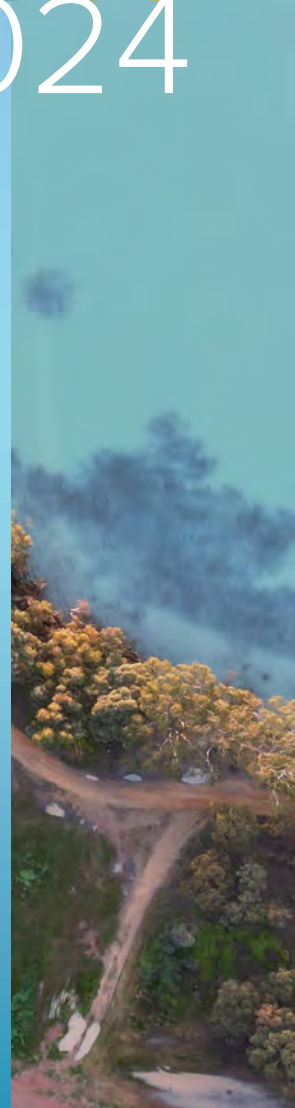
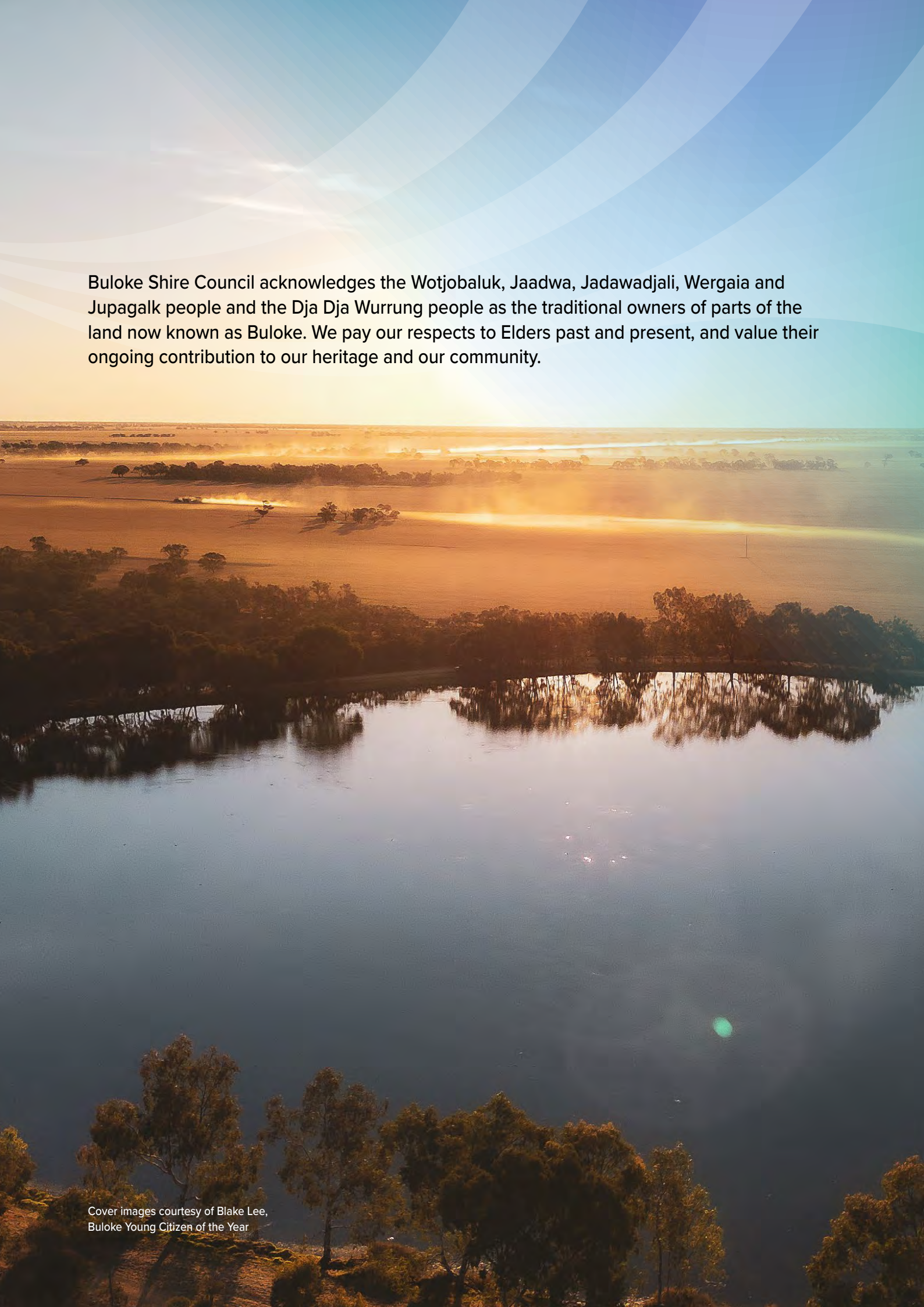


ANNUAL REPORT 2023-2024





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.

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INTRODUCTION



WELCOME

Welcome To The Report Of Operations 2023-2024

Buloke Shire Council is proud to present the Annual Report for the 1 July 2023 to 30 June 2024 financial year. Council strives for continuous improvement and innovation to foster a customer-centred culture, delivering benefits and outcomes for our customers. We aim to build positive relationships when partnering to advocate for broader community benefits. Committed to transparency and accountability, the Report of Operations 2023-2024 is our primary tool for informing the Buloke Shire community about Council's operations and performance over the 2023/24 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

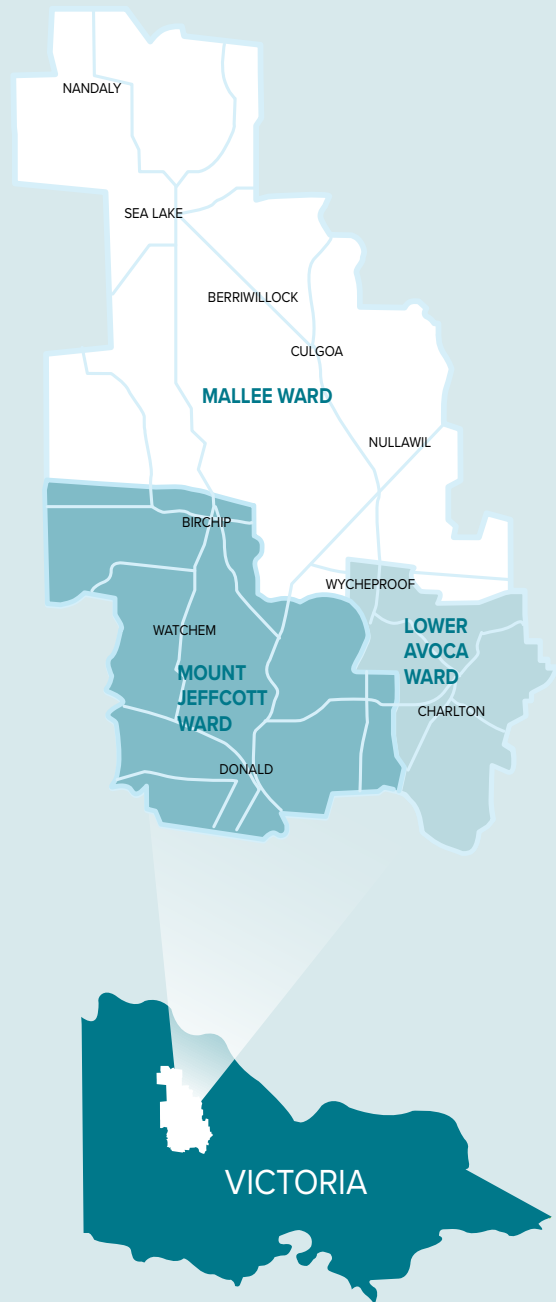
ABOUT OUR SHIRE

The Buloke Shire is located in NorthWest 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 Berrwillock, 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 Shire 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.



*Note: in 2024 Council's Ward Structure was revised and the boundary has changed – under the new structure for the 2024 LG Elections, Birchip has been included within the Mallee Ward.

OUR COMMUNITY PROFILE



POPULATION

YEAR	POPULATION	Change
2016	6201	
2021	6178	- 23

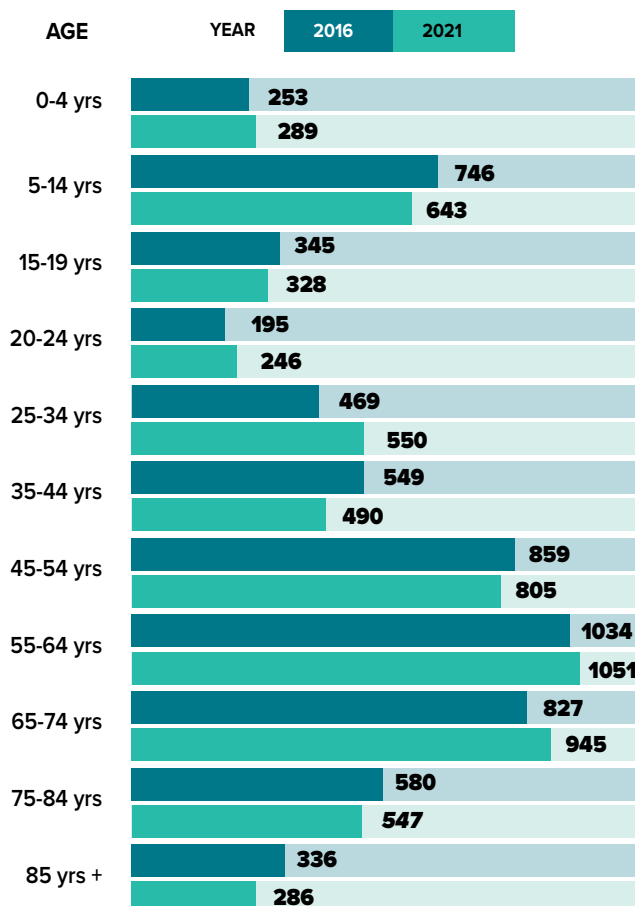


Number of households in Buloke is
3375
2021 Census



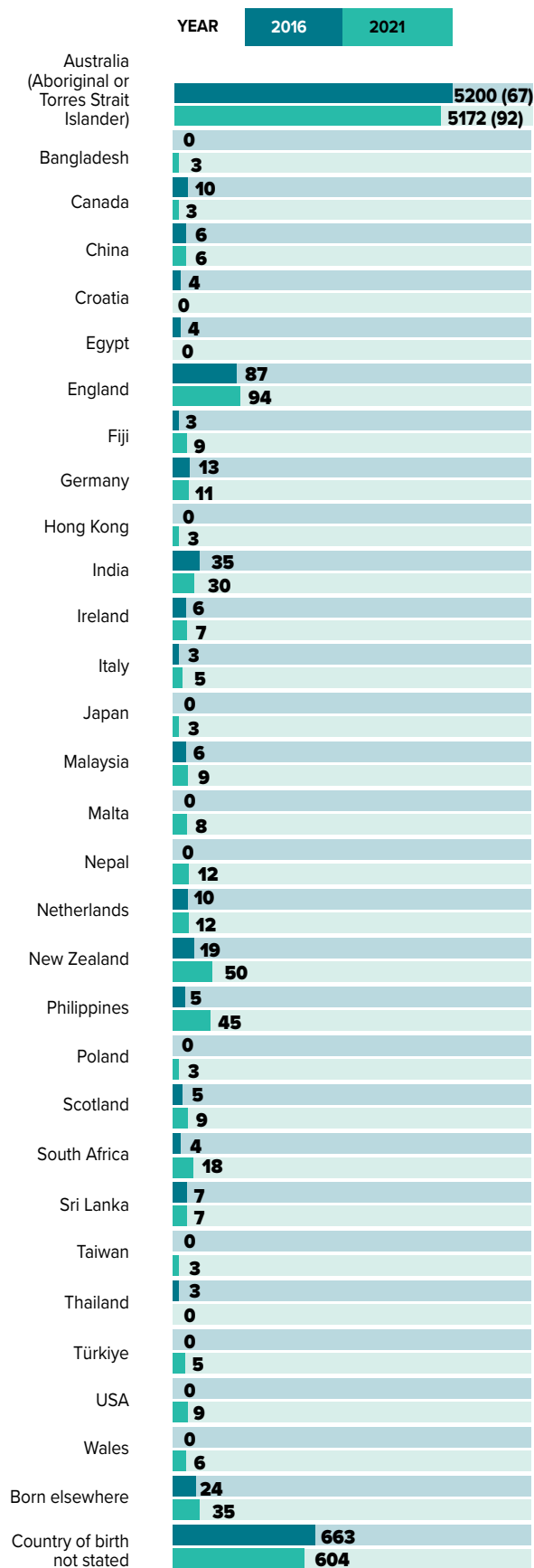
Median Age is
52 YEARS

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



COUNTRY OF BIRTH

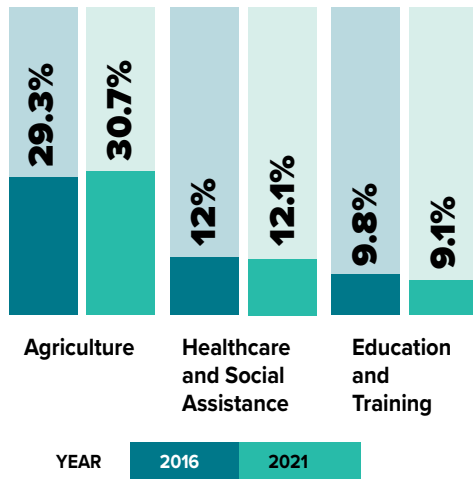
data obtained from ABS 2016 and 2021 Census





INDUSTRY SECTOR JOBS

TOP 3 EMPLOYMENT AREAS



UNEMPLOYMENT

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

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

SOCIO ECONOMIC INDEX

2021

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

22 of 79 Local Government Areas

22

79

Buloke Shire

Local Government Areas

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

VOLUNTEERING



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

UNPAID WORK

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

2016	2021
Unpaid domestic work 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%



EDUCATION

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



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

THE YEAR IN REVIEW



CHIEF EXECUTIVE OFFICER'S MESSAGE

WAYNE O'TOOLE

As we reflect on the past year, it is with immense pride and gratitude that I share the achievements of our Council. Our focus has remained steadfast on delivering a high standard of service to meet the needs of our community now and long into the future. From key infrastructure projects to community engagement, we have been driven by our commitment to enhancing the quality of life for all residents in our community.

A significant challenge for Council has been that of the ongoing assessment and preparation of claims from the three flood and storm events back in late 2022 and early 2023. The damage incurred was substantial across the Buloke Shire and it has been essential that Council's ongoing assessment and reporting processes take timely priority to ensure that recovery can be achieved.

The Disaster Recovery Funding Arrangements (DRFA) is a collaborative funding initiative between the Commonwealth and State governments designed to assist with specific relief and recovery efforts after an eligible disaster. While these arrangements allow for financial support for certain recovery measures, they do not encompass all the expenses that may arise from such disasters. Council understands the community's frustration regarding the delays in restoring affected road and drainage infrastructure and is committed to working closely with the relevant agencies to expedite the completion of these essential works.

Overall, our infrastructure program has made considerable strides. The upgrade of key roads and public spaces has not only improved safety and accessibility but has also enhanced the overall appeal of our Shire. Projects like the Buloke Playspaces' Trail have been well-received by the community, providing much needed spaces for leisure and social interaction for both residents and visitors to our community.

One of the most notable achievements this year was the completion and full contingent of early years' services delivered within the new Charlton Early Learning Centre. This crucial facility represents a significant investment in the future of our youngest residents and underscores our commitment to supporting early childhood education. The Centre, made possible through a collaborative effort with The Charlton Early Years Parents Advisory Group and Shine Bright, will provide a nurturing and stimulating environment for children, laying the foundation for lifelong learning and development.

In addition to physical developments, we have prioritised sustainability and environmental stewardship. Our Council has implemented several green initiatives aimed at reducing our carbon footprint and promoting eco-friendly practices. The introduction of new EV charging stations and glass recycling points are just a few examples of how we are working towards a more sustainable future.

We also celebrated nearly 40 years of providing Aged and Disability Services to the Buloke area, a tradition that started before the local councils merged. To commemorate this significant milestone, we held a special event that brought together staff, volunteers, contractors, and both past and present clients to recognise everyone's hard work and dedication during this time. I am deeply grateful to our staff and community volunteers for their outstanding caregiving and steadfast commitment, and I acknowledge the significant impact they have made through these programs.

Community engagement has been integral to several key projects over the year. The introduction of the Fair Access Policy, the transition of Aged Care Services and our playspaces projects have been just some of the few that have required critical community feedback to inform decision making. Collaboration and open dialogue has been invaluable in shaping our policies and ensuring that we remain responsive to the needs of our community.

Looking ahead, our focus will remain on building a resilient and vibrant community. A large part of this remains focussed on flood recovery works. Ensuring that Council can recover our road network and community to prosper into the future is essential. We will continue to pursue solutions to meet emerging needs and ensure that our Shire remains a desirable place to live, work, and visit.

I want to extend my sincere thanks to all our staff, partners, and community members for your unwavering support and dedication. Together, we have achieved great things, and I am confident that we will continue to make positive strides to Build a Better Buloke.

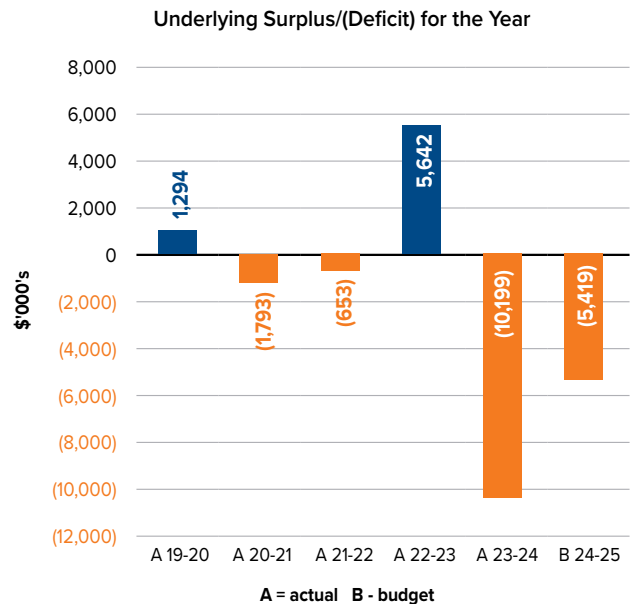
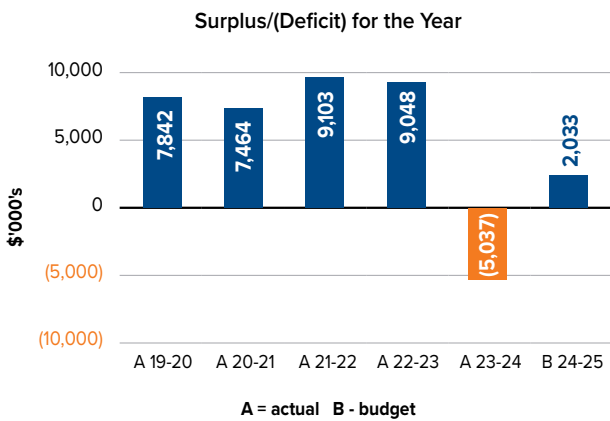
FINANCIAL SUMMARY

Council's financial position continues to remain sound. A summary of our performance is outlined below. Detailed information relating to Council's financial performance is included within the financial statements and performance statement sections of this report.

Council manages over \$304 million in assets comprising of land, building and other infrastructure assets such as roads, footpaths, bridges, drainage and bike paths.

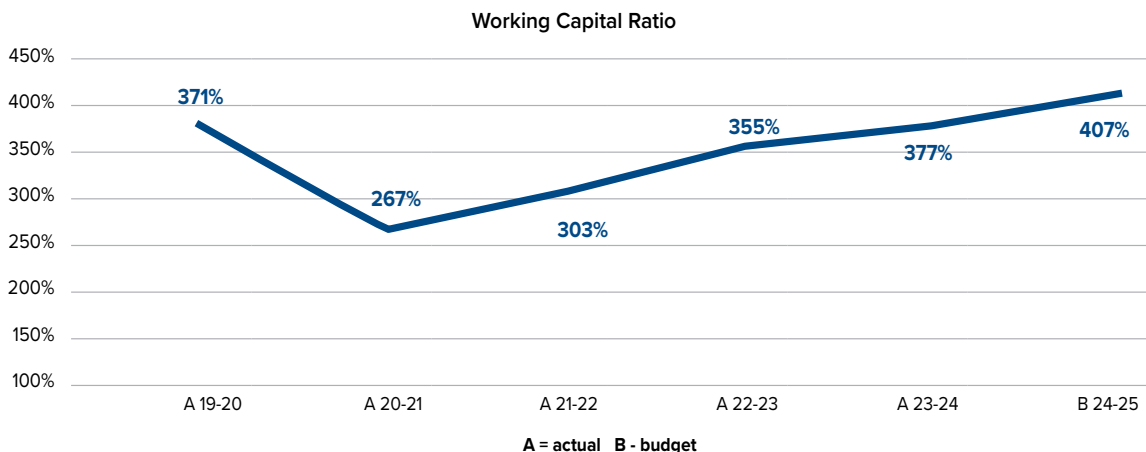
Operating position

Council recorded a deficit of \$5.037 million in 2023/24. This deficit compares unfavourably to the prior year surplus of \$9.048 million. The adjusted underlying surplus/deficit of Council, after removing non-recurrent capital grants, cash capital contributions and non-monetary capital contributions, is a deficit of \$10.199 million. Council will continue to rely on external grants and contributions that will enable us to renew the \$304 million of community assets under our control.



Liquidity

The working capital ratio which assesses Council's ability to meet current commitments is calculated by measuring Council's current assets as a percentage of current liabilities. Council's result of 377% is an indicator of satisfactory financial position and exceeds the expected target band of 120% to 200%.



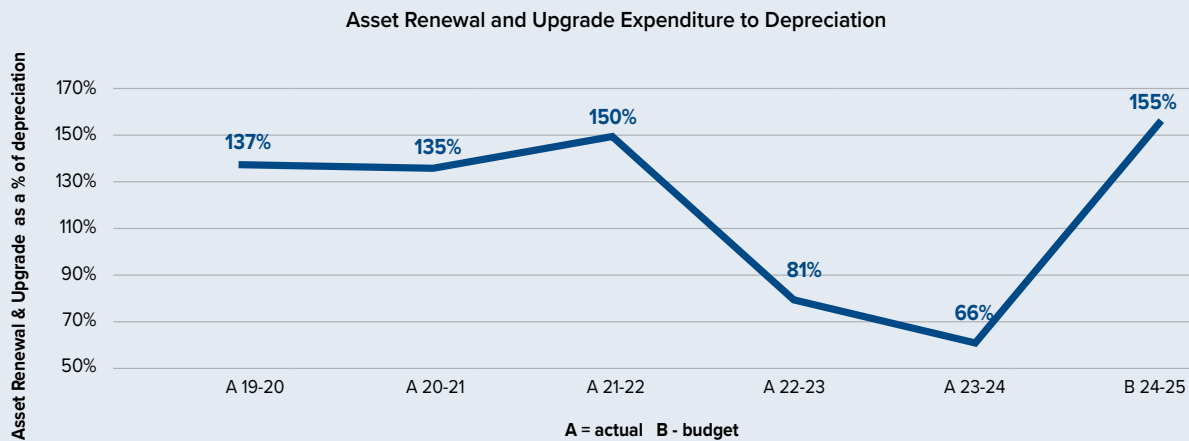
Obligations

Council aims to ensure that it is able to maintain its infrastructure assets at the expected levels, while at the same time continuing to deliver the services needed by the community.

To bridge the infrastructure gap, Council invested \$5.876 million in renewal and upgrade works during the 2023-24 year. This was funded from operations and grants.

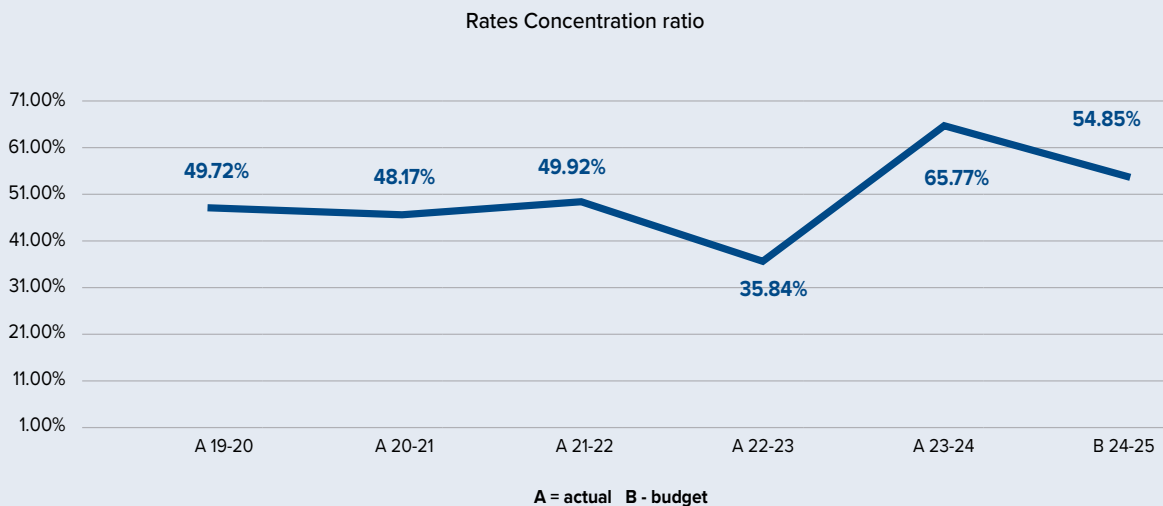
Council's asset renewal and upgrade ratio, which is measured by comparing asset renewal and upgrade expenditure to depreciation, was 66% which was in arrears of the expected target band of 90%-110%.

At the end of the 2023–24 financial year, Council's debt ratio, which is measured by comparing interest bearing loans and borrowings to rate revenue, was nil. The 2023–24 result is in line with last year as the loan liability was paid out during the 2019-20 financial year. No new loan borrowings have been undertaken by Council since.



Stability and efficiency

Council raises a wide range of revenues including rates, user fees, fines, grants and contributions. Despite this, Council's rates concentration which compares rate revenue to adjusted underlying revenue was 66% for the 2023/24 year which is toward the upper end of the expected target band of 40%-80%. The average rate per property assessment was \$2,911.



HIGHLIGHTS AND ACHIEVEMENTS

The highlights and major achievements for the 2023/2024 year are presented under the themes of the Council Plan 2021-2025, showcasing the consistent efforts and delivery throughout the year as we entered Year 3 of the Annual Plan. Our teams have delivered exceptional results in everyday operations as well as during emergencies, despite notable challenges. This year, Council focused on achieving considerable improvements in recreational facilities, waste management, and the appearance of public areas—key aspects essential to our community. Council's dedication to overcoming challenges and achieving the Annual Plan goals underscores their unwavering service to the Buloke Shire community.



FLOOD & STORM RECOVERY

Buloke completed emergency works from the October 2022 event and faced new challenges from December 2023 and February 2024 events with claims including floodway installations and road patching. Ongoing claims and work expected until June 2026.

Buloke Shire is currently affected by three emergency events

- October 2022 flood event
- December 2023 flood event
- February 2024 storm event

Mitigation Initiatives

Council is enhancing its flood mitigation efforts with assistance from the Victorian Government via the Risk and Resilience Grants Program. The Donald Flood Protection Demountable Levee Project aims to significantly improve flood safety and emergency response in the region. A central aspect of this initiative includes installing a second demountable levee along the eastern side of the Richardson River on Camp Street, which will bolster protection for vulnerable areas of the town and enhance the Council's resource management during emergencies. Council has partnered with the North Central Catchment Management Authority (NCCMA) and the Mallee Catchment Management Authority (MCMA) to secure funding for LiDar surveys and flood studies. These studies will help the Council effectively safeguard its assets in the future. While the MCMA area has received funding through the Risk and Resilience Grants Program, Council is actively seeking additional funding to ensure the NCCMA component is realised.





Restoration of Transport and Drainage Assets

The Buloke Flood Recovery Team is actively managing the risks associated with the DRFA process and the growing threat of market increases. During the 2023/2024 period, Buloke completed emergency and immediate repairs from the October 2022 flood event, submitting claims exceeding \$5 million to the Department of Transport and Planning. As we shifted to longer-term restoration, the December 2023 flood and the February 2024 storm necessitated further emergency response efforts, leading to additional claims of over \$1.3 million. Despite these challenges, we successfully completed approximately \$1 million in reinstatement efforts, including two floodways on Yeungroon Road and minor repairs on 26 roads. Emergency works related to the February 2024 storm have concluded, with no further essential asset reinstatement expected.

The ongoing deterioration of our road network, along with the DRFA requirement to reallocate claims for assets damaged in both flood events to the December 2023 event, has significantly increased our projected costs. The December 2023 event further exacerbated the condition of several roads and drainage infrastructures, and periodic inspections of known damaged areas now estimate total damages to exceed \$80 million.

The Council recognises that these costs are solely related to the repair of assets showing immediate visible damage as a direct result of the events. The full extent of the damage to the road network will likely become clear in the future, beyond the period in which the Council can apply for DRFA funding.



COMMUNITY RECOVERY

Buloke's community recovery team takes a trauma-informed approach to help rebuild social connections and boost resilience in communities affected by floods and storms.



Buloke Flood Response Earns Two More Awards

Buloke Shire Council has garnered two additional awards for its recovery efforts following the October 2022 Flood Event in Victoria.

The Council's vodcast series, *The Paddock: The Goals*, won the Local Government Category at the Victorian Resilient Australia Awards and was a finalist at the National Awards in Perth. *The Paddock Run*, which received a national award last year, was also honored alongside *The Paddock: The Goals* at a celebration dinner at the MCG, recognized as one of Victoria's top small rural local government initiatives.

The Paddock Run distributed 8,000 cards and over 1,000 cookie packets, fostering community unity during challenging times and serving as an intervention against occupational violence at grain sites.

The Paddock: The Goals vodcast series strategically engaged the community by offering information during winter sports weekends, aligning with existing events. This approach saved time and resources, while effectively reaching the North Central Football League community where they were already gathered.

Buloke's Best Lawn and Yard Transformation Awards

This year's event celebrated residents' efforts in maintaining beautiful, safe yards, with winners receiving a year of free green waste disposal and a coveted trophy. The event was particularly significant as we remembered the impact of Japanese Encephalitis. These competitions align with Buloke's Fire Danger Period and Mosquito Control Program emphasising community partnerships.

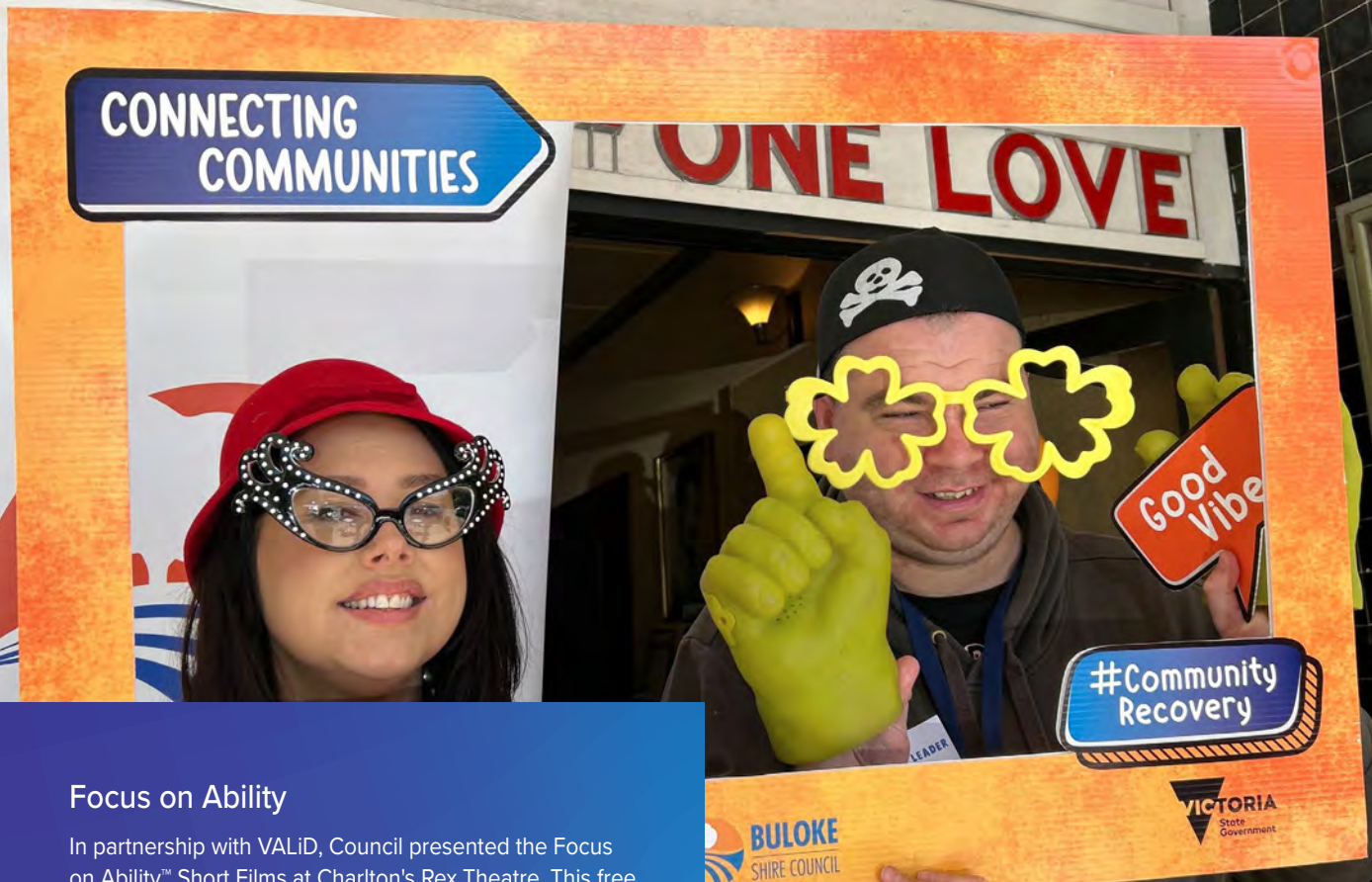
Probus Tour

Getting essential recovery information directly to Probus members, these sessions focused on emergency information sources, and key recovery efforts, including road repairs and community health initiatives. This direct engagement underscored the importance of reaching out to local groups to foster resilience and support the road to recovery.

Buy Buloke

The Buy Buloke campaign returned with a Buy Buloke – To Do List recovery initiative, encouraging everyone to support local businesses through activities, promotions, and community engagement. A separate website offered resources and downloadable lists, while stickers, postcards, posters, and radio spots spread the campaign message.





Focus on Ability

In partnership with VALiD, Council presented the Focus on Ability™ Short Films at Charlton's Rex Theatre. This free event celebrates inclusivity and understanding in recovery, offering a sensory area and encouraging local filmmakers to participate. The short films were also screened at Birchip and Donald's Secondary Colleges.

Arts Recovery Training

In partnership with the Creative Recovery Network this free, comprehensive three-day workshop for creatives and artists working with communities enabled participants to gain insights into disaster impact, learn respectful engagement strategies, and acquire essential skills for safely and productively supporting communities through shared disaster experiences. The program also highlights flagship initiatives beyond the training itself.

Just A Farmer

The screening of "Just A Farmer" at Charlton's Rex Theatre highlighted the urgent issue of farmer suicides, drawing a full house of 213 attendees. The film, set in rural Australia, explored themes of love, loss, and generational trauma, with health partners offering support to the farming community.

Community Recovery Traditional Owner Forum

The second forum on community recovery for First Nations people in the Loddon Mallee region united support agencies to address key initiatives and priorities at Nyah. Council is represented on the steering committee, reinforcing its commitment to this important work.

Buloke Brews and Business Bytes

In partnership with Business Victoria's Partners in Wellbeing Service, a pre-business hours series to boost business wellbeing was held at the Rex Theatre Coffee House, Charlton. The series offered four tailored sessions with advisory services like "Wellness Lattes" and "Recovery Plan Mochas" to energise and support business recovery, growth, and resilience.





Coping through Storytelling

Supported Playgroups were read stories to enhance disaster recovery among young learners. The tour featured the acclaimed "Birdie's Book" series and "Buloke Busy Bee: Colour and Connect" books, focusing on equipping children with age-appropriate coping strategies for natural disasters, fostering early resilience and community awareness.

Busy Bees Colour and Connect

The activity book is a journey through our community, helping children understand the power of connection and collaboration. Through fun, educational activities, kids explore local places and services, collecting Buloke Busy Bee stickers from participating retailers, recognising that nurturing future leaders is crucial for building community understanding and preparedness.

Mental Wellbeing Programs for Business Communities

In response to the emotional toll of the floods and storms on the Buloke community, the Primary Producers initiative provided crucial mental health support. They offered three free telehealth sessions with psychologists to assist those dealing with stress, anxiety, fatigue, anger, or depression. This initiative highlighted the importance of mental well-being in agricultural communities and encouraged farmers to seek help without hesitation. Alongside this support, ongoing efforts continued to aid flood-impacted businesses through extended case management and recovery assistance, fostering resilience and growth in challenging times.

OUR BUILT AND NATURAL ENVIRONMENT

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



Wycheproof Caravan Park Amenities Upgrade

A new amenities block has been built at the Wycheproof Caravan Park, featuring accessible facilities and increasing the park's capacity. This project was supported by the Victorian Government's Department of Environment, Energy and Climate Action through the Victorian Great Outdoors Camping and Caravan Grants Round 1 (2019/20) and the Australian Government's Local Roads and Community Infrastructure Program Phase 3.

Lighting Up Buloke

The completion of the lighting upgrade at George Cartwright Oval in Birchip marked the final site to benefit from the State Government's Community Sports Infrastructure Stimulus Program. This program has enabled 10 sites to enhance their sports lighting and expand participation opportunities.

Silo Art Trail

The Buloke Silo Art Trail Activation program, funded by the Victorian State Government's Tourism Infrastructure Program - Flagship Projects, is nearing completion. This initiative has introduced two new cabins at the Donald Caravan Park and a nighttime projection experience in Sea Lake, all designed to attract more overnight visitors to the region.



Buloke Playspaces Trail

The construction of the Buloke Playspaces Trail commenced with the aim of enhancing our beloved parks and creating new opportunities for fun and adventure for everyone. Works are ongoing at Centenary Park Wycheproof, Tynan Park Berriwillock, Memorial Park Donald and Soldiers Memorial Park Birchip. A new playspace for Charlton is still in the planning phase as a result of the October 2022 flood event. This project is supported by the Victorian Government's Department of Jobs, Skills, Industry and Regions, Regional Infrastructure Fund.

OUR COMMUNITY WELLBEING

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



Fair Access Policy

In response to the Victorian Government's Fair Access Policy Roadmap, the Council developed the Draft Fair Access Policy to address barriers faced by women and girls in accessing community sports infrastructure. The Policy mandates that gender equality is prioritised in all aspects of the Council's planning, policy-making, service delivery, and practices related to community sports infrastructure.

Maternal Child Health Initiatives

In 2023-24, Council made significant strides in maternal and child health, supporting a MCHN scholarship proposal and bringing two students to the Shire for placement. Our initiatives included nine sleep and settling support sessions, a seminar on the importance of the first 1,000 days, and four CPR and first aid sessions. We conducted 24 new parents group sessions, provided an 'Introduction to Solids' group, and upgraded health equipment at five sites around the Shire. Additionally, we negotiated with RFDS for kindergarten speech assessments, redesigned MCH services for better accessibility, and employed new staff. We also formed an alliance with neighbouring shires to address rural MCH challenges.

Swimming Pool Season

This swimming pool season was another success for Council's seven free swimming pools, as Buloke Shire continued to provide free access to both residents and visitors by waiving the \$50 per hour lifeguard fee for pool hire. Our dedicated lifeguard team, part of our casual workforce, played a crucial role in maintaining safety and ensuring the smooth operation of the pools.



Children and Youth

Council engaged local youth by hosting an 'All Aboard' Skateboarding workshop at the Donald Skatepark in collaboration with YMCA Action Sports, celebrating the grand reopening of the facility with Donald 2000 after COVID-related delays. In October 2023, Council partnered with Charlton Neighbourhood House to organize the 'Kites 4 Kids' event at St Joseph's School Oval in Charlton, where 30 children and their families enjoyed kite-making and flying activities, made possible by funding from the VLGP. Additionally, Council piloted a 'Walk, Ride or Scoot to School' month across three Buloke schools—Wycheproof P12, Tyrrell College, and St Mary's Sea Lake—engaging over 232 students in this VicHealth initiative, tailored with specific resources and rewards to encourage active school commutes.

Charlton Early Years Centre

With Buloke Shire families often facing difficulties in securing childcare and early childhood education within reasonable distances from home and work, Council was pleased to announce that in April 2024, Long Day Care and Kindergarten services commenced in Charlton, provided by Shine Bright EYM at the Charlton Early Years Centre. This initiative reflects Council's commitment to offering high-quality, accessible, and inclusive early childhood services, providing new opportunities for children, parents, and caregivers to access essential early development and education resources.



Biggest Morning Tea

Community and Council staff gathered for Australia's Biggest Morning Tea on 23 May to support those affected by cancer. Held at the Senior Citizens Centre and on the grass outside in Wycheproof, the event featured a chance to donate to the Cancer Council, enjoy delicious treats, and participate in lawn games. Attendees came together to contribute to life-saving cancer research and support programs while enjoying a lively and social morning.

NAIDOC Week

Council actively supported NAIDOC Week by flying the Torres Strait Island Flag alongside the Aboriginal Flag and Australian Flag at our Wycheproof Customer Service Centre. Council also delivered library initiatives to mark the week, including a curated selection on Borrow Box.

2023 Seniors Festival – 'Dance The Day Away'

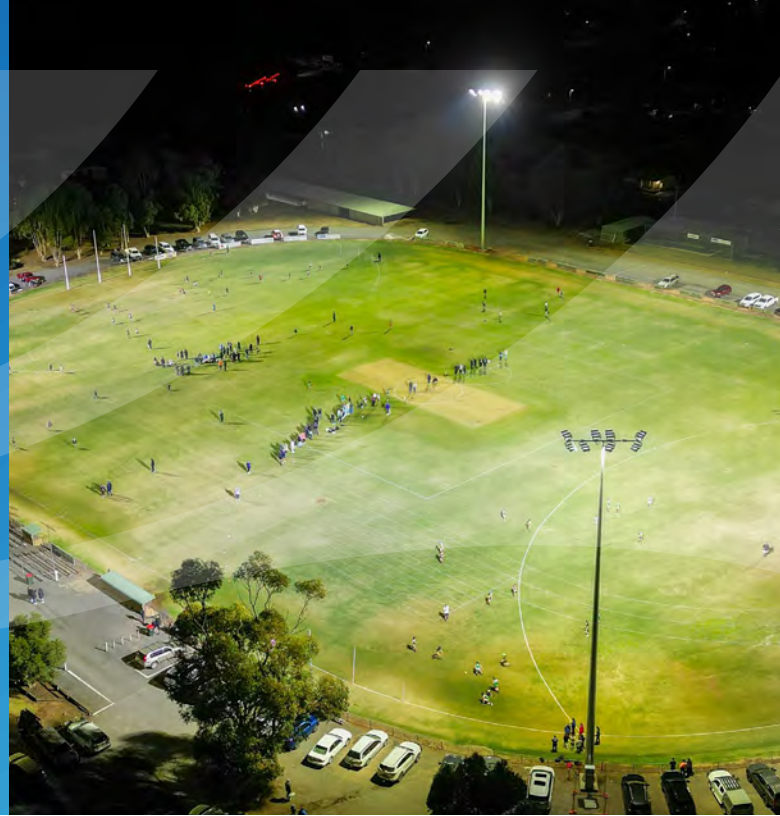
A seniors festival event was held in October 2023 which saw over 140 community members transported from around the shire to the Wycheproof Shire Hall for a free lunch and jazz entertainment. Stall holders from various health and community organisations supported the day by talking with community members and joining in to enjoy the jazz entertainment. Dancing and social interaction was a healthy and happy way for our community to get together to celebrate our wonderful seniors!

Aged and Disability End of Service Celebration

On November 30, 2023 Council staff, volunteers, community and clients came together to celebrate Council's home and community care program over a near 40 year period. Following the difficult decision to transition out of Aged and Disability services in line with the Federal Government's aged care reforms, Council dedicated the day to this service and all of the wonderful community members that have contributed over this time.

OUR ECONOMY

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



Roads to Recovery

This year marked the end of the latest 5 year Roads To Recovery funding program which provided much needed repairs to our gravel and sealed road network. A new 5 year program has been announced with a total allocation to Buloke Shire Council of \$14,077,962 for the five year funding period 1 July 2024 to 30 June 2029.

Wycheproof Saleyards Masterplan Implementation

The Wycheproof saleyards have received a number of upgrades including new ramps, shelters fencing and gates aimed at improving the health and safety of operators and livestock. The works were funded under the Australian Governments Building Better Regions Fund - Infrastructure Projects Stream - Round 5.

Footpaths and Crossovers

Accessibility improvements have been made across the shire to our ageing footpath network which will be staged upgrades to improve primary footpath networks linking major amenities in our townships. Funding for this round of upgrades was made possible through the Australian Government's Local Roads and Community Infrastructure Program Phase 3.

New sports surfaces at Donald and Nullawil

A new acrylic surface was applied to the Nullawil Netball Courts and a new synthetic grass surface installed across two courts at the Donald Tennis Club, repairs were also undertaken at the Berriwillock Bowls Club.

Animal Registration

The *Domestic Animals Act 1994* requires dog and cat owners to register their animals that are three months of age or older with Council.

In 2023-24 there were 200 Cats registered and 1,021 Dogs registered in Buloke Shire.

Litchfield Hall upgrade

Litchfield Hall can now be enjoyed more comfortably in the winter months with cladding and insulation installed to the ceiling; structural repairs were also undertaken to ensure the hall can serve the community for years to come.

Boost for Accommodation in the Region

Seven new cabins have arrived at caravan parks lakes across the shire as part of the Cabins Infrastructure for Tourism and Short-Term Accommodation Project funded through the Victorian Government's Regional Infrastructure Fund - Round 2 and the Australian Government's Local Roads and Community Infrastructure Program Phase 3. Connection works and fire system installations are in progress and will be completed before the caravan parks can be registered and cabins made available for stays.



OUR COUNCIL AND COMMUNITY LEADERSHIP

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



Cr Getley Returned as Mayor

Cr Alan Getley was re-elected for a second term as Mayor of Buloke Shire Council with Cr Bronwyn Simpson elected as Deputy Mayor for the first time at the Statutory Meeting of Council held on Wednesday 8 November 2023.

Australia Day Award Winners

Buloke came together in Sea Lake on Australia Day Eve to mark a year of achievement and dedication at its annual awards ceremony. Trevor Emonson was named Citizen of the Year, an esteemed influence with roles on many committees and clubs in Berrillock. Blake Lee was awarded Young Citizen of the Year and has significantly contributed to the promotion of his local community and the broader Buloke community through various mediums, including photography, videography, and written reports. The Buloke Collectable Vehicle Club's 'Show and Shine' a community event attracted over 500 people from right across the state was unveiled as Community Event of the Year at the Sea Lake Community Centre. The night was well attended by those near and far to share in the award announcements, enjoy a community dinner with guest speakers Brad McEwan, David Younger and Member for Mildura Jade Benham.

Children, Youth And Families Plan

Buloke Shire Council adopted a new Children, Youth and Families Plan to ensure that the Buloke Shire is well-placed to facilitate positive outcomes for younger residents and their families. It will guide planning, advocacy, and Council's delivery of services, programs, events, and spaces for children, young people, and their families over the next ten years.



Risk and Resilience Grants Program

Council was successful in its application to the State Government, Department of Justice and Community Safety Risk and Resilience Grant Program for the second demountable levee in Donald. The project will improve the effectiveness and response time to flood risk from the Richardson River. The total amount of funding received for the activity is \$496,861. The total Commonwealth contribution through the National Partnership Agreement on Disaster Risk Reduction is \$20,000. The total State contribution through the Department of Energy, Environment and Climate Action is \$476,861. Council will contribute \$251,220.

Local roads and community infrastructure program

Works continued this year on the Australian Government's Local Roads and Community Infrastructure Program Phase 3, administered through the Department of Infrastructure, Transport, Regional Development and Communications. The project saw valuable improvements undertaken in our open spaces at recreation reserves, caravan parks and aerodromes. It also funded rehabilitation works on McLoughlans Road and the footpath and crossover replacement program.



COMMUNITY GRANTS PROGRAM

Buloke Shire Council allocates \$20,000 in community grants and sponsorship and \$50,000 in sustainability grants annually. In the 2023/24, financial year, grants were awarded to the following ten local community groups and organisations:

Community Organisation/Group	Grant Category	Amount Awarded
Charlton Neighbourhood House	Project Support	\$2,000
Birchip Community Forum	Project Support	\$2,000
Charlton Forum Inc. (Chamber of Commerce Committee)	Project Support	\$2,000
Charlton Neighbourhood House (auspicing RSL)	Project Support	\$2,000
Watchem Progress Association	Project Support	\$2,000
Donald Learning Group Inc.	Small Capital Equipment	\$475
Rex Theatre Charlton	Small Capital Equipment	\$1,000
Donald Bowls & Golf Club	Sustainability	\$10,000
WycheAlive Inc (Friends of Mt Wyche sub-committee)	Sustainability	\$10,000
WycheAlive Inc	Sustainability	\$10,000

DESCRIPTION OF OPERATIONS

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

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

Buloke Shire Council offers a wide range of services designed to support and enhance the lives of our community members.

Community Development

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

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.

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

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

Children and Youth – This service 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 financial support to eligible groups and organisations that deliver projects and initiatives that support our local communities.

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

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. This service concluded 1 January 2024

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

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

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

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

Infrastructure and Delivery

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

Road Services – This service is to provide road maintenance for the 1100km of sealed, 650km gravel and 3800km of earth roads across the Shire.

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

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

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

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

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

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

Corporate and Organisational Performance

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

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

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

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

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

OUR COUNCIL

Council Profile

The Buloke Shire Council is a public statutory body incorporated under the *Local Government Act 2020*. The Act sets out the primary purposes and objectives of the Council and defines its functions and powers. 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 Council is to be ensured
- (h) Regional, state and national plans and policies are to be taken into account in strategic planning and decision making
- (i) The transparency of Council decisions, actions and information is to be ensured.

Council offices

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

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



Postal Address: PO BOX 1,
Wycheproof Victoria 3527



Email: buloke@buloke.vic.gov.au



Website: www.buloke.vic.gov.au



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

COUNCILLORS

Cr David Pollard

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

Cr Carolyn Stewart

MOBILE: 0488 032 063
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Cr Alan Getley

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**Cr Bernadette
Hogan**

MOBILE: 0488 032 723
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Cr Graeme Milne

MOBILE: 0419 126 911
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Cr Daryl Warren

MOBILE: 0427 194 422
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**Cr Bronwyn
Simpson**

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

COUNCIL DELEGATES LIST

The Council Delegate List was adopted at the Statutory Meeting held on 8 November 2023.

Organisation	Representative(s)
Audit and Risk Committee	Mayor, Cr Hogan
Australian Livestock Saleyards Association Inc.	Cr Pollard
Birchip Housing Co-operative Committee	Cr Warren
Buloke and Northern Grampians Landcare	Cr Hogan
Buloke Tourism Board	Cr Milne
Calder Highway Improvement Committee	Cr Pollard
Central Vic Greenhouse Alliance	Cr Pollard
Central Murray Regional Transport Forum	Cr Getley
Charlton Park Committee of Management	Cr Getley
Charlton Stadium Committee	Cr Pollard
Donald 2000 Inc	Cr Warren
Library Advisory Committee	Cr Hogan
Municipal Association of Victoria	Mayor
Municipal Flood Management Committee	Crs Pollard and Warren
North Central Local Learning Employment Network	Cr Simpson
North West Municipalities Association	Mayor
Rail Freight Alliance	Cr Milne
Recreational Water Users Alliance	Crs Hogan and Milne
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
WycheAlive Community Forum	Cr Hogan

MEETINGS OF COUNCIL

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

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

Councillor attendance at meetings

Councillor	Elected Date	Attendance at Council Meetings 2023/24
Total number of meetings held		20
Cr Getley	24 October 2020	20
Cr Hogan	15 October 2022	20
Cr Milne	24 October 2020	19
Cr Pollard	24 October 2020	20
Cr Simpson	24 October 2020	18
Cr Stewart	24 October 2020	11
Cr Warren	24 October 2020	18

Councillor Approved Leave of Absence:

Cr Stewart 1 July 2023 to 31 December 2023

Cr Pollard 10 August 2023 to 30 November 2023

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

COUNCILLOR ALLOWANCES

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

The Mayor has use of a Council-funded mobile phone, a fully maintained vehicle for use on Council business and an iPad with intranet and internet access. Councillors also have the use of a Council-funded mobile phone, access to a fully maintained vehicle for use on Council business and an iPad with intranet and internet access. In addition, all Councillors receive 10.5% superannuation in accordance with the *Superannuation Guarantee Act 1992*. The following table contains details of current allowances for the Mayor and Councillors during the year:

Councillor	Allowances	Superannuation	Total
Cr Alan Getley (Mayor)	72,653.59	7,991.91	80,645.50
Cr Bernadette Hogan	23,455.30	2,580.04	26,035.34
Cr Bronwyn Simpson	31,800.19	3,497.98	35,298.17
Cr Carolyn Stewart	23,455.30	2,580.04	26,035.34
Cr Daryl Warren	23,455.30	2,580.04	26,035.34
Cr David Pollard	27,966.64	3,076.30	31,042.94
Cr Graeme Milne	23,455.30	2,580.04	26,035.34
Total	226,241.62	24,886.35	251,127.97

Note: Councillors are eligible to claim for a remote travel allowance where travel to meetings of Council or any municipal or community function authorised by Council resolution for the Councillor to attend, that is in excess of 50km from their normal residence. This allowance has a maximum limit of \$5,500 per annum (at a daily rate of \$44) or as amended from time to time by Victorian Independent Remuneration Tribunal.

COUNCILLOR EXPENSES

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

Councillor Expenditure 1 July 2023 - June 2024

Councillor	Travel Reimbursement	Conferences	Travel & Accommodation	Telephone Reimbursement	Information & Technology Communication	Total
Cr Alan Getley (Mayor)		4,055.62	2,720.77		490.80	7,267.19
Cr Bernadette Hogan					490.80	490.80
Cr Bronwyn Simpson					490.92	490.92
Cr Carolyn Stewart					491.95	491.95
Cr Daryl Warren				540.00	172.98	712.98
Cr David Pollard					490.80	490.80
Cr Graeme Milne	2,811.12				779.73	3,590.85
Total	2,811.12	4,055.62	2,720.77	540.00	3,407.98	13,535.49

Committees

Council has established three Community Asset Committees under Section 65 of the *Local Government Act 2020* for the purpose of managing Council's facilities. These committees are:

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

Council has also established the following advisory Committee.

- Audit and Risk Committee

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

DOCUMENTS AVAILABLE FOR PUBLIC INSPECTION

Council maintains a range of documents and registers that are publicly available in accordance with the *Local Government Act 2020* and Council's Public Transparency Policy.

Access is available via Council's website, www.buloke.vic.gov.au, by inspection at Council office located at 367 Broadway Wycheproof, making a written request by emailing buloke@buloke.vic.gov.au or mailing to Buloke Shire Council, PO Box 1 Wycheproof 3527. Further information can be obtained by contacting the Freedom of Information Officer on 1300 520 520.

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

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

Documents available for public inspection at Council Customer Service Office, 367 Broadway, Wycheproof:

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

OUR PEOPLE

Buloke Shire is a vibrant workplace that offers a range of employment opportunities. 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 dedicated to fostering a positive and supportive work environment where excellence thrives. We prioritise building strong, respectful relationships and have a zero-tolerance policy for workplace harassment, discrimination, or offensive behavior. To empower our staff, we offer training on Human Rights Charter Awareness through the Victorian Equal Opportunity and Human Rights Commission, helping everyone understand their rights and address any issues effectively.

We value our team members and ensure that employment, training, and career advancement are based on merit, skills, and qualifications. All staff are encouraged to interact with colleagues and the public with courtesy and respect. For any concerns, our Manager of Human Resources is available to assist, ensuring a harmonious, positive, and productive workplace for everyone.



EMPLOYEE STATISTICS

Department	Full Time		Part Time		Casual		Total
	Male	Female	Male	Female	Male	Female	
Governance	0	2	0	0	0	0	2
Family and Community Service	0	0	0	1	0	5	6
Aged and disabled	0	0	0	0	0	0	0
Recreation & Culture	0	1	0	0	0	0	1
Waste Management	0	0	1.6	0.5	.7	.7	3.5
Traffic & Street Management	0	0	.9	0	0	0	.9
Environment	8	4	1	2	.8		15.8
Business & Economic Services	1	0	0	0	0	0	1
Local Roads and Bridges	26	2	0	0	1	0	29
Management & Administration	5	6	0	3.3	1	6	21.3
Capital Projects	2	1	0	0	0	0	3
Property Maintenance	3	0	0	.7	.3	.4	4.4
Vehicle Maintenance	3	0	0	0	0	0	3.0
Totals	48	16	3.5	7.5	3.8	12.1	90.9

Workplace Incidents

2020-21	2021-22	2022-2023	2023-24
51	12	88	73

Employee Statistics 2023-2024

	Male	Female	Self-described	Total
Permanent Full Time	58	19	1	78
Temporary Full Time	0	2		2
Permanent Part Time	11	21		32
Temporary Part Time	1	2		3
Casual	10	15		25
Totals	80	59	1	140

Service Milestones Achieved during 2023 -2024

5 Years	7
10 Years	1
15 Years	7
20 Years	0
45 Years	0

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 2023/24 year has been reported against each strategic objective to demonstrate how Council performed in achieving the 2021–2025 Council Plan. Performance has been measured as follows:

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

PRIORITY 1: OUR BUILT AND NATURAL ENVIRONMENT

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



Climate Change Mitigation and Adaption Strategy	
1.1	Work Towards Sustainability
	Funding sought to continue the implementation of the Climate Change Mitigation and Adaption Strategy.
Community-based Solar Bulk-Buy Initiatives	
1.1	Work Towards Sustainability
	Support community groups to purchase and implement solar initiatives through the Community Sustainability Grants Program and other external funding sources and programs.
Rural Land Use Strategy	
1.2	Suitable Housing Options
	Continue to investigate a Buloke Shire Rural Land Use Strategy to provide strategic direction and a consistent approach to use and development of rural land for rural-style living.
Housing and Development Incentives	
1.2	Suitable Housing Options
	Implement New Housing.
Buloke Drainage Plans	
1.3	An Attractive and Well Maintained Buloke
	Revisit preparation of Buloke Drainage Plans and associated flood modelling in partnership with Catchment Management Authorities.
Streetscape Upgrades	
1.3	An Attractive and Well Maintained Buloke
	Complete Streetscape upgrades in Donald and Sea Lake.
Buloke Playspaces Trail	
1.3	An Attractive and Well Maintained Buloke
	Complete Construction of Playspaces for Berrillock, Donald, and Wycheproof.
Key Heavy Road Upgrades	
1.4	A Safe and Active Buloke
	Complete Key Heavy Road upgrade projects including Malbed-Curyo Road and Jeffcott Road.
Buloke Shire Council Aquatic Strategy	
1.4	A Safe and Active Buloke
	Develop and adopt Buloke Shire Council Aquatic Strategy.
Reserve Masterplan	
1.4	A Safe and Active Buloke
	Complete Birchip Recreation Reserve Masterplan.
Donald Recreation Reserve Masterplan	
1.4	A Safe and Active Buloke
	Complete Project Plan for Donald Recreation Reserve Masterplan ahead of Plan development in 2024/25.
Sea Lake Recreation Reserve Masterplan	
1.4	A Safe and Active Buloke
	Complete Project Plan for Sea Lake Recreation Reserve Masterplan ahead of Plan development in 2024/25.

Major Initiatives

1. **Continue To Repair And Restore Flood Damaged Assets As A Result Of The October 2022 Flood Event and December 2023 Flood Event.**
2. **Completion of key infrastructure projects including the Wycheproof Wetlands, short-term cabin accommodation at various sites, Streetscape improvements for Donald, and the implementation of the Playspace Trail Strategy.**

Other Initiatives

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

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.



VicHealth Local Government Partnership	
2.1	Partnerships to Outcomes
VicHealth Local Government Partnership Project Year 3 delivered.	
Land Use Activity Agreements	
2.2	Inclusiveness Plan in Action
Achievement of Land Use Activity Agreements for the Donald Playspace Project and Flood Initiatives.	
Gender Equality Action Plan	
2.2	Inclusiveness Plan in Action
Submit Gender Equality Action Plan Progress Report to the Commissioner for Gender Equality.	
Library Services Review	
2.3	Well Supported Community
Undertake Library Service Review and develop subsequent Library Service Plan.	
Buloke Shire Children, Youth & Families Strategy	
2.3	Well Supported Community
Finalise and adopt the Buloke Shire Children, Youth & Families Strategy.	
Buloke Shire Integrated Community Planning Framework	
2.4	Increased Community Wellbeing
Prepare and adopt the Buloke Shire Integrated Community Planning Framework.	
Community Plans	
2.4	Increased Community Wellbeing
Work with communities to prepare Community Plans for localities to drive community connectedness and outcomes.	
Home and Independence Support Services Transition	
2.4	Increased Community Wellbeing
Help facilitate transition of community members receiving Home and Independence Support Services to new providers under the Federal Government's Support at Home Program.	
Viable Childcare Services Advocacy	
2.4	Increased Community Wellbeing
Continue to advocate for the provision of viable childcare services for Buloke Shire and rural communities.	

Major Initiatives

1. Council facilitated the transition of community members from council-provided independence support services to new providers under the Federal Government's Support at Home program.

2. Community plans were developed by the communities of Birchip, Berriwillock, Culgoa, Nandaly, Nullawil, Sea Lake and Watchem to continue driving community connectedness and priorities. Draft plans are being developed with the communities of Charlton, Donald and Wycheproof.

Other Initiatives

3. Develop and adopt Buloke Shire Council Positive Ageing Strategy.

4. Develop and implement a Reconciliation Action Plan.

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.



Silo Art Night Activation

3.1 Tourism Silo Art

Night Activation installed.

Birchip Civic and Community Hub Project

3.2 Attraction and Promotion of Local Businesses

Preparation of feasibility study for the Birchip Civic and Community Hub Project.

Implement Interim Economic and Tourism Development Strategy

3.3 Employment Opportunities

Implement identified initiatives from the Interim Economic and Tourism Development Strategy.

Major Initiatives

1. Finalise key projects from the Silo Art Activation fund, including Night Activation of the Silo Art Trail.

2. Implementation of the Interim Economic Development and Tourism Strategy.

Other Initiatives

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

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.



Safer Together Program

4.1 Active Leaders and Volunteers

Deliver the Safer Together Program in conjunction with Gannawarra Shire Council and report to Council Safer Together Program progress.

Customer Experience Strategy

4.1 Community Engagement

Implement identified initiatives from the Customer Experience Strategy.

Advocacy Strategy

4.4 A Well Governed and Healthy Organisation

Review, update and adopt Council's Advocacy Strategy in line with Council's Long-Term Community Vision and Council Plan 2021-2025.

Major Initiatives

1. Prepare and adopt the Buloke Shire Council's Integrated Community Planning Framework.

2. Implementation of a Communications and Engagement Strategy including organisational training on best practice community engagement.

Other Initiatives

3. Finalise information technology improvement projects under the State Government funded Rural Council Transformation Program

4. Prepare project plan for future acquisition of a comprehensive community engagement platform.

5. Revision of Buloke Shire Council's Workforce Plan.

GOVERNANCE, MANAGEMENT AND OTHER INFORMATION

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

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

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

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

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

GOVERNANCE AND MANAGEMENT CHECKLIST

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 Applicable (SINGLE item date)	Supporting comments (multiple items/dates)
Community engagement policy	YES	2/10/2021	Adopted
Community engagement guidelines	YES	2/10/2021	Operational
Financial plan	YES	26/06/2024	Adopted
Asset plan	YES	29/06/2022	Adopted
Revenue and rating plan	YES	16/06/2021	Adopted
Annual budget	YES	26/06/2024	Adopted
Risk policy	YES	11/09/2022	Adopted
Fraud policy	YES	2/09/2022	Adopted
Municipal emergency management planning	YES	12/09/2020	Adopted
Procurement policy	YES	12/10/2022	Adopted
Business continuity plan	YES	11/08/2017	Adopted
Disaster recovery plan	YES	14/05/2015	Adopted
Complaint policy	YES	13/04/2022	Adopted
Workforce plan	YES	24/12/2021	Adopted
Payment of rates and charges hardship policy	YES	2/10/2021	Adopted
Risk management framework	YES	11/09/2022	Adopted
Audit and Risk Committee	YES	8/12/2020	Established
Internal audit	YES	20/12/2020	Adopted
Performance reporting framework	YES	7/01/2014	Adopted
Council Plan report	YES		As at 30/9/2023 (8/11/2023) As at 31/12/2023 (14/2/2024) As at 31/3/2024 (8/05/2024) As at 30/6/2024 (14/08/2024)
Quarterly budget reports	NO		As at 30/9/2023 (8/11/2023) As at 31/12/2023 (14/2/2024) As at 31/3/2024 (8/05/2024) As at 30/6/2024 (11/9/2024)
Risk reporting	NO		
Performance reporting	YES	10/11/2023	
Annual report	YES	23/10/2023	Adopted
Councillor Code of Conduct	YES	2/10/2021	Adopted
Delegations	YES		Instrument of Delegation to CEO 12/07/2023 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 13/12/2023
Meeting procedures	YES	8/10/2022	

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

Wayne O'Toole
Chief Executive Officer



Cr Alan Getley
Mayor



STATUTORY INFORMATION

Freedom of Information

The *Freedom of Information Act 1982 (Vic)* (FOI Act) establishes, as far as possible, the right of any person to access information in the Council's possession. Access to documents may be obtained through written requests, as detailed in section 17 of the FOI Act:

- It must be in writing
- It must identify, as clearly as possible, the document(s) being requested
- It must be accompanied by the appropriate application fee, or request for fee waiver if paying the fee would cause hardship. Evidence to support a request for fee waiver will be required.
- Applications can be lodged by mail, email, or in person.
- Access charges in accordance with the Freedom of Information (Access Charges) Regulations 2014 may apply.
- Further information regarding FOI may be found at www.ovic.gov.au, on the Buloke Shire Council Website or by contacting Council's FOI Officer. Freedom of Information Requests

Freedom of Information Requests

	2020-2021	2021-2022	2022-2023	2023-2024
Total Number of requests	0	2	6	2
Access granted in full	0	1	0	1
Access granted in part	0	1	2	
Access denied in full	0	0	1	1
No documents located	0		1	
Requests referred	0		0	
Request still under consideration	0	1	2	
Outcomes of requests outstanding from previous period				
Access granted in full	0	0	0	0
Access granted in Part	0	1	1	1
Other				
Application processed informal	0	0	1	4
Number of internal reviews sought	0	0	0	0
Total Charges Collected	\$29.60	\$285.70	\$61.20	\$95.40

Service Performance Principles

In accordance with Section 106 of the *Local Government Act 2020* Council must plan and deliver services to the municipal community in accordance with the service performance principles:

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

Disability Action Plan

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

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

- 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.
- Appropriate structure being assessed and developed.

Disability and accessibility lens considered in Council's Footpath Strategy as part of the Road Management Plan.

- Staging of Disability Pride Month event.
- Regularly promoted services available to people with a disability or mental illness and their carers and assisted with referral pathways.
- Council promoting inclusion and participation in the community of persons with a disability through the instigation of the Inclusiveness Plan, formed through close community consultation.
- Strengthened partnerships with organisations such as the Mallee Sport Assembly to source funding and opportunity for inclusive and diverse activities. Accessibility and inclusion lens applied to major projects – early learning centres, streetscapes and accessible playground concepts.
- Stronger focus on the enhanced delivery of the Maternal and Child Health Program for families and children with extra needs.
- 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 7 tenders were issued for capital expenditure projects and infrastructure.

Domestic Animal Management Plan

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

Food Act ministerial Directions

In accordance with Section 7E of the *Food Act 1984*, Council is required to publish a summary of any ministerial directions received during the financial year. No such ministerial directions were received by Buloke Shire Council during the 2023-24 year.

Public Interest Disclosures

The *Public Interest Disclosures Act 2012* aims to ensure openness and accountability in government by encouraging people to disclose improper conduct within the public sector and provide protection for people who make disclosures. Procedures on how to make a disclosure are publicly available on Council's website. During the 2023-24 year, no such disclosures were notified to Council officers appointed to receive disclosures, or to IBAC.

Road Management Act Ministerial Directions

In accordance with Section 22 of the *Road Management Act 2004*, a council must publish a copy or a summary of any Ministerial direction in its annual report. No such Ministerial Directions were received by Council during the 2023-24 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 2023-24 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 2024



TYRRELL

Buloke Shire Council
2023-2024 Financial Report

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Buloke Shire Council
2023-2024 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.



Jenna Allan
Principal Accounting Officer
Dated: 25 September 2024
Wycheproof

In our opinion, the accompanying financial statements present fairly the financial transactions of Buloke Shire Council for the year ended 30 June 2024 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.



Alan Getley
Councillor
Dated: 25 September 2024
Wycheproof



Bronwyn Simpson
Councillor
Dated: 25 September 2024
Wycheproof



Wayne D'Almeida
Chief Executive Officer
Dated: 25 September 2024
Wycheproof

Buloke Shire Council
2023-2024 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 2024 • 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 material accounting policy information • 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 2024 and their financial performance and cash flows for the year then ended in accordance with the financial reporting requirements of Part 4 of the <i>Local Government Act 2020</i>, the Local Government (Planning and Reporting) Regulations 2020 and applicable Australian Accounting Standards.</p>
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 Local Government (Planning and Reporting) Regulations 2020, and for such internal control as the Councillors determine is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.</p> <p>In preparing the financial report, the Councillors are responsible for assessing the council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless it is inappropriate to do so.</p>

Buloke Shire Council 2023-2024 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.

MELBOURNE
2 October 2024



Travis Derricott
as delegate for the Auditor-General of Victoria

Buloke Shire Council
2023-2024 Financial Report

Comprehensive Income Statement
for the year ended 30 June 2024

	Note	2024 \$ '000	2023 \$ '000
Income / Revenue			
Rates and charges	3.1	15,007	14,583
Statutory fees and fines	3.2	189	171
User fees	3.3	564	967
Grants - operating	3.4	3,175	22,014
Grants - capital	3.4	6,913	4,688
Contributions - monetary	3.5	119	200
Net gain on disposal of property, infrastructure, plant and equipment	3.6	52	–
Other income	3.7	2,268	1,468
Total income / revenue		28,287	44,091
Expenses			
Employee costs	4.1	12,147	11,107
Materials and services	4.2	10,868	13,379
Depreciation	4.3	8,924	9,422
Depreciation - Right of use assets	4.4	424	329
Bad and doubtful debts	4.5	70	(103)
Finance Costs - Leases	4.6	80	38
Net loss on disposal of property, infrastructure, plant and equipment	3.6	–	32
Other expenses	4.7	811	839
Total expenses		33,324	35,043
Surplus/(deficit) for the year		(5,037)	9,048
Other comprehensive income:			
Items that will not be reclassified to surplus or deficit in future periods			
Net asset revaluation gain/(loss)	9.1	–	23,270
Total other comprehensive income		–	23,270
Total comprehensive result		(5,037)	32,318

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

Buloke Shire Council
2023-2024 Financial Report

Balance Sheet

as at 30 June 2024

	Note	2024 \$ '000	2023 \$ '000
Assets			
Current assets			
Trade and other receivables	5.1	5,424	6,150
Cash and cash equivalents	5.1	6,396	17,320
Non-current assets classified as "held for sale"	6.1	280	165
Other financial assets	5.1	23,000	23,000
Inventories	5.2	277	181
Other assets	5.2	436	316
Total current assets		35,813	47,132
Non-current assets			
Property, infrastructure, plant and equipment	6.2	302,662	300,952
Right-of-use assets	5.7	1,189	976
Investments in associates, joint arrangements and subsidiaries	6.3	269	–
Total non-current assets		304,120	301,928
Total assets		339,933	349,060
Liabilities			
Current liabilities			
Trade and other payables	5.3	2,360	2,262
Trust funds and deposits	5.3	307	345
Contract and other liabilities	5.3	2,887	6,706
Provisions	5.4	3,529	3,682
Lease liabilities	5.7	417	284
Total current liabilities		9,500	13,279
Non-current liabilities			
Provisions	5.4	529	963
Lease liabilities	5.7	824	701
Total non-current liabilities		1,353	1,664
Total liabilities		10,853	14,943
Net assets		329,080	334,117
Equity			
Accumulated surplus		130,856	129,609
Reserves	9.1	198,224	204,508
Total Equity		329,080	334,117

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

Buloke Shire Council
2023-2024 Financial Report

Statement of Changes in Equity

for the year ended 30 June 2024

	Note	Total \$ '000	Accumulated Surplus \$ '000	Revaluation Reserves \$ '000	Other Reserves \$ '000
2024					
Balance at beginning of the financial year		334,117	129,609	195,356	9,152
Surplus/(deficit) for the year		(5,037)	(5,037)	–	–
Other comprehensive income					
Net asset revaluation gain/(loss)		–	–	–	–
Other comprehensive income		–	–	–	–
Total comprehensive income		(5,037)	(5,037)	–	–
Transfers to other reserves	9.1	–	(598)	–	598
Transfers from other reserves	9.1	–	6,882	–	(6,882)
Balance at end of the financial year		329,080	130,856	195,356	2,868
2023					
Balance at beginning of the financial year		301,799	126,405	172,086	3,308
Surplus/(deficit) for the year		9,048	9,048	–	–
Other comprehensive income					
Net asset revaluation gain/(loss)		23,270	–	23,270	–
Other comprehensive income		23,270	–	23,270	–
Total comprehensive income		32,318	9,048	23,270	–
Transfers to other reserves	9.1	–	(5,844)	–	5,844
Balance at end of the financial year		334,117	129,609	195,356	9,152

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

Statement of Cash Flows

for the year ended 30 June 2024

	Note	2024 Inflows/ (Outflows) \$ '000	2023 Inflows/ (Outflows) \$ '000
Cash flows from operating activities			
Statutory fees and fines		146	160
Other receipts		55	287
Rates and charges		14,887	14,919
User fees		971	1,003
Grants - operating		1,786	22,494
Grants - capital		5,651	2,264
Contributions - monetary		119	220
Interest received		1,690	927
Trust funds and deposits taken/(repaid)		(38)	51
Net GST refund/(payment)		36	2,100
Employee costs		(12,728)	(11,276)
Materials and services		(12,933)	(14,468)
Other payments		861	(830)
Net cash provided by/(used in) operating activities	9.2	<u>503</u>	<u>17,851</u>
Cash flows from investing activities			
Payments for property, infrastructure, plant and equipment	6.2	(10,749)	(9,266)
Proceeds from sale of property, infrastructure, plant and equipment		52	–
Payments for investments		(269)	(18,000)
Net cash provided by/(used in) investing activities		<u>(10,966)</u>	<u>(27,266)</u>
Cash flows from financing activities			
Interest paid - lease liability		(80)	(38)
Repayment of lease liabilities		(381)	(329)
Net cash flow provided by/(used in) financing activities		<u>(461)</u>	<u>(367)</u>
Net Increase (decrease) in cash and cash equivalents		<u>(10,924)</u>	<u>(9,782)</u>
Cash and cash equivalents at the beginning of the financial year		<u>17,320</u>	<u>27,102</u>
Cash and cash equivalents at the end of the financial year		<u>6,396</u>	<u>17,320</u>
Financing arrangements	5.5	–	150

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

Buloke Shire Council
2023-2024 Financial Report

Statement of Capital Works

for the year ended 30 June 2024

	2024 \$ '000	2023 \$ '000
Property		
Land	116	105
Land improvements	439	511
Total land	<u>555</u>	<u>616</u>
Buildings	–	115
Building improvements	92	206
Total buildings	<u>92</u>	<u>321</u>
Total property	<u>647</u>	<u>937</u>
Plant and equipment		
Plant, machinery and equipment	63	880
Fixtures, fittings and furniture	1	–
Computers and telecommunications	101	156
Library books	26	1
Total plant and equipment	<u>191</u>	<u>1,037</u>
Infrastructure		
Roads	3,942	2,879
Bridges	–	188
Footpaths and cycleways	524	23
Drainage	101	59
Recreational, leisure and community facilities	2,522	2,041
Parks, open space and streetscapes	2,930	2,322
Aerodromes	18	6
Total infrastructure	<u>10,037</u>	<u>7,518</u>
Total capital works expenditure	<u>10,875</u>	<u>9,492</u>
Represented by:		
New asset expenditure	4,177	1,854
Asset renewal expenditure	5,275	5,934
Asset expansion expenditure	43	–
Asset upgrade expenditure	1,380	1,704
Total capital works expenditure	<u>10,875</u>	<u>9,492</u>

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

NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2024

Note 1. OVERVIEW

Introduction

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

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

Statement of compliance

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

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

Accounting policy information

1.1 Basis of accounting

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

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

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

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

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

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

- the fair value of land, buildings, infrastructure, plant and equipment (refer to Note 6.2.)
- the determination of depreciation for buildings, infrastructure, plant and equipment (refer to Note 6.2.).
- the determination of employee provisions (refer to Note 5.5.).
- the determination of landfill provisions (refer to Note 5.5.)
- the determination of whether performance obligations are sufficiently specific so as to determine whether an arrangement is within the scope of *AASB 15 Revenue from Contracts with Customers* or *AASB 1058 Income of Not-for-Profit Entities* (refer to Note 3)
- the determination, in accordance with *AASB 16 Leases*, of the lease term, the estimation of the discount rate when not implicit in the lease and whether an arrangement is in substance short-term or low value (refer to Note 5.8)
- whether or not *AASB 1059 Service Concession Arrangements: Grantors* is applicable
- 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
2023-2024 Financial Report

**NOTES TO THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024**

Note 1. OVERVIEW

Goods and Services Tax (GST)

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

**NOTES TO THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024**

Note 2. ANALYSIS OF OUR RESULTS

Note 2.1 Performance against budget

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

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

	Budget 2024 \$ '000	Actual 2024 \$ '000	Variance \$ '000	Variance %	Ref
2.1.1 Income / Revenue and expenditure					
Income / Revenue					
Rates and charges	15,018	15,007	(11)	(0.07)%	
Statutory fees and fines	240	189	(51)	(21.25)%	1
User fees	814	564	(250)	(30.71)%	2
Grants - operating	9,748	3,175	(6,573)	(67.43)%	3
Grants - capital	12,946	6,913	(6,033)	(46.60)%	4
Contributions - monetary	539	119	(420)	(77.92)%	5
Contributions - non monetary	-	-	-	∞	
Net gain on disposal of property, infrastructure, plant and equipment	-	52	52	∞	
Other income	815	2,268	1,453	178.28%	6
Total income / revenue	40,120	28,287	(11,833)	(29.49)%	
Expenses					
Employee costs	11,660	12,147	(487)	(4.18)%	7
Materials and services	11,414	10,868	546	4.78%	8
Depreciation	9,456	8,924	532	5.63%	9
Depreciation - right of use assets	406	424	(18)	(4.43)%	
Allowance for impairment losses	78	70	8	10.26%	
Finance costs - leases	33	80	(47)	(142.42)%	10
Net loss on disposal of property, infrastructure, plant and equipment	-	-	-	∞	
Other expenses	848	811	37	4.36%	
Total expenses	33,895	33,324	571	1.68%	
Surplus/(deficit) for the year	6,225	(5,037)	(11,262)	(180.92)%	

Buloke Shire Council
2023-2024 Financial Report

NOTES TO THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

Note 2.1 Performance against budget

(i) Explanation of material variations

Variance Ref Explanation

1. Unfavourable variance as building and animal compliance budgets were optimistic.
2. Unfavourable variance as Council withdrew from the provision of home support services during the year and those fees were \$256,000 less.
3. The Commonwealth Government's Financial Assistance Grant for 2023-2024 was paid in full in the previous financial year resulting in an unfavourable variance from budget of \$7.1 million.
4. Grants were not received for various capital works projects that were incomplete or had not commenced at year end.
5. Capital contribution were not received for sports ground lighting and Wooroonook septic system replacement as these projects were not completed or not started respectively.
6. Interest on investment income was \$1.1 million more than budget due to additional cash being held during the year and better than anticipated interest rates.
7. Employee costs were greater than budget due to the finalisation of a new Enterprise Bargaining Agreement back-paid to 1 July 2023.
8. Favourable variance due to underexpenditure on low-value purchases, contracts and materials and corporate and regulatory training.
9. Depreciation for computers and telecommunications equipment and sealed road surfaces was less than budget.
10. Increase in number and cost of leased vehicles and increase in interest rates.

Buloke Shire Council
2023-2024 Financial Report

NOTES TO THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

Note 2.1 Performance against budget

	Budget 2024 \$ '000	Actual 2024 \$ '000	Variance \$ '000	Variance %	Ref
2.1.2 Capital works					
Property					
Land	–	116	116	∞	1
Land improvements	630	439	(191)	(30.32)%	2
Total land	630	555	(75)	(11.90)%	
Buildings	–	–	–	∞	
Building improvements	–	92	92	∞	3
Total buildings	–	92	92	∞	
Total property	630	647	17	2.70%	
Plant and equipment					
Plant, machinery and equipment	1,000	63	(937)	(93.70)%	4
Computers and telecommunications	183	101	(82)	(44.81)%	5
Library books	27	26	(1)	(3.70)%	
Total plant and equipment	1,275	191	(1,084)	(85.02)%	
Infrastructure					
Roads	5,487	3,942	(1,545)	(28.16)%	6
Bridges	–	–	–	∞	
Footpaths and cycleways	887	524	(363)	(40.92)%	7
Drainage	334	101	(233)	(69.76)%	7
Recreational, leisure and community facilities	3,269	2,522	(747)	(22.85)%	9
Parks, open space and streetscapes	7,802	2,930	(4,872)	(62.45)%	10
Aerodromes	–	18	18	∞	
Other infrastructure	200	–	(200)	(100.00)%	11
Total infrastructure	17,979	10,037	(7,942)	(44.17)%	
Total capital works expenditure	19,884	10,875	(9,009)	(45.31)%	
Represented by:					
New asset expenditure	8,254	4,177	(4,077)	(49.39)%	
Asset renewal expenditure	10,979	5,275	(5,704)	(51.95)%	
Asset expansion expenditure	45	43	(2)	(4.44)%	
Asset upgrade expenditure	606	1,380	774	127.72%	
Total capital works expenditure	19,884	10,875	(9,009)	(45.31)%	

Buloke Shire Council
2023-2024 Financial Report

NOTES TO THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

Note 2.1 Performance against budget

(i) Explanation of material variations

Variance Ref	Explanation
1.	Expenditure towards Sea Lake housing development not budgeted.
2.	Favourable variance due to delay in delivery of additional works against night art activation, dog pound fence and Wycheproof saleyards rural water connection projects did not commence.
3.	Unfavourable variance due to works undertaken at Litchfield Hall carried forward from previous financial year.
4.	Favourable variance due to lower spend on purchase of plant and machinery.
5.	Favourable variance due to lower spend on purchase of IT equipment.
6.	Favourable variance due to delay in rehabilitation and patching works and reseal works completed less than budget. Various road rehabilitation works, grain receivable access and final seal works were among projects not proceeding. These favourable variances were partially offset by resheet works from 2022-23 that were completed as part of final five year roads to recovery agreement.
7.	Favourable variance due to footpaths and cycleway works being completed under budget.
8.	Favourable variance caused by delay in drainage plans as funding not received for flood study.
9.	Favourable variance due to delay in playspaces at Charlton and Wycheproof Recreation Reserve multi-sport change facility did not commence.
10.	Favourable variance due to funding not received for Wooroonook septic remediation and Birchip netball court remediation not commenced. Cabins project and streetscape projects at Donald and Sea Lake were also delayed.
11.	Town entry signage project was not been commenced due to external funds not received.

**NOTES TO THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024**

Note 2.2 Analysis of Council results by program

2.2.1 Analysis of Council results by program

Council delivers its functions and activities through the following programs.

1. Our Built and Natural Environment

- 1.1 Work Towards Sustainability
- 1.2 Suitable Housing Options
- 1.3 An Attractive and Well Maintained Buloke
- 1.4 A Safe and Active Buloke

2. Our Community Wellbeing

- 2.1 Partnerships to Outcomes
- 2.2 Inclusiveness Plan in Action
- 2.3 Well Supported Community
- 2.4 Increased Community Wellbeing

3. Our Economy

- 3.1 Tourism
- 3.2 Attraction and Promotion of Local Business
- 3.3 Employment Opportunities
- 3.4 Digital Connections

4. Our Council and Community Leadership

- 4.1 Active Leaders and Volunteers
- 4.2 Community Engagement
- 4.3 Continuous Service Improvement for Efficient and Flexible Services
- 4.4 A Well Governed and Healthy Organisation

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

Functions/activities	Income / Revenue \$ '000	Expenses \$ '000	Surplus / (Deficit) \$ '000	Grants included in income / revenue \$ '000	Total assets \$ '000
2024					
Our Built and Natural Environment	10,215	23,743	(13,528)	8,145	302,380
Our Community Wellbeing	2,275	3,921	(1,646)	1,727	–
Our Economy	317	329	(12)	–	269
Our Council and Community Leadership	1,953	5,333	(3,380)	216	36,997
Unattributed	13,529	–	13,529	–	–
Total functions and activities	28,289	33,326	(5,037)	10,088	339,646
2023					
Our Built and Natural Environment	21,012	26,514	(5,502)	18,784	300,952
Our Community Wellbeing	2,405	3,846	(1,441)	1,441	–
Our Economy	352	199	153	200	–
Our Council and Community Leadership	7,214	4,484	2,730	6,182	48,108
Unattributed	13,108	–	13,108	95	–
Total functions and activities	44,091	35,043	9,048	26,702	349,060

Buloke Shire Council 2023-2024 Financial Report

NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2024

Note 3. FUNDING FOR THE DELIVERY OF OUR SERVICES

	2024 \$ '000	2023 \$ '000
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3.1 Rates and charges

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

The valuation base used to calculate general rates for 2023/24 was \$4.010 billion (2022/23 \$2.914 billion). The 2023/24 rate in the CIV dollar was a General Rate used for Residential of 0.517026 cents (2022/23 0.617868 cents), Commercial and Industrial Rate of 0.597062 cents (2022/23, 0.6179 cents) and a Farm Rate of 0.272224 cents (2022/23, 0.3707208 cents).

Municipal charge	783	753
Supplementary rates and rate adjustments	(12)	18
Interest on rates and charges	89	106
Rates - Residential	2,802	2,703
Rates - Commercial	537	519
Rates - Rural	9,196	8,870
Windfarm electricity generation charge	134	139
Garbage Charges	1,478	1,475
Total rates and charges	<u>15,007</u>	<u>14,583</u>

The date of the latest general revaluation of land for rating purposes within the municipal district was 1 January 2023, and the valuation was applied in the rating year commencing 1st July 2023.

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	78
Planning Permits & Certificates	58	60
Revenue Collection	8	13
Building Regulations and Inspections	29	20
Other Fees and Fines	6	-
Total statutory fees and fines	<u>189</u>	<u>171</u>

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

3.3 User fees

Pound fees and animal registrations	78	67
Home and Community Care	193	203
Brokered Programs Charges	-	307
Public Health and Wellbeing Charges	8	26
Building Services charges	55	105
Caravan Parks & Halls	5	3
Waste and Environment	159	175
Saleyards / Truck Wash	36	54
Other	30	27
Total user fees	<u>564</u>	<u>967</u>

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

**NOTES TO THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024**

Note 3. FUNDING FOR THE DELIVERY OF OUR SERVICES

	2024 \$ '000	2023 \$ '000
3.4 Funding from other levels of government		
Grants were received in respect of the following:		
Summary of grants		
Commonwealth funded grants	2,790	12,638
State funded grants	7,298	14,064
Total grants received	10,088	26,702
(a) Operating Grants		
<i>Recurrent - Commonwealth Government</i>		
Financial Assistance Grants - general purpose	355	9,841
General home care	382	368
<i>Recurrent - State Government</i>		
School crossing supervisors	15	15
Libraries	136	125
Maternal and child health	453	336
General home care	298	152
Emergency management	60	-
Senior citizens	6	-
Other	85	95
Total recurrent operating grants	1,790	10,932
<i>Non-recurrent - State Government</i>		
Family and children	128	131
Environmental management and climate change	105	-
Natural disaster - floods	980	10,239
Community development	160	-
Other	12	712
Total non-recurrent operating grants	1,385	11,082
Total operating grants	3,175	22,014
(b) Capital Grants		
<i>Recurrent - Commonwealth Government</i>		
Roads to recovery	1,792	1,401
Total recurrent capital grants	1,792	1,401
<i>Non-recurrent - Commonwealth Government</i>		
Other - Roads Infrastructure	261	1,028
<i>Non-recurrent - State Government</i>		
Parks, Open space & Streetscapes	3,550	1,843
Other	1,310	416
Total non-recurrent capital grants	5,121	3,287
Total capital grants	6,913	4,688

Buloke Shire Council
2023-2024 Financial Report

NOTES TO THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

Note 3. FUNDING FOR THE DELIVERY OF OUR SERVICES

	2024 \$ '000	2023 \$ '000
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(c) Recognition of grant income

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

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

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

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

Income recognised under AASB 1058 Income of Not-for-Profit Entities		
General purpose	355	9,859
Specific purpose grants to acquire non-financial assets	7,230	4,327
Other specific purpose grants	–	361
Revenue recognised under AASB 15 Revenue from Contracts with Customers		
Specific purpose grants	2,821	12,155
	10,406	26,702

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

Operating

Balance at start of year	2,412	1,932
Received during the financial year and remained unspent at balance date	131	1,431
Received in prior years and spent during the financial year	(1,520)	(951)
Balance at year end	1,023	2,412

Capital

Balance at start of year	4,294	4,880
Received during the financial year and remained unspent at balance date	1,783	646
Received in prior years and spent during the financial year	(4,213)	(1,232)
Balance at year end	1,864	4,294

Unspent grants are determined and disclosed on a cash basis.

**NOTES TO THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024**

Note 3. FUNDING FOR THE DELIVERY OF OUR SERVICES

	2024 \$ '000	2023 \$ '000
3.5 Contributions		
Monetary contributions		
Revenue Collection Contributions	78	81
Capital Works Contributions	41	119
Total monetary contributions	<u>119</u>	<u>200</u>
Total contributions	<u>119</u>	<u>200</u>

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

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

Land and buildings		
Written down value of assets disposed	–	(32)
Total net gain/(loss) on disposal of land and buildings	<u>–</u>	<u>(32)</u>
Plant and equipment		
Proceeds of sale	52	–
Total net gain/(loss) on disposal of plant and equipment	<u>52</u>	<u>–</u>
Total net gain/(loss) on disposal of property, infrastructure, plant and equipment	<u>52</u>	<u>(32)</u>

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

3.7 Other income

Interest	1,690	927
Rent Council properties	11	19
Reimbursements	166	342
Fuel tax credits	74	49
Wimmera Southern Mallee Development share of equity	269	–
Other	58	131
Total other income	<u>2,268</u>	<u>1,468</u>

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
2023-2024 Financial Report

NOTES TO THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

Note 4. THE COST OF DELIVERING SERVICES

	2024 \$ '000	2023 \$ '000
4.1 Employee costs		
(a) Employee costs		
Wages and salaries	10,659	9,829
Superannuation	1,096	1,016
Fringe benefits tax	81	52
Allowances	14	13
Worksafe	293	196
Other	4	1
Total employee costs	12,147	11,107

(b) Superannuation

Council made contributions to the following funds:

Accumulation funds		
Employer contributions to Local Authorities Superannuation Fund (Vision Super)	462	434
Employer contributions - Australian Super	163	155
Employer contributions - Hostplus Super	53	48
Employer contributions - Hesta	42	45
Employer contributions - Aware Super	69	36
Employer contributions - other funds	307	298
	1,096	1,016
Employer contributions payable at reporting date	-	-
Total superannuation costs	1,096	1,016

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

4.2 Materials and services

Utilities	558	479
Information technology	549	476
Insurance	532	485
Consultants	1,036	1,209
Advertising	84	92
Garbage	575	564
Operational Contracts and Services	4,318	5,996
Operational Materials	812	1,792
Promotion/Public Education	6	1
Subscriptions/Memberships/Publications	111	91
Telephone	110	86
Vehicle and Plant Costs	1,270	1,391
Other	907	717
Total materials and services	10,868	13,379

**NOTES TO THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024**

Note 4. THE COST OF DELIVERING SERVICES

	2024 \$ '000	2023 \$ '000
4.3 Depreciation		
Property		
Buildings - non specialised	2,188	2,151
Leasehold improvements	27	27
Total depreciation - property	2,215	2,178
Plant and equipment		
Plant machinery and equipment	666	795
Fixtures fittings and furniture	12	13
Computers and telecomms	124	182
Library books	–	2
Total depreciation - plant and equipment	802	992
Infrastructure		
Roads	5,377	5,724
Bridges	103	102
Footpaths and cycleways	173	167
Drainage	82	81
Kerb & Channel	161	163
Landfill sites	5	5
Other infrastructure	6	10
Total depreciation - infrastructure	5,907	6,252
Total depreciation	8,924	9,422

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

4.4 Depreciation - Right of use assets

Vehicles	424	329
Total Depreciation - Right of use assets	424	329

4.5 Bad and doubtful debts

Rates debtors	–	(145)
Other debtors	70	42
Total allowance for impairment losses	70	(103)
Movement in allowance for impairment losses in respect of debtors		
Balance at the beginning of the year	421	531
New allowances recognised during the year	70	(103)
Amounts already provided for and written off as uncollectable	(190)	(7)
Balance at end of year	301	421

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

Buloke Shire Council
2023-2024 Financial Report

NOTES TO THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

Note 4. THE COST OF DELIVERING SERVICES

	2024 \$ '000	2023 \$ '000
4.6 Finance Costs - Leases		
Interest - Lease Liabilities	80	38
Total finance costs	80	38
4.7 Other expenses		
Auditors' remuneration - VAGO - audit of the financial statements, performance statement and grant acquittals	53	52
Auditors' remuneration - Internal Audit	23	37
Councillors' allowances	227	210
Council Contributions and Donations	468	475
Council meeting expenses	22	18
Election expenses	5	35
Others	13	12
Total other expenses	811	839

**NOTES TO THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024**

Note 5. INVESTING IN AND FINANCING OUR OPERATIONS

	2024 \$ '000	2023 \$ '000
5.1 Financial assets		
(a) Cash and cash equivalents		
Current		
Cash at bank	6,396	17,320
Total current cash and cash equivalents	6,396	17,320
Total cash and cash equivalents	6,396	17,320
(b) Other financial assets		
Current		
Term deposits	23,000	23,000
Total current other financial assets	23,000	23,000
Total other financial assets	23,000	23,000
Total cash and cash equivalents and other financial assets	29,396	40,320

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

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

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

Buloke Shire Council
2023-2024 Financial Report

NOTES TO THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

Note 5. INVESTING IN AND FINANCING OUR OPERATIONS

	2024 \$ '000	2023 \$ '000
(c) Trade & Other Receivables		
Current		
<i>Statutory receivables</i>		
Rates debtors	1,217	1,097
Infringement debtors	177	255
GST receivable	286	322
<i>Non-statutory receivables</i>		
Grant debtors	3,099	4,267
Accrued interest	276	223
Other debtors	669	407
Allowance for expected credit loss - infringements	(47)	(168)
Provision for doubtful debts - rates debtors	(253)	(253)
Total current trade and other receivables	5,424	6,150
Total trade and other receivables	5,424	6,150

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

(d) Ageing of receivables

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

Current (not yet due)	707	2,443
Past due by up to 30 days	549	4
Past due between 31 and 180 days	3	20
Past due between 181 and 365 days	73	2,319
Past due by more than 1 year	2,712	111
Total trade and other receivables	4,044	4,897

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

**NOTES TO THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024**

Note 5. INVESTING IN AND FINANCING OUR OPERATIONS

	2024	2023
	\$ '000	\$ '000

5.2 Non-financial assets

(a) Inventories

Inventories held for distribution	277	181
Total inventories	277	181

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	428	316
Other	8	-
Total current other assets	436	316

Buloke Shire Council
2023-2024 Financial Report

NOTES TO THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

Note 5. INVESTING IN AND FINANCING OUR OPERATIONS

	2024 \$ '000	2023 \$ '000
5.3 Payables, trust funds and deposits and contract and other liabilities		
(a) Trade and other payables		
Current		
<i>Non-statutory payables</i>		
<i>Statutory payables</i>		
Trade payables	1,489	1,817
Accrued expenses	871	445
Total current trade and other payables	2,360	2,262
(b) Trust funds and deposits		
Current		
Fire services levy	206	–
Other refundable deposits	91	150
Funds held on behalf of community groups and third parties	10	20
Overpaid rates and charges	–	175
Total current trust funds and deposits	307	345
(c) Contract and other liabilities		
Contract liabilities		
Current		
Grants received in advance:		
Grants received in advance - operating	1,023	2,412
Grants received in advance - capital	1,864	4,294
Total grants received in advance	2,887	6,706
Total current contract liabilities	2,887	6,706
Total current contract and other liabilities	2,887	6,706

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 2024.

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.

**NOTES TO THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024**

Note 5. INVESTING IN AND FINANCING OUR OPERATIONS

	Employee provisions \$ '000	Landfill restoration \$ '000	Gravel pit restoration \$ '000	Total \$ '000
5.4 Provisions				
2024				
Balance at the beginning of the financial year	2,279	1,955	411	4,645
Additional provisions	108	–	–	108
Amounts used	(689)	–	(6)	(695)
Balance at the end of the financial year	1,698	1,955	405	4,058
Provisions				
Provisions - current	1,524	1,955	50	3,529
Provisions - non-current	174	–	355	529
Total Provisions	1,698	1,955	405	4,058
2023				
Balance at the beginning of the financial year	2,430	1,011	417	3,858
Additional provisions	548	944	–	1,492
Amounts used	(699)	–	(6)	(705)
Balance at the end of the financial year	2,279	1,955	411	4,645
Provisions				
Provisions - current	1,677	1,955	50	3,682
Provisions - non-current	602	–	361	963
Total Provisions	2,279	1,955	411	4,645
			2024	2023
			\$ '000	\$ '000

(a) Employee provisions

Current provisions expected to be wholly settled within 12 months			
Annual leave		758	731
Long service leave		74	208
Accrued Days Off		30	13
		862	952
Current provisions expected to be wholly settled after 12 months			
Long service leave		662	725
		662	725
Total current employee provisions		1,524	1,677
Non-Current			
Long service leave		174	182
Redundancy		–	420
Total Non-Current Employee Provisions		174	602
Aggregate Carrying Amount of Employee Provisions:			
Current		1,524	1,677
Non-current		174	602
Total Aggregate Carrying Amount of Employee Provisions		1,698	2,279

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NOTES TO THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

Note 5. INVESTING IN AND FINANCING OUR OPERATIONS

	2024 \$ '000	2023 \$ '000
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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	4.35%	4.06%
- wage inflation rate	4.45%	4.35%

Redundancy

Council has acknowledged the 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. Council subsequently withdrew from this service provision during the 2023-2024 financial year and provided redundancy payments to employees in the service area. A provision for redundancies is not required at 30 June 2024.

Key assumptions:

- discount rate	4.35%	4.06%
- inflation rate	4.45%	4.35%

(b) Landfill restoration

Current		
Current	1,955	1,955
Total current	1,955	1,955

Key assumptions:

- discount rate	4.35%	4.06%
- inflation rate	4.45%	4.35%

**NOTES TO THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024**

Note 5. INVESTING IN AND FINANCING OUR OPERATIONS

	2024 \$ '000	2023 \$ '000
(c) Gravel pit restoration		
Current	50	50
	50	50
Non-current	355	361
	355	361
Key assumptions:		
- discount rate	4.35%	4.06%
- inflation rate	4.45%	4.35%

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 2024.

Other facilities - Bank Guarantee	-	150
Total Facilities	-	150
Used facilities	-	135
Used facilities	-	135
Unused facilities	-	15

Council has no overdraft facility at 30 June 2024. Bank guarantees are now disclosed in the Notes to the financial statements - contingent liabilities.

Buloke Shire Council
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NOTES TO THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

Note 5. INVESTING IN AND FINANCING OUR OPERATIONS

5.6 Commitments

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

(a) Commitments for expenditure

	Not later than 1 year \$ '000	Later than 1 year and not later than 2 years \$ '000	Later than 2 years and not later than 5 years \$ '000	Later than 5 years \$ '000	Total \$ '000
2024					
Operating					
Garbage & recyclables	847	873	2,784	–	4,504
Glass recycling	60	–	–	–	60
Hire of plant	99	–	–	–	99
IT systems and technology	34	–	–	–	34
Building surveying	74	–	–	–	74
Asset valuation	–	–	–	–	–
Fuel cards	–	–	–	–	–
Total	1,114	873	2,784	–	4,771
Capital					
Construction works	2,677	–	–	–	2,677
Roads	1,003	–	–	–	1,003
Total	3,680	–	–	–	3,680
2023					
Operating					
Garbage & recyclables	822	846	1,744	898	4,310
Glass recycling	44	44	–	–	88
Hire of plant	167	–	–	–	167
IT systems and technology	34	–	–	–	34
Building surveying	213	–	–	–	213
Asset valuation	56	–	–	–	56
Fuel cards	6	–	–	–	6
Total	1,342	890	1,744	898	4,874
Capital					
Construction works	2,473	–	–	–	2,473
Roads	2,012	–	–	–	2,012
Total	4,485	–	–	–	4,485

NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2024

Note 5. INVESTING IN AND FINANCING OUR OPERATIONS

5.7 Leases

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

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

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

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

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

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

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

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

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

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

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

Buloke Shire Council
2023-2024 Financial Report

NOTES TO THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

Note 5. INVESTING IN AND FINANCING OUR OPERATIONS

(a) Right-of-Use Assets

	Vehicles \$ '000	Total \$ '000
2024		
Balance at 1 July 2023	976	976
Additions	637	637
Depreciation charge	(424)	(424)
Balance at 30 June 2024	1,189	1,189
2023		
Balance at 1 July 2022	152	152
Additions	1,153	1,153
Depreciation charge	(329)	(329)
Balance at 30 June 2023	976	976
	2024	2023
	\$ '000	\$ '000

(b) Lease Liabilities

Maturity analysis - contractual undiscounted cash flows		
Less than one year	485	338
One to five years	891	769
Total undiscounted lease liabilities as at 30 June:	1,376	1,107
Lease liabilities included in the Balance Sheet at 30 June:		
Current	417	284
Non-current	824	701
Total lease liabilities	1,241	985

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

Note 6. ASSETS WE MANAGE

6.1 Current assets classified as "held for sale"

Current		
Fair value of assets	280	165
Total non current assets classified as held for sale #	280	165

(#) Sea Lake housing development land subdivision costs.

NOTES TO THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

Note 6. ASSETS WE MANAGE

6.2 Property, infrastructure, plant and equipment

Summary of property, infrastructure, plant and equipment	Carrying amount 30 June 2023	Additions \$ '000	Contributions \$ '000	Revaluation \$ '000	Disposal \$ '000	Depreciation \$ '000	Write-off \$ '000	Transfers \$ '000	Carrying amount 30 June 2024
	\$ '000								\$ '000
Property	82,359	—	—	—	—	(2,215)	—	2,397	82,541
Plant and equipment	4,549	174	31	—	1	(802)	—	657	4,610
Infrastructure	206,832	—	—	—	—	(5,907)	—	6,252	207,177
Work in progress	7,212	10,701	—	—	—	—	(273)	(9,306)	8,334
Total	300,952	10,875	31	—	1	(8,924)	(273)	—	302,662

Summary of Work in Progress	Opening WIP \$ '000	Additions \$ '000	Write-off \$ '000	Transfers \$ '000	Closing WIP
					\$ '000
Property	1,979	4,889	(33)	(2,397)	4,438
Plant and equipment	—	657	—	(657)	—
Infrastructure	5,233	5,155	(240)	(6,252)	3,896
Total	7,212	10,701	(273)	(9,306)	8,334

Buloke Shire Council
2023-2024 Financial Report

NOTES TO THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

Note 6. ASSETS WE MANAGE

	Land specialised \$ '000	Land improve- ments \$ '000	Land under roads \$ '000	Total land and land improve- ments \$ '000	Buildings non specialised \$ '000	Leasehold improvements \$ '000	Total buildings \$ '000	Work in progress \$ '000	Total property \$ '000
Property									
At fair value 1 July 2023	4,268	1,176	22,312	27,756	116,810	534	117,344	1,979	147,079
Accumulated depreciation at 1 July 2023	-	-	-	-	(62,676)	(65)	(62,741)	-	(62,741)
	4,268	1,176	22,312	27,756	54,134	469	54,603	1,979	84,338
Movements in fair value									
Additions	-	-	-	-	-	-	-	4,889	4,889
Revaluation	-	-	-	-	-	-	-	-	-
Disposal	-	-	-	-	-	-	-	-	-
Write-off	-	-	-	-	-	-	-	(33)	(33)
Transfers	-	465	-	465	1,932	-	1,932	(2,397)	-
Transfer land held for resale	-	-	-	-	-	-	-	-	-
	-	465	-	465	1,932	-	1,932	2,459	4,856
Movements in accumulated depreciation									
Depreciation and amortisation	-	-	-	-	(2,188)	(27)	(2,215)	-	(2,215)
Transfers	-	-	-	-	(2,188)	(27)	(2,215)	-	(2,215)
At fair value 30 June 2024	4,268	1,641	22,312	28,221	118,742	534	119,276	4,438	151,935
Accumulated depreciation at 30 June 2024	-	-	-	-	(64,864)	(92)	(64,956)	-	(64,956)
Carrying amount	4,268	1,641	22,312	28,221	53,878	442	54,320	4,438	86,979

NOTES TO THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

Note 6. ASSETS WE MANAGE

	Plant machinery and equipment \$ '000	Fixtures fittings and furniture \$ '000	Computers and telecomms \$ '000	Library books \$ '000	Work in progress \$ '000	Total plant and equipment \$ '000
Plant and Equipment						
At fair value 1 July 2023	12,555	589	2,265	416	–	15,825
Accumulated depreciation at 1 July 2023	(8,534)	(545)	(2,076)	(121)	–	(11,276)
	4,021	44	189	295	–	4,549
Movements in fair value						
Additions	101	1	72	–	657	831
Contributions	–	–	–	31	–	31
Revaluation	–	–	–	–	–	–
Disposal	(106)	–	–	–	–	(106)
Transfers	657	–	–	–	(657)	–
	652	1	72	31	–	756
Movements in accumulated depreciation						
Depreciation and amortisation	(666)	(12)	(124)	–	–	(802)
Accumulated depreciation of disposals	107	–	–	–	–	107
Write-off	–	–	–	–	–	–
	(559)	(12)	(124)	–	–	(695)
At fair value 30 June 2024	13,207	590	2,338	447	–	16,582
Accumulated depreciation at 30 June 2024	(9,093)	(657)	(2,201)	(121)	–	(11,972)
Carrying amount	4,114	33	137	326	–	4,610

Buloke Shire Council
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NOTES TO THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

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 2023	354,135	11,203	10,570	9,808	733	16,076	471	5,233	408,229
Accumulated depreciation at 1 July 2023	(172,239)	(5,008)	(4,790)	(4,673)	(727)	(8,263)	(464)	-	(196,164)
	181,896	6,195	5,780	5,135	6	7,813	7	5,233	212,065
Movements in fair value									
Additions	-	-	-	-	-	-	-	5,155	5,155
Disposal	-	-	-	-	-	-	-	-	-
Write-off	-	-	-	-	-	-	-	(240)	(240)
Transfers	5,597	18	578	59	-	-	-	(6,252)	-
Impairment losses recognised in operating result	-	-	-	-	-	-	-	-	-
	5,597	18	578	59	-	-	-	(1,337)	4,915
Movements in accumulated depreciation									
Depreciation and amortisation	(5,377)	(103)	(173)	(82)	(5)	(161)	(6)	-	(5,907)
Write-off	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-
	(5,377)	(103)	(173)	(82)	(5)	(161)	(6)	-	(5,907)
At fair value 30 June 2024	359,733	11,221	11,149	9,867	733	16,076	471	3,896	413,146
Accumulated depreciation at 30 June 2024	(177,617)	(5,111)	(4,864)	(4,755)	(732)	(8,424)	(470)	-	(202,073)
Carrying amount	182,116	6,110	6,185	5,112	1	7,652	1	3,896	211,073

NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2024

Note 6. ASSETS WE MANAGE

Acquisition

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

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

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

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.

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NOTES TO THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

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 2024 are as follows:

	Level 1	Level 2	Level 3	Date of valuation	Type of Valuation
Land - Non specialised	–	–	–	Jun-20	Full
Land - Specialised	–	–	4,268	Jun-20	Full
Land under roads	–	–	22,312	Jun-18	Full
Land improvements	–	–	1,641	Jun-21	Full
Buildings - Non Specialised	–	–	53,878	Jun-20	Full
Total	–	–	82,099		

Valuation of Infrastructure

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

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

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

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

NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2024

Note 6. ASSETS WE MANAGE

Details of the Council's infrastructure and information about the fair value hierarchy as at 30 June 2024 are as follows:

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

Description of significant unobservable inputs into level 3 valuations

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

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

Reconciliation of specialised land

	2024 \$ '000	2023 \$ '000
Land under roads	22,312	22,312
Community facilities	4,195	4,195
Total specialised land	26,507	26,507

6.3 Investments in associates, joint arrangements and subsidiaries

(a) Investments in associates

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

Wimmera Southern Mallee Development	269	—
Total investments in associates and joint arrangements	269	—

Council is now a member council of Wimmera Southern Mallee Development (WMSD), a company limited by guarantee. By right of its membership, Council holds an 11.25% share of the equity of WMSD at 30 June 2024.

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NOTES TO THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

Note 6. ASSETS WE MANAGE

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

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

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

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

(b) Community Asset Committee

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

**NOTES TO THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024**

Note 7. PEOPLE AND RELATIONSHIPS

7.1 Council and key management remuneration

(a) Related Parties

Parent entity

Council is the parent entity.

(b) Key Management Personnel

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

Councillors

Alan Getley - Mayor
David Pollard - Deputy Mayor (1 July 2023 to 7 November 2023)
Bronwyn Simpson - Deputy Mayor (8 November 2023 to 30 June 2024)
Bernadette Hogan
Graeme Milne
Carolyn Stewart
Daryl Warren

Key management personnel

Wayne O'Toole - Chief Executive Officer
Jenna Allan - Acting Director Community Development (29 January 2024 to 10 March 2024)
Jenna Allan - Director Corporate and Organisational Performance (11 March 2024 to 30 June 2024)
Dan McLoughlan - Acting Director Infrastructure and Delivery (29 January 2024 to 10 March 2024)
Dan McLoughlan - Director Infrastructure and Delivery (11 March 2024 to 30 June 2024)
Travis Fitzgibbon - Director Community Development (1 July 2023 to 10 May 2024)
Travis Fitzgibbon - Acting Director Corporate and Organisational Performance (29 January 2024 to 10 March 2024)
Anthony Smith - Acting Director Community Development (13 May 2024 to 30 June 2024)
Michelle Stedman - Director Corporate and Organisational Performance (1 July 2023 to 26 January 2024)
Hannah Yu - Director Infrastructure and Delivery (1 July 2023 to 26 January 2024)

	2024	2023
	No.	No.
Total Number of Councillors	7	7
Total of Chief Executive Officer and other Key Management Personnel	7	4
Total Number of Key Management Personnel	14	11

Buloke Shire Council
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NOTES TO THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

Note 7. PEOPLE AND RELATIONSHIPS

(c) Remuneration of Key Management Personnel

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

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

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

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

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

	2024 \$ '000	2023 \$ '000
Total remuneration of key management personnel was as follows:		
Short-term employee benefits	1,042	685
Other long-term employee benefits	109	15
Total	1,151	700

	2024 No.	2023 No.
The numbers of key management personnel whose total remuneration from Council and any related entities, fall within the following bands:		
\$10,000 - \$19,999	-	1
\$20,000 - \$29,999	4	3
\$30,000 - \$39,999	2	1
\$40,000 - \$49,999	-	1
\$60,000 - \$69,999	-	1
\$70,000 - \$79,999	1	-
\$80,000 - \$89,999	1	-
\$90,000 - \$99,999	1	1
\$110,000 - \$119,999	1	-
\$140,000 - \$149,999	1	-
\$170,000 - \$179,999	-	2
\$210,000 - \$219,999	1	-
\$250,000 - \$259,999	-	1
\$260,000 - \$269,999	1	-
#	13	11

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

**NOTES TO THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024**

Note 7. PEOPLE AND RELATIONSHIPS

(d) Remuneration of other senior staff

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

Total remuneration of other senior staff was as follows:

	2024 \$ '000	2023 \$ '000
Short-term employee benefits	–	215
Other long-term employee benefits	–	4
Total	–	219

The number of other senior staff are shown below in their relevant income bands:

	2024 No.	2023 No.
Income Range:		
\$210,000 - \$219,999	–	1
	–	1

	2024 \$ '000	2023 \$ '000
Total remuneration for the reporting year for other senior staff included above, amounted to:	–	219

Buloke Shire Council
2023-2024 Financial Report

NOTES TO THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

Note 7. PEOPLE AND RELATIONSHIPS

7.2 Related party disclosure

(a) Transactions with related parties

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

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

Organisation	2023/24 Total (GST inclusive if applicable) \$	2022/23 Total (GST inclusive if applicable) \$
TMC Enviro*	966,114	307,109
Buloke Tourism	7,500	7,500
Watchem Progress Association	12,700	3,200
Watchem Hall Committee of Management	250	370
Watchem Lake and Recreation Reserve Committee	6,978	8,946
Donald 2000 Inc	2,500	3,500
Rex Theatre Museum Limited	6,259	11,000
Wimmera Mallee Tourism Board	0	7,394
Total	1,002,301	349,019

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

During the period ended 30 June 2024, Council entered into material transactions with related party, TMC Enviro as noted above.

(b) Outstanding balances with related parties

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

Nil

(c) Loans to/from related parties

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

Nil

(d) Commitments to/from related parties

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

Nil

NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2024

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.

Gravel pits

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

Liability Mutual Insurance

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

(c) Guarantees for loans to other entities

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

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

8.2 Change in accounting standards

Certain new Australian Accounting Standards and interpretations have been published that are not mandatory for the 30 June 2024 reporting period. Council assesses the impact of these new standards.

In December 2022 the Australian Accounting Standards Board (AASB) issued AASB 2022-10 Amendments to Australian Accounting Standards - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities to modify AASB 13 Fair Value Measurement. AASB 2022-10 amends AASB 13 Fair Value Measurement for fair value measurements of non-financial assets of not-for-profit public sector entities not held primarily for their ability to generate net cash inflows. The AASB 13 modifications:

- are applicable only to not-for-profit public sector entities;
- are limited to fair value measurements of non-financial assets not held primarily for their ability to generate net cash inflows;
- are to be applied prospectively for annual periods beginning on or after 1 January 2024;
- would not necessarily change practice for some not-for-profit public sector entities; and
- do not indicate that entities changing practice in how they measure relevant assets made an error in applying the existing requirements of AASB 13.

Council will assess any impact of the modifications to AASB 13 ahead of the 2024-25 reporting period.

In December 2022 the Australian Accounting Standards Board (AASB) issued AASB 2022-6 Amendments to Australian Accounting Standards - Non-current Liabilities with Covenants. AASB 2022-6 amends AASB 101 Presentation of Financial Statements to improve the information an entity provides in its financial statements about long-term liabilities with covenants where the entity's right to defer settlement of those liabilities for at least twelve months after the reporting period is subject to the entity complying with conditions specified in the loan arrangement. The amendments in AASB 2022-6 are effective for annual periods beginning on or after 1 January 2024.

Buloke Shire Council 2023-2024 Financial Report

NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2024

Note 8. MANAGING UNCERTAINTIES

Council will assess any impact of the modifications to AASB 101 ahead of the 2024-25 reporting period.

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 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).

NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2024

Note 8. MANAGING UNCERTAINTIES

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.

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

Buloke Shire Council
2023-2024 Financial Report

NOTES TO THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

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

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

8.4 Fair value measurement

Fair Value Hierarchy

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

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

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. (For plant and equipment carrying amount is considered to approximate fair value given short useful lives). At balance date, the Council reviewed the carrying value of the individual classes of assets measured at fair value to ensure that each asset materially approximated its fair value. Where the carrying value materially differed from the fair value at balance date, the class of asset was revalued.

Fair value valuations are determined in accordance with a valuation hierarchy. Changes to the valuation hierarchy will only occur if an external change in the restrictions or limitations of use of an asset result in changes to the permissible or practical highest and best use of the asset. In addition, Council undertakes a formal revaluation of land, buildings, and infrastructure assets on a regular basis ranging from 2 to 5 years. The valuation is performed either by experienced council officers or independent experts. The following table sets out the frequency of revaluations by asset class.

Asset Class	Revaluation frequency
Land	2 years
Buildings	3 years
Roads	3 years
Bridges	3 years
Footpaths and cycleways	3 years
Drainage	3 years
Recreational, leisure and community facilities	3 years
Waste management	3 years
Parks, open space and streetscapes	3 years

NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2024

Note 8. MANAGING UNCERTAINTIES

Aerodromes	3 years
Other infrastructure	3 years

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.

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

No matters have occurred after balance date that require disclosure in the financial report.

Buloke Shire Council
2023-2024 Financial Report

NOTES TO THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

Note 9. OTHER MATTERS

	Balance at beginning of reporting period \$ '000	Increase (decrease) \$ '000	Share of increase (decrease) on revaluation of <name asset class> by an associate \$ '000	Balance at end of reporting period \$ '000
9.1 Reserves				
(a) Asset revaluation reserves				
2024				
Property				
Land and land improvements	2,032	–	–	2,032
Land under roads	22,307	–	–	22,307
Buildings	24,546	–	–	24,546
	48,885	–	–	48,885
Infrastructure				
Roads	128,705	–	–	128,705
Bridges	2,904	–	–	2,904
Footpaths and cycleways	4,954	–	–	4,954
Drainage	2,022	–	–	2,022
Kerb & Channel	7,523	–	–	7,523
Other infrastructure	363	–	–	363
	146,471	–	–	146,471
Total asset revaluation reserves	195,356	–	–	195,356
2023				
Property				
Land and land improvements	2,032	–	–	2,032
Land under roads	22,307	–	–	22,307
Buildings	24,546	–	–	24,546
	48,885	–	–	48,885
Infrastructure				
Roads	105,768	22,937	–	128,705
Bridges	3,014	(110)	–	2,904
Footpaths and cycleways	5,123	(169)	–	4,954
Drainage	2,022	–	–	2,022
Kerb & Channel	6,911	612	–	7,523
Other infrastructure	363	–	–	363
	123,201	23,270	–	146,471
Total asset revaluation reserves	172,086	23,270	–	195,356

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

Buloke Shire Council
2023-2024 Financial Report

NOTES TO THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

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				
2024				
Defined Benefits Superannuation	1,000	–	–	1,000
Sustainability Fund	100	–	–	100
Unspent Grants	6,862	–	(6,862)	–
Grant Opportunity	400	200	–	600
Capital Project Initiations	393	200	(20)	573
Waste	397	198	–	595
Total Other reserves	9,152	598	(6,882)	2,868
2023				
Defined Benefits Superannuation	1,000	–	–	1,000
Sustainability Fund	78	22	–	100
Unspent Grants	1,830	5,032	–	6,862
Grant Opportunity	200	200	–	400
Capital Project Initiations	200	193	–	393
Waste	–	397	–	397
Total Other reserves	3,308	5,844	–	9,152

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

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

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

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

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

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

Buloke Shire Council
2023-2024 Financial Report

NOTES TO THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

Note 9. OTHER MATTERS

	2024 \$ '000	2023 \$ '000
9.2 Reconciliation of cash flows from operating activities to surplus/(deficit)		
Surplus/(deficit) for the year	(5,037)	9,048
Non-cash adjustments:		
Depreciation/amortisation	9,348	9,751
(Profit)/loss on disposal of property, infrastructure, plant and equipment	(52)	32
Amounts disclosed in financing activities	80	38
Change in assets and liabilities:		
(Increase)/decrease in trade and other receivables	726	(1,848)
(Increase)/decrease in inventories	(96)	(42)
(Increase)/decrease in prepayments	(112)	(64)
Increase/(decrease) in other assets	(8)	–
Increase/(decrease) in trade and other payables	98	205
Increase/(decrease) in provisions	(587)	787
Increase/(decrease) in trust funds and other payables	(38)	51
(Decrease)/increase in contract and other liabilities	(3,819)	(107)
Net cash provided by/(used in) operating activities	503	17,851

9.3 Superannuation

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

Accumulation

The Fund's accumulation category, Vision MySuper/Vision Super Saver, receives both employer and employee contributions on a progressive basis. Employer contributions are normally based on a fixed percentage of employee earnings (for the year ended 30 June 2024, this was 11% as required under Superannuation Guarantee (SG) legislation (2023: 10.5%)).

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.

A triennial actuarial investigation for the Defined Benefit category at 30 June 2023 was conducted and completed by 31 December 2023. The vested benefit index (VBI) for the Defined Benefit category as at 30 June 2023 was 104.1%. Council was notified of the 30 June 2023 VBI during August 2023.

The financial assumptions used to calculate the 30 June 2023 VBI were:

Net investment returns 5.7% pa

NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2024

Note 9. OTHER MATTERS

Salary information	3.5% pa
Price inflation (CPI)	2.8% pa.

The VBI is used as the primary funding indicator. Because the VBI was above 100%, the 30 June 2023 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 2023 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 2024, this rate was 11% of members' salaries (10.5% in 2022/23). This rate is expected to increase in line with any increases in the SG contribution rate and was reviewed as part of the 30 June 2023 triennial valuation.

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

(b) Funding calls

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

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

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

Due to the nature of the contractual obligations between the participating employers and the Fund, and that the Fund includes lifetime pensioners and their reversionary beneficiaries, it is unlikely that the Fund will be wound up. If there is a surplus in the Fund, the surplus cannot be returned to the participating employers.

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

The 2023 triennial actuarial investigation surplus amounts

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

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

	2023 (Triennial)	2022 (Interim)
	\$m	\$m
- A VBI Surplus	84.7	44.6
- A total service liability surplus	123.6	105.8
- A discounted accrued benefits surplus	141.9	111.9

The VBI surplus means that the market value of the fund's assets supporting the defined benefit obligations exceed the vested benefits that the defined benefit members would have been entitled to if they had all exited on 30 June 2023.

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 2023.

Buloke Shire Council
2023-2024 Financial Report

NOTES TO THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

Note 9. OTHER MATTERS

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 2023.

The 2024 interim actuarial investigation

An interim actuarial investigation is being conducted for the Fund's position as at 30 June 2024 as the Fund provides lifetime pensions in the Defined Benefit category. It is anticipated that this actuarial investigation will be completed by October 2024.

The VBI of the Defined Benefit category was 105.4% as at 30 June 2024. The financial assumptions used to calculate the 30 June 2024 VBI were:

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

Council was notified of the 30 June 2024 VBI during August 2024.

Because the VBI was above 100%, the Defined Benefit category was in a satisfactory financial position at 30 June 2024 and it is expected that the actuarial investigation will recommend that no change will be necessary to the Defined Benefit category's funding arrangements from prior years.

**NOTES TO THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024**

Note 9. OTHER MATTERS

The 2020 triennial actuarial investigation

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

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

Superannuation contributions

Contributions by Council (excluding any unfunded liability payments) to the above superannuation plans for the financial year ended 30 June 2024 are detailed below:

Scheme	Type of scheme	Rate	2024 \$ '000	2023 \$ '000
Vision Super	Defined benefit	11% (2023:10.5%)	–	–
Vision Super	Accumulation fund	11% (2023:10.5%)	462	434

Buloke Shire Council
2023-2024 Financial Report

**NOTES TO THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024**

Note 10. CHANGES IN ACCOUNTING POLICIES

There have been no changes to accounting policies in the 2023-24 year.

PERFORMANCE STATEMENT

For the year ended
30 June 2024



Performance Statement

For The Year Ended 30 June 2024

Description of Buloke Shire Council

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

The Shire is bounded by both 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 Shire is a predominantly rural area. The main townships are Birchip, Charlton, Donald, Sea Lake and Wycheproof. The shire also includes 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.

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

Service Performance Indicators

For The Year Ended 30 June 2024

Service Indicator/Measure	2021	2022	2023	2024		Comments
	Actual	Actual	Actual	Target as per budget	Actual	
<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>	3.08	3.81	2.55	N/A	2.76	Utilisation of Council pools varies from year to year and is often subject to weather.
<p>Animal Management</p> <p>Health and safety</p> <p><i>Animal management prosecutions</i></p> <p>[Number of successful animal management prosecutions / Number of animal management prosecutions] x 100</p>	100%	100%	0%	N/A	0%	There were no animal management prosecutions in 2024
<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%	100%	0%	N/A	0%	There were no critical or major non-compliance outcome notifications in 2024.
<p>Governance</p> <p>Consultation and engagement</p> <p><i>Satisfaction with community consultation and engagement</i></p> <p>[Community satisfaction rating out of 100 with how Council has performed on community consultation and engagement]</p>	60	54	52	56	50	Council's result against target was disappointing. Council is working more closely with communities to improve this outcome.
<p>Libraries</p> <p>Participation</p> <p><i>Library membership</i></p> <p>[Number of registered library members / Population] x 100</p>	N/A	N/A	N/A	N/A	9.19%	

<p>Maternal and Child Health (MCH)</p> <p>Participation</p> <p><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] x 100</p> <p>85.53%</p>	85.53%	87.45%	87.73%	N/A	85.30%	
<p><i>Participation in the MCH service by Aboriginal children</i> [Number of Aboriginal children who attend the MCH service at least once (in the year) / Number of Aboriginal children enrolled in the MCH service] x 100</p> <p>75.00%</p>	75.00%	84.62%	94.12%	N/A	95.45%	
<p>Roads</p> <p>Condition</p> <p><i>Sealed local roads maintained to condition standards</i> [Number of kilometres of sealed local roads below the renewal intervention level set by Council / kilometres of sealed local roads] x 100</p> <p>91.04%</p>	91.04%	94.03%	99.25%	94%	99.30%	
<p>Statutory Planning</p> <p>Decision Making</p> <p><i>Planning applications decided within required time frames</i> [(Number of regular planning applications made within 60 days) + (Number of VicSmart planning applications decisions made within 10 days) / Number of planning application decisions made] x 100</p> <p>96.72%</p>	96.72%	58.70%	34.62%	65%	100.00%	Relatively low volume of planning permit applications resulting in large percentage variances from year to year.
<p>Waste Collection</p> <p>Waste diversion</p> <p><i>Kerbside collection waste diverted from landfill</i> [Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins] x100</p> <p>32.03%</p>	32.03%	31.08%	18.08%	33%	29.58%	Issues with the disposal of co-mingled recycling in 2022/23 resulted in lower rate of diversion to landfill.

Sustainable Capacity Indicators

For The Year Ended 30 June 2024

Indicator/Measure	2021	2022	2023	2024	Comments
Population <i>Expenses per head of municipal population</i> [Total expenses / Municipal population]	\$5,088.84	\$4,821.94	\$5,735.35	\$5,517.22	
Infrastructure per head of municipal population [Value of infrastructure / Municipal population]	\$44,820.36	\$41,215.45	\$44,712.93	\$45,437.25	
Population density per length of road [Municipal population / Kilometres of local roads]	1.15	1.15	1.15	1.14	
Own-source revenue <i>Own-source revenue per head of municipal population</i> [Own-source revenue / Municipal population]	\$2,600.07	\$2,637.29	\$2,813.26	\$2,993.38	
Recurrent grants <i>Recurrent grants per head of municipal population</i> [Recurrent grants / Municipal population]	\$1,701.69	\$1,993.25	\$2,018.49	\$593.05	The full amount of the Commonwealth Financial Assistance Grants for 2023/24 were paid in advance in 2022/23 bringing the total to \$9.8 million. In 2023/24 this grant totalled \$355,000.
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 mid-range 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	10.6%	18.2%	27.0%	29.3%	High staff turnover has been experienced across the Local Government sector and the region during the financial year. Council's remote location continues to create challenges for recruiting and retaining staff.

Financial Performance Indicators

For The Year Ended 30 June 2024

Dimension/indicator/measure	Forecast								Comments	
	2021	2022	2023	2024 Target as per budget	2024	2025	2026	2027		2028
Efficiency Expenditure level <i>Expenses per property assessment</i> [Total expenses / Number of property assessments]	\$5,174.50	\$4,646.67	\$5,475.47	\$5,326	\$5,235.51	\$5,229.36	\$5,400.72	\$5,529.55	\$5,654.94	
Revenue level Average residential rate per residential property assessment [General Rates and Municipal Charges / Number of property assessments]	\$2,063.17	\$2,001.27	\$2,009.84	N/A	\$2,090.49	\$2,138.52	\$2,197.31	\$2,257.82	\$2,319.73	
Liquidity Working capital <i>Current assets compared to current liabilities</i> [Current assets / Current liabilities] x100	267.19%	303.18%	354.94%	343%	376.98%	401.67%	338.54%	283.78%	197.82%	Council's liquidity in recent years has been high as it has held unexpended grant money and flood response advances. Liquidity will decline in future years as Council meets its spending commitments.

Dimension/indicator/measure	Forecast									
	2021	2022	2023	2024 Target as per budget	2024	2025	2026	2027	2028	Comments
Unrestricted cash <i>Unrestricted cash compared to current liabilities</i> [Unrestricted cash / Current liabilities] x100	36.48%	115.98%	78.65%	N/A	67.33%	351.08%	289.38%	235.33%	150.04%	At balance date Council held significant funds in term deposit investments with maturities greater than 3 months. These funds are therefore classified as 'other financial assets', not cash. Council has also held unexpended grants and flood advances that will be expended in future years.
Obligations Loans and borrowings <i>Loans and borrowings compared to rates</i> [Interest bearing loans and borrowings / Rate revenue] x100	0%	0%	0%	0%	0%	0%	0%	0%	0%	
<i>Loans and borrowings repayments compared to rates</i> [Interest and principal repayments on interest bearing loans and borrowings / Rate revenue] x100	0%	0%	0%	0%	0%	0%	0%	0%	0%	
Indebtedness <i>Non-current liabilities compared to own source revenue</i> [Non-current liabilities / Own source revenue] x100	7.99%	6.41%	9.68%	9%	7.48%	7.54%	7.73%	7.62%	7.51%	Non-current employee provisions reduced as Council withdrew from the provision of home support services and some long-serving staff left Council's employ.

Dimension/indicator/measure	Forecast									
	2021	2022	2023	2024 Target as per budget	2024	2025	2026	2027	2028	Comments
Asset renewal and upgrade Asset renewal compared to depreciation [Asset renewal expense / Asset depreciation] x100	134.83%	149.96%	81.07%	122%	74.57%	154.53%	90.61%	90.64%	112.66%	Council capital expenditure in 2023/24 on new asset expenditure increased by 125% and less was spent on renewal. In future years Council expects that its capital works will be more focussed on renewal and upgrade.
Operating position Adjusted underlying result Adjusted underlying surplus (or deficit) [Adjusted underlying surplus (deficit) / Adjusted underlying revenue] x100	-6.13%	-2.28%	13.87%	N/A	-44.33%	-19.33%	-23.25%	-23.01%	-22.62%	Council's underlying result over two years was distorted by the receipt of the full 2023/24 Commonwealth Financial Assistance Grants in the 2022/23 financial year and additional natural disaster grants in 2022/23.
Stability Rates concentration Rates compared to adjusted underlying Revenue [Rate revenue / Adjusted underlying revenue] x100	48.17%	49.92%	35.84%	53%	65.00%	54.85%	56.37%	56.45%	56.54%	Underlying revenue was substantially reduced compared to 2022/23 as a result of not receiving any Commonwealth Financial Assistance Grants in 2023/24 and a reduction in other operating grants.

Financial Performance Indicators

For The Year Ended 30 June 2024

Dimension/indicator/measure	Forecast							Comments		
	2021	2022	2023	2024 Target as per budget	2024	2025	2026		2027	2028
Rates effort <i>Rates compared to property values</i> [Rate revenue / Capital improved value of rateable properties in the municipality] x100	0.76%	0.68%	0.50%	N/A	0.37%	0.30%	0.28%	0.26%	0.25%	Rates are capped in accordance with the Fair Go Rate System while Council valuations have increased substantially in recent years.

Financial Performance Indicators

For The Year Ended 30 June 2024

Definitions

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

Financial Performance Indicators

For The Year Ended 30 June 2024

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

Other Information

For The Year Ended 30 June 2024

1. Basis of Preparation

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

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

The performance statement presents the actual results for the current year and the previous three years, along with the current year's target, if mandated by the *Local Government (Planning and Reporting) Regulations 2020*. Additionally, for the prescribed financial performance indicators and measures, the performance statement includes the target budget for the current year and the results forecast for the period 2024-25 to 2027-28 by the council's financial plan.

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

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*.



Jenna Allan
Principal Accounting Officer
Dated: 25 September 2024

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

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

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

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



Alan Getley
Councillor
Dated: 25 September 2024



Bronwyn Simpson
Councillor
Dated: 25 September 2024



Wayne O'Toole
Chief Executive Officer
Dated: 25 September 2024

Independent Auditor's Report

To the Councillors of Buloke Shire Council

Opinion	<p>I have audited the accompanying performance statement of Buloke Shire Council (the council) which comprises the:</p> <ul style="list-style-type: none"> • description of municipality for the year ended 30 June 2024 • service performance indicators for the year ended 30 June 2024 • sustainable capacity indicators for the year ended 30 June 2024 • financial performance indicators for the year ended 30 June 2024 • notes to the accounts • certification of the performance statement. <p>In my opinion, the performance statement of Buloke Shire Council in respect of the year ended 30 June 2024 presents fairly, in all material respects, in accordance with the performance reporting requirements of Part 4 of the <i>Local Government Act 2020</i> and Local Government (Planning and Reporting) Regulations 2020.</p>
Basis for Opinion	<p>I have conducted my audit in accordance with the <i>Audit Act 1994</i> which incorporates the Australian Standards on Assurance Engagements. I further describe my responsibilities under that Act and those standards in the <i>Auditor's Responsibilities for the Audit of the performance statement</i> section of my report.</p> <p>My independence is established by the <i>Constitution Act 1975</i>. My staff and I are independent of the council in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's <i>APES 110 Code of Ethics for Professional Accountants</i> (the Code) that are relevant to my audit of the performance statement in Victoria. My staff and I have also fulfilled our other ethical responsibilities in accordance with the Code.</p> <p>I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.</p>
Councillors' responsibilities for the performance statement	<p>The Councillors are responsible for the preparation and fair presentation of the performance statement in accordance with the performance reporting requirements of the <i>Local Government Act 2020</i> and Local Government (Planning and Reporting) Regulations 2020 and for such internal control as the Councillors determines is necessary to enable the preparation and fair presentation of a performance statement that is free from material misstatement, whether due to fraud or error.</p>

Auditor's responsibilities for the audit of the performance statement

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

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

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

MELBOURNE
2 October 2024



Travis Derricott
as delegate for the Auditor-General of Victoria

