheat, oats and barley) production and 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.

SUSTAINABLE CAPACITY INDICATORS FOR THE YEAR ENDED 30 JUNE 2022

Indicator/Measure	2019	2020	2021	2022	Comments
Population <i>Expenses per head of municipal population</i> [Total expenses / Municipal population]	\$5,564.68	\$4,320.22	\$5,088.84	\$4,821.94	
Infrastructure per head of municipal population [Value of infrastructure / Municipal population]	\$42,429.33	\$44,242.33	\$44,820.36	\$41,215.45	
Population density per length of road [Municipal population / Kilometres of local roads]	1.16	1.16	1.15	1.15	
Own-source revenue <i>Own-source revenue per head of municipal population</i> [Own-source revenue / Municipal population]	\$2,407.83	\$2,512.90	\$2,600.07	\$2,637.29	Own source revenue is relatively high when compared to other councils due to Council's rural location, low population and reliance on rate income as its main income source.
Recurrent grants <i>Recurrent grants per head of municipal population</i> [Recurrent grants / Municipal population]	\$1,499.51	\$1,687.62	\$1,701.69	\$1,993.25	2022 includes increased advance payment of Financial Assistance Grant
Disadvantage <i>Relative Socio-Economic Disadvantage</i> [Index of Relative Socio-Economic Disadvantage by decile]	3.00	3.00	3.00	3.00	Council is ranked in the lower end of the SEIFA index, indicating high levels of disadvantage within the municipality.
Workforce turnover <i>Percentage of staff turnover</i> [Number of permanent staff resignations and terminations / Average number of permanent staff for the financial year]x100	9.5%	9.6%	10.6%	18.2%	Impact of Covid-19 restrictions and higher number of long-term staff retirements

Definitions

“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 in paragraphs (a) and (b)

“Infrastructure” means non-current property, plant and equipment excluding land

“Local road” means a sealed or unsealed road for which the council is the responsible road authority under the *Road Management Act 2004*

“Population” means the resident population estimated by council

“own-source revenue” means adjusted underlying revenue other than revenue that is not under the control of council (including government grants)

“Relative socio-economic disadvantage”, in relation to a municipality, means the relative socio-economic disadvantage, expressed as a decline for the relevant financial year, of the area in which the municipality is located according to the Index of Relative Socio-Economic Disadvantage (Catalogue Number 2033.0.55.001) of SEIFA

“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.

SERVICE PERFORMANCE INDICATORS FOR THE YEAR ENDED 30 JUNE 2022

Service Indicator/Measure	2019	2020	2021	2022	Comments
<p>Aquatic Facilities</p> <p>Utilisation</p> <p><i>Utilisation of aquatic facilities</i></p> <p>[Number of visits to aquatic facilities / Municipal population]</p>	5.12	4.86	3.08	3.81	Council has 7 outdoor pools and relative small population. Pool are open seasonally and attendance is impacted by ambient summer temperatures.
<p>Animal Management</p> <p>Health and safety</p> <p><i>Animal management prosecutions</i></p> <p>[Percentage of successful animal management prosecutions]</p>	New in 2020	100%	100%	100%	The number of animal management prosecutions are very low (2), referral to prosecution is used as a last resort.
<p>Food Safety</p> <p>Health and safety</p> <p><i>Critical and major non-compliance outcome notifications</i></p> <p>[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</p>	100.00%	0.00%	100.00%	100.00%	
<p>Governance</p> <p>Satisfaction</p> <p><i>Satisfaction with council decisions</i></p> <p>[Community satisfaction rating out of 100 with how council has performed in making decisions in the interest of the community]</p>	52	58	61	54	
<p>Libraries</p> <p>Participation</p> <p><i>Active library members</i></p> <p>[Number of active library members / Municipal population] x100</p>	7.08%	7.91%	8.00%	7.74%	

Service Indicator/Measure	2019	2020	2021	2022	Comments
<p>Maternal and Child Health (MCH)</p> <p>Participation</p> <p><i>Participation in the MCH service</i></p> <p>[Number of children who attend the MCH service at least once (in the year) / Number of children enrolled in the MCH service] x100</p> <p>78.28%</p> <p><i>Participation in the MCH service by Aboriginal children</i></p> <p>[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</p> <p>73.68%</p>	78.28%	79.50%	85.53%	87.45%	Council is proactive in encouraging participation in the MCH service. Participation tends to drop from age 3 to 4. Percentage variance in the results tend to fluctuate due to the relatively low average number of births (60) in the shire.
<p>73.68%</p> <p>93.33%</p> <p>75.00%</p> <p>84.62%</p>					
<p>Roads</p> <p>Satisfaction</p> <p><i>Satisfaction with sealed local roads</i></p> <p>[Community satisfaction rating out of 100 with how council has performed on the condition of sealed local roads]</p> <p>42</p>	42	39	48	38	
<p>Statutory Planning</p> <p>Decision Making</p> <p><i>Council planning decisions upheld at VCAT</i></p> <p>[Number of VCAT decisions that did not set aside council's decision in relation to a planning application / Number of VCAT decisions in relation to planning applications] x100</p> <p>0.00%</p>	0.00%	100.00%	0.00%	N/A	No decisions for matters referred to VCAT were made during 2021-22
<p>Waste Collection</p> <p>Waste diversion</p> <p><i>Kerbside collection waste diverted from landfill</i></p> <p>[Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins] x100</p> <p>24.54%</p>	24.54%	24.74%	32.03%	31.08%	

Definitions

“Aboriginal child” means a child who is an Aboriginal person

“Aboriginal person” has the same meaning as in the *Aboriginal Heritage Act 2006*

“Active library member” means a member of a library who has borrowed a book from the library

“Annual report” means an annual report prepared by a council under sections 131, 132 and 133 of the *Local Government Act 2020*.

“Class 1 food premises” means food premises, within the meaning of the *Food Act 1984*, that have been declared as class 1 food premises under section 19C of that Act

“Class 2 food premises” means food premises, within the meaning of the *Food Act 1984*, that have been declared as class 2 food premises under section 19C of that Act

“Community Care Common Standards” means the Community Care Common Standards for the delivery of HACC services, published from time to time by the Commonwealth

“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 authorized officer under that Act, of a deficiency that poses an immediate serious threat to public health

“Food premises” has the same meaning as in the *Food Act 1984*

“HACC program” means the Home and Community Care program established under the Agreement entered into for the purpose of the *Home and Community Care Act 1985* (Cwth)

“HACC service” means home help, personal care or community respite provided under the HACC program

“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 authorized 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

“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

“Population” means the resident population estimated by council

“Target population” has the same meaning as in the Agreement entered into for the purposes of the *Home and Community Care Act 1985* (Cwth)

“WorkSafe reportable aquatic facility safety incident” means an incident relating to a council aquatic facility that is required to be notified to the Victorian WorkCover Authority under Part 5 of the *Occupational Health and Safety Act 2004*.

FINANCIAL PERFORMANCE INDICATORS FOR THE YEAR ENDED 30 JUNE 2022

Dimension/indicator/measure	Actual					Forecast			Comments
	2019	2020	2021	2022	2023	2024	2025	2026	
Efficiency Revenue level Average residential rate per residential property assessment [General Rates and Municipal Charges / Number of property assessments]	New in 2020	\$1,938.81	\$2,063.17	\$2,001.27	\$2,038.89	\$2,080.00	\$2,119.21	\$2,159.21	
Expenditure level Expenses per property assessment [Total expenses / Number of property assessments]	\$5,498.00	\$4,227.03	\$5,174.50	\$4,646.67	\$5,142.06	\$5,150.48	\$5,293.97	\$5,431.43	
Liquidity Working capital Current assets compared to current liabilities [Current assets / Current liabilities] x100	202.76%	371.48%	267.19%	303.18%	395.67%	372.48%	264.67%	117.46%	
Unrestricted cash Unrestricted cash compared to current liabilities [Unrestricted cash / Current liabilities] x100	171.78%	286.83%	36.48%	115.98%	364.96%	357.22%	248.02%	100.81%	Calculation of the forecast Unrestricted Cash has been updated since adoption of the Financial Plan in June 2022.

Dimension/indicator/measure	Actual					Forecast					Comments
	2019	2020	2021	2022	2023	2024	2025	2026			
Obligations <i>Asset renewal and upgrade depreciation</i> [Asset renewal expense / Asset depreciation] x100	New in 2020	137.44%	134.83%	149.96%	178.53%	91.90%	93.02%	92.21%			
Loans and borrowings <i>Loans and borrowings compared to rates</i> [Interest bearing loans and borrowings / Rate revenue] x100	52.18%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%			
Loans and borrowings <i>repayments compared to rates</i> [Interest and principal repayments on interest bearing loans and borrowings / Rate revenue] x100	2.21%	51.60%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%			
Indebtedness <i>Non-current liabilities compared to own source revenue</i> [Non-current liabilities / Own source revenue] x100	9.70%	8.43%	7.99%	6.41%	9.88%	7.52%	7.46%	7.34%			
Operating position <i>Adjusted underlying result</i> [Adjusted underlying surplus (deficit) / Adjusted underlying revenue] x100	-10.48%	4.47%	-6.13%	-2.28%	-31.11%	-16.48%	-19.65%	-20.32%			

Dimension/indicator/measure	Actual					Forecast				Comments
	2019	2020	2021	2022	2023	2024	2025	2026		
Stability Rates concentration <i>Rates compared to adjusted underlying Revenue</i> [Rate revenue / Adjusted underlying revenue] x100	43.06%	49.72%	48.17%	49.92%	58.96%	53.23%	54.08%	53.89%	Own source revenue is relatively high compared to other councils due to Council's rural location, low population and reliance on rate income as its main income source.	
Rates effort <i>Rates compared to property values</i> [Rate revenue / Capital improved value of rateable properties in the municipality] x100	0.85%	0.81%	0.76%	0.68%	0.50%	0.51%	0.52%	0.53%		

Definitions

“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 in paragraphs (a) and (b)

“Adjusted underlying surplus (or deficit)” means adjusted underlying revenue less total expenditure

“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

“Current assets” has the same meaning as in the AAS

“Current liabilities” has the same meaning as in the AAS

“Non-current assets” means all assets other than current assets

“Non-current liabilities” means all liabilities other than current liabilities

“Non-recurrent grant” means a grant obtained on the condition that it be expended in a specified manner and is not expected to be received again during the period covered by a council’s Strategic Resource Plan

“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

“Recurrent grant” means a grant other than a non-recurrent grant

“Residential rates” means revenue from general rates, municipal charges, service rates and service charges levied on residential properties

“Restricted cash” means cash and cash equivalents, within the meaning of the AAS that are 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

“Unrestricted cash” means all cash and cash equivalents other than restricted cash.

OTHER INFORMATION

FOR THE YEAR ENDED 30 JUNE 2022

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 sustainable capacity, service performance and financial performance indicators and measures together with a description of the municipal district and an explanation of material variations in the results. 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).

The performance statement presents the actual results for the current year and for the prescribed financial performance indicators and measures, the results forecast by the council's strategic resource 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.

The forecast figures included in the performance statement are those adopted by council in its strategic resource plan on 29 Jun 2022 and which forms part of the council plan. The strategic resource plan includes estimates based on key assumptions about the future that were relevant at the time of adoption and aimed at achieving sustainability over the long term. Detailed information on the actual financial results is contained in the General Purpose Financial Statements. The strategic resource plan can be obtained by contacting council.

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*.



Hannah Yu
Principal Accounting Officer
Dated: 9 November 2022

In our opinion, the accompanying performance statement of the Buloke Shire Council for the year ended 30 June 2022 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 authorised by the Council and by the *Local Government (Planning and Reporting) Regulations 2020* to certify this Performance Statement in its final form.



Cr David Pollard
Councillor
Dated: 9 November 2022



Cr Alan Getley
Councillor
Dated: 9 November 2022



Wayne O'Toole
Chief Executive Officer
Dated: 9 November 2022

Independent Auditor's Report

To the Councillors of Buloke Shire Council

Opinion I have audited the accompanying performance statement of Buloke Shire Council (the council) which comprises the:

- description of Buloke
- sustainable capacity indicators for the year ended 30 June 2022
- service performance indicators for the year ended 30 June 2022
- financial performance indicators for the year ended 30 June 2022
- other information and
- certification of the performance statement.

In my opinion, the performance statement of Buloke Shire Council in respect of the year ended 30 June 2022 presents fairly, in all material respects, in accordance with the performance reporting requirements of Part 4 of the *Local Government Act 2020* and *Local Government (Planning and Reporting) Regulations 2020*.

Basis for Opinion I have conducted my audit in accordance with the *Audit Act 1994* which incorporates the Australian Standards on Assurance Engagements. I further describe my responsibilities under that Act and those standards in the *Auditor's Responsibilities for the Audit of the performance statement* section of my report.

My independence is established by the *Constitution Act 1975*. 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 *Code of Ethics for Professional Accountants* (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.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Councillors' responsibilities for the performance statement The Councillors are responsible for the preparation and fair presentation of the performance statement in accordance with the performance reporting requirements of the *Local Government Act 2020* and the *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.

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
17 November 2022



Travis Derricott
as delegate for the Auditor-General of Victoria





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Buloke Shire Council