



2023-24



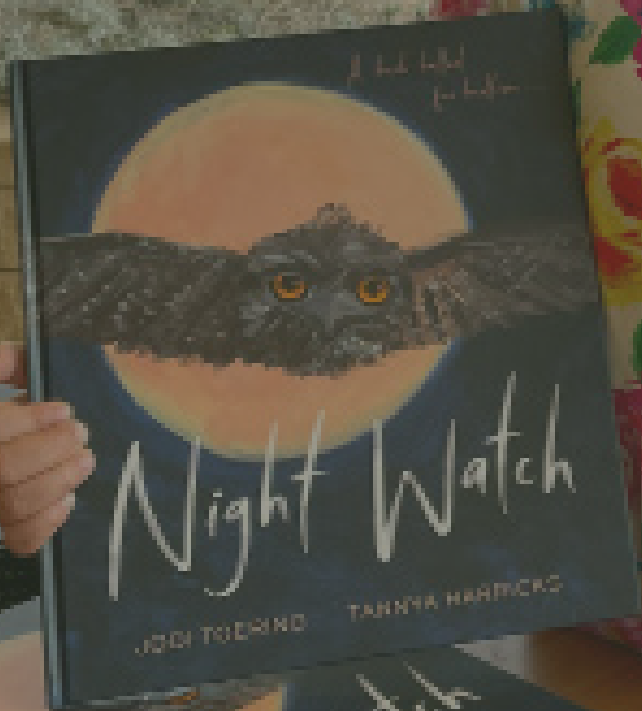
Yarriambiack Shire Council

# ANNUAL *Report*

2023-24

Adopted 25 October 2024

“A connected rural community who  
values its land and wellbeing”



# Acknowledgement of Country



We acknowledge that the activities of Yarriambiack Shire Council are held under the traditional skies and in the waterways and lands of the Wotjobaluk, Jaadwa, Jadawadjali, Wergaia and Jupagulk people and Council pays respect to their elders past and present



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We take a look back on some of the great things Council and the community have achieved in 2023/24.

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# Welcome

Welcome to Yarriambiack Shire Council's report of operations for the year 1 July 2023 to 30 June 2024.

This is the final report in the planning and accountability framework for local government, and along with the Financial Statements and Performance Statement, forms Council's Annual Report for the year.

Council is committed to transparent reporting and accountability to the community. The report of operations is the primary means of advising the Yarriambiack community about Council's operations and performance during the year.

The report also serves as an important document that will provide 'point in time' information about Council and the community for readers of the future.

This document also provides the opportunity to celebrate the achievements of Council, Council staff and the community over the course of the year.

# OUR VISION

“A connected rural community  
who values its land and  
wellbeing”

## OUR VALUES

1

### Integrity

- Make decisions lawfully, fairly, impartially, and in the public interest.
- We are honest, trustworthy, reliable, transparent and accountable in our dealings.
- Keep our customers informed, in plain language, about the process and outcome.

2

### Community Focus

- Lead and develop leadership within our community.
- Constantly strive to improve our services.
- Forge closer relationships with customers.

3

### Accountability

- We are careful, conscientious and diligent.
- Use public resources economically and efficiently.
- Investigate matters thoroughly and objectively.

4

### Respect

- Treat people fairly, with respect and have proper regard for their rights.
- Treat our customers with courtesy and respect.

5

### Excellence

- Actively pursue positive outcomes for the community.

### Continuous Improvement

We drive continuous and sustainable improvement in service provision, operational efficiency and stakeholder relations to create a leading organisation.



# CEO'S REPORT

As we approach the end of our Councillors' term, there is much to celebrate and reflect upon regarding our accomplishments.

We successfully delivered four out of seven affordable homes, allowing our elderly residents to downsize and stay connected within our community. The final three units will be delivered in the 24/25 financial year.

We also adopted our Municipal Early Years Plan and Access and Inclusion Plan, supporting our vision to have a connected and inclusive community, enhancing health and wellbeing for our residents.

The Rabi Park Bridges were removed due to safety concerns and irreparable damage, followed by the installation of a new bridge and an upgraded walking track.

Additionally, the master plans for Minyip and Hopetoun Recreation Reserves, and Warracknabeal Recreation Precinct have been completed. Setting the stage for future funding applications.

We have seen the construction commenced for the new Early Years building at the P-12 College site in Murtoa, which is being widely celebrated across the community.

Cr McLean and I were honoured to attend the Victorian Senior of the Year Awards at Government House on Wednesday, 11 October 2023. The event was hosted by the Governor of Victoria, Her Excellency Professor the Honourable Margaret Gardner AC. Congratulations to Gwenyth Barbary from Woomelang for receiving the 'Council On The Ageing' (COTA) Victoria Senior Achiever Award.

We were pleased to receive \$190,000 from the State Government's Circular Economy Council Fund for the purchase of a mobile recycling trailer and truck. These assets will help us tackle waste and recycling challenges throughout the Shire.

We have strongly advocated for recreational water changes to the Wimmera Glenelg Bulk Entitlement, aiming to ensure that recreational water receives the same high-security supply as domestic and stock water. This advocacy is crucial to support tourism, and the health and well-being of our community.

Our collaboration with the Stick shed resulted in the Visitor Experience Upgrade, which involved revamping and enhancing the visitor centre.

The closure of Hopetoun Childcare in April 2024 was a significant blow, and the Council has been diligently working to find solutions for reopening it.

The NBN upgrade in Hopetoun was completed, allowing residents and businesses to enjoy faster and more reliable internet services following the fibre upgrades. The switch from fixed wireless technology to fibre-to-the-premises is anticipated to provide approximately 395 homes and businesses with access to fixed fibre internet—an excellent result for our community.

Community advocacy led to Council securing funding and constructing Wombat Crossings in Warracknabeal.

*Tammy Smith*  
Chief Executive Officer



We were delighted to see the installation of the new boundary signs throughout the Shire, and we have received numerous compliments on their design.

The Commonwealth Government committed to increasing Roads to Recovery Funding which we celebrated, however we are no better off as from the end of 2023/24 we will no longer be receiving the Local Roads and Community Infrastructure funding. The LRCI funds were utilised for not only roads, but footpaths, kerb, channel, drainage and community infrastructure.

We celebrated the installation of new basketball backboards and rings at the Warracknabeal Leisure Centre, which our many basketball players will surely appreciate.

In February 2024, we joined the Visitor Economy Partnership and soon after hosted 3WM ACE Radio at Lake Lascelles in Hopetoun, promoting the picturesque Yarriambiack Shire and Wimmera Mallee.

In addition, we undertook 38.5kms gravel road resheeting, 24.4 kms of shoulder resheeting, 4kms of road rehabilitation works, 670m of concrete footpath and 1,330m of quarry dust footpath construction, 450m of kerb and channel upgrades were completed and 6.2km rural and 3.4km urban road reseals were completed. We also completed 1,296km of road maintenance in the financial year.

It has been a year of finishing what we started, and we look forward to the completion and opening of the Warracknabeal 3 Year Old Building and surrounds, the Warracknabeal Caravan Park amenities block, the Dunmunkle Community Library Precinct and the commencement of construction of the Murtoa Netball Tennis Courts and the Hopetoun Swimming Pool.

I would like to express my gratitude to our diligent and committed employees, the Yarriambiack community, and our dedicated volunteers. It is a privilege to collaborate with individuals who hold such a deep appreciation for their community.



**Tammy Smith**

Chief Executive Officer

Yarriambiack Shire Council

# SHIRE MAP



## DEMOGRAPHIC PROFILE

Yarriambiack Shire Council includes the townships of **Warracknabeal**, **Murtoa**, and **Hopetoun**.

There are many smaller communities which include Minyip, Rupanyup, Beulah, Woomelang, Lascelles, Lubeck, Patchewollock, Speed, Tempy, Brim, Yaapeet, Sheep Hills, Rosebery, Lah and Turriff.

## SNAPSHOT OF COUNCIL

Yarriambiack Shire Council is situated in north-western Victoria, in the heart of the State's wheat belt. The population is concentrated in a number of small towns which service the surrounding broad hectare farming properties.

Our primary centres are Warracknabeal, Murtoa, and Hopetoun. Smaller communities include Minyip, Rupanyup, Beulah, Woomelang, Lascelles, Lubeck, Patchewollock, Speed, Tempy, Brim, Yaapeet, Sheep Hills, Rosebery, Lah and Turriff.

Yarriambiack Shire is the heartland of grain production and handling in the Wimmera and Mallee. The main industry is agriculture which accounts for almost half the workforce.

Council administration is based in the township of Warracknabeal, and a Council service centre also operates from the township of Hopetoun, administered by Hopetoun Neighbourhood House.

Tourism is ever growing throughout our Shire. We are located immediately to the east of some of Victoria's main eco-tourist attractions, including the Big Desert, Wyperfeld National Park, Lake Hindmarsh, Lake Albacutya and the Little Desert. In recent years, The Silo Art Trail has become Australia's largest outdoor gallery. The trail stretches over 200 kilometres, linking Brim with neighbouring towns Lascelles, Murtoa, Patchewollock, Rosebery, Rupanyup and Sheep Hills.



# OUTGOING COUNCILLORS



**KYLIE ZANKER**

**MAYOR**  
Warracknabeal Ward  
First elected: 2008



**GRAEME MASSEY**

Warracknabeal Ward  
First elected: 2012



**ANDREW MCLEAN**

Hopetoun Ward  
First elected: 2020



**CORINNE HEINTZ**

Dunmunkle Ward  
First elected: 2016



**CHRIS LEHMANN**

Hopetoun Ward  
First elected: 2020



**TOM HAMILTON**

Dunmunkle Ward  
First elected: 2016



**KARLY KIRK**

Warracknabeal Ward  
First elected: 2020

*Thank you*



On behalf of the Yarriambiack Shire Community I would like to extend our sincerest thank you to Cr Zanker, Cr Massey, Cr Kirk, Cr Heintze, Cr Hamilton, Cr Lehmann and Cr McLean as their four year term comes to an end (2020-2024).

The Councillors should be extremely proud of the work they have undertaken and their key achievements over the last four years, whilst also navigating a pandemic.

Your willingness to serve and contribute to the governance of our community is both admirable and essential for the growth and well-being of our society.

It is through the active participation of dedicated individuals like yourselves that we have been able to achieve what we have.

Thank you again for your years of service, and your dedication to your community.

It has been a pleasure working with you all.

Wishing you all the best in your future endeavours

From the CEO *Tammy Smith*

# OUR TEAM

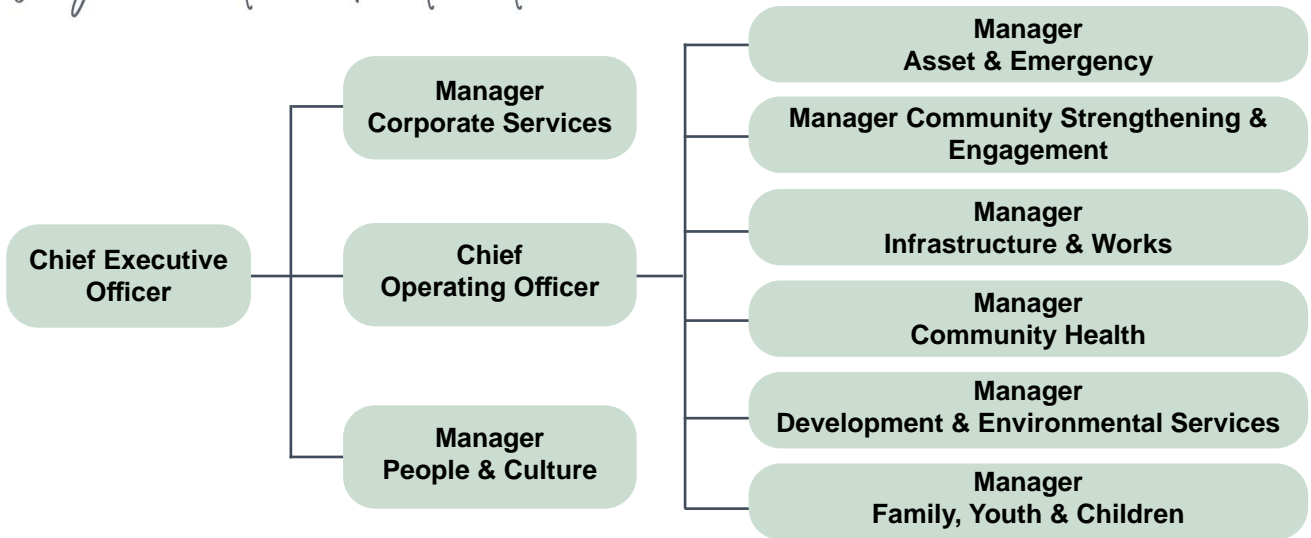


**TAMMY SMITH**



**TONY CACCAVIELLO**

## Organisational structure



### CHIEF EXECUTIVE OFFICER Tammy Smith

Tammy Smith was appointed as CEO of Yarriambiack Shire Council in April 2022. Tammy has a Masters of Commerce, Professional Accounting

z, a Bachelors Degree in Business Administration, is a Graduate of the Australian Institute of Company Directors, a member of the Australian Human Resource Institute, a Member of the Institute Public Accountants and a Member of the Governance Institute.

In 2021 Tammy was awarded the Institute of Public Administration Australia (Vic branch) Top 50 Public Sector Women, Emerging Leader award, and in the same year, also led her team to win the prestigious MAV Technology Digital Leadership Achievement Award and the Victorian Achievement of the Year Award.

In 2020 Tammy Completed the Executive Leadership Program through LGPro and in 2023 she completed the IPAA Victoria Senior Executive Integrity and Ethical Leadership Program.

Tammy comes from a diverse background, previously working across the Water, Health and Not for Profit sectors, and is a passionate Wimmera Southern Mallee resident, residing in the region for the last 25 years.

### CHIEF OPERATING OFFICER Tony Caccaviello

The Chief Operating Officer role is responsible for implementing the Council's strategies in daily operations to meet the organisational objectives across the organisation.

Tony was appointed as Chief Operating Officer in August 2023 after holding the position of Director Business Strategy and Performance, the position that Tony commenced with Council with in 2022.

Tony holds a bachelor of commerce and has also completed a graduate diploma of chartered accounting. In addition to his experience in local government as an executive, Tony worked across a broad range of sectors including a state sporting body, regional accounting firm and large multinational assurance and advisory firm. During this time, he has developed specialities in community development, stakeholder relationship, change management, economic development and finance.

## MANAGER CORPORATE SERVICES

Anita was appointed Manager Corporate Services, and Council's Principal Accounting Officer in March 2020, after holding numerous leadership positions over her extensive career with Council.

Anita commenced with Council in 1996 as the Accounting Support Officer. Anita has a Diploma in Accounting and a Bachelor of Commerce (Accounting and Law) and has worked in local government since completing her degree at Ballarat University.

The Manager Corporate Services role is responsible for the management of financial performance and reporting, rates, payroll, accounts payable, accounts receivable, insurances, procurement and contracts.



**ANITA MCFARLANE**

## MANAGER PEOPLE & CULTURE

Bernardine was appointed as the Manager People & Culture in March 2020 after holding the position of Human Resources/Governance Coordinator.

Bernardine commenced with Council in 2010 as the Executive Assistant/HR Officer for the Chief Executive Officer. Bernardine's qualifications include a Bachelors Degree in Applied Management with Distinction, Advanced Diploma in Human Resources Management and is member of Australian Human Resources Institute. In 2016 Bernardine was also awarded for Academic Excellence by Federation University.

Bernardine has extensive experience in Management, having spent 12 ½ years as a Target Manager, gaining prior experience with compliance, OH&S and Human Resource Management before making the move to Local Government.

The Manager People & Culture role is responsible for the Management of Humans Resources, Governance & OH&S within the Yarriambiack Shire Council.



**BERNARDINE  
SCHILLING**

## MANAGER ASSET & EMERGENCY

Michael was appointed as Manager of Assets and Emergency Management in August 2023 after holding previous positions within the organisation. Mick was seconded to the Wimmera Regional Emergency Management Coordinator position from March through to September 2024.

Michael originally commenced with Council in 2005 as the Technical Officer and has undertaken several roles across the Shire.

Over the 19 year period Michael has been involved with Aerodromes, Asset Management, Emergency Management, Risk Management, Occupational Health and Safety, Information Technology and GIS. Michael has completed the XLP Executive Leadership Program through LGPro in 2020 and the Company Directors course in 2023. He has completed an Advanced Diploma of Public Safety – Emergency Management, Diploma of Project Management, Diploma of Leadership and Management, Diploma of Engineering Technology, Diploma of Sustainability, Diploma of Work Health and Safety and Certificate IV in Training & Assessment.

The Manager Assets and Emergency Management is responsible for the management of Council's asset systems, including the coordination, capture and reporting of inspection regimes of all asset classes. In addition, the role is responsible for producing reports to inform Council's maintenance programs for roads and associated assets, and the planning and implementation of all building maintenance.

The position also entails being the Council's Municipal Emergency Management Officer, the Municipal Emergency Management Committee Chair, and is the lead in Councils' crisis management and relief and recovery.



**MICK EVANS**

## ACTING MANAGER ASSET & EMERGENCY

Vanessa commenced with Council in March 2024 being appointed as Acting Manager of Assets.

Vanessa holds a Certified Practising Accountant (CPA) membership and a Bachelor of Commerce. Vanessa has a diverse background with many years of experience in both public and private sectors in areas including, Corporate Services, Finance, Information Management and Business Segment Integration.

The Acting Manager of Assets role of Council includes prescribed duties in accordance with the Local Government Act 2020, responsible for Council buildings, asset systems, inspection regimes and maintenance programs, as well as the associated reporting and record keeping of these.



**VANESSA LANTZAKIS**

## MANAGER COMMUNITY HEALTH

Tim commenced with Council in 2007 as the Environmental Health Officer. Tim holds an Advanced Diploma in Environmental Health, a Bachelor of Management with Distinction and is a graduate of the Australian Institute of Company Directors. Tim has worked in Local Government in both Tasmania and Victoria, with experience managing and/or working across various areas of Council including Public Health, Regulatory Services, Sport and Recreation, Aged Care, Early Childhood, Emergency Management and the Regional Livestock Exchange.

The Manager Community Health is responsible for Public Health, Emergency Management (Recovery), Local Laws & Community Safety, Fire Prevention, Sport and Recreation and management of the Local Saleyards.



**TIM ROSE**

## MANAGER DEVELOPMENT & ENVIRONMENTAL SERVICES

Adam was appointed as Manager Development and Environmental Services in May 2020.

Adam commenced with Council in 2018 as the Economic Development & Land Use Coordinator. Adam has a Bachelor of Applied Science (Biodiversity, Environmental and Park Management) and a Graduate Certificate in Project Management and has worked in local government since 2005, first in New South Wales before moving to Victoria in 2011.

The Manager Development and Environmental Services role is responsible for the management of the Building, Planning, and Waste and Sustainability departments.



**ADAM MOAR**

## MANAGER COMMUNITY STRENGTHENING & ENGAGEMENT

Sarah commenced with Council in March 2023 as the Manager Community Strengthening & Engagement and comes to us from a long background in Tourism, Product Development, and Marketing in both private and public sectors. Moving into Project Management, Sarah moved across to Australia to manage a portfolio of regional tourism projects that aimed to develop products and strategies in order to attract and prolong visitation to the Wimmera Mallee region.

Sarah has a Diploma in Social Sciences, and a New Zealand Certificate in Tourism. Sarah completed the LGPro Emerging Leaders Program in 2023.

The Manager Community Strengthening & Engagement role is responsible for the management of Councils community and stakeholder engagement, community and economic development, events, tourism, arts and culture, customer service, and community libraries to deliver the best possible outcomes for community.



**SARAH COLLINS**

## MANAGER INFRASTRUCTURE & WORKS

Joel was appointed as Manager Infrastructure & Works in August 2020 after holding the position of Manager Operations for the previous 2 years.

Joel commenced with Council in 2015 as the Design Engineer. Joel has a Bachelor in Civil Engineering from the University of Melbourne and Graduate Certificate in Pavement Technology. Joel has worked in the local government environment for 13 years, providing technical knowledge, guidance, and experience on a vast array of civil projects and Council works. Joel is currently Council's only Registered Engineer, who has registration as a professional engineer in Victoria.

The Manager Infrastructure & Works role is responsible for the management of the Engineering/Outdoor department, provide strategic direction and guidance to the operations team.



**JOEL TURNER**

## MANAGER FAMILY, YOUTH & CHILDREN

Elysia was appointed as an Early Years Team Leader in May 2022. During the first 6 months Elysia gained an overall understanding of the roles of Councils and the importance of community engagement.

On 2 December 2022 Elysia progressed to the position of Manager Family Youth and Children. Elysia has a Bachelor of Occupational Therapy and Post Graduate Diploma in Gerontology.

The Manager Family, Youth and Children role is responsible for the management Kindergartens, Youth and Maternal Child Health.

Elysia departed Council on 5 July 2024.



**ELYSIA PRESTON**

# COUNCIL EMPLOYEES

## Welcome to new Employees

Caroline Mugwevi	Barbara Donelly	Sheldon Bryan
Jeffrey Trollope	Brett Williams	Stacey Drage
Denita Reid	Jake Holmes	Peter Rees
James McDonald	Jarryd Box	Tara Littlejohns
Mackenzie Bellinger	Michael Newell	Ellen Bish
Jacqueline Kiem	Daniel Noonan	Luke Eltze

## Council Employees 2023-2024

Council employs 100 full-time, 15.29 part-time and 1.76 casual employees.

A summary of the number of full time equivalent (FTE) Council employees by organisational structure, employment type and gender is set out below:

Employment type/gender	Permanent FT - W	Permanent FT - M	Permanent FT - X	Permanent PT - W	Permanent PT - M	Permanent PT - X	Casual - W	Casual - M	Casual - X	Total FTE
Chief Executive Officer	1	-	-	-	-	-	-	-	-	1
Chief Operating Officer	-	2	-	0.84	0.79	-	-	-	-	3.63
People & Culture	2	1	-	0.92	-	-	-	-	-	3.92
Asset & Emergency	-	6	-	-	-	-	0.05	-	-	6.05
Corporate Services	5	-	-	-	-	-	-	-	-	5
Community Health	1	3	-	0.4	-	-	-	-	-	4.4
Infrastructure & Works	3	60	-	-	1.65	-	-	0.65	-	65.3
Development & Environmental Services	1	3	-	-	-	-	-	-	-	4
Community Strengthening & Engagement	2	2	-	1.14	-	-	-	-	-	5.14
Family, Youth & Children	8	-	-	9.54	-	-	1.07	-	-	18.61
<b>Total</b>	<b>23</b>	<b>77</b>	<b>-</b>	<b>12.84</b>	<b>2.44</b>	<b>-</b>	<b>1.12</b>	<b>0.65</b>	<b>-</b>	<b>117.05</b>

A summary of the number of full time equivalent (FTE) employees categorised by employment classification and gender is set out below:

Employment Classification	Band 1	Band 2	Band 3	Band 4	Band 5	Band 6	Band 7	Band 8	Band not applicable	Total
Women - FTE	-	-	3.05	1.64	1.42	5.84	3.4	-	21.61	36.96
Men - FTE	-	-	47.09	13	6	6	3	-	5	80.09
Persons of self-described gender - FTE	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>50.14</b>	<b>14.64</b>	<b>7.42</b>	<b>11.84</b>	<b>6.4</b>	<b>-</b>	<b>26.61</b>	<b>117.05</b>

Legend: FT (full time), PT (part time), W (women), M (men), X (persons of self-described gender)

# OTHER STAFF MATTERS

## Employment Opportunity Program

During 2023 Yarriambiack Shire Council were invited by an Expression of Interest to take part in LGPro's Local Pathways Program.

The Local Pathways Program aims to support local governments as employers through the investment in training of job seekers and Councils alike in navigating the increasingly diverse employment market, supported by the Victorian Government through Jobs Victoria.

The program provided Council with the opportunity to engage three eligible employees supported by free training and mentoring opportunities.

## Preventing Violence Against Women

The Prevention of Violence Against Women works primarily through promoting gender equity and building respectful and safe relationships and breaking down stereotypes of women. This is a prevention approach consistent with council's health and wellbeing planning approach.

Council continues to be an Active member of CoRE (Communities of Respect and Equality) Alliance, working collaboratively with partners to build momentum, gain strength and share knowledge, resources and ideas.

Council updated its Family Violence Management Policy in May 2023 and has attended a number of meetings with stakeholders to ensure Council's commitment in addressing the prevention of violence against women.

## Health and Safety

Council's Health and Safety Committee meets monthly.

Council's aim is to maintain a safety culture that supports an incident and injury-free workplace for all employees, Councillors, contractors, visitors and the public. Over the last 12 months, Council has continued its strong commitment to Occupational Health & Safety.

Our OH&S committee is represented by employees from across the business with attention given to both preventative and corrective actions.

## Enterprise Agreement

Council employees are employed under two Enterprise Agreements being:

- Yarriambiack Shire Enterprise Agreement; or the
- Early Education Employees Enterprise Agreement 2020.

After a negotiation process through late 2023 and early 2024, with management, employees, union delegates, and union officers, the Yarriambiack Shire Council Consolidated Enterprise Agreement No 10. 2024 was approved by the Fairwork Commission on 02 August 2024.

## GAVIN BLINMAN

Gavin commenced with Council on 18 April 2008, retiring on the 20 December 2023. A farewell celebration was held for Gavin at the Warracknabeal Creekside Hotel where he was acknowledged for his 15.5 years of dedicated service to the Yarriambiack Shire.

Gavin was a leader across the organisation, overseeing Early Years (including Maternal Child Health and Supported Playgroup) Youth, Local Laws, Community and Economic Development, Sport and Recreation and Sale Yards.

Gavin was the Director Community Development and Wellbeing before transitioning to the Director of Special Projects before his retirement.

Gavin was instrumental in ensuring a smooth transition from the Commonwealth Home Support Program and Meals on Wheels to our local health care providers.

Gavin's commitment and dedication to the Yarriambiack Shire is acknowledged and commended, and we wish Gavin all the best in his retirement.



*Enjoy Retirement*

## Professional Development

Council's workforce plays a vital role in ensuring that Council meets current and future business needs. Council is committed to continually developing and improving the skills and capacity of its employees by providing access to a range of professional development opportunities. This year there was a focus on leadership development and OH&S training and responsibilities with several training/workshops attended. Employees also continued to attend a range of training, conference, and forum opportunities to ensure currency in their field of expertise.

Council supports pathways for local students by providing work experience, work placement and traineeships. Council's work experience programs allow students from across the municipality to experience working in a variety of Council departments. This allows young people to see the many career opportunities available in local government and increase awareness of Council's operations.

This year Council again offered several opportunities in the areas of Planning, Customer Service, Kindergartens, and Outdoor Works. Council's traineeships and work experience and work-placement programs provided opportunities for young people from across the municipality to experience working in a variety of Council departments. It provided some with career opportunities and others, experience in local government and increased awareness of Council's operations.

## Gender Equality Act 2020

Under the Gender Equality Act 2020, Yarriambiack Shire Council must deliver a Gender Equality Action Plan (GEAP) as well as implement Gender Impact Assessments in policy, service and community engagement processes. The GEAP is an organisational commitment to improving gender equality in the workplace. Workplace gender equality is achieved when people are able to access and enjoy the same rewards, resources and opportunities regardless of gender.

Yarriambiack Shire Council is committed to addressing how gender inequality can interact with other inequalities and strives to improve gender equality for all.

## LGPro Ignite Outdoor Works Leadership Program

In 2023/24 Isaac McPherson, Clinton Castleman, Sudan Bandari, Carol Mugvevi, Heath Callaby and Lucas Curtis participated in the LGPro Ignite Outdoor Works Program.

This program is tailored to Outdoor works leaders who are new or with limited experience in a supervisory role, and want to extend and update their leadership skills or are interested in moving into a supervisory role in the future.

## Service Milestones

Skilful, motivated and dedicated employees are critical to Council's success. As part of Council's ongoing 'years of service' recognition program, the following employees were recognised for their years of service:

### 30 YEARS

Marc Wheeler

### 20 YEARS

Heath Callaby

### 15 YEARS

Adrian Love

Renee Clugston

Helen Pollard-Meredith

Patricia Penny

### 15 YEARS

Anthony Brennan

Steven Holland

### 10 YEARS

Andrew Richards

James Duff

Maurice Smith

Timothy Bryce

### 5 YEARS

Adam Moar

Kathryn Camilleri

Caine Dempsey

Emily Hurley

Gary Bolonis

Shayne Fisher

## ICARE Values –

Management presented awards with the first award being the Peer Nominated – ICARE Values – Service Excellence Award. This award is an opportunity for employees to nominate a co-worker who consistently demonstrates and upholds the ICARE Values and has a positive impact on their co-workers working environment, and the culture of the organisation. The second award is the Management Nominated - ICARE Values – Service Excellence Award.

In July 2023: ICARE Values Awards recipients:  
Heath Callaby - ICARE Values Service Excellence Award  
Rebecca Botheras – ICARE Values Service Excellence Award  
Phoebe Buckley - ICARE Values Service Excellence Award

In December 2023: ICARE Values Awards recipients:  
Rob Corner - ICARE Values Service Excellence Award  
Mandy Bryce - ICARE Values Service Excellence Award  
Mick Phealan - ICARE Values Service Excellence Award

**PART ONE:**

*Performance Reporting Framework  
and Strategic Priorities*





# Performance

## REPORT

This part of the Annual Report provides a summary of how we're performing in the four key themes identified in the 2021-2025 Council Plan.

The Council Plan 2021-2025 includes strategic objectives, strategies for achieving these for the four year period, strategic indicators for monitoring achievement of the strategic objectives and a strategic resource plan.

The following are the four strategic objectives as detailed in the Council Plan.

- Our Vibrant and Diverse Economy
- A Healthy and Inclusive Community
- A Robust and Thriving Environment
- A Council who serves its Community

Each section of the following report contains three sets of information.

Performance Against Objectives	Financial Performance	Performance Monitoring Data
Results achieved in relation to the 2023/2024 Action Plan 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 providing those services.	Results against the prescribed service performance indicators and measures.



## Planning and Accountability Framework

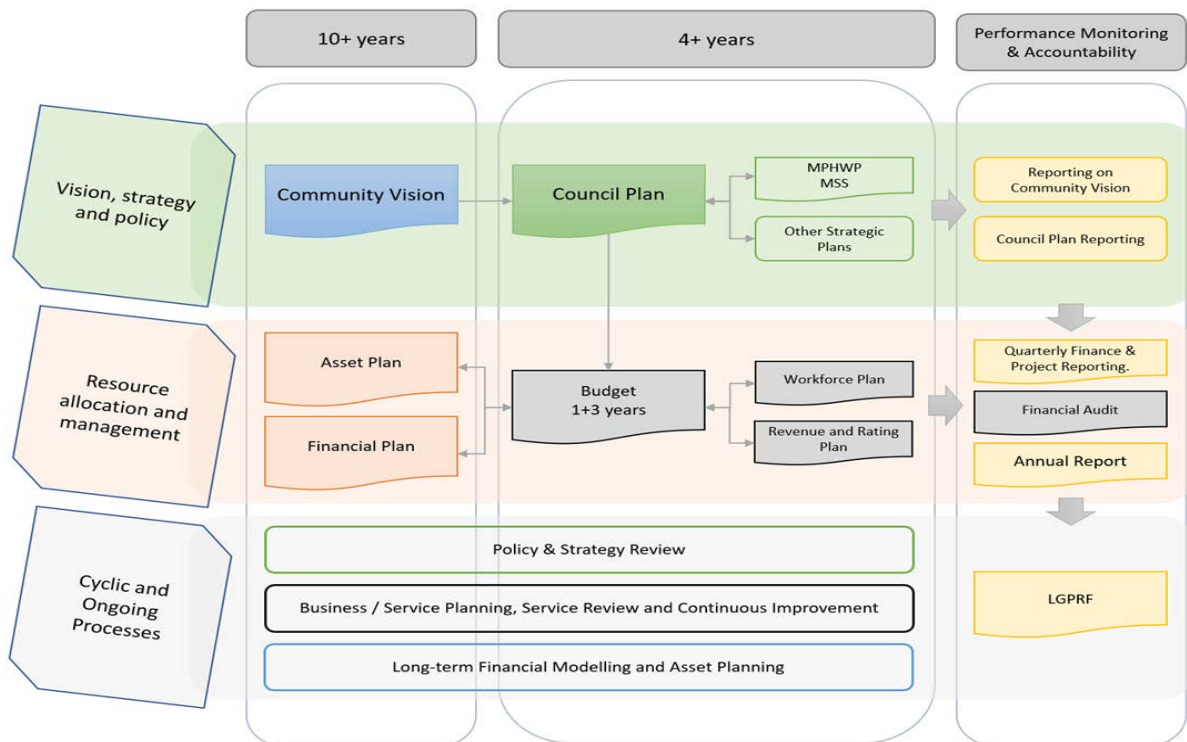
The Planning and Accountability Framework is found in part 4 of the Local Government Act 2020. The Act requires Councils to prepare the following planning and reporting documents:

- A Community Vision (for at least the next 10 financial years);
- A Council Plan (for at least the next 4 financial years);
- A Financial Plan (for at least the next 10 financial years);
- An Asset Plan (for at least the next 10 financial years);
- A Revenue and Rating Plan (for at least the next 4 financial years);
- An Annual Budget (for each financial year and the subsequent 3 financial years);
- A Quarterly Budget Report;
- An Annual Report (for each financial year); and
- Financial Policies.

The Act also requires Councils to prepare:

- A Workforce Plan (including projected staffing requirements for at least 4 years);

The following diagram shows the relationships between the key planning and reporting documents that make up the integrated strategic planning and reporting framework for local government. It also shows that there are opportunities for community and stakeholder input and feedback.





# Our Strategic Priorities

1

## A VIBRANT AND DIVERSIFIED ECONOMY

- Proactively communicate and advocate to Government bodies, to deliver positive tourism outcomes for our community, capitalising on opportunities as they arise.
- Advocate and support economic development and investment in our region.
- Support, encourage and advocate for the diversification of our economic opportunities across the Shire, and broader region.
- Plan for and support diverse housing options to meet community needs now and into the future.
- Advocate for continued and enhanced funding to enable strategic investment in our roads, footpaths, and associated assets to support tourism, economic development and social inclusion and connection across our Shire.
- Understand, support and advocate for services and associated skilled workforces to unlock economic and community development opportunities across our Shire.

2

## A HEALTHY AND INCLUSIVE COMMUNITY

- Develop partnerships to deliver services and/or provide opportunities to enhance the social health and wellbeing outcomes of our residents.
- Support infrastructure investment that promotes an inclusive and socially connected community to enhance liveability.
- Advocate for funding to provide opportunities to support our aged community to reside and remain connected within our community.
- Develop master plans and strategies to empower our community to make wise investment decisions for the long-term prosperity of their township and the broader Shire.

3

## A ROBUST AND THRIVING ENVIRONMENT

- Embed climate change action into everything we do with a focus on decreased emissions, heat reduction and emergency management preparedness.
- Strategically support the implementation of the State Government's circular economy policy by providing innovative solutions that meet the specific requirements of our community.
- Elevate community education and positive engagement experience as a key priority while performing regulatory functions.

4

## A COUNCIL WHO SERVES ITS COMMUNITY

- Embed good governance practices into all decision making.
- Build trust through engaging with our community, delivering quality services and outcomes.
- Undertake robust and transparent planning to ensure our organisation is sustainable now and into the future.
- Consider a broad base of evidence before making decisions, ensuring value for money and responsive, innovative services and solutions are provided.

# Strategic Objective 1



**OUR VIBRANT AND DIVERSE ECONOMY**



The following statement reviews the performance of the Council against strategic indicators in the Council Plan 2021-2025.

<i>Measure</i>	<i>Target</i>	<i>Source</i>	<i>Status Report</i>
1 Planning applications decided within required timeframes	At least 91%	LGPRF	72%
2 Sealed local roads maintained to condition standards	Maintain to at least 100%	LGPRF	97%
3 Number of new dwellings in the municipality per year	5 new dwellings per year	Council data	7 new dwellings
4 Social media activity – number of followers Yarriambiack Tourism socials	Increase to 2,500	Website statistics	2,713 Followers
5 Number of overnight stays in Council caravan parks	Maintain or increase by 5% per year	Council data	802 overnight stays 60% increase

The following statement provides information in relation to the services funded in the 2023/2024 budget and the persons or sections of the community who are provided the service:

<i>Service Area</i>	<i>Description of services provided</i>		<i>2022/23 Actual \$'000</i>	<i>2023/24 Budget \$'000</i>	<i>2023/24 Actual \$'000</i>
Community and Economic Development	The service provides a range of services that facilitates an environment that is conducive to sustaining and growing local residential and business sectors. The services include town planning, economic development and building control.	Exp	1,867,582	2,879,933	1,805,390
		Rev	(363,388)	(292,296)	(513,059)
		<b>Net</b>	<b>1,504,194</b>	<b>2,587,637</b>	<b>1,292,331</b>
Saleyards	This service is responsible for the management and maintenance of the Warracknabeal Regional Livestock Exchange.	Exp	151,599	161,756	138,585
		Rev	(90,200)	(99,000)	(100,514)
		<b>Net</b>	<b>61,399</b>	<b>62,756</b>	<b>38,071</b>
Public Halls	This service provides contributions towards insurance for public halls.	Exp	197,845	104,021	249,120
		Rev	(101,375)	-	-
		<b>Net</b>	<b>96,470</b>	<b>104,021</b>	<b>249,120</b>
Other Heritage and Culture	This service provides a range of services that facilitates the maintenance and development of museums, other heritage buildings and cultures for the enjoyment of future generations.	Exp	90,850	54,710	89,311
		Rev	(1,570)	(2,090)	(1,605)
		<b>Net</b>	<b>89,280</b>	<b>52,620</b>	<b>87,706</b>
Roads, Streets and Footpaths	The service provides ongoing maintenance of the Council's roads, drains, bridges and footpaths.	Exp	8,865,655	9,738,348	10,241,445
		Rev	(5,952,113)	(5,001,489)	(2,555,399)
		<b>Net</b>	<b>2,913,542</b>	<b>4,736,859</b>	<b>7,686,046</b>
Tourism and Area Promotion	This service provides a range of services that facilitates the tourist industry, and the cleaning and maintenance of the tourist centre, caravan parks and public amenities.	Exp	1,024,761	694,302	713,655
		Rev	(570,914)	(413,225)	(422,084)
		<b>Net</b>	<b>453,847</b>	<b>281,077</b>	<b>291,571</b>
Passive Recreation	This service provides for the maintenance of public parks and gardens.	Exp	239,331	199,520	232,151
		Rev	(79,980)	-	(78,100)
		<b>Net</b>	<b>159,351</b>	<b>199,520</b>	<b>154,051</b>
Other Transport Services	This service provides for the works crew administration and plant operations, as well as any private works.	Exp	2,755,361	2,057,021	1,369,569
		Rev	(262,245)	(340,000)	(316,953)
		<b>Net</b>	<b>2,493,116</b>	<b>1,717,021</b>	<b>1,052,616</b>

Service/Indicator/Measure	Result 2021	Result 2022	Result 2023	Result 2024	Material variations and comments
<b>ROADS</b>					
<b>Satisfaction of use</b> Sealed local road requests	33	32	23	<b>15</b>	A key focus has been to maximise local road conditions and proactively address issues through regular inspections regimes. Significant focus has also been placed on actioning requests from the community to improve conditions on local roads.
<b>Condition</b> Sealed local roads maintained to condition standard	100%	99%	88%	<b>97%</b>	This is reflective of the prioritisation of this metric by the infrastructure and operations department and significant capital works program undertaken over the last twelve months.
<b>Service Cost</b> Cost of sealed local road reconstruction	\$94	\$52	\$35	<b>\$45</b>	Last year Council had extra Heavy Vehicle Safety & Productivity Program (HVSPP) funding at \$200k. An increase in the cost of materials has also resulted in higher unit rate.
Cost of sealed local road resealing	\$18	\$7	\$10	<b>\$5.47</b>	There is a decrease in reseals due to funding being received in the 2022/23 financial year. The majority of the 2023/24 reseal program was brought forward and completed in 2022/23. Therefore, reducing the reseal budget in 2023/24.
<b>Satisfaction</b> Satisfaction with sealed local roads	39	38	35	<b>33</b>	Based on the annual Community Satisfaction Survey completed in the 2023/24 financial year.

Service/Indicator/Measure	Result 2021	Result 2022	Result 2023	Result 2024	Material variations and comments
<b>STATUTORY PLANNING</b>					
<b>Timeliness</b> Time taken to decide planning applications	18	49	66	<b>51</b>	There were a few planning permits which were sent out for referrals which delayed planning application decisions.
<b>Service standard</b> Planning applications decided within required timeframes	98%	89%	98%	<b>72%</b>	This year we received numerous applications for limestone extraction and gypsum mining which took longer to assess due to referral requirements to government agencies. In addition to this, some VicSmart applications were determined over the 10 day requirement due to timing of employee leave and public holidays. Council has also experienced an increase in the number of applications that have received objections, which are required to be determined by Council.
<b>Service cost</b> Cost of statutory planning service	\$4,725	\$4,206	\$4,045	<b>\$3,935</b>	
<b>Decision making</b> Council planning decisions upheld at VCAT	0%	0%	0%	<b>100%</b>	Council had one successful planning decision upheld at VCAT for the 2023/24 FY.

# Strategic Objective 2

A HEALTHY AND INCLUSIVE COMMUNITY



The following statement reviews the performance of the Council against strategic indicators in the Council Plan 2021-2025.

<i>Measure</i>	<i>Target</i>	<i>Source</i>	<i>Status Report</i>
1 Participation in Maternal and Child Health Service	90% or higher	LGPRF	84%
2 Percentage of active Library Members	Increase from 10%	LGPRF	16%
3 Community satisfaction in community development	Maintain to at least 64%	Community Satisfaction Survey	61%

The following statement provides information in relation to the services funded in the 2023/2024 budget and the persons or sections of the community who are provided the service:

<i>Service Area</i>	<i>Description of services provided</i>		<b>2022/23 Actual \$'000</b>	<b>2023/24 Budget \$'000</b>	<b>2023/24 Actual \$'000</b>
Health and Education	This service provides family oriented support services including kindergartens, maternal & child health, counselling & support, immunisation, holiday programs and health & safety.	Exp	1,898,663	2,390,295	2,004,918
		Rev	(1,904,541)	(1,973,330)	(2,788,518)
		<b>Net</b>	<b>(5,878)</b>	<b>416,965</b>	<b>(783,600)</b>
Aged & Disability Services	This service provides a range of home and community care services for the aged and disabled, including home delivered meals, personal care, transport, dementia care, home maintenance, housing support and senior citizens.	Exp	1,765,731	542,472	481,932
		Rev	(1,254,959)	(2,953,964)	(2,404,233)
		<b>Net</b>	<b>510,772</b>	<b>(2,411,492)</b>	<b>(1,922,301)</b>
Library Services	This service provides the contribution to a regional library corporation for the provision of mobile and static services throughout the Shire.	Exp	298,949	394,302	311,343
		Rev	(133,383)	(126,227)	(740,784)
		<b>Net</b>	<b>165,566</b>	<b>268,075</b>	<b>(429,441)</b>

<b>Service/Indicator/Measure</b>	<b>Result 2021</b>	<b>Result 2022</b>	<b>Result 2023</b>	<b>Result 2024</b>	<b>Material variations and comments</b>
<b>FOOD SAFETY</b>					
<b>Timeliness</b> Time taken to action food complaints	2.92	4.58	9.50	<b>4.60</b>	During the previous reporting year we had one complaint that took a large number of days to action because the premises were closed for an extended period of time. Due to the small number of complaints we receive, one complaint can affect the average time taken quite significantly. Therefore we would expect to see large fluctuations over different reporting periods.
<b>Service standard</b> Food safety assessments	53%	91%	70%	<b>90%</b>	Environmental Health functions were not as demanding during this reporting period, allowing sufficient time for assessments to be completed based on level of risk.
<b>Service Cost</b> Cost of food safety service	\$195.05	\$333.83	\$503.10	<b>\$653.02</b>	Food sampling costs increased due to the type of foods selected and type of sampling undertaken. Sampling numbers are determined by the Department of Health.
<b>Health and safety</b> Critical and major non-compliance outcome notifications	100%	0%	0%	<b>0%</b>	No non-compliance notifications issued in 2023/2024.
Food safety samples	New	New	New	<b>0.43</b>	No comparable data as this is a new indicator.



Service/Indicator/Measure	Result 2021	Result 2022	Result 2023	Result 2024	Material variations and comments
<b>LIBRARIES</b>					
<b>Resource Currency</b> Recently purchased library collection	42%	46%	45%	<b>45%</b>	
<b>Service cost</b> Cost of library service per population	\$31.07	\$33.46	\$40.22	<b>\$48.22</b>	The Information Technology subscriptions have been reallocated to Libraries. Annual contributions to community groups hosting the mobile libraries were not paid in the 2022/23 Financial year and were brought forward to the 2023/24 financial year.
<b>Utilisation</b> Loans per head of population	New	New	New	<b>2.01</b>	
<b>Participation</b> Library membership	New	New	New	<b>16%</b>	
Library visits per head of population	New	New	New	<b>0.58</b>	

Service/Indicator/Measure	Result 2021	Result 2022	Result 2023	Result 2024	Material variations and comments
<b>MATERNAL &amp; CHILD HEALTH</b>					
<b>Service Standard</b> Infant enrolments in the MCH service	102%	103%	102%	<b>102%</b>	
<b>Service cost</b> Cost of the MCH service	\$101.66	\$126	\$102.50	<b>\$114.23</b>	Employee costs have risen due to an increase in staffing levels as employees transition to retirement.
<b>Participation</b> Participation in MCH service	86%	80%	83%	<b>84%</b>	
<b>Participation</b> Participation in MCH service by Aboriginal children	90%	73%	75%	<b>100%</b>	Our nurses see clients at 2 years, then not again till 3.5 years. So if they aren't seen for 18-24m, there would be no participation for that child in the financial year.
<b>Satisfaction</b> Participation in 4-week Key Age and Stage visit	98%	88%	112%	<b>106%</b>	



## **Strategic Objective 3**

**A ROBUST AND THRIVING ENVIRONMENT**

The following statement reviews the performance of the Council against strategic indicators in the Council Plan 2021-2025.

<b>Measure</b>	<b>Target</b>	<b>Source</b>	<b>Status Report</b>
1 Community satisfaction with waste management and recycling	Maintain to at least 62%	Community Satisfaction Survey	63%
2 Percentage kerbside collection waste diverted from landfill	Increase to at least 18%	LGPRF	17.13%
3 Utilisation of Aquatic Facilities	Increase from .63	LGPRF	0.57

The following statement reviews the performance of the Council against services funded in the 2022/23 Budget and the persons or sections of the community who provided the service.

<b>Service Area</b>	<b>Description of services provided</b>		<b>2022/23 Actual \$'000</b>	<b>2023/24 Budget \$'000</b>	<b>2023/24 Actual \$'000</b>
Active Recreation	This service provides for the contributions and maintenance of indoor and outdoor sporting complexes, clubs, amenities and recreation officer.	Exp	664,258	873,708	818,282
		Rev	(425,706)	(76,587)	(87,631)
		Net	<b>238,552</b>	<b>797,121</b>	<b>730,651</b>
Swimming Areas and Beaches	This service provides for the contributions and maintenance of swimming pools as well as the contributions to the weir pools.	Exp	366,856	417,905	353,240
		Rev	(9,301)	(36,000)	(23,938)
		Net	<b>357,555</b>	<b>381,905</b>	<b>329,302</b>
Street Cleaning, Lighting and Beautification	This service provides for the cleaning, lighting and beautification of Council's streets.	Exp	977,608	1,068,024	1,059,819
		Rev	-	-	(104)
		Net	<b>977,608</b>	<b>1,068,024</b>	<b>1,059,715</b>
Law, Order and Public Safety	This service provides support for services including fire prevention, animal control, local laws and emergency services.	Exp	319,089	302,863	372,712
		Rev	(57,445)	(59,694)	(84,858)
		Net	<b>261,644</b>	<b>243,169</b>	<b>287,854</b>
Waste Management and Environment	This service is responsible for garbage collection, transfer stations, septic tanks, kerbside recycling and land care operations of Council.	Exp	2,101,683	2,278,950	2,468,476
		Rev	(1,716,526)	(1,956,054)	(1,944,558)
		Net	<b>385,157</b>	<b>322,896</b>	<b>523,918</b>

<b>Service/Indicator/Measure</b>	<b>Result 2021</b>	<b>Result 2022</b>	<b>Result 2023</b>	<b>Result 2024</b>	<b>Material variations and comments</b>
<b>WASTE COLLECTION</b>					
<b>Service standard</b>					
Kerbside collection bins missed	0.64	0.36	0.75	<b>0.42</b>	The improvement relates to settling down of the glass collection with the regular bimonthly collection with no changes.
<b>Service cost</b>					
Cost of kerbside garbage bin collection service	\$191.47	\$198.02	\$208.45	<b>\$229.59</b>	The new Waste kerbside collection contract was signed in 2023/24, which had significant increases.
Cost of kerbside recyclables collection service	\$136.87	\$177.12	\$195.73	<b>\$107.97</b>	The introduction of kerbside glass collection bins in 2023/24 has resulted in a decrease of costs of kerbside garbage bin collection service.
<b>Waste diversion</b>					
Kerbside collection waste diverted from landfill	21.54%	16.30%	16.71%	<b>17.13%</b>	

Service/Indicator/Measure	Result 2021	Result 2022	Result 2023	Result 2024	Material variations and comments
<b>AQUATIC FACILITIES</b>					
<b>Service standard</b> Health inspections of aquatic facilities	0	0	0	0	
<b>Utilisation</b> Utilisation of aquatic facilities	0.49	.48	0.63	0.57	
<b>Service Cost</b> Cost of aquatic facilities	\$11	\$14	\$13	\$14	

Service/Indicator/Measure	Result 2021	Result 2022	Result 2023	Result 2024	Material variations and comments
<b>ANIMAL MANAGEMENT</b>					
<b>Timeliness</b> Time taken to action animal management requests	1.17	1.46	1.52	1.30	Council employs two Rangers. The response time is quicker as there is staff that look after the Northern section and another for the Southern section of the municipality.
<b>Service standard</b> Animals reclaimed	91%	44%	40%	19%	This year Council has had a lot more animals that have either been surrendered or not claimed (mainly cats). Possibility of a flow on effect from COVID, where people went out and got pets but now, they are saying they are too busy to look after animals. This is a statewide trend.
Animals rehomed	45%	56%	49%	52%	
<b>Service cost</b> Cost of animal management service per population	\$14	\$18	\$20	\$22	
<b>Health and safety</b> Animal management prosecutions	100%	0	100%	100%	6 successful animal prosecutions occurred during the 2023/24 financial year.



# Strategic Objective 4

A COUNCIL WHO SERVES ITS COMMUNITY

The following statement reviews the performance of the Council against strategic indicators in the Council Plan 2021-2025.

<i>Measure</i>	<i>Target</i>	<i>Source</i>	<i>Status Report</i>
1 Percentage of Council decisions made at meetings open to the public	Maintain to at least 90%	LGPRF	<b>79%</b>
2 Attendance by Councillors at Council meetings	95% or higher	LGPRF	<b>83%</b>
3 Community satisfaction with community consultation and engagement	Maintain at 55% or above	Community Satisfaction Survey	<b>58</b>
4 Face-to-face engagements with communities by Councillors and senior officers – community engagement events	Held in at least 10 localities over a 2-year period	Council data	
5 Annual percentage of staff turnover	Maintain below 10%	LGPRF	<b>23%</b>
6 Community satisfaction with Council decisions in the interests of the community	Maintain at 58% or above	Community Satisfaction Survey	<b>56</b>
7 Number of website visits	Increase to 2,500	Website statistics	<b>24,333</b>

The following statement reviews the performance of the Council against services funded in the 2022/23 Budget and the persons or sections of the community who provided the service.

<i>Service Area</i>	<i>Description of services provided</i>		<b>2022/23 Actual \$'000</b>	<b>2023/24 Budget \$'000</b>	<b>2023/24 Actual \$'000</b>
Councillors, Chief Executive and Executive Team	This area of governance includes the Mayor, Councillors, Chief Executive Officer and Executive Management Team and associated support which cannot be easily attributed to the direct service provision areas.	Exp Rev <b>Net</b>	2,330,348 (19,957) <b>2,310,391</b>	2,388,651 (116,283) <b>2,272,368</b>	2,486,399 (20,854) <b>2,465,545</b>
Information Services	This service provides, supports and maintains reliable and cost effective communications and computing systems, facilities and infrastructure to Council staff, enabling them to deliver services in a smart, productive and efficient way.	Exp Rev <b>Net</b>	1,537,813 (634,731) <b>903,082</b>	1,271,962 (200,000) <b>1,071,962</b>	1,170,579 (184,094) <b>986,485</b>
Customer Service and Administration Staff and Municipal Offices	This service provides Council with strategic and operational organisation development support. It provides meeting rooms and function venues for Council use. It also provides a customer interface for an increasing number of service units and a wide range of transactions. The service is delivered through two customer service centres, a free call number and an emergency after hours service.	Exp Rev <b>Net</b>	610,050 (26,197) <b>583,853</b>	968,136 (15,600) <b>952,536</b>	1,023,707 (17,964) <b>1,005,743</b>
Director, Contracts, Design and Asset Management	This area includes the Director and Council Officers and associated costs of supporting these positions.	Exp Rev <b>Net</b>	1,197,271 (15,268) <b>1,182,003</b>	1,559,208 - <b>1,559,208</b>	1,307,774 (31,469) <b>1,276,305</b>
Accounting and Finance	This service predominately provides financial based services to both internal and external customers including the management of Council's finances, payments of salaries and wages to Council employees, procurement and contracting of services, raising and collection of rates and charges and valuation of properties throughout the municipality.	Exp Rev <b>Net</b>	1,009,735 (20,980,929) <b>(19,971,194)</b>	1,007,117 12,967,420 <b>(11,960,303)</b>	997,008 (14,032,041) <b>(13,035,033)</b>

Service/Indicator/Measure	Result 2021	Result 2022	Result 2023	Result 2024	Material variations and comments
<b>GOVERNANCE</b>					
<b>Transparency</b> Council decisions made at meetings closed to the public	21%	24%	29%	<b>21%</b>	There were no closed meetings of Council during December 2023 or January 2024
<b>Consultation and engagement</b> Satisfaction with community consultation and engagement	62	57	58	<b>58</b>	Based on the annual Community Satisfaction Survey completed in the 2023/24 financial year.
<b>Attendance</b> Councillor attendance at council meetings	92%	80%	70%	<b>83%</b>	
<b>Service Cost</b> Cost of elected representation	\$37,305	\$43,667	\$41,605	<b>\$49,600</b>	There has been an increase in Councillor allowances and there has been an increased focus on Councillor training. Costs also include electoral structure review.
<b>Decision making</b> Satisfaction with council decisions	61	60	59	<b>56</b>	Based on the annual Community Satisfaction Survey completed in the 2023/24 financial year.

# YARRIAMBIACK SHIRE COUNCIL

## PERFORMANCE *Statement*

For the year ended 30 June 2024



  
- YARRIAMBIACK -  
**Libraries**  
**Warracknabeal Library**  
Monday to Friday 9am - 5pm  
(closed for lunch 12pm - 1pm)  
Saturday 10am - 12pm  
36 Lyle Street Warracknabeal 3393 Phone: (03) 5398 1270





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# Certification

## OF THE PERFORMANCE STATEMENT

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

**ANITA J MCFARLANE**

*Principal Accounting Officer*

Date: 25 October 2024

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

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

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

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

**KYLIE ZANKER**

*Councillor*

25 October 2024

**KARLY KIRK**

*Councillor*

25 October 2024

**TAMMY SMITH**

*Chief Executive Officer*

25 October 2024

Insert VAGO Report

Insert VAGO Report

## SECTION ONE: Description of the municipality

Yarriambiack Shire Council is situated in the Grampians and Mildura & Murray Outback Regions and provides a link between Horsham in the south and Mildura in the northern end of that region. The Yarriambiack Creek is the main natural feature traversing the Shire. The area is also linked by road and rail systems that run in a north-south direction. The area has an almost ideal climate with a short winter and delightful autumn and spring. Summer temperatures can be hot, particularly in the north.

Yarriambiack Shire has an estimated residential population of 6,658 people. Warracknabeal is the main service centre of the area, with a catchment pattern that extends from the northern Wimmera to the Southern Mallee. It is complemented by Hopetoun in the north and Minyip, Murtoa and Rupanyup in the south, with 13 small towns spread throughout the Municipality.

The Shire is the heartland of grain production and handling in the Wimmera and Mallee. The dry-land farming area produces one quarter of Victoria's total production of wheat and barley and is noted for the production of lambs and wool.

Of the population, almost half the workforce is employed in agriculture. Many other residents depend indirectly on farming as they are employed in services used by the farming population. The population trends are remarkably similar to other areas across most of the Wimmera/Mallee.

## Performance Statement

**SECTION TWO: Service Performance Indicators**

For the year ended 30 June 2024

Indicator/ measure	2021	2022	2023	2024	2024	Material Variations
<b>AQUATIC FACILITIES</b>						
Utilisation	0.49	0.48	0.63	N/A	0.57	
<b>Utilisation of aquatic facilities</b>	Actual	Actual	Actual	Target as per budget	Actual	
<i>Number of visits to aquatic facilities / Municipal population</i>						
<b>ANIMAL MANAGEMENT</b>						
Health and safety	100%	0%	100%	N/A	100%	6 successful animal prosecutions occurred during the 2023/24 financial year.
<b>Animal management prosecutions</b>						
<i>Number of successful animal management prosecutions / Number of animal management prosecutions x 100</i>						
<b>FOOD SAFETY</b>						
Health and safety	100%	0%	0%	N/A	0%	No non-compliance notifications issued in 2023/24.
<b>Critical and major non-compliance outcome notifications</b>						
<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</i>						
<b>GOVERNANCE</b>						
Satisfaction	62	57	58	62	58	
<i>Satisfaction with community consultation and engagement (community satisfaction rating out of 100 with the consultation and engagement efforts of Council)</i>						
<b>LIBRARIES</b>						
Participation	New	New	New	N/A	16%	
<b>Library membership</b>						
<i>Percentage of the population that are registered library members x100</i>						

## SECTION TWO: Service Performance Indicators

For the year ended 30 June 2024

Indicator/ measure	2021	2022	2023	2024	2024	Material Variations
	Actual	Actual	Actual	Target as per budget	Actual	
<b>MATERNAL &amp; CHILD HEALTH</b>						
Participation	86.12%	80.25%	82.95%	N/A	84.36%	
<b>Participation in the MCH service</b>						
<i>Number of children who attend the MCH service at least once (in the year) / Number of children enrolled in the MCH service x100</i>						
Participation	90%	72.73%	75%	N/A	100%	Our nurses see clients at 2 years, then not again till 3.5 years. If a child is not seen for 18-24 months, the child is deemed not to have participated in the MCH service in the financial year.
<b>Participation in the MCH service by Aboriginal children</b>						
<i>Number of Aboriginal children who attend the MCH service at least once (in the year) / Number of Aboriginal children enrolled in the MCH service x100</i>						
<b>ROADS</b>						
Condition	100%	99.41%	87.62%	100%	97.38%	This is reflective of the prioritisation of this metric by the infrastructure and operations department and significant capital works program undertaken over the last twelve months.
<b>Sealed local roads below the intervention level</b>						
<i>Percentage of sealed local roads that are below the renewal intervention level set by Council and not requiring renewal</i>						
<b>STATUTORY PLANNING</b>						
Service standard	97.56%	89.09%	97.96%	91%	71.70%	This year we received numerous applications for limestone extraction and gypsum mining which took longer to assess due to referral requirements to government agencies. In addition to this, some VicSmart applications were determined over the 10 day requirement due to timing of staff leave and public holidays. Council has also experienced an increase in the number of applications that have received objections, which are required to be determined by Council.
<b>Planning applications decided within the relevant required time</b>						
<i>Percentage of planning application decisions made within the relevant required time</i>						
<b>WASTE MANAGEMENT</b>						
Waste diversion	21.54%	16.30%	16.71%	18%	17.13%	
<b>Kerbside collection waste diverted from landfill</b>						
<i>Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins x100</i>						

## Performance Statement

**SECTION THREE: Financial Performance Indicators**

For the year ended 30 June 2024

Dimension/ indicator/ measure	2021	2022	2023	2024	2025	2026	2027	2028	Material Variations
	Actual	Actual	Actual	Target as per budget	Forecast	Forecast	Forecast	Forecast	
<b>EFFICIENCY</b>									
Expenditure level	\$3,621.43	\$3,838.43	\$4,184.57	\$4,413.00	\$4,322.43	\$4,366.29	\$4,497.43	\$4,632.14	
<b>Expenses per property assessment</b>									
<i>Total expenses / Number of property assessments</i>									
Revenue level	\$1,835.43	\$1,876.14	\$1,705.00	N/A	\$1,813.14	\$1,949.86	\$2,010.86	\$2,074.00	
<b>Average rate per property assessment</b>									
<i>Sum of all general rates and municipal charges / Number of property assessments</i>									
<b>LIQUIDITY</b>									
Working capital	193.36%	242.62%	193.62%	74%	276.87%	232.34%	195.45%	160.30%	Liquidity in actual results includes carryovers which distorts the true results. The forecast results assumes that there will be no carryovers and all works will be completed each year
<b>Current assets compared to current liabilities</b>									
<i>Current assets / Current liabilities x100</i>									
Unrestricted cash	131.90%	203.37%	123.21%	N/A	202.93%	159.31%	122.44%	87.27%	The trend in percentage of unrestricted cash has seen a decrease in 2023/24 from the previous year due to more cash being required for carried forward capital works from the prior year. The cash reserves are anticipated to decrease as the spend on maintenance and renewal of assets increases to improve the condition of Council's assets.
<b>Unrestricted cash compared to current liabilities</b>									
<i>Unrestricted cash / Current liabilities x100</i>									



### SECTION THREE: Financial Performance Indicators

For the year ended 30 June 2024

Dimension/ indicator/ measure	2021	2022	2023	2024	2024	2025	2026	2027	2028	Material Variations
	Actual	Actual	Actual	Target as per budget	Actual	Forecast	Forecast	Forecast	Forecast	
<b>OBLIGATIONS</b>										
Loans and borrowings compared to rates	0.45%	0%	0%	N/A	3.24%	2.91%	2.56%	2.23%	1.92%	In the 2023/24 financial year, Council drew down a new loan for the construction of two units.
Expenses per property assessment										
<i>Interest bearing loans and borrowings / Rate revenue x100</i>										
Loans and borrowings repayments compared to rates	0	0.44%	0.13%	N/A	0.14%	0.38%	0.37%	0.36%	0.36%	
<i>Interest and principal repayments on interest bearing loans and borrowings / Rate revenue x100</i>										
Indebtedness	6.13%	5.06%	4.92%	N/A	10.52%	6.88%	5.34%	5.03%	4.73%	Council has drawn down a new loan and increased our lease liabilities, while decreasing our capacity to generate own source revenue especially with the loss of the CHSP services.
Non-current liabilities compared to own source revenue										
<i>Non-current liabilities / Own source revenue] x100</i>										
Asset renewal and upgrade	128.97	137.23	198.98	163%	194.82%	78.98%	66.71%	66.56%	66.42%	
Asset renewal and upgrade compared to depreciation										
<i>Asset renewal and asset upgrade expense / Asset depreciation x100</i>										

## Performance Statement

**SECTION THREE: Financial Performance Indicators**

For the year ended 30 June 2024

Dimension/ indicator/ measure	2021	2022	2023	2024	2024	2025	2026	2027	2028	Material Variations
	Actual	Actual	Actual	Target as per budget	Actual	Forecast	Forecast	Forecast	Forecast	
<b>OPERATING POSITION</b>										
Adjusted underlying result	15.17	14.50	(5.69%)	N/A	(33.76%)	(8.62%)	(11.88%)	(11.55%)	(11.54%)	Council's revenue is not increasing sufficiently to cover increases in operating costs associated with delivering the current level of services. Council's Long Term Financial Plan projects that its financial challenges will continue. The 2023/24 Financial Assistance Grant (FAG) of \$6.669 million was paid in 2022/23.
Adjusted underlying surplus (or deficit)										
Adjusted underlying surplus (deficit)/ Adjusted underlying revenue x100										
<b>STABILITY</b>										
Rates concentration	42.99	41.79	48.33	58%	67.46%	53.95%	56.66%	56.49%	56.49%	Council is heavily reliant on rate revenue with limited ability to identify new sources of revenue. There is an increase in 2023/24 due to an increase in the rate cap as well as a reduction in own source revenue.
Rates compared to adjusted underlying revenue										
Rate revenue / Adjusted underlying revenue x100										
Rates effort	0.47%	0.42%	0.30%	N/A	0.26%	0.23%	0.23%	0.23%	0.23%	This indicator shows rate revenue as a percentage of property values in the municipality. Its capacity to increase at the same rate as property values is limited due to rate increase caps set which results in a reduction over recent years.
Rates compared to property values										
Rate revenue / Capital improved value of rateable properties in the municipality x100										

**SECTION FOUR: Sustainable Capacity Indicators**

For the year ended 30 June 2024

Indicator / measure	2021	2022	2023	2024	Material Variations
<b>POPULATION</b>					
Expenses per head of municipal population	\$3,847.91	\$4,165.09	\$4,551.98	\$4,594.46	
Infrastructure per head of municipal population	\$21,505.92	\$21,461.32	\$26,370.86	\$26,092.97	
<i>Value of infrastructure / Municipal population</i>					
Population density per length of road	1.39	1.34	1.33	1.32	
<i>Municipal population / Kilometres of local roads</i>					
<b>OWN-SOURCE REVENUE</b>					
Own-source revenue per head of municipal population	\$2,246.21	\$2,232.13	\$2,224.55	\$2,590.55	Council received the 2022/23 payment in lieu of rates (PiLOR) payment (\$300,727) in 2023/24, therefore inflating Councils own source revenue indicator 2023/24.
<i>Own-source revenue / Municipal population</i>					
<b>RECURRENT GRANTS</b>					
Recurrent grants per head of municipal population	\$2,289.77	\$1,864.21	\$1,937.37	\$687.28	At the end of the 2022/23 financial year, Council made the decision to withdraw from the provision of CHSP services which has resulted in a reduction of our recurrent grants.
<i>Recurrent grants / Municipal population</i>					
<b>DISADVANTAGE</b>					
Relative Socio-Economic Disadvantage	1	1	2	2	
<i>Index of Relative Socio-Economic Disadvantage by decile</i>					
<b>WORKFORCE TURNOVER</b>					
Percentage of staff turnover	16.84%	18.49%	14.75%	23%	Council had an increase in the number of employees who retired or resigned during 2023/24.
<i>Number of permanent staff resignations and terminations / Average number of permanent staff for the financial year x100</i>					

**SECTION FIVE: Notes to the accounts**

*For the year ended 30 June 2024*

**5.1. Basis of preparation**

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

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

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

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

## 5.2. Definitions

KEY TERM	DEFINITION
<i>Aboriginal children</i>	means a child who is an Aboriginal person
<i>Aboriginal person</i>	has the same meaning as in the Aboriginal Heritage Act 2006
<i>adjusted underlying revenue</i>	means total income other than: <ul style="list-style-type: none"> <li>• non-recurrent grants used to fund capital expenditure; and</li> <li>• non-monetary asset contributions; and</li> <li>• contributions to fund capital expenditure from sources other than those referred to above</li> </ul>
<i>adjusted underlying surplus (or deficit)</i>	means adjusted underlying revenue less total expenditure
<i>annual report</i>	means an annual report prepared by a council under section 98 of the Act
<i>asset renewal expenditure</i>	means expenditure on an existing asset or on replacing an existing asset that returns the service capability of the asset to its original capability
<i>asset upgrade expenditure</i>	means expenditure that— (a) enhances an existing asset to provide a higher level of service; or (b) extends the life of the asset beyond its original life
<i>critical non-compliance outcome notification</i>	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
<i>current assets</i>	has the same meaning as in the Australian Accounting Standards
<i>current liabilities</i>	has the same meaning as in the Australian Accounting Standards
<i>food premises</i>	has the same meaning as in the Food Act 1984
<i>intervention level</i>	means the level set for the condition of a road beyond which a council will not allow the road to deteriorate and will need to intervene
<i>local road</i>	means a sealed or unsealed road for which the council is the responsible road authority under the Road Management Act 2004
<i>major non-compliance outcome notification</i>	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
<i>MCH</i>	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
<i>non-current liabilities</i>	means all liabilities other than current liabilities
<i>own-source revenue</i>	means adjusted underlying revenue other than revenue that is not under the control of council (including government grants)
<i>population</i>	means the resident population estimated by council
<i>rate revenue</i>	means revenue from general rates, municipal charges, service rates and service charges
<i>relative socio-economic disadvantage</i>	in relation to a municipal district, means the relative socio-economic disadvantage, expressed as a decile for the relevant financial year, of the area in which the municipal district is located according to the Index of Relative Socio-Economic Disadvantage of SEIFA
<i>restricted cash</i>	means cash, cash equivalents and financial assets, within the meaning of the Australian Accounting Standards, not available for use other than for a purpose for which it is restricted, and includes cash to be used to fund capital works expenditure from the previous financial year
<i>SEIFA</i>	means the Socio-Economic Indexes for Areas published from time to time by the Australian Bureau of Statistics on its Internet site
<i>unrestricted cash</i>	means all cash and cash equivalents other than restricted cash

### 5.3. Other Matters

#### Overview of 2024

Our Council participates annually in the Local Government Community Satisfaction Survey. The survey is conducted by the Department of Government Services on behalf of participating Councils. A minimum of 400 local residents and ratepayers in each municipality over 18 years of age are selected at random. Council moved to a quarterly data capture process, opposed to an annual process for the 2023 year, and continued this into 2024.

Sealed local roads continue to score poorly at 33, two points less than 2023 and less than the small rural average of 41 and state average of 45. Our poor score reflects the state of our surrounding Victorian Government owned, maintained and managed roads, which was identified with the addition of an added question in the 2023/24 year.

In 2024 Council introduced an additional question to the survey, requesting residents identify the roads they were most concerned about.

When analysing the verbatim detailed comments in relation to the roads, it identified that 35% of the complaints related to VicRoads roads, 47% to local roads, 17% to roads in general and 1% to non-sealed roads.

A majority of the concerns were in relation to Warracknabeal and surrounds, with 39% of responses identifying Warracknabeal as their township. This was followed by Hopetoun 10%, Murtoa 10% and Rupanyup 8%.

Whilst we recognise our roads require increased investment and we continue to lobby both Commonwealth and State Government for further funding to address our renewal gap.

Our own source revenue continues to sit at 52%, which further extenuates how heavily reliant we are on Grant funding to undertake our operational, maintenance and capital works program.

Our workforce turnover has increased in 2024, from 14.75% to 23%. This is due to a number of retirements, the conclusion of the regional assessment service and employees pursuing alternative career options.

The 2021 SEIFA (Socio-Economic Indexes for Areas) data reveals a stark reality for the Yarriambiack region in Victoria. With a SEIFA Index for Disadvantage of 946, Yarriambiack finds itself ranked 72 out of 81 local government areas in the state (includes G20 and Unincorporated Vic in the stats). These numbers paint a picture of economic hardship and vulnerability within the community.

Volunteers are a large fabric of our rural community. Without volunteers we would be unable to operate and/or support our halls, recreation reserves and swimming pools across our Shire. Council has a high rate of volunteerism, with 28.7% of the residents undertaking voluntary work through an organisation or group in the last 12 months. Significantly higher than the Victorian state average of 13.3%.

According to the 2021 Census, the population in the Shire had a significantly higher proportion of adults aged 60 to 85 years old (38.3%) compared to the Victorian state average (22.4%).

Since the COVID pandemic, and with an ageing population, we are experiencing a decline in volunteerism, which in turn has seen a shift in community expectations and higher demands on YSC. We are facing the very real possibility, due to funding constraints on not being able to meet the service level demands.

Waste and recycling continue to be a cost burden for Council and our residents. The cost breakdown is eye-opening. Presently, it costs Council \$389.39 per ton to send waste to landfill. In stark contrast, disposing of recycling sets us back a whopping \$1,302.72 per ton—more than three times the cost of landfill disposal. These expenses directly affect our ratepayers, who bear the financial burden through their waste charges.

The State Government's mandate for Local Governments to adopt glass bins, despite funding support, failed to consider the container deposit scheme's (CDS) impact on local glass and recycling collection or the environmental effects of kerbside collection in large areas like our Council's 7,500 square kilometres. Since the CDS's inception, glass collection rates have dropped significantly. Rural Councils need better planning and consultation to ensure future strategies are cost-effective, reduce emissions, and benefit the community.

Currently, our residents pay for an unwanted glass bin service, with low collection and presentation rates.

As a Council we are committed to exploring alternative options for our community, to stabilise the high costs incurred for both Council and Community.

With the reduction in grant funding, the low rate cap that does not reflect wage growth, as a Council we must continue to focus on our service level planning and continue that focus into the 2024/25 financial year.



**PART TWO:**  
*Highlights of our year*



# KEY HIGHLIGHTS

## KEY ADVOCACY – COUNCILLORS AND CHIEF EXECUTIVE OFFICER

The Councillors and the Chief Executive Officer have been highlighting and advocating for the following:

Housing, including social, worker and affordable: We have developed a Housing Strategy Advocacy document that is available on our website. We have continued to apply for opportunities to expand our housing stock across the Shire.

Connecting infrastructure: This is vital for future development in our Shire, as the cost of connecting infrastructure is a cost barrier, and inhibits growth within our Shire.

Recreational Water: We have been advocating for Recreational Water to be classified with the same high security to that of Domestic and Stock. This would require a change via the Wimmera Glenelg Bulk Entitlement.

Advocate for equitable access to NBN: NBN fibre network is now live in Hopetoun. Residents and businesses can now benefit from faster and more reliable NBN internet technology with the completion of fibre upgrades. Hopetoun was upgraded from fixed wire technology to fibre to the premises, giving about 395 homes and businesses access to fixed fibre internet.

Funding for Key Priority Projects, ANZAC Park, Murtoa Recreation Reserve, Hopetoun Old School Site redevelopment: We applied for the Commonwealth Regional Precincts and Partnership Funding opportunity for ANZAC Park and Hopetoun Old School and were unsuccessful.

Throughout the 2023/24 period, the Mayor and CEO have implemented a comprehensive community engagement program, regularly visiting all townships. These visits, often organised through the towns' Progress Associations, include discussions on the budget and other key initiatives. Additionally, they have met with Senior Citizens, Planned Activity Groups, Rotary, Lions Clubs, and Probus Groups across the Shire. This approach has been an excellent way to engage directly with the community, gaining insights into what residents cherish about our Shire and where they would like to see improvements.

Good governance remains a priority in the Council's processes, practices, and decisions. There is continuous reporting and refinement of the Audit and Risk Committee functions as well as the Internal Audit Program.

**The following statement reviews the year's progress on major and other initiatives identified in the 2023/24 budget.**

<b>Indicator</b>	<b>Measure</b>	<b>Status</b>
<b>Council Plan 2021-2025: Strategic Objective One: A Vibrant and Diversified Economy</b>		
Advocate for utilities infrastructure investments across our Shire to support the development of housing opportunities.	• Identify sites across the Shire where lack of utilities is a barrier to future housing development, using this as a platform for advocacy and exploring future funding opportunities.	X
Advocate, partner and seek funding for increased housing across our Shire.	• Successfully secure funding for housing across the Shire. If funding received, partner organisation, specialising in housing to build housing stock.	X
	• Advocate and partner to seek out further opportunities to develop Council owned land parcels across the Shire.	X
Advocate for equitable access to NBN and mobile connectivity to address black spots across our Shire.	• Support of funding submissions and advocacy for NBN enhancements and implementation and mobile towers in black spot areas across the Shire.	X
<b>Council Plan 2021-2025: Strategic Objective Two: A Healthy and Inclusive Community</b>		
Advocate and partner for the delivery of social, affordable and aged care housing across our Shire.	• Explore funding opportunities to develop Council owned land to support the build of aged care, social and affordable housing.	X

**X = Completed**



Indicator	Measure	Status
<i>Council Plan 2021-2025: Strategic Objective Three: A Robust and Thriving Environment</i>		
Engage with community on a regular basis to build a strong relationship between Council and Community.	• Mayor, Councillors and CEO attendance at Community group meetings providing updates on Council activities.	X
	• Community engagement activities to increase knowledge of Council activities.	X
<i>Council Plan 2021-2025: Strategic Objective Four: A Council Who Services Its Community</i>		
Embed sound risk management practices into Council activities.	• Appointment of experienced Audit and Risk Committee.	X

## CHIEF OPERATING OFFICER AND BUSINESS SYSTEMS

The Chief Operating Officer handles the daily operations, working with managers to support the day-to-day activities to deliver the organisational strategy.

The COO directly oversees the Business Systems Team, which focuses on business systems transformation and implementation.

The key highlights for 2023/24 were as follows:

- Delivering the Rural Council's Transformation Project, in partnership with Buloke and Ararat Councils. This project had many components which included:
- Customised data lake to enable enhanced data reporting, data controls and analytics across council systems and to reduce the risk of data loss of key systems.
- Improved electronic document record management system
- Strategic asset management and predictive software to enhance asset management planning
- Building and planning software system enhancements to reduce the complexity of building and planning applications to improve the timeline for application
- Implementing the following key priorities of the ICT and Business Transformation Strategy; booking system for facilities, regulatory system for local law, GIS system transition, and records management system
- Implemented a new Customer Request Management System, which has seen an increase in positive and proactive engagement with the community.
- Enhanced our Service Level Planning, with a key focus of understanding our services, and where we can improve and gain efficiencies.
- Enhanced our Risk Management processes, with a key focus on reviewing, refining and addressing risks as they arise.

The following statement reviews the year's progress on major and other initiatives identified in the 2023/24 budget.

Indicator	Measure	Status
<i>Council Plan 2021-2025: Strategic Objective Four: A Council Who Services Its Community</i>		
Implement information, communication and technology that supports the enhancement of good governance.	• Implementation of key priorities identified in Council's ICT and Business Transformation Strategy.	X
Embed sound risk management practices into Council activities.	• Implementation of strategic and operational risk register and framework.	X
Implement systems to support sound financial and strategic decision making for now and into the future.	• Service Level Plans and business cases that inform budget process that address financial sustainability, social, environmental and economic impacts.	X
<i>Council Plan 2021-2025: Strategic Objective Three: A Robust and Thriving Environment</i>		
Engage with community on a regular basis to build a strong relationship between Council and Community.	• Customer Request Management System that enhances communication between Community and Council.	X

# DEVELOPMENT & ENVIRONMENTAL SERVICES

*The Development and Environmental Services Department is responsible for building, planning, sustainability, environment, transfer station compliance and operations.*

## Building:

Number of Building Permits issued, Report and Consent issued.



The Council has initiated communication efforts to disseminate information about building compliance and upgraded our website features. We will keep refining our communication resources to debunk misconceptions about building and planning issues.

## Waste & Recycling:

The total amount of kerbside garbage and recycling collection amounted to 2,245 tonnes. In early 2023, Council initiated the purple bin glass collection program with promising collection results. A portion of the glass collected through this program is recycled and crushed at the Warracknabeal Transfer Station.

In 2023/24 Council offered free green waste weeks, which has been received positively across the Shire.

Our community has embraced the introduction of the Container Deposit Scheme in Hopetoun, Warracknabeal and Murtoa.

## Electric Vehicle Charging Stations:

We saw the installation of the first EV Charging Stations in our Shire, located in Warracknabeal and Hopetoun.

Climate Change: We appointed a consultant to commence working with Council and the community on developing our Master Environment Strategy, with an aim of reducing our carbon footprint, reducing and/or stabilising the cost of waste and recycling disposal, and establishing ways to enhance our recycling and collection practices.

## Environment & Sustainability:

In partnership with the community we completed the Beulah tree planting. We have finished our high-risk tree inspections and are addressing identified issues.

Renewable Energy and Mineral Sand Mining: As new and emerging projects develop, we have actively continued to attend the Donald Mineral Sands Community Reference Group Meetings, Renewable Energy company meetings, as well as landholder meetings, with an aim of ensuring we are abreast of new developments and changes, and can support our community in disseminating information.



Glass crusher



Charging station

## Planning:

Work has continued on planning scheme amendments relating to flooding controls along the Yarriambiack and Dunmunkle Creeks, corrections to the zoning of a number of properties across the Shire, and the expansion of the Special Use Zone that applies to the Wheatlands Museum land.

In 2023/24 Council also endorsed the inclusion of the Woods Museum into the Wheatlands Museum Planning Scheme Amendment. This would create a Special Use Zone specific for agricultural museums across the Shire and relax controls relating to use, development and signage on both museum sites.

The following table summarises the category of determination –

Subdivision of land	3	Signage	1
Multi-dwelling	1	Waiving of parking requirement	1
Single dwelling	2	Native vegetation removal	1
Alterations to a building structure or dwelling	6	Liquor licence	2
One or more new buildings	26	Subdivision – change to easement and/or restrictions	1
Extension to an existing dwelling or structure associated with a dwelling	1	Telecommunications facility	3
Change or extension of use	14		
Other buildings and works	5		

## Houses:

Council celebrated the construction completion of the four affordable homes, with 2 x 2 bedroom units being constructed in Woomelang, and 2 x 2 bedroom units being constructed in Murtoa.

Council entered into a partnership with Dunmunkle Lodge to manage the Murtoa new and existing units, and the future units to be built in Hopetoun, Warracknabeal and Rupanyup to be completed in 2024/25.



Murtoa Housing Units

The following statement reviews the year's progress on major and other initiatives identified in the 2023/24 budget.

Indicator	Measure	Status
<b>Council Plan 2021-2025: Strategic Objective One: A Vibrant and Diversified Economy</b>		
Support mineral sand mining and renewable energy projects that have a sustainability and environment focus, with the aim of diversifying our economy.	<ul style="list-style-type: none"> <li>Proactive engagement and support provided, with regular meetings and working group participation that supports sustainable economic development of mining and renewable energy projects across the Shire.</li> </ul>	X
<b>Council Plan 2021-2025: Strategic Objective Three: A Robust and Thriving Environment</b>		
Identify key strategic priorities to address climate change	<ul style="list-style-type: none"> <li>Adopt a Climate Change, Environment and Waste Recovery Strategy.</li> </ul>	In progress
Develop innovative solutions to address the State Government's circular economy initiatives.	<ul style="list-style-type: none"> <li>Successful roll out of the glass bin system.</li> </ul>	X
	<ul style="list-style-type: none"> <li>Support the implementation of the Container Deposit Scheme.</li> <li>Engage with the community and roll out community recycling and hard waste collection hubs in our smaller townships.</li> </ul>	X In progress
Implement streetscape works targeted at reducing the heat impacts, and beautifying townships.	<ul style="list-style-type: none"> <li>Plantation of trees across townships.</li> </ul>	In progress
Promote the functions of building, planning and local laws activities with the aim of educating the community on legislative compliance.	<ul style="list-style-type: none"> <li>Community engagement activities that promote the functions and legislative requirements.</li> </ul>	X

# COMMUNITY STRENGTHENING & ENGAGEMENT



Television show 'Postcards' filming at Murtoa

*The Community Strengthening and Engagement Department is responsible for libraries, customer service, events support and internal event coordination, business and community support, economic development, tourism, community development, stakeholder engagement and grant funding applications and coordination.*



School Holiday Program - Wizard of Oz

## Libraries:

During the 2023/24 period, we piloted the self-serve library service at Warracknabeal, expanding its hours and availability for community access. This initiative received positive feedback, and we are pleased to introduce it in the upcoming Dunmunkle Library Service set to open in late 2024.

We saw our borrowing numbers continue to remain steady, with ## items loaned from Council's library collection in the financial year.

Yarriambiack Libraries' Words-On-Wheels and Engagement Service has continued to grow, with Story Time and the School Holiday Programs, with an arts and culture theme remaining a popular occurrence.

We also attended the Mallee Machinery Field Days in Speed, the Warracknabeal and Murtoa Shows in 2023.

Customer Service and Engagement: We continue to provide VicRoads services to our community. Additionally, we've appointed a Community Strengthening Officer who works with the community to ensure compliance for events. We appreciate the dedication of our volunteers and strive to support them in their efforts whenever possible.



Warracknabeal Library

## Tourism:

On 7 February 2024 the Council moved forward with joining the Visitor Economy Partnership (VEP). This saw the joining of Grampians Tourism, and Wimmera Mallee Tourism under one VEP. We celebrated a live broadcast with 3WM ACE Radio from Lake Lascelles in Hopetoun promoting the Yarriambiack Shire and the beautiful Wimmera Southern Mallee.

We supported the Rupanyup Silo Art Renewal Project, providing \$15,000 to assist with their funding application, recognising the importance of silo art to the tourism economy.

We adopted our Tourism Strategy in December 2023, after consultation with our Yarriambiack Tourism Advisory Committee of Council, and the broader community.

We thoroughly enjoyed Seymour Rail's visit to our Shire in October 2023 and have been collaborating with them for their return. Recognising their visit is important to supporting tourism and economic prosperity.

The Master Plans for the Hopetoun Caravan Park were completed in December 2023, with funding to be sourced for future upgrades.

## Economic Development:

We adopted our Economic Development Strategy for 2023-2027 on 23 August 2023, after an extensive community consultation process. In addition, we developed key advocacy documents that articulate key priority projects such as ANZAC Park, Murtoa Recreation Reserve, Beulah Supermarket, All Roads Lead to Yarriambiack, Housing.

Furthermore, we developed a Priority Projects page on our website, to promote our key initiatives to our community, and further afield.

West Vic Business held their first Industry Forum in partnership with Yarriambiack Shire in June 2024. It was a well-attended session, and we look forward to collaborating with West Vic Business into the future.

## Grants:

We conducted grant writing workshops and integrated GrantGuru into our website to help the community locate funding opportunities that align with their priorities. We collaborated with our communities on funding applications for the State Government Tiny Towns, Regional Worker Accommodation, and Enabling Tourism Grants (just to name a few). We are proud to have supported our communities by providing letters of support for numerous funding applications over the past financial year.

## Communications

Council continues to proactively provide information to the community on our programs, plans and services. In the 2023/2024 financial year, we distributed our Yarri Yarns e-newsletters every Friday across our subscribers. We know this newsletter is distributed wide and far throughout various community groups and place significant effort into constructing a weekly update filled with valuable news and updates relevant to those in the shire.

Council also actively utilises its social media channels to provide updates, in particular Facebook and LinkedIn and has nearly 3,000 followers combined across both platforms.

The growth across our communication activity evidences the commitment of Council to increasing community engagement and awareness of Council's services, programs, projects and events. The Have Your Say component of Council's website was widely utilised during the year and this was supported by numerous in person events, forums, workshops and meetings with residents across the shire, seeking their feedback and input into key developments during the year.



BBQ Breakfast at Lake Lascelles Hopetoun - ACE Radio presenting

The following statement reviews the year's progress on major and other initiatives identified in the 2023/24 budget.

Indicator	Measure	Status
<b>Council Plan 2021-2025: Strategic Objective One: A Vibrant and Diversified Economy</b>		
Pursue opportunity to enter partnerships to enhance tourism outcomes across the Shire and region.	• Successful transition to a Visitor Economy Partnership (VEP), securing additional funding to support Tourism across our Shire and Region.	X
	• Clearly developed and defined expectations of the VEP outcomes is to be adopted and articulated to Councillors and the community.	X
Proactively advocate for funding to support economic development and tourism activities to support regional growth and development.	• Advocacy priorities are clearly articulated and communicated to politicians and community.	X
	• Council's advocacy delivers measurable results.	X
	• Assisting the community to advocate for funding that supports community action plan priorities.	X
	• Support the expansion of the silo art trail.	X
	• Strategy adopted to support economic development.	X

Indicator	Measure	Status
Support mineral sand mining and renewable energy projects that have a sustainability and environment focus, with the aim of diversifying our economy.	<ul style="list-style-type: none"> <li>Proactive engagement and support provided, with regular meetings and working group participation that supports sustainable economic development of mining and renewable energy projects across the Shire.</li> </ul>	X
Enhance our tourism assets across the Shire, providing an economic benefit to the region.	<ul style="list-style-type: none"> <li>Strategy adopted to support tourism activities across Shire.</li> </ul>	X
	<ul style="list-style-type: none"> <li>Successful funding and project delivery of key tourism assets.</li> </ul>	X
Support the expansion of arts and culture facilities and programs across the Shire.	<ul style="list-style-type: none"> <li>Expansion of arts and culture programs into Council's library program.</li> </ul>	X
Support and expand library services to be community engagement hubs.	<ul style="list-style-type: none"> <li>Expanded and enhanced service provision.</li> </ul>	X
	<ul style="list-style-type: none"> <li>Increase active patronage.</li> </ul>	X

### Council Plan 2021-2025: Strategic Objective Two: A Healthy and Inclusive Community

Partner with Community to either identify or deliver programs and projects that are inclusive and support a connected and healthy community.	<ul style="list-style-type: none"> <li>Support Progress Associations to develop Community Action Plans.</li> </ul>	X
	<ul style="list-style-type: none"> <li>Support Community groups to apply for funding opportunities based on Community Action Plans and Master Plans.</li> </ul>	X
	<ul style="list-style-type: none"> <li>Partner with key stakeholders, such as Neighbourhood Houses to deliver programs and projects within the shire.</li> </ul>	X



Community Event held at Yaapeet

# PEOPLE & CULTURE

*The People and Culture Department are responsible for Governance, Human Resources, Occupational Health and Safety, Leases and Licences, Gender Equality compliance, Freedom of Information, Learning and Development and Return to Work.*

This report outlines the key achievements for the People and Culture Department for the financial year. Below is an outline of the highlights.

## People Matters Survey:

The people matters survey commenced on Monday 29 May 2023, and closed on Friday 23 June 2023. The results were made available for review in the 2023/24 financial year. The survey is a safe and anonymous way for our team to have their say.

We had an uptake of 88% complete the Survey in 2023, compared to 80% in 2021. The higher the uptake, the greater the quality of the data, to assist with understanding the culture across the organisation.

GEAP & Workforce Plan Progress as of 30 June 2024:

- 40% of actions completed.
- 23% of actions in progress.
- 26% of actions ongoing.
- 11% of actions yet to commence.

## Policy and Procedures:

We provide quarterly reports to Council on the progress of updating and reviewing our policies, procedures and associated documents. We are on track with completing and actioning all documents due for review.

- 75% of policies and procedures completed.
- 15% to be completed post community consultation.

## Work Experience and Placements

We take pride in supporting local youth by offering work experience and placements across various sectors within our Shire. As part of this initiative, we participated in information sessions at Hopetoun P-12 College and Warracknabeal Secondary College to discuss career opportunities in Local Government. Additionally, we attended the Wimmera Victorian Careers Expo at Longernong to further engage with students about their future careers.

For the 2023/24 financial year, we hosted 17 work experience / work placement students. Placements spanned various areas, including Kindergartens and Outdoor Works in central areas.

## Training and Development:

We are pleased to announce that we have achieved 100% completion of our scheduled occupational health and safety training. Additionally, we have accomplished 96% of our planned professional development and compliance training for the financial year 2023/24, with remaining training set to be completed in the early part of the 2024/25 financial year.

We remain committed to enhancing the competencies of our workforce and take pride in being a learning organisation. By continuously investing in our people, we not only benefit our Shire but also ensure that their skills are transferable and valuable within the broader community.



Development Day



Grant Training



Citizenship Ceremony

## Events and Initiatives:

Council's management adopted a Fit for Work Policy and Procedure in 2021 which included drug and alcohol testing across the organisation. This was implemented during the year. Our vision is to have zero harm in the workplace.

We held our all Staff Christmas party at the Warracknabeal Bowls and Golf Club in December 2023, which was a wonderful day where we celebrated our achievements and reflected on the year that was.

Employee Changes: during the financial year, we had 26 employees depart and welcomed 21 new members to the team. We expect our employee turnover to remain steady, due to our Ageing workforce and people nearing retirement age. We value our people's corporate knowledge and experience, and work to capture, impart and share that knowledge with our new team members.

## Governance:

Governance continues to be a key focus area of the organisation, where we utilise systems, processes and software to manage, maintain and monitor our compliance requirements. Over the last 12 months we have been focusing on enacting and renewing lease agreements where community groups occupy Council assets.

Statistics: 64% leases completed, 26% still to be actioned, and 9% in progress. We have also enhanced our Community Asset Committee Governance documentation.

As we head into the October 2024 elections the last 12 months have been spent preparing, and ensuring we have reviewed all our documentation, and are across the legislative requirements and changes that are required to meet our compliance requirements.

## Citizenship Ceremonies:

In the 2023/24 financial year, Council conducted 3 Citizenship Ceremonies, 2 were held at the Yarriambiack Shire Council Offices and one was held on Australia Day at Murtoa.

Over the course of the year we welcomed 6 new Australian Citizens.

The following statement reviews the year's progress on major and other initiatives identified in the 2023/24 budget.

Indicator	Measure	Status
<i>Council Plan 2021-2025: Strategic Objective Four: A Council Who Services Its Community</i>		
Promotion of continuous improvement and professional development to enhance good governance.	• Councillor and staff training programs that supports and maintain legislative compliance and supports enhanced governance practices.	X
	• Budget to support professional development initiatives that provides an overarching benefit to the municipal district.	X
	• Ensure best practice compliance is maintained across the organisation.	X



Mayor Councillor Kylie Zanker welcoming new citizens





New mower at Rupanyup



New kerbing in Werrigar St Warracknabeal



Rabl Park, Murtoa

## INFRASTRUCTURE & WORKS

*The Infrastructure and Works Department are responsible for the delivery of Capital Works program for roads and associated infrastructure, along with community building projects, parks and gardens, town maintenance, design, plant and equipment maintenance and management, national heavy vehicle regulator compliance and issuing of Local Law Permits in relation to Roads.*

Our team has continued to have an ambitious capital works and maintenance program into the 2023/24 financial year.

### Major Capital Works Projects:

We have worked hard to complete the following roads and associated infrastructure projects during the year:

#### CONSTRUCTION PROGRAM - 4KM

4 kms road reconstruction works were completed by Council's in-house operations team and included upgrading the Hopetoun Yaapect Road, Sea Lake Lascelles Road, Rupanyup Road, McIntosh Ave and Mill Street Minyip.

#### RESHEET PROGRAM - 38.5KM

The resheet program included renewing several rural roads used to access farming areas and was completed by Council's in-house operations team. All roads were reformed and had a new gravel layer installed. This included sections of: Burrum Lawler Road, Popes Road, Len Matthews Road, Jung Recreation Reserve Road, McLeod Road, Lallat North Road, Hills Road, F Krelle Road, Kinsellas Road, Dyers Estate Road, Daveys Road, Kewell East Road, Oultons Road, Schwarz Road, Lawler Road, Cannum 5 Chain Road, Yarriambiack Drive, Coffeys Road, Antwerp Road, Desert Road, Yaapect Kenmare Road, Kellys Road, Wathe Reserve Road 2, Whites Road North, Yaapect South Road and Gregors Road.

#### RESEAL PROGRAM - 9.6KM

The reseal program included over \$450,000 worth of work across 16 projects. Some of the projects included: Hopetoun Yaapect Road, Antwerp Road, Sheep Hills Kellalac Road, Lah West Road and Brim West Road.

#### FOOTPATHS - 670M CONCRETE & 1,330M QUARRY DUST

New footpaths were constructed in Woomelang, Warracknabeal, Murtoa, Hopetoun, Rupanyup, Patchewollock, Tempy, Brim, Minyip, Beulah, Hopetoun, enhancing connection within our townships.

#### DRAINAGE PROJECTS - 450M KERB UPGRADES

Werrigar Street Warracknabeal had underground drainage installed. This project will improve drainage functionality for the street, which supports the installation of the new kerb, channel, road seal and carparking to complement the educational precinct in the 2024/25 financial year.

#### SHOULDER RESHEET PROGRAM - 24.5KM

Several shoulder resheet projects were completed throughout the shire including: Ashens Jackson Road, Rosebery East Road, Galaquil West Road, Lah East Road, Blue Ribbon Road, Banyena Pimpinio Road, Brim West Road, Rupanyup Road, Rosebery Rainbow Road, Watchem Warracknabeal Road and Brim East Road

These projects included grading, reforming, and widening the shoulder and installing new gravel.

## Boundary Signs:

New boundary signs have been installed throughout the Shire, enhancing and highlighting our silo art trail. This improvement has garnered numerous positive comments from both visitors and residents.

## Rabl Park Bridges:

The bridges in Rabl Park, Murtoa were replaced this year after it was determined that the old, treated pine bridges had deteriorated beyond repair, creating a safety hazard. We successfully replaced one bridge with a walking track around the Rabl Park lake and the other with a culvert-style bridge. We appreciate our community's patience and understanding as we navigated through this challenging situation to address their concerns.

## Werrigar Street School Precinct:

The Council began significant improvements in the Warracknabeal school precinct, enhancing the kerbs, channels, drainage systems, roads, and car parking facilities. Additionally, the Council obtained funding to conduct a safety assessment of the area to guide any potential future projects.

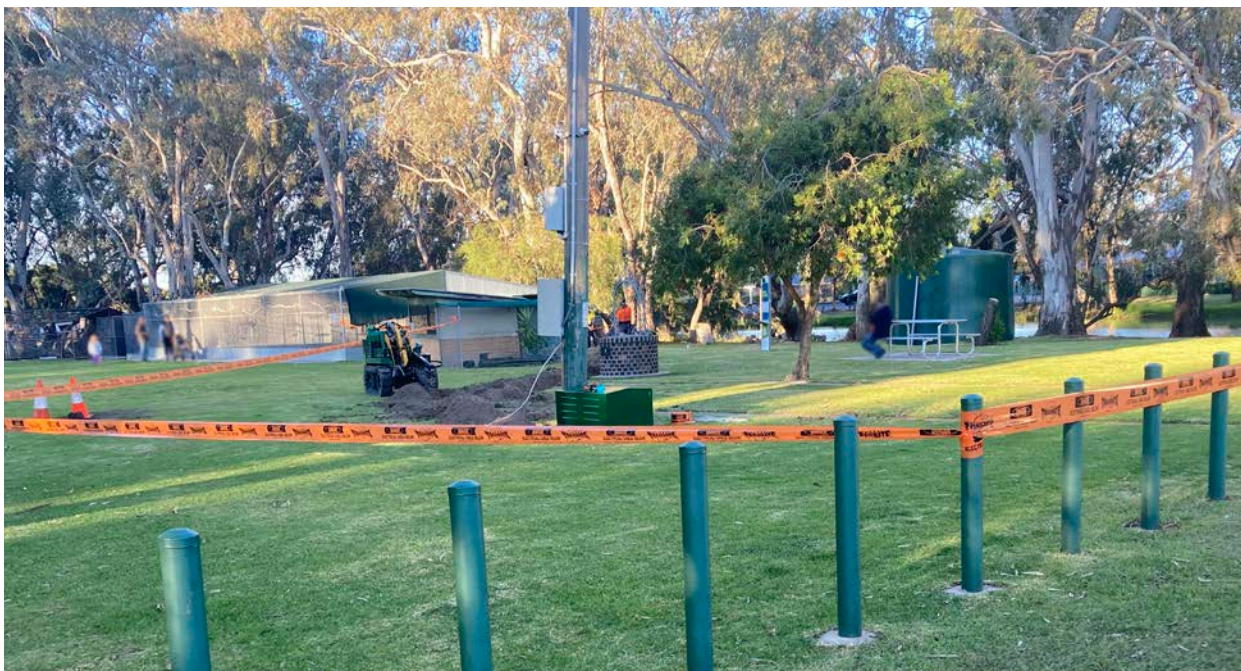
## Wombat Crossings:

Following a petition presented to the Council and discussed at a Council meeting, a motion was approved to obtain funding for Wombat Crossings on Scott Street in Warracknabeal. We successfully secured the funding, and two new Wombat Crossings were installed, much to the community's delight. There are still some minor works to be completed in the 2024/25 financial year.

During the year we also commenced the building improvements at the old Shire building in Rupanyup, the scoping of the Warracknabeal amenities block and upgrades, and completed maintenance grading works around Lake Lascelles, Hopetoun (a key tourist attraction).

The following statement reviews the year's progress on major and other initiatives identified in the 2023/24 budget.

Indicator	Measure	Status
<i>Council Plan 2021-2025: Strategic Objective One: A Vibrant and Diversified Economy</i>		
	Successful completion of the capital works program (greater than 90%)	X
<i>Council Plan 2021-2025: Strategic Objective Four: A Council Who Services Its Community</i>		
	Successful completion of activities arising from Council Meeting actions.	X



Bird cage works - Lions Park, Warracknabeal

# FAMILY, YOUTH & CHILDREN

*The Family, Youth & Children Department are responsible for the delivery of programs associated with families and children, along with connecting with the community.*

## Youth

The Youth program is funded by FReeZA to deliver a diverse range of music, cultural and recreational events that is reflective of the interests of young people within the Yarriambiack Shire and to provide training and skill development activities that support young people to stage FreeZA events.

During the year, the funding was utilised to deliver a Gamers Space at The Warracknabeal Show, support the Murtoa College Colour Run, deliver a Gaming Event in Warracknabeal, deliver Driver Education Courses and Freestyle Dance Workshops across 9 towns in the shire.

Number of Events: 7

During the year in April 2024, Council adopted the Youth Engagement Commitment Statement in April 2024

The Youth Engagement Commitment Statement (2024-2028) and Action Plan provides a clear focus for Council and identifies where Council can create positive, social and collective impact through engagement with young people.

## Maternal & Child Health

Maternal and Child Health provides support and advice to families and young children within the Yarriambiack Shire. Services provide a comprehensive and focused approach for the promotion, prevention and early identification of the physical, emotional and social factors affecting young children and their families. Through the year this service was delivered across the shire with a mix of in home and centre based visits.

Additionally, Council employees delivered immunisation clinics for children as per the National Immunisation Program Schedule.

## Facilitated Playgroups

Facilitated program for families with children from birth to school age providing opportunity to develop parenting skills and confidence in supporting their child's wellbeing and development. This program is funded by the Department Families, Fairness and Housing.

In April 2024, following challenges in delivering the program, YSC advised the DFFH that it did not have the capacity to deliver the program as intended or meet required target funding and was exiting the service.

## Kindergarten & Early Years

Yarriambiack Shire Council, Early Years services include 3 & 4 year old sessional Kindergarten, that run from 3 to 5 days per week. Our Early Years team consists of 16 employees that deliver exceptional education and support to our 131 enrolled young Children and their families, over our 7 Kindergarten Programs: (Murtoa, Minyip, Rupanyup, Warracknabeal 4 Year Old, Warracknabeal 3 Year Old, Hopetoun and Beulah)

Currently all services are meeting the benchmark for the National Quality Standards, with some exceeding results within the 7 Quality areas.

Yarriambiack Shire Council Early Year Services are one of the first services in the state to start the Pre-Prep roll out of 30 hours of Kindergarten per week for our Students. This will be a gradual process, over a 10 year period to reach the full 30 hours. This will commence in 2025. Construction during the year continued on the Early Years Building in Warracknabeal that will house a mixture of 3 & 4 year old children in 2025 working alongside the current Warracknabeal Memorial Kindergarten. This project has been progressing over a number of years, with its completion set to further increase the stability and quality of education delivered to our future leader.

Our kindergarten yards in Hopetoun have seen upgrades during the year with upgrades also planned for the next



financial year in Rupanyup creating spaces for great learning and creativity.

Murtoa Kindergarten will cease to operate as a Yarriambiack service at the end of 2024, with a new State Government Early Learning Centre scheduled to open January 2025.

The following statement reviews the year’s progress on major and other initiatives identified in the 2023/24 budget.

Indicator	Measure	Status
<b>Council Plan 2021-2025: Strategic Objective One: A Vibrant and Diversified Economy</b>		
Advocate and partner to enhance early years services across the Shire.	• Secured funding for the development of the Dunmuckle Early Years Centre. Work with Department of Education to ensure plans and building meet Community expectations and requirements.	X
	• Advocate to government, with solutions to address the early years worker shortage across the Shire (and broader Victoria and Australia).	X
<b>Council Plan 2021-2025: Strategic Objective Two: A Healthy and Inclusive Community</b>		
Support the enhancement of early childhood, family and youth outcomes across the Shire	• Revision of the Municipal Early Years Strategy.	X
	• Develop a partnership to procure enhanced maternal child health services.	Not delivered - scope changed
	• Revision of the Youth Strategy.	X
	• Explore opportunities to advocate and support the expansion of childcare services.	X



Children playing at Rupanyup Kindergarten



Children at the Easter School Holiday Program - Hopetoun & Patchewollock

# CORPORATE SERVICES

*The Corporate Services Department is responsible for finance, rates, payroll, accounts payable and receivable, insurance, corporate planning, procurement and corporate systems administration.*

The Corporate Services area is considered the heart of the organisation, that supports the rest of the organisation to function and perform their duties.

The areas of responsibility include: finance, payroll, accounts payable and receivable, procurement and contracts, rates, insurance, corporate planning and corporate system administration.

The Manager Corporate Services is the Principal Accounting Officer, in accordance with the requirements of the Local Government Act.

In the 2023/24 financial year the Corporate Services team successfully completed the Annual Report, Budget, revision of the Revenue and Rating Plan and updated all of their relevant and supporting policies and plans.

The Department successfully transitioned over their Workflowmax software from the Xero provider to the new Bluerock provider. This was a seamless transition, with no operational impacts.

The Team was proud of their achievements, having no additional outstanding External Audit Actions noted in 2023/24. This is an achievement to be celebrated, as they work diligently ensuring compliance and internal controls are maintained amongst a small team of Officers.

The Team has commenced the establishment of the Panel of Preferred Suppliers, with the following being implemented in 2023/24:

- C337-2023 Building Demolition and Asbestos Removal
- C335-2024 Plumbers, Electricians and Builders/Carpenters/Handypersons

We are continuing to focus on implementing more panels in 2024/25 and beyond.

**Rates Arrears:** The team has focused heavily on reducing our rates arrears balance, pursuing \$2.58 million at the start of the year. We have collected \$449,184.57 (30%) in outstanding rates and charges in 2023/24 and have a closing balance of \$1.4 million to be pursued. We have approximately 8% in outstanding rates and charges as of 30 June 2024, which is considered higher than the 4% average for Victorian Rural Councils.

Whilst Yarriambiack Shire has a higher-than-average rates arrears balance, we actively pursue this through debt collection, and where we can, sell properties via the section 181 Act provisions within the Local Government Act 1989. This process is resource intensive, costly and time consuming. It can be argued that we can reclaim the costs back on the sale of the property, however, Council must outlay the costs upfront in the first instance to commence the process. This places pressure on our cashflow, and the number of properties we can pursue at any one time.

We have 169 eligible section 181 properties, of that we have sold 18 properties, and have 9 in progress.

**Voter Roll Changes:** Changes to the Victorian Local Government Act have increased our team's workload for the 2023/24 year, especially regarding voter roll eligibility for the October 2024 local elections. This extra work involves communicating with landowners who live outside but own property within our Shire.

**The following statement reviews the year's progress on major and other initiatives identified in the 2023/24 budget.**

<b>Indicator</b>	<b>Measure</b>	<b>Status</b>
<i>Council Plan 2021-2025: Strategic Objective Four: A Council Who Services Its Community</i>		
Promotion of continuous improvement and professional development to enhance good governance.	• Annual Report	X
	• Local Government Performance Reporting	X
	• Annual Budget	X
	• Revenue and Rating Plan	X

# COMMUNITY HEALTH

*The Community Health Department areas of responsibility include Local Laws, Animal Management, Livestock Exchange, Environmental Health, Regional Assessment Services, Sport and Recreation, Leisure Centre Management, Immunisation Program, Fire Prevention and Housing.*

In the 2023/24 financial year the Team revised the Access and Inclusion Plan which was adopted by Council in October 2023. The Local Law No. 5 commenced its review and community engagement process, along with the Sport and Recreation Strategy.

The master planning for the Brim, Beulah, Minyip, Hopetoun, and Rupanyup Recreation Reserves, along with Rabl Park, Murtoa and the Warracknabeal Recreation Precinct, has been Finalised. These master plans are crucial as they reflect community involvement and long-term vision, allowing both the Council and local communities to seek funding opportunities.



## Animal Management:

We were successful in receiving a \$10,000 grant as part of the Desexing Program funded by Animal Welfare Victoria (AWV). We exceeded the target of desexing 50 animals, with 64 animals desexed across our Shire.

This was a positive, proactive approach to responsible animal management, that supported companion animals not intended for breeding to be desexed.

## Environmental Health Services:

Yarriambiack Shire Council is committed to providing public health services that meet both the needs of our communities and also our obligations under relevant legislation. Council will continue to monitor food businesses to ensure safety in this sector, while undertaking school-based immunisation programs, recreational water surveillance and various other services that can directly improve community health and wellbeing.

## Local Laws:

We've adopted a proactive approach to local law compliance, scheduling regular inspections across townships. We notify towns in advance and collaborate with the community to resolve issues. This approach is well-received, as our goal is to build relationships and enhance community well-being.

## Livestock Exchange:

Our livestock exchange continues to be a hub of activity with sales held on a fortnightly basis, from March to October each year. The livestock exchange processed 74,155 sheep and lambs that were sold throughout the 2023/24 year.

A new ramp was installed at the livestock exchange, enhancing usability for agents and primary producers.

## Regional Assessment Service (RAS):

The RAS Agreement for the delivery of home support assessments in Victoria expired on 30 June 2024 with the Commonwealth's planned implementation of the Single Assessment workforce to commence from 01 July 2024.

The new Single Assessment model will incorporate Regional Assessment Service (RAS) and Aged Care Assessment Services (ACAS) into one holistic service model.

We express our deepest gratitude to Mandy Bryce, our Regional Assessment Officer, who concluded her service with the Council on 30 June 2024.

Mandy's unwavering dedication and advocacy for face-to-face assessment services have been invaluable to our region. We sincerely thank Mandy for her commitment and strong voice and advocacy for our senior residents.



## Community Health Project Murtoa Stick Shed:

Rebecca Botheras, the Council's Sport and Recreation Coordinator, successfully completed the Murtoa Stick shed Visitor Experience Project at the end of 2023. Transitioning from her previous position as Projects Coordinator, she significantly enhanced the amenities of the visitor information centre at the Stick shed. The Council sponsored and oversaw the construction work on behalf of the Stick shed Committee.

The following statement reviews the year's progress on major and other initiatives identified in the 2023/24 budget.

Indicator	Measure	Status
<i>Council Plan 2021-2025: Strategic Objective Two: A Healthy and Inclusive Community</i>		
Undertake master planning of sport and recreation assets and areas to support the community with future planning.	• Develop master plans to support future community grant applications.	X
	• Successful community and/or Council grant applications.	X
Transition out of the Commonwealth Home Support Program and Regional Assessment Service.	• Successful transition out with appointment of localised delivery operators.	X
	• Successful advocacy for a localised presence for Regional Assessment Service.	In progress
<i>Council Plan 2021-2025: Strategic Objective Three: A Robust and Thriving Environment</i>		
Ensure Council's Local Law reflects community sentiments and expectations.	• Undertake review and revision of the Local Law.	In progress



Livestock Exchange - Warracknabeal



Seniors Concert held in October 2023 with approximately 250 attendees

# ASSETS & EMERGENCY

*The Assets and Emergency Management Department areas of responsibility include aerodrome management, asset management including accounting and modelling, capital works and maintenance program development, condition inspections and programmed inspections and maintenance, GIS management, building and maintenance management and emergency management.*

In 2023/24 the Manager Assets and Emergency Management, Michael Evans accepted a secondment as the Wimmera Emergency Management Coordinator. Vanessa Lantzakis accepted a contractor position to backfill the role as the Manager Assets.

The key focus of the team throughout the 2023/24 year was as follows:

## **Improving Asset Management Data Collection:**

The team has worked to implement and establish the Field Go – Universe Asset Management application to capture data out in the field, creating process improvements and efficiencies. This is being continued into the 2024/25 financial year.

The team has also worked to reconcile the asset management system against the finance systems, and improved data collection processes.

## **Improving Decision Making:**

We implemented the Ascetic Predictor Modelling software, which models Council's renewal gap and maintenance program and spend. This project commenced in 2023/24 and is to be finalised in 2024/25 and utilised to develop the 2024/25 Budget. Our aim is to continuously improve on our data capture, to improve decision making information and processes.

## **Funding Opportunities:**

We applied for several flood mitigation and emergency management funding opportunities, with no success. However Council was successful with the Wombat Crossing and School Precinct applications.

## **Key Strategic Document Review:**

The Road Management Plan and Road Hierarchy were revised after extensive community consultation processes and adopted.

The Footpath Hierarchy was also revised and adopted.

## **Building and Maintenance Improvements:**

We have undertaken an extensive amount of work addressing building maintenance across our Shire. Council created an inspection regime for buildings that will be transferred to the Field Go – Universe Asset Management application.





## Emergency Management:

### Key Strategic Document Review:

Council reviewed and updated its internal emergency management team governance documents - Operations manual, Council's Emergency Operation Centre (CEOC) Manual, Roles & Responsibilities manual.

### Training:

Selected Council employees have completed Emergency Relief Centre training, Secondary Impact Assessment training, Municipal Emergency Management Officer & Municipal Recovery Management training, the use of Crisisworks software, and attended an aerodrome incident exercise in 2023-24.

The following statement reviews the year's progress on major and other initiatives identified in the 2023/24 budget.

Indicator	Measure	Status
<i>Council Plan 2021-2025: Strategic Objective Three: A Robust and Thriving Environment</i>		
Design integrated water management systems for selected townships	• Explore funding opportunities to address emergency preparedness risks in Rupanyup, Beulah, Warracknabeal and Yaapeet.	X
<i>Council Plan 2021-2025: Strategic Objective Four: A Council Who Services Its Community</i>		
Implement systems to support sound financial and strategic decision making for now and into the future.	• Asset Management Modelling for each Asset Classes to inform decision making.	X

# Fast FACTS

## Community Strengthening

EVENTS REGISTERED	38
NUMBER OF COMMUNITY STRENGTHENING INITIATIVES OFFERED TO COMMUNITY	7
NUMBER OF LISTINGS ON COMMUNITY & BUSINESS DIRECTORIES	44
COMMUNITY GROUPS SUPPORTED WITH COUNCIL GRANTS	15
FUNDING APPLICATIONS SUCCESSFUL	2

## Corporate Services

LAND INFORMATION CERTIFICATES	341
DEBTOR NOTICES ISSUED	729
NUMBER OF SECTION 181 RESOLVED	13
REQUEST FOR QUOTES	15
RATES NOTICES ISSUED	7,368
CONTRACTS AWARDED	15
INVOICES PAID	5424
STAFF RESIGNATIONS 2023/24 YEAR	27

## People & Culture

NEW CITIZENS WELCOMED	6
COUNCIL POLICIES / PROCEDURES ADOPTED	22
POLICIES UPDATED AND ADOPTED FOR 2023/24 YEAR	16
NEW STAFF 2023/24 YEAR	18

## Library

TOTAL LIBRARY BOOKS IN OUR COLLECTION	15,714
KM'S LIBRARY VAN TRAVELLED FOR THE 2023/24	21,200
NUMBER OF TIMES THE WOW LIBRARY VAN VISITED OUR TOWNS	243
NUMBER OF EVENTS RUN THROUGH THE WOW LIBRARY VAN AND WARRACKNABEAL LIBRARY	73
VISITORS TO THE WARRACKNABEAL LIBRARY	3,915
NUMBER OF NEW MEMBERS JOINING YARRIAMBIAK LIBRARIES	205
NUMBER OF E-ITEMS BORROWED (E-BOOKS, E-MAGAZINES, AND E-AUDIO BOOKS)	2,247
TOTAL NUMBER OF ACTIVE YARRIAMBIAK LIBRARIES MEMBERS	569

## Community Health

MONETARY AMOUNT OF FUNDING INTO SWIMMING POOLS ACROSS THE SHIRE	\$258,713.43
CAT REGISTRATIONS	408
LOCAL LAW PERMITS ISSUED	14
ANIMALS REHOUSED	33
DOG REGISTRATIONS	1145
SHARE GRANTS AWARDED TO COMMUNITY GROUPS	15
MONETARY AMOUNT OF FUNDING INTO THE COMMUNITY ACROSS THE SHIRE	\$558,098.58
ANIMAL COMPLAINTS	174

## Administration

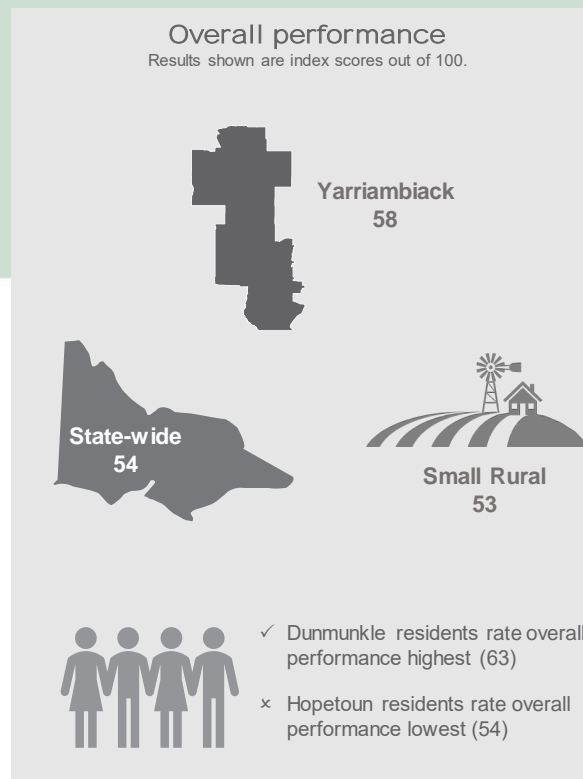
NUMBER OF VICROADS SERVICE TRANSACTIONS PROCESSED	1,685
POLICIES & STRATEGIES UPDATED AND ADOPTED FOR 2023/24 YEAR	5

# 2024 COMMUNITY SATISFACTION SURVEY

Each year Local Government Victoria (LGV) coordinates a State-wide Local Government Community Satisfaction Survey throughout Victorian local government areas.

The main objectives of the survey are to assess the performance of councils across a range of measures and to seek insight into ways to provide improved or more efficient service delivery.

In 2023/2024 Council undertook quarterly Community Satisfaction Surveys, the results of which are shown below -



PERFORMANCE MEASURE	Yarriambiack 2022	Yarriambiack 2023	Yarriambiack 2024	Small Rural Shires 2023
<b>Overall Performance</b>	60	59	58	53
<b>Customer Service</b>	72	65	67	66
<b>Community Consultation</b> (community consultation & engagement)	57	58	58	51
<b>Advocacy</b> (lobbying on behalf of the community)	57	54	54	50
<b>Making Community Decisions</b> (decisions made in the interest of the community)	60	57	56	50
<b>Business/Community Development/Tourism</b>	64	64	61	59
<b>Sealed Local Roads</b> (condition of sealed local roads)	38	35	33	41
<b>Overall Council Direction</b>	52	48	47	44



# CHALLENGES & FUTURE OUTLOOK

*The Council Plan 2021-2025 guides the work of Council in providing services and projects for the community. The plan is set out in five strategic objectives and what follows is a summary of achievements under those four key areas.*

## Key Challenges

The rising cost of waste and recycling is indeed a significant challenge for many Councils, including small rural ones. The introduction of the Minister's Good Practice Guidelines for Service Rates and Charges has added to this complexity by creating uncertainty around the definitions and whether Transfer Station operations and management costs can be included in the waste charge calculations. This ambiguity could further strain the already tight financial situation of Councils.

The rate cap set in the 2023/24 financial year gave us hope that the government recognised the financial pressures councils were under, with the rising cost of materials, construction costs and wages. Unfortunately, our hope was diminished with the rate cap being set at 2.75% lower than the agreed 3% wage increase each year for three years within our Enterprise Agreement. The rising cost of employee salaries, against unmet revenue increases places significant pressure on financial sustainability, adhering to legislative and governance requirements, whilst also meeting community expectations.

Meeting the requirements for the Disaster Recovery Funding Arrangement and the State Government Flood Support Funding after the October 2022 event has been resource intensive, taking away valuable time from business-as-usual activities. This has been a common challenge for many councils.

Additionally, low unemployment rates, lack of housing, and a shortage of skilled labour across the region have made it difficult to attract professionals to the Shire. This issue is compounded by the lack of available quarries and gravel pits within the Shire and neighbouring areas, which increases the cost of cartage and road building. Despite exploring options in the southern end of the Shire, no viable solutions have been found.

Furthermore, the shortage of qualified building surveyor's places increased pressure on rural councils. Consultant services are limited, and the costs to procure these services are high, adding to the financial strain.

## Future Outlook

On the positive side, the State Government has committed to a 10-Year Strategy for Social and Affordable Housing, which includes planning reforms to increase housing offerings across the state. This strategy aims to address some of the housing shortages that rural Councils face. Furthermore, the State Government has introduced several funding initiatives, such as the Rural and Regional Housing Fund, the Tiny Towns Fund, Regional Worker Accommodation Fund, and the Enabling Tourism Fund. These initiatives are designed to support rural communities and promote economic growth.

There are signs that construction costs in Victoria are stabilising. According to recent data, the CoreLogic Cordell Construction Cost Index (CCCI) recorded a 0.3% increase in construction costs over the September quarter, down from 0.7% in the previous quarter. This indicates a slowdown in the pace of cost growth. However, it's important to note that while some material costs, like bricks, timber, and steel, are stabilising, smaller items have started to increase in price. Additionally, labour shortages continue to be a significant factor driving costs. Overall, while there is some stabilisation, the future trend remains uncertain, and costs could fluctuate depending on various factors.

Looking ahead, our primary focus as a Council will be on planning service levels and determining the extent of services we can offer to the community. Concurrently, we will evaluate which services are fundamental to our operations and should be delivered by us, and which could be handled by other providers.



**PART THREE:**

*Partnerships with Community*

# Contributions & Donations

PROJECT	REFERENCE	AMOUNT \$
<b>Contributions and Donations - Community Groups</b>		
Minyip Progress Association - <i>Minyip Fuel Station Landscape Project</i>	SHARE Grant Funding	\$3,000.00
Murtoa A & P Society - <i>Level Up! at the Murtoa Show</i>	SHARE Grant Funding	\$1,500.00
Warracknabeal Golf Bowls Club - <i>Tournament</i>	SHARE Grant Funding	\$1,500.00
Hopetoun Community Hotel Motel - <i>Tables &amp; Chairs</i>	SHARE Grant Funding	\$2,000.00
Murtoa & District Historical Society - <i>Murtoa Community Museum Improvements &amp; Repairs</i>	SHARE Grant Funding	\$3,638.25
Woomelang & District Bush Nursing - <i>Laugh and Learn About RUOK</i>	SHARE Grant Funding	\$1,500.00
Yaapeet Community Club Inc - <i>re-roofing</i>	SHARE Grant Funding	\$10,000.00
Beulah Business & Information Centre - <i>Wide Open Spaces Festival</i>	SHARE Grant Funding	\$1,500.00
Warracknabeal Action Group Meal in the Beal - <i>Meal in the 'Beal</i>	SHARE Grant Funding	\$1,500.00
Hopetoun & District Historical Society Inc. - <i>Installation of a work station at the Archival Museum</i>	SHARE Grant Funding	\$2,827.47
Patchewollock Music Festival	SHARE Grant Funding	\$1,500.00
Murtoa Events - <i>Movies Under the Stars (Murtoa Events)</i>	SHARE Grant Funding	\$1,500.00
Warracknabeal A & P Society - <i>Virtual Reality Header Harvester</i>	SHARE Grant Funding	\$1,500.00
Wood's Heritage Museum - <i>Murtoa Big Weekend shuttle bus</i>	SHARE Grant Funding	\$1,000.00
Warracknabeal Playgroup	SHARE Grant Funding	\$1,500.00
Warracknabeal Action Group Community Garden - <i>purchase of land for the Warracknabeal Community Garden</i>	Contribution	\$15,000.00
		<b>\$50,965.72</b>
<b>Contributions and Donations - Weir Pools</b>		
Lake Marma Reserve Committee of Management	Weir Pool Contribution	\$7,003.37
Yarriambiack Creek Development Committee	Weir Pool Contribution	\$3,427.19
Lake Lascelles/Corrong Com. Management	Weir Pool Contribution	\$12,516.66
Beulah Public Purpose Reserve Committee of Management	Weir Pool Contribution	\$5,066.27
Yaapeet Community Club Inc	Weir Pool Contribution	\$3,725.20
		<b>\$31,738.69</b>
<b>Contributions and Donations - Community Halls</b>		
Warracknabeal Town Hall Committee	Annual Contribution	\$702.28
Lubeck Memorial Public Hall Inc	Annual Contribution	\$3,250.15
Sheep Hills Mechanics Institute	Annual Contribution	\$702.28
Murtoa Mechanics Hall	Annual Contribution	\$4,775.51
Woomelang Memorial Hall	Annual Contribution	\$6,455.36
Speed Public Hall	Annual Contribution	\$2,754.34
Brim Memorial Hall	Annual Contribution	\$702.28
Beulah Memorial Hall	Annual Contribution	\$3,250.15
Wallup Hall Committee	Annual Contribution	\$2,073.13
Boolite Public Hall & Recreation Reserve	Annual Contribution	\$1,383.49
Aubrey Public Hall	Annual Contribution	\$1,343.20
Patchewollock Incorporated	Annual Contribution	\$4,775.51
Rupanyup Public Memorial Hall	Annual Contribution	\$4,597.13
		<b>\$36,764.81</b>

PROJECT	REFERENCE	AMOUNT \$
<b><i>Contributions and Donations - Recreation Reserves</i></b>		
Beulah Memorial Park Trustees	Annual Contribution	\$9,941.24
ANZAC Park Trustees	Annual Contribution	\$60,208.94
Patchewollock Recreation Reserve	Annual Contribution	\$3,580.50
Woomelang Recreation Reserve	Annual Contribution	\$3,424.59
Lubeck Recreation Reserve	Annual Contribution	\$3,580.50
Minyip Recreation Reserve Committee	Annual Contribution	\$13,598.06
Hopetoun Recreation Reserve Community Assets Committee	Annual Contribution	\$22,947.28
Tempy Memorial Park	Annual Contribution	\$8,937.09
Speed Recreation Reserve	Annual Contribution	\$3,580.50
Rupanyup Recreation Reserve	Annual Contribution	\$20,192.12
Murtoa Showyards Reserve Inc	Annual Contribution	\$20,086.36
Brim Recreation Reserve Trustees	Annual Contribution	\$9,838.75
		<b><u>\$179,915.93</u></b>
<b><i>Contributions and Donations - Swimming Pools</i></b>		
Hopetoun Swimming Pool	Annual Contribution	\$34,815.80
Rupanyup Swimming Pool	Annual Contribution	\$23,004.35
Tempy Swimming Pool	Annual Contribution	\$9,004.13
Beulah Swimming Pool	Annual Contribution	\$24,235.73
Minyip Swimming Pool Inc	Annual Contribution	\$27,691.52
Murtoa Swimming Pool Inc	Annual Contribution	\$39,288.11
Warracknabeal Memorial Swimming Pool	Annual Contribution	\$76,999.23
Woomelang Swimming Pool	Annual Contribution	\$23,674.56
		<b><u>\$258,713.43</u></b>
<b>TOTAL</b>		<b>\$558,098.58</b>

### ***Memberships***

Australian Local Government Womens Association	Membership	86.36
Municipal Association of Victoria	Membership	20,260.00
Keep Australia Beautiful Council	Membership	1,000.00
Wimmera Southern Mallee Development Association	Membership	65,361.00
Rural Councils Victoria Incorporated	Membership	5,000.00
Victorian Local Governance Association	Membership	3,110.91
Local Government Professionals	Membership	1,500.00
Australian Livestock Saleyards Association Inc	Membership	835.00
Grampians Tourism Board Inc	Membership	\$15,000.00
		<b><u>\$112,153.27</u></b>

<b>TOTAL CONTRIBUTIONS &amp; MEMBERSHIPS</b>		<b>\$670,251.85</b>
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## Annual

## GRANTS PROGRAM

The Annual Grants Program supports projects and activities to assist in building healthy, vibrant and sustainable communities across Yarriambiack Shire Council.

## SHARE Community Grants Program

Each financial year, Council provides financial assistance to community groups and businesses to support the provision of events and services which respond to identified community need, contribute to the building of stronger communities and are in accordance with Council's strategic outcomes.

The program provides funding through 4 different streams:

- Community Events (Up to \$1,500) Not-for-profit community groups
- Business & Streetscape (Up to \$2,000 - 1:1\*) Small businesses
- Community Building - minor (Up to \$3,000) Not-for-profit community groups
- Community Building - major (Up to \$10,000 - 3:1\*) Not-for-profit community groups

\* Indicates the contribution required to receive funding eg. 3:1 = group/business must contribute \$1 to the overall project for every \$3 received

In 2023/24, community-based organisations received funding totalling \$35,965.72 through the Community SHARE Grant Program for projects and activities that encourage, develop, support and sustain a wide range of local recreational, cultural and social life in Yarriambiack Shire Council.

<i>Recipient</i>	<i>Project</i>	<i>Funding</i>
Patchewollock Music Festival	Patchewollock Music Festival 2023	\$1500
Murtoa Agricultural & Pastoral Society	Level Up! Gaming feature at the 2023 Murtoa Show	\$1500
Movies Under The Stars - Auspiced by Murtoa Events	Movies Under The Stars	\$1500
Woomelang Bush Nursing Centre	Laugh and learn about RUOK	\$1500
Warracknabeal Action Group	Meal in the 'Beal	\$1500
Murtoa & District Historical Society Inc.	Murtoa Community Museum Improvements & Repairs	\$3638.25
Woods Farming & Heritage Museum	2023 Murtoa Big Weekend Shuttle Bus	\$1000
Hopetoun & District Historical Society	Installation of a work station at the Archival Museum	\$2827.47
Warracknabeal Playgroup	Mini kids carnival and market	\$1500
Beulah Historic Learning & Progress Association Inc.	Wide Open Spaces Festival	\$1500
Warracknabeal Golf Bowling Club	Annual Bowling Tournament	\$1500
Minyip Progress Association	Minyip Fuel Station Landscape Project	\$3000
Hopetoun Community Hotel	Austin St Tables & Chairs	\$2000
Yaapeet Community Club	Re-roof the old dressing shed	\$10000
Warracknabeal Agricultural & Pastoral Society	Virtual Reality Header Harvester	\$1500



## Fee Waivers and Council Support

Council has provided support to a number of community groups (not-for-profit organisations) during the 2023/24 financial year, in accordance with Council's Community Assistance and Fee Waiver Policy. A list of recipients and a description of the waiver is provided below.

### *Recipient*

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Transfer Station Waiver - Hopetoun Gun Club Rubbish Disposal
Transfer Station Waiver - CEO Approval - Neighbourhood House
Planning Permit Fee Waiver - Rupanyup Major Events Barley Banquet
Planning Permit Fee Waiver - Hoof and Harvest Event October 2023
Transfer Station Waiver - Minyip Bowls Club
Transfer Station Waiver - Murtoa Swimming Pool
Transfer Station Waiver - Volunteer Clean Up of Rubbish Yarriambiack Creek Warracknabeal
Transfer Station Waiver - Rupanyup Swimming Pool
Planning Fee Waiver - Minyip Progress Association
Transfer Station Waiver - Church Rupanyup (Philips Street)
Application Fee Wavier - WAG Meal in the 'Beal
Request for Fee waiver - Warracknabeal Scout Hall
Request to Waive Green Waste Fee - Cemetery Trust
Planning Permit Fee Waiver - Rupanyup Dirt Music
Enterprise Rupanyup - Crossover Waiver
Transfer Station Waiver - Rural Energy
Request for E-Waste Fee Waiver - Hopetoun and District Neighbourhood House

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**PART FOUR:**

*Governance*



## OVERVIEW

Like all Local Government in Victoria, Yarriambiack Shire Council operates under the Local Government Act 2020, and the Local Government Act 1989. Local Councils are given a strict framework under which they must operate, and they are accountable to the Victorian Government through the Minister for Local Government under the Department of Government Services.

Councils must report regularly to the Victorian Government and are also audited annually by independent auditors. The Local Government Inspectorate and the Independent Broad-based Anti-Corruption Commission are bodies which have been set up by the Victorian Government to ensure that local governments act properly and with integrity.

Yarriambiack Shire Council puts corporate governance systems in place to ensure the organisation:

- operates within the spirit and intent of the relevant legislation
- outlines its powers and supports open and transparent decision-making processes
- establishes effective frameworks for planning
- monitors the efficiency and effectiveness of operations
- engages with and advocates for our community as partners in the ongoing growth and development of Yarriambiack Shire where lifestyle, culture and safety are important.

### Meetings of Council

Yarriambiack Shire Council operates in accordance with the Local Government Act 2020 and holds Council meetings monthly, generally on the third Wednesday of each month with the exception of January when no meeting was held.

For the 2023/24 financial year, Council held the following meetings:

- 12 ordinary Council meetings
- 2 special Council meeting

The following table provides a summary of Councillor attendance at Council meetings and Special Council meetings for the 2023/24 financial year.

COUNCILLORS	ORDINARY COUNCIL MEETINGS ATTENDED	SPECIAL COUNCIL MEETINGS ATTENDED	TOTAL
Cr Graeme Massey	11	2	13
Cr Kylie Zanker	11	1	12
Cr Corinne Heintze	11	2	13
Cr Tom Hamilton	11	2	13
Cr Andrew McLean	11	2	13
Cr Chris Lehmann	11	1	12
Cr Karly Kirk	10	2	12

### Councillor Code of Conduct

In March 2021, in accordance with the Local Government Act 2020, the Council reviewed and adopted the Councillor Code of Conduct. The purpose of the Councillor Code of Conduct is to include the standards of conduct expected to

be observed by Councillors in the course of performing their duties and functions as Councillors, including prohibiting discrimination, harassment (including sexual harassment) and vilification.

## Conflict of Interest

Councillors are elected to a position of trust to act in the best interests of the community. The Councillors and Officers of Yarriambiack Shire Council live locally and are involved in the local community meaning there may be connections between their private lives and public duties. A conflict of interest is a situation that exists even if no improper act results from it.

Included in the agenda papers for every Council and Committee meetings is a reminder of the obligation of Councillors and Officers under the Local Government Act

2020 to disclose any conflict of interest and step away from discussion and decision making in regard to the matter.

During 2023/24 there were 10 conflicts of interest disclosed by Councillors at Council and Delegated Committee meetings. Disclosed conflicts of interest are included in the minutes of the meeting and are available on the Council's website.

## Councillor Allowances

In accordance with Section 39 of the Local Government Act 2020, Councillors are entitled to receive an allowance while performing their duty as a Councillor. The Mayor and Deputy Mayor are also entitled to receive a higher allowance.

The State Government sets the upper and lower limits for all allowances paid to Councillors, Mayors and Deputy Mayors.

Councils are divided into three categories based on the income and population of each Council. In this instance, Yarriambiack Shire Council is recognised as a category one Council.

In the 2023/24 year the Councillors elected not to appoint a Deputy Mayor.

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

COUNCILLORS	ALLOWANCE
Cr Graeme Massey	\$26,068.76
Cr Corinne Heintze	\$26,068.76
Cr Kylie Zanker	\$80,745.49
Cr Tom Hamilton	\$26,068.76
Cr Andrew McLean	\$26,068.76
Cr Chris Lehmann	\$26,068.76
Cr Karly Kirk	\$26,068.76
<b>TOTAL</b>	<b>\$237,158.05</b>

## Councillor & CEO Expenses

COUNCILLORS	TRAVEL	REMOTE FACTOR	CONFERENCES & TRAINING	OTHER ADMIN	TOTAL
Cr Graeme Massey	-	-	-	-	-
Cr Corinne Heintze	-	-	-	-	-
Cr Kylie Zanker	-	-	-	-	-
Cr Tom Hamilton	-	-	-	-	-
Cr Andrew McLean	\$3,865.62	\$1,560.60	-	-	\$5,426.22
Cr Chris Lehmann	-	-	-	-	-
Cr Karly Kirk	\$211.47	-	-	-	\$211.47
Tammy Smith	-	-	\$2,619.00	\$875.39	\$3,494.39
<b>TOTAL</b>	<b>\$4,077.09</b>	<b>\$1,560.60</b>	<b>\$2,619.00</b>	<b>\$875.39</b>	<b>\$9,132.08</b>

The Mayor (personal and Council business use) is provided with a fully maintained motor vehicle. Total fleet charges, including fuel costs, in 2023/24 were \$16,796.00.

## Audit and Risk Committee

Council established an Audit and Risk Committee in accordance with Section 53 of the Local Government Act 2020 and adopted the first Audit and Risk Committee Charter, to comply with the new Act on 28 August 2020. In accordance with Council's Audit and Risk Committee Charter, the Committee, consists of two Councillors and three independent members. The independent members are to be appointed for three-year terms, serving for a maximum of no more than nine years.

The Audit and Risk Committee plays a pivotal role in establishing a strong governance and accountability framework for Council. It is imperative that the Committee operates at a strategic level, to support Council in discharging its oversight responsibilities.

Bruce Potgieter was appointed as Independent Chairperson on 27 April 2022, with Michael Ulbrick and Peter Johnston appointed as independent members on 29 March 2023.

Councillor representatives are currently Cr Kylie Zanker and Cr Corinne Heintze.

The Committee met five times during the financial year.

Committee Members	July 2023	September 2023	October 2023	February 2024	April 2024
Mr Bruce Potgieter (Chairperson) (independent)	X	X	X	X	X
Mr Michael Ulbrick (independent)	X	X	X	X	X
Mr Peter Johnston (independent)	X	X	X	X	X
Cr Kylie Zanker	X	X	-	-	X
Cr Corinne Heintze	X	-	X	X	X

## Internal Audit

Council's internal audit function provides independent and objective assurance that the appropriate processes and controls are in place across the Council. A risk based Strategic Internal Audit Plan (SIAP) is revised annually to ensure the audit resources remain focused on the appropriate areas. The review process considers Council's risk framework, the Council Plan, the impact of any change on operations, systems or the business environment; prior audit coverage and outcomes and management input. The SIAP is reviewed and approved by the Audit and Risk Committee annually.

The Internal Auditor attends each Audit and Risk Committee meeting to report on the status of the SIAP, to provide an update on the implementation of audit recommendations and to present findings of completed reviews. All audit issues identified are risk rated. Recommendations are assigned to the responsible Manager and tracked in Council's performance management system. Managers provide status updates that are reviewed by the Internal Auditor and the Audit and Risk Committee.

Internal Audits Completed in 2023/2024 were;

- Budget Management
- Risk Management
- Assurance Mapping (commenced)

## External Audit

Council is externally audited by the Victorian Auditor-General. For the 2023/24 year, the annual external audit of Council's Financial Statements and Performance Statement was conducted by the Victorian Auditor-General's representative.

The external auditors attend the Audit and Risk Committee meetings to present the Audit Plan and Independent Audit Report. The external audit management letter and responses are also provided to the Audit and Risk Committee.

## Risk Management

Council's Risk Management Manual incorporates Council's Risk Management Strategy, Policy, Framework and Guidelines. The Manual is reviewed annually by the Chief Executive Officer to ensure Council's Risk Management practices meet the Council Plan's Strategic Objectives. The Manual is reviewed every three years by the Audit and Risk Committee and Council, in accordance with Council's policy review cycle.

In May 2024 Council reviewed its Risk Management Manual. The Manual is consistent with AS ISO 31000:2018 Risk Management – Guidelines and leverages detailed guidance and information from the Victorian Managed Insurance Authority (VMIA)

The Councillors, Audit and Risk Committee and Chief Executive Officer have set a tone from the top with a consistent set of values, standards, expected behaviours and practices to adhere to in relation to Risk Management. The manual provides detailed guidance for Councillors' and Management to the ongoing identification, assessment and management of risks and opportunities associated with the performance of Council functions and the delivery of Council services.

# Governance & Management Checklist

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

Governance & Management Items	Assessment
<p><b>Community Engagement Policy</b></p> <p>Policy outlining Council's commitment to engaging with the community on matters of public interest.</p>	<p>X Policy adopted in accordance with section 55 of the Act</p> <p>Date of current policy: Has been included in the Council Plan 2021-2025 - 24 March 2021</p>
<p><b>Community Engagement Guidelines</b></p> <p>Guidelines to assist employees to determine when and how to engage with the community.</p>	<p>- Guidelines</p> <p>No specific guideline document has been developed but the Community Engagement Policy, Complaints Handling Policy and Customer Service Charter all support each other to determine when and how to engage with the community.</p>
<p><b>Financial Plan</b></p> <p>Plan under section 91 of the Act outlining the financial and non-financial resources required for at least the next 10 financial years.</p>	<p>X Plan adopted in accordance with section 91 of the Act</p> <p>Date Plan adopted: 26 July 2023</p>
<p><b>Asset Plan</b></p> <p>Plan under section 92 of the Act setting out the asset maintenance and renewal needs for key infrastructure asset classes for at least the next 10 years.</p>	<p>X Plan adopted in accordance with section 92 of the Act</p> <p>Date Plan adopted: 29 August 2022</p>
<p><b>Revenue and Rating Plan</b></p> <p>Plan under section 93 of the Act setting out the rating structure of Council to levy rates and charges.</p>	<p>X Plan adopted in accordance with section 93 of the Act</p> <p>Date Plan adopted: 26 June 2024</p>
<p><b>Annual Budget</b></p> <p>Plan under section 94 of the Act setting out the services to be provided and initiatives to be undertaken during the budget year and the funding and other resources required.</p>	<p>X Budget adopted in accordance with section 94 of the Act</p> <p>Date Budget adopted: 26 June 2024</p>
<p><b>Risk Policy</b></p> <p>Policy outlining Council's commitment and approach to minimising the risks to Council's operations.</p>	<p>X Policy</p> <p>Date of current Risk Management Manual: 22 May 2024</p>
<p><b>Fraud Policy</b></p> <p>Policy outlining Council's commitment and approach to minimising the risks to Council's operations.</p>	<p>X Policy</p> <p>Date of current policy: 23 June 2021</p>
<p><b>Municipal Emergency Management Plan</b></p> <p>Council's participation in meetings of the Municipal Emergency Management Planning Committee (MEMPC).</p>	<p>X Plan prepared and maintained in accordance with section 20 of the Emergency Management Act 1986</p> <p>Endorsed by MEMPC in October 2022</p>
<p><b>Procurement Policy</b></p> <p>Policy under section 108 of the Act outlining the principles, processes and procedures that will apply to the purchase of goods and services by the Council.</p>	<p>X Policy reviewed and adopted in accordance with section 108 of the Act</p> <p>Date adopted: 23 August 2023</p>

Governance & Management Items	Assessment
<p><b>Business Continuity Plan</b></p> <p>Plan setting out the actions that will be undertaken to ensure that key services continue to operate in the event of a disaster.</p>	<p>X Plan</p> <p>Date of current plan: 17 October 2023</p>
<p><b>Disaster Recovery Plan</b></p> <p>Plan setting out the actions that will be undertaken to recover and restore business capability in the event of a disaster.</p>	<p>X Plan</p> <p>Date of current plan: 17 April 2023</p>
<p><b>Complaint Policy</b></p> <p>Policy under section 107 of the Act outlining Council's commitment and approach to managing complaints.</p>	<p>X Framework</p> <p>Date of current framework: 26 July 2023</p>
<p><b>Workforce Plan</b></p> <p>Plan outlining Council's commitment and approach to planning the current and future workforce requirements of the organisation.</p>	<p>X Plan</p> <p>Date of current plan: November 2021</p>
<p><b>Payment of Rates and Charges Hardship Policy</b></p> <p>Policy outlining Council's commitment and approach to assisting ratepayers experiencing financial hardship or difficulty paying their rates.</p>	<p>X Policy</p> <p>Date of current policy: 28 June 2023</p>
<p><b>Risk Management Framework</b></p> <p>Framework outlining Council's approach to managing risks to the Council's operations.</p>	<p>X Framework has been combined into the Risk Management Manual</p> <p>Date of operation of current framework: 22 May 2024</p>
<p><b>Audit and Risk Committee</b></p> <p>Advisory committee of Council under section 53 and section 54 of the Local Government Act whose role is to monitor the compliance of Council policies and procedures, monitor Council's financial reporting, monitor and provide advice on risk management, and provide oversight on internal and external audit functions.</p>	<p>X Established in accordance with section 53 of the Act</p> <p>Date committee established: 09 February 2004</p>
<p><b>Internal Audit</b></p> <p>Independent accounting professionals engaged by the Council to provide analyses and recommendations aimed at improving Council's governance, risk and management controls.</p>	<p>X Internal Auditor engaged</p> <p>Date of engagement of current provider: 01 July 2020</p>
<p><b>Performance Reporting Framework</b></p> <p>A set of indicators measuring financial and non-financial performance including the performance indicators referred to in section 98 of the Local Government Act 2020.</p>	<p>X Framework</p> <p>Date of operation of current framework: 22 November 2023</p>
<p><b>Council Plan Reporting</b></p> <p>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.</p>	<p>X Report</p> <p>Date of operation of current report: 25 August 2021</p> <p>Was updated: June 2022, 23 August 2023</p> <p>Quarterly reports presented</p> <p>26 July 2023</p> <p>25 October 2023</p> <p>28 February 2024</p> <p>24 April 2024</p>

Governance & Management Items	Assessment
<p><b>Quarterly Budget Reports</b></p> <p>Quarterly reports presented to Council under section 97 of the Local Government Act 2020 comparing actual and budgeted results and an explanation of any material variations.</p>	<p>X Quarterly Reports presented to Council in accordance with section 97(1) of the Act</p> <p>Dates reports presented:</p> <p>26 July 2023</p> <p>25 October 2023</p> <p>28 February 2024</p> <p>24 April 2024</p>
<p><b>Risk Reports</b></p> <p>Six-monthly reports of strategic risks to Council's operations, their likelihood and consequences of occurring and risk minimisation strategies.</p>	<p>X Reports</p> <p>Risk reports prepared and presented:</p> <p>26 July 2023</p> <p>25 October 2023</p> <p>28 February 2024</p> <p>24 April 2024</p>
<p><b>Performance Reports</b></p> <p>Six-monthly reports of indicators measuring results against financial and non-financial performance including the performance indicators referred to in section 98 of the Act 2020.</p>	<p>X Report</p> <p>Reports prepared and presented:</p> <p>26 July 2023</p> <p>25 October 2023</p> <p>28 February 2024</p> <p>24 April 2024</p>
<p><b>Annual Report</b></p> <p>Annual report under sections 98, 99 and 100 of the Act 2020 to the community containing a report of operations and audited financial and performance statements.</p>	<p>X Annual Report presented at a meeting of Council in accordance with section 100 of the Act</p> <p>Council Meeting: 25 October 2023</p>
<p><b>Councillor Code of Conduct</b></p> <p>Code under section 139 of the Act setting out the standards of conduct to be followed by Councillors and other matters.</p>	<p>X Code of Conduct reviewed and adopted in accordance with section 139 of the Act</p> <p>Date reviewed: 27 February 2021</p>
<p><b>Delegations</b></p> <p>Documents setting out the powers, duties and functions of Council and the Chief Executive Officer that have been delegated to members of staff, in accordance with sections 11 and 47 of the Act.</p>	<p>X Reviewed in accordance with section 11(7) of the Act and a register kept in accordance with sections 11(8) and 47(7) of the Act</p> <p>Date of review: 01 July 2024</p>
<p><b>Meeting Procedures</b></p> <p>Governance Rules under section 60 of the Act governing the conduct of meetings of Council and delegated committees.</p>	<p>X Governance Rules adopted in accordance with section 60 of the Act</p> <p>Date adopted: 24 July 2024</p>

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

**Tammy Smith**  
**Chief Executive Officer**  
 25 October 2024

**Cr Kylie Zanker**  
**Mayor**  
 25 October 2024



# STATUTORY INFORMATION

The following information is provided in accordance with legislative and other requirements applying to Council.

## Documents Available for Public

### Inspection

In accordance with section 57 of the Local Government Act 2020, Council must adopt and maintain a Public Transparency Policy which gives effect to the Public Transparency Principles outlined in section 58 of the Act.

A list of available information is provided in the Yarriambiack Shire Council Part II Statement, published in accordance with the Freedom of Information Act 1982 and the Yarriambiack Shire Council Governance Rules.

Information is available on the Council website, at Council offices or by request. Council responds to requests for information in alignment with the Local Government Act 2020 and the Freedom of Information Act 1982.

Information available for inspection includes but not limited to;

- Minutes of Ordinary and Special Meetings of Council
- Register of Authorised Officers
- Annual Report in respect of each financial year
- Summary of Personal Interests of Councillors and requested Council employees.

## Domestic Animal Management Plan

In accordance with the Domestic Animals Act 1994, section 68(a), Council is required to prepare a Domestic Animal Management Plan at four yearly intervals and evaluate its implementation in the Annual Report.

The Domestic Animal Management Plan 2021-2025 is current and is due for revision in 2025.

The Plan is developed through consultation with Council's animal management team along with input from other Council departments, government agencies and animal groups.

All actions relating to the document are continually implemented through Council's animal management team on a daily basis to ensure compliance with animal related issues within the Yarriambiack Shire Council.

## Food Act Ministerial Directions

In accordance with section 7E of the Food Act 1984, Council is required to publish a summary of any Ministerial Directions received during the financial year in its Annual Report.

No such Ministerial Directions were received by Council during the financial year.

## Freedom of Information

In accordance with section 7(4AA)(a) and 7(4AA)(b) of the Freedom of Information Act 1982, Council is required to publish certain statements in their Annual Report or separately such as on its website, concerning its functions and information available. Council has chosen to publish the statements separately however provides the following summary of the application and operation of the Freedom of Information Act 1982.

Access to documents may be obtained through written request to the Freedom of Information Officer, as detailed in section 17 of the Freedom of Information Act 1982 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 the Council should be addressed to the Freedom of Information Officer. Requests can be lodged by emailing [info@yarriambiack.vic.gov.au](mailto:info@yarriambiack.vic.gov.au)

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

Further information regarding FOI can be found at [www.foi.vic.gov.au](http://www.foi.vic.gov.au) and on the Yarriambiack Shire Council website [www.yarriambiack.vic.gov.au](http://www.yarriambiack.vic.gov.au)

## Infrastructure 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.

Council does not have a development contribution plan and therefore we don't collect any contributions or levies.

## Access and Inclusion Plan

Council has a current Access and Inclusion Plan 2023-2028, which was revised and endorsed during the financial year.

As a Council we are committed to ensuring that the community is accessible and inclusive for all residents and visitors; and acknowledge our responsibility to provide services and resources that are equitable and fair.

The priorities outlined in our plan are as follows;

**MOVING AROUND:** We are still working on lobbying Government for better public transport and looking at ways our transfer stations can be more accessible

**BEING INFORMED:** Key information to make sure accessibility to all new buildings and renovated buildings is still being done

Researching information in alternate formats for Council brochures and flyers currently as part of the review

**ACCESSING SERVICES:** Always working on improving how we do this in all meetings and Council services.

**CONNECTING WITH OTHERS:** Have largely met these goals, improving community engagement is ongoing.

**MAINTAINING COMPLIANCE:** This goal is an ongoing one, Council will continue to work within its powers to ensure all areas meet regulations and compliance in Disability Discrimination Act (DDA) and information to ensure accessible services and buildings enable all Shire residents have the same life experiences regardless of ability or gender and ethnicity.

## Contracts

Council contracts greater than a value of \$250,000, conduct strategic reviews out to determine:

- whether the service is still required
- the strategic approach for delivering and providing the service
- how the service aligns to Council's strategic objectives
- analysis of the supplier market
- the best procurement methodology and delivery.

Council adopted a Procurement Policy under section 108 of the Act, information relates to:

(a) a list of contracts entered into by Council valued above the contract value at which the Council must invite a tender or seek an expression of interest under its Procurement Policy; and

(b) a list of contracts entered into by Council valued above the contract value at which the Council must invite a tender or seek an expression of interest under its Procurement Policy but for which the Council did not invite a tender or seek an expression of interest and which did not meet the conditions for the Council to purchase goods or services without inviting a public tender or seeking an expression of interest.

During the 2023/2024 financial year Yarriambiack Shire entered into the following contracts for the supply of plant and equipment and provision of goods and services

- ACP 029-2024 - Purchase of Daf Prime Mover & Trailer \$449,910.00 – Collaborative Purchasing Arrangement (MAV Procurement Supplier Panel) - Aligns to Council's Strategic Objective "A Vibrant & Diversified Economy

- Maintaining a Safe Road Network, that reflects our Communities' priorities, including the movement of agricultural machinery"

- C323-2023 - Dunmunkle Community Library Redevelopment \$606,067.50 – Publicly Advertised Request for Tender – Aligns to Council's Strategic Objective "A Healthy & Inclusive Community - intergenerational activities, engaging youth in activities outside of sport, support to reduce isolation for older residents"

- C325-2023 – Provision of Gravel & Concrete Crushing Services \$250,000 per annum Quotes sought from suppliers previously engaged under a Panel Contract noting this was not publicly advertised Aligns to Council's Strategic Objective "A Vibrant & Diversified Economy - Maintaining a Safe Road Network, that reflects our Communities' priorities, including improved gravel supply for road maintenance"

- C328-2023 – Electricity Supply - Small Sites – Collaborative Purchasing Arrangement (MAV) Aligns to Council's Strategic Objective "A Council Who Serves it Community - ensuring value for money"

- C331-2023 – Kerbside Waste & Recycling approximately \$7,000,000.00 (7 year contract) – Publicly Advertised Request for Tender – Aligns to Council's Strategic Objective "A robust & thriving environment - improve our waste recycling, look at opportunities for hard waste collection"

- C337-2023 – Building Demolition & Asbestos Removal Panel of Suppliers approximately \$450,000 for the term of the contract (based on allocated budget) – Publicly Advertised Request for Tender – Aligns to Council's Strategic Objective "A Council Who Serves it Community - ensuring value for money"

## Protected Disclosure Procedures

In accordance with section 69 of the Protected Disclosure Act 2012 a Council must include in their annual report information about how to access the procedures established by the Council under Part 9 of that Act. It is also required to provide certain information about the number and types of protected disclosures complaints investigated during the financial year.

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

During the 2023/24 year no disclosures were notified to Council officers appointed to receive disclosures, or to IBAC.

## Road Management Act Ministerial Direction

In accordance with section 22 of the Road Management Act 2004, a Council must publish a copy or summary of any Ministerial direction in its Annual Report.

No such Ministerial Directions were received by Council during the financial year.

**PART FIVE:**

*Financial Report*



10.9%

# Financial

## SUMMARY

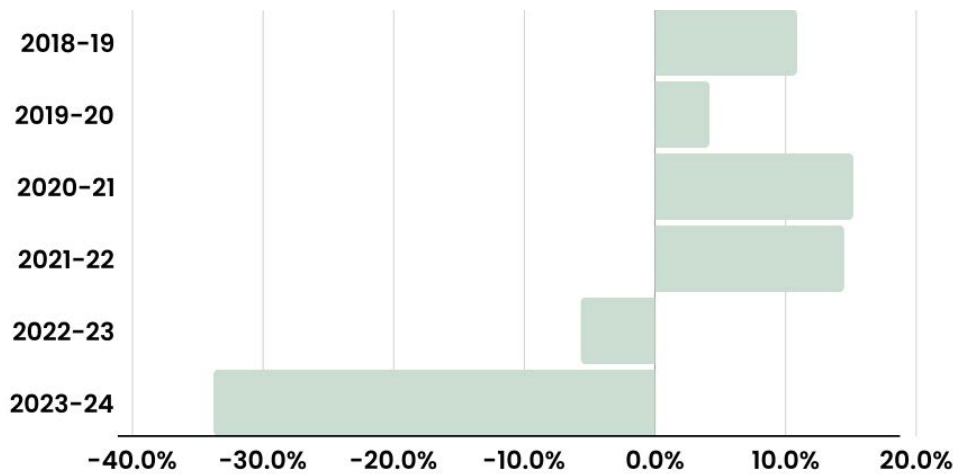
The Council's financial position continues to remain sound, however, ongoing underlying surpluses continue to be a challenge with the Council reliant on funding from other levels of government to ensure its long-term financial sustainability.

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

<b>TOTAL REVENUE</b>	\$ 26,007
<b>TOTAL EXPENDITURE</b>	\$ 29,354
<b>SURPLUS</b>	\$ ( 3,347)
<b>TOTAL ASSETS</b>	\$ 177,373
<b>TOTAL LIABILITIES</b>	\$ 8,520
<b>EQUITY</b>	\$ 168,854
<b>NET CASH FROM OPERATING ACTIVITIES</b>	\$ 3,135

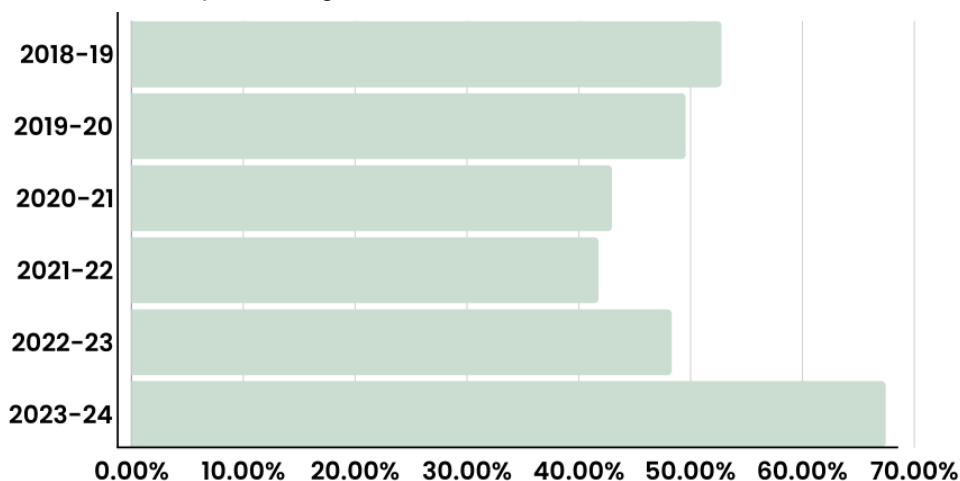
### Operating position

Council's operating position was a deficit of \$3.347 million in 2023/24. The deficit has decreased from the prior year's surplus of \$4.329 million. As per the Comprehensive Income Statement in the Financial Report, the variance is mainly due to a decrease in operating grants. This decrease was a result of the 2023/24 Federal Assistance Grant (FAG) being paid in full in the 2022/23 financial year.



### Stability & efficiency

Council raises a wide range of revenues including rates, user fees, fines, grants and contributions. Despite this, Council's rates concentration, which compares rate revenue to adjusted underlying revenue was 67.46% for the 2023/24 year which is within the expected target band of 40% - 80%.



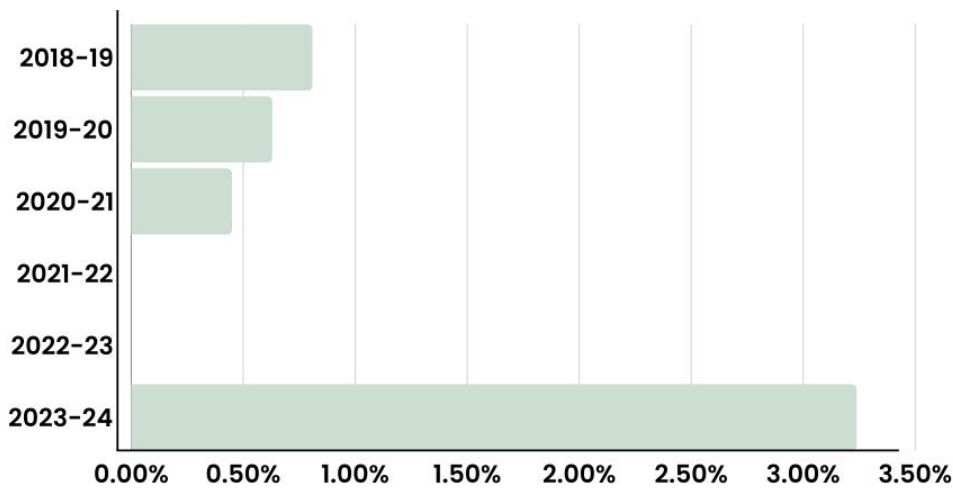
# Financial

## SUMMARY

### Obligations

Council aims to ensure that it can maintain its infrastructure assets at the expected levels, while at the same time continuing to deliver the services needed by the community. To bridge the infrastructure gap, Council invested \$7.868 million in renewal works during the 2023/24 year.

This was funded from operations, cash reserves and a loan. At the end of the 2023/24 year Council's debt ratio, which is measured by comparing interest-bearing loans and borrowings to rate revenue, was 3.24% which was within the expected target band of 0% - 10%.

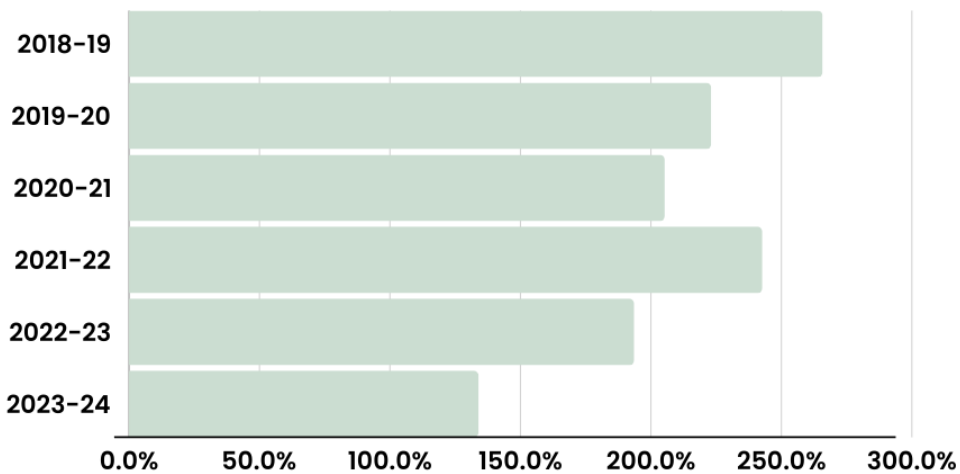


### Liquidity

Cash has decreased by \$10.803 million, current liabilities have also decreased by \$3.698 million mainly due to a decrease in unexpended grants of \$3.077 million.

The working capital ratio which assesses Council's ability to meet current commitments is calculated by measuring Council's current assets as a percentage of current liabilities.

Council's result of 134% is an indicator of a satisfactory financial position and is in the expected target band of 100% to 300%.





# YARRIAMBIACK SHIRE COUNCIL

## FINANCIAL

## *Statement*

For the year ended 30 June 2024

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*Disclaimer: Due to rounding, numbers presented throughout this and other documents may not add up precisely to the totals provided and percentages may not precisely reflect the absolute figures.*

# Certification

## OF THE FINANCIAL STATEMENTS

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

**ANITA J MCFARLANE**

*Principal Accounting Officer*

Date: 25 October 2024

In our opinion, the accompanying financial statements present fairly the financial transactions of the Yarriambiack Shire Council for the year ended 30 June 2024 and the financial position of the Council as at that date.

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

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

**KYLIE ZANKER**

*Councillor*

25 October 2024

**KARLY KIRK**

*Councillor*

25 October 2024

**TAMMY SMITH**

*Chief Executive Officer*

25 October 2024



INSERT VAGO REPORT

INSERT VAGO REPORT

# COMPREHENSIVE INCOME STATEMENT

FOR THE YEAR ENDED 30 JUNE 2024

	NOTE	2023/24 \$'000	2022/23 \$'000
<b>INCOME / REVENUE</b>			
Rates and charges	3.1	14,808	13,395
Statutory fees and fines	3.2	222	129
User fees	3.3	709	855
Grants - operating	3.4	3,680	12,322
Grants - capital	3.4	5,623	6,763
Contributions - monetary	3.5	153	221
Net gain (or loss) on disposal of property, infrastructure, plant and equipment	3.6	(189)	(484)
Share of net profits (or loss) of associates and joint ventures		(18)	(81)
Other income	3.7	1,019	501
<b>Total income / revenue</b>		<b>26,007</b>	<b>33,621</b>
<b>EXPENSES</b>			
Employee costs	4.1	12,690	12,169
Materials and services	4.2	8,605	8,628
Contributions and donations	4.7	552	579
Depreciation	4.3	5,369	5,197
Depreciation - right of use assets	4.4	398	463
Allowance for impairment losses	4.5	69	47
Borrowing costs	4.6	8	-
Finance costs - leases	4.8	28	18
Other expenses	4.9	1,635	2,192
<b>Total expenses</b>		<b>29,354</b>	<b>29,292</b>
<b>Surplus/(deficit) for the year</b>		<b>(3,347)</b>	<b>4,329</b>
<b>OTHER COMPREHENSIVE INCOME</b>			
<b>Items that will not be reclassified to surplus or deficit in future periods</b>			
Net asset revaluation gain/(loss)	6.1	(7,715)	25,010
Share of other comprehensive income of associates and joint ventures	6.2	228	246
<b>Items that may be reclassified to surplus or deficit in future periods</b>			
<b>Total Other Comprehensive Result</b>		<b>(7,487)</b>	<b>25,256</b>
<b>Total Comprehensive Result</b>		<b>(10,834)</b>	<b>29,585</b>

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

# BALANCE SHEET

AS AT 30 JUNE 2024

	NOTE	2023/24 \$'000	2022/23 \$'000
<b>ASSETS</b>			
<b>Current assets</b>			
Cash and cash equivalents	5.1	6,382	17,185
Trade and other receivables	5.1	1,623	2,213
Other financial assets	5.1	446	434
Inventories	5.2	368	172
Other assets	5.2	264	280
<b>Total current assets</b>		<b>9,083</b>	<b>20,284</b>
<b>Non-current assets</b>			
Trade and other receivables	5.1	219	286
Investments in associates, joint arrangements and subsidiaries	6.2	288	306
Property, infrastructure, plant and equipment	6.1	166,709	169,697
Right-of-use assets	5.8	1,047	496
<b>Total Non-current Assets</b>		<b>168,263</b>	<b>170,785</b>
<b>Total Assets</b>		<b>177,346</b>	<b>191,069</b>
<b>LIABILITIES</b>			
<b>Current liabilities</b>			
Trade and other payables	5.3	1,699	2,734
Trust funds and deposits	5.3	466	340
Contract and other liabilities	5.3	1,200	4,277
Provisions	5.5	3,003	2,786
Interest-bearing liabilities	5.4	41	-
Lease liabilities	5.8	370	340
<b>Total Current Liabilities</b>		<b>6,779</b>	<b>10,477</b>
<b>Non-current liabilities</b>			
Provisions	5.5	538	465
Interest-bearing liabilities	5.4	439	-
Lease liabilities	5.8	764	240
<b>Total Non-current Liabilities</b>		<b>1,741</b>	<b>705</b>
<b>Total Liabilities</b>		<b>8,520</b>	<b>11,182</b>
<b>Net Assets</b>		<b>168,826</b>	<b>179,888</b>
<b>EQUITY</b>			
Accumulated surplus		86,180	89,527
Reserves	9.1	82,646	90,361
<b>Total Equity</b>		<b>168,826</b>	<b>179,888</b>

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

# STATEMENT CHANGES IN EQUITY

FOR THE YEAR ENDED 30 JUNE 2024

	NOTE	Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
<b>2023/24</b>					
Balance at beginning of the financial year		179,888	89,527	90,346	15
Surplus/(deficit) for the year		(3,347)	(3,347)	-	-
Net asset revaluation gain/(loss)	6.1	(7,715)	-	(7,715)	-
<b>Balance at end of the financial year</b>		<b>168,826</b>	<b>86,180</b>	<b>82,631</b>	<b>15</b>

	NOTE	Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
<b>2022/23</b>					
Balance at beginning of the financial year		150,549	85,198	65,336	15
Surplus/(deficit) for the year		4,329	4,329	-	-
Net asset revaluation gain/(loss)	6.1	25,010	-	25,010	-
<b>Balance at end of the financial year</b>		<b>179,888</b>	<b>89,527</b>	<b>90,346</b>	<b>15</b>

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

# STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 30 JUNE 2024

	NOTE	2023/24 Inflows/ (Outflows) \$'000	2022/23 Inflows/ (Outflows) \$'000
<b>Cash flows from operating activities</b>			
Rates and charges		14,940	13,239
Statutory fees and fines		220	169
User fees		826	914
Grants - operating		4,448	12,046
Grants - capital		5,420	9,778
Contributions - monetary		-	339
Interest received		531	349
Rent received		77	1
Trust funds and deposits taken		126	166
Other receipts		669	339
Net GST refund/payment		966	614
Employee costs		(12,922)	(12,217)
Materials and services		(9,456)	(9,561)
Other payments		(2,709)	(3,731)
<b>Net cash provided by/(used in) operating activities</b>	<b>9.2</b>	<b>3,135</b>	<b>12,446</b>
<b>Cash flows from investing activities</b>			
Payments for property, infrastructure, plant and equipment	6.1	(14,508)	(11,947)
Proceeds from sale of property, infrastructure, plant and equipment		74	152
<b>Net cash provided by/(used in) investing activities</b>		<b>(14,434)</b>	<b>(11,795)</b>
<b>Cash flows from financing activities</b>			
Finance costs		-	-
Proceeds from borrowings		500	(18)
Repayment of borrowings		(20)	-
Interest paid - lease liability		28	(18)
Repayment of lease liabilities		-	-
<b>Net cash provided by/(used in) financing activities</b>		<b>508</b>	<b>(36)</b>
Net increase/(decrease) in cash and cash equivalents		(10,791)	615
Cash and cash equivalents at the beginning of the financial year		17,619	17,003
<b>Cash and cash equivalents at the end of the financial year</b>		<b>6,828</b>	<b>17,619</b>

Financing arrangements

5.6

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

# STATEMENT OF CAPITAL WORKS

FOR THE YEAR ENDED 30 JUNE 2024

	NOTE	2023/24 \$'000	2022/23 \$'000
<b>PROPERTY</b>			
Land		69	104
<b>Total land</b>		<b>69</b>	<b>104</b>
Buildings		3,541	1,788
Heritage buildings		15	337
<b>Total buildings</b>		<b>3,556</b>	<b>2,125</b>
<b>Total Property</b>		<b>3,626</b>	<b>2,230</b>
<b>PLANT AND EQUIPMENT</b>			
Plant, machinery and equipment		1,578	1,439
Fixtures, fittings and furniture		46	123
Computers and telecommunications		-	140
Library books		21	30
<b>Total Plant and Equipment</b>		<b>1,645</b>	<b>1,732</b>
<b>INFRASTRUCTURE</b>			
Roads		4,842	8,111
Footpaths and kerb & channel		302	668
Drainage		-	96
Recreational, leisure and community facilities		-	309
Waste management		-	55
Parks, open space and streetscapes		16	-
<b>Total Infrastructure</b>		<b>5,160</b>	<b>9,240</b>
<b>Total Capital Works Expenditure</b>		<b>10,431</b>	<b>13,202</b>
<b>REPRESENTED BY:</b>			
New asset expenditure		2,377	1,677
Asset renewal expenditure		7,868	8,020
Asset upgrade expenditure		186	3,505
<b>Total Capital Works Expenditure</b>		<b>10,431</b>	<b>13,202</b>

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

## Note 1: Overview

### INTRODUCTION

The Yarriambiack Shire Council was established by an Order of the Governor in Council on 19 January 1995 and is a body corporate.

The Council's main office is located at 34 Lyle Street, Warracknabeal.

### 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 the Australian Accounting Standards (AAS), other authoritative pronouncements of the Australian Accounting Standards Board, the Local Government Act 2020, and the Local Government (Planning and Reporting) Regulations 2020.

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

### 1.1 BASIS OF ACCOUNTING

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

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

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

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

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 6.1)
- the determination of depreciation for buildings, infrastructure, plant and equipment (refer to Note 6.1)
- the determination of employee provisions (refer to Note 5.5)
- the determination of landfill provisions (refer to Note 5.5)
- the determination of whether performance obligations are sufficiently specific so as to determine whether an arrangement is within the scope of AASB 15 Revenue from Contracts with Customers or AASB 1058 Income of Not-for-Profit Entities (refer to Note 3)
- the determination, in accordance with AASB 16 Leases, of the lease term, the estimation of the discount rate when not implicit in the lease and whether an arrangement is in substance short-term or low value (refer to Note 5.8)
- whether or not AASB 1059 Service Concession Arrangements: Grantors is applicable
- other areas requiring judgements.

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

### GOODS AND SERVICES TAX (GST)

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



## Note 2: Analysis of our results

### 2.1 PERFORMANCE AGAINST BUDGET

The performance against budget notes compare Council's financial plan, expressed through its annual budget, with actual performance. The *Local Government (Planning and Reporting) Regulations 2020* requires explanation of any material variances. Council has adopted a materiality threshold of the lower of 10 percent or \$500,000 where further explanation is warranted. Explanations have not been provided for variations below the materiality threshold unless the variance is considered to be material because of its nature.

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

	Budget 2024 \$'000	Actual 2024 \$'000	Variance \$'000	Variance %	Ref
<b>2.1.1 INCOME / REVENUE AND EXPENDITURE</b>					
<i>Income / Revenue</i>					
Rates and charges	14,432	14,808	376	3%	
Statutory fees and fines	158	222	64	40%	
User fees	680	709	29	4%	
Grants - operating	2,740	3,680	940	34%	1
Grants - capital	7,865	5,623	(2,242)	(29%)	2
Contributions - monetary	89	153	64	72%	
Net gain (or loss) on disposal of property, infrastructure, plant and equipment	(40)	(189)	(149)	373%	
Share of net profits (or loss) of associates and joint ventures	-	(18)	(18)	0%	
Other income	408	1,019	611	150%	3
<b>Total income / revenue</b>	<b>26,332</b>	<b>26,007</b>	<b>(325)</b>	<b>(1%)</b>	
<i>Expenses</i>					
Employee costs	12,677	12,690	13	0%	
Materials and services	9,905	8,605	(1,300)	(13%)	4
Contributions and donations	599	552	(47)	(8%)	
Depreciation	5,861	5,369	(492)	(8%)	
Depreciation - right of use assets	150	398	248	165%	5
Allowance for impairment losses	4	69	65	1625%	
Borrowing costs	20	8	(12)	(61%)	
Finance costs - leases	-	28	28	100%	
Other expenses	1,839	1,635	(203)	(11%)	
<b>Total expenses</b>	<b>31,055</b>	<b>29,354</b>	<b>(1,701)</b>	<b>(5%)</b>	
<b>Surplus/(deficit) for the Year</b>	<b>(4,723)</b>	<b>(3,347)</b>	<b>1,376</b>	<b>(29%)</b>	

#### Explanation of material variations

REF	ITEM	EXPLANATION
1	Grants - operating	Council has received several grants for community projects such as Minyip Wetland Cabins \$140,000, Warracknabeal Court House (Regional Tourism Infrastructure Fund) \$120,000 and completion of the Murtoa Stick Shed which had not been budgeted. Council also received extra Enhanced Funding for Maternal and Child Health. Financial Assistance Grant (FAG) of \$6.669 million was not included in 2023/24 Budget.
2	Grants - capital	Council had budgeted \$1 million for Commonwealth Disaster Recovery Assistance Funding after being advanced \$1.5 million for flood works in 2022. This was the finalisation of the claim but Council is yet to receive this funding and is still actively pursuing this. Several projects that were due to be completed have not yet been fully expended and have been moved to unexpended grants.
3	Other income	Council interest on investments was \$208,000 more than budget due to increased interest rates. Council has also had several building, income protection and WorkCover insurance claims that refunded during the year totalling \$157,000. Council has also been actively pursuing outstanding rates and were able to recover legal fees which was \$58,000 more than budget.

REF	ITEM	EXPLANATION
4	Materials and services	Several community projects that were due to be completed in the 2023/24 year are still in progress and will be completed in the 2024/25 year. This includes the Warracknabeal Court House and the Minyip Wetlands Cabins. The actual amount spent on consultants was less than budgeted due to unsuccessful grant applications.
5	Depreciation - right of use assets	Council has elected to extend the lease agreements of all fleet utilities rather than doing an outright purchase

	Budget 2024 \$'000	Actual 2024 \$'000	Variance \$'000	Variance %	Ref
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**2.1.2 CAPITAL WORKS**

*Property*

Land	68	69	1	2%	
<b>Total land</b>	<b>68</b>	<b>69</b>	<b>1</b>	<b>2%</b>	
Buildings	5,662	3,541	(2,121)	(37%)	6
Heritage buildings	-	15	15	100%	
<b>Total buildings</b>	<b>5,662</b>	<b>3,556</b>	<b>(2,106)</b>	<b>(37%)</b>	
<b>TOTAL PROPERTY</b>	<b>5,730</b>	<b>3,626</b>	<b>(2,104)</b>	<b>(37%)</b>	

*Plant and equipment*

Plant, machinery and equipment	1,796	1,606	(190)	(11%)	7
Fixtures, fittings and furniture	22	46	24	111%	
Computers and telecommunications	130	1	(129)	(99%)	
Library books	27	21	(6)	(22%)	
<b>Total plant and equipment</b>	<b>1,975</b>	<b>1,674</b>	<b>(300)</b>	<b>(15%)</b>	

*Infrastructure*

Roads	5,350	4,842	(508)	(10%)	
Bridges	100	-	(100)	(100%)	
Footpaths and kerb & channel	792	302	(490)	(62%)	8
Drainage	542	-	(542)	(100%)	9
Recreational, leisure and community facilities	174	-	(174)	(100%)	
Parks, open space and streetscapes	-	16	16	0%	
Other infrastructure	245	-	(245)	(100%)	
<b>Total infrastructure</b>	<b>7,203</b>	<b>5,160</b>	<b>(2,043)</b>	<b>(28%)</b>	
<b>TOTAL CAPITAL WORKS EXPENDITURE</b>	<b>14,908</b>	<b>10,459</b>	<b>(4,449)</b>	<b>(30%)</b>	

*Represented by:*

New asset expenditure	5,346	2,404	(2,942)	(55%)
Asset renewal expenditure	7,581	7,868	287	4%
Asset upgrade expenditure	1,981	186	(1,795)	(91%)
<b>TOTAL CAPITAL WORKS EXPENDITURE</b>	<b>14,908</b>	<b>10,459</b>	<b>(4,449)</b>	<b>(30%)</b>

**Explanation of material variations**

REF	ITEM	EXPLANATION
6	Buildings	There are several building projects that were put on hold such as the Warracknabeal Depot (\$200,000), Due to rounding, numbers presented throughout this and other documents may not add up precisely to the totals provided and percentages may not precisely reflect the absolute figures. Warracknabeal Public Amenities (\$242,000), Warracknabeal Children's Centre Landscaping and drainage project (\$300,000), the Rupanyup Kindergarten - Landscaping project (\$180,000) and the Housing units at Warracknabeal, Rupanyup and Hopetoun. All projects have either been carried forward to 2024/25 or have been rescoped. Some of the projects have already gone through or are currently going through the procurement process. All should be completed by 30 June 2025.

REF	ITEM	EXPLANATION
7	Plant, machinery and equipment	Suppliers have experienced delays on the delivery of trucks. Both are expected to be delivered prior to 31 December 2024.
8	Footpaths and kerb & channel	Council had engaged a contractor to complete kerb & channel works at the new school precinct in Warracknabeal. The contractor was unable to complete the works prior to 30 June 2024. Several footpath jobs were unable to be completed at the end of the financial year due to inclement weather and will be completed in 2024/25.
9	Drainage	Council had applied for several grants for drainage projects and had made an allowance for a co-contribution in the budget. Council was unsuccessful in obtaining the grants and the budget was allocated to other projects.

## **2.2 ANALYSIS OF COUNCIL RESULTS BY PROGRAM**

Council delivers its functions and activities through the following programs.

### **2.2.1 COMMUNITY SERVICES**

Administration of maternal & child health services, immunisations, kindergartens, rental accommodation, assessment, senior citizen centres, and sundry welfare services.

### **CORPORATE SERVICES**

General rates and grants commission revenue, general administration and finance costs, which are not allocated to the other functions.

### **ECONOMIC DEVELOPMENT**

Commercial and industrial promotion, caravan parks, livestock exchange, tourist promotion and public conveniences.

### **ENGINEERING**

Construction and maintenance of roads and bridges, footpaths, parking facilities, traffic control, street lighting, street cleaning and drainage, plant operations, workshops and depots and quarries.

### **GOVERNANCE**

Governance provides an effective oversight of the organisation. Human resource management provides support to the organisation and ensures Council's customer focus includes communication and community engagement processes. Service areas include governance, enterprise risk and legal services.

### **RECREATION, CULTURE AND LEISURE**

Maintenance of halls, cultural buildings and operations of the library, parks and reserves, recreation centres, swimming pools, sporting clubs, saleyards and other sundries.

### **REGULATORY SERVICES**

Planning, building control, fire prevention, animal control and the administration of local laws and the health act.

### **WASTE AND ENVIRONMENT**

Rubbish collection, recycling and disposal and tree schemes.

## 2.2.2 SUMMARY OF INCOME / REVENUE, EXPENSES, ASSETS AND CAPITAL EXPENSES BY PROGRAM

	Income/ Revenue	Expenses	Surplus/ (Deficit)	Grants included in income/ revenue	Total assets
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>2024</b>					
Community Services	5,195	3,082	2,113	4,967	1,856
Corporate Services	14,233	2,834	11,399	487	8,450
Economic Development	801	1,619	(818)	488	288
Engineering	2,794	14,026	(11,232)	2,557	154,680
Governance	22	2,676	(2,654)	2	-
Recreation, Culture and Leisure	854	1,790	(936)	758	11,164
Regulatory Services	248	951	(703)	3	26
Waste and Environment	1,860	2,376	(516)	41	882
	<b>26,007</b>	<b>29,354</b>	<b>(3,347)</b>	<b>9,303</b>	<b>177,346</b>

	Income/ Revenue	Expenses	Surplus/ (Deficit)	Grants included in income/ revenue	Total assets
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>2023</b>					
Community Services	3,085	3,973	(887)	2,689	2,837
Corporate Services	21,288	3,143	18,145	9,079	19,379
Economic Development	881	1,909	(1,028)	489	306
Engineering	5,874	12,944	(7,070)	6,124	155,730
Governance	22	2,513	(2,492)	-	-
Recreation, Culture and Leisure	671	1,582	(911)	492	11,899
Regulatory Services	186	1,003	(817)	30	15
Waste and Environment	1,614	2,224	(610)	182	903
	<b>33,621</b>	<b>29,292</b>	<b>4,329</b>	<b>19,085</b>	<b>191,069</b>

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

	2023/24 \$'000	2022/23 \$'000
<b>3.1 RATES AND CHARGES</b>		
Council uses Capital Improved Value (CIV) as the basis of valuation of all properties within the municipal district. The Capital Improved Value of a property is the net market value after deducting selling costs.		
The valuation base used to calculate general rates for 2023/24 was \$5.767 million (2022/23 \$4.466 million).		
Residential	1,740	1,760
Commercial	247	278
Farm/Rural	9,947	9,500
Municipal charge	413	397
Waste management charges	1,617	1,274
Interest on rates and charges	86	92
Revenue in lieu of rates	758	94
<b>Total rates and charges</b>	<b>14,808</b>	<b>13,395</b>

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

Annual rates and charges are recognised as income 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

Animal fees	58	43
Health permits	-	1
Town planning fees	76	33
Other	22	(15)
Building fees	66	67
<b>Total statutory fees and fines</b>	<b>222</b>	<b>129</b>

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

### 3.3 USER FEES

Aged and health services	-	45
Aged and health services brokerage fees	-	93
Meals on wheels	-	84
Meals on wheels brokerage fees	-	28
Leisure centre and recreation	1	4
Caravan park fees	272	182
Waste management services	126	91
Rents	74	76
Saleyards fees and charges	101	89
VicRoads fees and charges	11	9
Other fees and charges	124	154
<b>Total user fees</b>	<b>709</b>	<b>855</b>

	2023/24 \$'000	2022/23 \$'000
<b><i>User fees by timing of revenue recognition</i></b>		
User fees recognised over time	-	-
User fees recognised at a point in time	709	855
<b>Total user fees</b>	<b>709</b>	<b>855</b>

User fees are recognised as revenue at a point in time, or over time, when (or as) the performance obligation is satisfied. Recognition is based on the underlying contractual terms.

### 3.4 FUNDING FROM OTHER LEVELS OF GOVERNMENT

*Grants were received in respect of the following :*

#### **Summary of grants**

Commonwealth funded grants	2,895	13,133
State funded grants	6,408	5,952
<b>Total Grants Received</b>	<b>9,303</b>	<b>19,085</b>

#### **(A) OPERATING GRANTS**

##### **Recurrent - Commonwealth Government**

Financial Assistance Grants	300	8,441
General home care	92	694
Meals on wheels	-	112
Other	102	3
<b>Total Recurrent - Commonwealth Government</b>	<b>494</b>	<b>9,250</b>

##### **Recurrent - State Government**

Kindergartens	1,590	1,342
Aged care	1	23
Senior citizens	-	-
Maternal and child health	510	394
Libraries	144	133
Supported playgroup	59	51
Sustainability	85	102
Youth	1	37
Other	(59)	56
<b>Total Recurrent - State Government</b>	<b>2,331</b>	<b>2,138</b>

<b>TOTAL RECURRENT OPERATING GRANTS</b>	<b>2,825</b>	<b>11,388</b>
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##### **Non-recurrent - State Government**

Economic development	239	91
Tourism	269	-
Information Technology	184	-
Recreation	5	70
Planning	-	601
Waste	4	102
Other	155	70
<b>Total non-recurrent - State Government</b>	<b>856</b>	<b>934</b>

<b>TOTAL OPERATING GRANTS</b>	<b>3,681</b>	<b>12,322</b>
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	2023/24 \$'000	2022/23 \$'000
<b>(B) CAPITAL GRANTS</b>		
<i><u>Recurrent - Commonwealth Government</u></i>		
Roads to recovery	1,567	1,079
<b>Total Recurrent - Commonwealth Government</b>	<b>1,567</b>	<b>1,079</b>
<b>TOTAL RECURRENT CAPITAL GRANTS</b>	<b>1,567</b>	<b>1,079</b>
<i><u>Non-recurrent - Commonwealth Government</u></i>		
Local Roads and Community Infrastructure	834	2,804
<b>Total Non-recurrent - Commonwealth Government</b>	<b>834</b>	<b>2,804</b>
<i><u>Non-recurrent - State Government</u></i>		
Kindergartens	320	10
Sports & Recreation	16	190
Agrilinks	-	100
Library	578	-
Waste management	38	-
Housing	2,195	-
Roads	74	-
Natural Disaster financial Assistance	-	1,754
Caravan Parks	-	544
Parks & Gardens	-	80
Halls	-	100
Other	-	102
<b>Total Non-recurrent - State Government</b>	<b>3,221</b>	<b>2,880</b>
<b>Total Non-recurrent - Capital Grants</b>	<b>4,055</b>	<b>5,684</b>
<b>TOTAL CAPITAL GRANTS</b>	<b>5,622</b>	<b>6,763</b>
<b>TOTAL GRANTS</b>	<b>9,303</b>	<b>19,085</b>

	2023/24 \$'000	2022/23 \$'000
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**(C) RECOGNITION OF GRANT INCOME**

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

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

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

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

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

General purpose	300	8,441
Specific purpose grants to acquire non-financial assets	-	-
Other specific purpose grants	3,380	3,881

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

Specific purpose grants	1,200	4,277
	<b>4,880</b>	<b>16,599</b>

**(D) UNSPENT GRANTS RECEIVED ON CONDITION THAT THEY BE SPENT IN A SPECIFIC MANNER****Operating**

Balance at start of year	1,166	107
Received during the financial year and remained unspent at balance date	77	1,166
Received in prior years and spent during the financial year	(1,166)	(107)
<b>Balance at year end</b>	<b>77</b>	<b>1,166</b>

**Capital**

Balance at start of year	3,110	1,504
Received during the financial year and remained unspent at balance date	225	2,550
Received in prior years and spent during the financial year	(2,213)	(944)
<b>Balance at year end</b>	<b>1,122</b>	<b>3,110</b>

Unspent grants are determined and disclosed on a cash basis.

	<b>1,199</b>	<b>4,276</b>
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	2023/24 \$'000	2022/23 \$'000
<b>3.5 CONTRIBUTIONS</b>		
Monetary	153	221
<b>Total contributions</b>	<b>153</b>	<b>221</b>

Monetary and non-monetary contributions are recognised as income at their fair value when Council obtains control over the contributed asset.

### 3.6 NET GAIN/(LOSS) ON DISPOSAL OF PROPERTY, INFRASTRUCTURE, PLANT AND EQUIPMENT

Proceeds of sale	66	145
Written down value of assets disposed	(255)	(629)
<b>Total net gain/(loss) on disposal of property, infrastructure, plant and equipment</b>	<b>(189)</b>	<b>(484)</b>

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

### 3.7 OTHER INCOME

Interest	445	278
Workcover reimbursements	46	12
Private use vehicle reimbursements	9	1
Insurance recoupment	52	192
Employee contributions	59	-
Leave transferred from other Councils	5	50
Income protection	168	97
Legal costs recovered	88	147
Recycling recoupment	66	50
Fire Service Levy	-	(362)
Other	81	36
<b>Total Other Income</b>	<b>1,019</b>	<b>501</b>

Interest is recognised as it is earned.

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

## Note 4: The cost of delivering services

	2023/24 \$'000	2022/23 \$'000
<b>4.1 (A) EMPLOYEE COSTS</b>		
Wages and salaries	9,084	9,103
WorkCover	200	161
Superannuation	1,079	1,059
Fringe benefits tax	61	61
Annual leave and long service leave	1,472	917
Conferences and training	271	235
Councillor allowances	243	231
Income protection	138	81
Redundancies	67	143
Other	75	177
<b>Total Employee Costs</b>	<b>12,690</b>	<b>12,168</b>

### (B) SUPERANNUATION

Council made contributions to the following funds:

#### Defined benefit fund

Employer contributions to Local Authorities Superannuation Fund (Vision Super)	49	41
	<b>49</b>	<b>41</b>
Employer contributions payable at reporting date.	-	-

#### Accumulation funds

Employer contributions to Local Authorities Superannuation Fund (Vision Super)	553	626
Employer contributions - Other Funds	477	392
	<b>1,030</b>	<b>1,018</b>
Employer contributions payable at reporting date.	113	-

Contributions made exclude amounts accrued at balance date. Refer to note 9.3 for further information relating to Council's superannuation obligations.

	2023/24 \$'000	2022/23 \$'000
<b>4.2 MATERIALS AND SERVICES</b>		
Contracts	1,762	1,780
Waste management	1,106	871
Swimming pool	-	26
Community projects	600	737
Road works	939	734
Communication	16	33
Information technology contract	260	338
Materials and services	1,794	2,104
Building and ground maintenance	42	58
Supply of meals	-	222
Utilities	466	358
External plant hire	91	141
Information technology and equipment	609	513
Consultants	749	620
Other	171	93
<b>Total Materials and Services</b>	<b>8,605</b>	<b>8,628</b>

Expenses are recognised as they are incurred and reported in the financial year to which they relate.

#### 4.3 DEPRECIATION

Property	693	626
Plant and equipment	1,102	1,031
Infrastructure	3,574	3,540
<b>Total Depreciation</b>	<b>5,369</b>	<b>5,197</b>

Refer to note 5.2(c), 5.8 and 6.2 for a more detailed breakdown of depreciation and amortisation charges and accounting policy.

#### 4.4 DEPRECIATION - RIGHT OF USE ASSETS

Vehicles	398	463
<b>Total Depreciation - Right of use assets</b>	<b>398</b>	<b>463</b>

#### 4.5 ALLOWANCE FOR IMPAIRMENT LOSSES

Rates debtors	42	46
Other	27	1
<b>Total allowance for impairment losses</b>	<b>69</b>	<b>47</b>

Movement in allowance for impairment losses in respect of debtors

Balance at the beginning of the year	311	315
New allowances recognised during the year	384	242
Amounts already allowed for and written off as uncollectible	(21)	(53)
Amounts allowed for but recovered during the year	(315)	(193)
<b>Balance at end of year</b>	<b>359</b>	<b>311</b>

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

	2023/24 \$'000	2022/23 \$'000
<b>4.6 BORROWING COSTS</b>		
Interest - Borrowings	8	-
<b>Total borrowing costs</b>	<b>8</b>	<b>-</b>

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 CONTRIBUTIONS AND DONATIONS

Recreation reserves	180	174
Swimming pools	224	219
Economic development	-	15
Community halls	37	36
Weir pools	32	37
Other	79	98
<b>Total contributions and donations</b>	<b>552</b>	<b>579</b>

#### 4.8 FINANCE COSTS - LEASES

Interest - Lease Liabilities	28	18
<b>Total finance costs</b>	<b>28</b>	<b>18</b>

#### 4.9 OTHER EXPENSES

Auditors' remuneration - VAGO - audit of the financial statements, performance statement and grant acquittals	38	25
Auditors' remuneration - Internal Audit	45	48
Insurances	757	759
Operating lease rentals	49	47
Printing and stationery	27	37
Advertising	88	89
Postage	20	27
Legal costs	278	314
Subscriptions	154	183
Registrations	136	131
Bank fees and charges	30	34
Others	13	498
<b>Total Other Expenses</b>	<b>1,635</b>	<b>2,192</b>

## Note 5: Investing in and financing our operations

	2023/24 \$'000	2022/23 \$'000
<b>5.1 FINANCIAL ASSETS</b>		
<b>(A) CASH AND CASH EQUIVALENTS</b>		
Cash on hand	1	1
Cash at bank	2,480	13,477
Term deposits	3,901	3,707
<b>Total cash and cash equivalents</b>	<b>6,382</b>	<b>17,185</b>
<b>(B) OTHER FINANCIAL ASSETS</b>		
<u>Current</u>		
Term deposits	446	434
<b>Total current other financial assets</b>	<b>446</b>	<b>434</b>
<b>Total cash and cash equivalents and other financial assets</b>	<b>6,828</b>	<b>17,619</b>
<p>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.</p> <p>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.</p> <p>Other financial assets include term deposits and those with original maturity dates of three to 12 months are classified as current, whilst term deposits with maturity dates greater than 12 months are classified as non-current.</p>		
<b>(C) TRADE AND OTHER RECEIVABLES</b>		
<u>Current</u>		
<i>Statutory receivables</i>		
Rates debtors	1,421	1,498
Infringement debtors	26	15
Allowance for expected credit loss - infringements	(251)	(220)
<i>Non-statutory receivables</i>		
Loans and advances to community organisations	54	68
Other debtors	481	943
Allowance for expected credit loss - other debtors	(108)	(91)
<b>Total current trade and other receivables</b>	<b>1,623</b>	<b>2,213</b>
<u>Non-current</u>		
<i>Non-statutory receivables</i>		
Loans and advances to community organisations	219	286
<b>Total non-current trade and other receivables</b>	<b>219</b>	<b>286</b>
<b>Total trade and other receivables</b>	<b>1,841</b>	<b>2,499</b>

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

**(D) AGEING OF RECEIVABLES**

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

Current (not yet due)	259	287
Past due by up to 30 days	10	180
Past due between 31 and 180 days	31	106
Past due between 181 and 365 days	77	113
Past due by more than 1 year	269	519
<b>Total trade and other receivables</b>	<b>646</b>	<b>1,205</b>

**(E) AGEING OF INDIVIDUALLY IMPAIRED RECEIVABLES**

At balance date, other debtors representing financial assets with a nominal value of \$108,000 (2023: \$91,000) were impaired. The amount of the allowance raised against these debtors was \$108,000 (2023: \$91,000). They have been individually impaired as a result of their doubtful collection. Many of the long outstanding past due amounts have been lodged with Council's debt collectors or are on payment arrangements.

The ageing of receivables that have been individually determined as impaired at reporting date was:

Current (not yet due)	-	-
Past due by up to 30 days	-	-
Past due between 31 and 180 days	-	-
Past due between 181 and 365 days	-	-
Past due by more than 1 year	(108)	(91)
<b>Total trade and other receivables</b>	<b>(108)</b>	<b>(91)</b>

**5.2 NON-FINANCIAL ASSETS****(A) INVENTORIES**

Inventories held for distribution	368	172
<b>Total inventories</b>	<b>368</b>	<b>172</b>

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

**(B) OTHER ASSETS**

Prepayments	223	248
Other	42	32
<b>Total other assets</b>	<b>264</b>	<b>280</b>

	2023/24 \$'000	2022/23 \$'000
<b>5.3 PAYABLES, TRUST FUNDS AND DEPOSITS AND CONTRACT AND OTHER LIABILITIES</b>		
<b>(A) TRADE AND OTHER PAYABLES</b>		
<u>Current</u>		
<i>Non-statutory payables</i>		
Trade payables	1,543	2,771
Accrued expenses	353	289
<i>Statutory payables</i>		
Net GST payable	(197)	(326)
<b>Total current trade and other payables</b>	<b>1,699</b>	<b>2,734</b>
<b>(B) TRUST FUNDS AND DEPOSITS</b>		
<u>Current</u>		
Fire services levy	328	295
Retention amounts	138	45
<b>Total current trust funds and deposits</b>	<b>466</b>	<b>340</b>
<b>(C) CONTRACT AND OTHER LIABILITIES</b>		
<i>Other liabilities</i>		
<u>Current</u>		
Grants received in advance - operating	650	1,179
Grants received in advance - capital	550	3,098
<b>Total contract liabilities</b>	<b>1,200</b>	<b>4,277</b>

Trust funds and deposits

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.

Other liabilities

Grant consideration was received from Department of Jobs, Skills, Industry and Regions to support the construction of Dunmunkle Community Library Precinct – Stage 2 Outdoor activation (\$200,000), Tourism Flagship Projects - Mallee Silo Art Trail Program (\$286,000) and Yarriambiack Affordable Housing (\$324,991). Grant consideration is recognised as income following specific guidance under AASB 1058 as the asset is constructed. Income is recognised to the extent of costs incurred-to-date because the costs of construction most closely reflect the stage of completion of the assets. As such, Council has deferred recognition of a portion of the grant consideration received as a liability for outstanding obligations.

Purpose and nature of items

Fire Services 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.

Retention Amounts - Council has a contractual right to retain certain amounts until a contractor has met certain requirements or a related warrant or defect period has elapsed. Subject to the satisfactory completion of the contractual obligations, or the elapsing of time, these amounts will be paid to the relevant contractor in line with Council's contractual obligations.

	2023/24 \$'000	2022/23 \$'000
<b>5.4 INTEREST-BEARING LIABILITIES</b>		
<u>Current</u>		
Treasury Corporation of Victoria borrowings - secured	41	-
<b>Total current interest-bearing liabilities</b>	<b>41</b>	<b>-</b>
<u>Non-current</u>		
Treasury Corporation of Victoria borrowings - secured	439	-
<b>Total non-current interest-bearing liabilities</b>	<b>439</b>	<b>-</b>
<b>Total</b>	<b>480</b>	<b>-</b>

Borrowings are secured by rates income.

(a) The maturity profile for Council's borrowings is:

Not later than one year	41	-
Later than one year and not later than five years	185	-
Later than five years	254	-
	<u>480</u>	<u>-</u>

Borrowings are initially measured at fair value, being the cost of the interest bearing liabilities, net of transaction costs. The measurement basis subsequent to initial recognition depends on whether the Council has categorised its interest-bearing liabilities as either financial liabilities designated at fair value through the profit and loss, or financial liabilities at amortised cost. Any difference between the initial recognised amount and the redemption value is recognised in net result over the period of the borrowing using the effective interest method.

The classification depends on the nature and purpose of the interest bearing liabilities. The Council determines the classification of its interest bearing liabilities based on contractual repayment terms at every balance date.



	Annual Leave \$'000	Long Service Leave \$'000	Sick Leave \$'000	Landfill & Gravel Pit Restoration \$'000	Total \$'000
<b>5.5 PROVISIONS</b>					
<b>2024</b>					
Balance at beginning of the financial year	967	1,682	79	522	3,250
Additional provisions	994	285	8	(41)	1,246
Amounts used	(804)	(134)	(8)	(21)	(967)
Change in the discounted amount arising because of time and the effect of any change in the discount rate	-	6	-	6	13
<b>Balance at the end of the financial year</b>	<b>1,157</b>	<b>1,839</b>	<b>79</b>	<b>466</b>	<b>3,541</b>
Provisions - current	1,157	1,637	56	153	3,003
Provisions - non-current	-	202	23	313	538
<b>2023</b>					
Balance at beginning of the financial year	1,104	1,861	92	519	3,576
Additional provisions	768	(4)	-	38	802
Amounts used	(905)	(183)	(13)	(35)	(1,136)
Change in the discounted amount arising because of time and the effect of any change in the discount rate	-	8	-	-	8
<b>Balance at the end of the financial year</b>	<b>967</b>	<b>1,682</b>	<b>79</b>	<b>522</b>	<b>3,250</b>
Provisions - current	967	1,522	53	244	2,786
Provisions - non-current	-	161	26	278	465

	2023/24 \$'000	2022/23 \$'000
<b>(A) EMPLOYEE PROVISIONS</b>		
<u><i>Current provisions expected to be wholly settled within 12 months</i></u>		
Annual leave	840	944
Long service leave	140	183
Sick leave	56	53
	<b>1,036</b>	<b>1,180</b>
<u><i>Current provisions expected to be wholly settled after 12 months</i></u>		
Annual leave	317	23
Long service leave	1,497	1,339
	<b>1,814</b>	<b>1,362</b>
<b>Total current employee provisions</b>	<b>2,850</b>	<b>2,542</b>
<u><i>Non-current</i></u>		
Long service leave	202	161
Sick leave	24	26
<b>Total non-current employee provisions</b>	<b>226</b>	<b>187</b>
Aggregate carrying amount of employee provisions:		
Current	2,850	2,542
Non-current	225	187
<b>Total aggregate carrying amount of employee provisions</b>	<b>3,075</b>	<b>2,729</b>

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

## ANNUAL LEAVE

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

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

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

## LONG SERVICE LEAVE

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

### Key assumptions:

	2023/24	2022/23
- discount rate	4.35	4.06
- index rate	4.45	4.35

	2023/24 \$'000	2022/23 \$'000
<b>(B) LANDFILL RESTORATION</b>		
Current	153	244
Non-current	313	278
	<b>466</b>	<b>522</b>

Council is obligated to restore landfill site to a particular standard. The forecast life of the site is 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 site to a suitable standard. Accordingly, the estimation of the provision required is dependent on the accuracy of the forecast timing of the work, work required and related costs.

Council reviews the landfill restoration provision on an annual basis, including the key assumptions listed below.

<b>Key assumptions:</b>	2023/24	2022/23
- discount rate	4.35	4.06
- index rate	4.45	4.35

## 5.6 FINANCING ARRANGEMENTS

*The Council has the following funding arrangements in place as at 30 June 2024*

Bank overdraft	3,500	3,500
Credit card facilities	8	8
Treasury Corporation of Victoria facilities	480	-
Other facilities	300	300
<b>Total facilities</b>	<b>4,288</b>	<b>3,808</b>
Used facilities	299	279
Unused facilities	3,989	3,529

**5.7 COMMITMENTS**

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

**(A) COMMITMENTS FOR EXPENDITURE**

	Not later than 1 year	Later than 1 year and not later than 2 years	Later than 2 years and not later than 5 years	Total
	\$'000	\$'000	\$'000	\$'000
<b>2023/24</b>				
<b><u>Operating</u></b>				
Banking	11	22	34	67
Kerbside Waste & Recycling collection	1,096	2,192	3,288	6,576
Supply of PPE Clothing	42	-	-	42
Internal Audit Services	26	-	-	26
Municipal Building Surveying Services (MBS)	193	-	-	193
Corporate System	191	191	-	382
Road Reserve, Channel & Strategic Fire Break Weed Spraying	85	170	85	340
Minyip Wetlands Caravan Park - Sewer Extension	90	-	-	90
Minyip Wetlands Caravan Park - Power & Water Services Connection	67	-	-	67
FReezA - Leaders of the Pack (Western Bulldogs Community)	34	-	-	34
Plant NHVAS Audit & Risk Assessment	83	-	-	83
Heritage Trail Innovation Project	24	-	-	24
Warracknabeal Stormwater Mapping Study	37	-	-	37
Aquatics Servicing & Maintenance	10	19	-	29
Information, Communication & Technology Managed Service Provider	311	-	-	311
Fire prevention	20	20	-	40
<b>Total</b>	<b>2,320</b>	<b>2,614</b>	<b>3,407</b>	<b>8,341</b>
<b><u>Capital</u></b>				
Buildings	355	-	-	355
Roads	1,430	2,330	2,000	5,760
Kerb & Channel	250	500	-	750
Plant & Equipment	997	30	-	1,027
<b>Total</b>	<b>3,032</b>	<b>2,860</b>	<b>2,000</b>	<b>7,892</b>
<b>Total</b>	<b>5,352</b>	<b>5,474</b>	<b>5,407</b>	<b>16,233</b>

	Not later than 1 year	Later than 1 year and not later than 2 years	Later than 2 years and not later than 5 years	Total
	\$'000	\$'000	\$'000	\$'000
<b>2022/23</b>				
<b><u>Operating</u></b>				
Banking	11	22	22	55
Supply of PPE Clothing	45	45	-	90
Communications consultant	46	94	-	140
Internal Audit Services	26	26	-	52
Municipal Building Surveying Services (MBS)	188	193	-	381
Corporate System	191	382	-	573
Minyip Wetlands Cabins	157	-	-	157
Master plans - Beulah, Brim & Rupanyup	80	-	-	80
Electricity Supply	170	340	-	510
Aquatics Servicing & Maintenance	10	10	-	20
Information, Communication & Technology Managed Service Provider	34	-	-	34
Fire prevention	20	-	-	20
<b>Total</b>	<b>978</b>	<b>1,112</b>	<b>22</b>	<b>2,112</b>
<b><u>Capital</u></b>				
Buildings	1,947	-	-	1,947
Roads	682	252	-	934
Kerb & Channel	250	500	-	750
Plant & Equipment	2,106	75	-	2,181
<b>Total</b>	<b>4,985</b>	<b>827</b>	<b>-</b>	<b>5,812</b>
<b>Total</b>	<b>5,963</b>	<b>1,939</b>	<b>22</b>	<b>7,924</b>

## 5.8 LEASES

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

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

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

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

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

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

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

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

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

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

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

	Vehicles \$'000	Total \$'000
<b>Right-of-Use Assets</b>		
Balance at 1 July 2023	496	496
Lease modifications	1,044	1,044
Disposal	(126)	(126)
Depreciation charge	(367)	(367)
<b>Balance at 30 June 2024</b>	<b>1,047</b>	<b>1,047</b>
Balance at 1 July 2022	571	571
Additions	388	388
Depreciation charge	(463)	(463)
<b>Balance at 30 June 2023</b>	<b>496</b>	<b>496</b>

	2023/24 \$'000	2022/23 \$'000
<b>Lease Liabilities</b>		
<b>Maturity analysis - contractual undiscounted cash flows</b>		
Less than one year	370	359
One to five years	832	253
<b>Total undiscounted lease liabilities as at 30 June</b>	<b>1,202</b>	<b>612</b>
Lease liabilities included in the Balance Sheet at 30 June		
Current	370	340
Non-current	764	240
<b>Total lease liabilities</b>	<b>1,134</b>	<b>580</b>

**Short-term and low value leases**

Council has elected not to recognise right-of-use assets and lease liabilities for short-term leases of machinery that have a lease term of 12 months or less and leases of low-value assets (individual assets worth less than existing capitalisation thresholds for a like asset up to a maximum of AUD\$10,000, including IT equipment). Council recognises the lease payments associated with these leases as an expense on a straight-line basis over the lease term.

## Note 6: Assets we manage

### 6.1 PROPERTY, INFRASTRUCTURE, PLANT AND EQUIPMENT

#### Summary of property, infrastructure, plant and equipment

	Carrying amount 30 June 2023 \$'000	Additions \$'000	Revaluation \$'000	Depreciation \$'000	Disposal \$'000	Write-off \$'000	Transfers \$'000	Carrying amount 30 June 2024 \$'000
Land	3,961	69	-	-	(28)	-	-	4,002
Property	16,007	2,203	-	(693)	(91)	-	154	17,580
Plant and equipment	6,244	1,512	-	(1,102)	(76)	-	28	6,606
Infrastructure	141,399	4,352	(7,715)	(3,574)	(60)	-	255	134,657
Work in progress	2,087	2,294	-	-	-	(81)	(437)	3,863
<b>Total</b>	<b>169,698</b>	<b>10,430</b>	<b>(7,715)</b>	<b>(5,369)</b>	<b>(255)</b>	<b>(81)</b>	<b>0</b>	<b>166,708</b>

#### Summary of Work in Progress

	Opening WIP \$'000	Additions \$'000	Write-off \$'000	Transfers \$'000	Closing WIP \$'000
Property	1,511	1,353	-	(154)	2,710
Plant and equipment	32	134	(5)	(28)	134
Infrastructure	544	808	(76)	(255)	1,020
<b>Total</b>	<b>2,088</b>	<b>2,295</b>	<b>(81)</b>	<b>(437)</b>	<b>3,864</b>



	Land - specialised \$'000	Land - non specialised \$'000	Total Land \$'000	Heritage Buildings \$'000	Buildings - specialised \$'000	Buildings - non specialised \$'000	Total Buildings \$'000	Work In Progress \$'000	Total Property \$'000
<b>(a) Property</b>									
At fair value 1 July 2023	3,596	365	3,961	1,478	13,480	1,049	16,006	1,511	21,478
Accumulated depreciation at 1 July 2023	-	-	-	-	-	-	-	-	-
	<b>3,596</b>	<b>365</b>	<b>3,961</b>	<b>1,478</b>	<b>13,480</b>	<b>1,049</b>	<b>16,006</b>	<b>1,511</b>	<b>21,478</b>
<b>Movements in fair value</b>									
Additions	-	69	69	15	2,188	-	2,203	1,353	3,626
Disposal	(28)	-	(28)	-	-	(99)	(99)	-	(127)
Transfers	-	-	-	28	126	-	154	(154)	0
	<b>(28)</b>	<b>69</b>	<b>41</b>	<b>43</b>	<b>2,314</b>	<b>(99)</b>	<b>2,258</b>	<b>1,199</b>	<b>3,499</b>
<b>Movements in accumulated depreciation</b>									
Depreciation and amortisation	-	-	-	(138)	(519)	(36)	(693)	-	(693)
Accumulated depreciation of disposals	-	-	-	-	-	8	8	-	8
Transfers	-	-	-	-	-	-	-	-	-
	<b>-</b>	<b>-</b>	<b>-</b>	<b>(138)</b>	<b>(519)</b>	<b>(28)</b>	<b>(685)</b>	<b>-</b>	<b>(685)</b>
At fair value 30 June 2024	3,568	434	4,002	1,521	15,794	950	18,265	2,710	24,977
Accumulated depreciation at 30 June 2024	-	-	-	(138)	(519)	(28)	(685)	-	(685)
Carrying amount	<b>3,568</b>	<b>434</b>	<b>4,002</b>	<b>1,383</b>	<b>15,275</b>	<b>923</b>	<b>17,580</b>	<b>2,710</b>	<b>24,293</b>

	Plant machinery and equipment \$'000	Fixtures, fittings and furniture \$'000	Computers and Telecoms \$'000	Library Books \$'000	Work In Progress \$'000	Total plant and equipment \$'000
<b>(b) Plant and Equipment</b>						
At fair value 1 July 2023	13,739	437	779	290	32	15,277
Accumulated depreciation at 1 July 2023	(8,292)	(261)	(378)	(70)	-	(9,001)
	<b>5,447</b>	<b>176</b>	<b>401</b>	<b>220</b>	<b>32</b>	<b>6,244</b>
<b>Movements in fair value</b>						
Additions	1,445	46	-	21	134	1,646
Disposal	(164)	-	-	-	-	(164)
Transfers	27	-	1	-	(32)	(5)
	<b>1,308</b>	<b>46</b>	<b>1</b>	<b>21</b>	<b>101</b>	<b>1,477</b>
<b>Movements in accumulated depreciation</b>						
Depreciation and amortisation	(973)	(24)	(75)	(30)	-	(1,102)
Accumulated depreciation of disposals	88	-	-	-	-	88
	<b>(885)</b>	<b>(24)</b>	<b>(75)</b>	<b>(30)</b>	<b>-</b>	<b>(1,014)</b>
At fair value 30 June 2024	15,047	483	780	311	134	16,755
Accumulated depreciation at 30 June 2024	(9,177)	(285)	(453)	(100)	-	(10,015)
Carrying amount	<b>5,870</b>	<b>198</b>	<b>327</b>	<b>211</b>	<b>134</b>	<b>6,740</b>

	Roads	Bridges	Footpaths, kerb & channel	Drainage	Recreational, leisure & community facilities	Waste Management	Parks, open spaces & streetscapes	Aerodromes	Infrastructure	Other Infrastructure	Work In Progress	Total Infrastructure
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>(c) Infrastructure</b>												
At fair value 1 July 2023	232,773	3,752	22,868	10,326	10,043	904	1,049	3,629	1,932	544		287,819
Accumulated depreciation at 1 July 2023	(121,330)	(2,216)	(12,552)	(6,902)	-	-	-	(2,111)	(765)			(145,876)
	<b>111,443</b>	<b>1,536</b>	<b>10,316</b>	<b>3,424</b>	<b>10,043</b>	<b>904</b>	<b>1,049</b>	<b>1,518</b>	<b>1,167</b>	<b>544</b>		<b>141,943</b>
<b>Movements in fair value</b>												
Additions	4,034		302	-	-	-	16	-	-	808		5,160
Revaluation	3,227	3,778	(1,446)	51	-	-	774	112	50	-		6,545
Disposal	-	-	(82)	-	-	-	-	-	-	-		(82)
Transfers	(3)	(83)	204	-	-	-	137	-	-	(255)		-
	<b>7,258</b>	<b>3,695</b>	<b>(1,022)</b>	<b>51</b>	<b>-</b>	<b>-</b>	<b>926</b>	<b>112</b>	<b>50</b>	<b>553</b>		<b>11,622</b>
<b>Movements in accumulated depreciation</b>												
Depreciation and amortisation	(2,765)	(33)	(244)	(116)	(300)	(22)	(15)	(30)	(49)	-		(3,574)
Accumulated depreciation of disposals	-	-	22	-	-	-	-	-	-	-		22
Impairment losses recognised in operating result	(16,145)	(2,086)	4,829	130	-	-	(539)	(449)	-	-		(14,260)
Transfers	-	-	-	-	-	-	-	-	-	-		-
	<b>(18,910)</b>	<b>(2,118)</b>	<b>4,607</b>	<b>14</b>	<b>(300)</b>	<b>(22)</b>	<b>(554)</b>	<b>(478)</b>	<b>(49)</b>	<b>-</b>		<b>(17,812)</b>
At fair value 30 June 2024	240,031	7,447	21,846	10,377	10,043	904	1,975	3,741	1,982	1,096		299,442
Accumulated depreciation at 30 June 2024	(140,240)	(4,334)	(7,945)	(6,887)	(300)	(22)	(554)	(2,589)	(815)	-		(163,687)
Carrying amount	<b>99,791</b>	<b>3,113</b>	<b>13,901</b>	<b>3,489</b>	<b>9,743</b>	<b>882</b>	<b>1,421</b>	<b>1,151</b>	<b>1,167</b>	<b>1,096</b>		<b>135,755</b>

**Acquisition**

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

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

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

	Depreciation Period	Threshold Limit \$'000
<b>Asset recognition thresholds and depreciation periods</b>		
<i>Land &amp; land improvements</i>		
land	-	1,000
land under roads	-	1,000
<i>Buildings</i>		
buildings	30 - 75 years	5,000
heritage buildings	50 years	5,000
<i>Plant and Equipment</i>		
plant, machinery and equipment	5 - 25 years	1,000
motor vehicles	1 - 15 years	1,000
fixtures, fittings and furniture	3 - 15 years	1,000
<i>Infrastructure</i>		
earthworks all	-	5,000
gravel road pavements / resheets	10 - 14 years	2,000
sealed road pavements	60 years	5,000
sealed road final seal	12 years	2,000
bridges	80 years	5,000
footpaths, kerb and channel	25 years	2,000
drainage	25 - 80 years	5,000
aerodromes	12 years	5,000
recreation and leisure	30 - 75 years	5,000
parks and open space	30 - 75 years	5,000
waste management	4 - 30 years	5,000
other infrastructure	4 - 30 years	5,000

**Land under roads**

Council recognises land under roads it controls at fair value.

**Depreciation and amortisation**

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

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

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

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

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

**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 were undertaken by a qualified independent valuer Preston Rowe Paterson National Property Consultant - Benjamin Sawyer AAPI Reg 63163. The valuation of land and buildings is at fair value, being market value based on highest and best use permitted by relevant land planning provisions. 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 unserved) 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.

Any significant movements in the unobservable inputs for land and land under roads will have a significant impact on the fair value of these assets.

The date and type of the current valuation is detailed in the following table.

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

	Level 1	Level 2	Level 3	Date of Valuation	Type of Valuation
Land - Non specialised	-	434	-	Jun-23	Full
Land - Specialised	-	-	3,568	Jun-23	Full
Buildings - Heritage	-	-	1,383	Jun-23	Full
Buildings - Non specialised	-	-	923	Jun-23	Full
Buildings - Specialised	-	-	15,275	Jun-23	Full
<b>Total</b>	-	<b>434</b>	<b>21,148</b>		

\* Definitions of levels refer to note 8.4

**Valuation of infrastructure**

Valuation of infrastructure assets has been determined in accordance with an AASB 113 Fair Value utilising the cost approach (replacement cost) method internally utilising AssetFinda software and processed by Peter Schnorrenberg, Asset Coordinator (BC Acc.) The date and type of the current valuation is detailed in the following table.

	Level 1	Level 2	Level 3	Date of Valuation	Type of Valuation
Roads	-	-	99,791	Jun-24	Full
Bridges	-	-	3,113	Jun-24	Full
Footpaths, Kerb and channel	-	-	13,901	Jun-24	Full
Drainage	-	-	3,489	Jun-24	Full
Recreational, leisure and community facilities	-	-	9,743	Jun-24	Full
Waste management	-	-	882	Jun-24	Full
Parks, open space and streetscapes	-	-	1,421	Jun-24	Full
Aerodromes	-	-	1,151	Jun-24	Full
Other infrastructure	-	-	1,167	Jun-24	Full
<b>Total</b>	-	-	<b>134,658</b>		

\* Definitions of levels refer to note 8.4

\* Valuation of roads and bridges refer to Note 11

**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 between 5% and 95%. The market value of land varies significantly depending on the location of the land and the current market conditions.

**Specialised buildings** are valued using a current replacement cost technique. Significant unobservable inputs include the current replacement cost and remaining useful lives of buildings. Current replacement costs are calculated on a square metre basis and ranges from \$11 to \$5,500 per square metre. The remaining useful lives of buildings are determined on the basis of the current condition of buildings and vary from 30 years to 75 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 buildings are sensitive to changes in expectations or requirements that could either shorten or extend the useful lives of buildings.

**Infrastructure assets** are valued based on the current 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 12 years to 80 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.

	2023/24 \$'000	2022/23 \$'000
<b>Reconciliation of specialised land</b>		
Other land	3,568	3,596
<b>Total specialised land</b>	<b>3,568</b>	<b>3,596</b>

	2023/24 \$'000	2022/23 \$'000
<b>6.2 INVESTMENTS IN ASSOCIATES</b>		
<i>(a) Investments in associates</i>		
Wimmera Southern Mallee Development Pty Ltd (formerly known as the Wimmera Development Association) Background Yarriambiack Shire Council in conjunction with Horsham Rural City Council, Hindmarsh Shire Council, Northern Grampians Shire Council, West Wimmera Shire Council and Buloke Shire Council have an interest in the Wimmera Southern Mallee Development Pty Ltd.	288	306
Wimmera Southern Mallee Development Pty Ltd (WSMD) is the peak economic development organisation for the Wimmera Southern Mallee region supporting existing local businesses and promoting economic development opportunities to investors. Yarriambiack Shire Council currently has a 12.06% equity interest (13.58% in 2022/23).		
<b>Fair value of Council's investment in Wimmera Southern Mallee Development Pty Ltd</b>	<b>288</b>	<b>306</b>
<b>Council's share of accumulated surplus/(deficit)</b>		
Council's share of accumulated surplus/(deficit) at start of year	246	305
Reported surplus/(deficit) for year	(18)	(81)
Transfers (to) from reserves	-	22
<b>Council's share of accumulated surplus(deficit) at end of year</b>	<b>228</b>	<b>246</b>
<b>Council's share of reserves</b>		
Council's share of reserves at start of year	60	(24)
Transfers (to) from reserves	-	84
<b>Council's share of reserves at end of Year</b>	<b>60</b>	<b>60</b>
<b>Movement in carrying value of specific investment</b>		
Carrying value of investment at start of year	306	387
Share of surplus(deficit) for year	(18)	(81)
<b>Carrying value of investment at end of year</b>	<b>288</b>	<b>306</b>
<b>Council's share of expenditure commitments</b>		
Operating commitments	499	623
<b>Council's share of expenditure commitments</b>	<b>499</b>	<b>623</b>
Associates are all entities over which Council has significant influence but not control or joint control. Investments in associates are accounted for using the equity method of accounting, after initially being recognised at cost.		
Investments in joint arrangements are classified as either joint operations or joint ventures depending on the contractual rights and obligations each investor has, rather than the legal structure of the joint arrangement.		
For joint operations, Council recognises its direct right to, and its share of jointly held assets, liabilities, revenues and expenses of joint operations.		
Interests in joint ventures are accounted for using the equity method. Under this method, the interests are initially recognised in the consolidated balance sheet at cost and adjusted thereafter to recognise Council's share of the post-acquisition profits or losses and movements in other comprehensive income in profit or loss and other comprehensive income respectively.		
The consolidated financial statements of Council incorporate all entities controlled by Council as at 30 June 2024, and their income and expenses for that part of the reporting period in which control existed.		
Subsidiaries are all entities over which Council has control. Council controls an entity when it is exposed to, or has rights to, variable returns from its involvement with the entity and has the ability to affect those returns through its power to direct the activities of the entity. Subsidiaries are fully consolidated from the date on which control is transferred to the Council. They are deconsolidated from the date that control ceases.		
Where dissimilar accounting policies are adopted by entities and their effect is considered material, adjustments are made to ensure consistent policies are adopted in these financial statements.		
Entities consolidated into Council include:		
- Hopetoun Swimming Pool Committee of Management		
- Woomelang Community Units of Management		

*(b) Community Asset Committee*

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



## Note 7: People and relationships

	2023/24 \$'000	2022/23 \$'000
<b>7.1 COUNCIL AND KEY MANAGEMENT REMUNERATION</b>		
<i>(a) Related Parties</i>		
<u>Parent entity</u>		
Yarriambiack Shire Council is the parent entity.		
<u>Subsidiaries and Associates</u>		
Interests in subsidiaries and associates are detailed in Note 6.3.		
<i>(b) Key Management Personnel</i>		
Key management personnel (KMP) are those people with the authority and responsibility for planning, directing and controlling the activities of Yarriambiack Shire Council. The Councillors, Chief Executive Officer and Directors are deemed KMP.		
<b>Councillors</b>		
Councillor Kylie Zanker (Mayor)		
Councillor Graeme Massey		
Councillor Tom Hamilton		
Councillor Corinne Heintze		
Councillor Karly Kirk		
Councillor Andrew McLean		
Councillor Chris Lehmann		
Chief Executive Officer Tammy Smith		
Chief Operating Officer Tony Caccaviello		
Director Special Projects Gavin Blinman (to 22 December 2023)		
<b>Total Number of Councillors</b>	7	7
<b>Total of Chief Executive Officer and other Key Management Personnel</b>	3	5
<b>Total Number of Key Management Personnel</b>	<b>10</b>	<b>12</b>

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

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

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

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

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

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

	2023/24 \$'000	2022/23 \$'000
Total remuneration of key management personnel was as follows:		
Short-term employee benefits	646	834
Other long-term employee benefits	10	14
Post-employment benefits	91	113
Termination benefits	136	-
<b>Total</b>	<b>883</b>	<b>961</b>

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

\$20,000 - \$29,999	6	6
\$50,000 - \$59,999	-	1
\$80,000 - \$89,999	1	1
\$140,000 - \$149,999	-	1
\$150,000 - \$159,999	-	1
\$160,000 - \$169,999	-	1
\$170,000 - \$179,999	1	-
\$220,000 - \$229,999	-	1
\$230,000 - \$239,999	2	-
	<b>10</b>	<b>12</b>

## 7.2 RELATED PARTY DISCLOSURE

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

During the period Council entered into the following transactions with the Wimmera Southern Mallee Development Association which is a related party.

72	442
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\* Wimmera Development Ltd Membership \$71,897

### *(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

-	-
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### *(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 are as follows:

-	-
---	---

### *(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:

-	-
---	---

# Note 8: Managing uncertainties

## 8.1 CONTINGENT ASSETS AND LIABILITIES

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

### *(a) Contingent assets*

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

### *(b) Contingent liabilities*

Contingent liabilities are:

- possible obligations that arise from past events, whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Council; or
- present obligations that arise from past events but are not recognised because:
- it is not probable that an outflow of resources embodying economic benefits will be required to settle the obligation; or
- the amount of the obligation cannot be measured with sufficient reliability.

### 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.

### Landfill

Council operates several landfills and gravel pits. Council will have to carry out site rehabilitation works in the future. At balance date Council is unable to accurately assess the financial implications of such works.

### Liability Mutual Insurance

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

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

The Department of Environment, Land, Water & Planning holds a National Australia Bank Guarantee given by the Council for the sum of \$244,000, which is being used if a site is damaged after gravel extraction. This continues to be reviewed on a yearly basis.

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

## 8.2 CHANGE IN ACCOUNTING STANDARDS

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

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

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

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

In December 2022 the Australian Accounting Standards Board (AASB) issued AASB 2022-6 Amendments to Australian Accounting Standards - Non-current Liabilities with Covenants. AASB 2022-6 amends AASB 101 Presentation of Financial Statements to improve the information an entity provides in its financial statements about long-term liabilities with covenants where the entity's right to defer settlement of those liabilities for at least twelve months after the reporting period is subject to the entity complying with conditions specified in the loan arrangement. The amendments in AASB 2022-6 are effective for annual periods beginning on or after 1 January 2024. Council will assess any impact of the modifications to AASB 101 ahead of the 2024-25 reporting period.

### 8.3 FINANCIAL INSTRUMENTS

#### *(a) Objectives and policies*

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

#### *(b) Market risk*

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

##### Interest rate risk

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

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

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

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

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

#### *(c) Credit risk*

Credit risk is the risk that a contracting entity will not complete its obligations under a financial instrument and cause Council to make a financial loss. Council have 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 have a policy for establishing credit limits for the entities council deal with;
- Council may require collateral where appropriate; and
- Council only invest 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 provide 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 allowance 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. Details of the maturity profile for borrowings are disclosed at Note 5.4.

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

***(e) Sensitivity disclosure analysis***

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

- A parallel shift of +2% and -1% in market interest rates (AUD) from year-end rates of 4.35%.

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

Fair value valuations are determined in accordance with a valuation hierarchy. Changes to the valuation hierarchy will only occur if an external change in the restrictions or limitations of use of an asset result in changes to the permissible or practical highest and best use of the asset. In addition, Council undertakes a formal revaluation of land, buildings, and infrastructure assets on a regular basis ranging from 1 to 3 years. The valuation is performed either by experienced Council Officers or independent experts. The following table sets out the frequency of revaluations by asset class.

<b>Asset Class</b>	<b>Revaluation frequency</b>
Land	1 to 3 years
Buildings	1 to 3 years
Roads	1 to 3 years
Bridges	1 to 3 years
Footpaths and kerb and channel	1 to 3 years
Drainage	1 to 3 years
Recreational, leisure and community facilities	1 to 3 years
Waste management	1 to 3 years
Parks, open space and streetscapes	1 to 3 years
Aerodromes	1 to 3 years
Other infrastructure	1 to 3 years

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

### Impairment of assets

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

## **8.5 EVENTS OCCURRING AFTER BALANCE DATE**

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

## Note 9: Other matters

	Balance at beginning of reporting period \$'000	Increase (decrease) \$'000	Balance at end of reporting period \$'000
<b>9.1 RESERVES</b>			
<i>(a) Asset revaluation reserves</i>			
<b>2023/24</b>			
<u>Property</u>			
Land & land improvements	4,124	-	4,124
Buildings	17,657	-	17,657
	<b>21,781</b>	<b>-</b>	<b>21,781</b>
<u>Infrastructure</u>			
Roads	55,286	(12,918)	42,368
Bridges	837	1,692	2,529
Footpaths and kerb and channel	6,326	3,383	9,709
Drainage	3,419	181	3,600
Recreational, leisure and community facilities	1,408	-	1,408
Waste management	115	-	115
Parks, open space and streetscapes	(224)	234	10
Aerodromes	653	(337)	316
Other infrastructure	745	50	795
	68,565	(7,715)	60,850
<b>Total asset revaluation reserves</b>	<b>90,346</b>	<b>(7,715)</b>	<b>82,631</b>

### 2022/23

#### Property

Land & land improvements	2,416	1,708	4,124
Buildings	16,052	1,605	17,657
	<b>18,468</b>	<b>3,313</b>	<b>21,781</b>

#### Infrastructure

Roads	38,936	16,350	55,286
Bridges	464	373	837
Footpaths and kerb and channel	3,100	3,226	6,326
Drainage	2,937	482	3,419
Recreational, leisure and community facilities	1,124	284	1,408
Waste management	(48)	163	115
Parks, open space and streetscapes	(178)	(46)	(224)
Aerodromes	374	279	653
Other infrastructure	159	586	745
	46,868	21,697	68,565
<b>Total asset revaluation reserves</b>	<b>65,336</b>	<b>25,010</b>	<b>90,346</b>

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

	Balance at beginning of reporting period \$'000	Transfer from accumulated surplus	Balance at end of reporting period \$'000
<i>(b) Other reserves</i>			
<b>2024</b>			
Aerodrome maintenance	15	-	15
<b>Total Other reserves</b>	<b>15</b>	<b>-</b>	<b>15</b>
<b>2023</b>			
Aerodrome maintenance	15	-	15
<b>Total Other reserves</b>	<b>15</b>	<b>-</b>	<b>15</b>



	2023/24 \$'000	2022/23 \$'000
<b>9.2 RECONCILIATION OF CASH FLOWS FROM OPERATING ACTIVITIES TO SURPLUS/(DEFICIT)</b>		
Surplus/(deficit) for the year	(3,347)	4,329
<i>Non-cash adjustments:</i>		
Profit/(loss) on disposal of property, infrastructure, plant and equipment	189	484
Bad and doubtful debts	69	47
Share of net profit/(loss) of associates	(18)	(81)
Depreciation	5,369	5,197
Amortisation	398	463
Finance costs	36	-
<i>Change in assets and liabilities:</i>		
(Increase)/decrease in Right of Use Asset	551	-
(Increase)/decrease in trade and other receivables	658	(113)
(Increase)/decrease in prepayments	26	(28)
Increase/(decrease) in accrued income	9	24
Increase/(decrease) in trade and other payables	1,036	(142)
(Decrease)/increase in contract and other liabilities	(3,077)	2,666
(Decrease)/increase in other liabilities	269	74
(Increase)/decrease in inventories	196	(148)
(Decrease)/increase in provisions	291	(326)
(Decrease)/increase in loans	480	-
<b>Net cash provided by/(used in) operating activities</b>	<b>3,135</b>	<b>12,446</b>

### 9.3 SUPERANNUATION

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

#### Accumulation

The Fund's accumulation category, Vision MySuper/Vision Super Saver, receives both employer and employee contributions on a progressive basis. Employer contributions are normally based on a fixed percentage of employee earnings (for the year ended 30 June 2024, this was 11.0% as required under Superannuation Guarantee (SG) legislation (2023: 10.5%).

#### Defined Benefit

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

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

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

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

The VBI is used as the primary funding indicator. Because the VBI was above 100%, the 30 June 2023 actuarial investigation determined the Defined Benefit category was in a satisfactory financial position and that no change was necessary to the Defined Benefit category's funding arrangements from prior years.

**Employer contributions**

**(a) Regular contributions**

On the basis of the results of the 2023 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 2024, this rate was 11.0% of members' salaries (10.5% in 2022/23). This rate is expected to increase in line with any increases in the SG contribution rate and was reviewed as part of the 30 June 2023 triennial valuation.

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

**(b) Funding calls**

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

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

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

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

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

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

**The 2023 triennial actuarial investigation surplus amounts**

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

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

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

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

The total service liability surplus means that the current value of the assets in the Fund's Defined Benefit category plus expected future contributions exceeds the value of expected future benefits and expenses as at 30 June 2023.

The discounted accrued benefit surplus means that the current value of the assets in the Fund's Defined Benefit category exceeds the value of benefits payable in the future but accrued in respect of service to 30 June 2023.

**The 2024 interim actuarial investigation**

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

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

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

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

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

### *The 2020 triennial investigation*

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

	<b>2020 Triennial Investigation</b>	<b>2023 Triennial Investigation</b>
Net investment return	5.6% pa	5.7% pa
Salary inflation	2.5% pa for two years and 2.75% pa thereafter	3.50% pa
Price inflation	2.0% pa	2.8% pa

### *Superannuation contributions*

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

	<b>Type of Scheme</b>	<b>Rate</b>	<b>2024 \$'000</b>	<b>2023 \$'000</b>
Vision super	Defined benefits	11.0% (2023:10.5%)	49	41
Vision super	Accumulation	11.0% (2023:10.5%)	917	889

In addition to the above contributions, Council has paid unfunded liability payments to Vision Super totalling \$0 during the 2023/24 year (2022/23 \$0).

There were no contributions outstanding and no loans issued from or to the above schemes as at 30 June 2024.

The expected contributions to be paid to the Defined Benefit category of Vision Super for the year ending 30 June 2025 is \$45,000.

## **Note 10: Change in accounting policy**

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

## **Note 11: Valuation of roads and bridges**

Council has become aware of issues relating to the valuation of roads and bridges, namely remaining asset useful lives and the assignment of residual values to these asset classes that remain unresolved as at the date of these financial statements and that will take time to remedy.

Due to limitations within our existing asset management systems, revaluations of particular Roads assets and Bridges assets have not captured data relating to the remaining useful lives of these assets, resulting in a number of these assets being shown as having reached the end of their useful lives and being recorded at nil residual value when the assets are still in use.

Management has commenced a detailed review of the methodology adopted to value infrastructure assets, including the capture of information relating to the remaining useful life of each asset and the assignment of residual values to ensure the asset valuations for 2024/25 reflect their fair value utilising the current replacement cost approach and properly recognise their remaining useful lives to the organisation.



**Yarriambiack**  
SHIRE COUNCIL