

# ANNUAL REPORT

2022  
-2023



**BULOKE**  
SHIRE COUNCIL

## ACKNOWLEDGEMENT

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



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# INTRODUCTION

## WELCOME

### WELCOME TO THE REPORT OF OPERATIONS 2022-2023

Buloke Shire Council aspires to continually improve and innovate to create a Customer-centered culture, generating benefits and outcomes for our Customers, as well as fostering positive relationships when partnering with Council to advocate for wider benefits for the community. Council is committed to transparent reporting and accountability to the community and the Report of Operations 2022-2023 is the primary means of advising the Buloke Shire community about Council's operations and performance during the financial year.

## OUR VISION AND VALUES

### **BUILDING A BETTER BULOKE – A HEALTHY, CONNECTED, INCLUSIVE AND PROSPEROUS COMMUNITY.**

**Council addresses its key values through:**

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

# SNAPSHOT OF COUNCIL

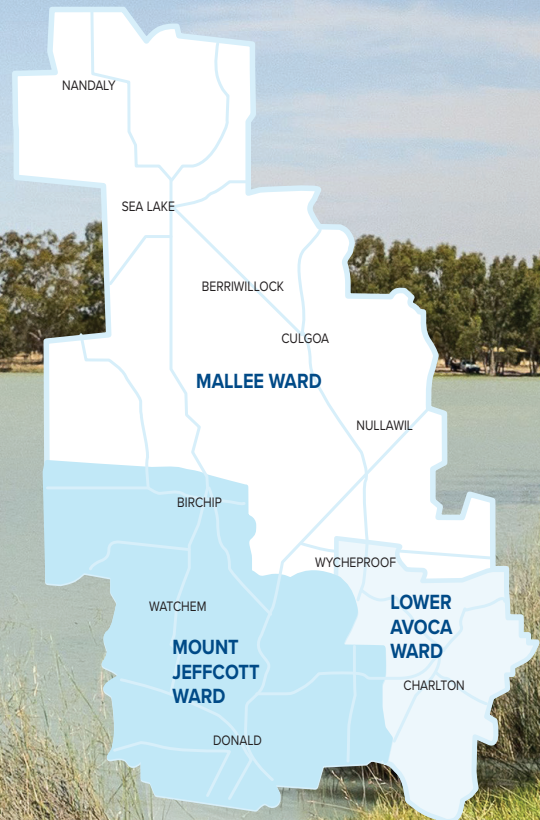
The Buloke Shire is located in North-West Victoria between 210 and 360 kilometres from Melbourne. It is bounded by both the Mildura and Swan Hill Rural Cities in the north, Gannawarra and Loddon Shires in the east, Northern Grampians Shire in the south and Yarriambiack Shire in the west.

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

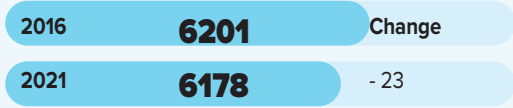
The Buloke Shire is named after the 'buloke' or 'bulloak' tree, (*Allocasuarina Luehmannii*), which is common in the area and the feature of the Buloke Shire logo. Council formed in 1995 after the amalgamation of the Shire of Wycheproof, Shire of Birchip, Shire of Charlton, Shire of Donald and Parts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



# OUR COMMUNITY PROFILE



## POPULATION



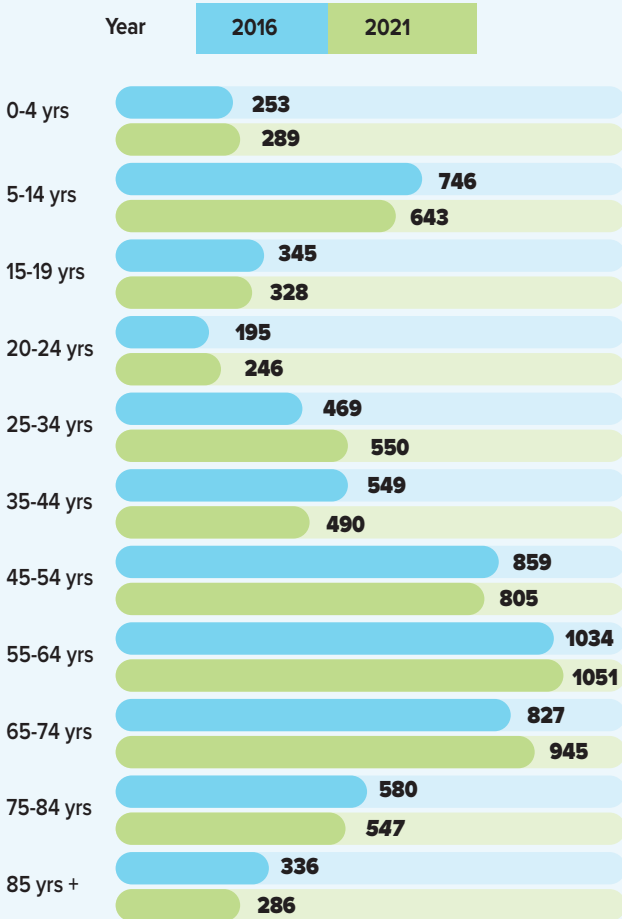
Number of households in Buloke is  
**3375**  
2021 Census



Median Age is  
**52 YEARS**

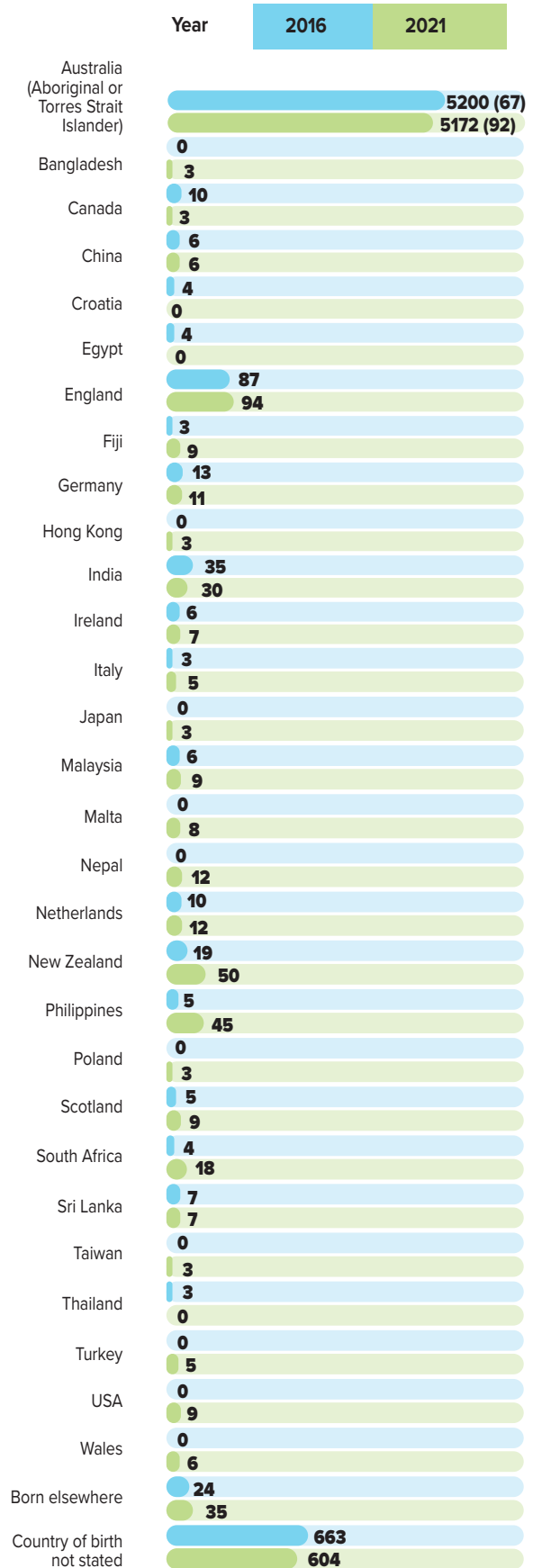
Data obtained from ABS 2016 and 2021 Census (horizontal breakdown line graph)

### Age



## COUNTRY OF BIRTH

data obtained from ABS 2016 and 2021 Census

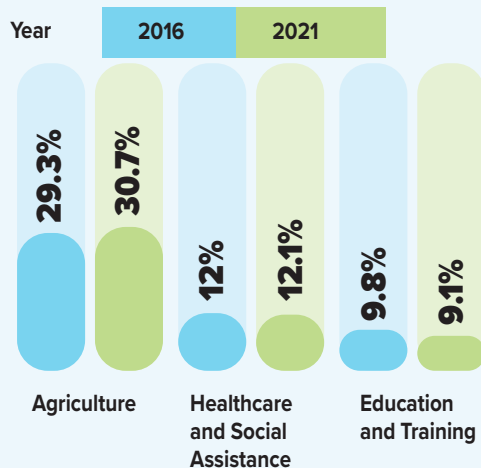




## INDUSTRY SECTOR JOBS

Total number of jobs in Buloke in 2021 was **5035** with **2654** people employed

### TOP 3 EMPLOYMENT AREAS



## VOLUNTEERING



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

## UNPAID WORK

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

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



## 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.

## EDUCATION



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

## ACCESS AND INCLUSION



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

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

# HIGHLIGHTS AND ACHIEVEMENTS

The highlights and major achievements for the 2022/2023 year are presented under the themes of the Council Plan 2021-2025 and are reflective of the consistent effort and delivery across the whole year as Council commenced the Annual Plan - Year 2.

The flooding events in October 2022 had a significant impact on the Buloke Shire Community, causing widespread damage and disruption to many aspects of daily life. Despite the challenges caused by these events, Council's staff have demonstrated a commitment to overcoming obstacles and continuing to work towards the goals outlined in the Annual Plan.



# FLOOD RECOVERY

Buloke experienced its fifth significant flooding event in 12 years in October 2022.

The event coincided with Victoria's highest spring rainfall since 1900, sparking flash and riverine flooding throughout Buloke and impacting 62 other Local Government areas causing widespread damage and demands on emergency service resources.

With the Avoca River peaking at 7.87m and the Richardson River at 3.76m, agricultural properties around the municipality were heavily impacted. Stock losses were recorded in excess of 2000 head due to the event. Over-floor flooding impacted three properties in Charlton and ten homes in Culgoa were damaged.



## EMERGENCY WORKS AND RECONSTRUCTION WORKS ESTIMATED AT \$32M



**732**  
ROADS AFFECTED



**710**  
PATCH/POTHoles COMPLETED  
616 COUNCIL  
94 CONTRACTOR



BULOKE'S EMERGENCY RELIEF CENTRE AND MUNICIPAL OPERATIONS COORDINATION CENTRE PROVIDED INFORMATION, RESPITE AND AID FOR THOSE IN NEED



RECONSTRUCTION ESTIMATE  
**40KM** REHABILITATION  
**18KM** GRAVEL RE-SHEET



**1,438**  
GRADING JOBS COMPLETED  
657 COUNCIL  
781 CONTRACTOR



**69** SECONDARY IMPACT ASSESSMENTS OF DAMAGED PROPERTIES INCLUDING COUNCIL ASSETS COMPLETED

## MITIGATION WORKS AND COMMUNITY INITIATIVES:

- Construction of five earthen levees in Charlton, Donald, and Wycheproof.
- Massive sandbag operation, spearheaded by CFA, VicSES, DELWP, and community members.
- Blockage of stormwater drains in Charlton and strategic recommissioning of drainage systems.
- Successful deployment of temporary culverts within road networks.
- Successful flood mitigation in Donald was underscored by levee constructions and advanced river gauges.



The flood had a severe impact on the agricultural sector, exacerbating financial and mental health issues, with tragic consequences. Our socio-economic fabric was further strained with the cancellation of Wycheproof Cup Horse Racing, Wycheproof Stock sale, Birchip B&S Ball, and the Charlton Show, reflecting a notable disruption in community activities and economic transactions.

- **Newspaper wrap** – Council aggregated relevant agency information to ensure the community was informed through the initial phase of the event.
- **Live closed roads updates** – we developed and implemented an accessible real-time Excel database to enable our staff to address inquiries and update the community.
- **Prioritising Community Road Needs** – Buloke Council organised drop-in sessions in Birchip, Charlton, Donald, Sea Lake, and Wycheproof, leveraging local expertise to inform the flood recovery and road repair strategies. This approach directly addressed the 'no betterment' challenge and strategically prioritised roads essential for business continuity, emergency services, and daily commutes, resulting in an efficient assessment and rapid response to the most urgent road repairs amidst significant challenges.
- **National Award for The Paddock Run** – Winning the 2023 'Disaster Preparedness' National Award, the program distributed 8,000 cards and over 1,000 cookie packets, fostering unity and collaboration within the community during challenging times and worked as an intervention against occupational violence at grain sites.
- **Summer Holiday Activity Book** – In collaboration with East Wimmera Health Service, Council implemented an early years intervention, distributing materials to every primary student in Buloke that served both as a domestic violence intervention and a means to support and empower young students amidst challenging circumstances, with the materials encouraging positive expressions of love and understanding during times of heightened anxiety.
- **Paddock The Goals Vodcasts** – The vodcasts strategically leveraged the community's passion for winter sports. Streamed live from sporting grounds, it united impacted communities, incorporating 40 unique stories and 63 community participants. Serving as a vital recovery and resilience tool, the series celebrated local stories, offered flood insights, and facilitated community healing. With stakeholders ranging from local sports clubs to emergency management, the initiative promoted inclusivity, understanding, and community preparedness. The profound community-building influence of the series led to its nomination for state and national awards.

- Charlton's new civil works diverted about 30 centimetres of water, protecting many homes and showcasing the benefits of community-led initiatives.

## ADVOCACY:

- Mayor Cr. Alan Getley and CEO Wayne O'Toole led a delegation to Canberra in June 2023, seeking discussions with relevant Ministers regarding enhanced financial support for 'betterment' funding for flood impacted infrastructure
- Council partnered with Road Safety Promotion Australia, local LP2 programs, and the Charlton Traffic Safety Education Centre to amplify the focus on training and driver awareness on damaged roads
- Council successfully advocated for the extension of the Primary Producer Flood Recovery, Transport Support, and Rural Landholder grants
- Council supported the community's clean-up efforts by extending the Free Greenwaste initiative and introducing "Buloke's Best Lawn" and "Before and After" competitions
- Council secured funding to facilitate community recovery support events, fostering enhanced resilience, promoting interconnectedness, and launching a range of pivotal post-crisis initiatives.
- The flood's aftermath underscores the resilience of the Buloke community. Despite the challenges, community-led initiatives and collaborative efforts showcased the power of unity in adversity.



# OUR BUILT AND NATURAL ENVIRONMENT

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

## 2. SCILLEYS ISLAND FOOTBRIDGE

Rejuvenation of the Scilleys Island footbridge in Donald was carried out. The 30-metre-long curving span rises two metres and was designed by the engineering department of the Donald Shire and fabricated by the Bendigo Ordnance Factory, back in 1980.

This bridge is a significant tourism asset, frequently profiled by photographers and it also connects the community to the natural asset that is Scilleys Island. It's a great spot for birdwatching, or for walking, riding or jogging.

## 1. CLIMATE CHANGE MITIGATION AND ADAPTATION STRATEGY PROGRESS REPORT

The Climate Change Mitigation and Adaptation Strategy Progress Report noted by Council in May highlighted the significant strides taken by the Council in combating climate change. Several initiatives have been progressed, including the expansion of renewable energy sources, improving energy efficiency in public buildings, promoting sustainable transportation options, and enhancing green spaces within the community.



## 3. SEA LAKE STREETScape RENEWAL PROJECT

At the time of reporting, completed works in Best Street had improved footpaths, kerbside drainage and provided safer access for mobility scooters and prams in and out of the Apex Park precinct.

In consultation with the community, articulated paving incorporating individually named bricks and pavers have been placed in the public park.

On the southern side of Best Street, underground storm water installations and a footpath upgrade have delivered an improved leisure area adjacent to the main street's community hotel in the centre of town.

This project was supported by the Victorian Government's Department of Jobs, Precincts and Regions Crisis Committee Cabinet Infrastructure Stimulus Fund and Outdoor Activation Fund.

## 4. TRAVELLER'S REST CHARLTON REFURBISHMENT

The Charlton Traveller's Rest precinct underwent refurbishment with a new roof, pathway surfaces and coloured concrete, and roadway asphalt upgrades. The project also delivered improved kerbside entry points for wheeled footpath transport, such as prams and mobility scooters. Line marking and signage were installed, and beautification for the area via irrigation systems, landscaping and garden bed plantings completed the project.

This project was supported by the Australian Government's Regional Growth Fund and the Victorian Government's Department of Jobs, Precincts and Regions Crisis Committee Cabinet Infrastructure Stimulus Fund and Outdoor Activation Fund.



## 5. WYCHEPROOF STREETScape RENEWAL PROJECT

Delivered was an upgrade to the Civic Park, adjacent the Council Offices featuring an arbour, paving and seating encircled by lawn whilst the Broadway makeover featured upgrades to footpaths and crossovers, furniture, and shelter installations, greening of the street, artwork, signage, an EV charger and new lighting.

This project was supported by the Victorian Government's Department of Jobs, Precincts and Regions Outdoor Activation Fund, Regional Infrastructure Fund 2019/20 and Local Councils Outdoor Eating and Entertainment Package.

## 6. WOORONOOK LAKES CAMPGROUNDS IMPROVEMENTS

Wooroonook Lakes Campgrounds underwent construction works to improve the facilities and services offered at the campgrounds, enhancing the overall experience for campers in the future.

This project was supported by the Victorian Government's Department of Environment, Energy and Climate Action's Victorian Great Outdoors Camping and Caravan Grants Rd 1 2019/20 and the Australian Government's Local Roads and Community Infrastructure Program Phase 3.

## 7. LIGHTING UPGRADES

The Lighting Up Buloke Project delivered upgrades at sports grounds across Buloke, with projects in Charlton, Donald, Nullawil and Wycheproof lit up for all to enjoy.

This project was supported by the Victorian Government's Department of Jobs, Precincts and Regions Community Sports Infrastructure Stimulus Program.

## 8. EMU WORKING GROUP

In April Council announced the launch of a working group to guide the future of the emu population on Mount Wycheproof. As Council continues to work alongside other stakeholder groups and the community to implement the Mount Wycheproof Emu Management Plan, a working group was developed to move the plan forward in a truly harmonious way.

The announcement followed an on-country meeting which was held on Mount Wycheproof, with participation from Council, Traditional Owners, State Government agencies, Friends of Mount Wycheproof, Landcare, and community members. The group collectively resolved to establish a team representative of all stakeholders to oversee the welfare of the emus.



## 9. COMMENCED BULOKE PLAYSACES 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 scheduled for Centenary Park Wycheproof, Tynan Park Berriwilllock, 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 was supported by the Victorian Government's Department of Jobs, Precincts and Regions Regional Infrastructure Fund.

# OUR COMMUNITY WELLBEING

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



## 10. THE PADDOCK: THE GOALS

The Paddock: The Goals pod/vodcast was supported by a range of local and broader stakeholders and funded through Emergency Recovery Victoria. The Series comprised 10 pod/vodcasts that did a deep dive into the lessons learned from the 2022 October Flood Event and focused on how the community can come together and move forward. It showcased the community strength, resilience and determination, and provided inspiration for listeners wanting to achieve their own goals, no matter the arising challenges.

## 11. LODDON MALLEE PARTNERSHIP EARLY CHILDHOOD EDUCATION AND CHILDCARE IN RURAL AREAS REPORT

Buloke Shire families have faced increasing difficulties in securing childcare and early childhood education facilities within reasonable distance from home and work. The nature of rural communities often means that there is a 'thin market', due to large geographic areas with smaller populations, making it difficult to attract commercial operators to service our communities.

This report identifies preferred solutions, appropriate government interventions and cost benefit analyses to assist with advocacy and service provider attraction. The report is complete and has been distributed to relevant stakeholders and forms a strong part of Council's Advocacy Strategy.

## 12. SWIMMING POOL SEASON

Another successful Swimming Pool season was experienced for Council's seven swimming pools. Buloke Shire continued to offer free use of the pools for the community and visitors, and waived the Lifeguard fee of \$50.00 per hour for all swimming pool hire. The inflatable playgrounds proved a popular addition to the programs for the pools this year.



## 13. WITHDRAWAL FROM HOME SUPPORT SERVICE PROVISION

As the Commonwealth Government progressively implemented reforms in the national aged care system, Buloke Shire, like many other Victorian Councils, reviewed the future of service provision for aged care and disability services. Home support service provision has been an important and valued part of Buloke Shire Council's operations for nearing 40 years, however given the changing nature of the funding environment, and following an extensive review, Council made an in-principle decision to withdraw from the funded role of a service provider in February and maintained that as its final decision in April.



### **14. MAKE A CHANGE 'EXPAND YOUR IMPACT' PROGRAM**

Make a Change Program 'Expand Your Impact' was a free collaborative initiative, supporting people and their communities to grow their success and was delivered in partnership with the Shires of Buloke, Central Goldfields, Golden Plains, Melton, Surf Coast, and the Buloke and Northern Grampians Landcare Network.

### **15. VICTORIAN SENIORS' FESTIVAL**

Buloke celebrated the 40th year of the Victorian Seniors' Festival at the Birchip Community Leisure Centre with Me'n'Me Mates showcasing Australia's unique songs, language and stories.

### **16. CHILDREN, YOUTH AND FAMILIES PLAN**

Buloke Shire Council commenced work on its 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.



### **17. THE PADDOCK RUN INITIATIVE AND NATIONAL AWARD**

The Paddock Run was a flood initiative driven by the Buloke community. This initiative involved our Council staff visiting grain delivery sites in Buloke during harvest season, delivering 1000 packets of Kookas Country Cookies, to our hardworking harvest workforce. They also distributed over 8000 postcards providing information about flood response and recovery support to the community via our amazing local businesses, who passed on the message. The initiative won the Disaster Preparedness Award in the 2023 National Awards for Local Government.

### **18. 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.



## 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.

### 19. SEA LAKE HOUSING DEVELOPMENT

The next stage of the subdivision of the former Sea Lake Primary School site began after Council endorsed the commencement of the sale of land process under the Act including undertaking the required community engagement activities. The blocks were nearing sale at the time of reporting.

### 20. GRANT RECEIVED FOR THE WYCHEPROOF WETLANDS

Council received a grant from the Victorian Government's Department of Jobs, Precincts and Regions Regional Tourism Infrastructure Program to enhance existing tourism opportunities and provide new recreational activities for the wider community at the Wycheproof Wetlands.

The project will also provide valuable habitat for birds, fish, insects, and amphibians. A Draft Concept Plan was developed which included a wide range of exciting features, such as a pump/skate track, picnic areas, artificial beach spaces and places to watch wildlife.

### 21. TOURISM BUSINESS INNOVATION GRANTS

Council continued to deliver its successful Tourism Business Innovation Grants, with dispersal of \$15,000 to Blue Duck Distillery in Donald. The initiative aims to be the first all home grown and locally produced distilled spirits and farm grown meats in Buloke, bringing the paddock to the plate.

The remaining \$15,000 of the grants funding was set aside for a third round.

### 22. 2022-2023 INTERIM ECONOMIC DEVELOPMENT STRATEGY

The Interim Strategy was developed in close consultation with a sub-group of the Economic Development and Tourism Advisory Committee (EDATAC). The Interim Strategy builds upon the 2018-2021 Strategy and propose further ambitious strategies to remain responsive to community needs and economic opportunities, as well as follow the advice of key industry and community stakeholders at both local and regional level.

Some initiatives undertaken include:

- Working with local Housing Groups and developers in Birchip, Charlton and Donald to get funding for future housing.
- Revisiting and adopting acceptable housing and business incentives based on the recommendations of EDATAC.
- Active participation in regional partnerships relating to economic and tourism development initiatives (e.g., WNT, Bendigo Region of Gastronomy, INVEST Loddon Mallee, Traditional Owner relationships, and participating in Wimmera development association projects).
- Participated in the creation and launch of INVEST Loddon Mallee with five other LGA's.
- Updating of Council's industry investment guides.



## 23. INVEST LODDON MALLEE

Launched in July, INVEST Loddon Mallee partners Councils from across our region to form a new online resource so investors can connect easily with our opportunities for new businesses.

INVEST Loddon Mallee showcase the diversity and competitive advantages of Buloke and our surrounding local government areas.

## 24. WYCHEPROOF SALEYARDS UPGRADE

Four new loading ramps, shelters and yard improvements were installed at Wycheproof Saleyards.

The upgrades will support the thriving livestock industry in Buloke and from afar.



## 25. TOURISM MARKETING PROJECTS

Council has worked alongside Wimmera Mallee Tourism to increase tourism marketing for Buloke Shire. Marketing initiatives undertaken include Silo Art Trail maps, provision of Digital Capability training for local businesses, the Eclectic Wimmera Accommodation Feasibility Study, the Augmented and Virtual Reality Scoping Project, an Enhanced Marketing Mallee Silo Trail Project and the Cabins Across the Wimmera Mallee: Strengthening the Visitor Economy Project.



## 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.



### 26. CR GETLEY ELECTED MAYOR

Cr Alan Getley was elected as Mayor at the Statutory Meeting in November. In his first term as Mayor, Cr Getley was joined by Cr David Pollard who was voted in as Deputy Mayor. The meeting also saw Council Delegations and the Council Meeting Schedule set for the upcoming year.

### 27. HOGAN WINS MALLEE WARD BY-ELECTION

In October, Bernadette Hogan was declared the successful candidate of a by-election created in the Mallee Ward by the resignation of former Cr David Vis, who resigned in June.

Cr Hogan took the Oath of Office on Wednesday 2 November 2022 ahead of a Councillor Briefing that day.

### 28. AUSTRALIA DAY AWARD WINNERS

Several of Buloke's outstanding contributors were recognised for their dedication to the community at Buloke Shire Council's Australia Day Eve Awards, presented at the Watchem Hall in January.

Julie Coffey of Birchip, was named Citizen of the Year, Ella Sheahan of Dumosa, was named Young Citizen of the Year, and Event of The Year Award was 'Anzac Day 2022 - Wycheproof RSL'.

Citizen of the Year, Julie Coffey, is the quintessential team player and mentor, approachable and always helping others to always feel like they're part of something bigger than themselves.

Young Citizen of the Year, Ella Sheahan's character strengths embolden courage, honesty, perseverance and zest. These strengths have underpinned her selfless drive to help others, as well as provide inspiration to them.

Event of the Year, the Wycheproof RSL Sub-Branch ANZAC Day Ceremony is conducted each year.

The 2022 event was particularly significant, with the unveiling of a sculpture within the new Avenue of Honour at the northern end of the township.

## 29. BULOKE SHIRE COUNCIL ADVOCACY STRATEGY 2022-2023

Buloke Shire Council Advocacy Strategy 2022-2023 was adopted by Council in October and outlines the key advocacy projects Council is seeking partnerships to implement. The Strategy was subsequently updated and adopted again in April to reflect the flood events of October 2022, and represents some of the challenges faced by Buloke Shire, as one of the geographically largest municipalities in the State.

## 30. COMMUNITY GRANTS PROGRAM

Council reviewed and amended key documentation relevant to the Community Grants Program in line with recommendations from a Victorian Auditor General's Office report, detailing Fraud Control. Buloke Shire Council allocates \$20,000 in community grants and sponsorship and \$50,000 in sustainability grants annually. The updated Community Grants Guidelines will ensure that there is clarity, transparency and inclusion with allocations of Community Grant funding.

## 31. ADOPTION OF GOVERNANCE RULES

Council reviewed, amended and adopted its Governance Rules after recent amendments to the *Local Government Act 2020* required councils to make provision for virtual attendance at Council Meetings and Delegated Committee Meetings.



## 32. IDAHOBIT

Council went full rainbow, flying the rainbow flag for IDAHOBIT Day to support our LGBTQIA+ community. This year, in addition to a flag raising ceremony, guest speaker Matt Keane shared his lived experiences about life growing up in a small rural community and spent time with Council staff, Headspace and North Central LLEN staff and Wycheproof P-12 students. They all shared in a rainbow coloured morning tea in recognition of this date to support the LGBTQIA+ community, and each expressed their continued allyship in working towards a community that does not discriminate. Council staff have also turned their email signature Council logo rainbow as part of this workplace inclusion session.

## 33. CUSTOMER EXPERIENCE STRATEGY 2022-2025

The Buloke Shire Customer Experience Strategy 2022-2025 was adopted by Council and aims to provide greater agility, flexibility and connection to deliver positive customer experiences. Being responsive and timely is the key priority identified in the Customer Experience Strategy 2022-2025. This strategy will guide business transformation in step with community expectations in their interactions with Council. It will also evaluate how customer needs are being met through internal and external continuous improvement for the range of services it provides.

# CHALLENGES AHEAD

Everything Council does on behalf of the community is informed by the Council Plan 2021-2025. Buloke saw significant growth through the last program of strategic planning with those high-order aspirations of the community, their visions, are even more pronounced.

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

## The key challenges facing Buloke identified were:



### DIVERSE AND QUALITY HOUSING STOCK

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



### DIGITAL CONNECTIVITY

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



### ASSET RENEWAL GAP

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



### CLIMATE CHANGE

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



## WASTE

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



## SKILLS GAP

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



# THE YEAR IN REVIEW



## MAYOR'S MESSAGE

### MAYOR, CR ALAN GETLEY

**I am privileged to present the Annual Report 2022/23 on behalf of Council.**

In a year that might have seen our community moving steadily through post-COVID19 recovery, we were instead faced with the October 2022 Flood Event. Our wonderful part of the world was heavily affected, and the nature of the event made moving around even within the Shire difficult or in some cases not possible.

In response to the event, our amazing communities once again rallied and across the Shire we saw friends and neighbours helping each other in any way they could. This is the heart of Buloke Shire, with the resilience, compassion and determination to not only survive but to thrive.

Experts indicate climate change factors will increase weather events that impact our communities, and our ability to live a prosperous life. That's why Council adopted a Climate Change Adaption Plan and have continued to focus on the things that we can do to ensure we are best prepared for the future. This Plan and on ground learnings from October will heavily influence a revision of our Municipal Emergency Management Plan and Municipal Flood Plan to ensure we are always prepared as best we can be when confronted with these events.

We have also advocated strongly to build flood affected infrastructure back to a more resilient standard. Our advocacy work in relation to "betterment" works was heard, with the State and Federal Government coming together to deliver a \$9.4m Council Priority Betterment Program across affected local government areas, with Buloke to receive \$960,000. Whilst we welcome the announcement of the fund, there is a lot of work to be done in Buloke and we need all the support we can garner.

It wasn't all bad news. Council revised and adopted our Advocacy Strategy, to ensure that we receive appropriate stakeholder support for the infrastructure and services that are important for you, both now and into the future.

Council made probably the biggest decision since amalgamation when in April, after careful consideration, we decided to withdraw from our Commonwealth Government funded role for home support service provision for aged care and people with a disability. The provision of these services has been an important part of the Buloke Shire Council's operations for nearing 40 years, however with the comprehensive changes to be introduced as the Commonwealth Government progressively reforms the national aged care system, Council, like many other Councils, reviewed its position and decided to exit service.

Council knows that one of the greatest challenges facing the community now is the housing shortage that is being felt across Australia. In response we have ensured that the old Sea Lake School Site is development ready and on the market. Once realised this exciting project will provide eight homes for new and existing residents alike. Council will continue to lead, partner and advocate to address the shortage.

There were also times to celebrate throughout the year. Our annual Australia Day Eve Event this year was held in Watchem with a big crowd in attendance. This event, which rotates around the Shire is what our community is all about. Congratulations to all our community award winners and new citizens acknowledged on the night.

Buloke also won at this year's National Awards for Local Government for our flood initiative The Paddock Run, which was named the national winner in the disaster preparedness category.

Thank you to all the businesses and grain receival sites that leant into this initiative to make it the success that it was.

I'd like to take this opportunity to thank CEO Wayne O'Toole and his incredible team in this disruptive year. We know that the impact of the October 2022 Flood Event was felt by each of you, and we recognise the additional efforts you have made to help our community recover.



## CHIEF EXECUTIVE OFFICER'S MESSAGE

**WAYNE O'TOOLE**

**It has been another amazing year where the community and our organisation have been able to shift our focus to respond to and begin to recover from a significant Flood Event. For Buloke Shire as an organisation it meant reviewing our business-as-usual operations and putting our resources where they were most needed.**

Council staff were at the coalface in preparation for and in response to the October 2022 flood event. With La Nina declared Council staff began preparation and training for what might come to ensure we could play our key role in any emergency.

Such was the speed and unpredictability of the flood event Council officers had to fill roles and duties that normally would have been undertaken by other agencies.

The team worked around the clock in mitigation efforts in key towns to ensure damage to homes and communities was minimised.

To see our officers applauded at community meetings throughout this event is something that will stay with me. Our staff lived their values in response and in many cases were living away from their families for many weeks to be geographically available given the local and statewide nature of the event.

I cannot thank our team enough. All of Buloke is greatly appreciative.

We have led the way in recovery as well with many events to directly address community needs. This is a long road with much investment required in our road network and in our communities. Council has created a flood recovery team to address these needs.

We advanced a number of important documents which will assist us to continue providing excellence in infrastructure and service provision. Built with strong consultation, each of the Climate Change Mitigation and Adaptation Strategy, Economic Development and Tourism Strategy, Gender Equality Action Plan and Customer Experience Strategy will underpin all that we do.

Even throughout the flood remediation works, our teams continued to deliver the large-scale works scheduled for the year. Outside our standard road schedules, either delivered or commenced at the time of reporting were streetscape projects across five towns, a playspaces trail across five towns and lighting upgrades in four towns as part of the Lighting Up Buloke Project.

Council continues to advocate for a better Buloke to all levels of government. Our advocacy efforts have seen large investments into many projects like the streetscapes and playscapes projects that began and some of which were completed over the reporting year.

Council will also continue to partner with other stakeholders like Vic Health Local Government Partnership Program), Birchip Cropping Group (Agriculture Resilience Project) and Regional Development Australia (Loddon Mallee Partnership Early Childhood Education and Childcare in Rural Areas Project) to deliver meaningful programs for our community.

# DESCRIPTION OF OPERATIONS

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

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

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

## COMMUNITY DEVELOPMENT

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

**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 Berrivillock, Birchip, Charlton, Culgoa, Donald, Nullawil, Sea Lake, Watchem and Wycheproof.

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

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

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

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

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

**Environmental Planning** – This service manages Council's Environmental Compliance and Sustainability Programs and Services.

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

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



## WORKS AND TECHNICAL SERVICES

**Recreation** – This service provides recreational facilities and support to community operated recreation reserves in 10 towns across the Shire, as well as governance support to community recreation clubs and committees.

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

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

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

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

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

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

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

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

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

## CORPORATE SERVICES

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

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

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

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

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

# OUR COUNCIL

## COUNCIL PROFILE

The Buloke Shire Council is a public statutory body incorporated under the *Act*. The *Act* sets out the primary purposes and objectives of the Council and defines its functions and powers.

The Council consists of a Mayor, Deputy Mayor and five Councillors. The current Buloke Shire Council was sworn in on 16 November 2020 and will retire in October 2024.

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

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

## COUNCIL OFFICES

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

All services can be accessed by calling 1300 520 520.

Council's Customer Service Charter is available on Council's website.



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



**Fax:** (03) 5493 7395



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



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



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

# COUNCILLORS

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

## LOWER AVOCA WARD



### CR DAVID POLLARD (DEPUTY MAYOR)

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

Cr Pollard is currently serving a fourth term as Councillor. David's extensive community outreach has included involvement with Ambulance Victoria, the CFA, Scouts Victoria, along with being the driver of the community purchase of Charlton's Rex Theatre. David's lifetime experience on the family farm near Wycheproof brings an understanding to rural issues as well as urban concerns. A representative of the Lower Avoca Ward since 2008 David has served three terms as Mayor from November 2011, 2016 and 2017, as well as holding the role of Deputy Mayor twice. He was elected Deputy Mayor again in November 2022.



### CR CAROLYN STEWART

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

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

## MALLEE WARD



### CR ALAN GETLEY (MAYOR)

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

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

Cr Getley was elected Deputy Mayor in November 2021, and Mayor in November 2022.



### CR BERNADETTE HOGAN

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

It was a return to Council duty for Cr Hogan, who served as a Mallee Ward Councillor between 2005-2008 as well as having been a member of the Council's Audit Committee.

Bernadette was elected as the new Mallee Ward Councillor for Buloke Shire Council following a by-election in October 2022.

Bernadette farms with her husband locally and she brings a strong skill set in accounting and business management. Campaigning on sustainability and liveability, she advocates for transparency and accountability in determining the equitable distribution of financial resources and services across all Buloke Shire communities.

## MOUNT JEFFCOTT WARD



### CR GRAEME MILNE

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

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



### CR BRONWYN SIMPSON

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

Cr. Simpson is commencing her second term on Council - this time as a representative for the Mount Jeffcott Ward where she holds part-time employment.

Bronwyn is focused on maximizing the potential of the Council Plan, within budget, and in ways which will enhance the liveability of Buloke. Environment, economic development and advocacy for rural issues are highlighted, and her background in customer relations and committee membership are a plus for community engagement.



### CR DARYL WARREN

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

Cr. Warren has been elected for a second term on Council. Daryl has been heavily involved in numerous community initiatives, and is keen to see Buloke as a vibrant, welcoming region. With a "can-do" attitude and an ability to respond willingly to resident's needs, financial accountability - now and for the future - is also an integral part of his vision. Daryl was voted in as Mayor in November 2020 and 2021 and has served as Deputy Mayor between November 2017 and November 2019.

## COUNCIL DELEGATES LIST

The Council Delegate List was adopted at the Statutory Meeting held on 9 November 2022.

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 Network	Cr Getley
Buloke Tourism Board	Cr Milne
Calder Highway Improvement Committee	Cr Pollard
Central Vic Greenhouse Alliance	Cr Pollard
Charlton Park Committee of Management	Cr Stewart
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

## MEETINGS OF COUNCIL

During 2022/23 Buloke Shire Council held two different types of meetings:

- Council Meetings
- Councillor Briefings

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

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

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

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

### Councillor Attendance 2022/23

COUNCILLOR	ELECTED DATE	ATTENDANCE AT COUNCIL MEETINGS
Total number of meetings		15
Cr Getley	24 Oct 2020	15
Cr Hogan	15 Oct 2022	10
Cr Milne	24 Oct 2020	15
Cr Pollard	24 Oct 2020	14
Cr Simpson	24 Oct 2020	14
Cr Stewart	24 Oct 2020	9
Cr Warren	24 Oct 2020	15

### Councillor Leaves of Absence

Cr Stewart - 8 February 2023 to 9 May 2023

Cr Vis – resigned from Council 30 Jun 2022

Cr Hogan – elected 24 Oct 2022

Cr David Vis resigned from Council on 30 June 2022. Cr Bernadette Hogan was elected by a subsequent by-election in the Mallee Ward.

## 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. The Councillors also have the use of a Council-funded mobile phone, access to a fully maintained vehicle for use on Council business and an iPad with intranet and internet access.

In addition all Councillors receive 10.5% 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	10.5% SUPERANNUATION
Cr Alan Getley	57,061.82	5,991.49
Cr Bernadette Hogan	14,961.65	1,570.97
Cr Bronwyn Simpson	22,310.19	2,342.57
Cr Carolyn Stewart	22,310.19	2,342.57
Cr Daryl Warren	38,727.37	4,075.81
Cr David Pollard	30,283.44	3,179.76
Cr David Vis	1,815.99	-
Cr Graeme Milne	22,310.19	2,342.57
<b>Total</b>	<b>209,780.84</b>	<b>21,845.75</b>

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

## COUNCILLOR EXPENSES

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

### Councillor Expenditure 1 July 2021 - June 2022

COUNCILLOR	TRAVEL REIMBURSEMENT	CONFERENCES	TRAVEL & ACCOMMODATION	TELEPHONE REIMBURSEMENT	INFORMATION & TECHNOLOGY COMMUNICATION	TOTALS
Cr Alan Getley		1,910.15	2,228.03		815.84	4,954.02
Cr Bernadette Hogan					678.74	678.74
Cr Bronwyn Simpson					447.11	447.11
Cr Carolyn Stewart			687.00		529.16	1,216.16
Cr Daryl Warren		250.00		540.00	367.47	1,157.47
Cr David Pollard	81.60	363.64	174.55		761.00	1,380.79
Cr David Vis						-
Cr Graeme Milne	4,015.44	695.00	155.19		434.02	5,299.65
<b>Total</b>	<b>4,097.04</b>	<b>3,218.79</b>	<b>3,244.77</b>	<b>540.00</b>	<b>4,033.34</b>	<b>15,133.94</b>

## COMMITTEES

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

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

Council has also established the following advisory Committees

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

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

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



## DOCUMENTS AVAILABLE FOR PUBLIC INSPECTION

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

The following documents are available on Council's website:

- Officers Authorised under s224 of the *Local Government Act 1989*
- Instrument of Delegation – Council to the CEO
- Instrument of Delegation – Council to Council Staff
- Instrument of Delegation – CEO to Council Staff
- Instrument of Sub-Delegation – CEO to Council Staff
- Instruments of Delegation to Community Asset Committees
- 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

To arrange an inspection please contact the Director of Corporate and Organisational Performance on 1300 520 520. Many of the documents are available to view online or by download from the Council website.

# OUR PEOPLE

Buloke Shire is a vibrant workplace that offers a range of employment opportunities.

An employer of choice, Council staff operate under an agreed set of values outlining standards in professionalism, leadership, care, collaboration and fairness.

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

# BUILDING A BETTER BULOKE



## ORGANISATIONAL STRUCTURE

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



## EQUAL EMPLOYMENT OPPORTUNITY PROGRAM

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

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

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

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



## EMPLOYEE STATISTICS

Buloke Shire Council provides more than 40 services to the community. As a service-based organisation, customer experience and service provision is Council's principle business with 117.9 full-time equivalent (FTE) staff (at 30 June 2023) responsible for delivery.

DEPARTMENT	FULL TIME		PART TIME		CASUAL		TOTAL
	Male	Female	Male	Female	Male	Female	
Governance	2	1	0	0.6	0.0	0.0	3.6
Family & Community Services	1	4	0.0	3.6	0.0	0.0	8.6
Aged & Disabled Services	0	3	0.2	9.3	0.0	0.0	12.5
Recreation & Culture	0	1	0.0	0.0	0.0	0.0	1.0
Waste Management	2	0	2.8	0.9	0.0	0.0	5.7
Traffic & Street Management	0	0	0.2	0.2	0.0	0.0	0.4
Environment	11	4	0.8	0.0	0.0	0.7	16.5
Business & Economic Services	1	1	0.8	1.7	0.0	0.0	4.5
Local Roads & Bridges	21	1	0.6	0.0	0.0	0.0	22.6
Management & Administration	6	5	0.4	7.3	0.2	0.6	19.5
Capital Projects	6	1	0.0	0.0	0.0	0.0	7.0
Property Maintenance	3	0	0.0	0.0	0.3	0.4	3.7
Vehicle Maintenance	3	0	0	0.0	0.0	0.0	3.0
<b>Totals</b>	<b>56</b>	<b>21</b>	<b>5.8</b>	<b>23.6</b>	<b>0.5</b>	<b>1.7</b>	<b>108.6</b>

## WORKPLACE INCIDENTS 2022-2023

2019-20	2020-21	2021-22	2022-23
44	51	12	88

## EMPLOYEE STATISTICS 2022-2023

	Male	Female	Self-described	Total
Permanent Full Time	55	17	2	74
Temporary Full Time	2	1	0	3
Permanent Part Time	9	37	0	46
Temporary Part Time	0	4	0	4
Casual	6	16	0	22
<b>Totals</b>	<b>72</b>	<b>75</b>	<b>2</b>	<b>149</b>

## SERVICE MILESTONES ACHIEVED DURING 2022-2023

5 Years	8
10 Years	1
15 Years	8
20 Years	0
45 Years	1



# OUR PERFORMANCE

## COUNCIL PLAN

The Annual Report provides a summary of the achievements against the Buloke Shire Council Long-Term Community Vision and Council Plan 2021–2025.

Central to this Plan are four priorities:

• **PRIORITY 1: OUR BUILT AND NATURAL ENVIRONMENT**

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

• **PRIORITY 2: OUR COMMUNITY WELLBEING**

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

• **PRIORITY 3: OUR ECONOMY**

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

• **PRIORITY 4: OUR COUNCIL AND COMMUNITY LEADERSHIP**

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

The Council Plan 2021-2025 also incorporates the Strategic Resources Plan and the Municipal Health and Wellbeing Plan.

The Strategic Resource Plan establishes a financial framework over the next four years to ensure our strategic objectives, as expressed in the Council Plan, are achieved. The Municipal Health and Wellbeing Plan outlines how we will work in partnership with our community, local service providers and other levels of government to improve the health and wellbeing of the whole community.

## PERFORMANCE AGAINST THE STRATEGIC OBJECTIVES IN THE COUNCIL PLAN

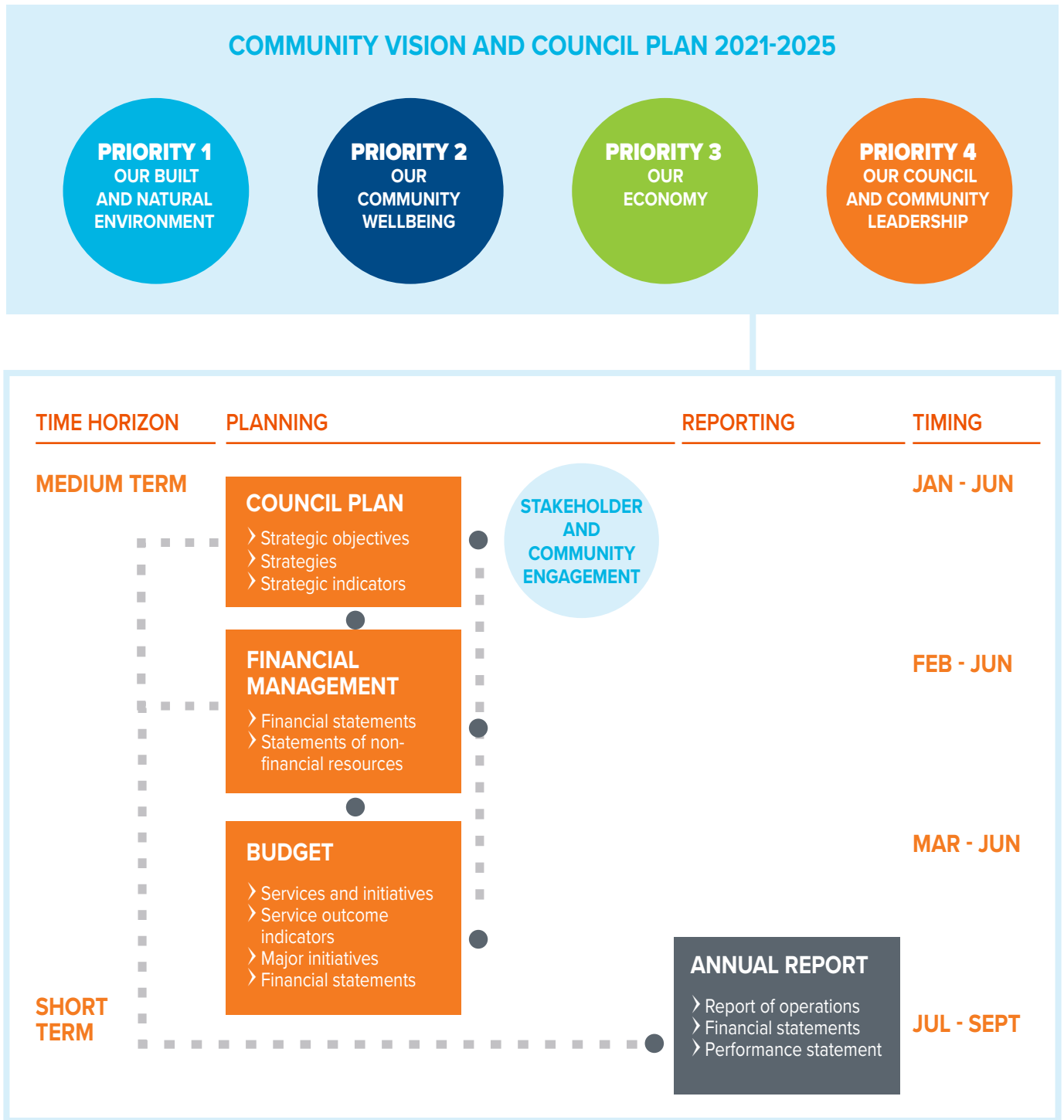
Council's performance for the 2022/23 year has been reported against each strategic objective to demonstrate how Council performed in achieving the 2021–2025 Council Plan.

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

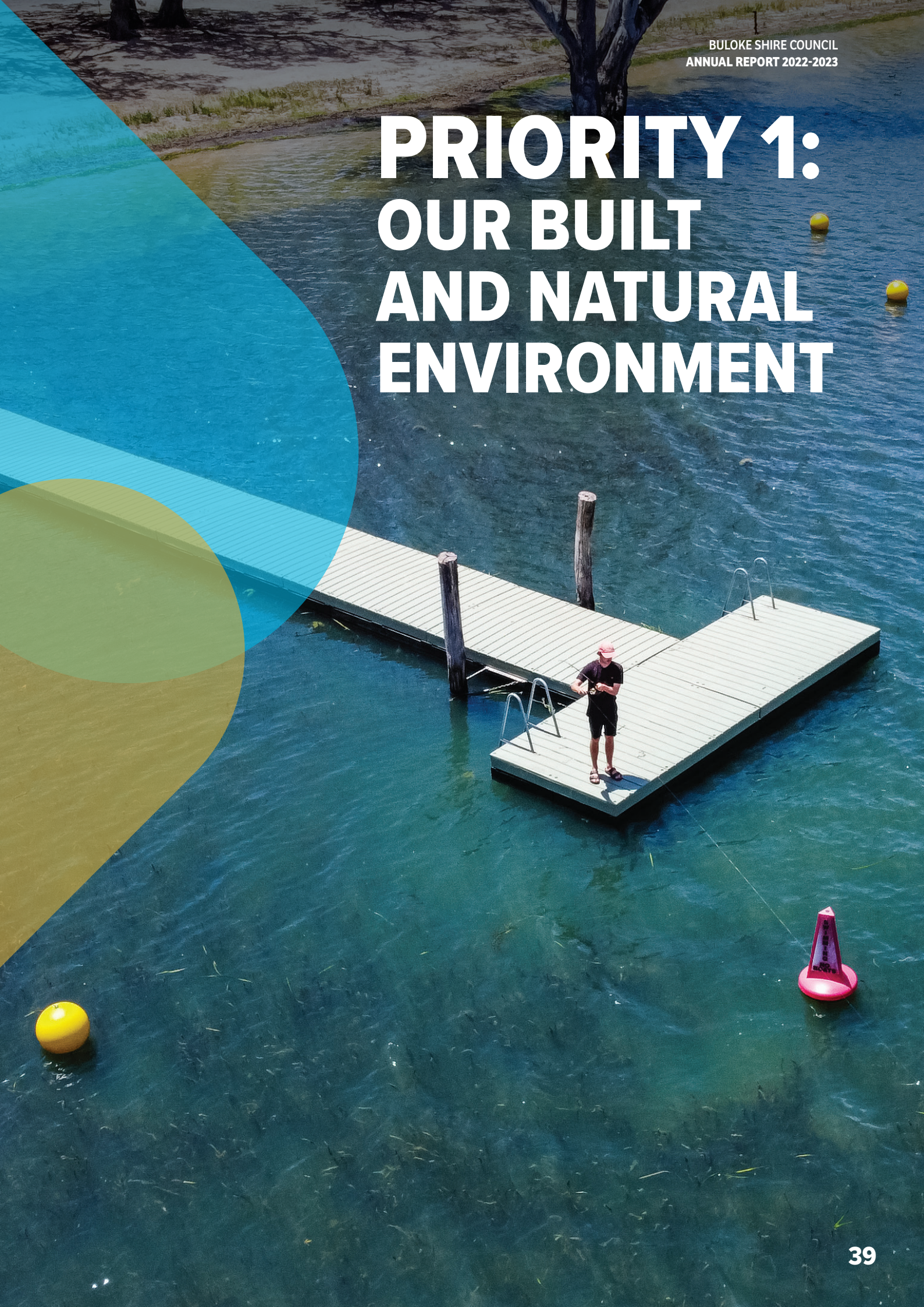
The diagram below depicts the planning and accountability framework for the Buloke Shire Council.

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





# PRIORITY 1: OUR BUILT AND NATURAL ENVIRONMENT



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## **1.1 WORK TOWARDS SUSTAINABILITY**

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

## **1.2 SUITABLE HOUSING OPTIONS**

---

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

## **1.3 AN ATTRACTIVE AND WELL MAINTAINED BULOKE**

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

## **1.4 A SAFE AND ACTIVE BULOKE**

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

## MAJOR INITIATIVES

### 1. CLIMATE CHANGE MITIGATION AND ADAPTION STRATEGY

The Status Report on the Strategy was delayed by the October 2022 Flood Event and was noted by Council at its May Meeting.

### 2. WASTE SERVICES – GLASS OUT INITIATIVE

Delayed due to the October 2022 Flood Event.

Bins have been procured. Delivery and associated civil and monitoring works yet to be determined.

### 3. BULOKE DRAINAGE PLANS

Delayed due to the October 2022 Flood Event.

This initiative will now be delivered as part of the Annual Plan Year 3 due to the October 2022 Flood Event.

### 4. TRANSPORT ASSET MANAGEMENT IMPLEMENTATION PLAN

Delayed due to the October 2022 Flood Event.

Public consultation to recommence in February 2023.

Draft to be revised with flood mitigation focus.

### 5. ROAD MANAGEMENT PLAN

Delayed due to amendments requiring additional legislative process under the *Road Management Act 2004*.

### 6. ROAD SERVICES INTERNAL SERVICE REVIEW

This initiative will now be delivered as part of the Annual Plan Year 3 due to the October 2022 Flood Event.

## STRATEGIC INDICATORS

Actions from Climate Adaptation and Mitigation Strategy Achieved Uptake of Solar Bulk Buy Initiatives

Uptake of Solar Bulk Buy Initiatives

Reduce waste to landfill as per the waste strategy and resource recovery

Real Estate indications on housing waitlists and uptake of housing options

Maloney's road quality report

Customer Satisfaction Survey results

Parks and Urban maintenance request

## CURRENT STRATEGIES AND PLANS

Waste and Resource Recovery Strategy

Climate Adaptation and Mitigation Strategy and Action Plan

Wimmera Mallee Housing study

Regional Climate Strategies

CMA Strategic Plans

Inclusiveness Plan

Rural Land Use and Settlement Strategy

Economic Development and Tourism Strategy

Playspace Masterplan

## ADVOCACY AND LOBBYING

Social Housing

Waste

Road Asset Renewal Gap

Funding Active Recreation Opportunities in preventative health space

Road, Rail and Transport Authorities

Telecommunication Authorities



# PRIORITY 2: OUR COMMUNITY WELLBEING

## 2.1 PARTNERSHIPS TO OUTCOMES

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

## 2.2 INCLUSIVENESS PLAN IN ACTION

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

## 2.3 WELL SUPPORTED COMMUNITY

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

## 2.4 INCREASED COMMUNITY WELLBEING

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

## MAJOR INITIATIVES

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### 1. AGRICULTURE RESILIENCE PROJECT

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Council partnered with the Birchip Cropping Group to deliver a range of projects and programs to build agricultural resilience.

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### 2. VICHEALTH LOCAL GOVERNMENT PARTNERSHIP

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Amongst the outcomes this year were a localised 'This Girl Can' campaign and the Inflating Buloke Program.

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### 3. RECONCILIATION ACTION PLAN

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Whilst the project commenced, the impacts of the October 2022 Flood Event not only interrupted progress but have potentially changed the objectives of the RAP.

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### 4. GENDER EQUALITY ACTION PLAN

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Council has formed its Gender Equality Action Plan Working Group and has commenced its preparation for reporting to the Commissioner for Gender Equality in February 2024.

Council staff undertook the People Matter Survey in June 2023.

---

### 5. MUNICIPAL EARLY YEARS PLAN

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This initiative will now be delivered as part of the Annual Plan Year 3 due to the October 2022 Flood Event.

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### 6. LODDON MALLEE PARTNERSHIP EARLY CHILDHOOD EDUCATION AND CHILDCARE IN RURAL AREAS PROJECT

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This Document is complete and forms part of Council's Advocacy strategy and is being distributed to relevant stakeholders.

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## STRATEGIC INDICATORS

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

Progress Reports on the Buloke Shire Inclusiveness Plan

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

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

## CURRENT STRATEGIES AND PLANS

Buloke Shire Inclusiveness Plan

Ten Buloke Community 2030 Community Plans

Buloke, Loddon, Gannawarra Health Needs Analysis

State of Buloke's Children and Youth Report

Loddon Mallee Covid Recovery Plan

State Youth Strategy

Rainbow Ready Roadmap

## ADVOCACY AND LOBBYING

Funding for social connection and community activation opportunities

Access to general community wellbeing and mental health support and services

Skills and training gaps

# PRIORITY 3: OUR ECONOMY



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## 3.1 TOURISM

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

## 3.2 ATTRACTION AND PROMOTION OF LOCAL BUSINESS

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

## 3.3 EMPLOYMENT OPPORTUNITIES

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

## 3.4 DIGITAL CONNECTIONS

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



## MAJOR INITIATIVES

### 1. WIMMERA MALLEE TOURISM/WIMMERA DEVELOPMENT ASSOCIATION INITIATIVE

Council has worked alongside Wimmer Mallee Tourism to increase tourism marketing for Buloke Shire. Marketing initiatives undertaken include Silo Art Trail maps, provision of Digital Capability training for local businesses, the Eclectic Wimmera Accommodation Feasibility Study, the Augmented and Virtual Reality Scoping Project, an Enhanced Marketing Mallee Silo Trail Project and the Cabins Across the Wimmera Mallee: Strengthening the Visitor Economy Project.

### 2. SUBMISSION TO STATE GOVERNMENT FOR THE 2026 COMMONWEALTH GAMES

Council made its submission to the State Government in August 2022.

Council has also contributed to the Loddon Campaspe Regional Prospectus and a submission made by Wimmera Mallee Tourism.

### 3. IMPLEMENT INTERIM ECONOMIC AND TOURISM DEVELOPMENT STRATEGY

Some initiatives undertaken include:

- Working with local Housing Groups and developers in Birchip, Charlton and Donald to get funding for future housing.
- Revisiting and adopting acceptable housing and business incentives based on the recommendations of EDATAC.
- Active participation in regional partnerships relating to economic and tourism development initiatives (e.g., WNT, Bendigo Region of Gastronomy, INVEST Loddon Mallee, Traditional Owner relationships, and participating in Wimmera development association projects).
- Participated in the creation and launch of INVEST Loddon Mallee with five other LGA's.
- Updating of Council's industry investment guides.

### 4. SUITABLE HOUSING

At the time of reporting the Sutcliffe St blocks were close to being available for sale.

## STRATEGIC INDICATORS

REMPPLAN Data on Economic Factors

Actions and outcomes from Economic Development and Tourism Strategy 2022-23

Local Employment Rates

Buloke Shire Visitor Rates

Buloke Shire Community Satisfaction Survey

Outcomes of population growth/ decline against projections

Number of planned business development activities

Planning and Building development data across the Shire

## CURRENT STRATEGIES AND PLANS

Buloke Economic Development and Tourism Strategy

Buloke Industry, Product and Services Gap Analysis

Loddon Mallee Economic Recovery Strategy

Mallee Regional Economic Growth Strategy

Mallee Digital Strategy

Mallee Regional Partnership Priorities

Regional Tourism Plans and Priorities

Individual Community Plans

Skills and Workforce Gap Report

Rural Land Use & Settlements Strategy

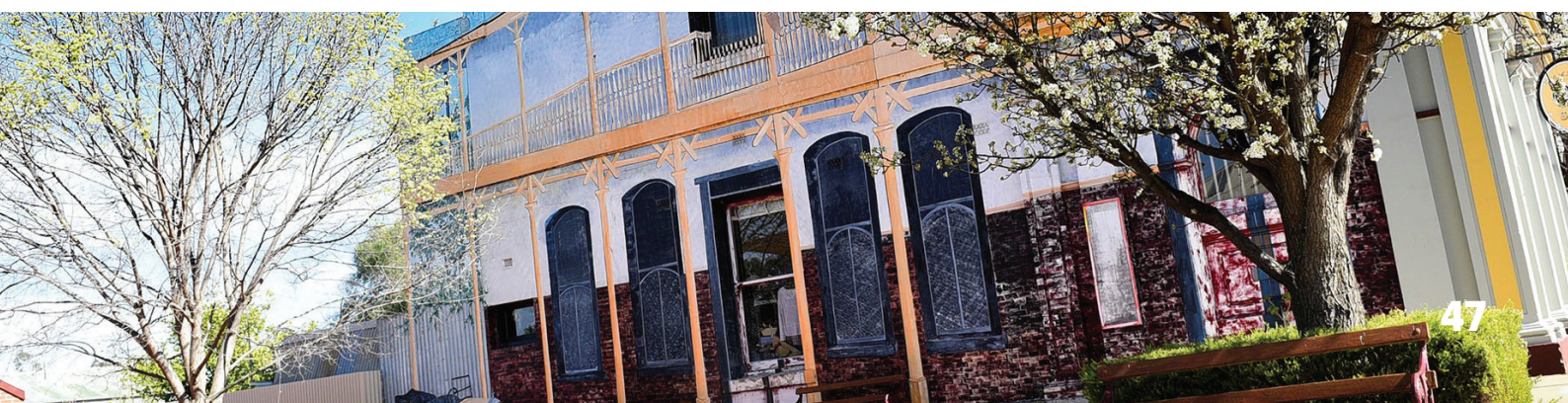
## ADVOCACY AND LOBBYING

Funding for blackspots and internet connection upgrades

Funding for tourism infrastructure upgrades and a supported tourism industry

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

Product Stewardship for all industries



# PRIORITY 4: OUR COUNCIL AND COMMUNITY LEADERSHIP



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## **4.1 ACTIVE LEADERS AND VOLUNTEERS**

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

## **4.2 COMMUNITY ENGAGEMENT**

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

## **4.3 CONTINUOUS SERVICE IMPROVEMENT FOR EFFICIENT AND FLEXIBLE SERVICES**

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

## **4.4 A WELL GOVERNED AND HEALTHY ORGANISATION**

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

## MAJOR INITIATIVES

### 1. COMMUNITY PLANS

This initiative will now be delivered as part of the Annual Plan Year 3 due to the October 2022 Flood Event.

### 2. SAFER TOGETHER PROGRAM

This initiative will now be delivered as part of the Annual Plan Year 3 due to the October 2022 Flood Event.

### 3. COMMUNITY ENGAGEMENT POLICY

A review of the document at the start of process demonstrated that the document was still fit for purpose.

It was subsequently identified by the Local Government Inspector as a best practise document during its review of Local Government compliance with the *Local Government Act 2020*.

### 4. CUSTOMER EXPERIENCE STRATEGY

This initiative has been slightly delayed due to the October 2022 Flood Event and will come to the August 2023 Council Meeting.

### 5. ADVOCACY STRATEGY

Council adopted an updated Advocacy Strategy in October 2022.

Due to the October 2022 Flood Event a subsequent revision to include advocacy efforts for that event was adopted in April 2023.

### 6. RURAL COUNCILS TRANSFORMATION PROGRAM

funded initiatives are progressing in the Rural Councils Transformation Program in partnership with Gannawarra Shire Council, Swan Hill Rural City Council, Ararat Rural City and Yarriambiack Shire Council.

## STRATEGIC INDICATORS

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

Improve community satisfaction results for overall performance and customer service

Funding of projects identified in Council's Advocacy Strategy

Volunteer involvement numbers

Number of information sessions undertaken and attendance data

Service Review Data and Reports

Implementation of Workforce Strategy

Business Transformation Strategy Actions

## CURRENT STRATEGIES AND PLANS

Annual Budget

Financial Plan

Revenue and Rating Plan

Community Engagement Policy and Strategy

Customer Service Charter

Risk Register and Internal Audit Plan

Volunteer Action Plan

Inclusiveness Plan

Individual Town Plans

Business Transformation Strategy

## ADVOCACY AND LOBBYING

Volunteer support through funding and capacity building

Linkages to networks for community members further leadership skills

Resourcing for gaps identified through service reviews

Shared service opportunities

Advocacy Strategy Priorities



## SERVICE PERFORMANCE INDICATORS

SERVICE/INDICATOR/MEASURE	2020	2021	2022	2023	Comments
<b>AQUATIC FACILITIES</b>					
<b>Utilisation</b>	4.86	3.08	3.81	2.55	Council offers free entry to its 7 pools from November to March each year. Maintenance on 2 of these pools meant that they did not open until January, which has impacted on attendance numbers.
<i>Utilisation of aquatic facilities</i> [Number of visits to aquatic facilities / Municipal population]					
<b>ANIMAL MANAGEMENT</b>					
<b>Health and safety</b>	100%	100%	100%	0%	There were no animal management prosecutions in 2023.
<i>Animal management prosecutions</i>  [Percentage of successful animal management prosecutions]					
<b>STATUTORY PLANNING</b>					
<b>Decision Making</b>	100.00%	0.00%	0.00%	0.00%	Council had 1 decision to be reviewed by VCAT which resulted in VCAT ordering Council to consider a revised application.
Council planning decisions upheld at VCAT [Number of VCAT decisions that did not set aside council's decision in relation to a planning application / Number of VCAT decisions in relation to planning applications] x100					
<b>ROADS</b>					
<b>Satisfaction</b>	39	48	38	37	[Community satisfaction rating out of 100 with how council has performed on the condition of sealed local roads]
<i>Satisfaction with sealed local roads</i>					

SERVICE/INDICATOR/MEASURE	2020	2021	2022	2023	Comments
<b>WASTE COLLECTION</b>					
<b>Waste diversion</b>	24.74%	32.03%	31.08%	18.08%	There was a reduction in recyclable waste collected however with the glass separation initiative Council should see this percentage increase in future.
<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					
<b>GOVERNANCE</b>					
<b>Satisfaction</b>	58	61	54	52	
<i>Satisfaction with council decisions</i>					
[Community satisfaction rating out of 100 with how council has performed in making decisions in the interest of the community]					

# GOVERNANCE, MANAGEMENT AND OTHER INFORMATION

## GOVERNANCE

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

Council must in the performance of its role give effect to the overarching governance principles.

The following are the overarching governance principles:

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

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

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

## GOVERNANCE AND MANAGEMENT CHECKLIST

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

GOVERNANCE AND MANAGEMENT ITEM	YES OR NO	DATE APPLICABLE (SINGLE ITEM DATE)	SUPPORTING COMMENTS (MULTIPLE ITEMS/DATES)
Community engagement policy	YES	10/02/2021	Adopted
Community engagement guidelines	YES	10/02/2021	Operational
Financial Plan	YES	29/06/2022	Adopted
Asset Plan	YES	29/06/2022	Adopted
Revenue and Rating Plan	YES	16/06/2021	Adopted
Annual budget	YES	27/06/2023	Adopted
Risk policy	YES	9/11/2022	Adopted
Fraud policy	YES	9/02/2022	Adopted
Municipal emergency management plan	YES	9/12/2020	Adopted
Procurement policy	YES	8/12/2021	Adopted
Business continuity plan	YES	8/11/2017	Adopted
Disaster recovery plan	YES	14/05/2015	Approved
Risk management framework	YES	9/11/2022	Adopted
Audit and Risk Committee	YES	12/08/2020	Established
Internal audit	YES	20/12/2020	Engaged
Performance reporting framework	YES	1/07/2014	Operational
Council Plan report	YES	14/07/2021	Adopted
Quarterly budget reports	YES		As at 30/06/2022 [12/10/2022] As at 30/09/2022 [9/11/2022] As at 31/12/2023 [8/2/2023] As at 31/03/2023 [10/5/2023]
Risk reporting	YES	3/05/2023	
Performance reporting	YES	8/03/2023	
Annual report	YES	8/03/2023	Adopted
Councillor Code of Conduct	YES	10/02/2021	Adopted
Delegations	YES	10/02/2021	Instrument of Delegation Council to CEO 12/10/2022 Instrument of Delegation CEO to Staff 01/10/2021 Instrument of Sub-Delegation CEO to Staff 20/06/2022 Instrument of Delegation Council to Staff 08/09/2021
Meeting procedures	YES	10/08/2022	

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 may apply.

Further information regarding FOI may be found at [www.ovic.gov.au](http://www.ovic.gov.au), on the Buloke Shire Council Website or by contacting Council's FOI Officer.

## Freedom of Information Requests

	2018-19	2019-20	2020-21	2021-22	2022-23
<b>Total Number of requests in this period</b>	3	4	0	2	6
Access granted in full	0	1	0	1	
Access granted in part	2	2	0	1	2
<b>Access denied in full</b>	1	0	0	0	1
No Documents Located	0	0	0	0	1
Requests referred to another government agency	0	0	0	0	0
Requests still under consideration	1	1	0	1	2
<b>Outcomes of requests outstanding from previous period</b>					
Access granted in full					
Access granted in part	0	1	1	0	1
<b>Other</b>					
Requests processed outside FOI Act	0	0	0	0	1
Number of internal reviews sought	0	0	0	0	0
Number of Victorian Civil and Administrative Tribunal (VCAT) appeals lodged	0	0	0	0	0
<b>Outcome of VCAT decisions appealed in the period</b>					
Withdrawn	0	0	0	0	0
Successful	0	0	0	0	0
Still to be heard	0	0	0	0	0
<b>Total Charges collected</b>	<b>\$124.80</b>	<b>\$118.40</b>	<b>\$29.60</b>	<b>\$285.70</b>	<b>\$61.20</b>

## SERVICE PERFORMANCE PRINCIPLES

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

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

## DISABILITY ACTION PLAN

In accordance with Section 38 of the *Disability Act 2006*, Council has prepared a Disability Action Plan. It must report on the implementation of the Disability Action Plan in its annual report. The Buloke Shire Council Inclusiveness Plan was adopted at the October 2018 Ordinary Meeting of Council.

Amongst a range of considerations, the plan addresses Council's obligations under the Disability Act 2006. This plan follows the five principles of action as identified through the Rural Social Inclusion Framework. It is important that this plan is viewed as a starting point for an ongoing process. In accordance with section 38 of the *Disability Act 2006*, Council must report on the implementation of the Disability Action Plan in its annual report.

Council has implemented the following actions:

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

- Disability and accessibility lens considered in Council's Footpath Strategy.
- All abilities playspace being constructed in Donald.
- Successful funding application to construct a Changing Places facility in Donald.
- Increased opportunities for people with a disability to participate in community events.
- Staging of Disability Pride Month event.
- Continued to work on referral pathways and advocate for place-based services in the Buloke Shire.
- Actively worked with local health services and the Royal Flying Doctors Service in the area of Speech Pathology.
- Regularly promoted services available to people with a disability or mental illness and their carers and assisted with referral pathways.
- Continued advocacy for rural gaps in service, with a focus on NDIS service providers. Working with NDIS Local Area Coordinator to facilitate information sessions for people on the NDIS program and families investigating options.
- Council promoting inclusion and participation in the community of persons with a disability through the instigation of the Inclusiveness Plan, formed through close community consultation.
- Strengthened partnerships with organisations such as the Mallee Sport Assembly to source funding and opportunity for inclusive and diverse activities.
- Accessibility and inclusion lens applied to major projects – early learning centres, streetscapes and playground concepts. Accessible playground planned for Donald.
- Stronger focus on the Enhanced delivery of the Maternal and Child Health Program for families and children with extra needs.
- Support through the Community Activation and Social Isolation initiative with a focus on people with barriers to community participation.
- Partnership building with community organisations to assist people to apply for Disability Parking Permits through the new system.
- Volunteering opportunities supported for people with a disability to help community participation.

The Buloke Shire Council Inclusiveness Plan is available on Council's website.

## CONTRACTS

Buloke Shire Council did not enter into any contracts over \$250,000 without entering into a competitive tendering process. A total of 5 tenders were issued for capital expenditure projects including road reconstruction, play spaces, amenities construction and building upgrades.

## 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 2021-2023 was adopted on 8 December 2021 and is available on Council's website.

## FOOD ACT MINISTERIAL DIRECTIONS

In accordance with Section 7E of the *Food Act 1984*, Council is required to publish a summary of any ministerial directions received during the financial year.

No such ministerial directions were received by Buloke Shire Council during the 2021-22 year.

## PUBLIC INTEREST DISCLOSURES

In accordance with Section 69 of the *Public Interest Disclosures Act 2012* a council must include in its annual report information about how to access the procedures established by the Council under Part 9 of that Act. It is also required to provide certain information about the number and types of public interest disclosure complaints investigated during the financial year. 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 2022-23 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 2022-23 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 2022-23 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 2023



# BULOKE SHIRE COUNCIL 2022-2023 FINANCIAL REPORT

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## BULOKE SHIRE COUNCIL 2022-2023 FINANCIAL REPORT

### Certification of the Financial Statements

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



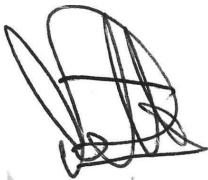
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Nathan Cutting CA  
**Principal Accounting Officer**  
**Dated:** 11 October 2023  
Wycheproof

In our opinion, the accompanying financial statements present fairly the financial transactions of Buloke Shire Council for the year ended 30 June 2023 and the financial position of the Council as at that date.

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

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



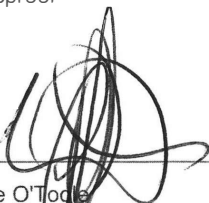
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Alan Getley  
**Councillor**  
**Dated:** 11 October 2023  
Wycheproof



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Bernadette Hogan  
**Councillor**  
**Dated:** 11 October 2023  
Wycheproof



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Wayne O'Toole  
**Chief Executive Officer**  
**Dated:** 11 October 2023  
Wycheproof

# BULOKE SHIRE COUNCIL 2022-2023 FINANCIAL REPORT



## Independent Auditor's Report

### To the Councillors of Buloke Shire Council

<b>Opinion</b>	<p>I have audited the financial report of Buloke Shire Council (the council) which comprises the:</p> <ul style="list-style-type: none"><li>• balance sheet as at 30 June 2023</li><li>• comprehensive income statement for the year then ended</li><li>• statement of changes in equity for the year then ended</li><li>• statement of cash flows for the year then ended</li><li>• statement of capital works for the year then ended</li><li>• notes to the financial statements, including significant accounting policies</li><li>• certification of the financial statements.</li></ul> <p>In my opinion the financial report presents fairly, in all material respects, the financial position of the council as at 30 June 2023 and their financial performance and cash flows for the year then ended in accordance with the financial reporting requirements of Part 4 of the <i>Local Government Act 2020</i>, the <i>Local Government (Planning and Reporting) Regulations 2020</i> and applicable Australian Accounting Standards.</p>
<b>Basis for Opinion</b>	<p>I have conducted my audit in accordance with the <i>Audit Act 1994</i> which incorporates the Australian Auditing Standards. I further describe my responsibilities under that Act and those standards in the <i>Auditor's Responsibilities for the Audit of the Financial Report</i> section of my report.</p> <p>My independence is established by the <i>Constitution Act 1975</i>. My staff and I are independent of the council in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's 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>
<b>Councillors' responsibilities for the financial report</b>	<p>The Councillors of the council are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards, the <i>Local Government Act 2020</i> and the <i>Local Government (Planning and Reporting) Regulations 2020</i>, and for such internal control as the Councillors determine is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.</p> <p>In preparing the financial report, the Councillors are responsible for assessing the council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless it is inappropriate to do so.</p>

## BULOKE SHIRE COUNCIL 2022-2023 FINANCIAL REPORT

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**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.

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## BULOKE SHIRE COUNCIL 2022-2023 FINANCIAL REPORT

### Comprehensive Income Statement for the year ended 30 June 2023

	Notes	2023 \$ '000	2022 \$ '000
<b>Income / Revenue</b>			
Rates and charges	3.1	14,583	14,287
Statutory fees and fines	3.2	171	197
User fees	3.3	967	925
Grants - operating	3.4	22,014	10,889
Grants - capital	3.4	4,688	11,320
Contributions - monetary	3.5	200	157
Net gain on disposal of property, infrastructure, plant and equipment	3.6	–	2
Other income	3.7	1,468	600
<b>Total income / revenue</b>		<b>44,091</b>	<b>38,377</b>
<b>Expenses</b>			
Employee costs	4.1	11,107	10,239
Materials and services	4.2	13,379	9,084
Depreciation	4.3	9,422	9,038
Amortisation - Right of use assets	4.4	329	258
Bad and doubtful debts	4.5	(103)	(19)
Finance Costs - Leases	4.6	38	10
Net loss on disposal of property, infrastructure, plant and equipment	3.6	32	–
Other expenses	4.7	839	664
<b>Total expenses</b>		<b>35,043</b>	<b>29,274</b>
<b>Surplus/(deficit) for the year</b>		<b>9,048</b>	<b>9,103</b>
<b>Other comprehensive income:</b>			
Items that will not be reclassified to surplus or deficit in future periods			
Net asset revaluation increment/(decrement)	6.2	23,270	–
<b>Total other comprehensive income</b>		<b>23,270</b>	<b>–</b>
<b>Total comprehensive result</b>		<b>32,318</b>	<b>9,103</b>

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

## BULOKE SHIRE COUNCIL 2022-2023 FINANCIAL REPORT

### Balance Sheet

as at 30 June 2023

	Notes	2023 \$ '000	2022 \$ '000
<b>Assets</b>			
<b>Current assets</b>			
Trade and other receivables	5.1	6,150	4,302
Cash and cash equivalents	5.1	17,320	27,102
Non-current assets classified as "held for sale"	6.1	165	60
Other financial assets	5.1	23,000	5,000
Inventories	5.2	181	139
Other assets	5.2	316	252
<b>Total current assets</b>		<b>47,132</b>	<b>36,855</b>
<b>Non-current assets</b>			
Property, infrastructure, plant and equipment	6.2	300,952	277,975
Right-of-use assets	5.7	976	152
<b>Total non-current assets</b>		<b>301,928</b>	<b>278,127</b>
<b>Total assets</b>		<b>349,060</b>	<b>314,982</b>
<b>Liabilities</b>			
<b>Current liabilities</b>			
Trade and other payables	5.3	2,262	2,057
Trust funds and deposits	5.3	345	294
Unearned income/revenue	5.3	6,706	6,813
Provisions	5.4	3,682	2,901
Lease liabilities	5.8(b)	284	91
<b>Total current liabilities</b>		<b>13,279</b>	<b>12,156</b>
<b>Non-current liabilities</b>			
Provisions	5.4	963	957
Lease liabilities	5.8(b)	701	70
<b>Total non-current liabilities</b>		<b>1,664</b>	<b>1,027</b>
<b>Total liabilities</b>		<b>14,943</b>	<b>13,183</b>
<b>Net assets</b>		<b>334,117</b>	<b>301,799</b>
<b>Equity</b>			
Accumulated surplus		129,609	126,405
Reserves	9.1	204,508	175,394
<b>Total Equity</b>		<b>334,117</b>	<b>301,799</b>

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

## BULOKE SHIRE COUNCIL 2022-2023 FINANCIAL REPORT

### Statement of Changes in Equity

for the year ended 30 June 2023

	Note	Total \$ '000	Accumulated Surplus \$ '000	Revaluation Reserves \$ '000	Other Reserves \$ '000
<b>2023</b>					
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 increment/(decrement)		23,270	–	23,270	–
Other comprehensive income		23,270	–	23,270	–
<b>Total comprehensive income</b>		<b>32,318</b>	<b>9,048</b>	<b>23,270</b>	<b>–</b>
Transfers to other reserves	9.1	–	(5,844)	–	5,844
<b>Balance at end of the financial year</b>		<b>334,117</b>	<b>129,609</b>	<b>195,356</b>	<b>9,152</b>
<b>2022</b>					
Balance at beginning of the financial year		292,696	119,610	172,086	1,000
Surplus/(deficit) for the year		9,103	9,103	–	–
<b>Total comprehensive income</b>		<b>9,103</b>	<b>9,103</b>	<b>–</b>	<b>–</b>
Transfers to other reserves	9.1	–	(2,308)	–	2,308
<b>Balance at end of the financial year</b>		<b>301,799</b>	<b>126,405</b>	<b>172,086</b>	<b>3,308</b>

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

## BULOKE SHIRE COUNCIL 2022-2023 FINANCIAL REPORT

### Statement of Cash Flows

for the year ended 30 June 2023

	Notes	2023 Inflows/ (Outflows) \$ '000	2022 Inflows/ (Outflows) \$ '000
<b>Cash flows from operating activities</b>			
Statutory fees and fines		160	154
Other receipts		287	541
Rates and charges		14,919	14,158
User fees		1,003	823
Grants - operating		22,494	11,231
Grants - capital		2,264	8,228
Contributions - monetary		220	157
Interest received		927	44
Trust funds and deposits taken/(repaid)		51	(66)
Net GST refund/(payment)		2,100	2,104
Employee costs		(11,276)	(10,812)
Materials and services		(14,468)	(8,635)
Other payments		(830)	(2,086)
<b>Net cash provided by/(used in) operating activities</b>	9.2	17,851	15,841
<b>Cash flows from investing activities</b>			
Payments for property, infrastructure, plant and equipment	6.2	(9,266)	(13,605)
Proceeds from sale of property, infrastructure, plant and equipment		-	2
Payments for investments		(18,000)	-
Proceeds from sale of investments		-	13,015
<b>Net cash provided by/(used in) investing activities</b>		(27,266)	(588)
<b>Cash flows from financing activities</b>			
Interest paid - lease liability		(38)	(10)
Repayment of lease liabilities		(329)	(274)
<b>Net cash flow provided by/(used in) financing activities</b>		(367)	(284)
<b>Net Increase (decrease) in cash and cash equivalents</b>		(9,782)	14,969
Cash and cash equivalents at the beginning of the financial year		27,102	12,133
<b>Cash and cash equivalents at the end of the financial year</b>		17,320	27,102
Financing arrangements	5.5	150	150

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

## BULOKE SHIRE COUNCIL 2022-2023 FINANCIAL REPORT

### Statement of Capital Works

for the year ended 30 June 2023

	2023 \$ '000	2022 \$ '000
<b>Property</b>		
Land	105	34
Land improvements	511	3,370
<b>Total land</b>	<u>616</u>	<u>3,404</u>
Buildings	115	735
Building improvements	206	6
<b>Total buildings</b>	<u>321</u>	<u>741</u>
<b>Total property</b>	<u>937</u>	<u>4,145</u>
<b>Plant and equipment</b>		
Plant, machinery and equipment	880	472
Fixtures, fittings and furniture	–	100
Computers and telecommunications	156	187
Library books	1	–
<b>Total plant and equipment</b>	<u>1,037</u>	<u>759</u>
<b>Infrastructure</b>		
Roads	2,879	6,494
Bridges	188	8
Footpaths and cycleways	23	82
Drainage	59	641
Recreational, leisure and community facilities	2,041	1,777
Parks, open space and streetscapes	2,322	304
Aerodromes	6	–
<b>Total infrastructure</b>	<u>7,518</u>	<u>9,306</u>
<b>Total capital works expenditure</b>	<u>9,492</u>	<u>14,210</u>
Represented by:		
New asset expenditure	1,854	657
Asset renewal expenditure	5,934	10,247
Asset upgrade expenditure	1,704	3,306
<b>Total capital works expenditure</b>	<u>9,492</u>	<u>14,210</u>

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

# BULOKE SHIRE COUNCIL 2022-2023 FINANCIAL REPORT

## Note 1. Overview

---

### Introduction

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

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

### Statement of compliance

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

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

### Significant accounting policies

#### 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 2022-2023 FINANCIAL REPORT

## NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2023

### Note 1. Overview

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#### **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.

## BULOKE SHIRE COUNCIL 2022-2023 FINANCIAL REPORT

### NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2023

## 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 2023 \$ '000	Actual 2023 \$ '000	Variance \$ '000	Variance %	Ref
<b>2.1.1 Income / Revenue and expenditure</b>					
Income / Revenue					
Rates and charges	14,449	14,583	134	0.93%	1
Statutory fees and fines	244	171	(73)	(29.92)%	2
User fees	839	967	128	15.26%	3
Grants - operating	7,171	22,014	14,843	206.99%	4
Grants - capital	13,009	4,688	(8,321)	(63.96)%	5
Contributions - monetary	97	200	103	106.19%	6
Other income	308	1,468	1,160	376.62%	7
Total income / revenue	36,117	44,091	7,974	22.08%	
Expenses					
Employee costs	11,703	11,107	596	5.09%	8
Materials and services	10,432	13,379	(2,947)	(28.25)%	9
Depreciation	8,950	9,422	(472)	(5.27)%	10
Amortisation - right of use assets	404	329	75	18.56%	11
Bad and doubtful debts	78	(103)	181	232.05%	12
Finance costs - leases	33	38	(5)	(15.15)%	13
Net loss on disposal of property, infrastructure, plant and equipment	-	32	(32)	∞	
Other expenses	795	839	(44)	(5.53)%	
Total expenses	32,395	35,043	(2,648)	(8.17)%	
<b>Surplus/(deficit) for the year</b>	3,722	9,048	5,326	143.10%	



# BULOKE SHIRE COUNCIL 2022-2023 FINANCIAL REPORT

## NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2023

### Note 2.1 Performance against budget

(i) Explanation of material variations

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

- |     |                                                                                                                                                                                                                                                                                              |
|-----|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1.  | Favourable variance in Rates and charges mainly due to interest on rates and charges being budgeted for as Other income.                                                                                                                                                                     |
| 2.  | Unfavourable variance in Statutory Fees due to reclassification of Building Surveying Fees to User Fees.                                                                                                                                                                                     |
| 3.  | Favourable variance in User Fees due to reclassification of Building Surveying Fees from Statutory Fees.                                                                                                                                                                                     |
| 4.  | Favourable variance in Grants - operating mostly due to the receipt of grants relating to the October 2022 flood event and the early payment of the Financial Assistance Grants.                                                                                                             |
| 5.  | Unfavourable variance in Grants - capital mostly due to the delayed delivery of various capital projects resulting from the October 2022 flood event, which has subsequently delayed the revenue recognition.                                                                                |
| 6.  | Favourable variance in Contributions - capital mostly due to capital projects carried forward to 2022/23, the receipt of an equipment related insurance payout and the value of library books gifted to Council.                                                                             |
| 7.  | Favourable variance in Other income due to higher than anticipated interest on investments.                                                                                                                                                                                                  |
| 8.  | Favourable variance in Employee costs mostly due to vacant positions throughout the financial year and the delayed planned back pay associated with the Enterprise Bargaining Agreement. This underspend was offset by increased employee costs in response to the October 2022 flood event. |
| 9.  | Unfavourable variance in Materials and services due to unbudgeted costs associated with the recovery of the October 2022 flood event, an increase to the Landfill provision, and increased labour hire/contract to cover vacant employee positions.                                          |
| 10. | Unfavourable variance in Depreciation mostly relating to computer equipment and plant & machinery purchased throughout the financial year. Part of this variance is a result of an underestimation of depreciation.                                                                          |
| 11. | Favourable variance in Amortisation - right of use assets due to long lead times for vehicle replacements during the financial year.                                                                                                                                                         |
| 12. | Favourable variance in Bad and doubtful debts due to the successful collection of prior year doubtful debts.                                                                                                                                                                                 |
| 13. | Unfavourable variance in Finance costs - leases mainly due to the timing of planned vehicle replacements arriving.                                                                                                                                                                           |

## BULOKE SHIRE COUNCIL 2022-2023 FINANCIAL REPORT

### NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2023

#### Note 2.1 Performance against budget

	Budget 2023 \$ '000	Actual 2023 \$ '000	Variance \$ '000	Variance %	Ref
<b>2.1.2 Capital works</b>					
Property					
Land	438	105	(333)	(76.03)%	1
Land improvements	572	511	(61)	(10.66)%	2
Total land	1,010	616	(394)	(39.01)%	
Buildings	–	115	115	∞	3
Building improvements	240	206	(34)	(14.17)%	4
Total buildings	240	321	81	33.75%	
Total property	1,250	937	(313)	(25.04)%	
Plant and equipment					
Plant, machinery and equipment	865	880	15	1.73%	
Computers and telecommunications	179	156	(23)	(12.85)%	5
Library books	–	1	1	∞	
Total plant and equipment	1,044	1,037	(7)	(0.67)%	
Infrastructure					
Roads	6,970	2,879	(4,091)	(58.69)%	6
Bridges	161	188	27	16.77%	7
Footpaths and cycleways	832	23	(809)	(97.24)%	8
Drainage	378	59	(319)	(84.39)%	9
Recreational, leisure and community facilities	5,182	2,041	(3,141)	(60.61)%	10
Parks, open space and streetscapes	4,318	2,322	(1,996)	(46.23)%	11
Aerodromes	30	6	(24)	(80.00)%	12
Total infrastructure	17,871	7,518	(10,353)	(57.93)%	
<b>Total capital works expenditure</b>	<b>20,165</b>	<b>9,492</b>	<b>(10,673)</b>	<b>(52.93)%</b>	
Represented by:					
New asset expenditure	4,187	1,854	(2,333)	(55.72)%	
Asset renewal expenditure	12,825	5,934	(6,891)	(53.73)%	
Asset upgrade expenditure	3,153	1,704	(1,449)	(45.96)%	
<b>Total capital works expenditure</b>	<b>20,165</b>	<b>9,492</b>	<b>(10,673)</b>	<b>(52.93)%</b>	

# BULOKE SHIRE COUNCIL 2022-2023 FINANCIAL REPORT

## NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2023

### Note 2.1 Performance against budget

(i) Explanation of material variations

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

- |     |                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|-----|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1.  | Favourable variance due to delays with Sea Lake Housing Development project caused by long lead times for issue of titles.                                                                                                                                                                                                                                                                                                                   |
| 2.  | Favourable variance due to delays with Wycheproof Saleyards and Nullawil Silo Art projects caused by contractor availability and coordination with affected third parties.                                                                                                                                                                                                                                                                   |
| 3.  | Unfavourable variance due to preliminary works on the Cabins project, budgeted for in 2023/24.                                                                                                                                                                                                                                                                                                                                               |
| 4.  | Favourable variance due to delays with Litchfield Hall project caused by longer than expected design process and issue of building permit.                                                                                                                                                                                                                                                                                                   |
| 5.  | Favourable variance due to a lower spend on equipment renewal.                                                                                                                                                                                                                                                                                                                                                                               |
| 6.  | Favourable variance due to delays with Resheet program, Jeffcott Road and Marlbed-Curyo Road projects caused by redeployment of Council staff and contractors due to the October 2022 flood event and subsequent recovery operations. The Major Patch program was not utilised and the Wilkur-Watchupga Road and Nullawil-Birchip Road projects did not proceed. Final seal components of various other road projects will occur in 2023/24. |
| 7.  | Unfavourable variance due to the Scilleys Island Bridge project exceeding budget caused in part by higher than expected price rises in materials.                                                                                                                                                                                                                                                                                            |
| 8.  | Favourable variance due to delays with the footpath and crossover projects caused by redeployment of Council staff and contractors due to the October 2022 flood event and subsequent recovery operations.                                                                                                                                                                                                                                   |
| 9.  | Favourable variance due to delays with the Nullawil and Birchip Oval Drainage projects, caused by delays with interdependant projects.                                                                                                                                                                                                                                                                                                       |
| 10. | Favourable variance due to delays with the Playspaces project caused by longer than expected design process and the sports ground lighting projects caused by a variation to the funding agreement to add another site. The Donald Pool and Mounted Machinery projects did not proceed. Wycheproof Caravan Park and Lake Cabins projects are in progress but final completion delayed to early 2023/24.                                      |
| 11. | Favourable variance due to delays with the Donald and Sea Lake streetscapes projects and Wycheproof Wetland projects caused by longer than expected design processes and contractor availability.                                                                                                                                                                                                                                            |
| 12. | Favourable variance due to delays with the Water Connections projects due to contractor availability.                                                                                                                                                                                                                                                                                                                                        |

## BULOKE SHIRE COUNCIL 2022-2023 FINANCIAL REPORT

### NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2023

#### Note 2.2 Analysis of Council results by program

##### 2.2.1 Analysis of Council results by program

Council delivers its functions and activities through the following programs.

##### 1. Our Built and Natural Environment

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

##### 2. Our Community Wellbeing

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

##### 3. Our Economy

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

##### 4. Our Council and Community Leadership

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

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

Functions/activities	Income / Revenue \$ '000	Expenses \$ '000	Surplus / (Deficit) \$ '000	Grants included in income / revenue \$ '000	Total assets \$ '000
<b>2023</b>					
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
<b>2022</b>					
Our Built and Natural Environment	17,028	21,130	(4,102)	13,163	277,975
Our Community Wellbeing	2,602	3,481	(879)	1,742	–
Our Economy	156	389	(233)	62	–
Our Council and Community Leadership	5,774	4,274	1,500	5,642	36,932
Unattributed	12,817	–	12,817	1,600	75
Total functions and activities	38,377	29,274	9,103	22,209	314,982

# BULOKE SHIRE COUNCIL 2022-2023 FINANCIAL REPORT

## NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2023

### Note 3. Funding for the delivery of our services

	2023 \$ '000	2022 \$ '000
--	-----------------	-----------------

#### 3.1 Rates and charges

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

The valuation base used to calculate general rates for 2022/23 was \$2.914 billion (2021/22 \$2.095 billion). The 2022/23 rate in the CIV dollar was a General Rate used for Residential and Commercial and Industrial of 0.6179 cents (2021/22, 0.7399 cents) and a Farm Rate of 0.3707 cents (2021/22, 0.5179 cents).

Municipal charge	753	750
Supplementary rates and rate adjustments	18	45
Interest on rates and charges	106	77
Rates - Residential	2,703	2,605
Rates - Commercial	519	601
Rates - Rural	8,870	8,607
Windfarm electricity generation charge	139	131
Garbage Charges	1,475	1,471
<b>Total rates and charges</b>	<b>14,583</b>	<b>14,287</b>

The date of the latest general revaluation of land for rating purposes within the municipal district was 1 January 2022, and the valuation will be first applied in the rating year commencing 1st July 2022.

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	78	88
Planning Permits & Certificates	60	63
Revenue Collection	13	15
Building Regulations and Inspections	20	31
<b>Total statutory fees and fines</b>	<b>171</b>	<b>197</b>

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

#### 3.3 User fees

Pound fees and animal registrations	67	59
Home and Community Care	203	177
Brokered Programs Charges	307	268
Public Health and Wellbeing Charges	26	36
Building Services charges	105	90
Caravan Parks & Halls	3	11
Waste and Environment	175	181
Saleyards / Truck Wash	54	75
Other	27	28
<b>Total user fees</b>	<b>967</b>	<b>925</b>

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

## BULOKE SHIRE COUNCIL 2022-2023 FINANCIAL REPORT

### NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2023

#### Note 3. Funding for the delivery of our services

	2023 \$ '000	2022 \$ '000
<b>3.4 Funding from other levels of government</b>		
Grants were received in respect of the following:		
Summary of grants		
Commonwealth funded grants	12,638	16,833
State funded grants	14,064	5,376
<b>Total grants received</b>	<b>26,702</b>	<b>22,209</b>
<b>(a) Operating Grants</b>		
<i>Recurrent - Commonwealth Government</i>		
Financial Assistance Grants - general purpose	9,841	9,080
General home care	368	522
<i>Recurrent - State Government</i>		
School crossing supervisors	15	-
Libraries	125	159
Maternal and child health	336	329
General home care	152	206
Other	95	198
Total recurrent operating grants	10,932	10,494
<i>Non-recurrent - State Government</i>		
Family and children	131	-
Natural disaster - floods	10,239	-
Other	712	395
Total non-recurrent operating grants	11,082	395
<b>Total operating grants</b>	<b>22,014</b>	<b>10,889</b>
<b>(b) Capital Grants</b>		
<i>Recurrent - Commonwealth Government</i>		
Roads to recovery	1,401	1,607
Total recurrent capital grants	1,401	1,607
<i>Non-recurrent - Commonwealth Government</i>		
Regional Growth Fund/Local Roads and Community Infrastructure	-	2,628
Other - Roads Infrastructure	1,028	2,996
<i>Non-recurrent - State Government</i>		
Recreation	-	128
Road rehabilitation	-	350
Parks, Open space & Streetscapes	1,843	2,884
Other	416	727
Total non-recurrent capital grants	3,287	9,713
<b>Total capital grants</b>	<b>4,688</b>	<b>11,320</b>

## BULOKE SHIRE COUNCIL 2022-2023 FINANCIAL REPORT

### NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2023

#### Note 3. Funding for the delivery of our services

	2023 \$ '000	2022 \$ '000
--	-----------------	-----------------

##### (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 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	9,859	9,080
Specific purpose grants to acquire non-financial assets	4,327	11,320
Other specific purpose grants	361	-
Revenue recognised under AASB 15 Revenue from Contracts with Customers		
Specific purpose grants	12,155	1,809
	26,702	22,209

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

###### *Operating*

Balance at start of year	1,932	1,590
Received during the financial year and remained unspent at balance date	1,431	342
Received in prior years and spent during the financial year	(951)	-
<b>Balance at year end</b>	2,412	1,932

###### *Capital*

Balance at start of year	4,880	5,749
Received during the financial year and remained unspent at balance date	646	-
Received in prior years and spent during the financial year	(1,232)	(869)
<b>Balance at year end</b>	4,294	4,880

Unspent grants are determined and disclosed on a cash basis.

## BULOKE SHIRE COUNCIL 2022-2023 FINANCIAL REPORT

### NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2023

#### Note 3. Funding for the delivery of our services

	2023 \$ '000	2022 \$ '000
--	-----------------	-----------------

#### 3.5 Contributions

Monetary contributions		
Revenue Collection Contributions	81	114
Capital Works Contributions	119	43
<b>Total monetary contributions</b>	<u>200</u>	<u>157</u>
<b>Total contributions</b>	<u>200</u>	<u>157</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>(32)</u>	<u>–</u>
Plant and equipment		
Proceeds of sale	–	2
Total net gain/(loss) on disposal of plant and equipment	<u>–</u>	<u>2</u>
<b>Total net gain/(loss) on disposal of property, infrastructure, plant and equipment</b>	<u>(32)</u>	<u>2</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	927	44
Rent Council properties	19	17
Reimbursements	342	222
Fuel tax credits	49	101
Other	131	216
<b>Total other income</b>	<u>1,468</u>	<u>600</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 2022-2023 FINANCIAL REPORT

## NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2023

### Note 4. The cost of delivering services

	2023 \$ '000	2022 \$ '000
<b>4.1 Employee costs</b>		
<b>(a) Employee costs</b>		
Wages and salaries	9,829	9,053
Superannuation	1,016	950
Fringe benefits tax	52	40
Allowances	13	21
Worksafe	196	172
Other	1	3
<b>Total employee costs</b>	<b>11,107</b>	<b>10,239</b>
<b>(b) Superannuation</b>		
Council made contributions to the following funds:		
Defined benefit fund		
Employer contributions to Local Authorities Superannuation Fund (Vision Super)	–	13
	–	13
Accumulation funds		
Employer contributions to Local Authorities Superannuation Fund (Vision Super)	434	473
Employer contributions - Australian Super	155	–
Employer contributions - Hostplus Super	48	–
Employer contributions - Hesta	45	–
Employer contributions - Aware Super	36	–
Employer contributions - other funds	298	464
	1,016	937
Employer contributions payable at reporting date	–	–
<b>Total superannuation costs</b>	<b>1,016</b>	<b>950</b>

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

### 4.2 Materials and services

Utilities	479	515
Information technology	476	531
Insurance	485	535
Consultants	1,209	452
Advertising	92	81
Garbage	564	243
Operational Contracts and Services	5,996	3,641
Operational Materials	1,792	950
Promotion/Public Education	1	4
Subscriptions/Memberships/Publications	91	91
Telephone	86	94
Vehicle and Plant Costs	1,391	1,440
Other	717	507
<b>Total materials and services</b>	<b>13,379</b>	<b>9,084</b>

## BULOKE SHIRE COUNCIL 2022-2023 FINANCIAL REPORT

### NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2023

#### Note 4. The cost of delivering services

	2023 \$ '000	2022 \$ '000
<b>4.3 Depreciation</b>		
Property		
Buildings - non specialised	2,151	2,128
Leasehold improvements	27	27
Total depreciation - property	2,178	2,155
Plant and equipment		
Plant machinery and equipment	795	806
Fixtures fittings and furniture	13	64
Computers and telecomms	182	219
Library books	2	5
Total depreciation - plant and equipment	992	1,094
Infrastructure		
Roads	5,724	5,275
Bridges	102	102
Footpaths and cycleways	167	163
Drainage	81	71
Kerb & Channel	163	163
Landfill sites	5	5
Other infrastructure	10	10
Total depreciation - infrastructure	6,252	5,789
<b>Total depreciation</b>	9,422	9,038

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

#### 4.4 Amortisation - Right of use assets

Vehicles	329	258
<b>Total Amortisation - Right of use assets</b>	329	258

#### 4.5 Bad and doubtful debts

Rates debtors	(145)	(43)
Other debtors	42	24
<b>Total bad and doubtful debts - allowance for impairment losses</b>	(103)	(19)
Movement in allowance for impairment losses in respect of debtors		
Balance at the beginning of the year	531	565
New provisions recognised during the year	(103)	(19)
Amounts already provided for and written off as uncollectable	(7)	(15)
<b>Balance at end of year</b>	421	531

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 2022-2023 FINANCIAL REPORT

### NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2023

Note 4. The cost of delivering services

	2023 \$ '000	2022 \$ '000
<b>4.6 Finance Costs - Leases</b>		
Interest - Lease Liabilities	38	10
<b>Total finance costs</b>	<b>38</b>	<b>10</b>
<b>4.7 Other expenses</b>		
Auditors' remuneration - VAGO - audit of the financial statements, performance statement and grant acquittals	52	50
Auditors' remuneration - Internal Audit	37	12
Councillors' allowances	210	202
Council Contributions and Donations	475	374
Council meeting expenses	18	15
Election expenses	35	-
Others	12	11
<b>Total other expenses</b>	<b>839</b>	<b>664</b>

## BULOKE SHIRE COUNCIL 2022-2023 FINANCIAL REPORT

### NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2023

#### Note 5. Our financial position

	Note	2023 \$ '000	2022 \$ '000
<b>5.1 Financial assets</b>			
<b>(a) Cash and cash equivalents</b>			
Current			
Cash at bank		17,320	27,102
<b>Total current cash and cash equivalents</b>		<b>17,320</b>	<b>27,102</b>
<b>(b) Other financial assets</b>			
Current			
Term deposits - current		23,000	5,000
<b>Total current other financial assets</b>		<b>23,000</b>	<b>5,000</b>
<b>Total financial assets</b>		<b>40,320</b>	<b>32,102</b>
External restrictions			
Councils cash and cash equivalents are subject to external restrictions that limit amounts available for discretionary use. These include:			
Trust funds and deposits	5.3	170	220
Unearned Income	5.3	6,706	6,813
<b>Total restricted funds</b>		<b>6,876</b>	<b>7,033</b>
<b>Total unrestricted cash and cash equivalents</b>		<b>10,444</b>	<b>20,069</b>
Intended allocations			
Although not externally restricted the following amounts have been allocated for specific future purposes by Council:			
Cash held to fund carried forward capital works	5.3	1,119	1,600
Cash held for carried forward service delivery	5.3	5,744	231
Cash held for General reserves	9.1(b)	2,291	1,478
<b>Total funds subject to intended allocations</b>		<b>9,154</b>	<b>3,309</b>

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

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

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

## BULOKE SHIRE COUNCIL 2022-2023 FINANCIAL REPORT

### NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2023

#### Note 5. Our financial position

	2023 \$ '000	2022 \$ '000
<b>(c) Trade &amp; Other Receivables</b>		
Current		
<i>Statutory receivables</i>		
Rates debtors	1,097	1,433
Infringement debtors	255	209
GST receivable	322	407
<i>Non-statutory receivables</i>		
Grant debtors	4,267	2,430
Accrued interest	223	8
Other debtors	407	346
<i>Provisions for doubtful debts</i>		
Provision for doubtful debts - infringements	(168)	(133)
Provision for doubtful debts - rates debtors	(253)	(398)
<b>Total current trade and other receivables</b>	6,150	4,302
<b>Total trade and other receivables</b>	6,150	4,302

Short term receivables are carried at invoice amount. A provision for doubtful debts is recognised when there is objective evidence that an impairment has occurred. Long term receivables are carried at amortised cost using the effective interest rate method.

#### (d) Ageing of receivables

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

Current (not yet due)	2,443	2,556
Past due by up to 30 days	4	10
Past due between 31 and 180 days	20	60
Past due between 181 and 365 days	2,319	45
Past due by more than 1 year	111	113
<b>Total trade and other receivables</b>	4,897	2,784

## BULOKE SHIRE COUNCIL 2022-2023 FINANCIAL REPORT

### NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2023

#### Note 5. Our financial position

	2023	2022
	\$ '000	\$ '000

#### 5.2 Non-financial assets

##### (a) Inventories

Inventories held for distribution	181	139
<b>Total inventories</b>	<b>181</b>	<b>139</b>

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

##### (b) Other assets

Current		
Prepayments	316	252
<b>Total current other assets</b>	<b>316</b>	<b>252</b>

## BULOKE SHIRE COUNCIL 2022-2023 FINANCIAL REPORT

### NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2023

#### Note 5. Our financial position

	2023 \$ '000	2022 \$ '000
<b>5.3 Payables, trust funds and deposits and unearned income/revenue</b>		
<b>(a) Trade and other payables</b>		
Current		
<i>Non-statutory payables</i>		
<i>Statutory payables</i>		
Trade payables	1,817	1,594
Accrued expenses	445	459
Other	-	4
<b>Total current trade and other payables</b>	<u>2,262</u>	<u>2,057</u>
<b>(b) Trust funds and deposits</b>		
Current		
Other refundable deposits	150	207
Funds held on behalf of community groups and third parties	20	13
Overpaid rates and charges	175	74
<b>Total current trust funds and deposits</b>	<u>345</u>	<u>294</u>
<b>(c) Unearned income/revenue</b>		
Current		
Grants received in advance:		
Grants received in advance - operating	2,412	1,932
Grants received in advance - capital	4,294	4,881
Total grants received in advance	<u>6,706</u>	<u>6,813</u>
<b>Total current unearned income/revenue</b>	<u>6,706</u>	<u>6,813</u>

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 2023.

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

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

## BULOKE SHIRE COUNCIL 2022-2023 FINANCIAL REPORT

### NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2023

#### Note 5. Our financial position

	Employee provisions \$ '000	Landfill restoration \$ '000	Gravel pit restoration \$ '000	Total \$ '000
<b>5.4 Provisions</b>				
<b>2023</b>				
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
<b>2022</b>				
Balance at the beginning of the financial year	2,698	185	555	3,438
Additional provisions	872	1,011	–	1,883
Amounts used	(1,140)	(185)	(138)	(1,463)
Balance at the end of the financial year	2,430	1,011	417	3,858
Provisions				
Provisions - current	1,839	1,012	50	2,901
Provisions - non-current	589	–	368	957
Total Provisions	2,428	1,012	418	3,858
			<b>2023</b>	<b>2022</b>
			<b>\$ '000</b>	<b>\$ '000</b>

#### (a) Employee provisions

Current provisions expected to be wholly settled within 12 months			
Annual leave		731	793
Long service leave		208	185
Accrued Days Off		13	25
		952	1,003
Current provisions expected to be wholly settled after 12 months			
Long service leave		725	836
		725	836
Total current employee provisions		1,677	1,839
Non-Current			
Long service leave		182	201
Redundancy		420	388
Total Non-Current Employee Provisions		602	589
Aggregate Carrying Amount of Employee Provisions:			
Current		1,677	1,839
Non-current		602	589
Total Aggregate Carrying Amount of Employee Provisions		2,279	2,428



## BULOKE SHIRE COUNCIL 2022-2023 FINANCIAL REPORT

### NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2023

#### Note 5. Our financial position

	2023	2022
	\$ '000	\$ '000

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

##### *Annual leave*

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

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

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

##### *Long service leave*

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

##### Key assumptions:

- discount rate	4.06%	3.69%
- wage inflation rate	4.35%	3.85%

##### *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 has subsequently made the decision to exit from this service provision and has begun this transition.

Provision has been updated based on employees in this service area as at 30 June 2023. Actual redundancies incurred may be less than the provision if employees terminate their employment prior.

##### Key assumptions:

- discount rate	4.06%	3.69%
- inflation rate	4.35%	3.85%

#### **(b) Landfill restoration**

Current		
Current	1,955	1,012
<b>Total current</b>	<b>1,955</b>	<b>1,012</b>

##### Key assumptions:

- discount rate	4.06%	3.69%
- inflation rate	4.35%	3.85%

## BULOKE SHIRE COUNCIL 2022-2023 FINANCIAL REPORT

### NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2023

#### Note 5. Our financial position

	2023 \$ '000	2022 \$ '000
<b>(c) Gravel pit restoration</b>		
Current	50	50
	50	50
Non-current	361	368
	361	368
Key assumptions:		
- discount rate	4.06%	3.69%
- inflation rate	4.35%	3.85%

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 2023.

Other facilities - Bank Guarantee	150	150
Total Facilities	150	150
Used facilities	135	130
Used facilities	135	130
Unused facilities	15	20

*Council has no overdraft facility at 30 June 2023.*

## BULOKE SHIRE COUNCIL 2022-2023 FINANCIAL REPORT

### NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2023

#### Note 5. Our financial position

##### 5.6 Commitments

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

##### (a) Commitments for expenditure

	Not later than 1 year \$ '000	Later than 1 year and not later than 2 years \$ '000	Later than 2 years and not later than 5 years \$ '000	Later than 5 years \$ '000	Total \$ '000
<b>2023</b>					
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
<b>Total</b>	<b>1,342</b>	<b>890</b>	<b>1,744</b>	<b>898</b>	<b>4,874</b>
Capital					
Construction works	2,473	–	–	–	2,473
Roads	2,012	–	–	–	2,012
<b>Total</b>	<b>4,485</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>4,485</b>
<b>2022</b>					
Operating					
Garbage & recyclables	645	645	1,935	1,290	4,515
IT systems and technology	175	–	–	–	175
Building surveying	202	202	–	–	404
<b>Total</b>	<b>1,022</b>	<b>847</b>	<b>1,935</b>	<b>1,290</b>	<b>5,094</b>
Capital					
Construction works	4,744	–	–	–	4,744
Roads	1,227	–	–	–	1,227
<b>Total</b>	<b>5,971</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>5,971</b>

## BULOKE SHIRE COUNCIL 2022-2023 FINANCIAL REPORT

### NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2023

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#### 5.7 Leases

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

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

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

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

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

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

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

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

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

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

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

## BULOKE SHIRE COUNCIL 2022-2023 FINANCIAL REPORT

### NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2023

#### Note 5. Our financial position

##### (a) Right-of-Use Assets

	Vehicles \$ '000	Total \$ '000
<b>2023</b>		
Balance at 1 July	152	152
Additions	1,153	1,153
Amortisation charge	(329)	(329)
<b>Balance at 30 June</b>	<b>976</b>	<b>976</b>
<b>2022</b>		
Balance at 1 July	185	185
Additions	228	228
Amortisation charge	(261)	(261)
<b>Balance at 30 June</b>	<b>152</b>	<b>152</b>
	<b>2023</b>	<b>2022</b>
	<b>\$ '000</b>	<b>\$ '000</b>

##### (b) Lease Liabilities

Maturity analysis - contractual undiscounted cash flows		
Less than one year	338	97
One to five years	769	75
Total undiscounted lease liabilities as at 30 June:	1,107	172
Lease liabilities included in the Balance Sheet at 30 June:		
Current	284	91
Non-current	701	70
<b>Total lease liabilities</b>	<b>985</b>	<b>161</b>

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

#### Note 6. Assets we manage

##### 6.1 Current assets classified as "held for sale"

Current		
Fair value of assets	165	60
<b>Total non current assets classified as held for sale</b>	<b>165</b>	<b>60</b>

## BULOKE SHIRE COUNCIL 2022-2023 FINANCIAL REPORT

### NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2023

Note 6. Assets we manage  
**6.2 Property, infrastructure, plant and equipment**

Summary of property, infrastructure, plant and equipment	Carrying amount 30 June 2022	Additions \$ '000	Contributions \$ '000	Revaluation \$ '000	Disposal \$ '000	Depreciation \$ '000	Write-off \$ '000	Transfers \$ '000	Carrying amount 30 June 2023
	\$ '000								\$ '000
Property	82,671	—	—	—	—	(2,178)	(5)	1,871	82,359
Plant and equipment	3,905	1,311	18	—	(32)	(992)	—	339	4,549
Infrastructure	186,393	—	—	23,271	—	(6,252)	5	3,415	206,832
Work in progress	5,006	8,181	—	—	—	—	(350)	(5,625)	7,212
<b>Total</b>	<b>277,975</b>	<b>9,492</b>	<b>18</b>	<b>23,271</b>	<b>(32)</b>	<b>(9,422)</b>	<b>(350)</b>	<b>—</b>	<b>300,952</b>

Summary of Work in Progress	Opening WIP \$ '000	Additions \$ '000	Write-off \$ '000	Transfers \$ '000	Closing WIP \$ '000
					\$ '000
Property	1,196	2,831	(176)	(1,871)	1,980
Plant and equipment	—	339	—	(339)	—
Infrastructure	3,810	5,011	(174)	(3,415)	5,232
<b>Total</b>	<b>5,006</b>	<b>8,181</b>	<b>(350)</b>	<b>(5,625)</b>	<b>7,212</b>

# BULOKE SHIRE COUNCIL 2022-2023 FINANCIAL REPORT

## NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2023

### Note 6. Assets we manage

	Land specialised \$ '000	Land non specialised \$ '000	Land improvements \$ '000	Land under roads \$ '000	Total land and land improvements \$ '000	Buildings non specialised \$ '000	Leasehold improvements \$ '000	Total buildings \$ '000	Work in progress \$ '000	Total property \$ '000
<b>Property</b>										
At fair value 1 July 2022	4,194	74	1,176	22,312	27,756	114,945	534	115,479	1,196	144,431
Accumulated depreciation at 1 July 2022	-	-	-	-	-	(60,526)	(38)	(60,564)	-	(60,564)
	4,194	74	1,176	22,312	27,756	54,419	496	54,915	1,196	83,867
Movements in fair value										
Additions	-	-	-	-	-	-	-	-	2,831	2,831
Revaluation	-	-	-	-	-	-	-	-	-	-
Disposal	-	-	-	-	-	-	-	-	-	-
Write-off	-	-	-	-	-	(5)	-	(5)	(176)	(181)
Transfers	-	-	-	-	-	1,871	-	1,871	(1,871)	-
Transfer land held for resale	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	1,866	-	1,866	784	2,650
Movements in accumulated depreciation										
Depreciation and amortisation	-	-	-	-	-	(2,151)	(27)	(2,178)	-	(2,178)
Transfers	-	-	-	-	-	(2,151)	(27)	(2,178)	-	(2,178)
At fair value 30 June 2023	4,194	74	1,176	22,312	27,756	116,810	534	117,344	1,979	147,079
Accumulated depreciation at 30 June 2023	-	-	-	-	-	(62,676)	(65)	(62,741)	-	(62,741)
<b>Carrying amount</b>	4,194	74	1,176	22,312	27,756	54,134	469	54,603	1,979	84,338

## BULOKE SHIRE COUNCIL 2022-2023 FINANCIAL REPORT

### NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2023

	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
At fair value 1 July 2022	11,082	587	2,122	397	-	14,188
Accumulated depreciation at 1 July 2022	(7,739)	(531)	(1,895)	(118)	-	(10,283)
	3,343	56	227	279	-	3,905
Movements in fair value						
Additions	1,166	1	144	-	339	1,650
Contributions	-	-	-	18	-	18
Revaluation	-	-	-	-	-	-
Disposal	(32)	-	-	-	-	(32)
Transfers	339	-	-	-	(339)	-
	1,473	1	144	18	-	1,636
Movements in accumulated depreciation						
Depreciation and amortisation	(795)	(13)	(182)	(2)	-	(992)
Accumulated depreciation of disposals	-	-	-	-	-	-
Write-off	-	-	-	-	-	-
	(795)	(13)	(182)	(2)	-	(992)
At fair value 30 June 2023	12,555	589	2,265	416	-	15,825
Accumulated depreciation at 30 June 2023	(8,534)	(545)	(2,076)	(121)	-	(11,276)
<b>Carrying amount</b>	<b>4,021</b>	<b>44</b>	<b>189</b>	<b>295</b>	<b>-</b>	<b>4,549</b>



# BULOKE SHIRE COUNCIL 2022-2023 FINANCIAL REPORT

## NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2023

	Roads \$ '000	Bridges \$ '000	Footpaths and cycleways \$ '000	Drainage \$ '000	Landfill sites \$ '000	Kerb & Channel \$ '000	Other infrastructure \$ '000	Work in progress \$ '000	Total infrastructure \$ '000
<b>Infrastructure</b>									
At fair value 1 July 2022	342,030	10,925	10,039	9,756	733	16,325	471	3,810	394,089
Accumulated depreciation at 1 July 2022	(179,469)	(4,714)	(4,913)	(4,592)	(721)	(9,023)	(454)	—	(203,886)
	162,561	6,211	5,126	5,164	12	7,302	17	3,810	190,203
Movements in fair value									
Additions	—	—	—	—	—	—	—	5,011	5,011
Revaluation	9,983	82	(458)	—	—	(311)	—	—	9,296
Disposal	—	—	—	—	—	—	—	—	—
Write-off	5	—	—	—	—	—	—	(174)	(169)
Transfers	2,116	196	989	52	—	62	—	(3,415)	—
Impairment losses recognised in operating result	—	—	—	—	—	—	—	—	—
	12,104	278	531	52	—	(249)	—	1,422	14,138
Movements in accumulated depreciation									
Depreciation and amortisation	(5,724)	(102)	(167)	(81)	(5)	(163)	(10)	—	(6,252)
Accumulated depreciation on revaluation	12,955	(192)	289	—	—	923	—	—	13,975
Transfers	—	—	—	—	—	—	—	—	—
Write-off	—	—	—	—	—	—	—	—	—
	7,231	(294)	122	(81)	(5)	760	(10)	—	7,723
At fair value 30 June 2023	354,135	11,203	10,570	9,808	733	16,076	471	5,233	408,229
Accumulated depreciation at 30 June 2023	(172,239)	(5,006)	(4,790)	(4,673)	(727)	(8,263)	(464)	—	(196,164)
<b>Carrying amount</b>	181,896	6,195	5,780	5,135	6	7,813	7	5,233	212,065

## BULOKE SHIRE COUNCIL 2022-2023 FINANCIAL REPORT

### NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2023

#### Note 6. Assets we manage

##### *Acquisition*

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

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

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

##### Asset recognition thresholds and depreciation periods

	<b>Depreciation Period years</b>	<b>Threshold Limit \$ '000</b>
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	–
drainage	100 years	–
footpaths and cycleways	20 - 70 years	–
recreational, leisure and community facilities	10 - 50 years	–
waste management	10 - 50 years	–
parks, open space and streetscapes	10 - 50 years	–

##### *Land under roads*

Council recognises land under roads it controls at fair value.

##### *Depreciation and amortisation*

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

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

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

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

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

## BULOKE SHIRE COUNCIL 2022-2023 FINANCIAL REPORT

### NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2023

#### 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 2023 are as follows:

	Level 1	Level 2	Level 3	Date of valuation	Type of Valuation
Land - Non specialised	–	74	–	Jun-20	
Land - Specialised	–	–	4,195	Jun-20	
Land improvements	–	–	1,176	Jun-21	
Land under roads	–	–	22,312	Jun-18	
Buildings - Non Specialised	–	–	54,603	Jun-20	
Total	–	74	82,286		

##### *Valuation of Infrastructure*

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

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

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

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

## BULOKE SHIRE COUNCIL 2022-2023 FINANCIAL REPORT

### NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2023

#### Note 6. Assets we manage

Details of the Council's infrastructure and information about the fair value hierarchy as at 30 June 2023 are as follows:

	Level 1	Level 2	Level 3	Date of valuation	Type of Valuation
Roads	–	–	181,896	30/06/2023	
Bridges	–	–	6,195	30/06/2023	
Footpaths and cycleways	–	–	5,780	30/06/2023	
Drainage	–	–	5,135	30/06/2019	
Landfill sites	–	–	6	30/06/2015	
Kerb & Channel	–	–	7,813	30/06/2023	
Other Infrastructure	–	–	7	30/06/2019	
Total	–	–	206,832		

#### *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

	2023 \$ '000	2022 \$ '000
Land under roads	22,312	22,312
Community facilities	4,195	4,195
Total specialised land	26,507	26,507

#### (c) Community Asset Committee

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

# BULOKE SHIRE COUNCIL 2022-2023 FINANCIAL REPORT

## NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2023

### 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**

Daryl Warren - Mayor (01/07/2022 to 09/11/2022) and Councillor (10/11/2022 to 30/06/2023)

Alan Getley - Deputy Mayor (01/07/2022 to 09/11/2022) and Mayor (10/11/2022 to 30/06/2023)

David Pollard - Councillor (01/07/2022 to 09/11/2022) and Deputy Mayor (10/11/2022 to 30/06/2023)

Bernadette Hogan - Councillor (02/11/2022 to 30/06/2023)

Graeme Milne

Carolyn Stewart

Bronwyn Simpson

###### **Key management personnel**

Wayne O'Toole - Chief Executive Officer

Hannah Yu - Director Infrastructure and Delivery

Travis Fitzgibbon - Director Community Development

Michelle Stedman - Director Corporate and Organisational Performance (28/11/2022 to 30/06/2023)

	2023 No.	2022 No.
<b>Total Number of Councillors</b>	7	7
<b>Total of Chief Executive Officer and other Key Management Personnel</b>	4	8
Total Number of Key Management Personnel	11	15

## BULOKE SHIRE COUNCIL 2022-2023 FINANCIAL REPORT

### NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2023

#### 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.

	2023 \$ '000	2022 \$ '000
Total remuneration of key management personnel was as follows:		
Short-term employee benefits	685	874
Other long-term employee benefits	15	13
Total	700	887

	2023 No.	2022 No.
--	-------------	-------------

The numbers of key management personnel whose total remuneration from Council and any related entities, fall within the following bands:

\$1 - \$9,999	–	2
\$10,000 - \$19,999	1	3
\$20,000 - \$29,999	3	2
\$30,000 - \$39,999	1	–
\$40,000 - \$49,999	1	1
\$60,000 - \$69,999	1	3
\$90,000 - \$99,999	1	1
\$110,000 - \$119,999	–	1
\$140,000 - \$149,999	–	1
\$170,000 - \$179,999	2	–
\$250,000 - \$259,999	1	–
	11	14

## BULOKE SHIRE COUNCIL 2022-2023 FINANCIAL REPORT

### NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2023

#### 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 \$160,000 and who report directly to a member of the KMP. \*

Total remuneration of other senior staff was as follows:

	2023 \$ '000	2022 \$ '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:

	2023 No.	2022 No.
Income Range:		
\$210,000 - \$219,999	1	–
	1	–

	2023 \$ '000	2022 \$ '000
Total Remuneration for the reporting year for Senior Officers included above amounted to:	219	–

\* Due to a definitional change the comparative figures in this note may not align with the previous year's annual report, which included disclosure of senior officers as defined in the Local Government Act 1989.

## BULOKE SHIRE COUNCIL 2022-2023 FINANCIAL REPORT

### NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2023

#### Note 7. People and relationships

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##### 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	2022/23 Total (GST inclusive if applicable)
TMC Enviro*	307,109
Wimmera Mallee Tourism Board	7,394
Buloke Tourism	7,500
Watchem Progress Association	3,200
Watchem Hall Committee of Management	370
Watchem Lake & Rec Reserve Committee	8,946
Donald 2000 Inc	3,500
Rex Theatre Museum Limited	11,000
<b>Total</b>	<b>349,019</b>

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

During the period ended 30 June 2022, Council did not enter into any material transactions with related parties.

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

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

Nil

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

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

Nil

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

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

Nil



# BULOKE SHIRE COUNCIL 2022-2023 FINANCIAL REPORT

## NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2023

### Notes to the Financial Statements

for the year ended 30 June 2023

#### 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 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.

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

##### 8.3 Financial instruments

(a) Objectives and policies

The Council's principal financial instruments comprise cash assets, term deposits, receivables (excluding statutory receivables) and payables (excluding statutory payables). Details of the significant accounting policies and methods adopted, including the criteria for recognition, the basis of measurement and the basis on which income and expenses are recognised, in respect of each class of financial asset, financial liability and equity instrument is disclosed in the notes of the financial statements. Risk management is carried out by senior management under policies approved by the Council. These policies include identification and analysis of the risk exposure to Council and appropriate procedures, controls and risk minimisation.

(b) Market risk

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

**Interest rate risk**

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

## BULOKE SHIRE COUNCIL 2022-2023 FINANCIAL REPORT

### NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2023

#### Note 8. Managing uncertainties

---

interest rate risk is the risk that the future cash flows of a financial instrument will fluctuate because of changes in market interest rates. Council has minimal exposure to cash flow interest rate risk through its cash and deposits that are at floating rates.

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

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

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

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

##### (c) Credit risk

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

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

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

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

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

##### (d) Liquidity risk

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

To help reduce these risks Council:

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

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

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

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

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

# BULOKE SHIRE COUNCIL 2022-2023 FINANCIAL REPORT

## NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2023

### 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.

<b>Asset Class</b>	<b>Revaluation frequency</b>
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

## BULOKE SHIRE COUNCIL 2022-2023 FINANCIAL REPORT

### NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2023

#### Note 8. Managing uncertainties

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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**

Post balance date, Council has provided in principle support to act as guarantor for a ten-year loan up to a maximum of \$300,000 for Birchip Community House Inc..

The amount disclosed for the 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.

## BULOKE SHIRE COUNCIL 2022-2023 FINANCIAL REPORT

### NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2023

#### Note 9. Other matters

	Balance at beginning of reporting period \$ '000	Increment (decrement) \$ '000	Share of incr. (decr) on revaluation of the asset class by an associate \$ '000	Balance at end of reporting period \$ '000
<b>9.1 Reserves</b>				
(a) Asset revaluation reserves				
<b>2023</b>				
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
<b>Total asset revaluation reserves</b>	<b>172,086</b>	<b>23,270</b>	<b>–</b>	<b>195,356</b>
<b>2022</b>				
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	–	–	105,768
Bridges	3,014	–	–	3,014
Footpaths and cycleways	5,123	–	–	5,123
Drainage	2,022	–	–	2,022
Kerb & Channel	6,911	–	–	6,911
Other infrastructure	363	–	–	363
	123,201	–	–	123,201
<b>Total asset revaluation reserves</b>	<b>172,086</b>	<b>–</b>	<b>–</b>	<b>172,086</b>

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

## BULOKE SHIRE COUNCIL 2022-2023 FINANCIAL REPORT

### NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2023

#### 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				
<b>2023</b>				
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
<b>Total Other reserves</b>	<b>3,308</b>	<b>5,844</b>	<b>–</b>	<b>9,152</b>
<b>2022</b>				
Defined Benefits Superannuation	1,000	–	–	1,000
Sustainability Fund	–	78	–	78
Unspent Grants	–	1,830	–	1,830
Grant Opportunity	–	200	–	200
Capital Project Initiations	–	200	–	200
<b>Total Other reserves</b>	<b>1,000</b>	<b>2,308</b>	<b>–</b>	<b>3,308</b>

**Defined Benefits Superannuation** - This reserve is used to assist with the funding of any call that may be made on Council as a result of shortfall in the Local Authorities Superannuation Fund Defined Benefits Plan. Refer to note 9.3 for further detail.

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

**Unspent Grants** - to set aside surplus grant received to be expended according to funding intentions in subsequent financial years. The reserve is only necessary when grant does not meet the requirements to be carried forward as a liability under Australian Accounting Standards.

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

**Capital Project 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 2022-2023 FINANCIAL REPORT

## NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2023

### Note 9. Other matters

	2023 \$ '000	2022 \$ '000
<b>9.2 Reconciliation of cash flows from operating activities to surplus/(deficit)</b>		
Surplus/(deficit) for the year	9,048	9,103
Depreciation/amortisation	9,751	9,296
(Profit)/loss on disposal of property, infrastructure, plant and equipment	32	(2)
Amounts disclosed in financing activities	38	10
Change in assets and liabilities:		
(Increase)/decrease in trade and other receivables	(1,848)	(2,374)
(Increase)/decrease in inventories	(42)	(7)
(Increase)/decrease in prepayments	(64)	16
Increase/(decrease) in other assets	–	(3)
Increase/(decrease) in trade and other payables	205	(28)
Increase/(decrease) in provisions	787	422
Increase/(decrease) in trust funds and other payables	51	(66)
Increase/(decrease) in Unearned income /revenue	(107)	(526)
Net cash provided by/(used in) operating activities	17,851	15,841

### 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 2023, this was 10.5% as required under Superannuation Guarantee (SG) legislation (2022: 10.0%)).

#### 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 is currently underway for the Defined Benefit category which is expected to be completed by 31 December 2023. Council was notified of the 30 June 2023 VBI during August 2023 (2022: August 2022). The financial assumptions used to calculate the 30 June 2023 VBI were:

Net investment returns 5.7% pa  
Salary information 3.5% pa  
Price inflation (CPI) 2.8% pa.

## BULOKE SHIRE COUNCIL 2022-2023 FINANCIAL REPORT

### NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2023

#### Note 9. Other matters

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As at 30 June 2022, an interim actuarial investigation was held as the Fund provides lifetime pensions in the Defined Benefit category. The vested benefit index (VBI) of the Defined Benefit category of which Council is a contributing employer was 102.2%. The financial assumptions used to calculate the VBI were:

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

Council was notified of the 30 June 2022 VBI during August 2022 (2021: August 2021).

Vision Super has advised that the estimated VBI at 30 June 2023 was 104.1%.

The VBI is used as the primary funding indicator. Because the VBI was above 100%, the 30 June 2022 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 2022 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 2023, this rate was 10.5% of members' salaries (10.0% in 2021/22). 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 2022 interim 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 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.



# BULOKE SHIRE COUNCIL 2022-2023 FINANCIAL REPORT

## NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2023

### Note 9. Other matters

#### The 2022 interim actuarial investigation surplus amounts

An actuarial investigation is conducted annually for the Defined Benefit category of which Council is a contributing employer. Generally, a full actuarial investigation is conducted every three years and interim actuarial investigations are conducted for each intervening year. An interim investigation was conducted as at 30 June 2022 and the last full investigation was conducted as at 30 June 2020.

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

	2022 (Interim) \$m	2021 (Interim) \$m
- A VBI Surplus	44.6	214.7
- A total service liability surplus	105.8	270.3
- A discounted accrued benefits surplus	111.9	285.2

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 2022.

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 2022.

The discounted accrued benefits 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 2022.

#### The 2023 triennial actuarial investigation

A triennial actuarial investigation is being conducted for the Fund's position as at 30 June 2023. It is anticipated that this actuarial investigation will be completed by 31 December 2023. The financial assumptions for the purposes of this investigation are:

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

#### Superannuation contributions

Contributions by Council (excluding any unfunded liability payments) to the above superannuation plans for the financial year ended 30 June 2023 are detailed below:

Scheme	Type of scheme	Rate	2023 \$ '000	2022 \$ '000
Vision Super	Defined benefit	10.5% (2022:10.0%)	-	13
Vision Super	Accumulation fund	10.5% (2022:10.0%)	434	473

## **BULOKE SHIRE COUNCIL 2022-2023 FINANCIAL REPORT**

### **NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2023**

#### Note 10. Changes in accounting policies

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There have been no changes to accounting policies in the 2022-23 year.

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

# PERFORMANCE STATEMENT

FOR THE YEAR ENDED  
30 JUNE 2023



## PERFORMANCE STATEMENT FOR THE YEAR ENDED 30 JUNE 2023

### Description of Buloke Shire Council

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

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

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

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

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

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

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

## SUSTAINABLE CAPACITY INDICATORS FOR THE YEAR ENDED 30 JUNE 2023

Indicator/Measure	2020	2021	2022	2023	Comments
<p><b>Population</b> <i>Expenses per head of municipal population</i> [Total expenses / Municipal population]</p>	\$4,320.22	\$5,088.84	\$4,821.94	\$5,735.35	Operating expenditure for Council increased significantly mainly as a result of the October 2022 flood event whilst municipal population remained steady.
<p><b>Infrastructure per head of municipal population</b> [Value of infrastructure / Municipal population]</p>	\$44,242.33	\$44,820.36	\$41,215.45	\$44,712.93	The value of infrastructure has increased as a result of the revaluation of road asset classes in 2023, whilst municipal population remained steady.
<p><b>Population density per length of road</b> [Municipal population / Kilometres of local roads]</p>	1.16	1.15	1.15	1.15	
<p><b>Own-source revenue</b> <i>Own-source revenue per head of municipal population</i> [Own-source revenue / Municipal population]</p>	\$2,512.90	\$2,600.07	\$2,637.29	\$2,813.26	
<p><b>Recurrent grants</b> <i>Recurrent grants per head of municipal population</i> [Recurrent grants / Municipal population]</p>	\$1,687.62	\$1,701.69	\$1,993.25	\$2,018.49	2023 includes an increased advance payment of the Financial Assistance Grant.
<p><b>Disadvantage</b> <i>Relative Socio-Economic Disadvantage</i> [Index of Relative Socio-Economic Disadvantage by decile]</p>	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.
<p><b>Workforce turnover</b> <i>Percentage of staff turnover</i> [Number of permanent staff resignations and terminations / Average number of permanent staff for the financial year]x100</p>	9.6%	10.6%	18.2%	27.0%	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.

## Definitions

**“Adjusted underlying revenue”** means total income other than —

- a) non-recurrent grants used to fund capital expenditure; and
- b) non-monetary asset contributions; and
- c) contributions to fund capital expenditure from sources other than those referred to in paragraphs (a) and (b)

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

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

**“Population”** means the resident population estimated by council

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

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

**“SEIFA”** means the Socio-Economic Indexes for Areas published from time to time by the Australian Bureau of Statistics on its Internet website

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

## SERVICE PERFORMANCE INDICATORS FOR THE YEAR ENDED 30 JUNE 2023

Service Indicator/Measure	2020	2021	2022	2023	Comments
<p><b>Aquatic Facilities</b> <i>Utilisation</i> <i>Utilisation of aquatic facilities</i> [Number of visits to aquatic facilities / Municipal population]</p>	4.86	3.08	3.81	2.55	Council offers free entry to its 7 pools from November to March each year. Maintenance on 2 of these pools meant that they did not open until January, which has impacted on attendance numbers.
<p><b>Animal Management</b> <i>Health and safety</i> <i>Animal management prosecutions</i> [Number of successful animal management prosecutions / Number of animal management prosecutions] x 100</p>	100%	100%	100%	0%	There were no animal management prosecutions in 2023.
<p><b>Food Safety</b> <i>Health and safety</i> <i>Critical and major non-compliance outcome notifications</i> [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>	0.00%	100.00%	100.00%	0.00%	There were no critical or major non-compliance outcome notifications in 2023.
<p><b>Governance</b> <i>Satisfaction</i> <i>Satisfaction with council decisions</i> [Community satisfaction rating out of 100 with how council has performed in making decisions in the interest of the community]</p>	58	61	54	52	

Service Indicator/Measure	2020	2021	2022	2023	Comments
<p><b>Libraries</b></p> <p><b>Participation</b></p> <p><i>Active library borrowers in municipality</i></p> <p>[Number of active library borrowers in the last three years / The sum of the population for the last three years] x100</p>	7.91%	8.00%	7.74%	6.95%	External factors such as the temporary cessation of the inter-library loan system and the October 2022 flood event were reflected within the downward trends in the statistics. Trends towards greater knowledge and use of digital resources has also resulted in the downwards shift of active Library users.
<p><b>Maternal and Child Health (MCH)</b></p> <p><b>Participation</b></p> <p><i>Participation in the MCH service</i></p> <p>[Number of children who attend the MCH service at least once (in the year) / Number of children enrolled in the MCH service] x100</p> <p><i>Participation in the MCH service by Aboriginal children</i></p> <p>[Number of Aboriginal children who attend the MCH service at least once (in the year) / Number of Aboriginal children enrolled in the MCH service] x100</p>	79.50%	85.53%	87.45%	87.73%	Council is proactive in encouraging participation in the MCH service. Participation tends to drop from age 3 to 4. Percentage variance in the results tend to fluctuate due to the relatively low average number of births (60) in the shire.
<p><b>Roads</b></p> <p><b>Satisfaction</b></p> <p><i>Satisfaction with sealed local roads</i></p> <p>[Community satisfaction rating out of 100 with how council has performed on the condition of sealed local roads]</p>	39	48	38	37	
<p><b>Statutory Planning</b></p> <p><b>Decision Making</b></p> <p><i>Council planning decisions upheld at VCAT</i></p> <p>[Number of VCAT decisions that did not set aside council's decision in relation to a planning application / Number of VCAT decisions in relation to planning applications] x100</p>	100.00%	0.00%	0.00%	0.00%	Council had 1 decision to be reviewed by VCAT which resulted in VCAT ordering Council to consider a revised application.



Service Indicator/Measure	2020	2021	2022	2023	Comments
<p><b>Waste Collection</b> <b>Waste diversion</b> <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>	24.74%	32.03%	31.08%	18.08%	There was a reduction in recyclable waste collected however with the glass separation initiative Council should see this percentage increase in future.

## FINANCIAL PERFORMANCE INDICATORS FOR THE YEAR ENDED 30 JUNE 2023

### Definitions

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

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

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

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

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

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

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

**“Critical non-compliance outcome notification”** means a notification received by council under section 19N(3) or (4) of the *Food Act 1984*, or advice given to council by an authorized officer under that Act, of a deficiency that poses an immediate serious threat to public health

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

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

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

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

**“Major non-compliance outcome notification”** means a notification received by a council under section 19N(3) or (4) of the *Food Act 1984*, or advice given to council by an authorized officer under that Act, of a deficiency that does not pose an immediate serious threat to public health but may do so if no remedial action is taken

**“MCH”** means the Maternal and Child Health Service provided by a council to support the health and development of children within the municipality from birth until school age

**“Population”** means the resident population estimated by council

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

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

## FINANCIAL PERFORMANCE INDICATORS FOR THE YEAR ENDED 30 JUNE 2023

Dimension/indicator/measure	Actual					Forecast			Comments
	2020	2021	2022	2023	2024	2025	2026	2027	
<b>Efficiency</b> <i>Expenditure level</i> Expenses per property assessment [Total expenses / Number of property assessments]	\$4,227.03	\$5,174.50	\$4,646.67	\$5,475.47	\$5,296.09	\$5,546.56	\$5,692.34	\$5,832.81	Operating expenditure for Council increased as a result of inflationary pressures and additional expenditure relating to the October 2022 flood event. A low number of new rateable property developments is also a factor.
<b>Revenue level</b> <i>Average residential rate per residential property assessment</i> [General Rates and Municipal Charges / Number of property assessments]	\$1,938.81	\$2,063.17	\$2,001.27	\$2,009.84	\$2,080.94	\$2,137.81	\$2,178.13	\$2,219.38	
<b>Liquidity</b> <i>Working capital</i> Current assets compared to current liabilities [Current assets / Current liabilities] x100	371.48%	267.19%	303.18%	354.94%	342.94%	286.91%	198.56%	112.90%	Council received grant funding as a result of the October 2022 flood event, of which remained partially unspent at balance date.
<b>Unrestricted cash</b> <i>Unrestricted cash compared to current liabilities</i> [Unrestricted cash / Current liabilities] x100	286.83%	36.48%	115.98%	78.65%	292.81%	211.96%	125.70%	44.83%	At balance date Council held a significantly greater amount of funds in term deposit investments with maturities greater than 3 months. These funds are therefore classified as 'other financial assets', not cash.

## FINANCIAL PERFORMANCE INDICATORS FOR THE YEAR ENDED 30 JUNE 2023

Dimension/indicator/measure	Actual						Forecast			Comments
	2020	2021	2022	2023	2024	2025	2026	2027		
<b>Obligations</b> <b>Loans and borrowings compared to rates</b> [Interest bearing loans and borrowings / Rate revenue] x100	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
<b>Loans and borrowings repayments compared to rates</b> [Interest and principal repayments on interest bearing loans and borrowings / Rate revenue] x100	51.60%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
<b>Indebtedness</b> <b>Non-current liabilities compared to own source revenue</b> [Non-current liabilities / Own source revenue] x100	8.43%	7.99%	6.41%	9.68%	9.27%	13.24%	13.01%	12.78%	Councils non-current liabilities has increased due to the arrival of several leased fleet vehicles, which were delayed due to extended manufacturing times seen across the industry.	
<b>Asset renewal and upgrade depreciation</b> [Asset renewal expense / Asset depreciation] x100	137.44%	134.83%	149.96%	81.07%	122.51%	73.63%	79.01%	77.33%	Council experienced significant delays in capital projects as a result of the October 2022 flood event, which hampered the ability to conduct planned renewal projects.	
<b>Operating position</b> <b>Adjusted underlying result</b> [Adjusted underlying surplus (deficit) / Adjusted underlying revenue] x100	4.47%	-6.13%	-2.28%	13.87%	-19.73%	-37.00%	-37.81%	-38.40%	Council has received significant non-recurrent operating grants as a result of the October 2022 flood event which has improved the adjusted underlying result.	

## FINANCIAL PERFORMANCE INDICATORS FOR THE YEAR ENDED 30 JUNE 2023

Dimension/indicator/measure	Actual					Forecast					Comments
	2020	2021	2022	2023	2024	2025	2026	2027			
<b>Stability</b> <b>Rates compared to adjusted underlying Revenue</b> [Rate revenue / Adjusted underlying revenue] x100	49.72%	48.17%	49.92%	35.84%	53.05%	58.50%	58.31%	58.13%	The adjusted underlying revenue has been increased by the receipt of non-recurrent operating grants as a result of the October 2022 flood event. Rates revenue has experienced a steady increase in line with the rate cap.		
<b>Rates effort</b> <b>Rates compared to property values</b> [Rate revenue / Capital improved value of rateable properties in the municipality] x100	0.81%	0.76%	0.68%	0.50%	0.37%	0.38%	0.38%	0.39%	Farming property valuations have consistently seen substantial increases over the past 3 years, which is a large proportion of Councils rateable properties.		

## FINANCIAL PERFORMANCE INDICATORS FOR THE YEAR ENDED 30 JUNE 2023

### Definitions

**“Adjusted underlying revenue”** means total income other than—

- a) non-recurrent grants used to fund capital expenditure; and
- b) non-monetary asset contributions; and
- c) contributions to fund capital expenditure from sources other than those referred to in paragraphs (a) and (b)

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

**“Asset renewal expenditure”** means expenditure on an existing asset or on replacing an existing asset that returns the service capability of the asset to its original capability

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

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

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

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

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

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

**“Population”** means the resident population estimated by council

**“Rate revenue”** means revenue from general rates, municipal charges, service rates and service charges

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

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

**“Restricted cash”** means cash and cash equivalents, within the meaning of the AAS that are not available for use other than for a purpose for which it is restricted, and includes cash to be used to fund capital works expenditure from the previous financial year

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

## FINANCIAL PERFORMANCE INDICATORS FOR THE YEAR ENDED 30 JUNE 2023

### 1. Basis of Preparation

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

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

The performance statement presents the actual results for the current year and for the prescribed financial performance indicators and measures, the results forecast by the council's strategic resource plan. The *Local Government (Planning and Reporting) Regulations 2020* requires explanation of any material variations in the results contained in the performance statement. Council has adopted materiality thresholds relevant to each indicator and measure and explanations have not been provided for variations below the materiality thresholds unless the variance is considered to be material because of its nature.

The forecast figures included in the performance statement are those adopted by council in its 2023/24 Annual Budget on 27 Jun 2023 and which forms part of the council plan. The Annual Budget includes estimates derived from the financial plan which are based on key assumptions about the future that were relevant at the time of adoption and aimed at achieving sustainability over the long term. Detailed information on the actual financial results is contained in the General Purpose Financial Statements. The Annual Budget and financial plan can be obtained by contacting council.

## FINANCIAL PERFORMANCE INDICATORS FOR THE YEAR ENDED 30 JUNE 2023

### 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*.



.....  
Nathan Cutting CA  
**Principal Accounting Officer**  
Dated: 11 October 2023

In our opinion, the accompanying performance statement of the Buloke Shire Council for the year ended 30 June 2023 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*.

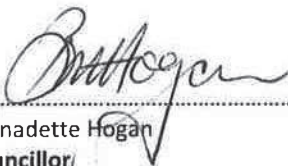
The Performance Statement contains the relevant performance indicators, measures and results in relation to service performance, financial performance and sustainable capacity.

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: 11 October 2023



.....  
Bernadette Hogan  
**Councillor**  
Dated: 11 October 2023



.....  
Wayne D. Toole  
**Chief Executive Officer**  
Dated: 11 October 2023



## Independent Auditor's Report

### To the Councillors of Buloke Shire Council

<b>Opinion</b>	<p>I have audited the accompanying performance statement of Buloke Shire Council (the council) which comprises the:</p> <ul style="list-style-type: none"><li>• description of Buloke Shire Council</li><li>• sustainable capacity indicators for the year ended 30 June 2023</li><li>• service performance indicators for the year ended 30 June 2023</li><li>• financial performance indicators for the year ended 30 June 2023</li><li>• other information and</li><li>• certification of the performance statement.</li></ul> <p>In my opinion, the performance statement of Buloke Shire Council in respect of the year ended 30 June 2023 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 <i>Local Government (Planning and Reporting) Regulations 2020</i>.</p>
<b>Basis for Opinion</b>	<p>I have conducted my audit in accordance with the <i>Audit Act 1994</i> which incorporates the Australian Standards on Assurance Engagements. I further describe my responsibilities under that Act and those standards in the <i>Auditor's Responsibilities for the Audit of the performance statement</i> section of my report.</p> <p>My independence is established by the <i>Constitution Act 1975</i>. My staff and I are independent of the council in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 <i>Code of Ethics for Professional Accountants</i> (the Code) that are relevant to my audit of the performance statement in Victoria. My staff and I have also fulfilled our other ethical responsibilities in accordance with the Code.</p> <p>I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.</p>
<b>Councillors' responsibilities for the performance statement</b>	<p>The Councillors are responsible for the preparation and fair presentation of the performance statement in accordance with the performance reporting requirements of the <i>Local Government Act 2020</i> and the <i>Local Government (Planning and Reporting) Regulations 2020</i> and for such internal control as the Councillors determines is necessary to enable the preparation and fair presentation of a performance statement that is free from material misstatement, whether due to fraud or error.</p>

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

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

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

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

MELBOURNE  
16 October 2023



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





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Buloke Shire Council