

2022 – 2023



Annual Report



*"A connected rural community
who values its land and wellbeing"*



Yarriambiack
SHIRE COUNCIL

OUR VISION

“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 respects to their Elders past, present and emerging.

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Yarriambiack
SHIRE COUNCIL





01

Where to find us

Yarriambiack Shire Council

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Contact us

P | 03 5398 0100

F | 03 5398 2592

info@yarriambiack.vic.gov.au

Connect with us

www.yarriambiack.vic.gov.au

www.facebook.com/yarriambiack

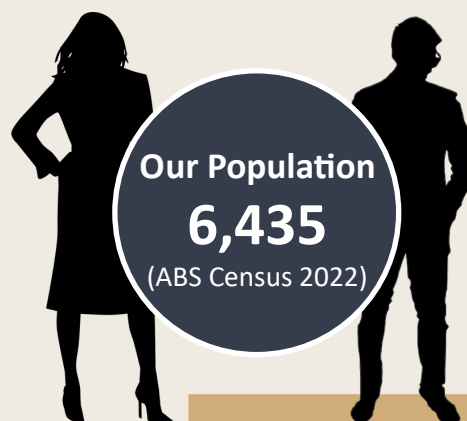
Mayor & CEO Message

Our Council

Welcome to the Report of Operations

Shire Map

Councillors



Our Population

6,435

(ABS Census 2022)



Hopetoun Swimming Pool



Mayor & CEO Message

In June 2022, Councillors adopted the 2022/23 budget, which included a capital works program of \$9.7 million and a carry forward budget of \$12.7 million, along with estimated revenue of \$30.6 million and expenditure of \$27.3 million.

Council officers have worked hard over the last 12 months to deliver the capital works program, along with the scheduled maintenance and business as usual activities.

We are delighted to report that we have delivered the following activities and projects that align with the Council Plan 2021-25 strategic objectives as follows:

<p>Strategic Objective One: <i>A Vibrant and Diversified Economy</i></p>	<ul style="list-style-type: none"> • Refurbishment of the Tourist Information Centre Warracknabeal. • Completion of the Home is Where the Halls is Project, with 14 community halls receiving some type of refurbishment. • Construction of the Hopetoun Amphitheatre. • Financial support towards the Murtoa Silo Art activation. • Feasibility Study and Business Case completed for the Hopetoun Former School site development. • Construction of 3 x Warracknabeal and 2 x Hopetoun cabins located in Shire Caravan Parks. • Camp kitchen refurbishments in Warracknabeal and Hopetoun Caravan Parks. • Warracknabeal Town Hall refurbishment. • \$8.931 million Road and associated infrastructure projects delivered across the Shire. • Investment in the development of an Economic Development Strategy, along with a separate Tourism Strategy.
<p>Strategic Objective Two: <i>A Healthy and Inclusive Community</i></p>	<ul style="list-style-type: none"> • Commencement of construction of four of the seven affordable housing units being built across the shire. • Planning for the Dunmunkle Library Precinct project commenced. • Woomelang Bowling Green upgrade. • Murtoa Rumble at Rabl Park Project completed, with a new pump track and playground. • Significant amount of works completed on the redevelopment of the Early Years precinct in Warracknabeal. • Masterplans for ANZAC Park Warracknabeal and Murtoa Recreation Reserve finalised.

Strategic Objective Three: <i>A Robust and Thriving Environment</i>	<ul style="list-style-type: none"> • Purchase of the Little Green Wagon trailer for community education purposes. • Purchase of the Beulah streetscape trees. • Yaaapeet, Byrne Street master planning undertaken. • Upgrade of the fire design at the Warracknabeal livestock exchange. • Glass crusher delivered at the Warracknabeal Transfer Station.
Strategic Objective Four: <i>A Council Who Service Its Community</i>	<ul style="list-style-type: none"> • Training and support for Councillors and Staff to undertake the Australian Institute of Company Directors Course to enhance good governance across the municipality. • Continuous enhancements to the Council's website. • Investment in staff development and training. • Increased activity on LinkedIn and growing subscribers to Yarri Yarns newsletter. • Continuous improvement of Audit and Risk Committee function. • Strong Advocacy, specifically for early years and housing.

In October 2022 we experienced an extreme rain event where a significant number of our roads were impacted. We were proactive in applying for the Disaster Recovery Funding Agreement with \$2.048million in works being completed in 2022-23 financial year, and further works planned for 2023-24.

We are extremely proud of our joint advocacy with the community in relation to the lack of childcare options available in the southern end of our Shire. The State Government election promise commitment to fully fund an integrated early years centre, including childcare, kindergarten and maternal child health services was warmly welcomed. As was the election promise commitment for skatepark funding at Rabl Park Murtoa.

We transitioned out of the Commonwealth Home Support Programme at the 30 June this year. We sincerely thank our wonderful Positive Ageing Team who were passionate about their roles and cared for our aged residents.

This year has been a year where we can reflect on our positive achievements, and proactive advocacy and delivery for our community. We are proud to be part of the "I AM Yarriambiack" Team.



Mayor
Kylie Zanker



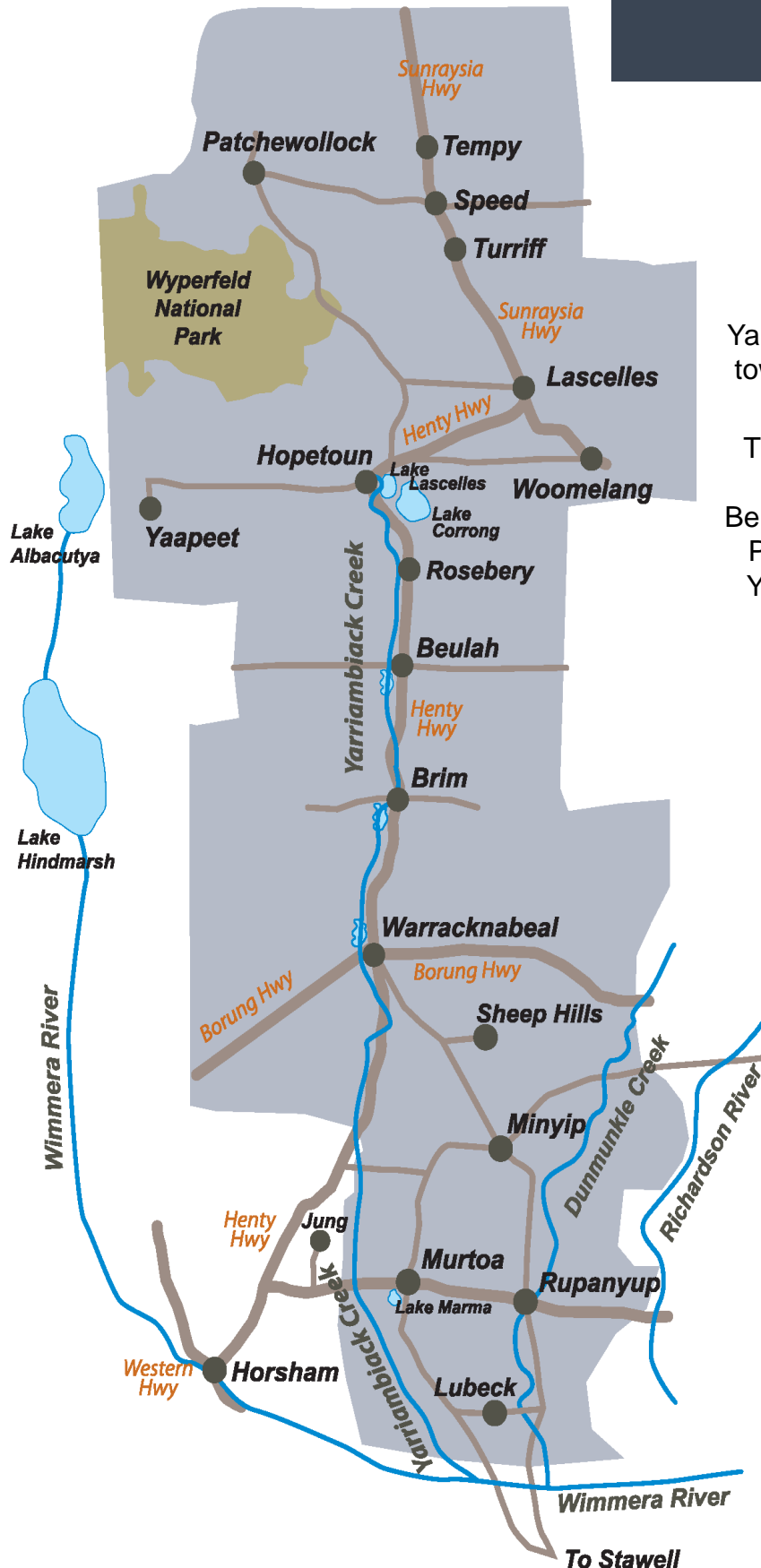
Chief Executive Officer
Tammy Smith

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.





Lake Lascelles - Hopetoun

Councillors

In 2020 the Yarriambiack Shire Council community elected this Council for a four year term. The seven elected Councillors are the representatives of all residents and ratepayers across the Shire.

They have the responsibility for setting the strategic direction for the municipality, policy development, identifying service standards and monitoring performance.



Cr Kylie Zanker

Warracknabeal Ward

First elected: 2008

Email: kzanker@yarriambiack.vic.gov.au



Cr Tom Hamilton

Dunmunkle Ward

First elected: 2016

Email: thamilton@yarriambiack.vic.gov.au



Cr Andrew McLean

Hopetoun Ward

First elected: 2020

Email: amclean@yarriambiack.vic.gov.au



Cr Karly Kirk

Warracknabeal Ward

First elected: 2020

Email: kkirk@yarriambiack.vic.gov.au



Cr Corinne Heintze

Dunmunkle Ward

First elected: 2016

Email: cheintze@yarriambiack.vic.gov.au



Cr Chris Lehmann

Hopetoun Ward

First elected: 2020

Email: clehmann@yarriambiack.vic.gov.au



Cr Graeme Massey

Warracknabeal Ward

First elected: 2012

Email: gmassey@yarriambiack.vic.gov.au

02



Sheephills Silo Art

Introduction

- Welcome
- Snapshot of Yarriambiack Shire Council
- Fast Facts
- Our Vision & Values
- Challenges & Future Outlook





Welcome

Council is committed to transparent reporting and accountability to the community and the Annual Report 2022/23 is the primary means of advising the Yarriambiack Shire community about Council's operations and performance during the financial year.

Snapshot of Yarriambiack Shire 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, Yaapect, 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 Gateway BEET.

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.





Population

6,556

Size of Yarriambiack Shire

7,158 sq km



Fast Facts



60

Customer service calls a day.

12,051



Physical items loaned from the Yarriambiack Shire Library

3

skate parks.

Hopetoun, Murtoa and Warracknabeal



28

play spaces with equipment.



Home to

960

businesses approximately.



2,670

local jobs.



253

children enrolled in Maternal & Child Health Services.



Agriculture is our largest industry contributing 37% of total output and our largest employing industry with 28% of total jobs.

Health Care and Social Assistance is our second largest employing industry with 20% of total jobs.

ICARE Values

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.

Community Focus

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

Accountability

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

Respect

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

Excellence

- Actively pursue positive outcomes for the community.
- Investigate matters thoroughly and objectively.

CONTINUOUS IMPROVEMENT

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

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 project delivery has impacted on the Council's ability to deliver the full scope of projects originally planned. An example of this is Council originally planning to deliver 14 affordable units across the Shire, which has now been reduced to 7, due to the significant increase in construction and material costs.
- The all-groups Australia CPI was 6% as at 30 June 2023, down by 0.1% from 30 June 2022 (6.1%), which far exceeds the rate cap of 1.75% in 2022/23 financial year.
- The rising cost of staff salaries, against unmet revenue increases places significant pressure on financial sustainability, adhering to legislative and governance requirements, whilst also meeting community expectations.
- The significant rain event in October 2022 damaged our road network, which became problematic for our farming community who wished to access their paddocks for harvest.
- Meeting the requirements for the Disaster Recovery Funding Arrangement and the State Government Flood Support Funding has been resource intensive, taking away valuable time from business-as-usual activities.
- Low unemployment rates, lack of housing and skilled labour across the region has impacted attracting professionals to the Shire.
- The lack of available quarries and gravel pits within our Shire, and neighbouring shires increases the cost of cartage and road building.
- The lack of qualified building surveyors places increased pressure on rural Council's, where consultant services are limited and costs to procure services are high.

Future Outlooks:

- The building and construction industry cost escalations are reported to be stabilising.
- With the State Labor Government's announcement of the cancellation of the Commonwealth Games, brings a welcomed commitment to Housing. In addition to their Big Housing Build – they will provide a new \$1 billion Regional Housing Fund to deliver more than 1300 new homes across regional Victoria. The commitment is for new homes, which will include a mix of social and affordable housing. In addition to this announcement was the release of the State Governments Housing Statement and the commitment to build a further 152,000 houses in rural and regional Victoria.
- We are excited by this announcement and the opportunities it could provide across our Shire, where we have Council owned land that has been scoped and is shovel ready for housing developments in Murtoa, Warracknabeal, Hopetoun and Woomelang. We will continue to strongly advocate for our fair share of housing funding and investment in our Shire.
- We were also pleased to read of the new \$150 million Regional Tourism and Events Fund supporting new events, new attractions, and more accommodation. We hope this funding commitment may provide further support to establish and fully fund our vision of a Visitor Economy Partnership, supporting the Grampians Tourism and Wimmera Mallee Tourism brands.

A Year in Review



- Highlights of the Year
- Financial Summary
- Community Satisfaction
- Contributions & Memberships
- Annual Grants Program



03



7,326
rates notices issued

920
dogs registered



59
birth notifications

325
cats registered



4
food complaints received

100
planning & building applications received





Highlights of the Year

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.

STRATEGIC OBJECTIVE 1:

OUR VIBRANT AND DIVERSE ECONOMY

2022/2023 Achievements:

- Refurbishment of the Tourist Information Centre Warracknabeal.
- Completion of the Home is Where the Halls is Project, with 14 community halls receiving some type of refurbishment.
- Construction of the Hopetoun Amphitheatre.
- Financial support towards the Murtoa Silo Art activation.
- Feasibility Study and Business Case completed for the Hopetoun Former School site development.
- Construction of 3 x Warracknabeal and 2 x Hopetoun cabins located in Shire Caravan Parks.
- Camp kitchen refurbishments in Warracknabeal and Hopetoun Caravan Parks.
- Warracknabeal Town Hall refurbishment.
- \$8.931 million Road and associated infrastructure projects delivered across the Shire.
- Investment in the development of an Economic Development Strategy, along with a separate Tourism Strategy.

STRATEGIC OBJECTIVE 2:

A HEALTHY AND INCLUSIVE COMMUNITY

2022/2023 Achievements:

- Commencement of construction of four of the seven affordable housing units being built across the shire.
- Planning for the Dunmunkle Library Precinct project commenced.
- Woomelang Bowling Green upgrade.
- Murtoa Rumble @ Rabl Park Project completed, with a new pump track and playground.
- Significant amount of works completed on the redevelopment of the Early Years precinct in Warracknabeal.
- Masterplans for ANZAC Park Warracknabeal and Murtoa Recreation Reserve finalised.



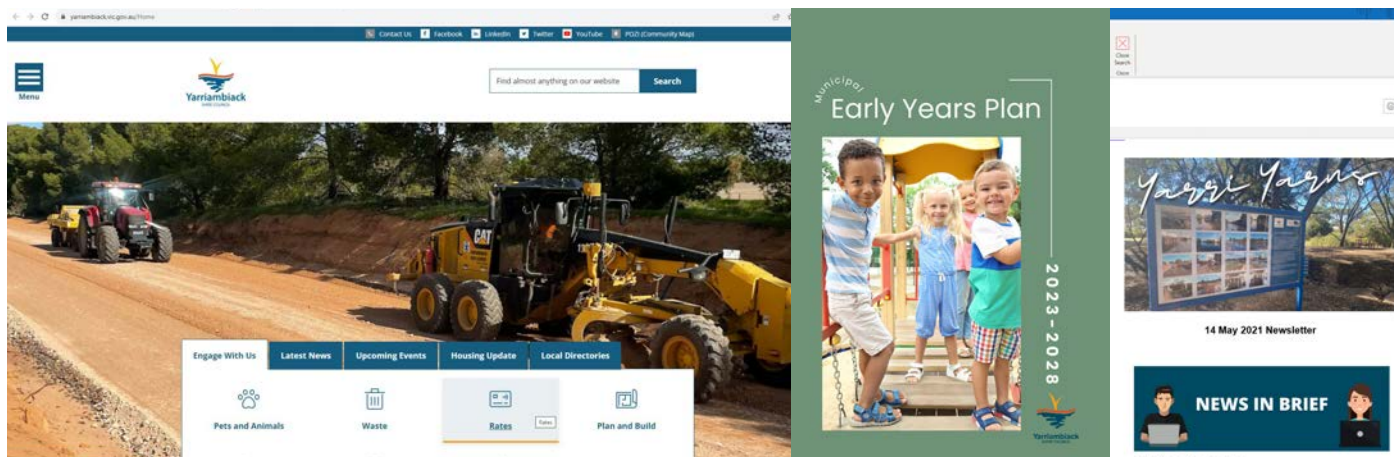


Image of Council's website, Early Years Plan and the Yarri Yarns newsletter via email

STRATEGIC OBJECTIVE 3:

A ROBUST AND THRIVING ENVIRONMENT

2022/2023 Achievements:

- Purchase of the Little Green Wagon trailer for community waste education purposes.
- Purchase of the Beulah streetscape trees.
- Yaapeet, Byrne Street master planning undertaken.
- Upgrade of the fire design at the Warracknabeal livestock exchange.
- Glass crusher delivered at the Warracknabeal Transfer Station.

STRATEGIC OBJECTIVE 4:

A COUNCIL WHO SERVES ITS COMMUNITY

2022/2023 Achievements:

- Training and support for Councillors and Staff to undertake the Australian Institute of Company Directors Course to enhance good governance across the municipality.
- Continuous enhancements to the Council's website.
- Investment in staff development and training.
- Increased activity on LinkedIn and growing subscribers to Yarri Yarns newsletter.
- Continuous improvement of Audit and Risk Committee function.
- Strong Advocacy, specifically for early years and housing.



Words on Wheels out and about

Council's new glass crusher

Road improvements

Financial Summary

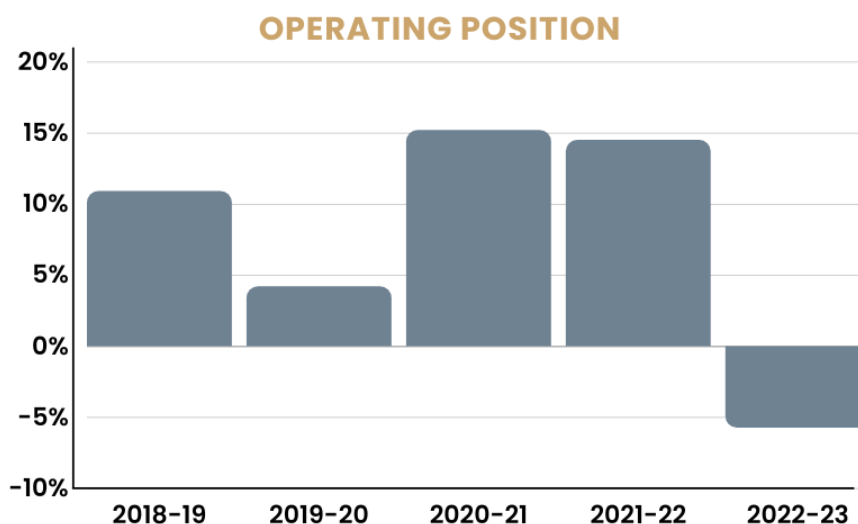
The Council's financial position continues to remain sound, however, ongoing underlying surpluses continue to be a challenge with the Council reliant on funding from other levels of government to ensure its long-term financial sustainability.

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.

TOTAL REVENUE	\$ 33.621 million
TOTAL EXPENDITURE	\$ 29.292 million
SURPLUS	\$ 4.329 million
TOTAL ASSETS	\$ 191.069 million
TOTAL LIABILITIES	\$ 11.182 million
EQUITY	\$ 179.888 million
NET CASH FROM OPERATING ACTIVITIES	\$ 12.446 million

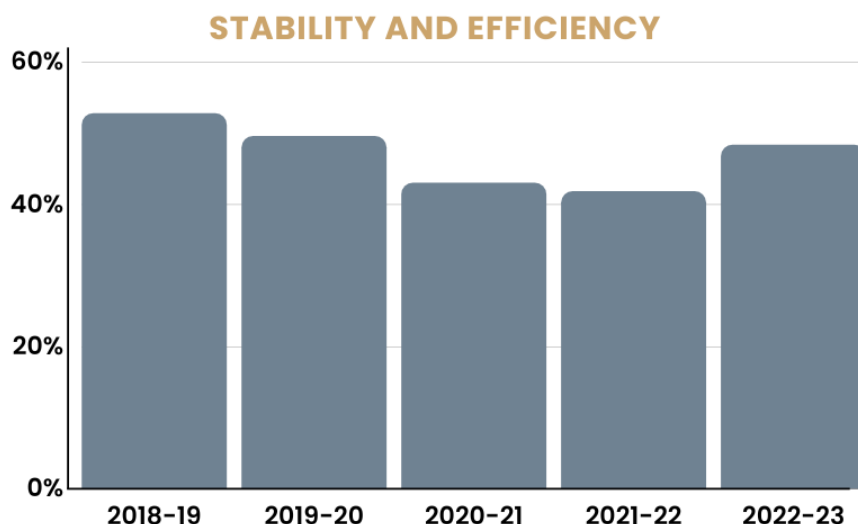
Operating position

Council achieved a surplus of \$4.329 million in 2022/23. The surplus has decreased on the prior year surplus of \$6.082 million. As per the Comprehensive Income Statement in the Financial Report, the variance is mainly due to an increase in employee costs.



Stability & efficiency

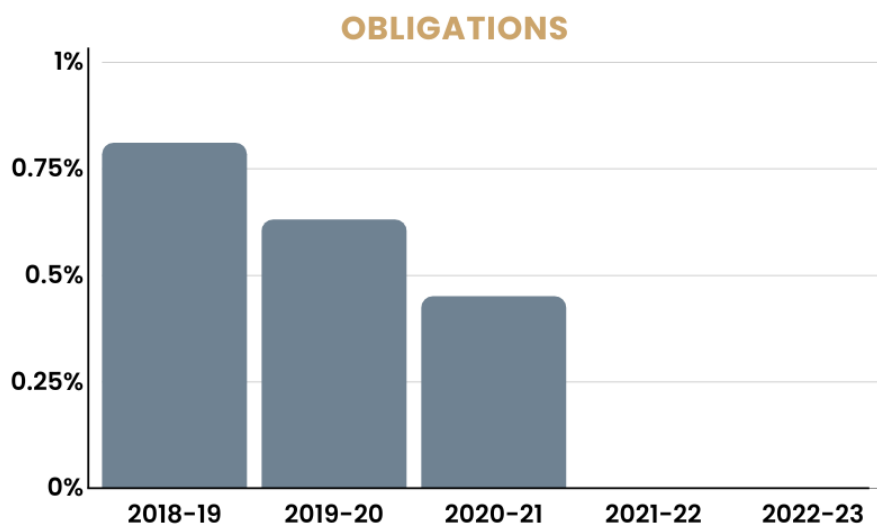
Council raises a wide range of revenues including rates, user fees, fines, grants and contributions. Despite this, Council's rates concentration, which compares rate revenue to adjusted underlying revenue was 48.33% for the 2022/23 year which is within the expected target band of 40% - 80%.



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 \$6.836 million in renewal works during the 2022/23 year.

This was funded from operations and cash reserves. At the end of the 2022/23 year Council's debt ratio, which is measured by comparing interest-bearing loans and borrowings to rate revenue, was 0% which was within the expected target band of 0% - 10%.

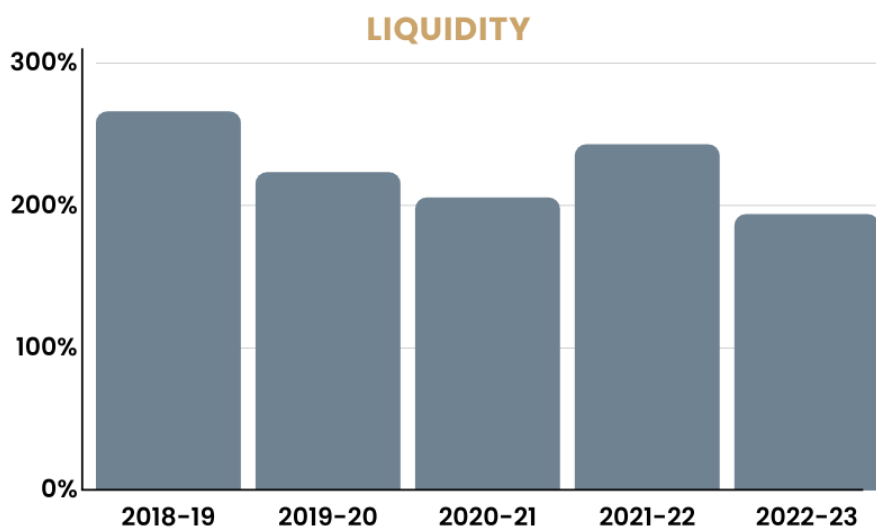


Liquidity

While cash has increased by \$0.757 million, current liabilities have also increased by \$2.401 million mainly due to an increase in unexpended grants of \$2.666 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 194% is an indicator of a satisfactory financial position and is in the expected target band of 100% to 300%.



Major Changes

On 08 March, Councillors made the difficult decision to transition out of the Commonwealth Home Support Program. With the significant changes being introduced into the aged care industry it has made it almost impossible for Council to continue delivering the services.

West Wimmera Health Service was successful in receiving the contract to provide services that covered the area of 'Southern Yarriambiack', including the townships of Minyip, Murtoa, Rupanyup, Kewell and Lubeck. Services includes domestic assistance, flexible respite, home modifications, meals, personal care, social support and transportation.

Rural Northwest Health was successful in receiving the services that will cover the area of 'North-West and Central Yarriambiack', including the townships of Yaapeet, Hopetoun, Beulah, Brim and Warracknabeal. Services will include domestic assistance, flexible respite, home modifications, meals, personal care, social support and transportation.

Mallee Track Health and Community Service was successful in receiving the services that will cover the areas of 'North-East Yarriambiack', encompassing the townships of Patchewollock, Tempy and Speed, Turriff, Lascelles and Woomelang. Services will include flexible respite, home modifications, meals, personal care, social support and transportation.

Annecto Inc. was successful in receiving the contract to provide services to the area covered in 'North-East and North-West Yarriambiack', working in partnership with Mallee Track to deliver Domestic Assistance to existing clients in North-East area, with the potential to assist Rural Northwest Health where appropriate. Services will include domestic assistance, flexible respite and personal care.

Major Capital Works

During 2022/23 \$13.202 million of capital works were undertaken, with \$1.677 million of new asset expenditure, \$8.020 million of asset renewal and \$3.505 million of asset upgrade expenditure.

Key expenditure areas were:

	2022/23
Roads	\$8.111 million
Waste management	\$0.055 million
Plant and equipment	\$1.439 million
Footpaths, kerb and channel	\$0.688 million
Property	\$2.230 million

Major Achievements

Council completed works at the Tourist Information Centre in Warracknabeal.

The Cabins at Warracknabeal and Hopetoun were installed, supporting Tourism and Skilled worker accommodation.

Master Plans for ANZAC Park and Murtoa were completed, and Council developed advocacy documents to complement this work.

The Local Government Inspectorate completed their final review, in response to the 2019 Protecting Integrity - Yarriambiack Shire Council Investigation. The review assessed if Council had delivered on their commitments to address the significant number of recommendations in the 2019 report. The LGI found there was significant governance and culture improvements, and commended the CEO (former and present), the Council executive, Councillors and staff for their commitment to resourcing and willingness to accept and adapt to the changes.

This is a positive outcome for our Council and Community, and can provide reassurance to our residents that our Council is invested and committed to good governance.



Charging Station Warracknabeal

Council partnered with Fast Cities Australia who installed an Electric Vehicle charging station in Warracknabeal. This was the first charging station in our Shire. Numerous locations were explored in Warracknabeal; however, the Woolcock Street location was confirmed due to the available power supply and location to main shopping district.



Community Satisfaction

2023 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.



Yarriambiack Core Performance

The overall performance index score of 59 for Yarriambiack Shire Council is in line with the 2022 rating (index score of 60). Council's overall performance is rated statistically significantly higher (at the 95% confidence interval) than both the Small Rural group and State wide averages (index scores of 55 and 56 respectively, both declined significantly for a second year running).

- The highest rating is among those aged 65+ years, performing significantly above the Council average.
- The lowest ratings are among residents aged 50 to 64 years and aged 35 to 49 years, and these ratings performed significantly below the Council average.

Value for money perceptions (index score of 52) are in line with 2022 (index score of 54), but significantly higher than both the Small Rural group and State wide averages (index scores of 49).

Overall Council Performance

Results Shown are Index Scores Out of 100

SERVICES	Yarriambiack 2023	Yarriambiack 2022	Small Rural 2023	State-wide 2023	Highest score	Lowest score
Overall Performance	59	60	55	56	Aged 65+ years	Aged 50-64 years
Overall council direction	48	52	47	46	Aged 65+ years, Women	Aged 35-49 years
Customer service	65	72	65	67	Women	Aged 18-34 years
Consultation & engagement	58	57	53	52	Dunmunkle residents	Men, Aged 50-64 years, Hopetoun residents
Lobbying	54	57	52	51	Aged 65+ years	Aged 50-64 years
Community decisions	57	60	52	52	Women	Aged 50-64 years
Business/Community Development/Tourism	64	64	61	59	Women, Aged 18-34 years, Dunmunkle residents	Warracknabeal residents, Aged 50-64 years
Sealed local roads	35	39	44	48	Aged 65+ years	Aged 35-49 years

Contributions & Memberships

PROJECT	REFERENCE	AMOUNT \$
<i>Contributions and Donations - Community Groups</i>		
Minyip Lions Club	150th Event Celebrations (2021/22)	\$1,500.00
Murtoa & District Neighbourhood House	150th Event Celebrations (2022/23)	\$1,500.00
Rupanyup Progress	Annual Contribution	\$1,298.81
Warracknabeal Action Group	Annual Contribution	\$1,298.81
Gateway Beet Inc	Annual Contribution	\$1,298.81
Minyip Progress Association	Annual Contribution	\$1,298.81
Yaapeet Community Club Inc	Annual Contribution	\$1,298.81
Brim Active Community Group	Annual Contribution	\$1,298.81
Lascelles Progress Association	Annual Contribution	\$1,298.81
Murtoa Progress Association	Annual Contribution	\$1,180.74
Beulah Business & Information Centre	Annual Contribution	\$1,298.81
Woomelang & District Development Association	Annual Contribution	\$1,298.81
Patchewollock Incorporated	Annual Contribution	\$1,298.81
Murtoa Progress Association	Silo Art Project Contribution	\$15,000.00
Various Projects*	SHARE Grant Funding	\$59,999.60
Various Projects*	Spark Tank Funding	\$5,000.00
		\$97,168.44

Contributions and Donations - Economic Development

Minyip Progress Association	COVID Safe Outdoor Activation Rd 2 Pt B	\$15,000.00
		\$15,000.00

Contributions and Donations - Weir Pools

Lake Marma Reserve Committee of Management	Weir Pool Contribution	\$6,766.54
Yaapeet Community Club Inc	Weir Pool Contribution	\$3,599.22
Lake Lascelles/Corrong Committee of Management	Weir Pool Contribution	\$12,093.39
Brim Lions Club	Weir Pool Contribution	\$6,046.70
Yarriambiack Creek Development Committee	Weir Pool Contribution	\$3,311.29
Beulah Public Purpose Reserve Committee of Management	Weir Pool Contribution	\$4,894.95
		\$36,712.09

Contributions and Donations - Community Halls

Warracknabeal Town Hall Committee	Annual Contribution	\$678.53
Lubeck Memorial Public Hall Inc	Annual Contribution	\$3,140.24
Sheep Hills Mechanic Institute	Annual Contribution	\$678.53
Murtoa Mechanics Hall	Annual Contribution	\$4,614.02
Woomelang Memorial Hall	Annual Contribution	\$6,237.07
Speed Public Hall	Annual Contribution	\$2,661.20
Brim Memorial Hall	Annual Contribution	\$678.53
Beulah Memorial Hall	Annual Contribution	\$3,140.24
Hopetoun Memorial Hall	Annual Contribution	\$678.53
Wallup Hall Committee	Annual Contribution	\$2,003.02
Boolite Public Hall & Recreation Reserve	Annual Contribution	\$1,336.71
Aubrey Public Hall	Annual Contribution	\$1,297.78
Patchewollock Incorporated	Annual Contribution	\$4,614.02
Rupanyup Public Memorial Hall	Annual Contribution	\$4,441.67
		\$36,200.09

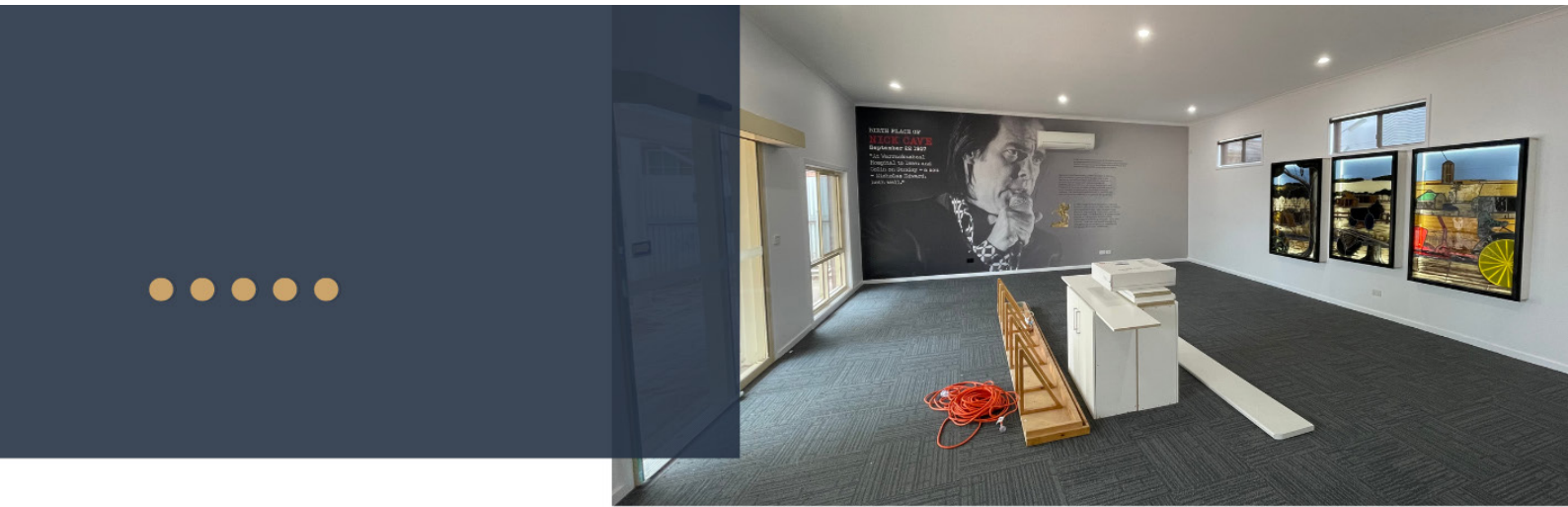
PROJECT	REFERENCE	AMOUNT \$
<i>Contributions and Donations - Recreation Reserves</i>		
Minyip Recreation Reserve Committee	Annual Contribution	\$13,138.00
Beulah Park Trustees Committee	Annual Contribution	\$9,605.00
Speed Recreation Reserve	Annual Contribution	\$3,459.00
Anzac Park Trustees	Annual Contribution	\$58,173.00
Tempy Memorial Park	Annual Contribution	\$8,635.00
Patchewollock Recreation Reserve	Annual Contribution	\$3,459.00
Lubeck Recreation Reserve	Annual Contribution	\$3,459.00
Woomelang Recreation Reserve	Annual Contribution	\$3,309.00
Brim Recreation Reserve Trustees	Annual Contribution	\$9,506.00
Rupanyup Recreation Reserve	Annual Contribution	\$19,509.00
Murtoa Showyards Reserve Inc.	Annual Contribution	\$19,407.00
Hopetoun Recreation Reserve Community Assets Committee	Annual Contribution	\$22,171.70
		\$173,830.70
<i>Contributions and Donations - Swimming Pools</i>		
Hopetoun Swimming Pool	Annual Contribution	\$33,977.00
Woomelang Swimming Pool	Annual Contribution	\$23,212.00
Tempy Swimming Pool	Annual Contribution	\$8,869.00
Murtoa Swimming Pool Inc.	Annual Contribution	\$38,298.00
Rupanyup Swimming Pool	Annual Contribution	\$22,565.00
Warracknabeal Memorial Swimming Pool	Annual Contribution	\$74,734.00
Minyip Swimming Pool Inc.	Annual Contribution	\$27,093.00
Beulah Swimming Pool	Annual Contribution	\$23,754.00
		\$252,502.00
TOTAL		\$611,413.32

Memberships

Keep Australia Beautiful Council	Membership	\$1,000.00
Australian Local Government Womens Association	Membership	\$290.91
Municipal Association of Victoria	Membership	\$19,096.00
Sunraysia Highway Improvement Committee	Membership	\$2,000.00
Local Government Professionals	Membership	\$1,449.09
Wimmera Mallee Tourism	Membership	\$6,721.53
Australian Livestock Saleyards Association Inc	Membership	\$730.00
Wimmera Development Association	Membership	\$64,395.00
West Vic Business	Membership	\$7,000.00
Rural Councils Victoria Incorporated	Membership	\$4,000.00
Victorian Local Governance Association	Membership	\$3,027.27
		\$109,709.80

TOTAL CONTRIBUTIONS & MEMBERSHIPS	\$721,123.12
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**Details of Councils Spark Tank Business Innovation and SHARE Community Grants funding program are included on page 22 and 23 respectively.*



Annual Grants Program

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

Our funding programs are:

- Spark Tank Business Innovation Program
- SHARE Community Grants Program

Spark Tank Business Innovation Program

During the year Council delivered Round 2 of its Spark Tank Business Innovation Program. This funding pool, supported by the Victorian Government aimed at providing opportunities for innovative ideas that impacted the visitor economy. The program guidelines were designed to fund projects that delivered new, unique and contemporary products or experiences that showcased the local region.

In 2022/23, one business received funding totalling \$5,000 to support new businesses or business ideas to enhance the visitor experience within the Yarriambiack Shire.

<i>Recipient</i>	<i>Project</i>	<i>Funding</i>
General Store Warracknabeal	General Store Warracknabeal	\$5,000

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 2022/23, 20 community-based organisations received funding totalling \$60,000 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	\$1,000
MDHS Murtoa Art Show	Murtoa Art Show	\$1,000
Lake Lascelles/Corrong Lake Committee of Management	New Year's Eve event	\$1,000
Woomelang Recreation Reserve	Gym air conditioner	\$3,000
Anglican Parish of Warracknabeal	Boys shed disabled toilet	\$3,000
Hopetoun Garden Club	Picnic tables	\$2,591.60
Speed Recreation Reserve	Split systems	\$3,000
Boolite Public Hall & Recreation Reserve	Disabled toilet	\$3,000
Minyip Progress Association	Street flags	\$2,000
Woomelang Men's Shed	Restumping	\$3,000
Beulah Memorial Park Recreation Reserve	Beulah Rec Reserve building lights	\$3,000
Murtoa Big Weekend	Murtoa Big Weekend	\$1,500
Hopetoun Powerhouse Arts Studio	BBQ and fridge	\$2,760
Warracknabeal Neighbourhood House	Split systems	\$2,200
Warracknabeal & District Historical Society	Wheatlands Museum outdoor activation	\$10,000
Warrack Electrical	Façade upgrades	\$2,000
Geoffrey's Mens & Boys Wear	Façade improvements	\$1,991
Murtoa A&P Society	Murtoa Show	\$1,500
Lake Marma Committee of Management	Lake Marma BBQ area	\$7,788
Murtoa Events	Murtoa NYE by the lake	\$1,500
Murtoa Bowling Club	Toilet block upgrade	\$3,169



Camp kitchen refurbishment at Hopetoun Caravan Park



New park benches at Federation Square, Hopetoun



04

Our People

Our Team
Organisational Chart
Council Staff
Other Staff Matters





Tammy Smith

Chief Executive Officer

Our Team

Council is the governing body that appoints a Chief Executive Officer (CEO).

The CEO has the responsibility for the day-to-day management of operations in accordance with the strategic directions of the Council Plan.

Three Directors and the CEO lead the organisation. They provide information and advice that supports strategic and effective decision making.

Directors reporting directly to the Chief Executive Officer:



Tony Caccaviello

Director Business,
Strategy & Performance

Areas of responsibility:

- Risk
- Audit and Planning
- Information Technology
- Business Transformation
- Corporate System Administration
- Caravan Park Management
- Payroll | Accounts Payable
- Procurement and Contracts
- Debtors | Insurance | Rates
- Corporate Planning
- Corporate System Administration
- Economic Development
- Community Development
- Tourism & Events
- Arts & Culture
- Customer Service
- Library Services
- Stakeholder Engagement



Michael Evans

Director Assets
& Operations

Areas of responsibility:

- Planning (Statutory and Strategic)
- Municipal Building Surveying
- Project Management
- Sustainability
- Environmental Management
- Waste Strategy
- Town Maintenance
- Roads, Footpaths & Drainage
- Parks and Gardens Maintenance
- Gravel Pit Operations
- Waste Services (Transfer Stations)
- Aerodromes
- Technical Services
- Plant and Fleet Operations
- Caravan Park Management
- Mechanical Workshop Operations
- Fleet and Plant Management
- Asset Engineering
- Asset Management
- Inspections | GIS



Gavin Blinman

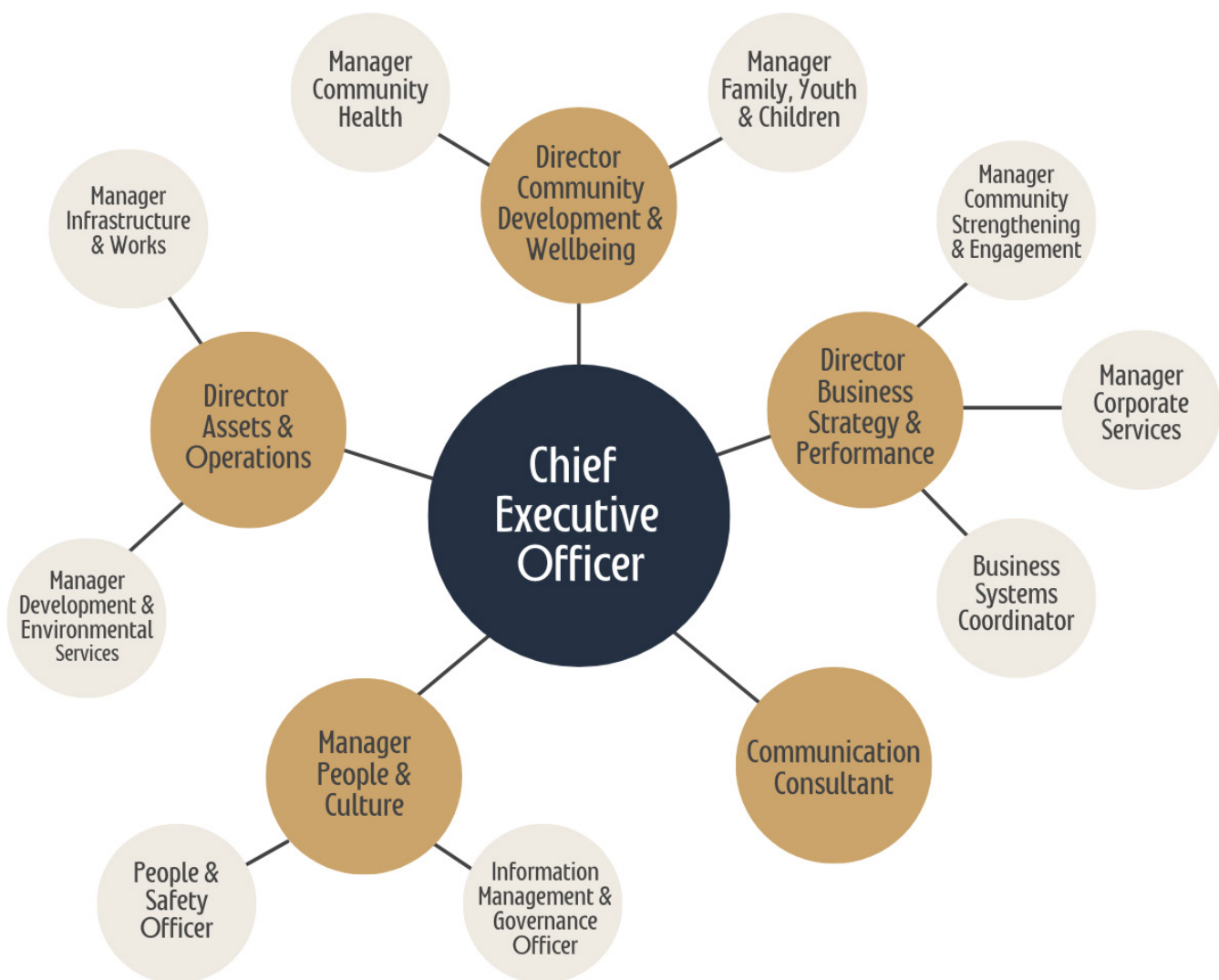
Director Community
& Wellbeing

Areas of responsibility:

- Youth
- Playgroup
- Kindergartens
- Maternal Child Health
- Immunisation Program
- Local Laws
- Sale Yards
- Environmental Health
- Sport and Recreation
- Positive Ageing
- Leisure Centre

Organisational Chart

The chart setting out the organisational structure of Council is shown below:



Council Staff

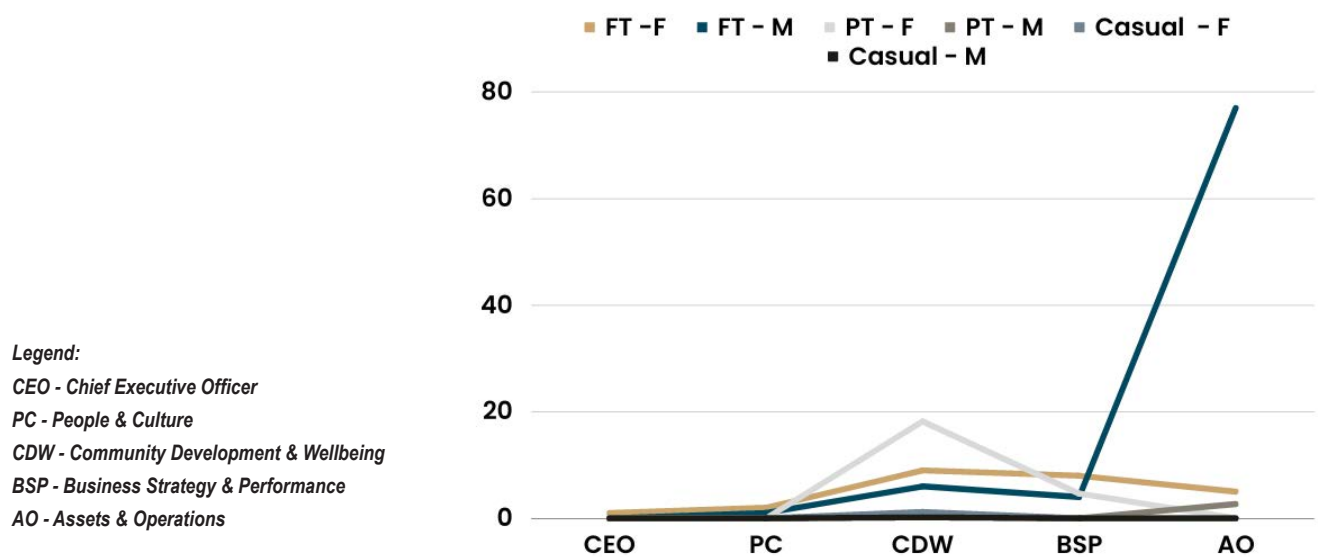
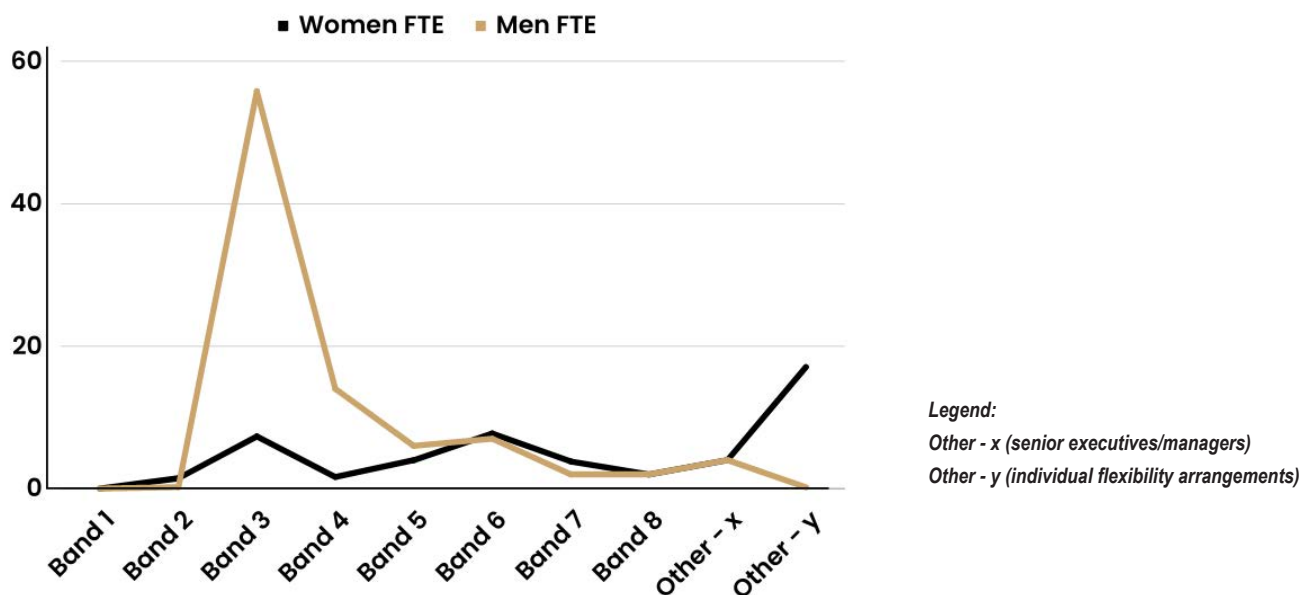
A summary of the number of full time equivalent (FTE) Council staff by organisational structure, employment type and gender is set out below.

Council Staff 2022-2023

Employment type/gender	CEO	People & Culture	Community Development & Wellbeing	Business Strategy & Performance	Assets & Operations	Total
	FTE	FTE	FTE	FTE	FTE	FTE
Permanent FT - F	1	2	9	8	5	25
Permanent FT - M	-	1	6	4	77	88
Permanent PT - F	-	-	18.2	4.64	-	22.84
Permanent PT - M	-	-	0.31	-	2.68	2.99
Casual - F	-	-	1.2	-	-	1.2
Casual - M	-	-	0.19	-	-	0.19
Total	1	3	34.9	16.64	84.68	140.22

Legend: FT (full time), PT (part time), F (female), M (male)

Employment Classification	Women FTE	Male FTE	Total FTE
Band 1	-	-	-
Band 2	1.45	0.21	1.66
Band 3	7.32	55.78	63.1
Band 4	1.64	14	15.64
Band 5	3.99	6	9.99
Band 6	7.75	7	14.75
Band 7	3.82	2	5.82
Band 8	2	2	4
Other - (senior executives/managers)	4	4	8
Other - (individual flexibility arrangements)	17.07	0.19	17.26
Total	49.04	91.18	140.22



Other Staff Matters

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 staff 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. Staff 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.

Recognition – 2023 LGPro Annual Conference

On Thursday, 25th May 2023, Council staff attended the 2023 LGPro Annual Conference Awards Night. Yarriambiack Shire Council's Sport & Recreations Projects Coordinator, Rebecca Botheras was nominated and recognised as a finalist for the 2023 Young Achiever of the Year Award.

The LGPro Awards for Excellence promote and celebrate the outstanding work being undertaken and delivered by individuals and teams working in Local Government in Victoria.



*Back: Gavin Blinman, David Goodin, Sarah Collins, Tony Caccaviello, Elysia Preston & Michael Evans.
Front: Tim Rose, Bernardine Schilling, Rebecca Botheras & Tammy Smith.*

Rebecca was nominated in regard to her overall performance and achievement during the past 12 months. She played a pivotal role in planning and delivering the modular changerooms at Beulah Recreation Reserve, the netball and tennis court redevelopment at Brim, the netball and tennis courts and modular changerooms at Brim Rupanyup and master planning projects at ANZAC Park Warracknabeal and Murtoa Recreation Reserve.

The Hopetoun Powerhouse Project was also nominated for an award on the night under the category for Outstanding Small Rural Council Initiative. This project received a high commendation.

The Powerhouse's new life as an art studio provides artists with a versatile space to relax, create, and find inspiration from the surrounds, from the nearby silo art and neighbouring towns to the shores of Lake Lascelles. The project brought together a community that was feeling disillusioned coming out of pandemic lockdowns with widely embraced arts and culture programs offering social wellbeing outcomes.

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 Pathway 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 staff 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 committee in addressing the prevention of violence against women.

Health and safety

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 relief measures.

ICARE Values – Service Excellence Award

On 30 March 2023, Management presented awards at our All-Staff Professional Development Day.

The first award is the Peer Nominated – ICARE Values – Service Excellence Award. This award is an opportunity for staff 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.

Congratulations to our award winners: Rebecca Botheras, Phoebe Buckley and Heath Callaby.

Staff service milestones

Skillful, motivated and dedicated staff are critical to Council's success. As part of Council's ongoing 'years of service' recognition program.

On 30 March our All-Staff Professional Development Day was held at the Warracknabeal Town Hall, with the following certificates being presented:

25 YEARS Janet Gardy	20 YEARS Anne Templeman	15 YEARS Tim Rose Justin Knorpp	10 YEARS Nathan McLean Phil Lienert Tim Janetzki Tim Bryce Caine Dempsey Michael Phelan Nathan Webster Michelle Schilling - 11 years Brenton Cheney - 11 years	5 YEARS Craig Byron Allison Close Leanne Eastwell Kate Williamson Dave Evans Jon Zanker Chris Mitchell
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Our Performance



How the Council Works

Service Performance Indicators

Description of Operations

Strategic Objectives:

1. Our Vibrant and Diverse Economy
2. A Healthy and Inclusive Community
3. A Robust and Thriving Environment
4. A Council who serves its Community

Statutory Information

Accountability & Governance

Audit and Risk Committee

Governance and Management Checklist



2,328.55

tonnes of recycled & general waste collected



377

active library borrowers



1,887m²

square metres of footpath construction

8,008

hours of personal & domestic care delivered



10,494

meals on wheels delivered



15.2km

kilometres of sealed road rehabilitation



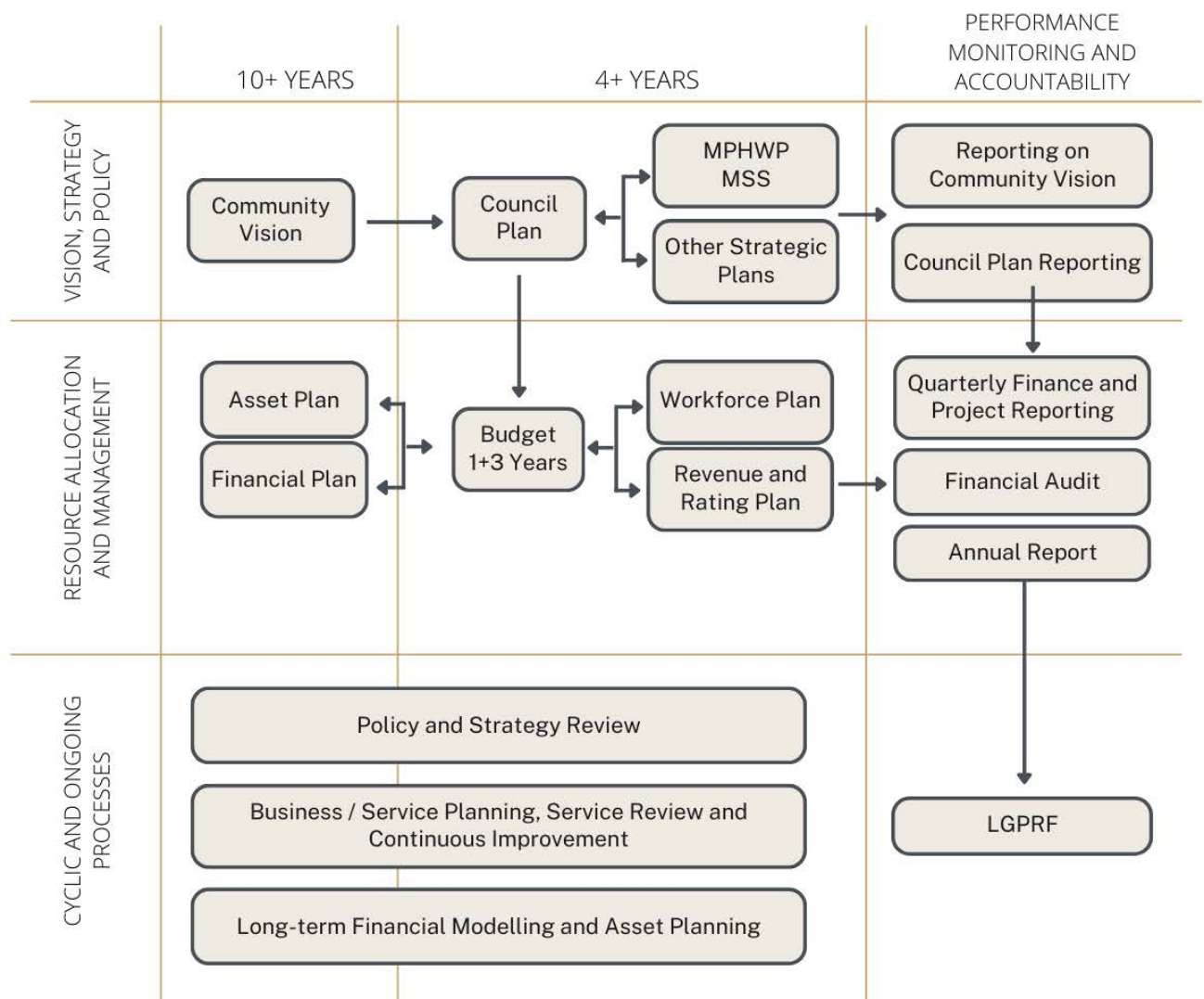
05

HOW THE COUNCIL WORKS

Yarriambiack Shire Council is democratically elected every four years, meets regularly to make decisions that are informed by consultation with the community. These decisions are implemented by staff employed by the Council.

The CEO is the only member of staff directly employed by the Council. All other staff are employed by the CEO under delegated authority from the Council.

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.



The council plan 2021-25 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



Service Performance Indicators

The following statement provides the results of the prescribed service performance indicators and measures including explanation of results in the comments.

Service/Indicator/Measure	Result 2020	Result 2021	Result 2022	Result 2023	Material variations and comments
AQUATIC FACILITIES					
<i>Service Standard</i> Health inspections of aquatic facilities	0	0	0	0	No inspections were conducted during the 2022/2023 year.
<i>Utilisation</i> Utilisation of aquatic facilities	0.35	0.49	.48	0.63	Increased patronage was a result of seasonal conditions that delayed the onset and completion of harvest. This resulted in many local farming families, that would otherwise have been holidaying, remaining in town and utilising the pool facility for longer than usual. The region has also seen a significant increase in the number of tourists. Both of these factors are the result of the increased patronage at the Hopetoun Pool.
<i>Service Cost</i> Cost of outdoor aquatic facilities	\$15	\$11	\$14	\$13	

Service/Indicator/Measure	Result 2020	Result 2021	Result 2022	Result 2023	Material variations and comments
ANIMAL MANAGEMENT					
<i>Timeliness</i> Time taken to action animal requests	1.04	1.17	1.46	1.52	Animal management request are actioned within one business day.
<i>Service Standard</i> Animals reclaimed	50%	91%	44%	40%	The number of animals reclaimed has decreased. During the 2022/2023 year, Council continued to ensure many impounded animals are reclaimed by their owners.
Animals rehomed	71%	45%	56%	49%	Due to the number of animals being reclaimed by their owners, this has resulted in a decrease in the number of animals that need to be rehomed.
<i>Service Cost</i> Cost of animal management service per population	\$17	\$14	\$18	\$20	Minor increase due to a rise in operating costs in line with CPI.
<i>Health and safety</i> Animal management prosecutions	0	100%	0	100%	No animal prosecutions occurred during the 2022/23 financial year.

Service/Indicator/Measure	Result 2020	Result 2021	Result 2022	Result 2023	Material variations and comments
FOOD SAFETY					
Timeliness Time taken to action food complaints	1	3	5	9.5	Due to part time work arrangements, it is not always possible to respond to complaints in a short time frame, should the complaint be received on a day when the staff member is not at work. In this case, our low complaint numbers (four) mean that one complaint can skew our average number of days. One complaint took 27 days to action was due to the premises being closed for an extended period of time. We had attempted to action the complaint earlier.
Service Standard Food safety assessments	71%	53%	91%	70%	In terms of inspection numbers, our result was lower for the year due to my workload increasing to take on a number of other Environmental Health functions. As a result, inspections are completed based on risk. All class 1 premises and high risk class 2 premises were inspected, and adequate time was allocated to undertake follow up inspections for major non-compliance. To compensate this, time has been allocated over the next two months to pick up those inspections that were missed in the previous reporting period.
Service Cost Cost of food safety service	\$1,029	\$195	\$334	\$503	Increased costs a combination of CPI increases associated with operating costs and reduced temporary and mobile food business registrations.
Health and Safety Critical and major non-compliance notifications	100%	100%	0%	0%	No non-compliance notifications issued in 2022/2023.

Service/Indicator/Measure	Result 2020	Result 2021	Result 2022	Result 2023	Material variations and comments
GOVERNANCE					
Transparency Council decisions made at meetings closed to the public	12%	21%	24%	29%	In the financial year of 2022-2023 there were more local laws permits and an increase in procurement decisions required to be through a closed meeting of Council due to the Data Protection Act.
Consultation and engagement Community satisfaction rating out of 100 with community consultation and engagement.	59	62	57	58	
Attendance Council attendance at Council meetings	89%	92%	80%	70%	Councillor Karly Kirk had three separate requests for leave from 24 August 2022 to 27 April 2023 due to personal issues which has effected attendance. Each request for leave was formally requested through the Mayor and approved by all Councillors at Council Meetings open to the public.
Service Cost Cost of elected representation	\$34,179	\$37,305	\$43,667	\$41,605	
Decision making Community satisfaction rating out of 100 for satisfaction with Council decisions.	58	61	60	59	

Service/Indicator/Measure	Result 2020	Result 2021	Result 2022	Result 2023	Material variations and comments
LIBRARIES					
<i>Utilisation</i> Physical library collection usage	1.01	0.51	0.79	0.86	
<i>Resource Standard</i> Recently purchased library collection	41%	42%	46%	45%	
<i>Participation</i> Active library borrowers in municipality	10%	8%	5%	5%	
<i>Service Cost</i> Cost of library service per population	\$31	\$31	\$33	\$40	Service cost within expected range. Increase in costs due to an increased investment in staffing for service.

Service/Indicator/Measure	Result 2020	Result 2021	Result 2022	Result 2023	Material variations and comments
MATERNAL & CHILD HEALTH					
<i>Service Standard</i> Infant enrolments in the MCH service	103%	101%	102%	102%	
<i>Service Cost</i> Cost of the MCH service	\$169	\$102	\$126	\$102	A reduction in cost due to the Maternal Child Health nurses delivering more hours in 2022-2023 period.
<i>Participation</i> Participation in MCH service	91%	86%	80%	83%	
<i>Participation</i> Participation in MCH service by Aboriginal children	94%	90%	73%	75%	
<i>Satisfaction</i> Participation in 4-week key age and stage visit	98%	98%	88%	112%	The participation rates in 2021-2022 were below our average due to allowances made for prematurity, the increase in participation in 2022-2023 reflects the participation from the previous year's premature infants, using their corrected age.

Service/Indicator/Measure	Result 2020	Result 2021	Result 2022	Result 2023	Material variations and comments
ROADS					
<i>Satisfaction of use</i> Number of sealed local road requests	13	33	32	23	We received additional funding last year that was invested into reseals, additionally we have had new patching drivers appointed and a new patching vehicle in this time seeing an increase in sealed road patching productivity reducing request rates.
<i>Condition</i> Sealed local roads maintained to condition standards	80%	100%	99%	88%	The last report does not contain the updated condition data that was captured which will lead to a variance in the overall result compared to the previous year.
<i>Service Cost</i> Cost of sealed local road reconstruction per square metres	\$61	\$94	\$52	\$35	We received additional funding last year that was invested into reseals, additionally we have had new patching drivers appointed and a new patching vehicle in this time, seeing an increase in sealed road patching productivity reducing request rates.
Cost of sealed local road resealing per square metres	\$7	\$18	\$7	\$10	We received additional funding last year that was funnelled into reseals, additionally we have had new patching drivers appointed and a new patching vehicle in this time, seeing an increase in sealed road patching productivity reducing request rates.
<i>Satisfaction</i> Community satisfaction out of 100 with sealed local roads	40	39	38	35	

Service/Indicator/Measure	Result 2020	Result 2021	Result 2022	Result 2023	Material variations and comments
STATUTORY PLANNING					
Timeliness Time (days) taken to decide planning applications	18	18	49	66	The increase in processing days has been a combination of changes of staff and their understanding of the processes of assessing applications, the setting up of new software, and additional attention directed towards strategic planning and other areas of the Department.
Service Standard Planning applications decided within required time frames	102%	98%	89%	98%	
Service Cost Cost of statutory planning service	\$2,423	\$4,725	\$4,206	\$4,045	
Decision Making Council planning decisions upheld at VCAT	0	0	0	0	No VCAT Council decisions in relation to planning applications

Service/Indicator/Measure	Result 2020	Result 2021	Result 2022	Result 2023	Material variations and comments
WASTE COLLECTION					
Satisfaction Kerbside bin collection requests	51	7	43	21	The change to the kerbside service to include kerbside glass recycling and changes to the timing of mixed recycling kerbside services have resulted in additional missed bin collections. The provision of additional options for disposal at transfer stations for recycling and glass.
Service Standard Kerbside collection bins missed	0.32	0.64	0.36	0.75	The change to the kerbside service to include kerbside glass recycling and changes to the timing of mixed recycling kerbside services have resulted in additional missed bin collections. The provision of additional options for disposal at transfer stations for recycling and glass.
Service Cost Cost of kerbside garbage collection service	\$179	\$191	\$198	\$208	
Cost of kerbside recyclables collection service	\$96	\$137	\$177	\$196	Introduction of the glass collection. The glass was originally set to be picked up on an alternating collection fortnight to the recycling, however that was changed back to having fortnightly collection of recycling and a monthly collection of glass, which then changed to a glass collection every 2 months.
Waste Diversion Kerbside collection waste diverted from landfill	19%	22%	16%	17%	



Description of Operations

Yarriambiack Shire Council is responsible for approximately 100 services, from family and children's services, traffic regulation, open space, youth facilities, waste management and community building; to matters concerning business development, planning for appropriate development and ensuring accountability for council's budget. This broad range of community services and infrastructure for residents, supports the wellbeing and prosperity of our community. Council's vision, strategic objectives and strategies to further improve services and facilities are described in our council plan and the associated Budget 2023-24 and reported upon in this document. Refer to the section on Our Performance for more information about council services.

The delivery of services, facilities, support and advocacy to achieve the Strategic Objectives is measured by a set of service performance indicators and measures. Council also has a wide range of responsibilities under the Victorian and Australian legislations.

"We govern for and on behalf of the community".

Our role includes:

- providing good governance for the benefit and wellbeing of the community
- complying with relevant law when making decisions
- giving priority to achieving the best outcomes for the community, including future generations
- promoting the economic, social and environmental sustainability of the municipal district, including mitigation and planning for climate change risks
- engaging the community in strategic planning and strategic decision-making
- pursuing innovation and continuous improvement
- collaborating with other councils and governments and statutory bodies
- ensuring the ongoing financial viability of Council
- taking into account regional, state and national plans and policies in strategic planning and decision making
- ensuring transparency of Council decisions, actions and information.

Strategic Objectives

The council plan 2021-25 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.

Yarriambiack Shire Council follows four strategic objectives as detailed in the council plan, it allows Council to measure its progress by reporting against them:



Strategic Objective One: Our Vibrant and Diverse Economy



Strategic Objective Two: A Healthy and Inclusive Community



Strategic Objective Three: A Robust and Thriving Environment



Strategic Objective Four: A Council who serves its Community

Strategic Objective 1



Our Vibrant and Diverse Economy



Strategies

These strategies contribute to achieving this goal:

- Improving the visitor experience through activities and services available
- Actively facilitating improved accommodation options
- Embedding art related experiences into the community
- Marketing the Silo Art Trail and wider Wimmera Mallee Tourism Experience
- Streamlining business applications made through the regulatory system
- Working with Wimmera Development Association and Small Business Victoria to support our small business network
- Workforce planning and skills gap identification at a local and regional level
- Actively applying for telecommunication Blackspot funding to State and Federal Government.
- Ensuring adequate land supply for residential growth
- Adopting well-informed long-term asset management strategies
- Lobbying for increased funding from State and Federal Governments towards infrastructure
- Consideration of a range of housing supply options to attract and retain residents
- Maintaining a safe road network that reflects our communities' priorities including the movement of agricultural machinery
- Reducing the number of movements on road by transferring freight to rail
- Ensuring land use does not compromise the right to farm
- Partnering with organisations such as Birchip Cropping Group to seek research and extension funding
- Advocating to Regional Roads Victoria for appropriate public transport options
- Developing innovative solutions to provide community transport options with stakeholders.

The following statement reviews the year's progress on major and other initiatives identified in the 2022/23 budget.

Initiative	Result	Commentary
Implement the integrated water and boardwalk at Minyip Caravan Park.	Not started	
Program the artist in residence in Hopetoun and Warracknabeal.	Completed	Artist in residence program completed at Hopetoun Powerhouse and at Warracknabeal Courthouse.
Install signage around the Silo Art Trail.	Completed	Project funded and transferred to Wimmera Development Association for delivery
Roll out a Digital Visitor Experience Strategy.	Completed	Project funded and transferred to Wimmera Development Association for delivery
Seek funding to deliver an extension to the Silo Art Trail.	Completed	Murtoa Progress Association received funding for the Murtoa Silo Art project.
Pursue the rezoning for the ability to provide free camping at the Warracknabeal Show Grounds.	In Progress	The Manager Development and Environmental Services is currently working through this process.
Support Yarriambiack Tourism to encourage business growth and development.	In Progress	Council has developed and adopted an economic development strategy during the year and is in the process of developing a separate tourism strategy.
Work with Wimmera Mallee Tourism to capitalise on tourism funding opportunities to enhance the visitor experience.	In Progress	Wimmera Mallee Tourism Executive Officer and support staff are engaged via Wimmera Southern Mallee Development. Council works closely with Wimmera Southern Mallee Development and staff to enhance the visitor experience. Council is now exploring the Visitor Economy Partnership (VEP) Policy Framework and the benefits to our Shire and the Region.
Develop a new Economic Development Strategy.	In Progress	Council has developed and adopted an economic development strategy during the year and is in the process of developing a separate tourism strategy.
Undertake a Regional Partnership Skills Gap Analysis.	Completed	Work has been completed at a state government and local level to identify skills shortages across the region.
Continue to promote the yarriAMbiack campaign.	In Progress	Campaign will be incorporated into both the Economic Development and Tourism Strategies. Council's Communications Officer utilises the #yarriAMbiack in social media posts.

Initiative	Result	Commentary
Work with Donald Mineral Sands to establish their business presence within Yarriambiack Shire.	<i>In Progress</i>	Council has signed a Memorandum of Understanding with Donald Mineral Sands and is actively working with DMS and Shire Communities to support the development of sand mining.
Support programming that enhances the utilisation of the Woomelang and Patchewollock Railway Stations.	<i>In Progress</i>	Council is collaborating with arts and culture groups to support programming across the Woomelang and Patchewollock Railway stations, along with the Hopetoun Powerhouse and Warracknabeal Court House.
Assist the Beulah Cooperative to seek funding to rebuild the Beulah Store.	<i>In Progress</i>	Council has transferred land to the Beulah Cooperative and supported the completion of a Business Plan and Feasibility Study for the Beulah Store. Council has developed an advocacy document and has been reaching out to Media Outlets to promote the Beulah Story.
Develop a business plan for LOWAN technology in our communities to enable public wi-fi.	<i>Not Started</i>	This initiative will form part of the Warracknabeal Recreation Precinct master planning and will be a pilot program to be assessed and rolled out across the shire (if deemed successful).
Successful funding for one tower in the Federal Blackspot funding program.	<i>Completed</i>	Funding for the Lascelles tower has been secured.
Enable Birchip Cropping Group (BCG) to run workshops with the agricultural community to demonstrate private farm network benefits.	<i>Not Started</i>	Council has endorsed paying a membership with BCG to commence from 23-24 Financial Year for a one-year trial period.
Lobby Governments to address blackspots within our region.	<i>In Progress</i>	Continuous advocacy.
Seek funding to redevelop the Rupanyup Old Shire Building, enhancing Library services and to address Childcare shortages, providing an option of 'in-venue care' to the community.	<i>Completed</i>	Council has secured funding for the redevelopment of the Old Shire Building in Rupanyup as part of the Living Libraries State Government funding.
Advocate for increased childcare services within our community.	<i>In Progress</i>	Council developed a Childcare Advocacy document that has been shared with politicians and government agencies. Council also held information sessions and has been working with the Wimmera Southern Mallee By Five Initiative to advocate for more childcare professionals, training and services in our region.
Apply for State and Federal funding to upgrade Heavy Vehicle Routes.	<i>In Progress</i>	Council was successful in securing federal funding for the upgrade of the Hopetoun-Yaaapeet Road. Council will continue to apply for funding opportunities as they arise.
Support Women in Agriculture.	<i>In Progress</i>	Councillors and Staff attended the Partners in Ag event in Rupanyup held on 26 August 2022. Council strongly supports such events in our Shire.
Develop Food and Fibre contacts across the Shire to create a network for future promotion.	<i>Not Started</i>	
Undertake a business case for a Yarriambiack Uber model.	<i>Not Started</i>	With the establishment of the Royal Flying Doctors Service this initiative is considered redundant.
Work with health and community service providers across the region to explore and develop community transport options.	<i>In Progress</i>	Council is currently collaborating with the Royal Flying Doctors Service, Woodbine, Rural Northwest Health and West Wimmera Health Service to address community transport across the region. A community transport brochure has been developed and circulated within the community.
Advocate for ongoing telehealth options to provide alternatives to significant travel.	<i>In Progress</i>	Where possible, Council advocates for the retainment of telehealth options across our region.

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

Strategic Indicator / Measure	2021/22 result	2022/23 result
Satisfaction with Sealed Local Roads (Community satisfaction rating out of 100 with how Council has performed on the condition of sealed local roads).	38	35
Planning Scheme Outcomes (Percentage of planning application decisions subject to review by VCAT that were not set aside).	0	0

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.

Service Area	Description of services provided		2021/22 Actual \$'000	2022/23 Budget \$'000	2022/23 Actual \$'000
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	1,551	2,957	1,490
		Rev	(912)	(442)	(312)
		Net	639	2,515	1,178
Saleyards	This service is responsible for the management and maintenance of the Warracknabeal Regional Livestock Exchange.	Exp	138	161	152
		Rev	(78)	(90)	(90)
		Net	60	71	61
Public Halls	This service provides contributions towards insurance for public halls.	Exp	441	201	198
		Rev	(480)	-	(101)
		Net	(39)	201	96
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	69	63	91
		Rev	(3)	(2)	(2)
		Net	66	61	89
Roads, Streets and Footpaths	The service provides ongoing maintenance of the Council's roads, drains, bridges and footpaths.	Exp	6,411	7,749	8,529
		Rev	(1,702)	(3,422)	(5,929)
		Net	4,691	4,327	2,600
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	819	1,039	1,025
		Rev	(1,843)	(450)	(571)
		Net	(1,024)	589	454
Passive Recreation	This service provides for the maintenance of public parks and gardens.	Exp	178	210	207
		Rev	-	-	(52)
		Net	178	210	155
Other Transport Services	This service provides for the works crew administration and plant operations, as well as any private works.	Exp	1,768	1,796	1,494
		Rev	(285)	(419)	(52)
		Net	1,483	1,377	1,442



Residents at the Senior's Concert in Warracknabeal

Strategic Objective 2



A Healthy and Inclusive Community



Strategies

These strategies contribute to achieving this goal:

- Ensuring the appropriate buildings to accommodate early years learning.
- Attracting and retaining quality early years staff.
- Ensuring high levels of engagement and access to the myriad of services available to children, youth and families.
- Attracting funding to support Early Years and Youth activities across the Shire and region.
- Close relationships with the health services located in our Shire and wider regional footprint.
- Partnering with health services to deliver co-current health promotion activities.
- Master planning for future sport and recreation facilities.
- Maintaining a contemporary Sport and Recreation Strategy to ensure appropriate investment of resources.
- Developing strong relationships with key sporting funding agencies and peak bodies.
- Providing opportunities for passive recreation such as accessible walking tracks.
- Supporting volunteers to maintain their high level of service provision.
- Assisting Communities to develop and identify their own development profile through Community Action Plans.
- Recognising the changing demographics and ensuring that service delivery is well-targeted and efficient.
- Raising awareness with our older population about the services available to enable them to remain in the community.
- Ensuring adequate housing diversity and supply for those older people looking for suitable independent accommodation.
- Advocating strongly to remain a provider of Commonwealth Home Support Programme services.
- Implementing a family violence clause into Council's Enterprise Bargaining Agreement providing greater employment flexibility for victims and additional paid leave to protect their physical and emotional health.
- Ensuring that all policy and service decisions are assessed against the gender impact assessment framework (genderequalitycommission.vic.gov.au) to ensure equity and inclusion for all members of the community.

The following statement reviews the year's progress on major and other initiatives identified in the 2022/23 budget.

Initiative	Result	Commentary
Develop a new Municipal Early Years Plan.	In Progress	Council has commenced the revision and development of the Early Years Plan 2023 – 2027. The draft plan will be released for community consultation in August 2023.
Deliver a suite of Dunmunkle Early Years Services.	Completed	Funding committed.
Work with health services to embed intergenerational activities.	In Progress	CEO has attended Grampians Health information sessions, and GH has presented to Council. Mayor and CEO will also assist with advocacy in partnership with Rural Northwest Health and West Wimmera Health Service.
Seek funding for Youth activities for ages 8 years - 25 years.	In Progress	
Update the Youth Action Strategy.	In Progress	Planning has commenced to revise the Youth Action Strategy.
Assist with the organisation of local events.	Not Started	Council does not have the internal resources at present to provide direct assistance to organisations holding events. Council has appointed a part time Events, Community and Business Support Officer who will assist community groups to navigate the approval process for events.
Develop a Masterplan to connect Warracknabeal Library with the skate park and Leisure Centre.	In Progress	Funding secured for the master planning. Consultant has been engaged.
Explore the potential opportunities for passive recreation spaces that aim to improve health and wellbeing through a connection with the local environment.	In Progress	Council is reviewing its Sport and Recreation Strategy, along with developing master plans for a majority of its recreation reserves. Consultants have been engaged to complete both the strategy and master plans.
Advocate the need to Government for improved access to medical and specialist services across our townships.	In Progress	CEO attended the Grampians Health Stakeholder engagement sessions. Grampians Health representative presented to Councillors on initiatives to improve access to medical specialists within the region.

Initiative	Result	Commentary
Maintain support for LED lighting project on all VicRoads roads to reduce energy consumption and provide residents with improved lighting and safety in our townships.	<i>In Progress</i>	
Seek funding to build the required facilities at Murtoa and Warracknabeal (ANZAC) identified in the Recreation Reserve Master Plans.	<i>In Progress</i>	Master plans are being finalised, then advocacy will commence for funding.
Seek funding to develop Master Plans for the Beulah, Brim and Rupanyup Recreation Reserves.	<i>Completed</i>	Funding application submitted and was successful.
Undertake master planning at the Warracknabeal Recreation Precinct, Minyip Recreation Reserve and Hopetoun Recreation Reserve.	<i>In Progress</i>	Successful with funding application. Consultation in process.
Undertake consultation and development of a new Sport and Recreation Strategy.	<i>In Progress</i>	Consultant engaged and strategy consultation has commenced.
Seek funding for Stage 2 - Warracknabeal Leisure Centre Redevelopment.	<i>Not Started</i>	Master planning of Warracknabeal Recreation Precinct to be completed first.
Assist Pool Committees with the development of long-term maintenance and upgrade plans.	<i>Completed</i>	Engaged a contractor to undertake start – up / shut – down process and will identify maintenance activities to be undertaken, and upgrade plans.
Utilise the Libraries facilities for group social activities.	<i>In Progress</i>	Council has been successful with Living Libraries funding for Rupanyup, to renovate the building creating more social / makers spaces. Council also encourages group activities such as book clubs to operate from the Warracknabeal Library Service.
Encourage the use of the SHARE Community Grants Program to improve local clubs and organisations' facilities and services.	<i>Completed</i>	2 rounds of Share Grant program completed for 2022/23. Agreements being signed with recipients of latest round of program.
Develop a grants network in each community and work with them to identify funding opportunities for community projects.	<i>In Progress</i>	Council has recently undertaken Grant Workshops and has launched a free grant finding tool which is available and accessible from Council's website.
Provide assistance when required to community groups delivering all types of projects.	<i>In Progress</i>	Council is actively working with Progress Associations (and equivalent groups) to secure funding for projects. Council has auspiced a number of projects, such as the Murtoa Stick Shed and Minyip Cabins.
Identify priority projects and assist in the development of concept plans and schematic drawings.	<i>In Progress</i>	Council, where possible will assist with funding applications for business cases and feasibility studies. Will also assist with funding master planning.
Explore strategic objectives of decommissioned public land sites.	<i>In Progress</i>	Council in conjunction with Wimmera Development Association has participated in a Wimmera Housing Supply and Capacity Assessment, which includes a review of public land sites.
Complete annual Community Support Worker skills assessments to ensure clients are managed in accordance with current best practices.	<i>In Progress</i>	This work is undertaken during Council's annual review period. Staff participate in professional development as identified and required.
Develop and promote a program that focuses on the benefits and importance of resident wellness and reablement.	<i>In Progress</i>	The Regional Assessment Officer conducts information sessions and programs across the Shire to inform residents of MyAged Care and the support services that are available.
Continue telephone check-in program aimed at supporting and providing connection to our most isolated clients.	<i>Not Started</i>	Council no longer offers CHSP Services.

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

Strategic Indicator / Measure	2021/22 result	2022/23 result
Participation in MCH Service Percentage of children enrolled who participate in the MCH service.	80%	83%
Participation in MCH Service by Aboriginal Children Percentage of Aboriginal children enrolled who participate in the MCH service.	73%	75%
Active Library Members Percentage of Municipality that are active library members.	5%	5%
Critical and Major Non-compliance Notifications Percentage of critical and major non-compliance notifications that are followed up by Council.	0%	0%

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.

Service Area	Description of services provided		2021/22 Actual \$'000	2022/23 Budget \$'000	2022/23 Actual \$'000
Health and Education	This service provides family oriented support services including kindergartens, maternal & child health, counselling & support, immunisation, holiday programs and health & safety.	Exp	1,948	2,140	2,138
		Rev	(2,301)	(2,126)	(1,951)
		Net	(353)	14	187
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	1,436	1,672	1,343
		Rev	(1,257)	(3,915)	(1,133)
		Net	179	2,243	210
Library Services	This service provides the contribution to a regional library corporation for the provision of mobile and static services throughout the Shire.	Exp	274	262	299
		Rev	(157)	(130)	(133)
		Net	117	132	166



Rabl Park's new Pump Track in Murtoa

Strategic Objective 3



A Robust and Thriving Environment



Strategies

These strategies contribute to achieving this goal:

- Restoration plans for all closed or soon to be closed landfill pits.
- The rollout of the State Government's circular policy.
- Educating the community about waste recovery opportunities.
- Educating the community about climate resilience.
- Increasing access to heat-reducing treatments such as shade.
- Ensuring robust emergency management strategies for climate events such as fire, floods and heatwaves.
- Working closely with partners in Landcare to increase the area of land under conservation.
- Working with regional partners to ensure an ongoing supply of recreational and environmental water to Yarriambiack Shire waterways and looks at opportunities to increase supply
- Identifying and educating communities around high ecological value landscapes across the Shire.
- Working with stakeholders to strengthen weed and pest management to preserve high ecological value native vegetation.

The following statement reviews the year's progress on major and other initiatives identified in the 2022/23 budget.

Initiative	Result	Commentary
Roll out a Glass Recycling Collection Service.	Completed	Glass Recycling service rolled out from 01 July 2022.
Seek funding for alternative waste management recycling options as identified in the Waste Management Strategy.	In Progress	New Recycling Victoria and Sustainability Victoria funding being considered as options.
Monitor and evaluate Waste Management Strategy.	In Progress	Monitoring of glass and recycling diversion and contamination rates underway.
Develop community education program for waste and recycling.	In Progress	Community education program being rolled out as part of glass recycling. Council has purchased a community education trailer to assist with its education campaign.
Develop a Yarriambiack Shire Council Environmental Strategy.	In Progress	Council is going to engage a consultant to develop a combined Waste Resource, Environment and Climate Change Strategy, that will incorporate Pests and Weed management.
Encourage community groups to seek funding to install solar.	Ongoing	Dependent on funding opportunities
Install solar on Council owned - Community managed buildings.	Ongoing	Dependent on funding opportunities
Advocate to reduce the grid infrastructure capacity issues.	In Progress	Active involvement in GNET Project Steering and Community implementation committees.
Continue collaboration with Catchment Management Authority for mallee projects that counter the environmental impacts of roadside weeds and pests.	In Progress	Planning underway for 2023 Delivery.
Streetscape works targeted at reducing the heat impacts in main street districts and beautifying townships with native vegetation.	In Progress	Beulah, Patchewollock, Rupanyup and Yaapeet have either commenced or will commence planning and/or works.
Support Yarrilinks and Mallee Landcare in attracting funding to the shire for environmental projects.	Ongoing	Funding opportunities communicated.
Continue to design integrated water management systems for the larger townships to ensure preservation of storm water.	Not started	Council has flagged a discussion on the subject which will be tabled in the Wimmera Strategic Water Management meeting.

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

Strategic Indicator / Measure	2021/22 result	2022/23 result
Utilisation of Aquatic Facilities Number of visits to aquatic facilities per head of municipal population.	.48	.63
Waste Diversion Kerbside collection waste diverted from landfill, calculated as the percentage of garbage and recyclables collected from kerbside bins that is diverted from landfill.	16%	17%
Animal Management Prosecutions Number of successful animal management prosecutions.	0%	100%

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.

Service Area	Description of services provided		2021/22 Actual \$'000	2022/23 Budget \$'000	2022/23 Actual \$'000
Active Recreation	This service provides for the contributions and maintenance of indoor and outdoor sporting complex's, clubs, amenities and recreation officer.	Exp	2,112	529	664
		Rev	(2,976)	(313)	-
		Net	(864)	216	664
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	370	360	367
		Rev	(13)	(34)	(9)
		Net	357	326	358
Street Cleaning, Lighting and Beautification	This service provides for the cleaning, lighting and beautification of Council's streets.	Exp	898	937	978
		Rev	-	-	-
		Net	898	937	978
Law, Order and Public Safety	This service provides support for services including fire prevention, animal control, local laws and emergency services.	Exp	248	244	319
		Rev	(154)	(59)	(57)
		Net	94	185	262
Waste Management and Environment	This service is responsible for garbage collection, transfer stations, septic tanks, kerbside recycling and land care operations of Council.	Exp	1,653	1,637	2,171
		Rev	(1,470)	(1,413)	(1,717)
		Net	183	224	454



Streetscape works in Comyn Street, Murtoa

Strategic Objective 4



A Council who serves its Community



Strategies

These strategies contribute to achieving this goal:

- Promoting continuous professional learning for Councillor development.
- Supporting our Councillors in performing their roles and responsibilities.
- Having a robust Workforce Organisational Plan that supports our culture.
- Promote professional development opportunities for staff
- Improve the functionality and accessibility of customer service to our community both online and in person and ensure it remains contemporary
- Provide a range of communications aligned to our residents and stakeholders needs.
- Remaining focused on reducing outstanding audit and risk items as an all of Council priority.
- Embedding good governance in all decision making made by Council.
- Secure representation on relevant Federal, State, regional and local bodies

The following statement reviews the year's progress on major and other initiatives identified in the 2022/23 budget.

Initiative	Result	Commentary
Support continued Councillor professional development through forum and peer led education.	<i>In Progress</i>	Councillors have participated in Maddocks Conflict of Interest Training, Operational v Strategic Training and one Councillor undertaking AICD Foundations Course.
Councillors to be kept informed about community events/issues and up to date with legislative compliance.	<i>In Progress</i>	Councillors are provided with regular updates at bi-monthly Council Forums, and weekly CEO Updates.
Provide pathways for staff to enhance knowledge and skills for the betterment of Council and the community.	<i>In Progress</i>	Staff are provided with opportunities for study leave, professional development and higher duties secondments.
Develop Staff Key Performance Indicators that align with Council Plan objectives and legislative compliance.	<i>In Progress</i>	All staff have KPI's that are reviewed annually and updated in March each year.
Develop an engaging LinkedIn profile.	<i>In Progress</i>	Council has commenced utilising the LinkedIn profile to engage with professionals and promote our Council and employment opportunities.
Continue to enhance Council's website features and social media presence.	<i>In Progress</i>	Council is continuously reviewing and updating its website content and engagement mediums such as online forms and directories.
Increase the use of videos to engage and communicate with users.	<i>In Progress</i>	Council developed a YouTube video on the explanation of Council's rates.
Continue to monitor, maintain and report on Audit outcomes.	<i>In Progress</i>	Quarterly reporting to the Audit and Risk Committee is undertaken.
Continue to develop and review the risk register at an operational level.	<i>In Progress</i>	Both operational and strategic risks are reviewed quarterly, and strategic risks are reported to Council and Audit and Risk Committee. Operational high and extreme risks reported to Audit and Risk Committee.
Strong collaboration between Council and the Audit and Risk Committee including annual interactions with Council's internal and external auditors.	<i>In Progress</i>	Two Councillors are members of the Audit and Risk Committee.
Undertake internal audit self-assessments to continuously improve practices and processes.	<i>In Progress</i>	This occurs annually each year.
Attend regular meetings with State and Federal Stakeholders to advocate for our community.	<i>In Progress</i>	Mayor, Councillors and CEO attend regular meetings with Key Stakeholders, as outlined in the Monthly Councillor and CEO activity report in the Council Agenda.

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

Strategic Indicator / Measure	2021/22 result	2022/23 result
Consultation and Engagement Community satisfaction rating out of 100 with the consultation and engagement efforts of Council.	57	58
Satisfaction with Council Decisions Community satisfaction rating out of 100 with how Council has performed in making decisions in the interests of the community.	60	59
Workforce Turnover Percentage of staff who resigned or were terminated from the organisation.	18%	15%

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.

Service Area	Description of services provided		2021/22 Actual \$'000	2022/23 Budget \$'000	2022/23 Actual \$'000
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 Net	1,185 (29) 1,156	1,083 (8) 1,076	2,513 (22) 2,492
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 Net	842 - 842	866 - 866	1538 (635) 903
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 Net	1,506 (128) 1,378	1,676 (40) 1,636	1,406 (26) 1,380
Director, Contracts, Design and Asset Management	This area includes the Director and Council Officers and associated costs of supporting these positions.	Exp Rev Net	2,181 (125) 2,056	1336 - 1,336	2457 (206) 2,251
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 Net	841 (19,020) (18,179)	815 18,150 17,335	1163 21,171 20,008



All-Staff Professional Development Day held at Warracknabeal Town Hall

Statutory Information

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 staff

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

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 and on the Yarriambiack Shire Council website www.yarriambiack.vic.gov.au

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 2022/23 financial year Yarriambiack Shire invited a Tender or EOI for the supply of plant and equipment and services.

• ACP 012-2023 - Grader - Cat 12	\$517,663
• ACP 014-2023 - Truck - Daff Prime Mover & Trailer	\$393,186
• C313-2023 - Design & Construct Two Bedroom Units - Murtoa & Woomelang	\$1,840,000
• C327-2023 - Electricity Supply - Origin Energy (3 year contract 1/7/2023 to 30/06/2026)	\$510,000

Council issued ten (10) tenders in 2022/2023, covering the following service categories:

- Consultancy & Other Works
- Capital & Infrastructure Works
- Operational Services

Access and Inclusion Plan

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

The previous plan goals have been met but these are ongoing goals or lobbying by Council to Government.

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 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.

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.

Council adopted the 2017/21 Domestic Animal Management Plan on the 22 November 2017 and was endorsed by the Secretary of the Department of Economic Development, Jobs, Transport and Resources (DEDJTR).

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.

A new Domestic Animal Management Plan is underway, to be released for community consultation in coming months.

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.

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.

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.

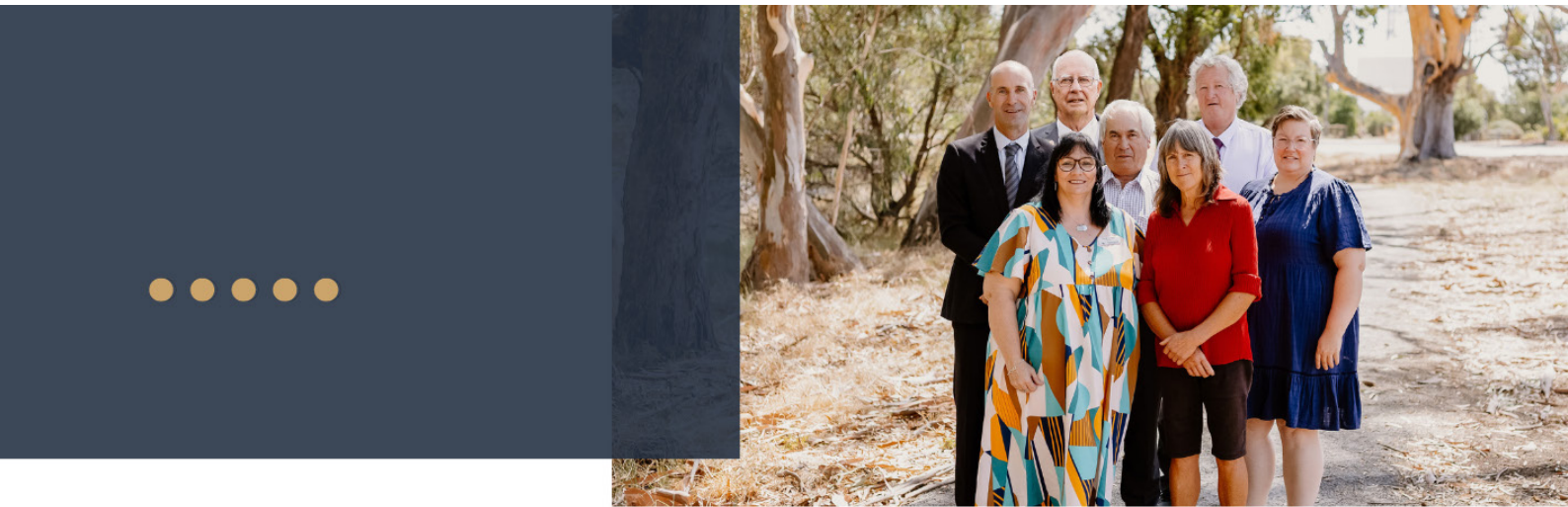
The Protected Disclosure Act 2012 aims to ensure openness and accountability in government by encouraging people to disclose improper conduct within the public sector and provide protection for people who make disclosures. Procedures on how to make a disclosure are publicly available council's website.

During the 2022-23 year no disclosures were notified to council officers appointed to receive disclosures, or to IBAC.

Infrastructure and development contributions

In accordance with section 46GM and 46QD of the Planning and Environment Act 1987, a council that is a collecting or development agency must prepare and give a report to the Minister for Planning on infrastructure and development contributions including levies and works in kind.

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



Accountability & Governance

Governance

Like all Local Government in Victoria, Yarriambiack Shire Council operates under the Local Government Acts 1989 and 2020. 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 Environment, Land, Water and Planning.

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

Number of meetings held: 13

(12 Council Meetings and 1 Special Meeting)

Councillor attendance at Council Meetings and Special Council Meetings during 2022/23.

Councillors	Ordinary Council meetings attended	Special Council meetings attended	Total
Cr Graeme Massey	10	1	11
Cr Corinne Heintze	12	1	13
Cr Kylie Zanker	12	1	13
Cr Tom Hamilton	12	1	13
Cr Andrew McLean	12	1	13
Cr Chris Lehmann	12	1	13
Cr Karly Kirk	2	0	2

Cr Kirk applied for and was on extended approved leave from 29 June 2022 until 26 April 2023.

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 can 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 meeting 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 2022/23 there were 13 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 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.

Councillor Expenses

Councillors	Travel	Remote Factor	Information & Communication	Conferences & Training	Total
Cr Graeme Massey	-	-	-	-	-
Cr Corinne Heintze	-	-	-	-	-
Cr Kylie Zanker	-	-	-	-	-
Cr Tom Hamilton	-	-	-	-	-
Cr Andrew McLean	\$3,459.15	\$1,496.00	-	-	\$5,255.15
Cr Chris Lehmann	-	\$396.00	-	-	\$396.00
Cr Karly Kirk	-	-	-	-	-
Total	\$3,459.15	\$1,892.00	-	-	\$5,651.15

The Mayor (personal and Council business use) is provided with a fully maintained motor vehicle. Total fleet charges, including fuel costs, in 2022/23 were \$16,796.00

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 is also entitled to receive a higher allowance.

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

On 27 April 2022, Cr Karly Kirk declined the ability to receive the Deputy Mayor allowance, and instead continue to receive the lesser amount, being the Councillor allowance in accordance with the determination category 1: Determination of Allowances for Mayors, Deputy Mayors and Councillors

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

	Allowance
Cr Graeme Massey	\$24,702.41
Cr Corinne Heintze	\$24,702.41
Cr Kylie Zanker	\$76,588.44
Cr Tom Hamilton	\$24,702.41
Cr Andrew McLean	\$24,702.41
Cr Chris Lehmann	\$24,702.41
Cr Karly Kirk	\$24,702.41
Total	\$224,802.90

Audit and Risk Committee

Membership

Council established an Audit and Risk Committee in accordance with Section 53 of the Local Government Act 2020 and adopted the Audit and Risk Committee Charter 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. Diane Connolly, Martin Moynihan and Simon Coutts also served as independent members during the year before their terms expired in January 2023. Council thanks Diane and Martin for six years and Simon for two years of service on the committee.

Councillor representatives are currently Cr Kylie Zanker and Cr Corinne Heintze, with Cr Karly Kirk serving as representative for the first three meetings of the year

The Committee met five times during the financial year.

Attendance

During the 2022/23 financial year there was a quorum for each Audit and Risk Committee meeting, where the appointed Chair presided. Attendance of Audit and Risk Committee members for the 2022/23 meeting schedule is detailed below.

Committee Members	July 2022	September 2022	October 2022	January 2023	June 2023
Mr Bruce Potgieter (Chairperson) (independent)	✓	✓	✓	✓	✓
Mrs Diane Connolly (independent)	✓	✓	✓	✓	
Mr Martin Moynihan (independent)	✓	✓	✓	✓	
Mr Simon Coutts (independent)	✓	Apology	✓	Apology	
Mr Michael Ulbrick (independent)					✓
Mr Peter Johnston (independent)					✓
Cr Kylie Zanker	✓	✓	✓	✓	✓
Cr Karly Kirk	Apology	Apology	Apology		
Cr Corinne Heintze				✓	✓

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 2022/23 were;

- Disaster Recovery and Business Continuity
- Occupational Health and Safety
- Infrastructure Asset Management
- Procurement

External audit

Council is externally audited by the Victorian Auditor-General. For the 2022/23 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 April 2023 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 too 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.
















Murra Warra wind farm

Governance and 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
Community Engagement Policy Policy outlining Council's commitment to engaging with the community on matters of public interest	 Policy adopted in accordance with section 55 of the Act Date of current policy: 24 March 2021
Community Engagement Guidelines Guidelines to assist staff to determine when and how to engage with the community	 Guidelines Date Plan adopted: 24 March 2021
Financial Plan Plan under section 91 of the Act outlining the financial and non-financial resources required for at least the next 10 financial years	 Plan adopted in accordance with section 91 of the Act Date Plan adopted: 25 August 2021
Asset Plan Plan that sets out the asset maintenance and renewal needs for key infrastructure asset classes for at least the next 10 years	 Plan adopted in accordance with section 92 of the Act Date Plan adopted: 29 August 2022
Revenue and Rating Plan Plan under section 93 of the Act setting out the rating structure of Council to levy rates and charges	 Plan adopted in accordance with section 93 of the Act Date Plan adopted: 28 June 2023
Annual Budget Plan setting out the services to be provided and initiatives to be undertaken over the next 12 months and the funding and other resources required	 Budget adopted in accordance with section 94 of the Act Date Budget adopted: 28 June 2023
Risk Policy Policy outlining Council's commitment and approach to minimising the risks to Council's operations	 Policy Date of current policy: 23 February 2023
Fraud Policy Policy outlining Council's commitment and approach to minimising the risk of fraud	 Policy Date of current policy: 23 June 2021
Municipal Emergency Management Plan Plan under section 20 of the Emergency Management Act 1986 for emergency prevention, response and recovery	 Plan prepared and maintained in accordance with section 20 of the Emergency Management Act 1986 October 2022
Procurement Policy Policy under section 108 of the Act outlining the principles, processes and procedures that will apply to all purchases of goods and services by the Council	 Policy reviewed and adopted in accordance with section 108 of the Act Date adopted: 23 November 2022
Business Continuity Plan Plan setting out the actions that will be taken to ensure that key services continue to operate in the event of a disaster	 Plan Date of current plan: 1 April 2022

Governance & Management Items	Assessment
Disaster Recovery Plan Plan setting out the actions that will be undertaken to ensure that key services continue to operate in the event of a disaster	 Plan Date of current plan: 17 April 2023
Risk Management Framework Framework outlining Council's approach to managing risks to the Council's operations	 Framework Date of current framework: 2 April 2023
Audit and Risk Committee Advisory committee of Council under section 53 and 54 of the Act	 Established in accordance with section 53 of the Act Date committee established: 9 February 2004
Internal Audit Independent accounting professionals engaged by the Council to provide analyses and recommendations aimed at improving Council's governance, risk and management controls	 Internal Auditor engaged Date of engagement of current provider: 1 July 2020
Performance Reporting Framework A set of indicators measuring financial and nonfinancial performance, including the performance indicators referred to in section 131 of the Act	 Framework Date of operation of current framework: 28 September 2022
Council Plan Reporting Report reviewing the performance of the Council against the Council Plan, including the results in relation to the strategic indicators, for the first six months of the financial year	 Report Date of operation of current report: 25 August 2021 Was updated in June 2022. Quarterly reports given: 27 July 2022 26 October 2022 25 January 2023 26 April 2023
Quarterly Budget Reports Quarterly report to Council under section 97 of the Act, comparing actual and budgeted results and an explanation of any material variations.	 Quarterly Reports presented to Council in accordance with section 97(1) of the Act Dates reports presented: 27 July 2022 26 October 2022 25 January 2023 26 April 2023
Risk Reporting Six-monthly reports of strategic risks to Council's operations, their likelihood and consequences of occurring and risk minimisation strategies	 Reports Risk reports prepared and presented: 27 July 2022 26 October 2022 25 January 2023 26 April 2023

Governance & Management Items	Assessment
Performance Reporting Six-monthly reports of indicators measuring the results against financial and non-financial performance, including performance indicators referred to in section 98 of the Act	 Report Reports prepared and presented: Non-Financial Performance Report as at 30 December 2022 – 25 February 2023 Financial Performance Report Date of reports: 27 July 2022 26 October 2022 25 January 2023 26 April 2023
Annual Report Annual report under sections 98 and 99 of the Act containing a report of operations and audited financial performance statements	 Annual Report presented at a meeting of Council in accordance with section 100 of the Act Council Meeting: 26 October 2022
Councillor Code of Conduct Code setting out the standards of conduct be followed by Councillors and other matters	 Code of Conduct reviewed and adopted in accordance with section 139 of the Act Date reviewed: 27 February 2021
Delegations Documents setting out the powers, duties and functions of Council and the Chief Executive Officer that have been delegated to members of staff	 Reviewed in accordance with section 11(7) of the Act Date of review: July 2022 January 2023
Meeting Procedures Governance Rules governing the conduct of meetings of Council and delegated committees	 Governance Rules adopted in accordance with section 60 of the Act Date adopted: 24 August 2022

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



Tammy Smith
Chief Executive Officer
3 October 2023



Cr Kylie Zanker
Mayor
3 October 2023



Performance Statement

For the year ended 30 June 2023

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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.

Overview of 2023

During the financial year council experienced a number of achievements. Our IT transformation to upgrade hardware and software has met with state-wide success as Council won the 2021 MAV Digital Leadership Achievement of the Year.

We have continued our pursuit of Federal and State funding to finance projects in many of our towns. We are extremely proud of our joint advocacy with the community in relation to the lack of childcare options available in the southern end of our Shire. The State Government election promise commitment to fully fund an integrated early years centre, including childcare, kindergarten and maternal child health services was warmly welcomed. As was the election promise commitment for skatepark funding at Rabi Park Murtoa.

Grants were obtained to construct three cabins at Warracknabeal and two cabins at Hopetoun located in Shire Caravan Parks, commencement of construction of four of the seven affordable housing units being built across the shire, Woomelang Bowling Green upgrade and Masterplans for ANZAC Park Warracknabeal and Murtoa Recreation Reserve.

We have successfully delivered refurbishment of the Tourist Information Centre Warracknabeal, upgrade of the fire design at the Warracknabeal livestock exchange and investment in the development of an Economic Development Strategy, along with a separate Tourism Strategy.

In October 2022 we experienced an extreme rain event where a significant number of our roads were impacted. We were proactive in applying for the Disaster Recovery Funding Agreement with \$2.048 million in works being completed in 2022-23 financial year, and further works planned for 2023-24.

All our achievements are elaborated on in more detail throughout the Annual Report.

Sustainable Capacity Indicators

For the year ended 30 June 2023

Indicator/measure	2019/20	2020/21	2021/22	2022/23	Material Variations
POPULATION					
Expenses per head of municipal population					
<i>Total expenses / Municipal population</i>	\$3,661.46	\$3,847.91	\$4,165.09	\$4,551.98	
Infrastructure per head of municipal population					
<i>Value of infrastructure / Municipal population</i>	\$21,125.26	\$21,505.92	\$21,461.32	\$26,370.86	Council has undertaken a full review and revaluation of infrastructure, land and building assets. Increasing unit costs has resulted in an increase in asset valuations.
Population density per length of road					
<i>Municipal population / kilometres of local roads</i>	1.41	1.39	1.34	1.33	
OWN-SOURCE REVENUE					
Own-source revenue per head of municipal population					
<i>Own-source revenue / Municipal population</i>	\$2,017.72	\$2,246.21	\$2,232.13	\$2,224.55	
RECURRENT GRANTS					
Recurrent grants per head of municipal population					
<i>Recurrent grants / Municipal population</i>	\$1,477.77	\$2,289.77	\$1,864.21	\$1,937.37	
DISADVANTAGE					
Relative socio-economic disadvantage					
<i>Index of Relative Socio-economic Disadvantage by decile</i>	1	1	1	2	This is provided by SEIFA index.
WORKFORCE TURNOVER					
Percentage of staff turnover					
<i>Number of permanent staff resignations and terminations / Average number of permanent staff for the financial year x10</i>	10.9%	16.84%	18.49%	14.75%	Council had a number of staff retire during 2022/23. Council also elected to exit the provision of aged care services on 30 June 2023 which resulted in a subsequent number of staff being made redundant

Sustainable Capacity Definitions

For the year ended 30 June 2023

Definitions

“adjusted underlying revenue” means total income other than:

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

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

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

“population” means the resident population estimated by council

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

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

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

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

Service Performance Indicators

For the year ended 30 June 2023

Indicator/measure		2019/20	2020/21	2021/22	2022/23	Material Variations
AQUATIC FACILITIES						
Utilisation						
Utilisation of aquatic facilities						
Number of visits to aquatic facilities / Municipal population		0.35	0.49	0.48	0.63	Increased patronage was a result of seasonal conditions that delayed the onset and completion of harvest. This resulted in many local farming families, that would otherwise have been holidaying, remaining in town and utilising the pool facility for longer than usual. The region has also seen a significant increase in the number of tourists. Both of these factors are the result of the increased patronage at the Hopetoun Pool.
ANIMAL MANAGEMENT						
Health and safety						
Animal management prosecutions						
Number of successful animal management prosecutions / Number of animal management prosecutions x 100		0%	100%	0%	100%	No animal prosecutions occurred during the 2022/23 financial year.
FOOD SAFETY						
Health and safety						
Critical and major non-compliance notifications						
Number of critical non-compliance notifications and major non-compliance notifications about a food premises followed up / Number of critical non-compliance notifications and major non-compliance notifications about a food premises x100		100%	100%	0%	0%	No non-compliance notifications issued in 2022/2023.
GOVERNANCE						
Satisfaction						
Satisfaction with Council decisions						
Community satisfaction rating out of 100 with how council has performed in making decisions in the interest of the community		59	62	57	58	
LIBRARIES						
Participation						
Active library borrowers in municipality						
Number of active library borrowers in the last three years / The sum of the population for the last three years x100		9.61%	8.13%	5.37%	5.47%	

Service Performance Indicators

For the year ended 30 June 2023

Performance Statement

Indicator/measure		2019/20	2020/21	2021/22	2022/23	Material Variations
MATERNAL AND CHILD HEALTH						
Participation						
Participation in the MCH service						
Number of children who attend the MCH service at least once (in the year) / Number of children enrolled in the MCH service x100		90.08%	86.12%	80.25%	82.95%	
Participation in the MCH service by Aboriginal children						
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		93.75%	90%	72.73%	75%	
ROADS						
Satisfaction						
Satisfaction with sealed local roads						
Community satisfaction rating out of 100 with how council has performed on the condition of sealed local roads		40	39	38	35	
STATUTORY PLANNING						
Decision making						
Council planning decisions upheld at VCAT						
Number of VCAT decisions that did not set aside council's decision in relation to a planning application / Number of VCAT decisions in relation to planning applications x100		0%	0%	0%	0%	No VCAT Council decisions in relation to planning applications
WASTE COLLECTION						
Waste diversion						
Kerbside collection waste diverted from landfill						
Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins x100		2.18%	21.54%	16.30%	16.71%	

Service Performance Definitions

For the year ended 30 June 2023

Definitions

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

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

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

“annual report” means an annual report prepared by a council under section 98 of the Act.

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

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

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

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

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

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

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

Financial Performance Indicators

For the year ended 30 June 2023

Performance Statement

Dimension/indicator/measure	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	Material Variations
EFFICIENCY									
Expenditure level									
Expenses per property assessment									
<i>Total expenses / Number of property assessments</i>	\$3,502.59	\$3,621.43	\$3,838.43	\$4,184.57	\$4,413	\$3,963	\$3,964	\$4,096	
Revenue level									
Average rate per property assessment									
<i>General rates and Municipal charges / Number of property assessments</i>	\$1,634.34	\$1,835.43	\$1,876.14	\$1,705.00	\$2,051	\$2,102	\$2,155	\$2,029	
LIQUIDITY									
Working capital									
Current assets compared to current liabilities									
<i>Current assets / Current liabilities x 100</i>	223.14%	193.36%	242.62%	193.62%	74%	58%	49%	40%	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
Unrestricted cash									
Unrestricted cash compared to current liabilities									
<i>Unrestricted cash / Current liabilities x 100</i>	154.69%	131.90%	203.37%	123.21%	49%	33%	22%	10%	The trend in percentage of unrestricted cash has seen an decrease in 2022/23 from the previous year due to more cash being required for carried forward for 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

Financial Performance Indicators

For the year ended 30 June 2023

Dimension/indicator/measure	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	Material Variations
OBLIGATIONS									
Loans and borrowings									
Loans and borrowings compared to rates									
<i>Interest and principal repayments on interest bearing loans and borrowings / Rate revenue x100</i>	0.63%	0.45%	0%	0%	3.46%	3.04%	2.64%	2.25%	
Loans and borrowings repayments compared to rates									
<i>Interest and principal repayments on interest bearing loans and borrowings / Rate revenue x100</i>	0.17%	0.00%	0.44%	0.13%	0.49%	0.48%	0.47%	0.46%	Council had no loans or borrowings and was debt free at the end of the financial year. In 2023/24 Council intends to draw down the TCV Yarriambiack Community Housing loan (\$500,000), to be paid off over 10 years.
Indebtedness									
Non-current liabilities compared to own source revenue									
<i>Non-current liabilities / Own source revenue x100</i>	9.61%	6.13%	5.06%	4.92%	7.76%	7.36%	6.96%	6.59%	
Asset renewal and upgrade									
Asset renewal and upgrade compared to depreciation									
<i>Asset renewal and upgrade expense / Asset depreciation x100</i>	165.82%	128.97%	137.23%	198.98%	163%	98%	95%	92%	Council continues to prioritise asset renewal and upgrade. Council has had to undertake a large amount of flood restoration works during 2022/23

Financial Performance Indicators

For the year ended 30 June 2023

Performance Statement

Dimension/indicator/measure	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	Material Variations
OPERATING POSITION									
Adjusted underlying result									
Adjusted underlying surplus (or deficit)									
Adjusted underlying surplus (deficit)/ Adjusted underlying revenue x100	4.15%	15.17%	14.50%	(5.69%)	(19%)	(4%)	(5%)	(3%)	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.
STABILITY									
Rates concentration									
Rates compared to adjusted underlying revenue									
Rate revenue / Adjusted underlying revenue x100	49.57%	42.99%	41.79%	48.33%	58%	58%	58%	58%	Council is heavily reliant on rate revenue with limited ability to identify new sources of revenue. There is an increase in 2022/23 due to an increase in the rate cap.
Rates effort									
Rates compared to property values									
Rate revenue / Capital improved value of rateable properties in the municipality x100	0.49%	0.47%	0.42%	0.30%	0.25%	0.25%	0.25%	0.25%	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.

Financial Performance Indicators

For the year ended 30 June 2023

Definitions

“adjusted underlying revenue” means total income other than:

- (a) non-recurrent grants used to fund capital expenditure; and
- (b) non-monetary asset contributions; and

(c) contributions to fund capital expenditure from sources other than those referred to above

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

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

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

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

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

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

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

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

“population” means the resident population estimated by Council

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

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

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

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

“unrestricted cash” means all cash and cash equivalents other than restricted cash

Other information*For the year ended 30 June 2023***1. Basis of Preparation**

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

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

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

The forecast figures included in the performance statement are those adopted by council in its strategic resource plan on 23 June 2021 and which forms part of the council plan. The strategic resource plan includes estimates based on key assumptions about the future that were relevant at the time of adoption and aimed at achieving sustainability over the long term. Detailed information on the actual financial results is contained in the General Purpose Financial Statements. The strategic resource plan can be obtained by contacting council.

CERTIFICATION OF THE PERFORMANCE STATEMENT



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

ANITA J MCFARLANE

Principal Accounting Officer

Date: 3 October 2023

In our opinion the accompanying performance statement of the Yarriambiack Shire Council for the year ended 30 June 2023 presents fairly the results of Council's performance in accordance with the *Local Government Act 2020* and the *Local Government (Planning and Reporting) Regulations 2020*.

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

At the date of 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

Mayor

3 October 2023

GRAEME MASSEY

Councillor

3 October 2023

TAMMY SMITH

Chief Executive Officer

3 October 2023

Independent Auditor's Report

To the Councillors of Yarriambiack Shire Council

Opinion	<p>I have audited the accompanying performance statement of Yarriambiack Shire Council (the council) which comprises the:</p> <ul style="list-style-type: none"> • description of municipality for the year ended 30 June 2023 • overview of 2023 • sustainable capacity indicators for the year ended 30 June 2023 • service performance indicators for the year ended 30 June 2023 • financial performance indicators for the year ended 30 June 2023 • other information and • certification of the performance statement. <p>In my opinion, the performance statement of Yarriambiack Shire Council in respect of the year ended 30 June 2023 presents fairly, in all material respects, in accordance with the performance reporting requirements of Part 4 of the <i>Local Government Act 2020</i> and <i>Local Government (Planning and Reporting) Regulations 2020</i>.</p>
Basis for Opinion	<p>I have conducted my audit in accordance with the <i>Audit Act 1994</i> which incorporates the Australian Standards on Assurance Engagements. I further describe my responsibilities under that Act and those standards in the <i>Auditor's Responsibilities for the Audit of the performance statement</i> section of my report.</p> <p>My independence is established by the <i>Constitution Act 1975</i>. My staff and I are independent of the council in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 <i>Code of Ethics for Professional Accountants</i> (the Code) that are relevant to my audit of the performance statement in Victoria. My staff and I have also fulfilled our other ethical responsibilities in accordance with the Code.</p> <p>I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.</p>
Councillors' responsibilities for the performance statement	<p>The Councillors are responsible for the preparation and fair presentation of the performance statement in accordance with the performance reporting requirements of the <i>Local Government Act 2020</i> and the <i>Local Government (Planning and Reporting) Regulations 2020</i> and for such internal control as the Councillors determines is necessary to enable the preparation and fair presentation of a performance statement that is free from material misstatement, whether due to fraud or error.</p>


Auditor's responsibilities for the audit of the performance statement

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

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

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

MELBOURNE
11 October 2023


Travis Derricott
as delegate for the Auditor-General of Victoria



Financial Report

For the year ended 30 June 2023

• • • • •

07

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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: 3 October 2023

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

At the date of signing, we are not aware of any circumstances 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

Mayor

3 October 2023

GRAEME MASSEY

Councillor

3 October 2023

TAMMY SMITH

Chief Executive Officer

3 October 2023

Independent Auditor's Report

To the Councillors of Yarriambiack Shire Council

Opinion	<p>I have audited the financial report of Yarriambiack Shire Council (the council) which comprises the:</p> <ul style="list-style-type: none"> • balance sheet as at 30 June 2023 • comprehensive income statement for the year then ended • statement of changes in equity for the year then ended • statement of cash flows for the year then ended • statement of capital works for the year then ended • notes to the financial statements, including significant accounting policies • certification of the financial statements. <p>In my opinion the financial report presents fairly, in all material respects, the financial position of the council as at 30 June 2023 and their financial performance and cash flows for the year then ended in accordance with the financial reporting requirements of Part 4 of the <i>Local Government Act 2020</i>, the <i>Local Government (Planning and Reporting) Regulations 2020</i> and applicable Australian Accounting Standards.</p>
Basis for Opinion	<p>I have conducted my audit in accordance with the <i>Audit Act 1994</i> which incorporates the Australian Auditing Standards. I further describe my responsibilities under that Act and those standards in the <i>Auditor's Responsibilities for the Audit of the Financial Report</i> section of my report.</p> <p>My independence is established by the <i>Constitution Act 1975</i>. My staff and I are independent of the council in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 <i>Code of Ethics for Professional Accountants</i> (the Code) that are relevant to my audit of the financial report in Victoria. My staff and I have also fulfilled our other ethical responsibilities in accordance with the Code.</p> <p>I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.</p>
Councillors' responsibilities for the financial report	<p>The Councillors of the council are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards, the <i>Local Government Act 2020</i> and the <i>Local Government (Planning and Reporting) Regulations 2020</i>, and for such internal control as the Councillors determine is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.</p> <p>In preparing the financial report, the Councillors are responsible for assessing the council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless it is inappropriate to do so.</p>

Auditor's responsibilities for the audit of the financial report

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

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

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

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



MELBOURNE
11 October 2023

Travis Derricott
as delegate for the Auditor-General of Victoria

Comprehensive Income Statement

FOR THE YEAR ENDED 30 JUNE 2023

	NOTE	2022/23 \$'000	2021/22 \$'000
INCOME / REVENUE			
Rates and charges	3.1	13,395	13,133
Statutory fees and fines	3.2	129	209
User fees	3.3	855	850
Grants - operating	3.4	12,322	15,469
Grants - capital	3.4	6,763	2,849
Contributions - monetary	3.5	221	233
Net gain (or loss) on disposal of property, infrastructure, plant and equipment	3.6	(484)	(324)
Share of net profits (or loss) of associates	6.3	(81)	108
Other income	3.7	501	424
Total income / revenue		33,621	32,951
EXPENSES			
Employee costs	4.1	12,168	11,020
Materials and services	4.2	8,628	8,368
Depreciation	4.3	5,197	4,915
Amortisation - right of use assets	4.4	463	222
Bad and doubtful debts - allowance for impairment losses	4.5	47	67
Contributions and Donations	4.6	579	743
Finance costs - leases	4.7	18	18
Other expenses	4.8	2,192	1,516
Total expenses		29,292	26,869
Surplus/(deficit) for the year		4,329	6,082
OTHER COMPREHENSIVE INCOME			
Items that will not be reclassified to surplus or deficit in future periods			
Net asset revaluation increment/(decrement)	6.2	25,010	(8,210)
Share of other comprehensive income of associates and joint ventures	6.3	246	305
Items that may be reclassified to surplus or deficit in future periods			
Total Other Comprehensive Result		25,256	(7,905)
Total Comprehensive Result		29,586	(1,823)

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

Balance Sheet

FOR THE YEAR ENDED 30 JUNE 2023

	NOTE	2022/23 \$'000	2021/22 \$'000
ASSETS			
Current assets			
Cash and cash equivalents	5.1	17,185	16,428
Trade and other receivables	5.1	2,213	2,036
Other financial assets	5.1	434	575
Inventories	5.2	172	319
Non-current assets classified as held for sale	6.1	-	15
Other assets	5.2	280	228
Total current assets		20,284	19,601
Non-current assets			
Trade and other receivables	5.1	286	350
Investments in associates	6.3	306	387
Property, infrastructure, plant and equipment	6.2	169,696	138,446
Right-of-use assets	5.7	496	571
Total Non-current Assets		170,785	139,755
Total Assets		191,069	159,356
LIABILITIES			
Current liabilities			
Trade and other payables	5.3	2,734	2,878
Trust funds and deposits	5.3	340	142
Unearned income/revenue	5.3	4,277	1,611
Provisions	5.4	2,786	3,111
Lease liabilities	5.7	340	336
Total Current Liabilities		10,477	8,078
Non-current liabilities			
Provisions	5.4	465	465
Lease liabilities	5.7	240	264
Total Non-current Liabilities		705	729
Total Liabilities		11,182	8,807
Net Assets		179,888	150,549
EQUITY			
Accumulated surplus		89,527	85,198
Reserves	9.1	90,361	65,351
Total Equity		179,888	150,549

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

Statement of Changes in Equity

FOR THE YEAR ENDED 30 JUNE 2023

	NOTE	Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
2022/23					
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 increment/(decrement)	6.2	25,010	-	25,010	-
Balance at end of the financial year		179,888	89,527	90,346	15

	NOTE	Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
2021/22					
Balance at beginning of the financial year		152,677	79,116	73,546	15
Surplus/(deficit) for the year		6,082	6,082	-	-
Net asset revaluation increment/(decrement)	6.2	(8,210)	-	(8,210)	-
Balance at end of the financial year		150,549	85,198	65,336	15

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

Statement of Cash Flows

FOR THE YEAR ENDED 30 JUNE 2023

	NOTE	2022/23 Inflows/ (Outflows) \$'000	2021/22 Inflows/ (Outflows) \$'000
Cash flows from operating activities			
Rates and charges		13,239	13,303
Statutory fees and fines		169	160
User fees		914	876
Grants - operating		12,046	11,706
Grants - capital		9,778	3,080
Contributions - monetary		339	256
Interest received		349	91
Rent Received		1	58
Trust funds and deposits taken		166	142
Other receipts		339	409
Net GST refund/payment		614	1,617
Employee costs		(12,217)	(11,373)
Materials and services		(9,561)	(9,706)
Other payments		(3,731)	(2,288)
Net cash provided by/(used in) operating activities	9.2	12,446	8,332
Cash flows from investing activities			
Payments for property, infrastructure, plant and equipment	6.2	(11,947)	(10,966)
Proceeds from sale of property, infrastructure, plant and equipment		152	575
Payments for investments			(107)
Net cash provided by/(used in) investing activities		(11,795)	(10,498)
Cash flows from financing activities			
Repayment of borrowings		(18)	(58)
Interest paid - lease liability		(18)	(18)
Net cash provided by/(used in) financing activities		(36)	(76)
Net increase/(decrease) in cash and cash equivalents		616	(2,242)
Cash and cash equivalents at the beginning of the financial year		17,003	19,245
Cash and cash equivalents at the end of the financial year		17,619	17,003

Financing arrangements 5.5

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

Statement of Capital Works

FOR THE YEAR ENDED 30 JUNE 2023

	NOTE	2022/23 \$'000	2021/22 \$'000
PROPERTY			
Land		104	-
Total land		104	-
Buildings		1,788	523
Heritage buildings		337	88
Total buildings		2,125	611
Total Property		2,230	611
PLANT AND EQUIPMENT			
Plant, machinery and equipment		1,439	795
Fixtures, fittings and furniture		123	14
Computers and telecommunications		140	138
Library books		30	36
Total Plant and Equipment		1,732	983
INFRASTRUCTURE			
Roads		8,111	5,996
Bridges		-	135
Footpaths, Kerb & Channel		668	99
Drainage		96	32
Recreational, leisure and community facilities		309	1,818
Waste management		55	138
Other infrastructure		-	7
Total Infrastructure		9,240	8,225
Total Capital Works Expenditure		13,202	9,819
REPRESENTED BY:			
New asset expenditure		1,677	3,074
Asset renewal expenditure		8,020	5,996
Asset upgrade expenditure		3,505	749
Total Capital Works Expenditure		13,202	9,819

The above statement of capital 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 19th 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.

Significant accounting policies

1.1 Basis of accounting

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

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

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

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

1.2 Impact of Covid-19

During 2022-23 the COVID-19 pandemic continued to impact on Council's operations. Council has noted the following significant impacts on its financial operations:

- Additional revenue – Council has received extra grant funding as a result of COVID-19. Council received grant funding for COVID-19 Rapid Antigen Test Program Funding of \$90,000. This funding is unexpended as at 30 June 2023.
- Additional costs – Council continues to incur extra costs in the delivery of our services such as extra cleaning of public amenities, kindergartens etc. Council has also been impacted with the closure of kindergartens due to COVID among staff and not having access to relief staff to cover staff absences.

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 2023 \$'000	Actual 2023 \$'000	Variance \$'000	Variance %	Ref
2.1.1 INCOME / REVENUE AND EXPENDITURE					
<i>Income / Revenue</i>					
Rates and charges	13,319	13,395	76	1%	
Statutory fees and fines	143	129	(14)	(10%)	
User fees	943	855	(88)	(9%)	
Grants - operating	9,151	12,322	3,171	35%	1
Grants - capital	6,834	6,763	(71)	(1%)	
Contributions - monetary	122	221	99	81%	
Net gain/(loss) on disposal of property, infrastructure, plant and equipment	(81)	(484)	(403)	497%	
Share of net profits/(losses) of associates	-	(81)	(81)	100%	
Other income	428	501	73	17%	
Total income / revenue	30,859	33,621	2,762	9%	
<i>Expenses</i>					
Employee costs	11,393	12,168	(775)	(7%)	2
Materials and services	7,948	8,628	(680)	(9%)	3
Depreciation	5,509	5,197	312	6%	
Amortisation - right of use assets	160	463	(303)	(189%)	
Bad and doubtful debts - allowance for impairment losses	1	47	(46)	(4,624%)	
Borrowing costs	764	579	185	24%	
Finance costs - leases	20	18	2	11%	
Other expenses	1,554	2,192	(638)	(41%)	4
Total Expenses	27,349	29,292	(1,943)	(7%)	
Surplus/(deficit) for the Year	3,510	4,329	4,705	134%	

Explanation of material variations

REF	ITEM	EXPLANATION
1	Grants - operating	Council received the 2023/24 allocation of the Federal Assistance Grant totalling \$6.669 million at the end of June 2023 which was not budgeted for.
2	Employee costs	Council elected to exit the provision of CHSP services as at the 30 June 2023. Redundancy and employee entitlements totalling \$343,000 were paid out to Community Health workers at the end of the financial year. Council has also transferred contract workers on to staff as vacancies have occurred.
3	Material and services	\$373,000 has been paid to Wimmera Development Association to undertake the delivery of three parts of the Wimmera Tourism Flagship program. \$158,000 related to the Murtoa Stick Shed project which had not budgeted.
4	Other expenses	Council was successful in receiving RCTP Round 2 Funding in partnership with Buloke Shire Council and Ararat Rural City Council. The main variance is the payment made to the two councils of their share of the grant monies totalling \$461,966.

	Budget 2023 \$'000	Actual 2023 \$'000	Variance \$'000	Variance %	Ref
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2.1.2 CAPITAL WORKS

Property

Land	-	104	104	100%	
Total land	-	104	104	100%	

Buildings	3,701	1,788	(1913)	(52%)	5
Heritage buildings	-	337	337	100%	
Total buildings	3,701	2,125	(1,576)	(43%)	

Total property	3,701	2,230	(1,471)	(40%)	
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Plant and equipment

Plant, machinery and equipment	1,210	1,439	229	19%	
Fixtures, fittings and furniture	22	123	101	461%	
Computers and telecommunications	124	140	16	13%	
Library books	27	30	3	10%	
Total plant and equipment	1,383	1,732	349	25%	

Infrastructure

Roads	5,474	7,744	2,270	41%	6
Bridges	50	-	(50)	(100%)	
Footpaths, Kerb & Channel	1,011	668	(343)	(34%)	
Drainage	50	96	46	92%	
Recreational, leisure and community facilities	247	309	62	25%	
Waste management	434	55	(379)	(87%)	
Parks, open space and streetscapes	189	-	(189)	(100%)	
Aerodromes	145	-	(145)	(100%)	
Other infrastructure	45	-	(45)	(100%)	
Total infrastructure	7,645	9,240	1,595	21%	

Total capital works expenditure	12,729	13,202	473	4%	
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Represented by:

New asset expenditure	3,957	1,677	(2,280)	(58%)	
Asset renewal expenditure	5,654	8,020	2,366	42%	
Asset upgrade expenditure	3,118	3,505	387	12%	
Total capital works expenditure	12,729	13,202	473	4%	

Explanation of material variations

REF	ITEM	EXPLANATION
5	Buildings	Council has experienced delays in the delivery of the Murtoa and Woomelang Units project (\$1 million) and the Warracknabeal Caravan Park Amenities project (\$313,000). The Murtoa Child Care Centre (\$440,000) will now be delivered by the State government. The various Depot projects are to be rescope (\$380,000).
6	Roads	Council received a Local Roads and Community Infrastructure grant \$2.803 million during the financial year which had not been budgeted. This funding was allocated to road 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 and rental accommodation, homecare, senior citizen centres, meals on wheels, home maintenance 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, packing 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
2023					
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)	6,123	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	904
	33,621	29,292	4,329	19,085	191,070

	Income / Revenue	Expenses	Surplus/ (Deficit)	Grants included in income / revenue	Total assets
	\$'000	\$'000	\$'000	\$'000	\$'000
2022					
Community Services	3,837	3,705	132	3,108	2,361
Corporate Services	19,397	2,155	17,242	7,421	18,782
Economic Development	2,731	1,523	1,208	2,422	15
Engineering	1,405	10,965	(9,560)	1,848	128,102
Governance	145	2,464	(2,319)	21	402
Recreation, Culture and Leisure	3,736	3,342	394	3,396	9,346
Regulatory Services	230	745	(515)	6	50
Waste and Environment	1,470	1,970	(500)	97	916
	32,951	26,869	6,082	18,319	159,974

Note 3: FUNDING FOR THE DELIVERY OF OUR SERVICES

	2022/23 \$'000	2021/22 \$'000
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3.1 RATES AND CHARGES

Council uses Capital Improved Value (CIV) as the basis of valuation of all properties within the municipal district. The Capital Improved Value of a property is the net market value after deducting selling costs.

The valuation base used to calculate general rates for 2022/23 was \$4.466 million (2021/22 \$3.097 million).

Residential	1,760	2,089
Commercial	278	314
Farm/Rural	9,500	8,938
Municipal charge	397	389
Waste management charge	1,274	1,239
Interest on rates and charges	92	77
Revenue in lieu of rates	94	87
Total rates and charges	13,395	13,133

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

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

3.2 STATUTORY FEES AND FINES

Animal fees	43	55
Health permits	1	2
Town planning fees	33	31
Other	(16)	54
Building fees	67	67
Total statutory fees and fines	129	209

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

3.3 USER FEES

Aged and health services	45	55
Aged and health services brokerage fees	93	85
Meals on wheels	84	90
Meals on wheels brokerage fees	28	34
Leisure centre and recreation	4	1
Caravan park fees	182	218
Waste management services	91	85
Rents	76	58
Saleyards fees and charges	89	78
Vic Roads fees and charges	9	9
Other fees and charges	154	136
Total user fees	855	850

	2022/23 \$'000	2021/22 \$'000
<i>User fees by timing of revenue recognition</i>		
User fees recognised over time	-	-
User fees recognised at a point in time	855	850
Total user fees	855	850

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	13,132	10,001
State funded grants	5,952	8,318
Total Grants Received	19,085	18,318

(a) Operating Grants

Recurrent - Commonwealth Government

Financial Assistance Grants	8,441	7,421
General home care	694	659
Meals on wheels	112	121
Other	2	431
Total Recurrent - Commonwealth Government	9,250	8,631

Recurrent - State Government

Kindergartens	1,342	1,306
Aged care	23	21
Senior citizens	-	4
Maternal and child health	394	392
Libraries	133	126
Supported playgroup	51	-
Sustainability	102	101
Youth	37	53
Other	56	69
Total Recurrent - State Government	2,138	2,072

TOTAL RECURRENT OPERATING GRANTS	11,388	10,703
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Non-recurrent - State Government

Economic development	91	30
Library	-	25
Covid	-	275
Heritage	-	249
Recreation	70	2,643
Tourism	-	1,515
Planning	601	
Waste	102	27
Other	70	2
Total non-recurrent - State Government	934	4,766

TOTAL OPERATING GRANTS	12,322	15,469
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	2022/23 \$'000	2021/22 \$'000
(b) Capital Grants		
<u>Recurrent - Commonwealth Government</u>		
Roads to Recovery	1,079	1,323
Total Recurrent - Commonwealth Government	1,079	1,323
<u>Non-recurrent - Commonwealth Government</u>		
Local Roads and Community Infrastructure	2,804	47
Total Non-recurrent - Commonwealth Government	2,804	47
<u>Non-recurrent - State Government</u>		
Kindergartens	10	465
Sports & Recreation	190	-
Agrilinks	100	325
Natural Disaster Financial Assistance	1,754	-
Caravan Parks	544	-
Parks & Gardens	80	-
Halls	100	-
Other	102	689
Total Non-recurrent - State Government	2,880	1,480
Total non-recurrent capital grants	5,684	1,526
TOTAL CAPITAL GRANTS	6,763	2,849
TOTAL GRANTS	19,085	18,318

(c) Recognition of grant income

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

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

Where the contract is not enforceable and/or does not have sufficiently specific performance obligations, the Council applies AASB 1058 Income 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	8,441	7,421
Specific purpose grants to acquire non-financial assets	-	-
Other specific purpose grants	3,881	8,049
Revenue recognised under AASB 15 Revenue from Contracts with Customers		
Specific purpose grants	4,277	1,611
	19,085	18,319

	2022/23 \$'000	2021/22 \$'000
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(d) Unspent grants received on condition that they be spent in a specific manner**Operating**

Balance at start of year	107	4,108
Received during the financial year and remained unspent at balance date	1,166	107
Received in prior years and spent during the financial year	(107)	(4,108)
Balance at year end	1,166	107

Capital

Balance at start of year	1,504	909
Received during the financial year and remained unspent at balance date	2,550	1,504
Received in prior years and spent during the financial year	(944)	(909)
Balance at year end	3,111	1,504

4,277	1,611
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Unspent grants are determined and disclosed on a cash basis.

3.5 CONTRIBUTIONS

Monetary	221	233
Total contributions	221	233

Monetary and non-monetary contributions are recognised as revenue 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	145	575
Written down value of assets disposed	(629)	(899)
Total net gain/(loss) on disposal of property, infrastructure, plant and equipment	(484)	(324)

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	278	14
WorkCover reimbursements	12	3
Private use vehicle reimbursements	1	20
Insurance recoupment	192	115
Leave transferred from other Councils	50	12
Income protection	97	90
Legal costs recovered	147	72
Recycling recoupment	50	49
Fire service Levy	(362)	-
Other	38	47
Total Other Income	501	424

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

	2022/23 \$'000	2021/22 \$'000
4.1 (a) Employee costs		
Wages and salaries	9,103	8,266
WorkCover	161	172
Superannuation	1,059	933
Fringe benefits tax	61	57
Annual leave and long service leave	917	969
Conferences and training	235	170
Councillor allowances	231	219
Income protection	81	41
Redundancies	143	-
Other	178	191
Total Employee Costs	12,168	11,020

(b) Superannuation

Council made contributions to the following funds:

Defined benefit fund

Employer contributions to Local Authorities Superannuation Fund (Vision Super)	41	44
	41	44
Employer contributions payable at reporting date.	-	-

Accumulation funds

Employer contributions to Local Authorities Superannuation Fund (Vision Super)	626	595
Employer contributions - Other Funds	392	294
	1,018	889
Employer contributions payable at reporting date.	-	-

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

	2022/23 \$'000	2021/22 \$'000
4.2 MATERIALS AND SERVICE		
Contracts	1,780	1,526
Waste management	871	831
Swimming pool	26	10
Community projects	737	2,252
Road works	734	401
Communication	33	33
Information technology contract	338	281
Materials and services	2,104	1612
Building and ground maintenance	58	138
Supply of meals	222	185
Utilities	358	411
External plant hire	141	57
Information technology and equipment	513	421
Consultants	620	181
Other	93	29
Total Materials and Services	8,628	8,368

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

4.3 DEPRECIATION

Property	626	620
Plant and equipment	1,031	994
Infrastructure	3,540	3,301
Total Depreciation	5,197	4,915

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 AMORTISATION - RIGHT OF USE ASSETS

Vehicles	463	222
Total Amortisation - Right of use assets	463	222

4.5 BAD AND DOUBTFUL DEBTS - ALLOWANCE FOR IMPAIRMENT LOSSES

Rates debtors	46	47
Other	1	20
Total bad and doubtful debts - allowance for impairment losses	47	67

Movement in allowance for impairment losses in respect of debtors

Balance at the beginning of the year	315	247
New provisions recognised during the year	242	249
Amounts already provided for and written off as uncollectible	(53)	-
Amounts provided for but recovered during the year	(193)	(181)
Balance at end of year	311	315

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.

	2022/23 \$'000	2021/22 \$'000
4.6 CONTRIBUTIONS AND DONATIONS		
Sporting reserves	174	162
Swimming pools	219	231
Economic development	15	107
Community halls	36	42
Weir pools	37	32
Other	98	169
Total contributions and donations	579	743
4.7 FINANCE COSTS - LEASES		
Interest - Lease Liabilities	18	18
Total finance costs	18	18
4.8 OTHER EXPENSES		
Auditors' remuneration - VAGO - audit of the financial statements, performance statement and grant acquittals	25	48
Auditors' remuneration - Internal Audit	48	43
Insurances	759	739
Operating lease rentals	47	30
Printing and stationery	37	78
Advertising	89	92
Postage	27	21
Legal costs	314	131
Subscriptions	183	160
Registrations	131	128
Bank fees and charges	34	31
Others	498	15
Total Other Expenses	2,192	1,516

Note 5: Our financial position

	2022/23 \$'000	2021/22 \$'000
5.1 FINANCIAL ASSETS		
<i>(a) Cash and cash equivalents</i>		
Cash on hand	1	1
Cash at bank	13,477	12,649
Term deposits	3,707	3,775
Total cash and cash equivalents	17,185	16,425
<i>(b) Other financial assets</i>		
<u>Current</u>		
Term deposits - current	434	575
Total current other financial assets	434	575
Total other financial assets	434	575
Total financial assets	17,619	16,999
<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>		
<i>(c) Trade and other receivables</i>		
<u>Current</u>		
Rates debtors	1,498	1,441
Infringement debtors	15	50
Provision for doubtful debts	(220)	(219)
<i>Non statutory receivables</i>		
Loans and advances to community organisations	68	73
Other debtors	943	787
Provision for doubtful debts - other debtors	(91)	(96)
Total current trade and other receivables	2,213	2,036
<u>Non-current</u>		
<i>Non statutory receivables</i>		
Loans and advances to community organisations	286	350
Total non-current trade and other receivables	286	350
Total trade and other receivables	2,499	2,386

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

	2022/23 \$'000	2021/22 \$'000
(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)	287	577
Past due by up to 30 days	180	18
Past due between 31 and 180 days	106	62
Past due between 181 and 365 days	113	3
Past due by more than 1 year	519	454
Total trade and other receivables	1,205	1,114

(e) Ageing of individually impaired Receivables

At balance date, other debtors representing financial assets with a nominal value of \$91,000 (2022: \$96,000) were impaired. The amount of the provision raised against these debtors was \$91,000 (2022: \$96,000). They individually have been 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	(91)	96
Total trade & other receivables	(91)	96

5.2 NON-FINANCIAL ASSETS**(a) Inventories**

Inventories held for distribution	172	319
Total inventories	172	319

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	248	220
Accrued income	32	8
Total other assets	280	228

	2022/23 \$'000	2021/22 \$'000
5.3 PAYABLES, TRUST FUNDS AND DEPOSITS AND UNEARNED INCOME/REVENUE		
(a) Trade and other payables		
<u>Current</u>		
<i>Non-statutory payables</i>		
Trade payables	2,771	2,618
Net GST payable	289	473
<i>Statutory payables</i>		
Accrued expenses	(326)	(213)
Total current trade and other payables	2,734	2,878
(b) Trust funds and deposits		
<u>Current</u>		
Fire services levy	295	(63)
Retention amounts	45	205
Total current trust funds and deposits	340	142
(c) Unearned income/revenue		
<u>Current</u>		
Grants received in advance - operating	1,179	107
Grants received in advance - capital	3,098	1,504
Total current unearned income/revenue	4,277	1,611

Unearned income/revenue represents contract liabilities and reflect consideration received in advance from customers in respect of the various projects, such as Housing \$2.52 million, Dunmunkle Community Library Precinct Project \$538,000, 2022-23 Council Flood Support Funding \$320,000, Rural Councils Transformation Program (RCTP) Round 2 Funding \$184,094, Flagship Projects \$355,837 and Council COVID-19 Rapid Antigen Test Program Funding \$90,000. Unearned income/revenue are derecognised and recorded as revenue when promised goods and services are transferred to the customer. Refer to Note 3.

Amounts received as deposits and retention amounts controlled by Council are recognised as trust funds until they are returned, transferred in accordance with the purpose of the receipt, or forfeited. Trust funds that are forfeited, resulting in council gaining control of the funds, are to be recognised as revenue at the time of forfeit.

PURPOSE AND NATURE OF ITEMS

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

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.

	Annual Leave \$'000	Long Service Leave \$'000	Sick Leave \$'000	Landfill & Gravel Pit restoration \$'000	Total \$'000
5.4 PROVISIONS					
2023					
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
Balance at the end of the financial year	967	1,682	79	522	3,250
Provisions - current	967	1,522	53	244	2,786
Provisions - non-current	-	161	26	278	465
2022					
Balance at beginning of the financial year	1,309	1,868	108	529	3,814
Additional provisions	671	125	4	-	800
Amounts used	(876)	(137)	(20)	(10)	(1,043)
Change in the discounted amount arising because of time and the effect of any change in the discount rate	-	5	-	-	5
Balance at the end of the financial year	1,104	1,861	92	519	3,576
Provisions - current	1,104	1,717	49	241	3,111
Provisions - non-current	-	144	43	278	465

	2022/23 \$'000	2021/22 \$'000
(a) Employee provisions		
<u>Current provisions expected to be wholly settled within 12 months</u>		
Annual leave	944	910
Long service leave	183	137
Sick Leave	53	49
	1,180	1,096
<u>Current provisions expected to be wholly settled after 12 months</u>		
Annual leave	23	194
Long service leave	1,339	1,580
	1,362	1,774
Total current employee provisions	2,542	2,870
<u>Non-current</u>		
Long service leave	161	144
Sick leave	26	43
Total non-current employee provisions	187	187
Aggregate carrying amount of employee provisions:		
Current	2,542	2,870
Non-current	187	187
Total aggregate carrying amount of employee provisions	2,729	3,057

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:

	2022/23	2021/22
- discount rate	4.06%	3.693%
- index rate	4.35%	3.850%

	2022/23 \$'000	2021/22 \$'000
(b) Landfill restoration		
Current	244	241
Non-current	278	278
	522	519

Council is obligated to restore landfill and gravel pit 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.

Key assumptions:	2022/23	2021/22
- discount rate	4.06%	3.693%
- index rate	4.35%	3.850%

5.5 FINANCING ARRANGEMENTS

The Council has the following funding arrangements in place as at 30 June 2023

Bank overdraft	3,500	3,500
Credit card facilities	8	5
Other facilities	300	300
Total facilities	3,808	3,805
Used facilities		
Credit card facilities	3	3
Other facilities	279	279
Unused facilities	3,526	3,523

5.6 COMMITMENTS**(a) Commitments for expenditure**

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.

	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

2022/23**Operating**

Banking	11	22	22	55
Recycling	-	-	-	-
Garbage collection	-	-	-	-
Supply of PPE Clothing	45	45	-	90
Communications consultant	47	94	-	140
Internal Audit Services	26	26	-	52
Municipal Building Surveying Services (MBS)	188	193	-	380
Corporate System	191	382	-	573
Minyip Cabins	157	-	-	157
Masterplans - 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
Total	978	1,112	22	2,112

Capital

Buildings	1,947	-	-	1,947
Roads	682	252	-	934
Kerb & Channel	250	500	-	750
Plant & Equipment	2,106	75	-	2,181
Total	4,985	827	-	5,812

	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

2021/22**Operating**

Banking	19	-	-	19
Recycling	286	-	-	286
Garbage collection	121	-	-	121
Supply of PPE Clothing	45	45	45	135
Communications consultant	47	47	47	141
Meals for delivery	160	-	-	160
Internal Audit Services	26	26	52	104
Municipal Building Surveying Services (MBS)	183	188	193	564
Murtoa Stick Shed - Reception Building Upgrade	410			410
Information, Communication & Technology Managed Service Provider	204	-	-	204
Fire prevention	20	20	-	40
Total	1,521	326	337	2,184

Capital

Buildings	1,773	-	-	1,773
Roads	1,123	330	-	1,453
Drainage	50	-	-	50
Total	2,946	330	-	3,276

5.7 LEASES

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

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

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

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

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

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

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

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

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

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

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

	Vehicles \$'000	Total \$'000
Right-of-Use Assets		
Balance at 1 July 2022	571	571
Additions	388	388
Amortisation charge	(463)	(463)
Balance at 30 June 2023	496	496
Balance at 1 July 2021	655	655
Additions	138	138
Amortisation charge	(222)	(222)
Balance at 30 June 2022	571	571

	2022/23 \$'000	2021/22 \$'000
Lease Liabilities		
<i>Maturity analysis - contractual undiscounted cash flows</i>		
Less than one year	359	355
One to five years	253	277
More than five years	-	-
Total undiscounted lease liabilities as at 30 June	612	632
 Lease liabilities included in the Balance Sheet at 30 June		
Current	340	336
Non-current	240	264
Total lease liabilities	579	600

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

	2022/23 \$'000	2021/22 \$'000
6.1 NON-CURRENT ASSETS CLASSIFIED AS HELD FOR SALE		
Cost of acquisition	-	15
Capitalised development costs (eg roads, drainage)	-	-
Borrowing costs capitalised during development	-	-
Total non-current assets classified as held for sale	-	15

Non-current assets classified as held for sale (including disposal groups) are measured at the lower of its carrying amount and fair value less costs of disposal, and are not subject to depreciation. Non-current assets, disposal groups and related liabilities and assets are treated as current and classified as held for sale if their carrying amount will be recovered through a sale transaction rather than through continuing use. This condition is regarded as met only when the sale is highly probable and the asset's sale (or disposal group sale) is expected to be completed within 12 months from the date of classification.

6.2 PROPERTY, INFRASTRUCTURE, PLANT AND EQUIPMENT

Summary of property, infrastructure, plant and equipment

	Carrying amount 30 June 2022 \$'000	Additions \$'000	Revaluation \$'000	Depreciation \$'000	Disposal \$'000	Transfers \$'000	Carrying amount 30 June 2023 \$'000
Land	2,226	104	1,708	-	(78)	-	3,961
Property	13,719	1,308	1,605	(626)	-	-	16,007
Plant and equipment	5,744	1,571	-	(1,031)	(41)	-	6,244
Infrastructure	114,865	8,873	21,697	(3,540)	(495)	-	141,399
Work in progress	1,892	1,542	-	-	-	(1,346)	2,087
Total	138,446	13,397	25,010	(5,197)	(614)	(1,346)	169,697

Summary of Work in Progress

	Opening WIP \$'000	Additions \$'000	Write-off \$'000	Transfers \$'000	Closing WIP \$'000
Property	1,310	709	-	(818)	1,202
Plant and equipment	162	-	-	(162)	0
Infrastructure	420	832	-	(367)	885
Total	1,892	1,542	-	(1,346)	2,087

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	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) Plant and Equipment						
At fair value 1 July 2022	12,585	313	639	260	162	13,959
Accumulated depreciation at 1 July 2022	(7,460)	(240)	(310)	(43)	-	(8,053)
	5,125	73	329	217	162	5,906
Movements in fair value						
Additions	1,278	123	140	30	-	1,571
Disposal	(123)	-	-	-	-	(123)
Write-Off	-	-	-	-	-	-
Transfers	-	-	-	-	(162)	(162)
Impairment losses recognised in operating result	-	-	-	-	-	-
	1,154	123	140	30	(162)	1,286
Movements in accumulated depreciation						
Depreciation and amortisation	(915)	(21)	(68)	(27)	-	(1,031)
Accumulated depreciation of disposals	82	-	-	-	-	82
Impairment losses recognised in operating result	-	-	-	-	-	-
Transfers	-	-	-	-	-	-
	(833)	(21)	(68)	(27)	-	(949)
At fair value 30 June 2023	13,739	436	779	290	-	15,245
Accumulated depreciation at 30 June 2023	(8,292)	(261)	(378)	(70)	-	(9,001)
Carrying amount	5,447	175	401	220	-	6,244

	Roads	Bridges	Footpaths, kerb & channel	Drainage	Recreational, leisure & community facilities	Waste Management	Parks, open spaces & streetscapes	Aerodromes	Infrastructure	Other	Work In Progress	Total Infrastructure
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
(c) Infrastructure												
At fair value 1 July 2022	193,531	2,632	18,242	8,690	10,232	732	1,178	3,123	900	420	239,680	
Accumulated depreciation at 1 July 2022	(103,000)	(1,436)	(11,537)	(5,728)	(484)	(28)	(31)	(1,855)	(296)	-	(124,395)	
	90,531	1,196	6,705	2,962	9,748	704	1,147	1,268	604	420	115,285	
Movements in fair value												
Additions	7,744	-	668	96	309	55	-	-	-	832	9,705	
Revaluation	32,922	1,119	4,161	1,539	(497)	117	(95)	506	1,032	-	40,804	
Disposal	(1,424)	-	(203)	-	-	-	(32)	-	-	-	(1,659)	
Transfers	-	-	-	-	-	-	-	-	-	(367)	(367)	
	39,242	1,119	4,627	1,635	(188)	172	(128)	506	1,032	465	48,482	
Movements in accumulated depreciation												
Depreciation and amortisation	(2,765)	(33)	(240)	(116)	(298)	(17)	(18)	(30)	(23)	-	(3,540)	
Accumulated depreciation of disposals	1,006	-	159	-	-	-	-	-	-	-	1,164	
Revaluation	(16,571)	(746)	(935)	(1,058)	781	45	49	(227)	(446)	-	(19,107)	
	(18,331)	(779)	(1,016)	(1,173)	483	28	31	(257)	(469)	-	(21,482)	
At fair value 30 June 2023	232,773	3,751	22,869	10,325	10,044	904	1,050	3,629	1,932	885	288,162	
Accumulated depreciation at 30 June 2023	(121,331)	(2,215)	(12,553)	(6,901)	(1)	-	-	(2,112)	(765)	-	(145,877)	
Carrying amount	111,442	1,536	10,316	3,424	10,043	904	1,050	1,517	1,167	885	142,285	

Acquisition

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

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

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

	Depreciation Period	Threshold Limit \$'000
Asset recognition thresholds and depreciation periods		
Land & land improvements		
land	-	1,000
land under roads	-	1,000
Buildings		
buildings	30 - 75 years	5,000
heritage buildings	50 years	5,000
Plant and Equipment		
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
Infrastructure		
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 2023 are as follows:

	Level 1	Level 2	Level 3	Date of Valuation	Type of Valuation
Land - Non specialised	-	365	-	Jun-23	Full
Land - Specialised	-	-	3,597	Jun-23	Full
Buildings - Heritage	-	-	1,478	Jun-23	Full
Buildings - Non specialised			1,049	Jun-23	Full
Buildings - Specialised	-	-	13,480	Jun-23	Full
Total	-	365	19,604		

* 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 Pradip Bhujel, Certified Engineer (BE Civil) (MIE Aust).

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

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

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

	Level 1	Level 2	Level 3	Date of Valuation	Type of Valuation
Roads	-	-	111,443	Jun-23	Full
Bridges	-	-	1,536	Jun-23	Full
Footpaths, Kerb and channel	-	-	10,316	Jun-23	Full
Drainage	-	-	3,424	Jun-23	Full
Recreational, leisure and community facilities	-	-	10,043	Jun-23	Full
Waste management	-	-	904	Jun-23	Full
Parks, open space and streetscapes	-	-	1,050	Jun-23	Full
Aerodromes	-	-	1,518	Jun-23	Full
Other infrastructure	-	-	1,165	Jun-23	Full
Total	-	-	141,400		

* Definitions of levels refer to note 8.4

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.

	2022/23 \$'000	2021/22 \$'000
Reconciliation of specialised land		
Other land	3,596	2,032
Total specialised land	3,596	2,032

2022/23 \$'000	2021/22 \$'000
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6.3 INVESTMENTS IN ASSOCIATES**(a) Investments in associates**

Wimmera Development Association	306	387
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Wimmera Development Association*Background*

Yarriambiack Shire Council in conjunction with Horsham Rural City Council, Hindmarsh Shire Council, Northern Grampians Shire Council and West Wimmera Shire Council have an interest in the Wimmera Development Association. Wimmera Development Association (WDA) 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 13.58% equity interest, (13.58% in 2021/22).

Fair value of Council's investment in Wimmera Development Association	306	387
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Council's share of accumulated surplus/(deficit)

Council's share of accumulated surplus/(deficit) at start of year	305	200
Reported surplus/(deficit) for year	(81)	107
Transfers (to) from reserves	22	(2)
Council's share of accumulated surplus(deficit) at end of year	246	305

Council's share of reserves

Council's share of reserves at start of year	(24)	(22)
Transfers (to) from reserves	84	(2)
Council's share of reserves at end of Year	60	(24)

Movement in carrying value of specific investment

Carrying value of investment at start of year	387	280
Share of surplus(deficit) for year	(81)	107
Carrying value of investment at end of year	306	387

Council's share of expenditure commitments

Operating commitments	623	409
Council's share of expenditure commitments	623	409

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.

The consolidated financial statements of Council incorporate all entities controlled by Council as at 30 June 2023, and their income and expenses for that part of the reporting period in which control existed.

Entities consolidated into Council include:

- Hopetoun Swimming Pool Committee of Management
- Murtoa Community Units 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

7.1 COUNCIL AND KEY MANAGEMENT REMUNERATION

(a) Related Parties

Parent entity

Yarriambiack Shire Council is the parent entity.

Subsidiaries and Associates

Interests in subsidiaries and associates are detailed in Note 6.3.

(b) Key Management Personnel

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.

Councillors

Councillor Kylie Zanker (Mayor)

Councillor Graeme Massey

Councillor Tom Hamilton

Councillor Corrine Heintze

Councillor Karly Kirk

Councillor Andrew McLean

Councillor Chris Lehmann

Chief Executive Officer: Tammy Smith

Director - Business Strategy & Performance: Tony Caccaviello (from 29 August 2022)

Director - Business Strategy & Performance: Paul Brumby (to 14 October 2022 via contract)

Director - Community & Development: Gavin Blinman

Director - Assets & Operations: Michael Evans

Total Number of Councillors	7	7
Total of Chief Executive Officer and other Key Management Personnel	5	5
Total Number of Key Management Personnel	12	12

(c) Remuneration of Key Management Personnel

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

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

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

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

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

	2022/23 \$'000	2021/22 \$'000
Total remuneration of key management personnel was as follows:		
Short-term employee benefits	834	888
Other long-term employee benefits	14	11
Post-employment benefits	113	88
Termination benefits	-	-
Total	961	987

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

\$10,000 - \$19,999	-	5
\$20,000 - \$29,999	6	-
\$30,000 - \$39,999	-	1
\$40,000 - \$49,999	-	1
\$50,000 - \$59,999	1	-
\$70,000 - \$79,999	1	1
\$140,000 - \$149,999	1	-
\$150,000 - \$159,999	1	-
\$160,000 - \$169,999	1	2
\$170,000 - \$179,999	-	1
\$190,000 - \$199,999	-	1
	11	12

(d) Remuneration of other senior staff

Other senior staff are officers of Council, other than Key Management Personnel, whose total remuneration exceeds \$160,000 and who report directly to a member of the KMP.

There are no other Senior Officers other than the key management personnel

7.2 RELATED PARTY DISCLOSURE

(a) Transactions with related parties

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

- Wimmera Development Ltd Membership \$64,395	442	59
- Enhancing Marketing to increase the Digital Profile of the Mallee Silo Art Trail Project \$93,502		
- Employment of dedicated Silo Art Trail Coordinator based at Wimmera Mallee Tourism \$80,000		
- Part 2 Enhancing the Mallee Silo Art Trail's Improved Signage Project - Implementation \$200,000		
- Tickets for the Wimmera Business Awards \$200		
- Leadership Wimmera Change Makers Program 2023 \$3,900		

(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

0	0
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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:

0	0
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(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:

0	0
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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. There are no 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 a number of landfill 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 2023 reporting period. Council assesses the impact of these new standards. As at 30 June 2023 there were no new accounting standards or interpretations issued by the AASB which are applicable for the year ending 30 June 2024 that are expected to impact Council.

8.3 FINANCIAL INSTRUMENTS

(a) Objectives and policies

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

(b) Market risk

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

Interest rate risk

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

(d) Liquidity risk

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

To help reduce these risks Council:

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

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

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

With the exception of borrowings, all financial liabilities are expected to be settled within normal terms of trade. 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 +1% and -1% in market interest rates (AUD) from year-end rates of 1%.

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.

Asset Class	Revaluation frequency
Land	1 to 3 years
Buildings	1 to 3 years
Roads	1 to 3 years
Bridges	1 to 3 years
Footpaths and cycleways	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 increments are credited directly to the asset revaluation reserve except to the extent that an increment reverses a prior year decrement for that class of asset that had been recognised as an expense in which case the increment is recognised as revenue up to the amount of the expense. Revaluation decrements are recognised as an expense except where prior increments are included in the asset revaluation reserve for that class of asset in which case the decrement is taken to the reserve to the extent of the remaining increments. Within the same class of assets, revaluation increments and decrements within the year are offset.

Impairment of assets

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

8.5 EVENTS OCCURRING AFTER BALANCE DATE

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

Note 9: Other matters

	Balance at beginning of reporting period \$'000	Increment (decrement) \$'000	Balance at end of reporting period \$'000
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9.1 RESERVES

(a) Asset revaluation reserves

2022/23

Property

Land & land improvements	2,416	1,708	4,124
Buildings	16,052	1,605	17,657
	18,468	3,314	21,782

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

Total asset revaluation reserves	65,336	25,010	90,346
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2021/22

Property

Land & land improvements	2,195	221	2,416
Buildings	16,052	-	16,052
	18,247	221	18,468

Infrastructure

Roads	46,123	(7,187)	38,936
Bridges	565	(101)	464
Footpaths and kerb and channel	4,332	(1,232)	3,100
Drainage	2,910	27	2,937
Recreational, leisure and community facilities	1,087	37	1,124
Waste management	(48)	-	(48)
Parks, open space and streetscapes	(250)	72	(178)
Aerodromes	421	(47)	374
Other infrastructure	159	-	159
	55,299	(8,431)	46,868

Total asset revaluation reserves	73,546	(8,210)	65,336
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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
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*(b) Other reserves***2023**

Aerodrome maintenance	15	-	15
Total Other reserves	15	-	15

2022

Aerodrome maintenance	15	-	15
Total Other reserves	15	-	15

	2022/23 \$'000	2021/22 \$'000
9.2 RECONCILIATION OF CASH FLOWS FROM OPERATING ACTIVITIES TO SURPLUS/(DEFICIT)		
Surplus/(deficit) for the year	4,329	6,082
Profit/(loss) on disposal of property, infrastructure, plant and equipment	484	324
Bad and doubtful debts	47	67
Share of net profit/(loss) of associates	(81)	107
Depreciation	5,197	4,915
Amortisation	463	222
Other	-	96
<i>Change in assets and liabilities:</i>		
(Increase)/decrease in trade and other receivables	(113)	(93)
(Increase)/decrease in prepayments	(28)	(172)
Increase/(decrease) in accrued income	24	(3,068)
Increase/(decrease) in trade and other payables	(142)	236
(Decrease)/increase in unearned income /revenue	2,666	(238)
(Decrease)/increase in other liabilities	74	141
(Increase)/decrease in inventories	147	(107)
(Decrease)/increase in provisions	(326)	(180)
Net cash provided by/(used in) operating activities	12,446	8,332

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

Defined Benefit

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

There is no proportional split of the defined benefit liabilities, assets or costs between the participating employers as the defined benefit obligation is a floating obligation between the participating employers and the only time that the aggregate obligation is allocated to specific employers is when a call is made. As a result, the level of participation of Yarriambiack Shire Council in the Fund cannot be measured as a percentage compared with other participating employers. Therefore, the Fund Actuary is unable to allocate benefit liabilities, assets and costs between employers for the purposes of AASB 119.

Funding arrangements

Council makes employer contributions to the Defined Benefit category of the Fund at rates determined by the Trustee on the advice of the Fund Actuary. A triennial actuarial investigation is currently underway for the Defined Benefit category which is expected to be completed by 31 December 2023. Council was notified of the 30 June 2023 VBI during August 2023 (2022: August 2022). The financial assumptions used to calculate the 30 June 2023 VBI were:

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

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

Net investment returns	5.5% pa
Salary information	2.5% pa to 30 June 2023, and 3.5% pa thereafter
Price inflation (CPI)	3.0% pa

Council was notified of the 30 June 2022 VBI during August 2022 (2021: August 2021). Vision Super has advised that the estimated VBI at June 2023 was 104.1%.

The VBI is used as the primary funding indicator. Because the VBI was above 100%, the 30 June 2022 actuarial investigation determined the Defined Benefit category was in a satisfactory financial position and that no change was necessary to the Defined Benefit category's funding arrangements from prior years.

Employer contributions

(a) Regular contributions

On the basis of the results of the 2022 interim actuarial investigation conducted by the Fund Actuary, Council makes employer contributions to the Fund's Defined Benefit category at rates determined by the Fund's Trustee. For the year ended 30 June 2023, this rate was 10.5% of members' salaries (10.0% in 2021/22). This rate is expected to increase in line with any increases in the SG contribution rate and was reviewed as part of the 30 June 2022 interim valuation.

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

(b) Funding calls

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

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

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

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

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

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

The 2022 interim actuarial investigation surplus amounts

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

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

	2022 (interim)	2021 (interim)
	\$m	\$m
- A VBI Surplus	45.7	214.7
- A total service liability surplus	105.8	270.3
- A discounted accrued benefits surplus	112.9	285.2

The VBI surplus means that the market value of the fund's assets supporting the defined benefit obligations exceed the vested benefits that the defined benefit members would have been entitled to if they had all exited on 30 June 2022.

The total service liability surplus means that the current value of the assets in the Fund's Defined Benefit category plus expected future contributions exceeds the value of expected future benefits and expenses as at 30 June 2022.

The discounted accrued benefits surplus means that the current value of the assets in the Fund's Defined Benefit category exceeds the value of benefits payable in the future but accrued in respect of service to 30 June 2022.

Superannuation contributions

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

	Type of Scheme	Rate	2023 \$'000	2022 \$'000
Vision super	Defined benefits	10.5% (2022:10.0%)	41	44
Vision super	Accumulation	10.5% (2022:10.0%)	1,018	889

In addition to the above contributions, Council has paid unfunded liability payments to Vision Super totalling \$0 during the 2022/23 year. (2021/22 \$0).

There were no contributions outstanding and no loans issued from or to the above schemes as at 30 June 2023.

The expected contributions to be paid to the Defined Benefit category of Vision Super for the year ending 30 June 2024 is \$45,000.

Note 10: Change in accounting policy

CHANGE IN ACCOUNTING POLICY

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



Yarriambiack
SHIRE COUNCIL