

ANNUAL REPORT

2020
-2021



BULOKE
SHIRE COUNCIL



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INTRODUCTION

SNAPSHOT OF COUNCIL

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

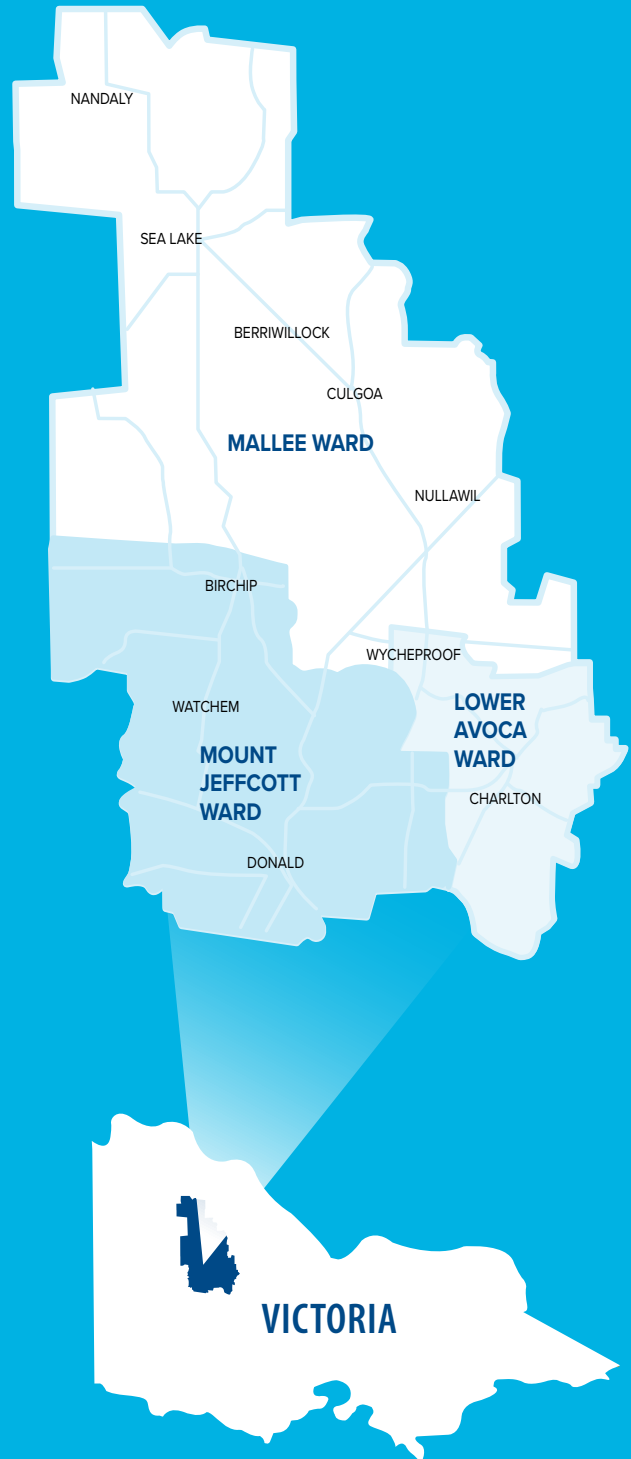
Buloke encompasses a total land area of 8,000 square kilometres and is approximately 140 kilometres long and 60 kilometres wide.

Council maintains a road network spanning 5,302 kilometres. There are also 747 kilometres of roads under State Government control within Buloke.

The two main highways servicing the Buloke are the Calder Highway and the Sunraysia Highway. Both highways run north and south through the Shire.

Land is used largely for agriculture, particularly grain (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.



ACKNOWLEDGEMENT

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

Buloke has significant number cultural heritage places including an Aboriginal historical place, burials, artefact scatters, earth features, low density artefact distributions, scarred trees and a stone feature.

OUR VISION

BUILDING A BETTER BULOKE

– A HEALTHY, CONNECTED, INCLUSIVE AND
PROSPEROUS COMMUNITY.

OUR VALUES

COUNCIL ADDRESSES ITS KEY
VALUES THROUGH:

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

HIGHLIGHTS AND MAJOR ACHIEVEMENTS

The highlights and major achievements for the 2020/21 year are presented under the themes of the Council Plan 2017 -2021 and are reflective of the consistent effort and delivery across the whole year as Council achieved the Annual Plan – Year 4.

The combination of the Annual Plan and the annual review of the Council Plan benefits in delivering projects, initiatives and events right across the year.



DELIVER OUR SERVICES IN A FINANCIALLY VIABLE WAY



1. BUDGET ADOPTED

Council adopted its Annual Budget 2021/22 at a Council Meeting held on 16 June 2021.

The Budget details the resources required over the next year to fund the large range of services and programs Council provide to the community. It also includes details of proposed capital expenditure allocations to improve and renew roads, buildings, footpaths, drainage and recreational facilities.

Ensuring our communities are vibrant places to live, work and visit is a strong focus of this budget which is funded by a combined operating and capital budget of \$48 million. This focus extends to continued focus on improving Council's road network.



BULOKE SHIRE COUNCIL REVENUE AND RATING PLAN



2. FINANCIAL PLAN AND REVENUE AND RATING PLAN

Council's Financial Plan and Revenue and Rating Plan were adopted at a Council Meeting held on 16 June 2021.

The Financial Plan enables improved monitoring of Council's financial viability, and better reporting and analysis of decisions and assumptions over a 10-year period whilst the Revenue and Rating Plan informs the approach to generating the income required to support the implementation of the Council Plan.



3. PEPPOL E-INVOICING ENABLING

In June 2021 Council became Australia's first local Council to become Peppol e-invoicing enabled via Xero and commenced onboarding suppliers.

A growing trend, and mandatory for all levels of government by 1 July 2022, e-invoicing has many advantages for suppliers including speeding up the payment processes and turnaround times.

Council is committed to local and small businesses and a move to e-invoicing is just another way Council continues to honour the commitment it made to the sector when it signed the Small Business Charter in 2019.



4. VICTORIAN ENERGY COLLABORATION

Council was proud to be one of 46 Victorian councils to join together and form VECO, the Victorian Energy Collaboration. VECO is the largest emissions reduction project ever undertaken by the local government sector in Australia.

The 46 councils pooled their electricity needs into one long-term contract with Red Energy which will provide the VECO group with renewable energy generated from wind farms here in Victoria. From 1 July 2021, that renewable energy will be used to power our council-owned infrastructure, like our town halls, sports grounds, community venues, leisure centres and streetlights.

By using renewable energy we'll be saving 260,000 tonnes of carbon emissions from entering the atmosphere – the same as taking 90,000 cars off the road.

The VECO project doesn't just the benefit the environment – by joining together, each council will be paying less for their power than if we'd sourced our electricity individually. That means every dollar saved is another dollar that will be put back into providing vital community services and programs that benefit all of us.

5. RURAL COUNCIL'S ICT INFRASTRUCTURE SUPPORT PROGRAM

It was announced in August that Council would be one of six rural councils in Northern Victoria to receive assistance from the Victorian State Government's \$3.8 million 2020 Rural Councils ICT Infrastructure Support Program, having adopted new work practices to keep the day-to-day running of local government on track during the pandemic's disruption.

The funding, which helped cover the costs of transitioning to remote working, including the running of virtual meetings and the ability to maintain community engagement, also enabled the purchase of equipment, training options and the securing of other relevant ICT infrastructure.

BUILD A HEALTHY AND ACTIVE COMMUNITY



6. BULOKE GIRLS CAN WEEK

The Buloke Girls Can Program provided local women aged 16 and over free opportunities to get active in a range of ways that were accessible to all levels of fitness.

An initiative of the Buloke Shire Council and supported by VicHealth, Mallee Sports Assembly, Neighbourhood House and participating fitness instructors, Buloke Girls Can week was a huge success.

Held during November and under COVIDSafe conditions, events included workshops, bowling with babies, fitness classes, yoga classes, water aerobics and a key networking event.



8. CITIZEN OF THE YEAR

Named Citizen of the Year, Margaret Pollington's devotion to Nullawil would be hard to overstate, with her input spread wide across the community.

From local sporting codes to numerous community organisations, Margaret's involvement through her hands-on style, her leadership, mentoring and passion for the township and wider region has brought untold benefits, and enriched the lives of residents both locally and beyond.

Fund-raising, working bees, catering - Margaret has embraced it all. From grant convener for the Nullawil Silo Art Project to executive roles in the North Central Lawn Tennis Association, supporting the Wycheproof P12 College to extensive involvement through the local and surrounding Netball leagues. All of this, as well as raising a family and working a full-time job for many years!

9. YOUNG CITIZEN/S OF THE YEAR

The fruition of Donald's Skate Park is a long-held dream made real thanks to the determination of a group of local young people.

Donald youngsters, Will Noble, Tyson Coates, Jake Sullivan, Jet Adams and Zac Livingston envisaged the youth-based amenity, and through their initiative, energy and enthusiasm they galvanised the community to bring it into reality.

From the project launch in 2018 a recreational space has now been delivered for young people to develop skateboarding skills, boost physical activity and provide a meeting place for peer support.



10. EVENT OF THE YEAR

RU OK? Day was never more important than in 2020.

In a year marked by isolation and uncertainty, building up this conversation saw the Buloke Neighbourhood House Network (BNHN) co-ordinate its five outlets to present a day of special initiatives to inject confidence back into the communities and create opportunities to talk.

Birchip, Charlton, Donald, Sea Lake and Wycheproof teams offered outreach through events including contactless deliveries, videos, supplying cupcakes and biscuits, engaging with businesses and offering referral pathways where needed.



11. FACEMASK DRIVE

When the requirement to wear a mask whenever you left home was first mandated in Victoria, many people didn't have access to a suitable face covering.

Council received a number of reusable fitted facemasks from the Department of Health and Human Services to give to any vulnerable members of the community at no cost to the individual.

Members of the Community Wellbeing Team, employed under the Working for Victoria Program, were able to find novel ways to ensure everybody that needed access to a mask was able to obtain one, distributing more than 3,300 masks.



12. BIRCHIP SPORTING FACILITY UPGRADES

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

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

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

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



13. LIGHTING UP BULOKE PROJECT

A transformation for multiple Buloke sporting clubs was announced in August thanks to a \$2.15 million boost from the Victorian Government's Community Sports Infrastructure Stimulus Program.

The Lighting Up Buloke Project will benefit eight local sporting organisations from across four towns with upgrades to happen at the Wycheproof Recreation Reserve, Nullawil Recreation Reserve, Donald Tennis Club and Charlton Park.

These upgrades were at various stages of completion at the time of reporting.



14. CHARLTON AND WYCHEPROOF EARLY LEARNING CENTRES

The Wycheproof Early Learning Centre officially opened in March, marking a new dawn for the community.

The addition of the Early Learning Centre complements the Wycheproof P-12 College, giving the town an education precinct that can take its children on a long and rewarding developmental journey.

The \$1.22 million project was funded by the Federal Government Department of Industry, Science, Energy and Resources through the Drought Communities Programme – Extension (\$500,000), the Victorian School Building Authority (\$700,000) and the local Parents Group (\$20,000).

With a capacity of twelve day care and 22 kindergarten positions the new Wycheproof Early Learning Centre has been welcomed by the Wycheproof community and is already being well utilised.

The Charlton Early Years Centre is also operational, with the doors opening Tuesday 15 June 2021 at the new Armstrong Street facility.

The \$1.175 million project is funded by the Victorian School Building Authority as part of their Children's Facilities Capital Program.

Designed with significant input from key stakeholders, the new facility has the capacity to deliver kindergarten, childcare and maternal and child health services.



15. BOUNCE BACK BULOKE

Council had the opportunity to build on the great work done by our Buloke residents in keeping each other safe, with a program to re-connect and recover as Buloke bounced back from COVID-19.

This was made possible by the Victorian Government's COVID-19 Community Activation and Social Isolation initiative, which aims to help people maintain important connections with family, friends and community and to build new social connections and networks within their local communities.

The Bounce Back Buloke initiative saw Council roll out Community Activation Grants of up to \$2,000 to community groups working within the Buloke Shire.

These grants were designed to help activate projects which increase social connections in our communities. A total of 39 projects were funded across the Shire, with some having already been held at the time of reporting.

16. IDAHOBIT DAY COMMITMENT

Council determined it would fly the Rainbow Pride Flag to mark IDAHOBIT each year across this Council term in support of the LGBTQIA+ community.

IDAHOBIT (International Day Against Homophobia, Biphobia, Interphobia, and Transphobia) occurs annually on 17 May and celebrates LGBTQIA+ people globally, and raises awareness for the work still needed to combat discrimination.

The Rainbow Pride Flag flew at Council's Wycheproof Customer Service Centre on Monday 17 May 2021.

DIVERSIFY AND ENHANCE OUR LOCAL ECONOMY



17. BUY BULOKE WEBSITE LAUNCHES

In October, Council launched its very own Buy Buloke website to help support local businesses during the COVID-19 pandemic.

It was another initiative of Council to support the business community and consumers the opportunity to explore our many businesses. It also gave local operators a dedicated resource to link in with support services available to them and the latest government information.

Also added to the local business push were a dedicated Facebook group and a Buy Buloke checklist, which gave some great ideas on how to shop local.



18. BULOKE STREETScape RENEWAL PROJECT

Birchip was the scene for the official commencement of the Buloke Streetscape Renewal Project in October, which will transform the streets in Birchip, Charlton, Donald, Sea Lake and Wycheproof.

Minister for Regional Development Jaclyn Symes visited Birchip to inspect the site on Cumming Avenue.

The overall streetscape project, received \$4.3 million in funding from the State Government's Building Works Package.

A tourism hub for Sea Lake would also be established as part of the project.

The Birchip project, the first to commence, was well advanced at the time of reporting.

19. WORKING FOR VICTORIA PROGRAM

The highly successful Working for Victoria Program came to a close in Buloke in June.

The Victorian Government's \$500 million Working for Victoria initiative was designed to support communities and contribute to the state's ability to respond to the COVID-19 pandemic by helping jobseekers find work and employers find those workers.

It was announced in May 2020 that Buloke Shire would participate in the program, funded to employ up to 50 people for a six-month period.

In accommodating 50 positions, 53 staff passed through the program including 32 Buloke Shire residents and a further 13 from neighboring shires.

In further good news for those employed under the program, many have since found employment with Council following the completion of their contract and several more with other councils.

The program also provided a range of capacity building opportunities for incumbent staff in onboarding the new temporary staff and leading them in day-to-day duties.



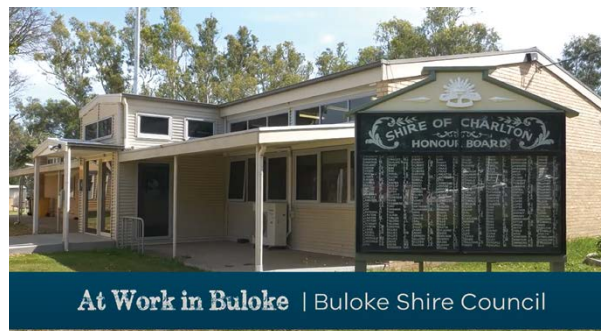
20. RIVERFRONT PROJECTS

Town attraction continued to grow in Charlton and Donald with the commence of riverfront projects in each town, funded by the Federal Government's Regional Growth Fund (Our Region-Our Rivers).

The Donald project along the Richardson River will deliver an improved viewing platform area complemented by lighting and information signs. A sheltered BBQ area with seating and lighting will be a great place to fire up the electric BBQ and enjoy lunch or dinner by the river.

At the Avoca River in Charlton a new viewing platform will be improved by lighting and information signage. Irrigated landscaping of the area with seating to enjoy the plants and turf will add to the area that will also host a new art installation. Davies Street is also undergoing significant drainage and traffic improvements.

The projects were well underway at the time of reporting.



At Work in Buloke | Buloke Shire Council

21. WIMMERA SOUTHERN MALLEE HOUSING STUDY ENDORSED

Council endorsed the Wimmera Southern Mallee Housing Study at its April Ordinary Meeting.

Council partnered with West Wimmera, Hindmarsh, Northern Grampians, Horsham and Yarriambiack Councils as part of the Wimmera Development Association commissioned, Wimmera Southern Mallee Housing Review.

The review aimed to quantify and address the anecdotal challenges that exist across the Wimmera Southern Mallee Region. Whilst housing has been an ongoing concern for the region, the impact of the COVID-19 pandemic has seen the housing shortage exacerbated and having a planned and structured approach to addressing the challenge is important. The study was formed by a range of interviews with key stakeholders and analysis of historical and projected data.

Council will now partner with the Housing Sub-Committee of the Economic Development and Tourism Advisory Committee to develop project proposals and incorporate into next review of Council's Advocacy Strategy and will continue to work with Wimmera Development Association and other regional councils on the implementation of the study.

22. AT WORK IN BULOKE VIDEO SERIES

Council partnered with the North Central LLEN to produce a series of inspirational videos promoting employment opportunities across the Buloke Shire featuring real life experiences of young people, as well as insights from their employers.

The video series follows the release of a report on 'Workforce Development and Training Needs' by the Nous Group in 2019 which showed that labour shortages in key industry sectors such as Agriculture, Community Services, Rural Services, Hospitality & Tourism, and Manufacturing were preventing the Shire from reaching its full potential.

Demonstrating the diverse range of career opportunities, the series features businesses and organisations including East Wimmera Health Service, Wycheproof P-12 College, O'Connors Farm Machinery, Birchip Cropping Group, Haeusler's Group, Royal Hotel Sea Lake, Kooka's Country Cookies, Charlton Bakery, Goodwin Aged Care, Buloke Shire Council, Vale of Avoca, Teys Charlton Feedlot, Bendigo Bank, Viv and Rebecca Cossar, and Donald Steel.



23. SAFER CUMMING AVENUE STREETScape PROJECT

Kicking off in October, the Safer Cumming Avenue Streetscape project will deliver safety and beautification improvements to the main street of Birchip.

Included in the scope is removal of turning areas to reduce traffic hazards, more green median for the length of Cumming Avenue, reduction to one lane of traffic both ways to incorporate bike and reversing lanes, increased paving, underground drainage, alfresco dining amenity, signage improvements, street furniture and landscaping.

A large portion of the project had been completed at time of reporting with landscaping the main area to be completed.



24. WYCHEPROOF TURNABLE LEASE

Works to bring the Wycheproof turntable to an operational standard were completed in late February.

The team at Steam Rail Victoria prefabricated the materials needed for the job at their Newport workshop to ensure a 'quick turnaround'.

Council negotiated with Steam Rail Victoria to lease the Council-owned railway turntable, whilst still allowing other rail operators to use the facility, to fully realise the potential of rail-based tourism into the future.

RESPONDING TO AND ENHANCING OUR BUILT AND NATURAL ENVIRONMENT

TYRRELL

25. LAKE TYRRELL TOURISM INFRASTRUCTURE PROJECT

The highly anticipated Lake Tyrrell Tourism Infrastructure Project opened in December.

Encompassing the construction of a viewing platform, shelter area, car parking, boardwalk, jetty, wayfinding signage and all access amenities, the delivered infrastructure also extends to providing protection to the lake environment.

All weather access roads, gravel access tracks and walking tracks are complemented by landscaping in style with natural elements of the lake.

The project was a highly collaborative success and was funded by Council, the Federal Government's Our Rivers Our Regions fund, the State Government's Regional Tourism and Infrastructure Fund and the Mallee Catchment Management Authority.

Its success would not have been possible without the support of all levels of government, Barengi Gadjin Land Council, the Project Control Group and the Sea Lake and District community.



26. CHARGING THE REGIONS PROJECT

It was announced in September that Council would partner with 11 other councils and the Victorian Government to roll out a public network of Electric Vehicle (EV) charging infrastructure.

Delivered through the Charging the Regions Project, approximately 20-24 DC chargers will be installed across 17 sites.

The infrastructure will increase regional connectivity and ensure our region is an attractive place to visit as more and more EVs hit the road. The project will create new jobs as well as boost tourism and economic development in regional Victoria.

The project is being delivered by the Central Victorian Greenhouse Alliance (CVGA) in partnership with the Victorian Government and the participating Councils.



27. BULOKE PLAYSPACES PROJECT

The Buloke Playspaces Trail became a reality after a significant funding announcement was made in June. Member for Northern Victoria Mark Gepp MP announced funding of \$2.6 million dollars from the Victorian Government's Regional Infrastructure Fund – Stimulus Round to help fund the Buloke Playspaces Trail in Birchip's Soldiers Memorial Park, one of the parks that will be upgraded under the project.

Other parks to benefit from the program are Memorial Park (Donald), Gordon Park (Charlton), Centenary Park (Wycheproof) and Tynan Park (Berriwillock).

At the time of reporting the project was in a final consultation phase.

29. WYCHEPROOF RECREATION RESERVE MASTERPLAN

Work on the development of the Wycheproof Recreation and Racecourse Reserve Masterplan began in June and will be completed in close consultation with current user groups, key stakeholders of the reserve and the community.

The purpose of the master plan is to identify what the user groups and the broader community would like to see at the reserve, review if the facilities can provide for the user groups needs and to prioritise works over the next 10 years.

The draft Masterplan is Scheduled to go on display in September 2021.

28. WALKS AND WETLANDS FOR WYCHEPROOF

A \$350,000 State Government grant from its Building Works Package announced in August created a major recreational boost for the Wycheproof community with the planned development of local walking trails and a featured wetlands precinct.

The project will see the completion of the walking trail network through the Mount Wycheproof flora and fauna reserve, then loop into a Wetlands precinct to be established on the site of the disused Grampians Wimmera Mallee Water storages.

Lighting, car parking, signage, furniture and tree planting will further revive the area. The project was well underway at the time of reporting.





30. MASH PROGRAM

Council began its involvement in the MASH Program, a community solar bulk buy for Central and North West Victoria, to assist with more Australian homes going solar.

The Mallee-Sun Bulk-Buy is a community initiative supported by Buloke Shire Council in partnership with the Central Victorian Greenhouse Alliance and Swan Hill Rural City to make it easier for households and businesses to go solar and add battery storage.

Information meetings have been taking place across Buloke Shire during 2021.



31. CLIMATE CHANGE MITIGATION AND ADAPTATION STRATEGY AND PLAN

Council commenced developing its Climate Change Mitigation and Adaptation Strategy and Plan through to 2030.

The objective of the plan is to reduce emissions from buildings, transport, waste and other sources and will also focus on supporting the community, buildings and the environment in coping with climate change.

The plan is expected to be adopted in late 2021.



SUPPORT OUR COUNCILLORS, STAFF, VOLUNTEERS AND THE COMMUNITY TO MAKE INFORMED AND TRANSPARENT DECISIONS

32. 2020 COUNCIL ELECTIONS

The new Buloke Shire Council was set on Monday 2 November 2020 with Cr Alan Getley the sole new incoming Councillor declared by the Victorian Electoral Commission.

The well-known Charltonian joined Cr David Vis, who is returned for a second term, in the Mallee Ward.

All last term Councillors that ran for re-election were returned with Graeme Milne (third term) and Daryl Warren (second term) being joined in the Mount Jeffcott Ward by Bronwyn Simpson who nominated for that ward after serving just over a year in the Lower Avoca Ward following the resignation of John Shaw in August 2019.

In the Lower Avoca Ward, the only ward requiring an election, former Mayors David Pollard (fourth term) and Carolyn Stewart (second term) have been re-elected.

Mayor for the last two years, Carolyn Stewart nominated for the Lower Avoca Ward after serving the previous term representing the Mount Jeffcott Ward.

Ellen White who served three terms as a Mallee Ward Councillor did not nominate for the elections.



33. CR WARREN ELECTED MAYOR

Council elected a first time Mayor with the election of Cr Daryl Warren to the role at a Meeting of Council held on Monday 23 November 2020.

Cr Warren, who was commencing his second term as Councillor, was appointed for a one-year term.

“I am humbled and grateful to my fellow Councillors for electing me as Mayor. This has been a long journey in many respects to arrive at the Mayoral role at the Buloke Shire. If my family history serves me correctly, it goes back to 1900 when my grandfather was born at Lake Tyrrell”, said incoming Mayor Cr Warren at the time.

Cr David Vis was elected as Deputy Mayor at the meeting also for a one-year term.

34. COMMUNITY SATISFACTION RESULTS

Council received excellent results in the 2021 Local Government Community Satisfaction Survey with an overall four-point rise on the 2020 result, continuing a multi-year trend of improvement from 2016 and the best overall result since 2012.

The overall results are one point above the state average and two points higher than Council’s Small Rural cohort.

Every evaluated area had an increase on the results from 2020 with the exception of Recreational Facilities, which maintained its high score of 74. No area recorded a decrease in satisfaction.

COMMUNITY ENGAGEMENT POLICY



35. COMMUNITY ENGAGEMENT POLICY

The Community Engagement Policy was adopted in February in line with new legislation

The adopted policy provides the community engagement and public participation framework for engagement activities undertaken by Council to strengthen relationships with the community and ensure better decision making and deliver value to the public.

The policy immediately informed the review of the integrated 10-year Community Vision, Council Plan and the Annual Budget amongst a range of consultations to be undertaken by Council at the time.



36. COMMUNITY FORUM SUMMIT

Council held a Community Form Summit in March as part of its engagement program to help shape both its four-year Council Plan and ten-year Community Vision.

Councillors and officers had been engaging strongly with a series of listening posts in each town that were working in tandem with mail out and online surveys.

The Community Forum Summit, held in the Wycheproof Shire Hall, was an important planning component of the project attended by around 100 community leaders from across the Shire.



37. LONG-TERM COMMUNITY VISION AND COUNCIL PLAN 2021-2025

Council adopted its Long-Term Community Vision and Council Plan 2021-2025 at a Council Meeting held on 16 June 2021.

The Long-Term Community Vision and Council Plan 2021-2025 presents a range of strategies to guide Council over the next four years under the Council Plan as well as applying a ten-year lens to inform the Community Vision.

A triumph of community engagement, the document is built around four strategic objectives:

- Our Built and Natural Environment
- Our Community Wellbeing
- Our Economy
- Our Council and Community Leadership

The Council Plan component sets out the direction of Council for the next four years with the strategic objectives supported by measurable indicators.

The Community Vision, which has an outlook of ten years, describes the community's aspirations for the future of Buloke, taking into account all social, economic, cultural and environmental aspects.

Whilst establishing those high-order aspirations for the community, the vision also sets out ambitious goals for Council and the community to work together towards in collaboration.

A strong engagement campaign was enacted with a range of ways offered by Council for the community to inform the plan. Highlighted by a Community Forum Summit, the opportunities also included listening posts, surveys, meetings with key stakeholder groups and the ability to make formal submissions.

The Municipal Health and Wellbeing Plan has been incorporated into this document and identifies goals and strategies based on available evidence to create a local community in which people can achieve maximum health and wellbeing.

38. A THANK YOU TO CR WHITE

Council made a presentation to former Councillor Ellen White at its Australia Day Eve Event in Nullawil.

The COVID-19 pandemic meant that when Ellen White concluded her three terms on Council in October last year, Council couldn't meet in person and properly acknowledge her contribution.

Her passion for rural communities was at the heart of all she did and all she achieved as Councillor.

She was always prepared to get out and meet with constituents and listen, and was a regular at town forum meetings across her ward.

Ellen drove many causes and projects that have helped, and will continue to help shape Buloke as an accessible, progressive and inclusive community.

Ellen was presented with a gift representative of her beloved Mallee, a print of Lake Tyrrell.



CHALLENGES AND FUTURE OUTLOOK

In developing the Council Plan 2021-25 Council considered the challenges facing the Shire and developed strategies in relation to these challenges. Council delivers these strategies and the resultant actions by developing an Annual Plan for each year of the four years of the current Council Plan.



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 downsize 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 to 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 alongside community education in a small, rural Shire such as Buloke.



SKILLS GAP

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



COVID RECOVERY

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



FUTURE OUTLOOK

Council, by way of addressing the identified challenges, has put in place a Long-Term Community Vision, Council Plan and Annual Plan to continue to improve services across Buloke Shire and advocate to other levels of government to help grow Buloke into a desirable place to live and work.

There are a large number of funded projects that will deliver wonderful results across streetscapes, playgrounds, caravan parks, recreational lakes, Early Years facilities, tourism activation and the road network.



RESPONDING TO THE COVID-19 PANDEMIC

As the COVID-19 situation continued to evolve Council led with a proactive approach to ensure the balance of the health and safety of the community and staff alongside the provision of essential services.

Some of our services and facilities were at times closed and some services took on a different form. Council enacted each change on the back of advice from the Federal and State Governments. Council responded quickly and safely in reinstating or closing facilities and programs.

Minimising disruption was continued to be a priority, second only to the health and wellbeing of the community.

As a part of the 2020/21 Annual Budget, Council adopted an initiative to offer local businesses which require registration under *The Food Act 1984 (VIC)* and/or the *Public Health and Wellbeing Act 2008 (VIC)* fee assistance for their 2020/21 registration renewal fee to those who have been impacted by COVID-19.

Council also commenced employing up to 50 new staff to six-month contracts under the State Government's Working for Victoria program, giving unemployed locals and other employment at the hardest of times.

Some of these staff were deployed to a Business Support Team and a Community Wellbeing Team.

The Business Support Team became the go to for local businesses to help find the answers to the questions they had and to find government assistance they may be eligible for. The team was also central to the launch of the Buy Buloke website.

The Community Wellbeing Team were invaluable in the community to help the share of information and take the lead in such things as COVIDSafe planning and face mask distribution

THE YEAR IN REVIEW



MAYOR'S MESSAGE

**MAYOR, CR DARYL
WARREN**

On behalf of Council, it gives me great pleasure to present the Annual Report 2020/21. It is again time to pause and reflect on significant achievements of Council, and community.

It was another year heavily impacted by the global COVID-19 pandemic. Whilst Buloke Shire had no recorded cases we felt enormous economic pressure and the fluctuating impacts of lockdown periods. Again, our community showed the way in its response to the pandemic, answering the call of the challenges presented.

Council did all it could to be a community leader and communicate clearly and quickly to support the community. We also took the opportunity to improve the fortunes of local families by participating in the Working for Victoria Program, opening up 50 temporary full-time positions to work at Council.

The Year 4 Annual Plan was strong on project delivery, on the back of solid financial planning and advocacy and it rounded out a hugely successful Council Plan 2017-2021.

We are working hard to make Buloke an attractive place for our families and a viable option for those looking for a change.

New Early Years Centres opened in Charlton and Wycheproof and an improved facility is on the way for Sea Lake to complement contemporary facilities in Birchip and Donald. The Buloke Playspaces Trail is funded and will become a reality in five towns across the Shire in the medium term.

Brand new tourism facilities have opened at Lake Tyrrell and complement the two Silo Art stops across the Shire to position us well in the domestic and when possible, international tourism market.

Our Buloke Streetscape project that will reinvigorate our towns has also commenced with Birchip well progressed and Wycheproof kicking off.

Again, for large periods we couldn't come together to celebrate as is the Buloke way. Despite this, Council was able to stage its annual Australia Day Eve event, this year in Nullawil. Despite the heat of a typical Mallee summer's day and a late change of venue to the Recreation Reserve for safety and comfort, a magical night ensued. Year on year the event grows into a centrepiece of our community.

Council continues to play our role in mitigating climate change. Whilst we are still developing our Climate Change Mitigation and Adaptation Strategy and Plan, over the last 12 months we have committed to the Charging the Regions Project, MASH Project and become a founding member of the Victorian Energy Collaboration.

Thank you to CEO Anthony Judd, to all of our staff and my fellow Councillors for their hard work throughout the year. With everyone pulling in the same direction our organisation is delivering what we promised to our community, we are building a better Buloke.



CHIEF EXECUTIVE OFFICER'S MESSAGE

ANTHONY JUDD

It has truly been another incredible year for Buloke Shire, of community spirit and of strength.

Our organisation and community continued to be the source of adulation with no recorded cases of COVID-19 and a desire to look after one another to do the right and ensure that this status remained.

Council staff continued to work from home when they could as per State Government directives. The output of staff and adaptability to continue to deliver essential services is to be commended.

Once again over the last 12 months our outdoor staff, Independence Support staff and Meals on Wheels volunteers who all needed to be out in the community to do what they do best have been a source of inspiration. Thank you to staff and Councillors who also delivered these meals at times during the year when our dedicated volunteers weren't able to.

The Working for Victoria Program was a fantastic win for Buloke and those who participated in it. Whilst it gave us the opportunity support the community and businesses during the pandemic it also presented the chance to undertake some projects and programs we normally wouldn't get to do or had been awaiting attention.

Most importantly it meant we could put 50 people into rewarding work at a really difficult time. Congratulations to all that took part in the program and to our staff who so ably supported them to ensure their time with us was beneficial and rewarding.

It has been said a lot, but it really is an exciting time in Buloke.

So many key projects have been completed over the last year that will support families and economic growth with many more either underway or funded.

Streetscapes, playgrounds, Early Years Centres, tourism facilities and a significant road improvement program are just some of what is happening in Buloke.

We are implementing the *Local Government Act 2020* and have been asking a lot of the community, particularly by way of engagement, in a time where that can be difficult.

The Long-Term Community Vision and Council Plan 2021-2025 document adopted in June was a triumph in community engagement and I thank everyone who helped inform this key strategy, our way forward.

Our community leadership also grows and I would like to thank Councillors, staff, businesses, community groups, Neighbourhood Houses and the Buloke community for continuing to lead the way.

Our organisation understands our community, we are inspired by you and we work beside you to build a better Buloke.

DESCRIPTION OF OPERATIONS

Buloke Shire is a public statutory body under the *Local Government Act* (The 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

Aged and Disability Services – This service provides a range of maintenance and support services to assist frail older people and younger people with a disability 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.

Community Grants – This service provides donations, allocations and support to groups in the community that contribute to services that connect and involve the local area.

Community Support – This service develops links between and within the communities in the Shire and works with local communities and groups to access community projects recognised as priorities. It supports a range of youth services and provides a pathway for young people to have their voice heard by Council.

Early Years – This service advocates for the wellbeing of children and their families and ensure it is supported through planning and service development. The service supports pre-school services in five towns, delivers maternal and child health and a supported playgroup program.

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.

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

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

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 and creditors for Council.

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

Information Technology – This service is to provide the organisation with Information and Telecommunication Services.

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

EXECUTIVE OFFICE

Customer Service – Provides for both internal and external customers by resolving the majority of customer enquiries, requests and payments at the first point of contact.

Executive Administrative Support – Provides administrative support to Councillors and Executive Leadership and is responsible for the distribution of Council agendas.

Media and Communications – 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.

WORKS AND TECHNICAL SERVICES

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.

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

Property Maintenance – This service is to provide property maintenance services to a range of Councils building-based assets, focusing on the upkeep and renewal of buildings. This area maintains in excess of 250 buildings across the Shire and aims to keep them maintained in a fit purpose state.

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

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

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

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

Statutory Compliance – This service provides statutory planning, building services and compliance and local laws services. This department also includes areas such as fire hazards, dog and cat registration and control and stock control.

Swimming Pools – This service manages and operates seven seasonal swimming pools, which generally run from the third week in November until the third week in March annually.

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

Waste and Environment – This 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.

ECONOMIC FACTORS

The large area and dispersed population increase the costs of delivering services to our communities when compared to metropolitan Councils. The average cost per unit service can be up to three times greater than supplying the same services in a metropolitan area.

Approximately 15% of our ratepayers are pensioners entitled to the pensioner rebate. Rate increases can have a significant impact on the disposable income of a significant proportion of our community. Council has a Rates and Financial Hardship Policy in place to assist people who are facing financial hardship in paying their rates. During periods of adverse weather conditions, such as floods or drought and more recently the COVID-19 pandemic, there is an impact on Council's rural ratepayers' ability to pay rates and the Financial Hardship Policy offers opportunities to discuss payment arrangements.

Council's infrastructure, particularly roads and buildings continue to age and deteriorate, and with changes to population and demographics it is critical that all assets are assessed for their affordability and usefulness to the community into the future.

Buloke's economy is dominated by agriculture, mainly dry land cropping and livestock. This generates around 27% of economic output, 56% of exports from the Shire and employs 29% of all workers.

The top five industries in order of employment numbers in the Shire are agriculture, health care and social assistance, education and training, retail and construction.

Buloke is embracing emerging economic development and tourism opportunities within the Shire and we work toward these thriving now and into the future.



MAJOR ECONOMIC DEVELOPMENT AND TOURISM STRENGTHS

- Land and environment suited to broadacre cropping, coupled with over 150 years of inter-generational expertise in growing grains.
- Industry driven capabilities in innovation and research and development in broadacre farming.
- Land and environment suited to extensive livestock and intensive livestock production. Extensive sheep grazing has a long history in the Shire, with Wycheproof recognised as the largest store sheep-selling centre in regional Victoria. Intensive pig production and cattle lot feeding are well established in the Shire, and there has been recent growth in intensive poultry growing (for both meat and table eggs).
- Assets that attract visitors, including Victoria's largest salt lake (Lake Tyrrell), two acclaimed silo art trail sites in Nullawil and Sea Lake, street wall art, heritage sites, historic buildings, collections and recreational lakes (Lakes Watchem, Tchum, Wooroonook, Buloke and Green Lake).
- Regular annual events such as the Mallee Root RoundUp, Charlton Film Festival and regular race meetings and sporting events, and emerging events such as Cuisine in the Crop and the Esoteric Dance Festival.

Just as the overall Shire economy is highly dependent on broadacre farming, so are the Shire's towns, where a majority of businesses contribute to agribusiness supply chains and provide services to farming communities.

Agricultural activity is dominated by cereals, pulses, oilseeds and sheep for meat and wool. This agricultural focus has been responsible for the many distinctive features in the towns, strong resilience and connected communities, but it has also led to decades long population decline as farms have become bigger and more automated, and the financial returns from agricultural commodities have declined in an increasingly competitive global environment.

The total resident population of Buloke Shire was estimated to be 6,124 in 2019. This continues a decline of around 1% over each year of the last decade.

*Source: Australian Bureau of Statistics, Regional Population Growth, Australia, 2018-19.



CONTRIBUTIONS AND DONATIONS 2020/21



Each year Council undertakes a Community Grants Program and a Sustainability Grants Program as well as contributing to many local groups, events and causes.

RECIPIENT	DESCRIPTION	AMOUNT
Donald Learning Group Inc.	16 Days of Activism	250.00
Wycheproof Community Resource Centre Inc.	16 Days of Activism	500.00
Birchip Business and Learning Centre	16 Days of Activism	500.00
Charlton Neighbourhood House Inc.	16 Days of Activism	250.00
Sea Lake Neighborhood	House 16 Days of Activism	1,000.00
Advance Sea Lake Inc.	Australia Day 2021 Ceremony Contribution	500.00
WycheAlive Inc.	Australia Day 2021 Ceremony Contribution	500.00
Nullawil Progress Association	Australia Day 2021 Ceremony Contribution	500.00
Watchem Progress Association	Australia Day 2021 Ceremony Contribution	500.00
Berriwillock Community Development Group	Australia Day 2021 Ceremony Contribution	500.00
Donald 2000 Committee	Australia Day 2021 Ceremony Contribution	500.00
Nandaly Progress Association	Australia Day 2021 Ceremony Contribution	500.00
Culgoa Development Group	Australia Day 2021 Ceremony Contribution	500.00
Birchip Community Forum	Australia Day 2021 Ceremony Contribution	500.00
Cabbaritta CWA Charlton Inc	Australia Day 2021 Ceremony Contribution	500.00
Watchem Lake and Recreation Reserve Committee	Better Boating Program	2,040.00
Wooroonook Lake Committee of Management	Better Boating Program	6,120.00
Tchum Lake Aquatic Club	Better Boating Program	4,080.00
Advance Sea Lake Inc.	Community Activation and Social Isolation Initiative	2,000.00
Birchip Business and Learning Centre	Community Activation and Social Isolation Initiative	5,000.00
Birchip Business and Learning Centre	Community Activation and Social Isolation Initiative	2,000.00
Birchip Community Leisure Centre	Community Activation and Social Isolation Initiative	2,000.00
Birchip Playgroup	Community Activation and Social Isolation Initiative	2,000.00
Buloke Tourism Board	Community Activation and Social Isolation Initiative	2,000.00
Cabbaritta CWA Charlton Inc.	Community Activation and Social Isolation Initiative	2,000.00
Charlton Harness Racing Club	Community Activation and Social Isolation Initiative	2,000.00
Charlton Neighbourhood House Inc.	Community Activation and Social Isolation Initiative	2,000.00
Charlton Neighbourhood House Inc.	Community Activation and Social Isolation Initiative	5,000.00
Charlton Neighbourhood House Inc.	Community Activation and Social Isolation Initiative	1,470.00
Charlton Playgroup	Community Activation and Social Isolation Initiative	2,000.00
Culgoa Soldiers Memorial and Children's Playground Reserve	Community Activation and Social Isolation Initiative	2,000.00
Donald 2000 Committee	Community Activation and Social Isolation Initiative	2,000.00
Donald Bowling Club Inc.	Community Activation and Social Isolation Initiative	1,700.00
Donald Bridge Club	Community Activation and Social Isolation Initiative	500.00
Donald Field and Game	Community Activation and Social Isolation Initiative	2,000.00

RECIPIENT	DESCRIPTION	AMOUNT
Donald Learning Group Inc.	Community Activation and Social Isolation Initiative	2,000.00
Donald Learning Group Inc.	Community Activation and Social Isolation Initiative	5,000.00
Drop In Centre - Wycheproof	Community Activation and Social Isolation Initiative	2,000.00
Granite Community Church Inc.	Community Activation and Social Isolation Initiative	2,000.00
Granite Community Church Inc.	Community Activation and Social Isolation Initiative	2,000.00
Granite Community Church Inc. (Mothers of Pre-schoolers)	Community Activation and Social Isolation Initiative	2,000.00
Horizons - Local and Beyond Inc.	Community Activation and Social Isolation Initiative	1,600.00
Kaktus Kazza	Community Activation and Social Isolation Initiative	70.00
Lions Club of Birchip Inc.	Community Activation and Social Isolation Initiative	1,000.00
Lions Club of Charlton	Community Activation and Social Isolation Initiative	2,000.00
Mallee Track Health and Community Services	Community Activation and Social Isolation Initiative	2,000.00
Nandaly Community Hotel	Community Activation and Social Isolation Initiative	2,000.00
Nandaly Progress Association	Community Activation and Social Isolation Initiative	2,000.00
Nandaly Progress Association	Community Activation and Social Isolation Initiative	2,000.00
North Central LLEN	Community Activation and Social Isolation Initiative	2,000.00
Nullawil Football Club	Community Activation and Social Isolation Initiative	2,000.00
Nullawil Historical Society Inc.	Community Activation and Social Isolation Initiative	1,500.00
Nullawil Lawn Tennis Club	Community Activation and Social Isolation Initiative	780.00
Nullawil Netball Club	Community Activation and Social Isolation Initiative	1,000.00
Sea Lake Neighborhood House	Community Activation and Social Isolation Initiative	5,000.00
Sea Lake Neighborhood House	Community Activation and Social Isolation Initiative	2,000.00
Sea Lake Neighborhood House	Community Activation and Social Isolation Initiative	2,000.00
Sea Lake RSL Sub Branch	Community Activation and Social Isolation Initiative	2,000.00
Country Women's Association of Victoria Inc. East Wimmera Group	Community Activation and Social Isolation Initiative	2,000.00
Watchem Progress Association	Community Activation and Social Isolation Initiative	2,000.00
Wycheproof Community Resource Centre Inc.	Community Activation and Social Isolation Initiative	750.00
Wycheproof Community Resource Centre Inc.	Community Activation and Social Isolation Initiative	2,000.00
Wycheproof Community Resource Centre Inc.	Community Activation and Social Isolation Initiative	5,000.00
Wycheproof Lions Club	Community Activation and Social Isolation Initiative	2,000.00
Donald 2000 Committee	Community Forum Administration Support	1,000.00
Berrillock Community Development Group	Community Forum Administration Support	1,000.00
WycheAlive Inc.	Community Forum Administration Support	1,000.00
Charlton Forum	Community Forum Administration Support	1,000.00
Watchem Progress Association	Community Forum Administration Support	1,000.00
Birchip Community Forum	Community Forum Administration Support	1,000.00
Nandaly Progress Association	Community Forum Administration Support	1,000.00
Advance Sea Lake Inc.	Community Forum Administration Support	1,000.00
Culgoa Development Group	Community Forum Administration Support	1,000.00
Nullawil Progress Association	Community Forum Administration Support	1,000.00
Birchip Historical Society Inc.	Contribution - Project Support	1,500.00

RECIPIENT	DESCRIPTION	AMOUNT
Nullawil Progress Association	Community Forum Administration Support	1,000.00
Birchip Historical Society Inc.	Contribution - Project Support	1,500.00
Charlton Croquet Club	Contribution - Project Support	731.00
Charlton Forum	Contribution - Project Support	576.63
Charlton Golf Club	Contribution - Project Support	2,000.00
Donald Learning Group Inc.	Contribution - Project Support	1,310.60
Donald Lions Club	Contribution - Project Support	1,500.00
Lions Club of Charlton	Contribution - Project Support	1,000.00
Sea Lake Golf Bowls Club Inc.	Contribution - Project Support	2,000.00
Tchum Lake Aquatic Club	Contribution - Project Support	1,250.00
The Charlton Club	Contribution - Project Support	1,000.00
Central Vic Greenhouse Alliance	Contribution - Project Support	3,000.00
WycheAlive Inc.	Contribution - Telstra Tower Mount Wycheproof	4,000.00
Charlton College	Contribution - Traffic Safety Education Centre	5,000.00
Birchip Cropping Group Inc.	Contribution - Project Support	4,000.00
Buloke Tourism Board	Contribution - Organisation Support	1,000.00
Birchip Community Leisure Centre	Contribution - Recreation Reserve	33,396.00
Culgoa Recreation Reserve	Contribution - Recreation Reserve	2,809.08
Nandaly Public Hall and Recreation Reserve	Contribution - Recreation Reserve	2,080.00
Nullawil Recreation Reserve Committee	Contribution - Recreation Reserve	22,888.80
Watchem Lake and Recreation Reserve Committee	Contribution - Recreation Reserve	4,282.00
Berriwillock Recreation Reserve	Contribution - Recreation Reserve	3,641.00
Donald Recreation Committee	Contribution - Recreation Reserve	44,945.28
Sea Lake and District Community Centre	Contribution - Recreation Reserve	38,910.96
Watchem Lake and Recreation Reserve Committee	Contribution - Recreation Reserve	4,369.68
Advance Sea Lake Inc.	Contribution - Community Sponsorship	500.00
Berriwillock Community Development Group	Contribution - Community Sponsorship	200.00
Birchip Business and Learning Centre	Contribution - Community Sponsorship	2,000.00
Birchip Community Forum	Contribution - Community Sponsorship	500.00
Charlton Forum	Contribution - Community Sponsorship	500.00
Culgoa Development Group	Contribution - Community Sponsorship	200.00
Donald 2000 Committee	Contribution - Community Sponsorship	500.00
Nandaly Progress Association	Contribution - Community Sponsorship	200.00
Nullawil Progress Association	Contribution - Community Sponsorship	200.00
Watchem Development Association	Contribution - Community Sponsorship	200.00
Wycheproof Community Resource Centre Inc.	Contribution - Community Sponsorship	500.00
Green Lake Committee of Management	Green Lake - Annual Water Allocation	4,000.00
Tchum Lake Aquatic Club	Tchum Lake - Annual Water Allocation	4,000.00
Watchem Lake and Recreation Reserve Committee	Watchem Lake - Annual Water Allocation	2,000.00
Wooroonook Lake Committee of Management	Wooroonook Lake - Annual Water Allocation	6,000.00

RECIPIENT	DESCRIPTION	AMOUNT
Wooroonook Lake Committee of Management	Lake Caretaker Contribution	2,250.00
Tchum Lake Aquatic Club	Lake Caretaker Contribution	2,250.00
Watchem Lake and Recreation Reserve Committee	Lake Caretaker Contribution	2,250.00
St Joseph's Primary School	Premier's Reading Challenge Book Fund	561.60
Charlton College	Premier's Reading Challenge Book Fund	561.60
St Mary's Sea Lake Primary School	Premier's Reading Challenge Book Fund	561.60
Birchip P-12 School	Premier's Reading Challenge Book Fund	514.64
Wycheproof P-12 College	Premier's Reading Challenge Book Fund	561.60
Nullawil Primary School	Premier's Reading Challenge Book Fund	561.60
Donald Primary School	Premier's Reading Challenge Book Fund	561.60
St Marys Primary Donald	Premier's Reading Challenge Book Fund	561.60
Tyrrell College	Premier's Reading Challenge Book Fund	561.60
Donald High School	Premier's Reading Challenge Book Fund	561.60
Goodwin Homes	Program Contribution – Aged Care Unit Maintenance	5,596.56
Birchip Cropping Group Inc.	Program Contribution - Community Sustainability	8,778.00
Charlton Park 2020 Association	Program Contribution - Community Sustainability Program Contribution - Community Sustainability	10,000.00
Donald Children's Centre	Program Contribution - Community Sustainability	8,526.00
Donald Friends and Neighbours Society Inc.	Program Contribution - Community Sustainability	424.00
Nandaly Community Hotel	Program Contribution - Community Sustainability	6,956.00
WycheAlive Inc.	Program Contribution - Community Sustainability	6,600.00
LEAD Loddon Murray Inc.	Program Contribution - Sponsor Scholarship 2021 LMCLP	7,000.00
Sea Lake Senior Citizens Club	Senior Citizens Christmas Function	500.00
Wycheproof Senior Citizens Club	Senior Citizens Christmas Function	500.00
Donald Senior Citizens Club	Senior Citizens Christmas Function Senior Citizens Christmas Function	500.00
Birchip Senior Citizens Club	Senior Citizens Christmas Function	500.00
Culgoa Development Group	Senior Citizens Christmas Function	300.00
Nullawil Senior Citizens Club	Senior Citizens Christmas Function	500.00
Charlton Senior Citizens Club	Senior Citizens Christmas Function	500.00
Mount Wycheproof Telstra Tower	Rates	1,355.65
Donald High School	Speech Night Contributions	100.00
Birchip P-12 School	Speech Night Contributions	100.00
Wycheproof P-12 College	Speech Night Contributions	100.00
Charlton College	Speech Night Contributions	100.00
Tyrrell College	Speech Night Contributions	100.00
Lake Tyrrell	Contribution Towards Intersection Upgrade	1,000,000.00
Department of Education and Training	Contribution Towards Sea Lake Early Years	13,169.00
Department of Education and Training	Sleep Room Grant	15,000.00
Charlton Park Committee (Section 86 Committee)	Contribution - Recreation Reserves	36,622.00
Wycheproof Recreation Reserve Committee (Section 86 Committee)	Contribution - Recreation Reserves	34,437.24
TOTAL \$ 1,506,384.52		

Note: This contributions and donations list includes \$71,059.24 of internal contributions to Section 86 Committees.



OUR COUNCIL

COUNCIL PROFILE

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

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

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

The role of a Council is to provide good governance in its municipal district for the benefit and wellbeing of the municipal community.

In performing its role Council will give effect to the following overarching governance principles:

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

COUNCIL OFFICES

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

All services can be accessed by calling 1300 520 520.

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



Postal Address: PO BOX 1,
Wycheproof Victoria 3527



Fax: (03) 5493 7395



Email: buloke@buloke.vic.gov.au



Website: www.buloke.vic.gov.au



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

COUNCILLORS

MOUNT JEFFCOTT WARD



CR DAVID POLLARD

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

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



CR CAROLYN STEWART

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

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

MALLEE WARD



CR ALAN GETLEY

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

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



CR DAVID VIS (DEPUTY MAYOR)

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

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

MOUNT JEFFCOTT WARD



CR GRAEME MILNE

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

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



CR BRONWYN SIMPSON

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

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



CR DARYL WARREN (MAYOR)

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

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

COUNCIL DELEGATES LIST

Adopted 23 November 2020

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

MEETINGS OF COUNCIL

During 2020/21 Buloke Shire Council held two different types of meetings:

- Council Meetings
- Councillor Briefings (Assemblies of Council)

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

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

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

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

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

Councillor Attendance 2020/21

	ATTENDANCE AT COUNCIL MEETINGS	ASSEMBLIES OF COUNCILLORS	TOTAL
Number of Meetings held	14	23	37
Cr. Getley	8	14	22
Cr. Milne	14	23	37
Cr. Pollard	12	14	26
Cr. Simpson	13	22	35
Cr. Stewart	12	16	28
Cr. Vis	12	20	32
Cr. Warren	13	22	35
Cr. White	6	9	15

Note:

Cr David Vis was on approved leave of absence from 1 May 2021 until 8 May 2021.

Cr Daryl Warren was on approved leave of absence from 24 May 2021 until 31 May 2021.

Cr Ellen White did not run for re-election in the 2020 Local Government Elections.

Cr Alan Getley was the only new Councillor elected at the 2020 Local Government Elections.

COUNCILLOR ALLOWANCES

The *Local Government Act 1989* (Victoria) regulates the allowances payable to mayors and councillors in Victoria. 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. Buloke Shire's Mayor and Councillors are paid an allowance in accordance with Section 73B of the Act which provides for an annual adjustment factor to be paid to these allowances.

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 9.5% in superannuation from Buloke Shire.

The following table contains details of current allowances for the Mayor and Councillors during the year.

Councillor Allowances

COUNCILLOR	ALLOWANCES	REMOTE TRAVEL ALLOWANCE	SUPERANNUATION	TOTAL
Cr. Getley	14,897.24		1,248.59	16,145.83
Cr. Milne	19,789.30		1,879.96	21,669.26
Cr. Pollard	19,789.30		1,879.96	21,669.26
Cr. Simpson	19,789.30		1,879.96	21,669.26
Cr. Stewart	32,999.00		3,134.89	36,133.89
Cr. Vis	19,789.30	2,851.92	1,879.96	24,521.18
Cr. Warren	45,110.26		4,285.46	49,395.72
Cr. White	6,646.09		631.37	7,277.46
Total	178,809.79	2,851.92	16,820.15	198,481.86

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 Councillor Expense Policy and include expenses such as professional development, conferences and travel.

Councillor Expenditure 1 July 2020– 30 June 2021

COUNCILLOR	TRAVEL AND ACCOMMODATION	VEHICLE	CHILDCARE	INFORMATION AND COMMUNICATION TECHNOLOGY	CONFERENCES AND TRAINING	TOTAL
Cr. Getley				3,514.34		3,514.34
Cr. Milne	290			3,284.63	192.50	3,767.13
Cr. Pollard				2,640.03		2,640.03
Cr. Simpson	280			2,898.74	247.50	3,426.24
Cr. Stewart				3,163.27		3,163.27
Cr. Vis	290	1,323.28		2,231.08	192.50	4,036.86
Cr. Warren				2,064.03	440	2,504.03
Cr. White				277.53		277.53
Total	860	1,323.28		20,073.65	1,072.50	\$23,329.43

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

COMMITTEES

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

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

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

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

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

PRESCRIBED DOCUMENTS AVAILABLE FOR PUBLIC INSPECTION

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

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

- A document containing details of overseas or interstate travel (other than interstate travel by land for less than three days) undertaken in an official capacity by Councillor or any member of Council staff in the previous 12 months.
- Summary of Personal Interests – Personal Interests Returns lodged by Councillors and Nominated Council Officers.
- Minutes of Council Meetings held in the previous twelve months in accordance with part 26 of the Buloke Shire Council Governance Rules, other than those agendas and minutes relating to a part of a meeting which was closed to members of the public under Section 66 of the *Local Government Act 2020*.
- Minutes of meetings of Community Asset Committee established under S65 of the *Local Government Act 2020* or Delegated Committees established under section 63 of the *Local Government Act 2020* and held in the previous twelve months, other than those minutes relating to a part of a meeting which was closed to members of the public under section 66 of the *Local Government Act 2020*.
- A register of delegations kept under Section 11 and section 47 of the *Local Government Act 2020*.
- A list of all leases involving land which were entered into by Council.
- A register of authorised officers appointed under Section 244 of the *Local Government Act 1989*.
- A list of donations and grants made by the Council during the financial year.
- Names of the organisations of which the Council was a member during the financial year.
- Council's policy in relation to the reimbursement of expenses for Councillors and Council Committees.
- Details of gifts received by Councillors and Council Staff.
- Councillor Code of Conduct.
- Council Governance Rules
- Council Public Transparency Policy
- Council Local Laws.
- Current Council Plan.
- Current Strategic Resource Plan.
- Current Annual Budget.
- Annual Report and the associated Auditor's Report on the Financial Statements.
- Details regarding differential rates declared by Council.
- Current Procurement Policy.
- Copies of the Preliminary and Final reports from the last Electoral Representation Review.
- Copies of election campaign donation returns for the Council Election.
- Buloke Planning Scheme.
- A register of Councillor Declared Conflicts of Interest.
- Terms of reference for Buloke Shire Council's Economic and Tourism Advisory Committee.
- Terms of reference for Buloke Shire Council's Library Committee.
- Revenue and Rating Plan
- Financial Plan
- Asset Plan

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 four senior staff (three Directors and one Manager) reporting directly to the position.



ANTHONY JUDD
– CHIEF EXECUTIVE
OFFICER



ROSE HARRIS
– DIRECTOR COMMUNITY
DEVELOPMENT

- Community Development
- Emergency Management
- Environmental Compliance
- Immunisation
- Independence Support
- Libraries
- Maternal and Child Health
- Public Health
- Youth



HANNAH YU
– DIRECTOR CORPORATE
SERVICES

- Finance
- Governance
- Human Resources
- Information Communication Technology
- Insurance
- Occupational Health and Safety
- Payroll
- Records Management
- Revenue
- Risk Management



WAYNE O'TOOLE
– DIRECTOR WORKS AND
TECHNICAL SERVICES

- Asset Planning and Delivery
- Building and Surveying
- Community Facilities
- Economic Development
- Local Laws
- Recreational Facilities
- Road Services
- School Crossings
- Tourism
- Town Planning
- Urban and Parks
- Waste and Environment



TRAVIS FITZGIBBON
– MANAGER CUSTOMER
ENGAGEMENT

- Councillor and Executive Support
- Customer Service
- Media and Communications

ORGANISATIONAL CHART



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

The reported employee statistics are a head count of staff and not a full-time equivalent (FTE). Council employs staff under many different arrangements as part of its workforce. Council's FTE at 30 June 2021 was 116.1.

DEPARTMENT	CASUAL	PART TIME	FULL TIME	TOTAL
Executive Office	2	5	2	9
Corporate Services	0	7	13	20
Works and Technical Services	12	17	62	91
Community Development	8	24	8	40
Totals	22	53	85	160

WORKPLACE INCIDENTS

2017-18	2018-19	2019-20	2020-21
57	84	44	51

EMPLOYEE STATISTICS 2020-2021

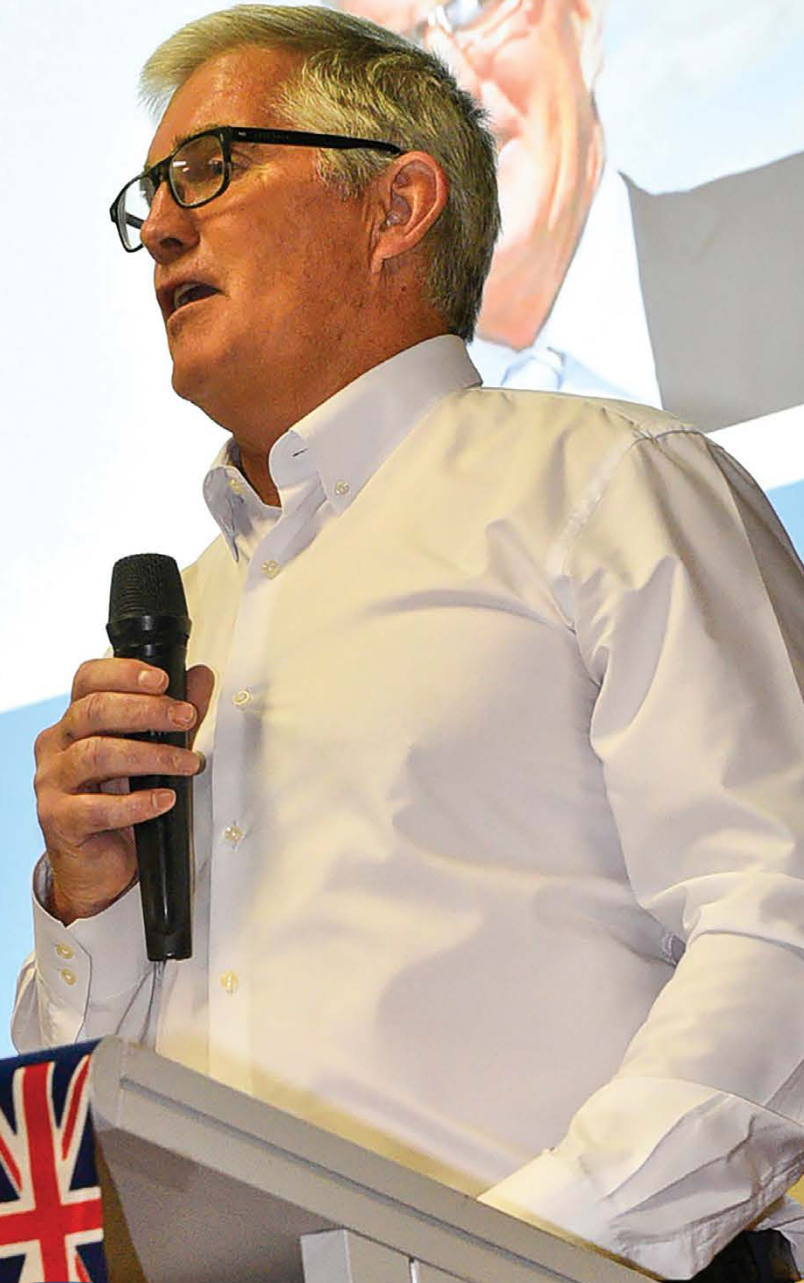
	Male	Female	Total
Permanent Full Time	63	17	85
Temporary Full Time	3	1	4
Permanent Part Time	12	33	45
Temporary Part Time	2	2	4
Casual	10	23	22
Totals	90	78	160

SERVICE MILESTONES ACHIEVED DURING 2020-2021

5 Years	4
10 Years	4
15 Years	11
20 Years	2

GUEST SPEAKER

Mervyn Keane



OUR PERFORMANCE

COUNCIL PLAN

The Annual Report provides a summary of the achievements against the Buloke Shire Council Plan 2017–2021.

Central to the Council Plan 2017-2021 are five strategic objectives:

- Deliver our services in a financially viable way.
- Build a healthy and active community.
- Diversify and enhance our local economy.
- Responding to and enhancing our built and natural environment.
- Support our Councillors, staff, volunteers and the community to make informed and transparent decisions.

The Council Plan 2017-2021 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 2020/21 year has been reported against each strategic objective to demonstrate how Council performed in achieving the 2017–2021 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 that applies to local government in Victoria.



Source: Department of Environment, Land, Water and Planning

STRATEGIC OBJECTIVE 1



DELIVER OUR SERVICES IN A FINANCIALLY VIALE WAY

The following statement reviews the performance of Council against the Council Plan including results achieved in relation to the strategic indicators included in the Council Plan.

1.1 IMPROVE OUR FINANCIAL PLANNING AND REPORTING.

ACTIONS

- Develop a ten-year financial plan to ensure long term responsible financial management.
- Provide clear and concise financial reporting on a monthly basis at Ordinary Council Meetings to monitor and respond to financial risks.
- Maintain accurate property valuation records, including supplementary valuations.

1.2 CONTINUOUS SERVICE IMPROVEMENT FOR EFFICIENT AND FLEXIBLE SERVICES

ACTIONS

- Undertake an annual program of service reviews to ensure each service is reviewed at least every three years.
- Continue to report on the Local Government Performance Reporting Framework.
- Investigate opportunities for further shared services and resources with neighbouring Councils to leverage economies of scale and scope.

1.3 ENHANCE OUR INFORMATION COMMUNICATION AND TECHNOLOGY TO IMPROVE PRODUCTIVITY, SERVICE DELIVERY AND COMMUNICATION WITH THE COMMUNITY

ACTIONS

- Invest in the priorities of the Information and Communication Technology Strategy to improve productivity and online service delivery.
- Increase our online communication presence through the website and social media.

1.4 ADVOCATE FOR IMPROVED FINANCIAL OUTCOMES FOR RURAL COMMUNITIES

ACTIONS

- Support the Rural Living Campaign to ensure equitable access to services provided by all levels of government.
- Work with state and federal governments and industry bodies to highlight the effects of shifting costs on to local government.

STRATEGIC INDICATORS

- Continued application of key principles established within Council's 2019-23 Revenue and Rating Strategy, and 2019-23 Rating Policy to ensure equitable outcomes for our ratepayers
- Investigate further shared service with other councils and governance bodies.
- Redevelopment of asset management plans and ten-year capital works plan.

MAJOR INITIATIVES

1. Investigate further shared service with other Councils and governance bodies.

Result: Participation in shared services arrangements including Planning.

2. Continue to actively review a ten-year financial plan to improve the long-term financial management of the organisation.

Result: Financial Plan adopted June 2021 as key Plan within the Integrated Planning Framework.

STRATEGIC OBJECTIVE 2

BUILD A HEALTHY AND ACTIVE COMMUNITY

The following statement reviews the performance of Council against the Council Plan including results achieved in relation to the strategic indicators included in the Council Plan.

2.1 SEEK EFFECTIVE PLACE BASED HEALTH SERVICES AND INITIATIVES FOCUSED ON PREVENTION BASED MEASURES

ACTIONS

- Advocate with our partners for appropriate health funding models that suit our community and location.
- Partner with local groups to advance primary prevention measures within the community.
- Undertake an audit of all current health related services delivering within Buloke to determine levels of service and delivery with our relevant partners.

2.2 ADVOCATE FOR ACCESSIBLE PUBLIC AND COMMUNITY TRANSPORT FOR ALL BULOKE RESIDENTS

ACTIONS

- Expedite public and community transport access through involvement with the Mallee Local Area Transport Forum.
- Support local community-initiated transport options including facilitating knowledge between communities.
- Work with Public Transport Victoria to ensure rural communities are considered in transport planning.

2.3 PROMOTE AND ENHANCE PASSIVE AND ACTIVE RECREATION

ACTIONS

- Seek investment for multi-use recreation facilities.
- Support local community, arts and cultural events.
- Work with sport assemblies, government and local sporting groups to provide accessible programs.
- Participate in the management of the library service.

2.4 DEVELOP COMMUNITY PLANS TO ENHANCE THE LIVEABILITY OF ALL BULOKE COMMUNITIES

ACTIONS

- Deliver an integrated community planning process and develop uniform community plans for our ten communities.
- Develop an integrated community plan to guide Council's decision making on township projects.

2.5 ACTIVELY WORK TO REDUCE COMMUNITY VIOLENCE AND SUPPORT VICTIMS IN PARTNERSHIP WITH KEY AGENCIES

ACTIONS

- Assist lead agencies to pursue primary prevention funding.
- Evaluate our service reviews and grant applications to ensure equitable outcomes are being achieved.
- Contribute to implementation of the Loddon Mallee Regional Action Plan for the Primary Prevention of Violence Against Women.

2.6 DEVELOP A BULOKE INCLUSIVENESS PLAN TO ADDRESS ACCESS AND ENGAGEMENT OF ALL RESIDENTS

ACTIONS

- Work with the local Registered Aboriginal Parties to develop recognition statements and pursue collaborative enterprise.
- Promote Aged and Disability services that allow people to remain in their communities.
- Enhance service planning and delivery relationship with local health service providers through the Southern Mallee Primary Care Partnership.
- Implement an inclusiveness plan to address accessibility and engagement for all within our community.

2.7 EXPLORE LOCALISED DELIVERY OF EDUCATION TO ADDRESS SKILL GAPS AND CAPITALISE ON LOCAL EMPLOYMENT OPPORTUNITIES

ACTIONS

- Partner with Local Learning and Employment Networks to support young people in their region by improving their participation, engagement, attainment and transition outcomes.
- Promote educational opportunities with all service delivery options for all ages including local based and further afield institutions.

2.8 IMPLEMENT THE MUNICIPAL EARLY YEARS PLAN AND CHILD AND YOUTH STRATEGY TO ADDRESS THE NEEDS OF YOUNG PEOPLE IN THE SHIRE

ACTIONS

- Provide enhanced Maternal and Child Health services for families at risk.
- Provide support to local playgroups, early years committees and child care providers.
- Work with Mallee Family Care to develop a Buloke Early Years Network to assist educators, practitioners and parents to access quality early years resources.
- Work with funded partners such as the Local Learning and Employment Networks and community resource centres in the delivery of youth specific programs such as Engage! and FreeZa.

STRATEGIC INDICATORS

- Implementation of a range of initiatives coming out of the Integrated Buloke Community Plan
- Development of a Municipal Early Years Plan
- Actively advocate and involvement in the effective roll out of the NDIS in our community
- Development of new early years facilities at Charlton, Wycheproof and Sea Lake
- Continuation of the internally delivered library service
- Implementation of a Buloke Inclusiveness Plan

MAJOR INITIATIVES

1. Implement Council's Integrated Community Plan to guide Council's decision making on township projects.

Result: Council's Integrated Community Plan carried into the Ten-Year Community Vision. The updating process for Community Plans underway with many local projects achieved.

2. Increased planning and design to support shovel-ready applications.

Result: Additional planning and design work undertaken for playspaces, road reconstruction, drainage and building projects, with successful funding applications for each category during the year.

3. Implement the Buloke Inclusiveness Plan.

Result: Community support staff from across the departments of Children and Youth, Community Services and Library Services worked with representatives of all ten Buloke communities to ensure that an inclusiveness plan lens was put on the response and recovery phases of the COVID period.

4. Develop the Municipal Early Years Strategy.

Result: The State of Buloke's Children and Young People Report as well as the Comprehensive Monitoring Project were both undertaken to provide underpinning data for Municipal Early Years Strategy.

5. Establish new early learning facilities in Charlton, Sea Lake and Wycheproof.

Result: Early learning facilities completed for Charlton and Wycheproof and Sea Lake is underway.

6. Support for food, accommodation and beauty businesses through option for rebate of registration fees.

Result: High uptake of rebate offered through the 2020/21 financial year for businesses requiring registration.

SERVICE PERFORMANCE INDICATORS

SERVICE/INDICATOR/MEASURE	2018	2019	2020	2021	Comments
AQUATIC FACILITIES					
<p>Utilisation</p> <p><i>Utilisation of aquatic facilities</i></p> <p>[Number of visits to aquatic facilities / Municipal population]</p>	6.36	5.12	4.86	3.08	Reduced number of visits to the aquatic facilities in 2020/21 due to the impact of COVID-19 restrictions.
ANIMAL MANAGEMENT					
<p>Health and safety</p> <p><i>Animal management prosecutions</i></p> <p>[Percentage of successful animal management prosecutions]</p>	New in 2020	New in 2020	100%	100%	The number of animal management prosecutions are very low (2), referral to prosecution is used as a last resort.
FOOD SAFETY					
<p>Health and safety</p> <p>Critical and major non-compliance outcome notifications</p> <p>[Number of critical non-compliance outcome notifications and major non-compliance notifications about a food premises followed up / Number of critical non-compliance outcome notifications and major non-compliance notifications about a food premises] x100</p>	100.00%	100.00%	0.00%	100.00%	No notifications were received in 2020/21.
LIBRARIES					
<p>Participation</p> <p><i>Active library members</i></p> <p>[Number of active library members / Municipal population] x100</p>	8.28%	7.08%	7.91%	8.00%	A decrease in active borrowers of physical collections was experienced, due to COVID-19 related closure of the physical service, however an increase was experienced in the number of active borrowers of e-books and services.
MATERNAL AND CHILD HEALTH (MCH)					
<p>Participation</p> <p><i>Participation in the MCH service</i></p> <p>[Number of children who attend the MCH service at least once (in the year) / Number of children enrolled in the MCH service] x100</p>	77.14%	78.28%	79.50%	85.53%	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>[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>	66.67%	73.68%	93.33%	75%	Participation tends to drop off from age 3 to 4. Percentage variance in the results tend to fluctuate due to the low number of children who identify in the Shire.

STRATEGIC OBJECTIVE 3



DIVERSIFY AND ENHANCE OUR LOCAL ECONOMY

The following statement reviews the performance of Council against the Council Plan including results achieved in relation to the strategic indicators included in the Council Plan.

3.1 STRENGTHEN AGRIBUSINESS DIVERSIFICATION

ACTIONS

- Undertake a Rural Land Use review to ensure our planning scheme reflects agricultural opportunities including rural dependent enterprises.
- Develop a promotional plan for Buloke products and services.
- Review the Economic Development Strategy to incorporate agricultural diversification that capitalises on water supply and intensive animal husbandry.

3.2 CAPITALISE ON TOURISM OPPORTUNITIES

ACTIONS

- Ensure that tourism is incorporated in to the review of the Economic Development Strategy to intensify opportunities.
- Ensure appealing tourism facilities that meet visitor needs such as rest stops and signage.

3.3 ADVOCATE AND FACILITATE IMPROVED AND EQUITABLE CONNECTIVITY TO PROMOTE LIVEABILITY

ACTIONS

- Advocate for equitable access to NBN multiplatform technology for all areas of the Shire.
- Advocate through iLoddon Mallee for blackspot funding.

3.4 ENCOURAGE AND PROMOTE RENEWABLE ENERGY OPTIONS AS A DRIVER OF ECONOMIC GROWTH AND A SUSTAINABLE ENVIRONMENT

ACTIONS

- Actively participate to improve on our partnership with Central Victoria Greenhouse Alliance.
- Review our Municipal Strategic Statement to ensure our land use strategies attract renewable opportunities.
- Promote our new sustainability fund to communities.

3.5 SEEK FUNDING FOR REGIONAL SUPPLY CHAIN STRATEGIES (ROAD AND RAIL) TO SECURE VIABLE MARKET ACCESS FOR BULOKE PRODUCTS

ACTIONS

- Seek funding to upgrade key freight routes and reduce first/ last mile blockages.
- Provide business with information on and access to business support services including navigating export markets.
- As part of the Rail Freight Alliance, campaign for improved rail freight and infrastructure.

3.6 PROMOTE THE LIFESTYLE AND ECONOMICS OF LIVING IN BULOKE

ACTIONS

- Attract Arts, Community and Culture specific funding.
- Maintain and enhance our relationship with Hobsons Bay City Council.
- Provide local small business with information on and access to business support services.
- Explore opportunities to attract people in to our communities.

3.7 ENHANCE COMMUNITY COHESION AND ATTRACTIVENESS WITH WELL-MAINTAINED FUNCTIONAL STREETSCAPES

ACTIONS

- Support community celebrations of important national events and days in public places.
- Actively seek funding to develop Streetscape Plans for each of the townships.

STRATEGIC INDICATORS

- Implementation of the Economic Development Strategy and Tourism Strategy Action and Investment Gap Analysis and Prospectus
- Establish a buy local and liveability campaign

SERVICE PERFORMANCE INDICATORS

SERVICE/INDICATOR/MEASURE	2018	2019	2020	2021	Comments
STATUTORY PLANNING					
Decision Making					
Council planning decisions upheld at VCAT	0.00%	0.00%	100.00%	0.00%	No planning matters went to VCAT during 2020/21.
[Number of VCAT decisions that did not set aside council's decision in relation to a planning application / Number of VCAT decisions in relation to planning applications] x100					

- Provide support for food and accommodation businesses in the form of rebates for food and prescribed accommodation registration fees
- Completion of the Lake Tyrrell Tourism Infrastructure Development project

MAJOR INITIATIVES

1. Actively promote our sustainability fund to communities.

Result: Increased interest in the sustainability fund with further work underway to look at the appropriate use of this resource.

2. Continue to implement the Economic Development Strategy and Tourism Strategy.

Result: Development of ten town tourism brochures and new residents' booklet, as well as secure funding for the renovation of the old Sea Lake Shire Office to convert in to a Visitor Information Hub.

OTHER INITIATIVES

3. Work with the state government to develop tourism facilities and enhance visitor experience at Lake Tyrrell.

Result: The Lake Tyrrell Tourism Facilities were opened to the public in December 2020. A Visitor Information Hub that services the area will open in 2021.

4. Work closely with business sector for a buy local and liveability campaign.

Result: Officers employed as part of the Working for Victoria Program devised a Buy Local campaign and launched a Buy Buloke website in 2020.

STRATEGIC OBJECTIVE 4

RESPONDING TO AND ENHANCING OUR BUILT AND NATURAL ENVIRONMENT

The following statement reviews the performance of Council against the Council Plan including results achieved in relation to the strategic indicators included in the Council Plan.

4.1 REDUCE THE ASSET RENEWAL GAP

ACTIONS

- Develop and implement a ten-year capital works plan.
- Prioritise Council's investment into asset renewal projects.
- Continue the review of Council's asset inventory to identify surplus assets.

4.2 PARTNER WITH COMMUNITIES TO DEVELOP FIT FOR PURPOSE MULTI-USE HUBS

ACTIONS

- Construct key multi-use projects such as the Charlton Park 2020 project and the Donald Community Precinct upgrade.
- Proactively engage with community groups to establish plans for consolidation of ageing or excess building assets as part of a broader community planning exercise.

4.3 BUILD COMMUNITY PREPAREDNESS AND RESILIENCE TO THE EFFECTS OF EXTREME WEATHER EVENTS

ACTIONS

- Conduct a review of Council's suite of emergency management plans.
- Partner with key agencies such as Victorian SES and CFA to improve community education to prepare for natural disasters.

4.4 ENHANCE THE STRATEGIC DELIVERY OF COUNCIL ASSETS

ACTIONS

- Undertake a review of existing asset management plans.
- Implement an Asset Management software system to improve infrastructure planning and delivery.
- Participate in regional transport and road groups to improve network planning across the region.
- Develop a major projects advocacy document to present to potential funding partners including a strategic masterplan for the main park in each township.

4.5 ENSURE THE ONGOING PRACTICAL MANAGEMENT AND PROTECTION OF THE SHIRE'S NATIVE VEGETATION

ACTIONS

- Review the Roadside Vegetation Management Plan to better balance community needs with statutory requirements.
- Enhance the promotion of Council's natural environment and assets through regional tourism boards to be a key driver for tourism development.

4.6 SUPPORT COMMUNITIES' ACCESS TO RECREATIONAL WATER BY ENHANCING OUR AQUATIC FEATURES

ACTIONS

- Continue to implement the Buloke Aquatic Strategy and invest in key projects such as the Wycheproof Swimming Pool Change Facility Upgrade.
- Lobby state and federal government to complete water security works at Green Lake.
- Work with state government to rejuvenate the amenity blocks and tourism facilities at Council's recreational lakes.
- Review options for opportunities for increased pool access.

4.7 BECOME A CHAMPION OF ENVIRONMENTAL SUSTAINABILITY THROUGH DESIGN AND PRACTISE

ACTIONS

- In partnership with the Central Victorian Greenhouse Alliance, retrofit key community facilities with environmentally sustainable design features.
- Benchmark sustainability performance against other municipalities and develop a plan to reduce Council's carbon footprint.

4.8 IMPROVE WASTE MANAGEMENT PRACTICES AND REDUCE WASTE TO LANDFILL FOR IMPROVED ENVIRONMENTAL OUTCOMES

ACTIONS

- Implement restoration program for Council utilised gravel pits and former landfill sites.
- Work with Loddon Mallee Waste and Resource Recovery Group to implement best practice.
- Explore and promote resource recovery opportunities throughout the Shire.
- Review bin provision in key public spaces in conjunction with other state authorities where relevant such as main street areas, recreation reserves, roadside stops and parklands to improve resource recovery and deter littering.

STRATEGIC INDICATORS

- An \$8.5million investment into renewing the road network, including pavement strengthening and flood mitigation works on the Birchip-Berriwillock Road.
- Improve community and Council emergency preparedness through participation in the Safer Together Victoria program.
- Completion of key infrastructure projects, including completion of streetscape and riverfront projects at Charlton, Donald, Wycheproof and Birchip and caravan park upgrades.
- Continuation and completion of the December 2018 flood works restoration program

MAJOR INITIATIVES

1. Continue to review and re-adopt a ten-year capital works plan.

Result: The ten-year capital works plan is reviewed and adopted as part of the annual budget process.

2. Improve our emergency management readiness through involvement in the Safer Together Victoria Program.

Result: The Safer Together program held over to 2121/22 year due to COVID-19 impacts, but preliminary work was undertaken with fire preparedness training for in-home carers.

OTHER INITIATIVES

3. Implementation of key infrastructure projects, including Birchip and Wycheproof Streetscape improvements, and the Charlton and Donald riverfront projects.

Result: Birchip Streetscape civil contract due for completion in September 2021, Wycheproof civil contract awarded. Construction had commenced at both the Charlton and Donald Riverfront projects at the time of reporting.

4. Construction of visitor amenities at Tchum, Wooroonook, Gordon Park (Charlton), Green Lake, Donald Lakeside and Wycheproof Caravan Parks to improve capacity and increase tourism to the Shire Service Performance Indicators.

Result: Gordon Park and Donald Lakeside amenities complete. All remaining projects were in the design phase at time of reporting.

5. Develop and commence the implementation of a Climate Change Adaption and Mitigation Strategy.

Result: Strategy developed and due for adoption in September 2021.

SERVICE PERFORMANCE INDICATORS

SERVICE/INDICATOR/MEASURE	2018	2019	2020	2021	Comments
ROADS					
Satisfaction					
<i>Satisfaction with sealed local roads</i>	39%	42%	39%	48%	Improving trend with sealed road satisfaction is reflective of Council's efforts to invest in its roads.
[Community satisfaction rating out of 100 with how council has performed on the condition of sealed local roads]					
WASTE COLLECTION					
Waste diversion					
<i>Kerbside collection waste diverted from landfill</i>	23.27%	24.54%	24.74%	32.03%	Industry wide issue.
[Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins] x100					

STRATEGIC OBJECTIVE 5



SUPPORT OUR COUNCILLORS, STAFF, VOLUNTEERS AND THE COMMUNITY TO MAKE INFORMED AND TRANSPARENT DECISIONS

The following statement reviews the performance of Council against the Council Plan including results achieved in relation to the strategic indicators included in the Council Plan.

5.1 IMPLEMENT A ROBUST COMPLIANCE AND RISK FRAMEWORK TO ENSURE STATUTORY OBLIGATIONS ARE FULFILLED

ACTIONS

- Maintain and review the risk framework.
- Implement the internal audit plan.

5.2 ENSURE THE BULOKE ORGANISATIONAL DEVELOPMENT STRATEGY SUPPORTS OUR CULTURE.

ACTIONS

- Establish and implement regular reporting against the organisational development strategy.

5.3 ENSURE OUR COUNCILLORS HAVE SUPPORT IN PERFORMING THEIR ROLES AND RESPONSIBILITIES

ACTIONS

- Develop and implement a Councillor Development program.
- Promote professional development opportunities for Councillors.

5.4 REVIEW AND MONITOR PARTNERSHIP ARRANGEMENTS TO MAXIMISE SERVICES FOR BULOKE.

ACTIONS

- Secure representation on the relevant Federal, state, regional and local bodies.
- Review our partnerships to ensure that there are clear outcomes to measure our staff and Councillor investments.

5.5 INCREASE OUR COMMUNICATION AND INVOLVEMENT WITH THE COMMUNITY IN DECISION MAKING

ACTIONS

- Provide high quality customer service and manage requests effectively through a Customer Service Charter.
- Provide targeted communication aligned to requirements and expectations of residents and stakeholders such as businesses and forums.
- Improve Council's website functionality and accessibility.

5.6 RECOGNISE OUR VOLUNTEERS AND SUPPORT THEIR SIGNIFICANT CONTRIBUTIONS

ACTIONS

- Develop and implement a Volunteer Action Strategy that incorporates promotional material to encourage and retain volunteers.

STRATEGIC INDICATORS

- Implementing the new *Local Government Act*.
- Induction and development of a Councillor Development Program following the 2020 elections.
- Redevelopment and implementation of Information Communications Technology Strategy

MAJOR INITIATIVES

1. Development of the Information Communications Technology Strategy.

Result: Draft strategy developed and scheduled for adoption in 2021.

2. Implementation of the *Local Government Act 2020*.

Result: Integrated Strategic Planning Framework Project Plan developed, key requirements achieved by due date under transitional arrangements.

3. Induction of new Councillors and development of a Councillor Development Program following the 2020 elections.

Result: All inductions completed, including the mandatory requirements under the *Local Government Act 2020*.

4. Implementation of the Customer Service Strategy.

Result: Council noted strong progress against the Customer Service Strategy at its December Council Meeting.

SERVICE PERFORMANCE INDICATORS

SERVICE/INDICATOR/MEASURE	2018	2019	2020	2021	Comments
GOVERNANCE					
Satisfaction					
<i>Satisfaction with council decisions</i>	50%	52%	58%	61%	Improving trend is reflective of Council's transparency and engagement with the community with regard to decisions made by Council.
[Community satisfaction rating out of 100 with how council has performed in making decisions in the interest of the community]					



GOVERNANCE, MANAGEMENT AND OTHER INFORMATION

GOVERNANCE

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

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

The following are the overarching governance principles:

- (a) Council decisions are to be made and actions taken in accordance with the relevant law;
- (b) priority is to be given to achieving the best outcomes for the municipal community, including future generations;
- (c) the economic, social and environmental sustainability of the municipal district, including mitigation and planning for climate change risks, is to be promoted;
- (d) planning and strategic decision making;

- (e) innovation and continuous improvement is to be pursued;
- (f) collaboration with other Councils and Governments and statutory bodies is to be sought;
- (g) the ongoing financial viability of the Council is to be ensured;
- (h) regional, state and national plans and policies are to be taken into account in strategic planning and decision making;
- (i) the transparency of Council decisions, actions and information is to be ensured.

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

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

GOVERNANCE AND MANAGEMENT CHECKLIST

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

GOVERNANCE AND MANAGEMENT ITEM	ASSESSMENT
Community Engagement Policy (policy outlining Council's commitment to engaging with the community on matters of public interest)	Community Engagement Policy was adopted 10 February 2021.
Community Engagement Guidelines (guidelines to assist staff to determine when and how to engage with the community)	Community Engagement Guidelines are incorporated into the Community Engagement Policy. Adopted 10 February 2021.
Financial Plan (a plan under section 91 of the Act outlining the financial and non-financial resources required for at least the next 10 financial years)	The Financial Plan was adopted on 16 June 2021.
Asset Plan (plan that sets out the asset maintenance and renewal needs for key infrastructure asset classes for at least the next 10 years)	In accordance with s92 of the <i>Local Government Act 2020</i> this plan must be adopted by 30 June 2022.
Revenue and Rating Plan (plan setting out the rating structure of Council to levy rates and charges)	In accordance with s93 of the <i>Local Government Act 2020</i> the Revenue and Rating Plan was adopted 16 June 2021.
Annual Budget (plan under section 130 of the Act setting out the services to be provided and initiatives to be undertaken over the next 12 months and the funding and other resources required)	Budget adopted in accordance with section 130 of the <i>Local Government Act 1989</i> on 16 June 2021.
Risk Policy (policy outlining Council's commitment and approach to minimising the risks to Council's operations)	Current policy in operation. Adopted 14 June 2017.
Fraud Policy (policy outlining Council's commitment and approach to minimising the risk of fraud)	Current policy in operation. Adopted 12 February 2020.
Municipal Emergency Management Plan (plan under section 20 of the <i>Emergency Management Act 1986</i> for emergency prevention, response and recovery)	Prepared and maintained in accordance with section 20 of the <i>Emergency Management Act 1986</i> . Adopted 8 November 2017.
Procurement Policy (policy outlining the principles, processes and procedures that will apply to all purchases of goods, services by the Council)	Prepared and approved in accordance with section 186A of the <i>Local Government Act 1989</i> . Adopted 23 June 2021.

GOVERNANCE AND MANAGEMENT ITEM	ASSESSMENT
Business Continuity Plan (plan setting out the actions that will be taken to ensure that key services continue to operate in the event of a disaster)	Current plans in operation – reviewed in March 2020. Policy and Framework adopted 8 November 2017.
Disaster Recovery Plan (plan setting out the actions that will be undertaken to recover and restore business capability in the event of a disaster)	Current plan in operation. Approved 13 May 2018.
Risk Management Framework (framework outlining Council's approach to managing risks to the Council's operations)	Current framework in operation. Adopted 14 June 2017.
Audit Committee (advisory committee of Council under section 53 and 54 of the <i>Local Government Act 2020</i>)	Committee established in accordance with section 53 of the <i>Local Government Act 2020</i> . Established 12 August 2020.
Internal Audit (independent accounting professionals engaged by the Council to provide analyses and recommendations aimed at improving Council's governance, risk and management controls)	Internal auditor appointed on 14 December 2020
Performance Reporting Framework (a set of indicators measuring financial and non-financial performance, including the performance indicators referred to in section 131 of the <i>Local Government Act 1989</i>)	Current framework in operation since 1 July 2014.
Council Plan reporting (report reviewing the performance of the Council against the Council Plan, including the results in relation to the strategic indicators, for the first six months of the financial year)	Reported against on 8 July 2020, 14 October 2020, 10 February 2021, and 12 May 2021.
Financial reporting (quarterly statements to Council under section 138 of the <i>Local Government Act 1989</i> comparing budgeted revenue and expenditure with actual revenue and expenditure)	Monthly statements presented to Council in accordance with section 138(1) of the <i>Local Government Act 1989</i> .
Risk reporting (six-monthly reports of strategic risks to Council's operations, their likelihood and consequences of occurring and risk minimisation strategies)	Reports prepared and presented. Policy and Framework in place, report format is under review.
Performance reporting (six-monthly reports of indicators measuring the results against financial and non-financial performance, including performance indicators referred to in section 131 of the Act)	Biannual Reporting is undertaken.

GOVERNANCE AND MANAGEMENT ITEM	ASSESSMENT
Annual Report (annual report under sections 131, 132 and 133 of the <i>Local Government Act 1989</i> to the community containing a report of operations and audited financial performance statements)	Annual Report considered at a meeting of Council on 9 December 2020 in accordance with section 134 of the <i>Local Government Act 1989</i> .
Councillor Code of Conduct In accordance with section 139 of the <i>Local Government Act 2020</i> (Act) Council is required to develop and maintain a Councillor Code of Conduct which complies with the legislative requirements of the Act and the Local Government (Governance and Integrity) Regulations 2020.	Having undertaken a review, the Councillor Code of Conduct was adopted on 10 February 2021.
Delegations (a document setting out the powers, duties and functions of Council and the Chief Executive Officer that have been delegated to members of staff)	Delegations reviewed in accordance with section 11 of the <i>Local Government Act 2020</i> . Council to CEO on 10 June 2020. Delegations reviewed in accordance with section 47 of the <i>Local Government Act 2020</i> . Register maintained in accordance with section 11(8) and 47(7) of the Act.
Meeting Procedures (Governance Rules governing the conduct of meetings of Council and delegated Committees)	Governance Rules adopted on 12 August 2020 and revised and adopted on 10 February 2021.

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



Anthony Judd
Chief Executive Officer



Cr Daryl Warren
Mayor

STATUTORY INFORMATION

FREEDOM OF INFORMATION

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

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

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

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

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

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

SERVICE PERFORMANCE PRINCIPLES

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

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

DISABILITY ACTION PLAN

In accordance with section 38 of the *Disability Act 2006*, Council has prepared a Disability Action Plan it must report on the implementation of the Disability Action Plan in its annual report.

The Buloke Shire Council Inclusiveness Plan was adopted at the October 2018 Ordinary Meeting of Council. Amongst a range of considerations, the plan addresses Council's obligations under the *Disability Act 2006*.

This plan follows the five principles of action as identified through the Rural Social Inclusion Framework. It is important that this plan is viewed as a starting point for an ongoing process.

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

Council has implemented the following actions:

- Delivered Community Care services to eligible members of the community by providing adequate and equitable access to services.
- Developed cross sector partnership opportunities to capitalise on existing resources and services. Work underway to develop

a Buloke Disability Network advisory group. Initial contact with peak bodies and local residents living with a disability. Appropriate structure being assessed and developed.

- Increased opportunities for people with a disability to participate in community events.
- Continued to work on referral pathways and advocate for place-based services in the Buloke Shire.
- Actively worked with local health services and the Royal Flying Doctors Service in the area of Speech Pathology.
- Regularly promoted services available to people with a disability or mental illness and their carers and assisted with referral pathways.
- Council continues to advocate 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

Council directly engaged Millers Civil Contractors Pty Ltd for a works contract in July 2020 under Ministerial Exemption pursuant to section 186(5)(c) of the *Local Government Act 1989*.

The Minister noted that this arrangement achieved best value for money for Council, as the works could be delivered by a single contractor, sequencing works appropriately and providing construction efficiencies.

DOMESTIC ANIMAL MANAGEMENT PLAN

All Victorian Councils are required by the *Domestic Animals Act 1994* (the Act) to prepare and implement a four-year Domestic Animal Management Plan (DAMP) to guide decision making in relation to animal management for dogs and cats. The scope of the DAMP does not include activities for the management of wildlife, horses, livestock, or pest animals.

The four-year plan builds on the 2013-2017 DAMP and provides the framework for the planning, development, and evaluation of animal management services and programs delivered by Buloke Shire Council and complies with the requirements of the Act.

Council's Domestic Animal Management Plan 2017-2021 was adopted on 14 March 2018 and is available on Council's website.

FOOD ACT MINISTERIAL DIRECTIONS

In accordance with section 7E of the *Food Act 1984* (Victoria), 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 2020-21 year.

PUBLIC INTEREST DISCLOSURES

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

The *Public Interest Disclosures Act 2012* (Victoria) aims to ensure openness and accountability in government by encouraging people to disclose improper conduct within the public sector and provide protection for people who make disclosures. Procedures on how to make a disclosure are publicly available on Council's website.

During the 2020-21 year, no such disclosure was notified to Council officers appointed to receive disclosures, to IBAC or to www.buloke.vic.gov.au.

ROAD MANAGEMENT ACT MINISTERIAL DIRECTIONS

In accordance with section 22 of the *Road Management Act 2004*, a Council must publish a copy or a summary of any Ministerial direction in its annual report. No such Ministerial Directions were received by Council during the 2020-21 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 2020-21 year Council was involved in no such infrastructure and development contributions.

ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED
30 JUNE 2021



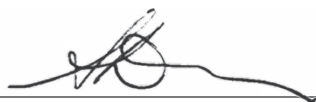
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BULOKE SHIRE COUNCIL 2020/2021 FINANCIAL REPORT

Certification of the Financial Statements

In my opinion the accompanying financial statements have been prepared in accordance with the *Local Government Act 1989*, the *Local Government (Planning and Reporting) Regulations 2014*, the Australian Accounting Standards and other mandatory professional reporting requirements.



Aileen Douglas CPA
Principal Accounting Officer
23 September 2021
Wycheproof

In our opinion the accompanying financial statements present fairly the financial transactions of Buloke Shire Council for the year ended 30 June 2021 and the financial position of the Council as at that date.

As 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.

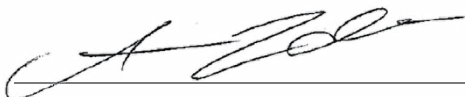
We have been authorised by the Council and by the *Local Government (Planning and Reporting) Regulations 2014* to certify the financial statements in their final form.



Daryl Warren
Councillor
23 September 2021
Wycheproof



David Vis
Councillor
23 September 2021
Wycheproof



Anthony Judd
Chief Executive Officer
23 September 2021
Wycheproof

BULOKE SHIRE COUNCIL 2020/2021 FINANCIAL REPORT



Independent Auditor's Report

To the Councillors of Buloke Shire Council

Opinion	<p>I have audited the financial report of Buloke Shire Council (the council) which comprises the:</p> <ul style="list-style-type: none">• balance sheet as at 30 June 2021• comprehensive income statement for the year then ended• statement of changes in equity for the year then ended• statement of cash flows for the year then ended• statement of capital works for the year then ended• notes to the financial statements, including significant accounting policies• certification of the financial statements. <p>In my opinion the financial report presents fairly, in all material respects, the financial position of the council as at 30 June 2021 and their financial performance and cash flows for the year then ended in accordance with the financial reporting requirements of Part 6 of the <i>Local Government Act 1989</i> and applicable Australian Accounting Standards.</p>
Basis for Opinion	<p>I have conducted my audit in accordance with the <i>Audit Act 1994</i> which incorporates the Australian Auditing Standards. I further describe my responsibilities under that Act and those standards in the <i>Auditor's Responsibilities for the Audit of the Financial Report</i> section of my report.</p> <p>My independence is established by the <i>Constitution Act 1975</i>. My staff and I are independent of the council in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 <i>Code of Ethics for Professional Accountants</i> (the Code) that are relevant to my audit of the financial report in Victoria. My staff and I have also fulfilled our other ethical responsibilities in accordance with the Code.</p> <p>I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.</p>
Councillors' responsibilities for the financial report	<p>The Councillors of the council are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards and the <i>Local Government Act 1989</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 2020/2021 FINANCIAL REPORT

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

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

As part of an audit in accordance with the Australian Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the council's internal control
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Councillors
- conclude on the appropriateness of the Councillors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the council's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the council to cease to continue as a going concern.
- evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

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

MELBOURNE
15 October 2021



Sanchu Chummar

as delegate for the Auditor-General of Victoria

BULOKE SHIRE COUNCIL 2020/2021 FINANCIAL REPORT

Comprehensive Income Statement for the year ended 30 June 2021

	Notes	2021 \$ '000	2020 \$ '000
Income			
Rates and charges	3.1	14,091	13,769
Statutory fees and fines	3.2	339	325
User fees	3.3	849	742
Grants - operating	3.4	10,934	9,906
Grants - capital	3.4	11,607	8,539
Contributions - monetary	3.5	108	462
Other income	3.7	584	561
Total income		38,512	34,304
Expenses			
Employee costs	4.1	11,649	9,776
Materials and services	4.2	8,384	6,902
Depreciation	4.3	8,747	8,156
Amortisation - Right of use assets	4.4	296	294
Bad and doubtful debts	4.5	156	471
Borrowing costs	4.6	–	106
Finance Costs - Leases	4.7	19	26
Net loss on disposal of property, infrastructure, plant and equipment	3.6	89	8
Other expenses	4.8	1,708	723
Total expenses		31,048	26,462
Surplus/(deficit) for the year		7,464	7,842
Other comprehensive income:			
Items that will not be reclassified to surplus or deficit in future periods			
Net asset revaluation increment/(decrement)	6.2	–	4,157
Additional asset recognition		–	537
Total other comprehensive income for the year		–	4,694
Total comprehensive result		7,464	12,536

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

BULOKE SHIRE COUNCIL 2020/2021 FINANCIAL REPORT

Balance Sheet

as at 30 June 2021

	Notes	2021 \$ '000	2020 \$ '000
Assets			
Current assets			
Other financial assets	5.1	18,015	11,003
Trade and other receivables	5.1	1,920	2,877
Cash and cash equivalents	5.1	12,133	6,541
Non-current assets classified as "held for sale"	6.1	20	–
Inventories	5.2	132	181
Other assets	5.2	273	190
Total current assets		32,493	20,792
Non-current assets			
Property, infrastructure, plant and equipment	6.2	273,448	270,940
Right-of-use assets	5.7	185	394
Total non-current assets		273,633	271,334
Total assets		306,126	292,126
Liabilities			
Current liabilities			
Trade and other payables	5.3	2,085	1,374
Trust funds and deposits	5.3	360	203
Unearned income	5.3	7,339	1,287
Provisions	5.4	2,226	2,476
Lease liabilities	5.8(b)	152	257
Total current liabilities		12,162	5,597
Non-current liabilities			
Provisions	5.4	1,210	1,137
Lease liabilities	5.8(b)	58	160
Total non-current liabilities		1,268	1,297
Total liabilities		13,430	6,894
Net assets		292,696	285,232
Equity			
Accumulated surplus		119,610	112,146
Reserves	9.1	173,086	173,086
Total Equity		292,696	285,232

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

BULOKE SHIRE COUNCIL 2020/2021 FINANCIAL REPORT

Statement of Changes in Equity for the year ended 30 June 2021

	Notes	Total \$ '000	Accumulated Surplus \$ '000	Revaluation Reserves \$ '000	Other Reserves \$ '000
2021					
Balance at beginning of the financial year		285,232	112,146	172,086	1,000
Adjusted opening balance		285,232	112,146	172,086	1,000
Surplus/(deficit) for the year		7,464	7,464	–	–
Other comprehensive income					
- Net asset revaluation increment/(decrement)		–	–	–	–
- Additional asset recognition		–	–	–	–
Other comprehensive income		–	–	–	–
Total comprehensive income		7,464	7,464	–	–
Transfers to other reserves	9.1	–	–	–	–
Balance at end of the financial year		292,696	119,610	172,086	1,000
2020					
Balance at beginning of the financial year		273,066	105,137	167,929	–
Impact of change in accounting policy - AASB 15 Revenue from Contracts with Customers	10	(353)	(353)	–	–
Impact of change in accounting policy - AASB 16 Leases	5.7	(17)	(17)	–	–
Adjusted opening balance		272,696	104,767	167,929	–
Surplus/(deficit) for the year		7,842	7,842	–	–
Other comprehensive income					
- Net asset revaluation increment/(decrement)		4,157	–	4,157	–
- Additional asset recognition		537	537	–	–
Other comprehensive income		4,694	537	4,157	–
Total comprehensive income		12,536	8,379	4,157	–
Transfers to other reserves	9.1	–	(1,000)	–	1,000
Balance at end of the financial year		285,232	112,146	172,086	1,000

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

BULOKE SHIRE COUNCIL 2020/2021 FINANCIAL REPORT

Statement of Cash Flows for the year ended 30 June 2021

		2021	2020
		Inflows/ (Outflows) \$ '000	Inflows/ (Outflows) \$ '000
	Notes		
Cash flows from operating activities			
Statutory fees and fines		339	275
Other receipts		1,436	314
Rates and charges		14,084	14,244
User fees		849	833
Grants - operating		12,341	8,846
Grants - capital		16,252	10,313
Contributions - monetary		108	548
Interest received		32	368
Trust funds and deposits taken		157	-
Net GST refund/payment		387	111
Employee costs		(11,439)	(9,881)
Materials and services		(7,433)	(7,292)
Other payments		(2,553)	(1,513)
Net cash provided by/(used in) operating activities	9.2	24,560	17,166
Cash flows from investing activities			
Payments for property, infrastructure, plant and equipment	6.2	(12,108)	(12,798)
Proceeds from sale of property, infrastructure, plant and equipment		465	317
Payments for investments		(30,023)	(11,003)
Proceeds from sale of investments		23,011	18,208
Net cash provided by/(used in) investing activities		(18,655)	(5,276)
Cash flows from financing activities			
Finance costs		-	(105)
Repayment of borrowings		-	(7,000)
Interest paid - lease liability		(19)	(26)
Repayment of lease liabilities		(294)	(289)
Net cash flow provided by/(used in) financing activities		(313)	(7,420)
Net Increase (decrease) in cash and cash equivalents		5,592	4,470
Cash and cash equivalents at the beginning of the financial year		6,541	2,071
Cash and cash equivalents at the end of the financial year		12,133	6,541
Financing arrangements	5.5	150	300
Restrictions on cash assets	5.1	7,697	1,490

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

BULOKE SHIRE COUNCIL 2020/2021 FINANCIAL REPORT

Statement of Capital Works

for the year ended 30 June 2021

	2021 \$ '000	2020 \$ '000
Property		
Land improvements	2,202	–
Buildings	3,732	5,810
Total buildings	<u>3,732</u>	<u>5,810</u>
Total property	<u>5,934</u>	<u>5,810</u>
Plant and equipment		
Plant, machinery and equipment	612	1,286
Fixtures, fittings and furniture	77	–
Computers and telecommunications	59	44
Library books	20	47
Total plant and equipment	<u>768</u>	<u>1,377</u>
Infrastructure		
Roads	3,895	5,279
Footpaths and cycleways	–	54
Drainage	–	–
Recreational, leisure and community facilities	1,511	–
Waste management	–	–
Other infrastructure	–	278
Total infrastructure	<u>5,406</u>	<u>5,611</u>
Total capital works expenditure	<u>12,108</u>	<u>12,798</u>
Represented by:		
New asset expenditure	299	1,588
Asset renewal expenditure	9,953	3,122
Asset expansion expenditure	18	–
Asset upgrade expenditure	1,838	8,088
Total capital works expenditure	<u>12,108</u>	<u>12,798</u>

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

BULOKE SHIRE COUNCIL 2020/2021 FINANCIAL REPORT

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 1989*, and the *Local Government (Planning and Reporting) Regulations 2014*.

Significant accounting policies

(a) Basis of accounting

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

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

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

- the fair value of land, buildings, infrastructure, plant and equipment (refer to Note 6.2.)
- the determination of depreciation for buildings, infrastructure, plant and equipment (refer to Note 6.2.).
- the determination of employee provisions (refer to Note 5.4.).
- the determination of landfill provisions (refer to Note 5.4.)
- the determination of whether performance obligations are sufficiently specific so as to determine whether an arrangement is within the scope of *AASB 15 Revenue from Contracts with Customers* or *AASB 1058 Income of Not-for-Profit Entities* (refer to Note 3)
- the determination, in accordance with *AASB 16 Leases*, of the lease term, the estimation of the discount rate when not implicit in the lease and whether an arrangement is in substance short-term or low value (refer to Note 5.7)
- whether or not *AASB 1059 Service Concession Arrangements: Grantors* is applicable (refer to Note 8.2)
- other areas requiring judgements

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

BULOKE SHIRE COUNCIL 2020/2021 FINANCIAL REPORT

NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2021

Note 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 2014* requires explanation of any material variances. Council has adopted a materiality threshold of the higher 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 1989* and the *Local Government (Planning and Reporting) Regulations 2014*.

	Budget 2021 \$ '000	Actual 2021 \$ '000	Variance 2021 \$ '000	Variance 2021 %	Ref
1.1 Income and expenditure					
Income					
Rates and charges	14,023	14,091	68	0%	
Statutory fees and fines	266	339	73	27%	1
User fees	617	849	232	38%	2
Grants - operating	11,857	10,934	(923)	(8)%	3
Grants - capital	6,792	11,607	4,815	71%	4
Contributions - monetary	70	108	38	54%	5
Contributions - non monetary	–	–	–	∞	
Net gain on disposal of property, infrastructure, plant and equipment	50	–	(50)	(100)%	
Other income	132	584	452	342%	6
Total income	33,807	38,512	4,705	14%	
Expenses					
Employee costs	10,011	11,649	(1,638)	(16)%	7
Materials and services	9,411	8,384	1,027	11%	8
Depreciation	7,318	8,747	(1,429)	(20)%	9
Amortisation - intangible assets	–	–	–	∞	
Amortisation - right of use assets	269	296	(27)	(10)%	
Bad and doubtful debts	300	156	144	48%	10
Borrowing costs	–	–	–	∞	
Finance costs - leases	17	19	(2)	(12)%	
Net loss on disposal of property, infrastructure, plant and equipment	–	89	(89)	∞	11
Other expenses	735	1,708	(973)	(132)%	12
Total expenses	28,061	31,048	(2,987)	(11)%	
Surplus/(deficit) for the year	5,746	7,464	1,718	30%	

BULOKE SHIRE COUNCIL 2020/2021 FINANCIAL REPORT

NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2021

Note 1. Performance against budget

(i) Explanation of material variations

Variance Ref	Explanation
1.	Statutory fees and fines - positive variance due to increased construction activity and fire prevention compliance.
2.	User fees - positive variance due to adjustments to timing for Independent Support invoicing and increase Landfill and Transfer station receipting.
3.	Grants - operating - negative variance due to less than anticipated grant income for the December 2018 Flood restoration work which is partly offset by the inclusion of Working for Victoria program post budget preparation.
4.	Grants - capital - positive variance due to additional capital project funding received post budget preparation.
5.	Net gain on disposal of property, infrastructure, plant and equipment - negative variance due to unrecognised impact of building demolition prior to rebuild in budget preparation.
6.	Other income - positive variance due to initial recognition of Community Asset Committees assets and higher than anticipated reimbursements from community groups and worksafe claims.
7.	Employee costs - negative variance due to inclusion of Working for Victoria program post budget preparation. Additional expenditure fully offset by additional grant funding received.
8.	Materials and services - positive variance due to lower than expected expenditure on December 2018 Flood restoration work.
9.	Depreciation - negative variance due to impact of property revaluation as at 30 June post budget preparation.
10.	Bad and doubtful debts - negative variance due to application of credit loss model on infringement debtors.
11.	Net gain on disposal of property, infrastructure, plant and equipment - negative variance due to unrecognised impact of building demolition prior to rebuild in budget preparation.
12.	Other expenses - negative variance due to reclassification of anticipated capital expenditure to contribution upon clarification of asset ownership.

BULOKE SHIRE COUNCIL 2020/2021 FINANCIAL REPORT

NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2021

Note 1. Performance against budget

	Budget 2021 \$ '000	Actual 2021 \$ '000	Variance 2021 \$ '000	Variance 2021 %	Ref
1.2 Capital works					
Property					
Land improvements	1,500	2,202	702	47%	1
Total land	1,500	2,202	702	47%	
Buildings	3,827	3,732	(95)	(2)%	2
Total buildings	3,827	3,732	(95)	(2)%	
Total property	5,327	5,934	607	11%	
Plant and equipment					
Plant, machinery and equipment	647	612	(35)	(5)%	
Fixtures, fittings and furniture	–	77	77	∞	
Computers and telecommunications	316	59	(257)	(81)%	3
Library books	25	20	(5)	(20)%	
Total plant and equipment	988	768	(220)	(22)%	
Infrastructure					
Roads	4,994	3,895	(1,099)	(22)%	4
Footpaths and cycleways	150	–	(150)	(100)%	5
Drainage	175	–	(175)	(100)%	6
Recreational, leisure and community facilities	550	1,511	961	175%	7
Waste management	60	–	(60)	(100)%	8
Other infrastructure	–	–	–	∞	
Total infrastructure	5,929	5,406	(523)	(9)%	
Total capital works expenditure	12,244	12,108	(136)	(1)%	
Represented by:					
New asset expenditure	1,538	299	(1,239)	(81)%	9
Asset renewal expenditure	7,756	9,953	2,197	28%	9
Asset expansion expenditure	290	18	(272)	(94)%	9
Asset upgrade expenditure	2,660	1,838	(822)	(31)%	9
Total capital works expenditure	12,244	12,108	(136)	(1)%	

BULOKE SHIRE COUNCIL 2020/2021 FINANCIAL REPORT

NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2021

Note 1. Performance against budget

(i) Explanation of material variations

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

- | | |
|----|---|
| 1. | Land Improvements - positive variance overall due to additional funding for streetscapes announced post budget preparation. Projects revised and extended accordingly to span multiple financial years. |
| 2. | Buildings - negative variance due to reclassification of project post budget preparation. |
| 3. | Computers and telecommunications - negative variance due to postponement of expenditure pending outcome of shared services investigation. |
| 4. | Roads - positive variance due to additional funding announced post budget preparation. Project revised and extended accordingly to span multiple financial years. |
| 5. | Footpaths and cycleways - negative variance to due expenditure postponed as projects are realigned to streetscapes master projects following additional funding announced post budget preparation. |
| 6. | Drainage - negative variance to due expenditure postponed as projects are realigned to streetscapes master projects following additional funding announced post budget preparation. |
| 7. | Recreational, leisure and community facilities - positive variance due to additional funding for sports ground lighting announced post budget preparation. Projects to span multiple financial years. |
| 8. | Waste Management - project postponed pending funding possibilities. |
| 9. | Significant changes to funding post budget preparation resulted in revision of project scopes and timing. |

BULOKE SHIRE COUNCIL 2020/2021 FINANCIAL REPORT

NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2021

Note 2. Analysis of Council results by program

2.1 Analysis of Council results by program

Council delivers its functions and activities through the following programs.

Delivering our services in a financially viable way

To achieve our objective of delivering our services in a financially viable way, we will continue to review our services to provide high quality, cost effective, and responsive services.

Build a healthy and active community

To achieve our objective of building a healthy and active community, we will continue to plan, deliver and improve high quality, cost effective, accessible and responsive services.

Diversify and enhance our local economy

To achieve our objective of diversifying and enhancing our local economy, we will continue to actively seek economic opportunities.

Responding to and enhancing our built and natural environment

To achieve our objective of responding to and enhancing our built and natural environment, we will continue to plan, deliver and improve high quality, cost effective, accessible and responsive services.

Support our Councillors, staff, volunteers and the community to make informed and transparent decisions

To achieve our objective of supporting Councillors, staff, volunteers and the community to make informed and transparent decisions we will develop engagement frameworks and continuously review the way in which we communicate.

2.2 Summary of revenues, expenses, assets and capital expenses by program

Functions/activities	Income \$ '000	Expenses \$ '000	Surplus / (Deficit) \$ '000	Grants included in income \$ '000	Total assets \$ '000
2021					
Delivering our services in a financially viable way	4,217	1,227	2,990	4,132	32,488
Build a healthy and active community	1,807	2,362	(555)	1,288	–
Diversify and enhance our local economy	1,908	3,102	(1,194)	1,386	–
Responding to and enhancing our built and natural environment	17,571	21,385	(3,814)	15,614	273,634
Support our Councillors, staff, volunteers and the community to make informed and transparent decisions	293	2,884	(2,591)	121	–
Unattributed	12,628	–	12,628	–	4
Total functions and activities	38,424	30,960	7,464	22,541	306,126
2020					
Delivering our services in a financially viable way	17,043	1,644	15,399	4,460	20,792
Build a healthy and active community	1,749	2,158	(409)	1,313	–
Diversify and enhance our local economy	477	977	(500)	60	–
Responding to and enhancing our built and natural environment	14,961	18,582	(3,621)	12,612	271,334
Support our Councillors, staff, volunteers and the community to make informed and transparent decisions	66	3,093	(3,027)	–	–
Total functions and activities	34,296	26,454	7,842	18,445	292,126

BULOKE SHIRE COUNCIL 2020/2021 FINANCIAL REPORT

NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2021

Note 3. Funding for the delivery of our services

	2021 \$ '000	2020 \$ '000
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3.1 Rates and charges

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

The valuation base used to calculate general rates for 2020/21 was \$1.795 billion (2019/20 \$1.709 billion). The 2020/21 rate in the CIV dollar was a General Rate of 0.7650 cents (2019/20, 0.7699 cents) and a Farm Rate of 0.6120 cents (2019/20, 0.6314 cents).

Municipal charge	751	752
Interest on rates and charges	108	96
Rates - Residential	2,561	2,533
Rates - Commercial	611	630
Rates - Rural	8,456	8,220
Windfarm electricity generation charge	141	115
Garbage Charges	1,463	1,423
Total rates and charges	14,091	13,769

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

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

3.2 Statutory fees and fines

Compliance	103	149
Planning Permits & Certificates	79	74
Revenue Collection	10	9
Building Regulations and Inspections	147	93
Total statutory fees and fines	339	325

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	86	82
Home and Community Care	206	168
Brokered Programs Charges	253	195
Public Health and Wellbeing Charges	14	32
Building Services charges	17	20
Caravan Parks & Halls	4	14
Waste and Environment	182	97
Saleyards / Truck Wash	83	129
Other	4	5
Total user fees	849	742

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

BULOKE SHIRE COUNCIL 2020/2021 FINANCIAL REPORT

NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2021

Note 3. Funding for the delivery of our services

	2021 \$ '000	2020 \$ '000
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3.4 Funding from other levels of government

Grants were received in respect of the following:

Summary of grants		
Commonwealth funded grants	11,204	10,551
State funded grants	11,337	7,894
Total grants received	22,541	18,445

(a) Operating Grants

Recurrent - Commonwealth Government

Financial Assistance Grants - general purpose	6,724	6,684
General home care	507	587

Recurrent - State Government

Libraries	125	122
Maternal and child health	314	279
General home care	153	93
Other	160	170
Total recurrent operating grants	7,983	7,935

Non-recurrent - Commonwealth Government

Other	21	28
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Non-recurrent - State Government

Natural disaster -flood damage	1,195	403
Working for Victoria	1,374	916
Other	361	624
Total non-recurrent operating grants	2,951	1,971

Total operating grants	10,934	9,906
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BULOKE SHIRE COUNCIL 2020/2021 FINANCIAL REPORT

NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2021

Note 3. Funding for the delivery of our services

	2021 \$ '000	2020 \$ '000
(b) Capital Grants		
<i>Recurrent - Commonwealth Government</i>		
Roads to recovery	2,400	2,400
Total recurrent capital grants	2,400	2,400
<i>Non-recurrent - Commonwealth Government</i>		
Regional Growth Fund - Our Region Our Rivers	1,552	852
<i>Non-recurrent - State Government</i>		
Recreation	455	1,160
Road rehabilitation	–	2,181
Parks, Open space & Streetscapes	5,852	–
Other	1,348	1,946
Total non-recurrent capital grants	9,207	6,139
Total capital grants	11,607	8,539
(c) Unspent grants received on condition that they be spent in a specific manner:		
<i>Operating</i>		
Balance at start of year	183	353
Received during the financial year and remained unspent at balance date	1,407	183
Received in prior years and spent during the financial year	–	(353)
Balance at year end	1,590	183
<i>Capital</i>		
Balance at start of year	1,104	–
Received during the financial year and remained unspent at balance date	5,393	1,104
Received in prior years and spent during the financial year	(748)	–
Balance at year end	5,749	1,104

Grant income is recognised at the point in time when the council satisfies its performance obligations as specified in the underlying agreement.

3.5 Contributions

Monetary contributions		
Revenue Collection Contributions	58	41
Other Community Service Contributions	–	12
Capital Works Contributions	50	409
Total monetary contributions	108	462
Total contributions	108	462

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

BULOKE SHIRE COUNCIL 2020/2021 FINANCIAL REPORT

NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2021

Note 3. Funding for the delivery of our services

	2021 \$ '000	2020 \$ '000
3.6 Net gain/(loss) on disposal of property, infrastructure, plant and equipment		
Land and buildings		
Proceeds of sale	–	–
Written down value of assets disposed	(241)	–
Total net gain/(loss) on disposal of land and buildings	(241)	–
Plant and equipment		
Proceeds of sale	465	317
Written down value of assets disposed	(313)	(325)
Total net gain/(loss) on disposal of plant and equipment	152	(8)
Total net gain/(loss) on disposal of property, infrastructure, plant and equipment	(89)	(8)

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	32	187
Rent Council properties	6	11
Shared services charge	–	19
Sundry external works	–	21
Reimbursements	236	226
Fuel tax credits	97	82
Other	213	15
Total other income	584	561

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 2020/2021 FINANCIAL REPORT

NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2021

Note 4. The cost of delivering services

	2021	2020
	\$ '000	\$ '000

4.1 Employee costs

(a) Employee costs

Wages and salaries	10,443	8,591
Superannuation	972	840
Allowances	29	116
Worksafe	200	229
Other	5	-
Total employee costs	11,649	9,776

(b) Superannuation

Council made contributions to the following funds:

Defined benefit fund

Employer contributions to Local Authorities Superannuation Fund (Vision Super)	26	28
	26	28

Accumulation funds

Employer contributions to Local Authorities Superannuation Fund (Vision Super)	398	402
Employer contributions - other funds	548	444
Employer contributions - other funds prior financial year	-	(34)
	946	812

Employer contributions payable at reporting date

	-	-
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Total superannuation costs

972 **840**

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

	2021	2020
	\$ '000	\$ '000

4.2 Materials and services

Utilities	569	519
Information technology	354	421
Insurance	391	326
Consultants	410	362
Advertising	70	64
Garbage	221	211
Operational Contracts and Services	3,332	2,333
Operational Materials	1,255	897
Promotion/Public Education	1	5
Subscriptions/Memberships/Publications	72	103
Telephone	99	108
Vehicle and Plant Costs	966	1,244
Other	644	309
Total materials and services	8,384	6,902

BULOKE SHIRE COUNCIL 2020/2021 FINANCIAL REPORT

NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2021

Note 4. The cost of delivering services

	2021 \$ '000	2020 \$ '000
4.3 Depreciation		
Property		
Buildings - non specialised	2,031	1,468
Leasehold improvements	12	-
Total depreciation - property	2,043	1,468
Plant and equipment		
Plant machinery and equipment	780	957
Fixtures fittings and furniture	51	1
Computers and telecomms	242	274
Library books	16	12
Total depreciation - plant and equipment	1,089	1,244
Infrastructure		
Roads	5,108	5,015
Bridges	102	102
Footpaths and cycleways	161	158
Drainage	66	64
Recreational, leisure and community	-	14
Kerb & Channel	163	-
Landfill sites	5	5
Other infrastructure	10	86
Total depreciation - infrastructure	5,615	5,444
Total depreciation	8,747	8,156

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	296	294
Total Amortisation - Right of use assets	296	294

4.5 Bad and doubtful debts

Rates debtors	129	441
Other debtors	27	30
Total bad and doubtful debts	156	471
Movement in provisions for doubtful debts		
Balance at the beginning of the year	676	233
New provisions recognised during the year	136	443
Amounts already provided for and written off as uncollectable	(247)	-
Balance at end of year	565	676

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

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

BULOKE SHIRE COUNCIL 2020/2021 FINANCIAL REPORT

NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2021

Note 4. The cost of delivering services

	2021 \$ '000	2020 \$ '000
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4.6 Borrowing costs

Interest - Borrowings	-	106
Total borrowing costs	-	106

Borrowing costs are recognised as an expense in the period in which they are incurred, except where they are capitalised as part of a qualifying asset constructed by Council.

4.7 Finance Costs - Leases

Interest - Lease Liabilities	19	26
Total finance costs	19	26

4.8 Other expenses

Auditors' remuneration - VAGO - audit of the financial statements, performance statement and grant acquittals	42	45
Auditors' remuneration - Internal	32	26
Councillors' allowances	177	186
Council Contributions and Donations	1,435	392
Council meeting expenses	6	11
Election expenses	1	30
Others	15	33
Total other expenses	1,708	723

BULOKE SHIRE COUNCIL 2020/2021 FINANCIAL REPORT

NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2021

Note 5. Our financial position

	Notes	2021 \$ '000	2020 \$ '000
5.1 Financial assets			
(a) Cash and cash equivalents			
Current			
Cash at bank		12,133	6,541
Total current cash and cash equivalents		12,133	6,541
(b) Other financial assets			
Current			
Term deposits		18,015	11,003
Total current other financial assets		18,015	11,003
Total financial assets		30,148	17,544
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	358	203
Unearned Income	5.3	7,339	1,287
Total restricted funds		7,697	1,490
Total unrestricted cash and cash equivalents		4,436	5,051
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.			
(c) Trade & Other Receivables			
Current			
<i>Statutory receivables</i>			
Rates debtors		1,304	1,297
Infringement debtors		166	362
GST receivable		565	265
<i>Non-statutory receivables</i>			
Grant debtors		206	1,287
Other debtors		244	342
<i>Provisions for doubtful debts</i>			
Provision for doubtful debts - infringements		(109)	(235)
Provision for doubtful debts - rates debtors		(456)	(441)
Total current trade and other receivables		1,920	2,877
Total trade and other receivables		1,920	2,877

BULOKE SHIRE COUNCIL 2020/2021 FINANCIAL REPORT

NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2021

Note 5. Our financial position

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.

	2021 \$ '000	2020 \$ '000
(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)	205	50
Past due by up to 30 days	5	24
Past due between 31 and 180 days	5	33
Past due between 181 and 365 days	235	235
Total trade and other receivables	450	342

5.2 Non-financial assets

(a) Inventories

Inventories held for distribution	132	181
Total inventories	132	181

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

(b) Other assets

Current		
Prepayments	268	180
Other	5	10
Total current other assets	273	190

BULOKE SHIRE COUNCIL 2020/2021 FINANCIAL REPORT

NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2021

Note 5. Our financial position

	2021 \$ '000	2020 \$ '000
5.3 Payables		
(a) Trade and other payables		
Trade payables	1,733	1,106
Accrued expenses	352	268
Total current trade and other payables	2,085	1,374
(b) Trust funds and deposits		
Fire services levy	1	4
Other refundable deposits	241	103
Funds held on behalf of community groups and third parties	40	50
Overpaid rates and charges	78	46
Total current trust funds and deposits	360	203
(c) Unearned income		
Grants received in advance:		
Grants received in advance - operating	1,590	183
Grants received in advance - capital	5,749	1,104
Total unearned income	7,339	1,287

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 2021.

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 2020/2021 FINANCIAL REPORT

NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2021

Note 5. Our financial position

	Employee provisions \$ '000	Landfill restoration \$ '000	Gravel pit restoration \$ '000	Total \$ '000
5.4 Provisions				
2021				
Balance at the beginning of the financial year	2,877	277	459	3,613
Additional provisions	775	(92)	96	779
Amounts used	(956)	–	–	(956)
Change in the discounted amount arising because of time and the effect of any change in the discount rate	–	–	–	–
Balance at the end of the financial year	2,696	185	555	3,436
2020				
Balance at the beginning of the financial year	2,966	343	476	3,785
Additional provisions	767	–	–	767
Amounts used	(838)	(39)	(33)	(910)
Change in the discounted amount arising because of time and the effect of any change in the discount rate	(18)	(27)	16	(29)
Balance at the end of the financial year	2,877	277	459	3,613
			2021	2020
			\$ '000	\$ '000
(a) Employee provisions				
Current provisions expected to be wholly settled within 12 months				
Annual leave			792	600
Long service leave			194	146
Rostered days off			26	28
			1,012	774
Current provisions expected to be wholly settled after 12 months				
Annual leave			–	200
Long service leave			1,149	1,287
			1,149	1,487
Total current employee provisions			2,161	2,261
Non-Current				
Long service leave			191	221
Redundancy			344	395
Total Non-Current Employee Provisions			535	616
Aggregate Carrying Amount of Employee Provisions:				
Current			2,161	2,261
Non-current			535	616
Total Aggregate Carrying Amount of Employee Provisions			2,696	2,877

BULOKE SHIRE COUNCIL 2020/2021 FINANCIAL REPORT

NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2021

Note 5. Our financial position

	2021	2020
	\$ '000	\$ '000

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

Wages and salaries and annual leave

Liabilities for wages and salaries, including non-monetary benefits, annual leave and accumulated sick leave expected to be wholly settled within 12 months of the reporting date are recognised in the provision for employee benefits in respect of employee services up to the reporting date, classified as current liabilities and measured at their nominal values.

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. LSL is measured at present value. Unconditional LSL is disclosed as a current liability. 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.

Key assumptions:

- discount rate	1.49%	0.87%
- wage inflation rate	2.95%	4.25%

Redundancy

Council has acknowledged the potential impact on services provided in aged care following the introduction of the National Disabilities Insurance Scheme (NDIS) and the Commonwealth Government's announcement of ceasing the current funding model for over 65's in 2022. Provision has been updated based on employees in this service area as at 30 June 2021. Actual redundancies incurred may be less than the provision if employees terminate their employment prior.

Key assumptions:

- discount rate	1.49%	0.87%
- inflation rate	2.95%	4.25%

(b) Landfill restoration

Current		
Current	15	165
Total current	15	165
Non-current		
Non-current	170	112
Total non-current	170	112

Council is obligated to restore landfill sites to a particular standard. Current engineering projections indicate that the landfill sites will cease operation on a staged basis as sites reach capacity. This time period will vary according to the size and actual usage of the sites. Restoration work is expected to commence shortly after the applicable site is closed. The forecast life of the landfill sites are based on current estimates of remaining capacity and the forecast rate of infill. The provision for landfill restoration has been calculated based on the present value of the expected cost of works to be undertaken. The expected cost of works has been estimated based on current understanding of work required to reinstate the sites to a suitable standard and budgeted costs for that work. Accordingly, the estimation of the provision required is dependent on the accuracy of the forecast timing of the work, work required and related costs.

Key assumptions:

- discount rate	1.49%	0.87%
- inflation rate	3.80%	1.70%

BULOKE SHIRE COUNCIL 2020/2021 FINANCIAL REPORT

NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2021

Note 5. Our financial position

	2021 \$ '000	2020 \$ '000
(c) Gravel pit restoration		
Current	50	50
	50	50
Non-current	505	409
	505	409
Key assumptions:		
- discount rate	1.49%	0.87%
- inflation rate	3.80%	1.70%

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.

	2021 \$ '000	2020 \$ '000
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5.5 Financing arrangements

The Council has the following funding arrangements in place as at 30 June 2021.

Other facilities - Bank Guarantee	150	300
Total Facilities	150	300
Used facilities	130	100
Used facilities	130	100
Unused facilities	20	200

Council has no overdraft facility at 30 June 2021.

BULOKE SHIRE COUNCIL 2020/2021 FINANCIAL REPORT

NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2021

Note 5. Our financial position

	Not later than 1 year \$ '000	Later than 1 year and not later than 2 years \$ '000	Later than 2 years and not later than 5 years \$ '000	Later than 5 years \$ '000	Total \$ '000
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5.6 Commitments

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

2021

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

2020

Operating					
Recycling/Garage Collection	498	–	–	–	498
IT systems and technology	86	8	15	4	113
Office equipment	41	1	–	–	42
Building Surveying	181	–	–	–	181
Asset valuation	43	–	–	–	43
Public lighting	33	–	–	–	33
Flood restoration works	938	–	–	–	938
Fuel cards	505	–	–	–	505
Total	2,325	9	15	4	2,353
Capital					
Buildings	1,034	–	–	–	1,034
Total	1,034	–	–	–	1,034

5.7 Leases

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

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

BULOKE SHIRE COUNCIL 2020/2021 FINANCIAL REPORT

NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2021

Note 5. Our financial position

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.

Council has elected to apply the temporary option available under AASB 16 Leases which allows not-for-profit entities to not measure right-of-use assets at initial recognition at fair value in respect of leases that have significantly below-market terms. Council has identified long-term leases significantly below-market terms amounting to \$xx,xxx per annum.

(a) Right-of-Use Assets

	Vehicles \$ '000	Total \$ '000
2021		
Balance at 1 July	394	394
Additions	87	87
Amortisation charge	(296)	(296)
Balance at 30 June	185	185
2020		
Balance at 1 July	506	506
Additions	182	182
Amortisation charge	(294)	(294)
Balance at 30 June	394	394

BULOKE SHIRE COUNCIL 2020/2021 FINANCIAL REPORT

NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2021

Note 5. Our financial position

	2021 \$ '000	2020 \$ '000
(b) Lease Liabilities		
Maturity analysis - contractual undiscounted cash flows		
Less than one year	154	275
One to five years	65	165
Total undiscounted lease liabilities as at 30 June:	219	440
Lease liabilities included in the Balance Sheet at 30 June:		
Current	152	257
Non-current	58	160
Total lease liabilities	210	417

Note 6. Assets we manage

	2021 \$ '000	2020 \$ '000
6.1 Current assets classified as "held for sale"		
Current		
Fair value of assets	20	-
Total non current assets classified as held for sale	20	-

Additional disclosures:

BULOKE SHIRE COUNCIL 2020/2021 FINANCIAL REPORT

NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2021

Note 6. Assets we manage

6.2 Property, infrastructure, plant and equipment

Summary of property, infrastructure, plant and equipment	At Fair Value	Additions	Contributions	Revaluation	Depreciation	Disposal	Write-off	Transfers	Transfer land held for resale	At Fair Value
	\$ '000									\$ '000
Property	79,885	665	-	-	(2,043)	(241)	-	4,913	(20)	83,159
Plant and equipment	4,606	768	-	-	(1,089)	(313)	-	-	-	3,972
Infrastructure	182,944	2,841	-	-	(5,615)	-	(1)	257	-	180,426
Work in progress	3,505	7,834	-	-	-	-	(278)	(5,170)	-	5,891
Total	270,940	12,108	-	-	(8,747)	(554)	(279)	-	(20)	273,448

Summary of Work in Progress	Opening WIP	Additions	Write-off	Transfers	Closing WIP
	\$ '000				\$ '000
Property	2,051	3,067	(246)	(3,396)	1,476
Infrastructure	1,454	4,767	(32)	(1,774)	4,415
Total	3,505	7,834	(278)	(5,170)	5,891

BULOKE SHIRE COUNCIL 2020/2021 FINANCIAL REPORT

NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2021

Note 6. Assets we manage

	Land specialised \$ '000	Land non specialised \$ '000	Land improve- ments \$ '000	Land under roads \$ '000	Total land and land improve- ments \$ '000	Buildings non specialised \$ '000	Leasehold improvements \$ '000	Total buildings \$ '000	Work in progress \$ '000	Total property \$ '000
Property										
At fair value 1 July 2020	4,188	79	-	22,312	26,579	109,252	-	109,252	2,051	137,882
Accumulated depreciation at 1 July 2020	-	-	-	-	-	(65,946)	-	(65,946)	-	(65,946)
Carrying value - 1 July 2020	4,188	79	-	22,312	26,579	53,306	-	53,306	2,051	81,936
Movements in fair value										
Additions	-	-	-	-	-	665	-	665	3,067	3,732
Revaluation	-	-	-	-	-	-	-	-	-	-
Disposal	-	-	-	-	-	(318)	-	(318)	-	(318)
Write-off	-	-	-	-	-	-	-	-	(246)	(246)
Transfers	16	-	1,018	-	1,034	3,345	534	3,879	(3,396)	1,517
Transfer land held for resale	(15)	(5)	-	-	(20)	-	-	-	-	(20)
Total movements in fair value	1	(5)	1,018	-	1,014	3,692	534	4,226	(575)	4,665
Movements in accumulated depreciation										
Depreciation and amortisation	-	-	-	-	-	(2,031)	(12)	(2,043)	-	(2,043)
Accumulated depreciation of disposals	-	-	-	-	-	77	-	77	-	77
Transfers	-	-	-	-	-	-	-	-	-	-
Total movements in accumulated depreciation	-	-	-	-	-	(1,954)	(12)	(1,966)	-	(1,966)
At fair value 30 June 2021	4,189	74	1,018	22,312	27,593	113,442	534	113,976	1,476	143,045
Accumulated depreciation at 30 June 2021	-	-	-	-	-	(68,398)	(12)	(68,410)	-	(68,410)
Carrying value - 30 June 2021	4,189	74	1,018	22,312	27,593	55,044	522	55,566	1,476	84,635

BULOKE SHIRE COUNCIL 2020/2021 FINANCIAL REPORT

NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2021

Note 6. Assets we manage

	Plant machinery and equipment \$ '000	Fixtures fittings and furniture \$ '000	Computers and telecomms \$ '000	Library books \$ '000	Total plant and equipment \$ '000
Plant and Equipment					
At fair value 1 July 2020	11,103	438	1,936	367	13,844
Accumulated depreciation at 1 July 2020	(7,291)	(416)	(1,433)	(98)	(9,238)
Carrying value - 1 July 2020	3,812	22	503	269	4,606
Movements in fair value					
Additions	612	77	59	20	768
Revaluation	-	-	-	-	-
Disposal	(1,452)	-	-	-	(1,452)
Transfers	-	-	-	-	-
Total movements in fair value	(840)	77	59	20	(684)
Movements in accumulated depreciation					
Depreciation and amortisation	(780)	(51)	(242)	(16)	(1,089)
Accumulated depreciation of disposals	1,139	-	-	-	1,139
Write-off	-	-	-	-	-
Total movements in accumulated depreciation	359	(51)	(242)	(16)	50
At fair value 30 June 2021	10,263	515	1,995	387	13,160
Accumulated depreciation at 30 June 2021	(6,932)	(467)	(1,675)	(114)	(9,188)
Carrying value - 30 June 2021	3,331	48	320	273	3,972

BULOKE SHIRE COUNCIL 2020/2021 FINANCIAL REPORT

NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2021

Note 6. Assets we manage

	Roads \$ '000	Bridges \$ '000	Footpaths and cycleways \$ '000	Drainage \$ '000	Landfill sites \$ '000	Kerb & Channel \$ '000	Other infrastructure \$ '000	Work in progress \$ '000	Total infrastructure \$ '000
Infrastructure									
At fair value 1 July 2020	345,521	10,925	9,599	8,176	733	-	2,540	1,454	378,948
Accumulated depreciation at 1 July 2020	(177,782)	(4,511)	(4,588)	(4,454)	(710)	-	(2,505)	-	(194,550)
Carrying value - 1 July 2020	167,739	6,414	5,011	3,722	23	-	35	1,454	184,398
Movements in fair value									
Additions	2,841	-	-	-	-	-	-	4,767	7,608
Disposal	-	-	-	-	-	-	-	-	-
Write-off	-	-	-	-	-	-	(2,069)	(32)	(2,101)
Transfers	(16,306)	-	184	54	-	16,325	-	(1,774)	(1,517)
Impairment losses recognised in operating result	-	-	-	-	-	-	-	-	-
Total movements in fair value	(13,465)	-	184	54	-	16,325	(2,069)	2,961	3,990
Movements in accumulated depreciation									
Depreciation and amortisation	(5,108)	(102)	(161)	(66)	(5)	(163)	(10)	-	(5,615)
Transfers	8,696	-	-	-	-	(8,696)	-	-	-
Write-off	-	-	-	-	-	-	2,069	-	2,069
Total movements in accumulated depreciation	3,588	(102)	(161)	(66)	(5)	(8,859)	2,059	-	(3,546)
At fair value 30 June 2021	332,056	10,925	9,783	8,230	733	16,325	471	4,415	382,938
Accumulated depreciation at 30 June 2021	(174,194)	(4,613)	(4,749)	(4,520)	(716)	(8,859)	(446)	-	(198,097)
Carrying value - 30 June 2021	157,862	6,312	5,034	3,710	17	7,466	25	4,415	184,841

BULOKE SHIRE COUNCIL 2020/2021 FINANCIAL REPORT

NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2021

Note 6. Assets we manage

Acquisition

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

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

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

Asset recognition thresholds and depreciation periods

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

Land under roads

Council recognises land under roads it controls at fair value.

Depreciation and amortisation

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

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

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

BULOKE SHIRE COUNCIL 2020/2021 FINANCIAL REPORT

NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2021

Note 6. Assets we manage

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

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

Repairs and maintenance

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

Valuation of land and buildings

Valuation of land and buildings was undertaken by a qualified independent valuer 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 2021 are as follows:

	Level 1 2021 \$ '000	Level 2 2021 \$ '000	Level 3 2021 \$ '000	Date of valuation
Land - Non specialised	–	74	–	30/06/20
Land - Specialised	–	–	4,189	30/06/20
Land under roads	–	–	22,312	30/06/18
Land improvements	–	–	1,018	30/06/21
Buildings - Non Specialised	–	–	55,566	30/06/20
Total	–	74	83,085	

Valuation of Infrastructure

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

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

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

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

BULOKE SHIRE COUNCIL 2020/2021 FINANCIAL REPORT

NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2021

Note 6. Assets we manage

Details of the Council's infrastructure and information about the fair value hierarchy as at 30 June 2021 are as follows:

	Level 1 2021 \$ '000	Level 2 2021 \$ '000	Level 3 2021 \$ '000	Date of valuation
Roads	–	–	157,862	30/06/19
Bridges	–	–	6,312	30/06/19
Footpaths and cycleways	–	–	5,034	30/06/19
Drainage	–	–	3,710	30/06/19
Landfill sites	–	–	17	30/06/15
Kerb & Channel	–	–	7,466	
Other Infrastructure	–	–	25	30/6/2019
Total	–	–	180,426	

Description of significant unobservable inputs into level 3 valuations

Specialised land and land under roads is valued using a market based direct comparison technique. Significant unobservable inputs include the extent and impact of restriction of use and the market cost of land per square metre. The extent and impact of restrictions on use varies and results in a reduction to surrounding land values of 90%. The market value of land varies significantly depending on the location of the land and the current market conditions. Currently land values range between \$1.40 and \$1.50 per square metre.

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

Reconciliation of specialised land

	2021 \$ '000	2020 \$ '000
Land under roads	22,312	22,312
Community facilities	4,189	4,188
Total specialised land	26,501	26,500

BULOKE SHIRE COUNCIL 2020/2021 FINANCIAL REPORT

NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2021

Note 7. People and relationships

7.1 Council and key management remuneration

(a) Related Parties

Parent entity

Council is the parent entity.

(b) Key Management Personnel

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

Councillors

Councillor David Pollard
Councillor Graeme Milne
Councillor Ellen White (Did not stand for election 24 October 2020)
Councillor Carolyn Stewart
Councillor David Vis
Councillor Daryl Warren, Mayor
Councillor Bronwyn Simpson
Councillor Alan Getley (Elected 16 November 2020)

Key management personnel

Anthony Judd - Chief Executive Officer
Hannah Yu - Director Corporate Services
Rosemary Harris - Director Community Development
Wayne O'Toole - Director Works and Technical Services

	2021 No.	2020 No.
Total Number of Councillors	8	7
Total of Chief Executive Officer and other Key Management Personnel	4	5
Total Number of Key Management Personnel	12	12

	2021 \$ '000	2020 \$ '000
(c) Remuneration of Key Management Personnel		
Total remuneration of key management personnel was as follows:		
Short-term benefits	793	801
Long-term benefits	14	15
Post employment benefits	72	70
Total	879	886

BULOKE SHIRE COUNCIL 2020/2021 FINANCIAL REPORT

NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2021

Note 7. People and relationships

	2021 No.	2020 No.
The numbers of key management personnel whose total remuneration from Council and any related entities, fall within the following bands:		
\$1 - \$9,999	1	-
\$10,000 - \$19,999	1	-
\$20,000 - \$29,999	4	7
\$30,000 - \$39,999	1	-
\$40,000 - \$49,999	1	-
\$60,000 - \$69,999	-	1
\$130,000 - \$139,999	1	1
\$140,000 - \$149,999	-	1
\$150,000 - \$159,999	2	1
\$220,000 - \$229,999	1	1
	12	12

(d) Senior Officer Remuneration

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

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

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

	2021 No.	2020 No.
Income Range:		
<\$148,000	1	1
	1	1

	2021 \$ '000	2020 \$ '000
Total Remuneration for the reporting year for Senior Officers included above amounted to*:	112	112

7.2 Related party disclosure

(a) Transactions with related parties

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

Nil

BULOKE SHIRE COUNCIL 2020/2021 FINANCIAL REPORT

NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2021

Note 7. People and relationships

(b) Outstanding balances with related parties

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

Nil

(c) Loans to/from related parties

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

Nil

(d) Commitments to/from related parties

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

Nil

BULOKE SHIRE COUNCIL 2020/2021 FINANCIAL REPORT

NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2021

Note 8. Managing uncertainties

8.1 Contingent assets and liabilities

(a) Contingent assets

Natural Disaster Financial Assistance Grant Funding

A significant flood event occurred in December 2018 and works were completed in the 2020-21 financial year.

(b) Contingent liabilities

Superannuation

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

(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 2021 reporting period. Council assesses the impact of these new standards. As at 30 June 2021 there were no new accounting standards or interpretations issued by the AASB which are applicable for the year ending 30 June 2022 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), payables (excluding statutory payables) and bank borrowings. 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 notes of the financial statements. Risk management is carried out by senior management under policies approved by the Council. These policies include identification and analysis of the risk exposure to Council and appropriate procedures, controls and risk minimisation.

(b) Market risk

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

Interest rate risk

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

Investment of surplus funds is made with approved financial institutions under the *Local Government Act 1989*. Council manages interest rate risk by adopting an investment policy that ensures:

- diversification of investment product;

BULOKE SHIRE COUNCIL 2020/2021 FINANCIAL REPORT

NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2021

Note 8. Managing uncertainties

- 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 2020/2021 FINANCIAL REPORT

NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2021

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 - 1 % in market interest rates (AUD) from year-end rates of 0.35%.

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

8.4 Fair value measurement

Fair Value Hierarchy

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

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

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

Level 1 — Quoted (unadjusted) market prices in active markets for identical assets or liabilities

Level 2 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable; and

Level 3 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable.

For the purpose of fair value disclosures, Council has determined classes of assets and liabilities on the basis of the nature, characteristics and risks of the asset or liability and the level of the fair value hierarchy as explained above.

In addition, Council determines whether transfers have occurred between levels in the hierarchy by re-assessing categorisation (based on the lowest level input that is significant to the fair value measurement as a whole) at the end of each reporting period.

Revaluation

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

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

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

BULOKE SHIRE COUNCIL 2020/2021 FINANCIAL REPORT

NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2021

Notes to the Financial Statements

for the year ended 30 June 2021

Note 8. Managing uncertainties

Impairment of assets

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

8.5 Events occurring after balance date

The COVID-19 pandemic has created economic uncertainty. Actual economic events and conditions in the future may be materially different from those estimated by Council at the reporting date. As responses by government continue to evolve, management recognises that it is difficult to reliably estimate with certainty the potential impact of the pandemic after the reporting date on Council, its operations, its future results and financial position. The state of emergency in Victoria was extended until 16th December 2021 and the state of disaster is still in place.

No other matters or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of Council, the results of those operations, or the state of affairs of Council in subsequent financial years.

BULOKE SHIRE COUNCIL 2020/2021 FINANCIAL REPORT

NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2021

Note 9. Other matters

	Balance at beginning of reporting period \$ '000	Increment (decrement) \$ '000	Share of incr. (decr) on revaluation of the asset class by an associate \$ '000	Balance at end of reporting period \$ '000
9.1 Reserves				
(a) Asset revaluation reserves				
2021				
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
Total asset revaluation reserves	172,086	–	–	172,086
2020				
Property				
Land and land improvements	1,595	437	–	2,032
Land under roads	22,307	–	–	22,307
Buildings	20,826	3,720	–	24,546
	44,728	4,157	–	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
Total asset revaluation reserves	167,929	4,157	–	172,086

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

BULOKE SHIRE COUNCIL 2020/2021 FINANCIAL REPORT

NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2021

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				
2021				
Defined Benefits	1,000	-	-	1,000
Total Other reserves	1,000	-	-	1,000
2020				
Defined Benefits	-	1,000	-	1,000
Total Other reserves	-	1,000	-	1,000

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

	2021 \$ '000	2020 \$ '000
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9.2 Reconciliation of cash flows from operating activities to surplus/(deficit)

Surplus/(deficit) for the year	7,464	7,842
Depreciation/amortisation	9,043	8,450
(Profit)/loss on disposal of property, infrastructure, plant and equipment	89	8
Amounts disclosed in financing activities	19	132
Change in assets and liabilities:		
(Increase)/decrease in trade and other receivables	957	567
(Increase)/decrease in inventories	49	(70)
(Increase)/decrease in prepayments	(88)	57
Increase/(decrease) in accrued income	-	95
Increase/(decrease) in other assets	5	-
Increase/(decrease) in trade and other payables	990	(588)
Increase/(decrease) in provisions	(177)	(83)
Increase/(Decrease) in employee benefits	-	(89)
(Decrease)/increase in trust funds and other payables	157	(89)
Increase/(decrease) in Unearned income	6,052	934
Net cash provided by/(used in) operating activities	24,560	17,166

BULOKE SHIRE COUNCIL 2020/2021 FINANCIAL REPORT

NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2021

Note 9. Other matters

9.3 Superannuation

Council makes all/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 Comprehensive Operating Statement when they are made or due.

Accumulation

Council makes both employer and employee contributions to The Fund's accumulation category, Vision MySuper/Vision Super Saver, on a progressive basis. Employer contributions are normally based on a fixed percentage of employee earnings (for the year ended 30 June 2021, this was 9.5% as required under Superannuation Guarantee (SG) legislation)..

Defined Benefit

Council does not use defined benefit accounting for its defined benefit obligations under 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 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 Employee Benefits*.

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 review for the Defined Benefit category as at 30 June 2020 was conducted and completed by the due date of 31 December 2020. The vested benefit index (VBI) of the Defined Benefit category of which Council is a contributing employer was 104.6%. The financial assumptions used to calculate the VBI were:

- Net investment returns 5.6% pa
- Salary information 2.5% pa for two years and 2.75% pa thereafter
- Price inflation (CPI) 2.0% pa.

As at 30 June 2021, an interim actuarial investigation is underway as the Fund provides lifetime pensions in the Defined Benefit category.

Vision Super has advised that the estimated VBI at 30 June was 109.7%.

The VBI is used as the primary funding indicator. Because the VBI was above 100%, the 30 June 2020 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

Regular contributions

On the basis of the results of the 2020 triennial 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 2021, this rate was 9.5% of members' salaries (9.5% in 2019/2020). This rate is expected to increase in line with any increases in the SG contribution rate and was reviewed as part of the 30 June 2020 triennial valuation. .

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

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%

BULOKE SHIRE COUNCIL 2020/2021 FINANCIAL REPORT

NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2021

Note 9. Other matters

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

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

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

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

The 2020 triennial actuarial investigation surplus amounts

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

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

	2020 (Triennial) \$m	2019 (Interim) \$m
- A VBI Surplus	100.0	151.3
- A total service liability surplus	200.0	233.4
- A discounted accrued benefits surplus	217.8	256.7

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 2020.

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 2020.

The discounted accrued benefit surplus means that the current value of the assets in the Fund's Defined Benefit category exceeds the value of benefits payable in the future but accrued in respect of service to 30 June 2020.

Council was notified of the 30 June 2020 VBI during August 2020 (2019: August 2019).

The 2021 interim actuarial investigation

An interim actuarial investigation is being conducted for the Fund's position as at 30 June 2021 as the Fund provides lifetime pensions in the Defined Benefit category. It is anticipated that this actuarial investigation will be completed by October 2021.

Superannuation contributions

Contributions by Council (excluding any unfunded liability payments) to the above superannuation plans for the financial year ended 30 June 2021 are detailed below:

Scheme	Type of scheme	Rate	2021 \$ '000	2020 \$ '000
Vision Super	Defined benefit	9.5%	26	28
Vision Super	Accumulation fund	9.5%	398	402

BULOKE SHIRE COUNCIL 2020/2021 FINANCIAL REPORT

NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2021

Note 10. Changes in accounting policies

i) Impact of adoption of new accounting standards

AASB 1059 Service Concession Arrangements: Grantors (AASB 1059) (applies 2020/21 for LG Sector)

Council has adopted AASB 1059 Service Concession Arrangements: Grantors , from 1 July 2020.

Council is not a grantor in service concession agreements under current circumstance and adoption of AASB 1059 Service Concession Arrangements: Grantors has had no impact as expected.

AASB 2018-7 Amendments to Australian Accounting Standards - Definition of Material (applies 2020/21 for LG Sector)

Council has adopted AASB 2018-7 Amendments to Australian Accounting Standards - Definition of Material, from 1 July 2020.

Adoption of AASB 2018-7 Amendments to Australian Accounting Standards - Definition of Material has had minimal impact as anticipated in the local government sector.

AASB 2019-1 Amendments to Australian Accounting Standards - References to the Conceptual Framework (applies 2020/21 for LG Sector)

Council has adopted AASB 2019-1 Amendments to Australian Accounting Standards - References to the Conceptual Framework from 1 July 2020.

Adoption of AASB 2019-1 Amendments to Australian Accounting Standards - References to the Conceptual Framework has had minimal impact as anticipated in the local government sector.

BULOKE SHIRE COUNCIL 2020/2021 FINANCIAL REPORT

NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2021

Note 11. Impact of COVID 19 pandemic on operations and 2020-21 financial report

On 11 March 2020, COVID 19 was declared as a global pandemic by World Health Organisation. Since then, various measures have been taken by all three levels of Government in Australia to reduce the spread of COVID-19. This crisis and measures taken to mitigate it has impacted council operations in the following areas for the financial year ended 30 June 2021.

In response to government directive amidst the COVID-19 outbreak, the leisure centre facilities, libraries, community centres were closed during required lockdowns. These closures have only resulted in an immaterial decrease in the council user fee revenue.

Council activated its hardship policy in response to this crisis on 16 March 2020. Financial impact from deferral of rates revenue, interest free period and rebate of public health fees has been immaterial to date. The Covid-19 hardship policy expired 31 March 2021 and had little community uptake.

Council was successful in gaining funding under the Victorian State Government's Working for Victoria program. to employ an extra fifty (50) full time positions for a six month period commencing June 2020. This program was completed 30 June 2021.

PERFORMANCE STATEMENT

FOR THE YEAR ENDED 30 JUNE 2021



PERFORMANCE STATEMENT FOR THE YEAR ENDED 30 JUNE 2021

Performance Statement For the year ended 30 June 2021 Description of Buloke

The Buloke Shire is located in the north west 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 2021

Indicator/Measure	2018	2019	2020	2021	Comments
<p>Population <i>Expenses per head of municipal population</i> [Total expenses / Municipal population]</p>	\$4,079.66	\$5,564.68	\$4,320.22	\$5,088.84	Some additional expenditure due to Working for Victoria project and improved cost recognition timing
<p>Infrastructure per head of municipal population [Value of infrastructure / Municipal population]</p>	\$31,351.81	\$42,429.33	\$44,242.33	\$44,820.36	
<p>Population density per length of road [Municipal population / Kilometres of local roads]</p>	1.16	1.16	1.16	1.15	Council covers a large area with a low dispersed population.
<p>Own-source revenue <i>Own-source revenue per head of municipal population</i> [Own-source revenue / Municipal population]</p>	\$2,315.23	\$2,407.83	\$2,512.90	\$2,600.07	Own source revenue is relatively high when compared to other councils due to Council's rural location, low population and reliance on rate income as its main income source.
<p>Recurrent grants <i>Recurrent grants per head of municipal population</i> [Recurrent grants / Municipal population]</p>	\$1,376.85	\$1,499.51	\$1,687.62	\$1,701.69	Recurrent grants remain consistent, lower rates of population decline than forecasted.
<p>Disadvantage <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 lower end of the SEIFA index, indicating high levels of disadvantage within the municipality.
<p>Workforce turnover <i>Percentage of staff turnover</i> [Number of permanent staff resignations and terminations / Average number of permanent staff for the financial year]x100</p>	15.7%	9.5%	9.6%	10.6%	Staff turnover remains consistent and is expected to continue at this or a higher level into the future, given the profile of the workforce. Council has committed to an organisational strategy to attract and retain 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 2021

Service Indicator/Measure	2018	2019	2020	2021	Comments
<p>Aquatic Facilities Utilisation <i>Utilisation of aquatic facilities</i> [Number of visits to aquatic facilities / Municipal population]</p>	6.36	5.12	4.86	3.08	Reduced number of visits to the aquatic facilities in 20-21 due to the impact of COVID-19 restrictions.
<p>Animal Management Health and safety <i>Animal management prosecutions</i> [Percentage of successful animal management prosecutions]</p>	New in 2020	New in 2020	100%	100%	The number of animal management prosecutions are very low (2), referral to prosecution is used as a last resort.
<p>Food Safety Health and safety <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>	100.00%	100.00%	0.00%	100.00%	No notifications were received in 2019/20
<p>Governance Satisfaction <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>	50	52	58	61	Improving trend is reflective of Council's transparency and engagement with the community with regard to decisions made by Council.
<p>Libraries Participation <i>Active library members</i> [Number of active library members / Municipal population] x100</p>	8.28%	7.08%	7.91%	8.00%	A decrease in active borrowers of physical collections was experienced, due to COVID-19 related closure of the physical service, however an increase was experienced in the number of active borrowers of e-books and services.

Service Indicator/Measure	2018	2019	2020	2021	Comments
<p>Maternal and Child Health (MCH)</p> <p>Participation</p> <p><i>Participation in the MCH service</i></p> <p>[Number of children who attend the MCH service at least once (in the year) / Number of children enrolled in the MCH service] x100</p>	77.14%	78.28%	79.50%	85.53%	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><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>	66.67%	73.68%	93.33%	75.00%	Participation by Aboriginal and Torres Straight Island Children tends to drop off from age 3 to 4. Percentage variance in the results tends to fluctuate due to the low number of children who identify as Aboriginal and Torres Straight Island Children in the shire.
<p>Roads</p> <p>Satisfaction</p> <p><i>Satisfaction with sealed local roads</i></p> <p>[Community satisfaction rating out of 100 with how council has performed on the condition of sealed local roads]</p>	39	42	39	48	Improving trend with sealed road satisfaction is reflective of Council's efforts to invest in its roads.
<p>Statutory Planning</p> <p>Decision Making</p> <p><i>Council planning decisions upheld at VCAT</i></p> <p>[Number of VCAT decisions that did not set aside council's decision in relation to a planning application / Number of VCAT decisions in relation to planning applications] x100</p>	0.00%	0.00%	100.00%	0.00%	No planning matters went to VCAT during 20/21
<p>Waste Collection</p> <p>Waste diversion</p> <p><i>Kerbside collection waste diverted from landfill</i></p> <p>[Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins] x100</p>	23.27%	24.54%	24.74%	32.03%	Industry wide issue

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 1989*.

“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 2021

Dimension/indicator/measure	Actual						Forecast			Comments
	2018	2019	2020	2021	2022	2023	2024	2025		
Efficiency Revenue level Average residential rate per residential property assessment [General Rates and Municipal Charges / Number of property assessments]	New in 2020	New in 2020	\$1,938.81	\$2,063.17	\$2,096.83	\$2,143.76	\$2,189.70	\$2,236.55		
Expenditure level Expenses per property assessment [Total expenses / Number of property assessments]	\$4,035.70	\$5,498.00	\$4,227.03	\$5,174.50	\$4,664.83	\$4,636.33	\$4,768.17	\$4,886.67		
Liquidity Working capital Current assets compared to current liabilities [Current assets / Current liabilities] x100	414.73%	202.76%	371.48%	267.19%	288.85%	482.71%	467.70%	439.19%	Impact of significant capital works program	
Unrestricted cash Unrestricted cash compared to current liabilities [Unrestricted cash / Current liabilities] x100	375.16%	171.78%	286.83%	36.48%	202.26%	395.38%	383.91%	353.32%	Impact of significant capital works program	

Dimension/indicator/measure	Actual					Forecast					Comments
	2018	2019	2020	2021	2022	2023	2024	2025			
Obligations Asset renewal and upgrade <i>depreciation</i> [Asset renewal expense / Asset depreciation] x100	New in 2020	New in 2020	137.44%	134.83%	187.63%	101.60%	99.67%	105.62%			
Loans and borrowings <i>Loans and borrowings compared to rates</i> [Interest bearing loans and borrowings / Rate revenue] x100	53.79%	52.18%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%			
Loans and borrowings repayments compared to rates <i>Interest and principal repayments on interest bearing loans and borrowings / Rate revenue] x100</i>	2.28%	2.21%	51.60%	0.00%	0.00%	0.00%	0.00%	0.00%			
Indebtedness <i>Non-current liabilities compared to own source revenue</i> [Non-current liabilities / Own source revenue] x100	55.02%	9.70%	8.43%	7.99%	9.66%	11.64%	9.04%	11.21%			
Operating position Adjusted underlying result <i>Adjusted underlying surplus (or deficit)</i> [Adjusted underlying surplus (deficit) / Adjusted underlying revenue] x100	6.76%	-10.48%	4.47%	-6.13%	-7.94%	-3.38%	-4.08%	-4.30%	Impact of significant capital works program		

Dimension/indicator/measure	Actual					Forecast			Comments
	2018	2019	2020	2021	2022	2023	2024	2025	
Stability Rates concentration <i>Rates compared to adjusted underlying Revenue</i> [Rate revenue / Adjusted underlying revenue] x100	48.36%	43.06%	49.72%	48.17%	54.96%	54.00%	53.87%	53.67%	Own source revenue is relatively high compared to other councils due to Council's rural location, low population and reliance on rate income as its main income source.
Rates effort <i>Rates compared to property values</i> [Rate revenue / Capital improved value of rateable properties in the municipality] x100	0.94%	0.85%	0.81%	0.76%	0.69%	0.70%	0.71%	0.73%	Low increases in residential property values, higher increases in farming values and rates remaining consistent.

Definitions

“Adjusted underlying revenue” means total income other than—

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

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

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

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

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

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

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

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

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

“Population” means the resident population estimated by council

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

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

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

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

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

OTHER INFORMATION

FOR THE YEAR ENDED 30 JUNE 2021

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 1989 and Local Government (Planning and Reporting) Regulations 2014 (as per the transitional provisions of the Local Government Act 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 2014 requires explanation of any material variations in the results contained in the performance statement. Council has adopted materiality thresholds relevant to each indicator and measure and explanations have not been provided for variations below the materiality thresholds unless the variance is considered to be material because of its nature.

The forecast figures included in the performance statement are those adopted by council in its strategic resource plan on 16 June 2021 and which forms part of the council plan. The strategic resource plan includes estimates based on key assumptions about the future that were relevant at the time of adoption and aimed at achieving sustainability over the long term. Detailed information on the actual financial results is contained in the General Purpose Financial Statements. The strategic resource plan can be obtained by contacting council.

Certification of the Performance Statement

In my opinion, the accompanying performance statement has been prepared in accordance with the Local Government Act 1989 and the Local Government (Planning and Reporting) Regulations 2014 (as per the transitional provisions of the Local Government Act 2020).



.....
Aileen Douglas CPA
Principal Accounting Officer
Dated: 23rd September 2021

In our opinion, the accompanying performance statement of the (council name) for the year ended 30 June 2021 presents fairly the results of council's performance in accordance with the Local Government Act 1989 and the Local Government (Planning and Reporting) Regulations 2014 (as per the transitional provisions of the Local Government Act 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.

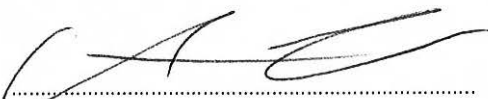
We have been authorised by the Council and by the *Local Government (Planning and Reporting) Regulations 2014* to certify this Performance Statement in its final form.



.....
Cr Daryl Warren
Councillor
Dated: 23rd September 2021



.....
Cr David Vis
Councillor
Dated: 23rd September 2021



.....
Anthony Judd
Chief Executive Officer
Dated: 23rd September 2021



Victorian Auditor-General's Office

Independent Auditor's Report

To the Councillors of Buloke Shire Council

<p>Opinion</p>	<p>I have audited the accompanying performance statement of Buloke Shire Council (the council) which comprises the:</p> <ul style="list-style-type: none"> • description of the municipality for the year ended 30 June 2021 • sustainable capacity indicators for the year ended 30 June 2021 • service performance indicators for the year ended 30 June 2021 • financial performance indicators for the year ended 30 June 2021 • other information and • certification of the performance statement. <p>In my opinion, the performance statement presents fairly, in all material respects, the performance of the council for the year ended 30 June 2021 in accordance with the performance reporting requirements of Part 6 of the <i>Local Government Act 1989</i>.</p>
<p>Basis for Opinion</p>	<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>. I and my staff 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 and 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>
<p>Councillors' responsibilities for the performance statement</p>	<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 1989</i> and for such internal control as the Councillors determines is necessary to enable the preparation and fair presentation of the statement of performance that is free from material misstatement, whether due to fraud or error.</p>
<p>Auditor's responsibilities for the audit of the performance statement</p>	<p>As required by the <i>Audit Act 1994</i>, 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.</p>

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 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
15 October 2021



Sanchu Chummar
as delegate for the Auditor-General of Victoria



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Buloke Shire Council