



Yarriambiack
SHIRE COUNCIL



YARRIAMBIACK SHIRE COUNCIL

ANNUAL REPORT 2014 - 2015

Yarriambiack Shire Council
34 Lyle Street, Warracknabeal Victoria 3393
T: 5398 0100
<http://www.yarriambiack.vic.gov.au>



ACCESSIBILITY

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Disclaimer

An Annual Report provides information on the year's achievements, departmental changes, financial statements and legal compliance to parliament, stakeholders and the general public.

This publication may be of assistance to you but the Yarriambiack Shire Council and the materials presented in this booklet are for information purposes only. Information is provided solely on the basis that readers will be responsible for making their own assessment of the matters discussed and are advised to verify all relevant representations, statements and information and obtain independent advice before acting on any information contained in or in connection with this booklet.

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INTRODUCTION

Welcome to the Annual Report 2014-15

Yarriambiack Shire Council is committed to transparent reporting and accountability to the community and the Annual Report 2014-15 is the primary means of advising the Yarriambiack community about Council's operations and performance during the financial year.

SNAPSHOT OF COUNCIL

The Yarriambiack Shire Council includes the townships of Warracknabeal, Murtoa, Hopetoun, Minyip, Rupanyup, Beulah, Brim, Lascelles, Lubeck, Patchewollock, Speed, Tempy, Woomelang, Yaapect, Sheep Hills, Rosebery and Turriff.

The Shire 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. It is 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.

Attractions within the Yarriambiack Shire include:

Murtoa Stick Shed, Wimmera Inland Freezing Works Museum, Water Tower Museum and Concordia Cottage, Marma Lake and Rabl Park, Minyip Heritage Town, Yarriambiack Creek, Warracknabeal Agricultural Machinery Museum and Historical Centre, Federation Place, Corrongo Homestead, Mallee Bush Retreat, Wood's Museum, Wyperfeld National Park, Jack Emmett Billabong, Redda's Park, and Cronomby Tanks Reserve.

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.

PURPOSE:

OUR VISION

In consultation with our community Yarriambiack Shire Council will provide a viable, sustainable and vibrant future.

OUR MISSION

Through strong leadership, transparency and strategic planning Councillors and Staff in partnership with community will achieve our vision.

OUR VALUES

Customer Service

- treat our customers with courtesy and respect;
- lead and develop leadership within our community;
- constantly strive to improve our services;
- forge closer relationships with customers
- investigate matters thoroughly and objectively, and
- keep our customers informed, in plain language, about the process and outcome.
- treat people fairly, with respect and have proper regard for their rights;
- make decisions lawfully, fairly, impartially, and in the public interest;
- we are honest, trustworthy, reliable, transparent and accountable in our dealings;
- we are careful, conscientious and diligent;
- use public resources economically and efficiently, and
- actively pursue positive outcomes for the community.

Continuous Improvement

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

SNAPSHOT OF COUNCIL

FAST FACTS

- Yarriambiack Shire Council covers an area of 7,158sq km.
- Has an estimated residential population of 6,892 people.
- Yarriambiack Shire Council was formed on 19 January 1995 by the amalgamation of the former Shires of Karkarooc and Warracknabeal, most of the Shire of Dunmunkle and part of the Shire of Wimmera.

In the 2014-15 financial year Yarriambiack Shire Council:

- Delivered 13,999 Meals on Wheels.
- Issued 87 planning applications with a total value of \$5,813,720.
- 104 staff were employed with Yarriambiack Shire Council.
- 855 childhood immunisations given.
- 7,700 properties in Yarriambiack Shire Council with a total value (CIV) \$1,685,543,800.
- 93 building permits were issued with a total value of \$6,152,148.
- Approximately 300 trees were planted in nature strips, parks and reserves.
- 70 birth notices and 100 enrolments registered for Maternal & Child Health in the 2014-15 financial year.
- 56,541 metres of footpaths maintained.
- 2,326 tonnes of waste collected.
- 6,848 rateable properties in Yarriambiack Shire Council with a total value (CIV) \$1,639,927,500.
- 11,322 hours of ageing and disability care support provided.
- 4,598 kilometres of local roads maintained.
- 23,312 library items borrowed.
- 1,592 dogs/cats were registered for the 2014-15 financial year.
- Approximately 6,254 voters in the Municipality.
- \$9,510,948.15 rate revenue collected for the 2014-15 financial year.
- 77 grants given to small community groups across the Shire.
- 8,996 members/visitors attended Yarriambiack Shire Council's Leisure Centre.
- Approximately \$10,000 was distributed to Celebrating Young People Grants.



HIGHLIGHTS OF THE YEAR

STRATEGIC OBJECTIVE: COMMUNITY ENGAGEMENT

To engage appropriate interest groups and individuals on awareness of Council activities and services.

Achievements:

- A Youth Leadership group was developed and a youth summit held in June 2015. Involving young people to become more engaged with the Council and their communities.
- Mapping of Yarriambiack towns to highlight safe access for gopher/prams.
- Held community consultations with various towns across the Shire for individuals to review/comment on Council issues.

STRATEGIC OBJECTIVE: RESPONSIBLE MANAGEMENT

To provide leadership and advocacy and be accountable to the local community.

Achievements:

- State Government funding for the upgrade of Yaapect-Rainbow Road.
- Use information technology to foster communication and consultation opportunities including an upgrade of the Council website.
- Community Action Plans continually under development to adapt to changing needs in the communities.

STRATEGIC OBJECTIVE: ASSET MANAGEMENT

The communities current and future needs for assets and facilities are responsibly managed based on community service needs.

Achievements:

- Improved accessibility for all in towns by installing crossover points along streets for gophers, wheelchairs and prams.
- Assisted community based sporting organisations with the upgrade/renewal of sport and recreation infrastructure in Hopetoun, Minyip and Beulah.
- Grant recieved for the upgrade of aerodrome facilities in Hopetoun and Warracknabeal.
- Reconstruction and sealing of Railway St, Warracknabeal; intersection of Hopetoun Yaapect Rd and Glenore School Rd.
- Painting of Minyip and Murtoa swimming pools, shade sails installed at Rupanyup and Woomelang swimming pools along with the completion of upgrade to Hopetoun swimming pool change rooms including disabled toilets, office, first aid room and BBQ facilities.

STRATEGIC OBJECTIVE: SUSTAINING THE ECONOMY & ENVIRONMENT

Lead in sustainable growth and development to meet the community needs.

Achievements:

- Supported the Wimmera Southern Mallee Regional Investment Plan.
- Staffing arrangements at Minyip transfer station.
- Yarriambiack Shire Council was represented at various events such as Mallee Machinery Field Days at Speed, Regional Living Expo in Melbourne and the Caravan & Camping Show at Adelaide and Melbourne.
- Celebrating Young People Grants distributed \$10,000 to 7 groups from Warracknabeal, Hopetoun & Beulah.
- Local produce campaign initiated to celebrate and raise awareness of the local grain industry.
- Awarding of new kerbside waste and recycling collection contract for 5 years.

CHALLENGES AND FUTURE OUTLOOK

CHALLENGES

- Implementation of a sewerage scheme for Beulah.
- Advocate for the retention of recreational lakes or other recreational water facilities with the purpose of securing water based recreational activities in the Municipality.
- Improvement to quality of water supply to residents of Yarriambiack Shire Council.
- Advocate for total mobile phone coverage across the Municipality.
- Increased funding for rural kindergartens, library services and meals on wheels.
- Improved education and health outcomes for our community.
- Introduction of BPay and Australia Post payment options for animal registrations.
- Emergency Relief Assistance no longer available from Yarriambiack Shire Council, clients must seek assistance from Wimmera Uniting Care in Horsham.

THE FUTURE

- Develop the Sport and Recreation Strategy.
- Promote 'Buy Local' Campaign.
- Develop a maintenance and replacement schedule for all groups of assets managed by Council, including heritage listed buildings.
- Develop children's services in accordance with Council's 2013-17 Municipal Early Years Plan.
- Develop early years health and education services that continue to meet communities changing needs.
- Programmed \$378,000 of sealed road shoulder sheeting throughout the Shire.
- Develop a top down risk and safety culture approach from management and supervisors whereby the culture becomes a core value of their work ethic in Council.
- Develop capital works and safety items funding policy for swimming pools.
- Ongoing development of new works depot at Hopetoun, upgrades to mechanics works depots at Hopetoun and Warracknabeal and replacement of cladding at Murtoa works depot.



THE YEAR IN REVIEW

MAYOR'S REPORT

As the Yarriambiack Shire Council Mayor it is with a great deal of pride and pleasure and that I provide the introduction to the 2014/2015 Yarriambiack Shire Council Annual Report. Since being elected to the position of Mayor in November 2013 it has definitely been an honour to serve and represent the Yarriambiack Shire Council and its wonderful community in this humbling and prestigious role.

The Annual Report is an important document that provides a transparent and accountable record of Yarriambiack Shire Council's performance during the 2014/2015 financial year in meeting its strategic objectives as set out in the Council Plan.

The Victoria Local Government Act 1989 requires all Council's to provide an Annual Report to the Minister for Local Government by the 30th September each year. In addition to meeting this statutory obligation, the Annual Report reflects Councils values by ensuring that its ratepayers, residents, businesses, staff, State and Federal politicians, peak bodies, community groups and organisations are appropriately informed and able to contribute to Council's decision making processes.

Good governance is a critical and vital part of Local Government and being accountable to the community. Good governance is reflected in the Council Plan identifying Council's commitment to honest and transparent government, acting with integrity as well as compassion and maintaining the highest level of good management.

Good governance provides rate payers and residents with the confidence to know that their rates are being used wisely and appropriately and that their democratically elected Councillors are making fair and sound decisions based on proper processes and systems.

I believe that it is appropriate that I recognise and acknowledge the outstanding contributions and commitment of my fellow Councillors and in particular their endeavours to work co-operatively and diligently for the overall benefit and betterment of the entire Municipality and region. Their dedication and willingness to address critical issues and resolve them in a mature and positive manner has been particularly impressive. Generally parochial matters have been set aside enabling the Council to have a positive strategic focus in addressing crucial and critical issues that confront our Municipality and region.

In closing, I very much wish to thank and congratulate the Council staff led by our Chief Executive Officer, Ray Campling for their commitment and professionalism. In addition, I would particularly also like to sincerely extend my appreciation and gratitude to our many and widely spread volunteers who have contributed so much energy and personal time to assist and enhance the lives of so many people throughout the Yarriambiack Shire.

Your selfless efforts are very much appreciated. Thank you and please keep up the great work as it is very much appreciated and acknowledged.



Cr Andrew McLean
Mayor

CHIEF EXECUTIVE OFFICER'S REPORT

As in recent years the 2014/2015 financial year was very much a duplication of previous years and again a year in which we worked particularly positively and constructively to develop and strengthen our commitment of continual improvement in providing relevant, realistic and appropriate services to our ratepayers, residents and visitors to the Yarriambiack Shire.

It was also a year in which we continued to proactively advocate and lobby both State and Federal Government for and on behalf of our residents and ratepayers of the Yarriambiack Shire.

As in past year's significant time, effort and commitment was spent and focused on relationship building and development, enhancement, collaboration, planning, financial accountability and addressing our identified goals, objectives and outcomes. Additionally, Council also placed considerable emphasis on developing an understanding and a constructive and supportive relationship with the various and diverse sectors of our community and region.

Council also placed considerable emphasis on further developing its productive relationships with both the State and Federal Governments and as a consequence significant and particularly favourable outcomes have been achieved which has resulted in substantial direct and indirect benefits being delivered to our various communities.

Council is very much committed and obligated to further establishing and capitalising on its various relationships and partnerships to ensure that a positive and advantageous difference is made to our communities. We propose to ensure that Yarriambiack Shire Council continues to engage and relate to its diverse communities and fully examine how these important relationships can become even more productive and successful for the overall benefit of the Shire and ultimately the achievement and fulfilment of our community's needs, expectations and aspirations.

The information contained in this report will provide the community with an opportunity to fully determine and also judge the progress that Yarriambiack Shire Council has made during the 2014/2015 financial year. It is envisaged that the year ahead will again offer a wide range of unparalleled challenges and potentially an array of opportunities for our community.

Council has planned to ensure that its activities support, encourage and provide added value enabling our community to fully derive benefit from every opportunity that comes our way. There will undoubtedly also be numerous challenges that we will be required to address. Possibly even more than we have experienced and encountered in previous years. However, I know that we have the leadership, commitment, enthusiasm and professionalism and most importantly the teamwork and a fantastic community to succeed!

Council is particularly committed to continually reviewing the way in which we do things, how we operate and identify areas where we can improve and be even more responsive, efficient and effective. I would very much like to extend my personal congratulations and gratitude to all our staff, and sincerely thank them for their much appreciated efforts and commitment.

I am extremely proud of every one of them. It is definitely a pleasure and privilege to lead and work with them.

To the Mayor Andrew McLean and your fellow Councillors congratulations on your leadership and in particular for the excellent working relationship that has been established and developed with the management team and general staff over the past twelve months.

I would particularly like to thank our exceptional and highly resilient community and in particular our many selfless and much appreciated volunteers for their support, co-operation, understanding and assistance throughout the year and for also making the Yarriambiack Shire an amazing place to live, work, visit, raise a family and call home!

In closing, I am exceptionally proud that although we are acknowledged as a small rural Council we are also recognised and respected as a Council that punches well above its weight but in saying that we will definitely can not rest on our laurels!



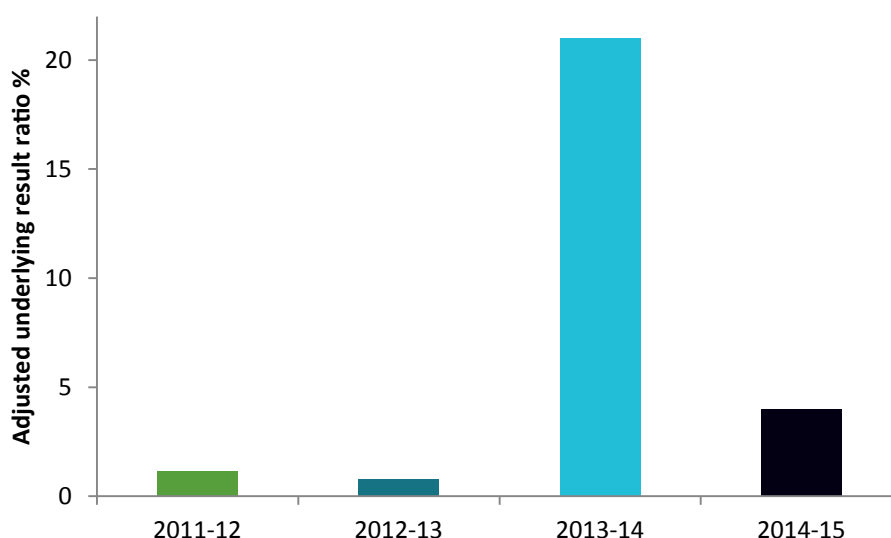
Ray Campling
Chief Executive Officer

FINANCIAL SUMMARY

Yarriambiack Shire Council's financial position continues to remain sound. A summary of our performance is outlined below. Detailed information relating to Council's financial performance is included within the Financial Statements and Performance Statement sections of this report.

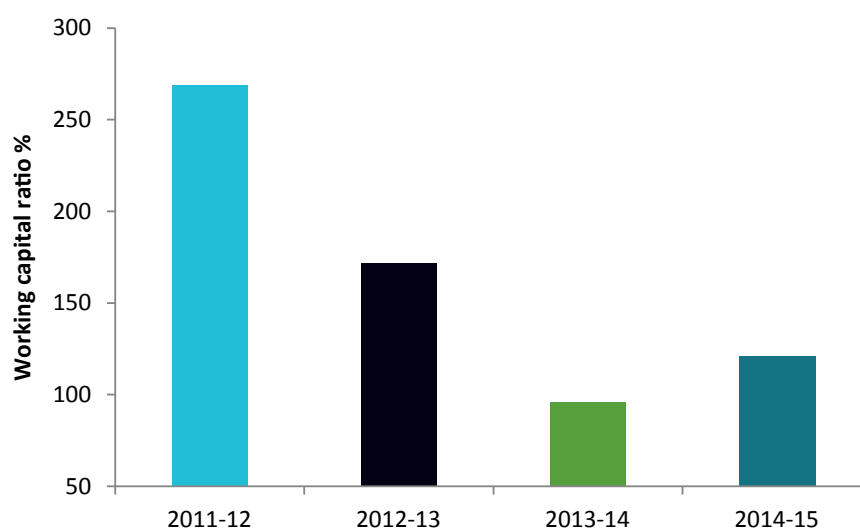
OPERATING POSITION

Council achieved a surplus of \$1,752 in 2014-15. This surplus compares favourably to the prior year deficit of \$4,563. As per the Comprehensive Income Statement in the Financial Report, the favourable variance is due mainly to Council receiving \$2.3 million from the Victorian Grants Commission on the 30 June 2015.



LIQUIDITY

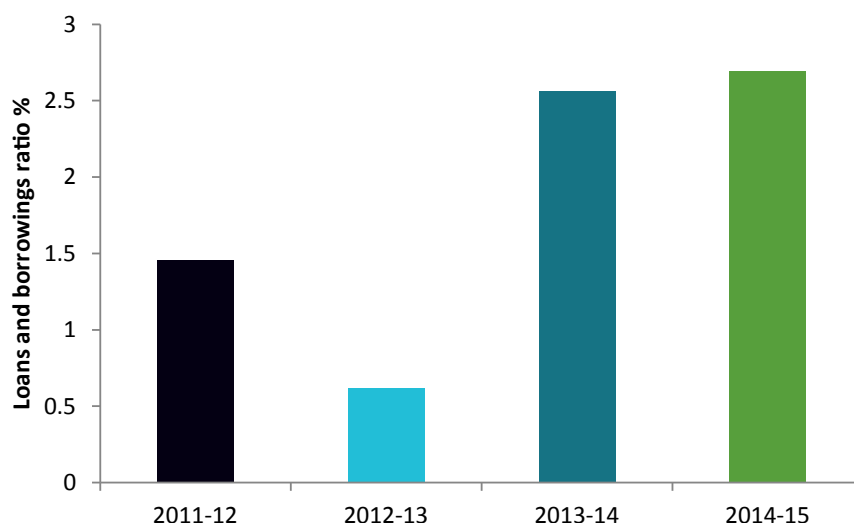
Cash has increased by \$2,390 from the prior year mainly due to the early payment of the 2015-16 Victorian Grants Commission of \$2.3 million at the end of the 2014-15 year. The working capital ratio which assesses Council's ability to meet current commitments is calculated by measuring Council's current assets as a percentage of current liabilities. Council's result of 118% is an indicator of satisfactory financial position and within the expected target band of 100% to 300%. If the affects of unspent borrowings is removed, Council's working capital ratio was 121%.



FINANCIAL SUMMARY

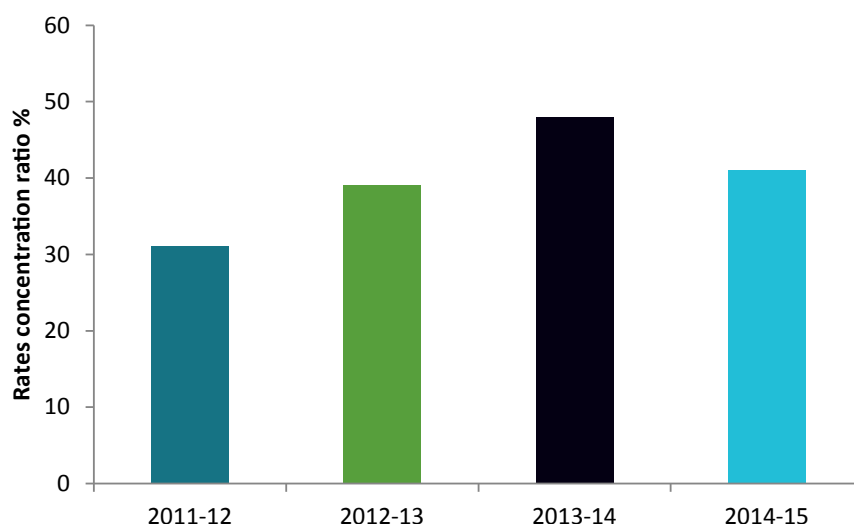
OBLIGATIONS

Council aims to ensure that it is able to maintain its infrastructure assets at the expected levels, while at the same time continuing to deliver the services needed by the community. To bridge the infrastructure gap, Council invested \$6,067 in renewal works during the 2014-15 year. This was funded from operations and cash reserves. At the end of the 2014-15 year Council's debt ratio which is measured by comparing interest-bearing loans and borrowings to rate revenue was 3% which was within the expected target band of 0% - 10%. Council's asset renewal ratio which is measured by comparing asset renewal expenditure to depreciation was 82% which was within the expected target band of 50% - 100%.



STABILITY AND EFFICIENCY

Council raises a wide range of revenues including rates, user fees, fines, grants and contributions. Despite this, Council's rates concentration which compares rate revenue to adjusted underlying revenue was 48% for the 2014-15 year which is within the expected target band of 40% - 80%. In the 2014-15 year the Council rate increased to 6%. This resulted in an average residential rate per residential assessment of \$699 which compares favourably to similar Council's in the regional area.



DESCRIPTION OF OPERATIONS

Yarriambiack Shire Council is responsible for more than 80 services, from family and children's services, 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 support the wellbeing and prosperity of our community. Council's vision, strategic objectives and strategies to further improve service and facilities are described in our 2013-17 Council Plan and the associated 2014-15 Budget 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.

MAJOR CAPITAL WORKS & CONTRACTS

During 2014-15 the major capital works included the following:

HOPETOUN RECREATION RESERVE COMMUNITY CENTRE FACILITIES UPGRADE:

A combined grant of \$298,000 from the State Government has been obtained for a total capital expenditure of \$350,000. The works include enlargement of the existing building, new football and umpires change rooms/showers/toilets, new toilet facilities for the community meeting area and construction of a disabled toilet and shower facility. Work is expected to commence in September 2015 and be completed in March 2016.

RUPANYUP MATERNAL & CHILD HEALTH CENTRE:

The Rupanyup Maternal and Child Health Centre is currently undergoing a \$45,000 internal upgrade which has included increasing the waiting room area, installation of a disabled toilet facility, a refurbished kitchen and new floor coverings. Work is expected to be completed in early July 2015.

SPORT & RECREATION STRATEGY:

A grant of \$30,000 has been obtained to carry out a Shire wide Sport and Recreation Strategy 2016-20, which has a total cost of \$50,000 and is expected to be completed by February 2016.

HOPETOUN RSL:

A grant of \$27,000 was obtained from the State Government to carry out upgrades at the Hopetoun R.S.L. These upgrades included construction of a storeroom, upgrading the electrical system and plumbing, upgraded entry doors and porch, upgrading and painting of internal linings and rehabilitation of flooring. The works were completed in June 2015 at a total cost of \$40,000.

SHEEP HILLS HALL:

A shade structure was constructed at the rear of the Sheep Hills Hall in March/April 2015 to provide additional room for attendees at functions etc. The structure has the south and west walls enclosed to protect patrons from the elements, and was constructed for a total cost of \$10,000.

In 2014/2015 the following contracts were tendered out and awarded:

Supply & Installation – Synthetic Bowling Green	\$ 155,200	Term 1 year
Sealing of Various Local Roads	\$ TBA	Term 3 Years
Supply & Delivery of One Grader	\$ 264,000	Term 1 Year
Supply & Delivery of Prime Mover Truck	\$ 219,318	Term 1 Year
Supply Two 2nd hand Tractors	\$ 146,217	Term 1 Year
Patching & Stabilisation Works	\$ 134,020	Term 1 Year
Kerbside Waste Collection Service	\$ 292,026	Term 5 Years
Kerbside Recycling Collection Service	\$ 255,524	Term 5 Years
Kerb & Channel Construction	\$ 430,234	Term 1 Year

DESCRIPTION OF OPERATIONS

MAJOR CHANGES

- In February 2015 Council reviewed its funding as part of the Budget process and it was decided that the position of Community, Business and Economic Development coordinator was not sustainable.

Council has restructured to ensure support for local business and communities is strongly supported across a number of portfolios and is in the process of developing a new Economic and Tourism plan to support this process into the future.

- Following a community consultation process Yarriambiack Shire Council developed a Youth Engagement plan 2014- 2018 that identified a move to having young people more involved in their community. To develop the plan a youth engagement officer was employed in September 2014, Olive Moynihan quickly began to work with young people and develop the plans goals. A film event planned and ran by young people began at Hopetoun in November 2014, unfortunately in January 2015 Olive returned to New Zealand and the Shire readvertised the position.

In April 2015 Murray McKenzie was appointed to the role and has rapidly developed a good relationship with young people across the Shire. A Youth Leadership group was developed and a youth summit held in June 2015 as a step towards having young people become more engaged with the Council and their communities and learn to speak out and represent their networks.

MAJOR ACHIEVEMENTS

- Yarriambiack Shire Council was successful in gaining funding for Warracknabeal and Hopetoun Aerodrome lighting upgrade program and was also successful in gaining funding for an Automatic Weather Station for Warracknabeal.
- Commencement of construction of FLOW FM tower north of Hopetoun.
- Live NBN Wireless services made available at towers in Rupanyup, Murtoa, Minyip, Warracknabeal, Brim, Beulah and Hopetoun.
- Council adopted a Prevention of Violence Against Women Leadership Statement and a Family Violence policy and procedure.
- The southern half of Yarriambiack Shire will benefit greatly with new mobile phone towers at Wallup (near intersection of Borung Hwy and Blue Ribbon Rd), two further towers on the Blue Ribbon Road, one near the intersection of Minyip and Dimboola Rd and the other at Kalkee. Also a tower at Kewell on the Henty Highway to help fill the gap between Horsham and Warracknabeal. Sheep Hills will get a tower as well as Boolite. Another tower will be located at Laen to the east of Minyip.

In the north of Yarriambiack Shire, the township of Patchewollock will be ecstatic that mobile coverage will be a reality. As there is another round of funding for the Blackspot Program, Council will focus on areas that missed out in round 1 including Yaapect. Yaapect was detrimentally affected by poor coverage during the 2014 bush fires and with Yaapect being the gateway to Wyperfeld National Park each year this must be a priority. Other areas where Council will lobby for improved coverage include Lubeck and the area between Rupanyup and Glenorchy.

- CEO, Ray Campling appointed as Rural Council Victoria's representation on the State Governments Fairer Rating System Panel.
- Construction of Resource Resale Centres at Warracknabeal, Hopetoun and Murtoa.

SHIRE HAPPENINGS

JULY 2014

All recreation, service, community organisations, volunteer and fundraising groups which are formally constituted organisations, located within the boundary of the Yarriambiack Shire Council municipal boundaries are eligible to apply for a maximum of \$3,000. Eligible projects may include small equipment, events, projects that encourage visitors and tourism to the region.

In support of the many community organised events held within our Municipality, Yarriambiack Shire Council offered the opportunity for Council sponsorship events. The sponsorship grants are to be used for prize money or purchase of a trophy for a competition open to the public and scheduled as part of an event or festival.

Yarriambiack Shire Council requested quotations from interested contractors for the renovation of the laundry, ladies' and men's amenities at the Murtoa Caravan Park.

Member for Mildura Peter Crisp announced a Victorian Coalition Government investment of \$30,000 towards upgrades to the Hopetoun RSL Community Hub. The Hub a weatherboard soldiers and sailors hall, built in 1947, can cater up to 100 people and is currently used by the Hopetoun RSL. Yarriambiack Shire Council will auspice the project and oversee the contract management with Hopetoun RSL sub branch to oversee all works and organise contractors.

AUGUST 2014

Yarriambiack Shire once again offered Celebrating Young People Youth Grants. The program encourages groups and individuals to work with young people to develop ideas for involvement in the area of arts, culture, recreation, environment, health and welfare. Community groups and individual are able to submit applications for up to \$1,000.

Shire Councillors, CEO and Managers attended a community meeting at Hopetoun to discuss roads, rates, tourism and community facilities, at Hopetoun. James Magee gave an overview of Council's current works programs. Gavin Blinman covered Local laws issues. Marianne Ferguson covered discussions on tourism. Members of the public also had a chance to ask questions.

Yarriambiack Shire Council has ramped up its fight against mobile phone black spots with a plea to the Federal Government. Council has offered to offset costs to the Federal Government to improve mobile phone coverage in the area. Council made a submission to the government about the contribution it could make towards the installation of towers in the Shire. Infrastructure and Planning Director James Magee requested towers at Yaapeet, Patchewollock and Lubeck. Rupanyup, Minyip and Murtoa were the first towns to connect via fixed wireless towers in town.

Council advertised its intention to conduct a review of its Road Hierarchy. A copy of Council's proposed Road Hierarchy was available for inspection at the Yarriambiack Shire Offices in Warracknabeal, service centres at Rupanyup and Hopetoun or accessed online by viewing Council's website.

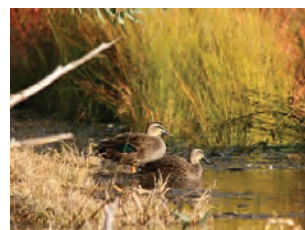
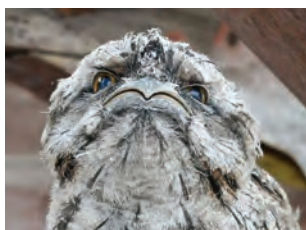
Yarriambiack Shire Council has adopted plans put forward in the Wimmera Southern Mallee Regional Transport Strategy following its monthly meeting. The strategy has been developed by the Wimmera Southern Mallee Transport Group as a joint venture with Local and State Government, with input from the Department of Transport, Planning and Local Infrastructure, Vic Roads and Public Transport Victoria. The aim is to provide an overarching framework for transport planning throughout the Yarriambiack, Buloke, Hindmarsh, Horsham, Northern Grampians and West Wimmera Councils.

SEPTEMBER 2014

Council advertised the opening of Community Grants Funds Applications. All recreation, service, community organisations, volunteer and fundraising groups which are formally constituted organisations, located with the boundary of the Yarriambiack Shire Council municipal boundaries are eligible to apply for assistance under this scheme. These grants are to assist with conducting events as well as the maintenance and capital improvements of community assets. The maximum grant available for each group is \$500.

All seniors were invited to attend a performance of James Blundell at the Warracknabeal Town Hall. Following the concert everyone attended a free BBQ lunch at the Warracknabeal Leisure Centre. Transport was made available to residents from Murtoa, Rupanyup, Minyip, Speed, Patchewollock, Brim, Woomelang, Hopetoun and Beulah.

A boost to Yarriambiack Shire's economy, new owners Rachel



Maffs and Fiona McQuilkin relaunched Minyip's Emma's Cafe. Yarriambiack Council's Community Business and Economic development co-ordinator Jaye Macumber said he hoped the relaunch would help draw other businesses to Minyip.

Hopetoun P-12, Warracknabeal Secondary College, Warracknabeal Special Development School and Murtoa Secondary College attended the book launch of 'Honouring the Sacrifice: World War 1 Memorials of Yarriambiack Shire' authored by Yarriambiack Shire Councillor Graeme Massey. The book documents all known World War 1 memorials from throughout the Shire to acknowledge and honour the thousands of people who fought in the War. The Shire obtained a grant for the project through the Anzac Centenary Local Grants Program and students quickly got to work searching through Honour Rolls in the Shire. The Students spent 12 months researching local soldiers to complete the book. Cr Graeme Massey and Mayor Andrew McLean were on hand to launch the book, with Mayor McLean officially opening the launch. The Students spent 12 months researching local soldiers to complete the book.

More than 120 people attended three Dunmunkle University of the Third Age expos in Yarriambiack. There were expos at Rupanyup, Minyip and Murtoa last month. U3A is for people at or approaching retirement age who want to learn new skills and keep their minds active. Yarriambiack Shire Community Services Manager Gavin Blinman and Councillor Terry Grange attended this forum.

Residence of Beulah attended the Beulah Community Consultation at the Beulah Business Centre. Chief Executive Officer Ray Campling introduced Mayor Andrew McLean, Councillors Lisa Woods, Graeme Massey, Terry Grange and Helen Ballentine and Staff James Magee Director of Infrastructure, Bernie Naylor – Manager of Infrastructure Services, Alan Peters – Works Supervisor and Chris Lehmann – Works Coordinator. Also attending was Mal Coutts from Wimmera Uniting Care, who is a RARE (Rural & Remote Engagement) Outreach Worker. CEO Ray Campling asked the Councillors and Staff to discuss the Beulah Community Consultation Sheets, with the community asking questions as they went along. At the end of the discussion, questions were asked and answered. It was then time to mingle and have a chat and enjoy a delicious meal of soup, sandwiches and slices catered by the Beulah Progress Association.

Council at its August meeting discussed the importance of maintaining the concrete sill across the Wimmera River, just downstream of the Yarriambiack Creek off-take. This sill is in disrepair and is reducing the amount of water distributed to the Yarriambiack Creek.

Council passed a motion requesting GWM Water repair the concrete sill across the Wimmera River as soon as possible. The urgency of the repair is necessary before any significant flows are experienced in the Wimmera River. The concrete sill

was constructed across Wimmera River in 1967 just past the Yarriambiack Creek off-take in order that water be reasonably shared between the Wimmera River and Yarriambiack Creek. The broken sill means that during low flows, water bypasses the creek off-take depriving the thirsty creek of valuable water.

Council has called on the Federal Government to take renewable energy seriously, as it risks losing a \$650 million wind farm project. Company RES proposed the 110 turbine project at Murra Warra but its future is uncertain after a Federal Government commissioned review recommended abolishing the Renewable Energy Target. Council wrote to Member for Mallee Andrew Broad and all Victorian federal senators to emphasise the importance of the renewable energy industry and to ask them to support the retention target in its current form. This wind project could create 235 direct jobs and 375 indirect jobs during construction over two years. The projects 25 year lifespan would sustain 15 permanent jobs and 45 indirect jobs.

Yarriambiack Shire Councillors have said "no" to violence against women, endorsing a new leadership statement articulating its vision and commitment to the issue during a monthly meeting. The leadership statement calls for all community members to endorse Council's vision that "Yarriambiack Shire remain a safe, respectful and equitable community woman and children live free from violence and abuse". Council also declared its commitment to educate local business and community members to recognise the warning signs of family violence and the importance of making a stand and saying "no" to violence and discrimination in all aspects of community life.

Dunmunkle U3A held Expos at Rupanyup, Minyip and Murtoa. The Expos were opened by Councillor Terry Grange in Murtoa and Minyip. Cr Grange congratulated the team on getting U3A up and running, involving the three towns stating that Council will support Dunmunkle U3A in everyway they could.

Work has started on upgrading the Hopetoun rail line, stage one of the Victorian Coalition Government's \$220 million Murray Basin Rail Project. Yarriambiack Shire Councillor Helen Ballentine and Parliamentary Secretary for Regional and Rural Development and Member for Mildura Peter Crisp checked out the progress of stage one of the Hopetoun rail line upgrade.

Groups or organisations wishing to make an application for the Community Grants should contact the Yarriambiack Shire, all recreation, service, community organisations, volunteers and fundraising groups which are formally constituted organisations located within the boundary of the Yarriambiack Shire Council.

OCTOBER 2014

Mayor Cr Andrew McLean sincerely thanked and congratulated all our Meals on Wheels Volunteers for their much appreciated and selfless contributions and assistance throughout the year.

SHIRE HAPPENINGS

Councillor Terry Grange has expressed his concern about the safety of Minyip residents following the departure of Senior Constable David Flannery several weeks ago, and is seeking answers from Victoria Police command in relation to when, or indeed if, a new police officer will be appointed and stationed at the town permanently. Mr Grange wrote a letter to Wimmera Division Superintendent Kent. Superintendent Kent replied promptly to Cr Grange the next day saying he was more than happy to meet and discuss the matter in person. Supt Kent assured Cr Grange that as yet no decision has been made in relation to Minyip. It is a requirement whenever a position in Victoria Police is vacated a review of the position is conducted rather than automatically filling the position.

Yarriambiack Shire Council's Mayor Andrew McLean congratulated the Warracknabeal Show Committee for organising this year's Warracknabeal Agricultural and Pastoral Society Show. Mayor Andrew expressed the show is a fantastic opportunity for people to display their produce and abilities. It is a time for young people to come along and enjoy all the attractions the show has to offer while for others, it may mean catching up with friends. The Mayor encouraged all to go along and support the Committee.

Council called for Nominations for Australia Day Awards for 2015. Nominations are for persons who may qualify as 'Citizen of the Year', 'Young Citizen of the Year' and the 'Community Event of the Year'.

Yarriambiack Shire Council will ensure that history is not lost by creating an honour roll comprising the 16 women who have served as Councillors, as the 100th year anniversary of women in local Council was recognised. Since 1914 a total of 16 district women have served on these Council's and Yarriambiack Shire Council celebrated these achievements inviting all 16 past and present Councillors to attend a celebrating function at Council's monthly meeting.

Council hosted a community forum at the Minyip Recreation Reserve receiving an impressive amount of community response and feedback on some of the biggest issues facing the shire. Andrew McLean officially opened the forum. Chief Executive Officer Ray Campling, Councillor Terry Grange, Director of Infrastructure and Planning James Magee, Business Development Officer Jay Macumber, Community Services Manager Bernie Naylor and Building Surveyor Wayne Wilkie along with Council staff were in attendance to speak about various matters.

Council employs a new Youth Engagement Officer Olive Moynihan. Olive is originally from New Zealand and has been living in Melbourne for several years.

Mayor Andrew McLean went to Parliament House Melbourne along with fellow Mayors to meet with members from both sides of the House to put the case of the Rail Freight Alliance in regard to the options for rail upgrades in our region.

Yarriambiack Council will receive more than \$900,000 to perform road construction and street repairs as part of the \$10 million Roads to Recovery program. Member for Mallee Andrew Broad has welcomed the delivery of Federal Government's \$2.1 billion Roads to Recovery program announcing that nine Council's in the Mallee Electorate will receive \$9,937,364 towards local road construction and street repairs. Deputy Prime Minister and Minister for Infrastructure and Regional Development Warren Truss wrote to all Council's advising them of their full allocations for the 2014/15 to 2018/19 Roads to Recovery program.

60 Seniors from across the Shire learnt ways to enhance their physical, social, emotional, spiritual and financial wellbeing during a free "Living well, ageing even better" forum at Warracknabeal Community Centre. HACC staff attended this forum.

One of the three proposed community gardens within Yarriambiack Shire will progress with funding announced for Beulah. The Beulah site has been cleared and the garden group is preparing initial site designs, after receiving \$70,000 in funding to assist the project, community projects director, Gavin Blinman advised Councillors.

The Mayor and Councillors along with Yarriambiack Creek Development Committee held an official opening of the Yarriambiack Creek footbridge opened by Minister Hon Peter Walsh MLA. A light lunch followed the opening.

Council offered a free green waste day for residents throughout the Yarriambiack Shire.

Wimmera Catchment Management Authority hosted a community meeting for Yarriambiack and Dunmunkle creek flood investigations. The Yarriambiack investigation will also seek community input for a proposed alignment for a levee to protect Warracknabeal and develop flood mapping for Brim. Yarriambiack Shire Council, GWMWater and Victorian State Emergency Service groups will provide support, feedback and advice.

Wimmera Council's will save millions of dollars when a new lighting project starts. The Lighting the Region project involves 16 Victorian Council's, including the Wimmera municipalities of Horsham, Ararat, Northern Grampians, Yarriambiack, West Wimmera, Hindmarsh and Buloke. Every Council street light from old technology into cutting edge technology, the new lights will be more reliable than the current ones which will lead to further savings. Lighting the Region Chairman and Yarriambiack

Deputy Mayor Ray Kingston said the project had been two years in the making.

NOVEMBER 2014

Yarriambiack Shire's Warracknabeal and Hopetoun Aerodromes will receive almost \$500,000 for lighting and runway upgrades. New lights will make both runways compliant with Civil Aviation Safety Authority requirements. Warracknabeal Aerodrome will receive \$245,000 while the Hopetoun Aerodrome will receive \$249,000. The new lights will be LED lights so they will be cheaper to run, brighter and easier to maintain.

Six of the Shire's town kindergartens have received grant allocations for this year. Kinders with fewer children were eligible for the grants to cover costs. Murtoa received \$6,000 which would help finish the year in a cost-neutral position. Rupanyup also received \$6,000, Hopetoun \$10,000. Beulah and Minyip \$18,000 and Woomelang \$20,000. Beulah and Woomelang get bigger amounts because they have got fewer children – they have had four and three.

Council opened a competition to encourage businesses to create and use a Facebook page. The winner would be the business with the most check-ins. The winning business would receive a free radio advertising package from December 3rd to 24th.

About 40 people attended an event which was hosted by the Yarriambiack Shire Council in conjunction with Grampians Women's Health at the Creekside Hotel. Yarriambiack Shire Council Chief Executive Officer and White Ribbon Ambassador Ray Campling kicked off the event before guest's speakers, Northern Grampians Police Inspector Ian Lindsay and Grampians Women's Health Chief Executive Officer Patty Kinnersly.

Yarriambiack Shire Council will receive a boost to local growth through community projects, with Member for Lowan Hugh Delahunty announcing \$372,448 in State Government funding for the region. The Local Government Infrastructure program is an initiative of State Government which provides funds to local Council's to support important projects which are identified for the growth and sustainability of their local communities.

Mayors and CEO's of the Western Victorian Council's have advocated for passenger rail in the region. Passenger rail

transport to the Wimmera was the focus of a recent meeting of the Mayors and Chief Executive Officer. During the meeting it was agreed that passenger rail transport to the western areas of the state was vital for economic development and the maintenance and expansion of rural communities. In order for this objective to be achieved, representatives felt it is essential that a feasibility study be undertaken into how this might be best managed. Council's have agreed to commit funds, and State Government has so far committed some regional transport funds to the project, however local Mayors are now calling for a public commitment from all political parties to supply the rest of the funds needed to fully fund this important study.

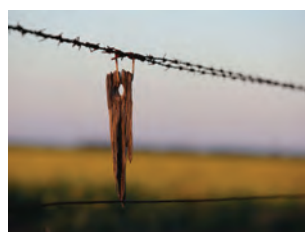
Hopetoun, Beulah and Woomelang are set to benefit from \$105,000 worth of funding through the Local Government Infrastructure Program, following announcements by Member for Mildura, Peter Crisp. Yarriambiack Shire CEO Ray Campling and Councillor Helen Ballentine welcomed Mr Crisp to the Mallee Bush Retreat. This investment will enable the Lake Coorong/ Lake Lascelles Committee of Management to undertake local environment projects that protect and support native plants and animals. Hopetoun RSL's Hall will receive \$10,000 to provide further upgrades to air conditioning, entrance doors and windows. Hopetoun Senior Citizens received \$10,000 to upgrade toilet and bathroom facilities and to renovate outdoor areas. Woomelang is set to benefit, after the announcement that \$45,000 has been allocated to upgrade the Woomelang Multipurpose Centre.

A \$40,000 upgrade to the amenities at the Woomelang Caravan Park was also announced.

DECEMBER 2014

Yarriambiack Shire Council will continue to be led by Mayor Andrew McLean after he was re-elected to the position at the special statutory meeting. Cr Graham Massey was elected deputy mayor.

Nominations were being sought by Yarriambiack Shire Council for persons who may qualify as 'Citizen of the Year', Young Citizen of the Year and the 'Community Event of the Year'. 'Australia Day Awards'



SHIRE HAPPENINGS

Yarriambiack Shire Council has honoured the 16 women who served as Councillors in the 100 years since women were entitled to stand for Local Government election. A new honour roll features the 16 women and the Shires they represented – Karkarooc, Dunmunkle and Warracknabeal which amalgamated to become Yarriambiack in 1995.

JANUARY 2015

Mayor Andrew McLean attended Australia Day ceremony hosted at Rupanyup. This year Andrew awarded the Yarriambiack Citizen of the Year to Rupanyup's Michael Penny. Cr Ray Kingston also attended the Rupanyup ceremony. Councillor Lisa Woods presented this year's Yarriambiack Shire Young Citizen award to Anna Habel at the Warracknabeal Ceremony held at Anzac Park. Cr Helen Ballentine attended Hopetoun Australia day celebrations. Cr Terry Grange and Mayor Andrew McLean attended Minyip Celebrations. Also Cr Terry Grange attended the Murtoa Australia Day breakfast celebrations.

Yarriambiack Shire Council has opened the first round of SHARE community grants for 2015. The Share – Sustainable Health Adaptable Resilient Engaged – program is a community planning process. It helps groups to develop community action plans, promote individual projects for funding and support, coordinate and plan for future infrastructure and service needs and build relationships and connections with stakeholders and other communities. The maximum amount of funding a community group can apply for this round is \$3000 and all applications will be considered unless the organisation received funding in the previous round.

Yarriambiack Shire has been forced to cut more public transport options in the region because of a lack of support. Warracknabeal's community bus service is no longer running. The service was introduced two years ago because of a need for more public transport options in Warracknabeal. The community bus initiative never took off at the most we only ever had six people on board.

MARCH 2015

Yarriambiack Tourism has initiated a Great Grains Recipe Facebook Competition to raise awareness of locally grown produce in the Wimmera Mallee. Yarriambiack Tourism Chairperson/Shire Councillor Helen Ballentine said "We are located in a major grain growing area; it is common knowledge that we grow wheat for bread, barley for beer and grain for breakfast cereals but often, we don't cook with our own produce such as lentils and chickpeas. Yarriambiack Tourism teamed with local businesses to provide different experiences for travellers and large component of this is providing locally grown produce for sale in small retail packs or pulse based

meals on the plate in food outlets. The competition will hopefully stimulate conversations regarding local produce and encourage residents to experiment with the grains grown in the Wimmera Mallee." The competition winners were chosen by the public with the number of 'Likes' attached to recipe on the Yarriambiack Tourism Facebook page. The winner received a produce pack from the Wimmera Grain Store. Dimboola's La Vergne Lehmann is the winner of the Yarriambiack Tourism Great Grains Recipe Facebook competition she was awarded for her 'Spicy Wimmera Red Lentil Soup'. La Vergne took home a produce pack from Wimmera Grain Store and Rupanyup Living, Home and Giftware's.

Australian Council's will share in \$117 million to assist with road construction and maintenance as part of Federal Government's Roads to Recovery program. Council will undertake three projects via the R2R program, at a cost of \$1 million. These projects include the now completed reconstruction and widening of a section of the Hopetoun-Yaaapeet road, the progressing reconstruction of two sections of Rupanyup road and the reconstruction of a section of the Murtoa Settlement road, which is scheduled for completion by the end of June.

Yarriambiack Shire Councillors agreed to write to the Municipal Association of Victoria to indicate it does not support a draft Memorandum of Understanding-Building Enforcement, as proposed by the MAV and Victorian Building Authority in December.

Council invited tenders for Supply of Meals for Delivered Meals Service or Centre Based Meals, nutritional and appetising meals must be prepared in accordance with all Victorian Food Safety Regulations and Home Community Care Guidelines.

APRIL 2015

Council advised residents that Council's new draft Local Law Number 5 is available for public comment. This copy was located at the Yarriambiack Shire Offices at Warracknabeal, Rupanyup and Gateway BEET or could be down loaded from the Yarriambiack Website.

Council advertise Community Grants Funds Applications. All recreation, service and community organisation volunteers fundraising groups which are formally constituted organisations, located within the boundary of the Yarriambiack Shire Council municipal boundaries are eligible to apply for assistance under this scheme, These grants are to assist with the maintenance and capital improvements of community assets and events.

Y-fest was very successful organisers of the annual fest are once again hailing the event a rousing success. The Committee thanks all the volunteers and Yarriambiack Shire staff and outdoor crew.

Yarriambiack Shire invited tenders for Supply of Meals on Wheels for Delivered Meal Service or Centre Based Meals.

Yarriambiack Shire advised to residents that Council's new draft Local Law Number 5 is available for public comment. A copy of the draft can be viewed at the Yarriambiack Shire Office.

Council advertised its need to find new gravel resources. Council Infrastructure and Planning Director James Magee stated the Council needed pits south of Murtoa and Rupanyup, between Brim and Hopetoun and South West of Warracknabeal.

Yarriambiack Shire Council donated \$22,000 to 21 different groups as part of its SHARE Community Grants Program. About 30 groups applied for the funding, asking for a combined \$67,443.

Council welcomed a new Youth Engagement Officer to the team. Murray McKenzie comes to the position after working with the Australian Sports Commissions' Active After School Communities Program since 2006.

Mayor Andrew McLean attended the celebration of the Warracknabeal Town Hall 75th Anniversary with more than 120 people including descendants of former Shire Councillors. Member for Lowan Emma Kealy joined Mayor Andrew McLean and John Pooley, Thomas Hewitt's grandson, in cutting the commemorative cake.

Yarriambiack Shire Council has granted a total of \$7,729 to 17 community groups as part of its 2014-15 SHARE Community Group Financial Assistance Scheme.

Shire Staff utilised a new, 32 page booklet to help attract visitors to the district when they attended the 2015 Regional Victoria Living Expo in Melbourne on May 1-3.

There was a record crowd at the Sheep Hills Anzac Day dawn service. Yarriambiack Shire Council Graeme Massey spoke about Gallipoli campaign and gave history of the men from Sheep Hills who served.

Minyip Transfer Station hours will be reduced in a trial to save costs. The operation hours were discussed at a community engagement meeting. Residents were informed of our concerns at the rising costs of operating the Minyip Transfer Station and the small number of residents using the station. Council

reviewed the hours and are trialling 2pm to 5pm on Tuesday and 8am to 11.00am on Sundays.

Yarriambiack Shire Councillor, Helen Ballentine and Gateway Beet's Jane Hatcher attended the Yarra Valley "Women on Farms Gathering" at Healesville and proudly brought home the banner to run the next Women on Farms Gathering at Hopetoun next year. The event has been scheduled for March 18, 2016. Helen also accepted a seed funding cheque for \$2000, from the Yarra Valley event's Committee. Helen said "she is very excited it's another opportunity to show the strengths and attributes of our town and region."

Yarriambiack Shire met with GWMWater to fight potential costs for water carting and the subsequent effect it could have on communities, such as a possible two per cent rate rise. Director of infrastructure and planning James Magee said "Council has not previously agreed to pay for water for roadwork's and did not expect that it would be required to." Under the old channel system the Council dam water was free of charge for the majority of the last 100 years. This was Council use and community benefit.

MAY 2015

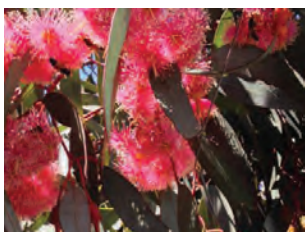
Yarriambiack Shire Community Development Officer Marianne Ferguson, Creekside Hotel owner Sally Gebert, Yarriambiack Shire Councillor Kylie Zanker and Warracknabeal Herald Managing Editor David Ward promoted the district to visitors at the annual Regional Victoria Living Expo in Melbourne.

Council was seeking public input into a new Access and Inclusion Plan. The Access and Inclusion Plan seeks to create a more accessible community for everyone.

Access affects all members of our communities. Parents with pushers, people with injuries, people from a non English speaking background are all affected by access issues.

Expression of interest was sought for people to assist Council on a reference group that will assist in developing the new plan.

Yarriambiack Shire Council seek expressions of interest from community members to form a Steering Committee to oversee the preparation of the Shire Sport and Recreation Strategy 2016/2020. It is envisaged that attendance will be required for four to five meetings throughout the development of the Strategy.



SHIRE HAPPENINGS

MAY 2015

YSC Chief Executive Officer Ray Campling has labelled Council's 2015-16 Budget the most gruelling in more than a decade. Councillors agreed the Budget, released at the Council meeting was tight but responsible. Council proposed a 4.75% rate increase and an increase in the municipal charge from \$63.60 to \$68.20 on all properties. Mr Campling said "the Budget was challenging because of the proposed introduction of rate capping next year. He said Council initially intended to increase rates by 7.5%. Ray praised Councillors and Executive Management for working together on the draft."

Murtoa Caravan Park caretaker Lola Cowie has called it a quits after 35 years. The former Dunmunkle Shire asked her and her husband Bill to take on the caravan park in 1980. Bill was a handyman and could do anything until Bill died nine years ago. Lola was congratulated by Council for her efforts.

Council advertised a 'Big Thank You' advert to all our valued volunteers in the Yarriambiack Shire.

On May 2015 Yarriambiack Shire Council formally considered its Proposed Budget for 2015/2016. The following information is provided in respect of this Public Notice. Council will meet to adopt its Budget at its Ordinary Meeting to be held in Warracknabeal Council Chamber. Copies of the Proposed Budget 2015/16 are available for inspection until 24 June 2015 at Warracknabeal Customer Service Centre, Rupanyup Customer Service Centre, Gateway BEET Hopetoun or Council website.

Council held a Open for Inspection weekend in Warracknabeal offering lots of activities i.e. Country Football & Netball, Races, Wimmera Off Street Racing & Burnout Club, Yarrilinks Community Planting Day at Brim, Wheatland's Agricultural Museum, Wheatland's Warehouse, Historical Centre, Fishing Competition, Roller Derby Wheat City Derby and Creekside Food Fest.

JUNE 2015

Mayors from Mildura, Yarriambiack, Horsham Rural City Council, Southern Grampians and Glenelg Municipalities met with representatives from Vic Roads to discuss the future of the

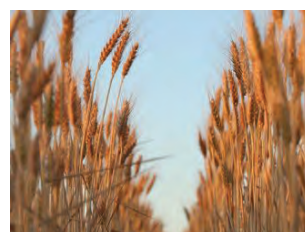
Henty Highway. Council's unite to improve Henty Highway.

Rural Council's Victoria has urged the state government to find another way to cap rates, without using the Consumer Price Index. Yarriambiack Shire Council Chief Executive Ray Campling represented Rural Council's Victoria at a State Government meeting about rate capping last week. The meeting enabled Council's, community and stakeholders to have input into the development of the state government's rate capping policy. Council rates will be capped from 2016 at the Consumer Price Index. Councils will then have to justify any increases above the rate of inflation. Ray Campling said it was a very positive meeting.

Council informed all Emergency Relief clients that as of June 30 this service will no longer be provided by Council. Funding for this service has been allocated by Department of Social Services to new providers and Council will have only a limited amount of vouchers and support packages for clients from Wednesday 1st July. New agencies providing Emergency Relief support will advertise shortly in local media.

Yarriambiack Youth Summit was held on June 25th it was held at the Warracknabeal Town Hall Free Admission. The summit was facilitated by Nathan Hulls Australia's Number One Youth Motivational Speaker, 105 Students attended this summit.

Yarriambiack Council officially adopted its 2015-16 Budget. Yarriambiack residents will face a rate rise of 4.75% in the next financial year. The Shire's municipal charge will rise 8%, and kerbside waste and recycling charges will increase by 5%.



CONTRIBUTIONS & DONATIONS

Access Ministries	\$2,876.00
Anzac Memorial Park	\$53,255.22
Baring Recreation Reserve	\$1,272.73
Beulah Business & Information	\$4,235.16
Beulah Kindergarten Committee	\$2,000.00
Beulah Park Trustees Committee	\$11,353.73
Beulah Swimming Pool	\$23,697.00
Boolite Public Hall & Recreation	\$1,818.18
Brim Active Community Group	\$1,103.34
Brim Lions Club	\$4,115.76
Brim Memorial Bowling Club	\$1,863.64
Brim Memorial Hall	\$579.25
Brim Recreation Reserve	\$7,925.32
Friends of Wyperfeld National Park	\$500.00
Gateway Beet	\$1,909.09
Hopetoun & District Historical	\$500.00
Hopetoun & District Neighbourhood House	\$1,000.00
Hopetoun & District Preschool	\$2,000.00
Hopetoun Cricket Club	\$500.00
Hopetoun Memorial Hall	\$579.25
Hopetoun Mens Shed	\$500.00
Hopetoun P-12 College	\$500.00
Hopetoun Recreation Reserve	\$13,634.42
Hopetoun Swimming Pool	\$31,240.00
Hopetoun Table Tennis Club	\$1,363.64
Lake Lascelles/Corrong Com. Management	\$13,360.46
Lake Marma Committee of Management	\$4,413.34
Lubeck Memorial Hall	\$2,680.77
Lubeck Recreation Reserve	\$3,247.50
Minyip & District Historical Society	\$500.00
Minyip Kindergarten Committee	\$2,000.00
Minyip Memorial Hall	\$3,938.91
Minyip Primary School	\$500.00
Minyip Progress Association	\$1,103.34
Minyip Recreation Reserve Committee	\$16,670.94
Minyip Rupanyup Cricket Club	\$909.09
Minyip Shocking Arts Collective	\$500.00
Minyip Swimming Pool Inc	\$25,161.00
Murtoa Cemetery Trust	\$1,272.73
Murtoa Country Women's Association	\$454.55
Murtoa Golf Club Inc	\$500.00
Murtoa Kindergarten	\$2,000.00
Murtoa Mechanics Institute	\$1,040.00
Murtoa Progress Association	\$1,103.34
Murtoa Showyards Reserve Inc.	\$17,599.70
Murtoa Swimming Pool Inc.	\$42,261.00
Murtoa Tennis Club	\$500.00
Our Lady of Help Christian School	\$909.09
Patchewollock Memorial Hall	\$3,938.91
Patchewollock Progress Association	\$2,012.42
Patchewollock Recreation Reserve	\$2,925.22
Reckless Eye Productions	\$2,500.00
Rosebery Cemetery Trust	\$500.00
Rotary Club of Warracknabeal	\$545.45
Rupanyup Consultative Committee	\$3,285.16

CONTRIBUTIONS & DONATIONS

Rupanyup Kindergarten Committee	\$2,000.00
Rupanyup Memorial Hall Committee	\$818.18
Rupanyup Recreation Reserve	\$6,923.21
Rupanyup SES	\$25,706.00
Rupanyup Swimming Pool	\$22,633.00
Shared Learning & Activities Murtoa	\$1,272.73
Sheep Hills Mechanic Institute	\$579.25
Speed Public Hall	\$2,271.82
Speed Recreation Reserve	\$3,359.66
Tempy Memorial Hall	\$1,181.82
Tempy Memorial Park	\$2,247.50
Tempy Swimming Pool	\$9,705.00
Warracknabeal & District Brass	\$1,363.64
Warracknabeal Action Group	\$4,012.43
Warracknabeal Aero Club Inc.	\$500.00
Warracknabeal Bowling Club	\$1,259.09
Warracknabeal Boxing Gym	\$1,000.00
Warracknabeal Cemetery Trust	\$2,272.73
Warracknabeal Hockey Club Inc	\$500.00
Warracknabeal Memorial Kindergarten	\$2,000.00
Warracknabeal Memorial Swimming	\$60,339.00
Warracknabeal Neighbourhood House	\$900.00
Warracknabeal Satellite VCAL	\$770.00
Warracknabeal SES	\$24,730.00
Warracknabeal's Wheat City Derby	\$1,363.64
WDA Membership Year 1 of 3	\$53,791.00
Wimmera Mallee Netball Region	\$1,000.00
Woodbine Inc	\$909.09
Woomelang & District Bush Nursing	\$909.09
Woomelang & District Development	\$1,103.34
Woomelang Golf Club	\$2,318.18
Woomelang Lascelles Combined Sports Club	\$500.00
Woomelang Memorial Hall	\$5,324.48
Woomelang Outreach Preschool	\$2,000.00
Woomelang Recreation Reserve	\$6,372.92
Woomelang SES	\$13,268.00
Woomelang Swimming Pool	\$24,195.00
Yaapeet Community Club Inc	\$4,150.89
Yaapeet Tennis Club	\$500.00
Yarri Music & Life Festival	\$2,363.64
Yarriambiack Creek Development	\$3,115.76
Yarrilinks	\$500.00

TOTAL **\$630,084.80**

MEMBERSHIPS

Maddocks	\$1,375
Municipal Association of Victoria	\$23,933.82
Rural Councils Victoria	\$3,300
Victorian Local Government Association	\$2,750
Wimmera Development Association	53,791
Wimmera Regional Library Corporation	\$174,852

TOTAL **\$260,001.82**

OUR COUNCIL

YARRIAMBIACK SHIRE COUNCIL PROFILE

Yarriambiack Shire has an area of 7,158 square kilometres and stretches from the Wimmera River just north of the Grampians in the south, to the centre of the Mallee in the north. 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 6,892 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 another twelve small towns spread throughout the Municipality.

Yarriambiack Shire is home to excellent Preschools, Primary and Secondary Schools that offer both public and private education across the region. Small class numbers in the educational environment is often a celebrated benefit amongst Wimmera Mallee Communities. Modern facilities and the latest IT programs are integrated into everyday curriculum to ensure students are stimulated and supported to achieve their maximum educational abilities.

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.

Yarriambiack Shire Council Map



COUNCIL OFFICES

MUNICIPAL OFFICE

Warracknabeal
34 Lyle Street
Warracknabeal VIC 3393
Telephone: (03) 5398 0100
Facsimile: (03) 5398 2502
Email: info@yarriambiack.vic.gov.au

SERVICE CENTRE

Gateway BEET Hopetoun
75 Lascelles Street
Hopetoun 3396
Telephone: (03) 5083 3001
Facsimile: (03) 5083 3309

Website: www.yarriambiack.vic.gov.au
Postal address:
PO Box 243
Warracknabeal VIC 3393

COUNCILLORS

The Council was elected to provide leadership for good governance of the municipal district and the local community. On 2 November 2012 the Yarriambiack Shire Council community elected this Council for a four year term. The Municipality is divided into 3 wards, represented by 2 Councillors in the Hopetoun and Dunmunkle wards and 3 Councillors in the Warracknabeal ward. The 7 Councillors are the elected representatives of all residents and ratepayers across the Shire. Each Councillor is represented for the following committees.



CR ANDREW MCLEAN

Hopetoun Ward
Year elected: 2003
E: amclean@yarriambiack.vic.gov.au
M: 0427 836 849

Delegates:

- GMMWater Community Consultative Mallee Users Group
- Grampians Central West Waste & Resource Recovery Group
- Sunraysia Highway Improvement Committee
- Yarriambiack Creek Advisory Committee
- Yarrilinks - Yarriambiack Landcare Group



CR GRAEME MASSEY

Warracknabeal Ward
Year elected: 2012
E: gmassey@yarriambiack.vic.gov.au
M: 0428 339 377

Delegates:

- Yarriambiack Tourism Association
- Yarrilinks - Yarriambiack Landcare Group
- Yarriambiack Chaplaincy Council
- Wimmera Regional Library Service

COUNCILLORS



CR HELEN BALLENTINE

Hopetoun Ward

Year elected: 2005

E: hballentine@yarriambiack.vic.gov.au

M: 0429 006 016

Delegates:

- GWMWater Regional Recreation Water Users Group
- Municipal Association of Victoria
- North Western Municipalities Association
- Victorian Agriculture Sustainability Project
- Wimmera Mallee Tourism Association
- Yarriambiack Tourism Association



CR RAY KINGSTON

Dunmunkle Ward

Year elected: 2008

E: rkingston@yarriambiack.vic.gov.au

M: 0413 211 072

Delegates:

- Livestock Saleyards Association of Victoria
- Rail Freight Alliance
- Wimmera Mallee Sustainability Alliance
- Victorian Agriculture Sustainability Project
- Warracknabeal Saleyards Committee



CR KYLIE ZANKER

Warracknabeal Ward

Year elected: 2008

E: kzanker@yarriambiack.vic.gov.au

M: 0428 349 058

Delegates:

- Internal Audit Committee
- Municipal Association of Victoria
- North Western Municipalities Association
- Rural Financial Counselling Services, Victoria - Murray Mallee
- Volunteering Western Victoria
- Yarriambiack Community Leaders Group
- WORDS Steering Committee



CR LISA WOODS

Warracknabeal Ward

Year elected: 2012

E: lwoods@yarriambiack.vic.gov.au

M: 0421 635 945

Delegates:

- Wimmera Development Association
- Roadsafes Wimmera
- Internal Audit Committee



CR TERRY GRANGE

Dunmunkle Ward

Year elected: 2012

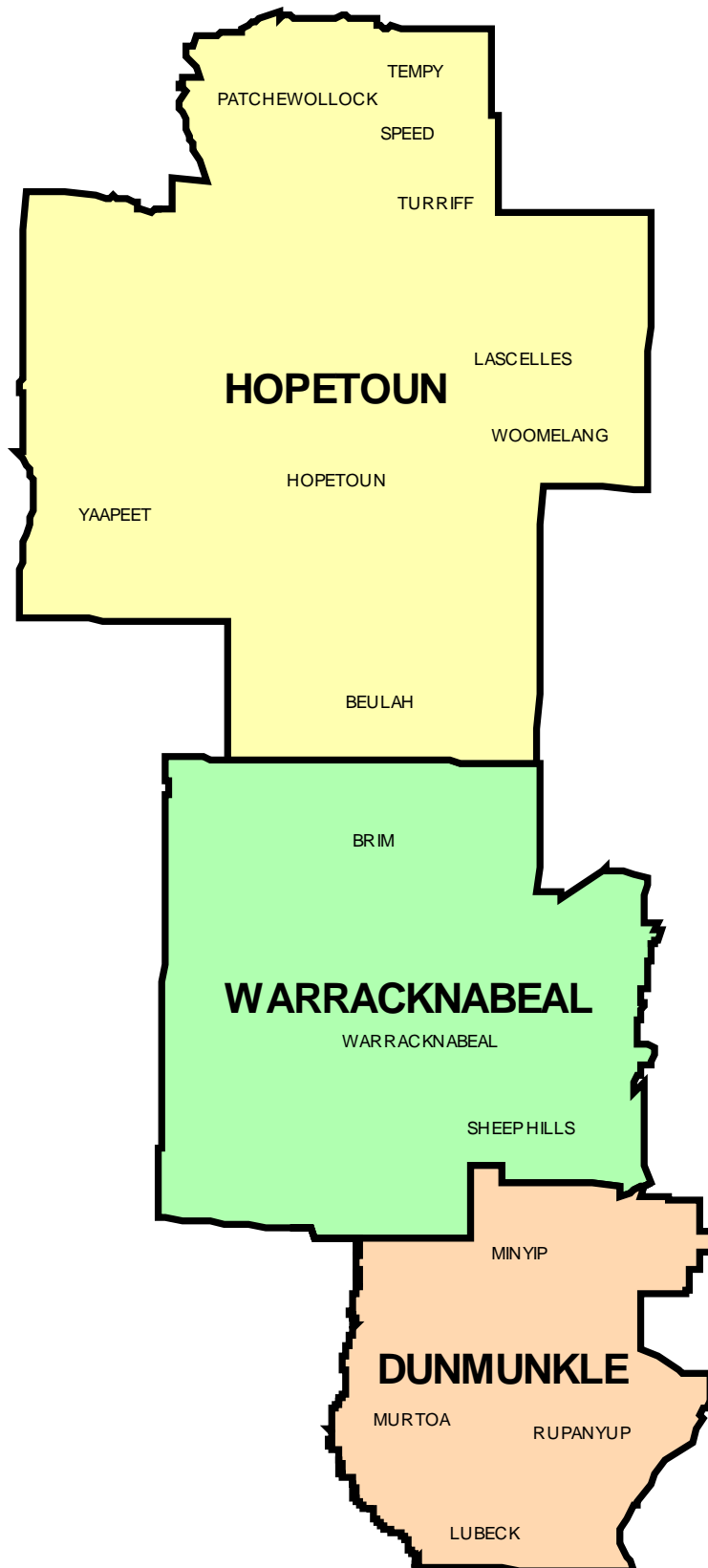
E: tgrange@yarriambiack.vic.gov.au

M: 0408 520 527

Delegates:

- Municipal Emergency Management Planning Committee
- Wimmera Development Association
- Wimmera Mallee Tourism Association
- Wimmera Regional Transport Group
- Western Highway Action Committee

COUNCIL WARDS



OUR PEOPLE

ORGANISATIONAL STRUCTURE

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. One director, three managers and the CEO form the Executive Management Group and lead the organisation.



CHIEF EXECUTIVE OFFICER

Ray Campling



JAMES MAGEE

DIRECTOR OF PLANNING & INFRASTRUCTURE

Areas of responsibility:

- Town Planning
- Building Control
- Asset Planning and Management
- Design and Technical Services
- Infrastructure Maintenance/Construction



ANITA MCFARLANE

CORPORATE SERVICES MANAGER

Areas of responsibility:

- Financial Services
- Information Technology Services
- Corporate Planning
- Insurance
- Community Projects/Grants



GAVIN BLINMAN

COMMUNITY SERVICES & DEVELOPMENT MANAGER

Areas of responsibility:

- Maternal & Child Health
- Home and Community Care Services
- Environmental Health & Local Laws
- Business & Economic Development
- Library



BERNIE NAYLOR

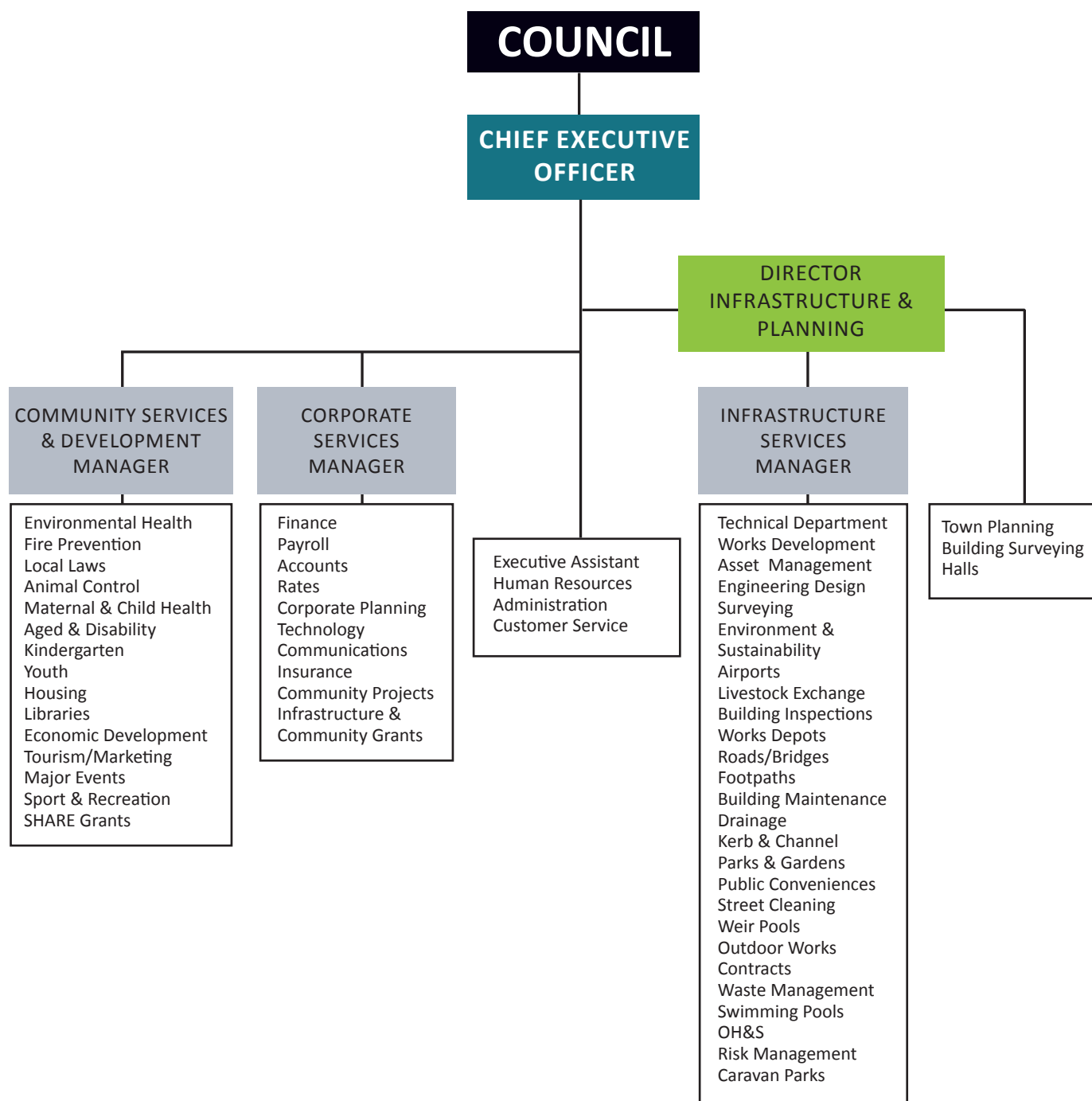
INFRASTRUCTURE SERVICES MANAGER

Areas of responsibility:

- Contracts
- Works/Technical Services
- Waste & Recycling
- Swimming Pools
- Caravan Parks

ORGANISATIONAL STRUCTURE

A chart setting out the organisational structure of Yarriambiack Shire Council.

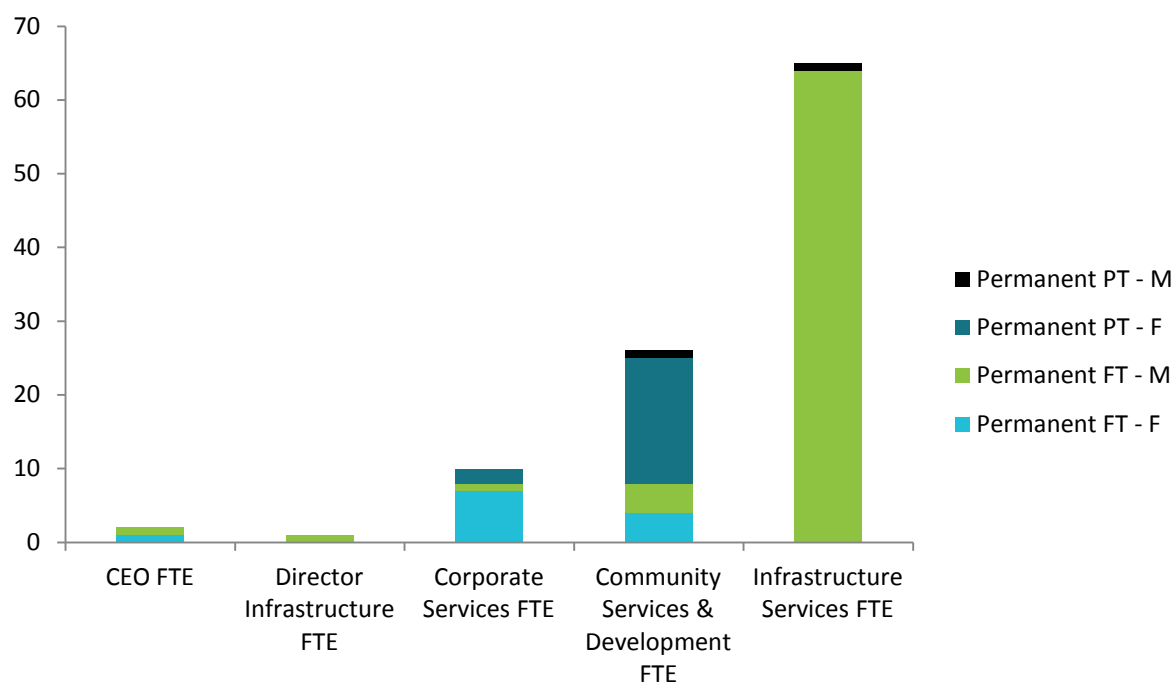


COUNCIL STAFF

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

Employment type/ gender	CEO FTE	Director Infrastructure FTE	Corporate Services FTE	Community Services & Development FTE	Infrastructure Services FTE	Total FTE
Permanent FT - F	1	-	7	4	-	12
Permanent FT - M	1	1	1	4	64	71
Permanent PT - F	-	-	2	17	-	19
Permanent PT - M	-	-	-	1	1	2
Total	2	1	10	26	65	104

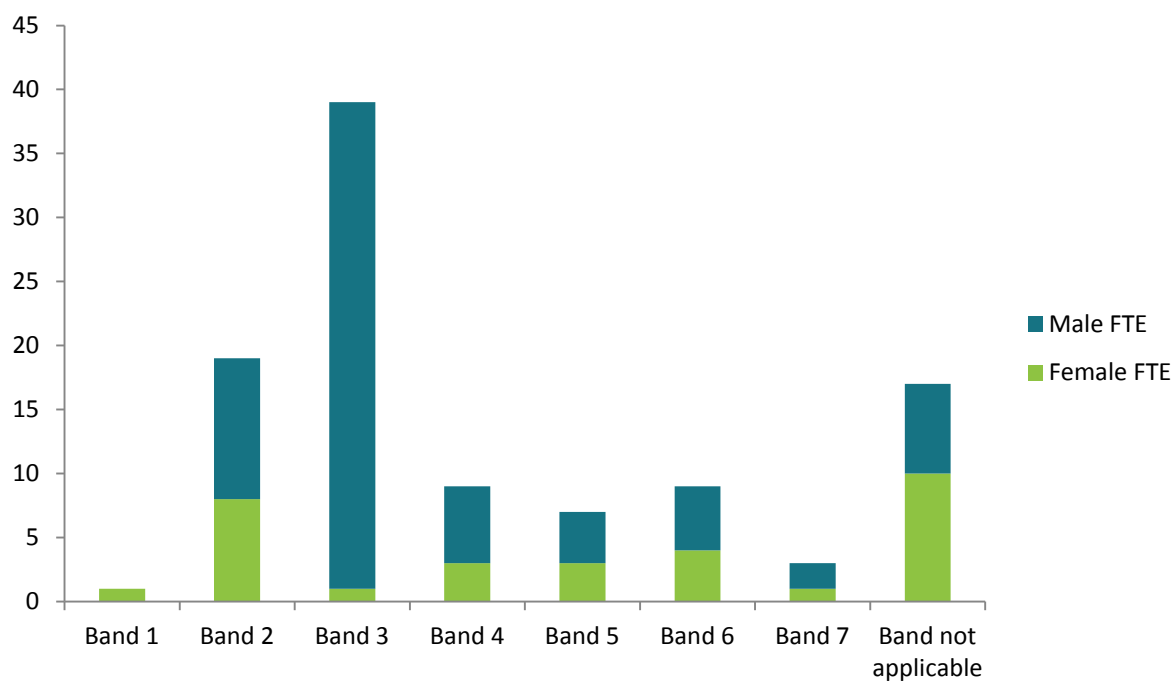
Legend: FT - Full Time PT - Part Time M - Male F - Female



COUNCIL STAFF

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

Employment classification	Female FTE	Male FTE	Total FTE
Band 1	1	-	1
Band 2	8	11	19
Band 3	1	38	39
Band 4	3	6	9
Band 5	3	4	7
Band 6	4	5	9
Band 7	1	2	3
Band not applicable	10	7	17
Total	31	73	104



EQUAL EMPLOYMENT OPPORTUNITY PROGRAM

Yarriambiack Shire Council is committed to providing a workplace free of all forms of discrimination and harassment including bullying. It aims for equality of opportunity for all employees – both permanent and temporary. By effectively implementing our Equal Opportunity (EO) Policy we will attract talented people and use their abilities to maximum advantage for both the organisation and the employee alike.

Quality Equal Opportunity programs are increasingly part of what best-practice organisations do to ensure the maximum contribution from their people by managing diversity effectively. The Yarriambiack Shire Council seeks to make this best practice approach an integral part of our organisation's culture.

The objective of Council's Equal Opportunity policy is to ensure there is no discrimination relating to the characteristics listed under the *Equal Opportunity Act 2010* such as race, colour, sex, marital status, parenthood, physical or mental impairment, age, religious or political affiliation, gender identity and sexual orientation. Further objectives include ensuring the workplace is free from bullying and harassment. Discrimination, Harassment and Bullying is not only unacceptable it is unlawful.

Council will ensure all complaints are treated confidentially, seriously and sympathetically. Relevant disciplinary action will be taken against anyone found to have breached this policy. No employee will be penalised or disadvantaged as a result of raising concerns or complaints relating to discrimination or harassment.

Yarriambiack Shire Council place great emphasis on attracting and rewarding the best people. We are committed to providing an environment, which is safe and free of harassment and discrimination.

The Equal Opportunity policy has the full support and commitment of the Council, Management and its employees.

OTHER STAFF MATTERS

ENTERPRISE BARGAINING AGREEMENT

In December 2013, an Enterprise Bargaining Committee comprising management representatives, nominated workplace union delegates and union industrial officers was established to negotiate a new Enterprise Agreement for Council employees. As a result, a new Enterprise Agreement was successfully negotiated by Fair Work Australia, with an operative date of 23 May 2014 for a period until 23 May 2018.

PROFESSIONAL DEVELOPMENT

Yarriambiack Shire Council offers study assistance for staff undertaking relevant undergraduate or postgraduate studies. In the past year, 4 staff was successful in obtaining this form of support. Council also provides other resources for the learning and development of staff, other methodologies are used including e-learning, personal coaching, courses and facilitated internal and external workshops.

The learning and development tools Yarriambiack Shire Council offer combined with year performance reviews will continue to improve business outcomes by enabling managers to identify requisite skills and aptitudes which maybe missing or which may need improvement and thereafter providing the appropriate development within budget.

PREVENTING VIOLENCE AGAINST WOMEN

In March/April 2014 in support of the Prevention of Violence against Women, Yarriambiack Shire Council implemented its first Family Violence-Management Policy and Procedure, together with a Family Violence Support Brochure which includes relevant information, support tips and details of numerous service providers.

Yarriambiack Shire Council has also provided training for the Human Resources Officer to enable appropriate assistance to be given to staff in the event of a case occurring. Training consisted of a three day workshop 'Mentors in the Prevention of Violence against Women' and a Local Government workshop ran by the MAV 'Identifying Family Violence'.

In 2014, Yarriambiack Shire Council adopted a Prevention of Violence against Women Leadership Statement and a family violence policy and procedure.

The statement encourages *'all community members to endorse Council's action and to say 'no' to violence against women in all forms including physical, verbal, sexual, emotional, discriminative, financial and psychological abuse'. It also recognises 'the important and critical role that the everyday, equitable treatment of women plays in changing the culture that contributes to violence against women'.*

The above was acknowledged in the Victorian Equal Opportunity & Human Rights Commission 2014 Charter Report that was tabled in Parliament on 25 June 2015.

In continuing Shire's support in this very important issue, the Yarriambiack Shire Council hosted a White Ribbon Breakfast on the 25 November 2014 to launch our newly adopted Statement and invited business owners and members of the community, in the hope to spread awareness in the Prevention of Violence against Women and learn what they can do as active business leaders of the community to identify and prevent such events from occurring. The breakfast consisted of guest speakers from Victoria Police, Women's Health Grampians and the Yarriambiack Shire.

Our CEO, Ray Campling became a White Ribbon Ambassador in 2010. Ray has been invited to speak at many and various functions including sporting events and breakfast, community meetings, schools, service clubs etc. Recently Ray participated in Women's Health Grampians presentation in Horsham and in March was involved in Violence Prevention – It's Everyone's Business Forums in Mildura and Swan Hill.

In the past Ray has also participated in conjunction with the Mallee Football League the running of a White Ribbon Football Game – heavily supported by the community.

HEALTH AND SAFETY

Yarriambiack Shire Council is fully committed to the provision of the highest levels of occupational health and safety within the Shire. Council is seen by contractors, volunteers and the public as the leader in this field, the expectation that Local Government will be exemplary in their management of Health & Safety. Yarriambiack Shire Council achieves this by fostering a health and safety culture and top down safety culture from management whereby this culture has now become a core value of Council.

Council is exposed to a wide range of risks from managing heavy engineering work, running sport and entertainment venues to delivering community services to households. Therefore the health and safety portfolio for staff is diverse and tailored to individual tasks and programs. Through continuous improvements in implementing safety systems and employee training Council will continue to strive to be an exemplary performer in health and safety management within the Shire.

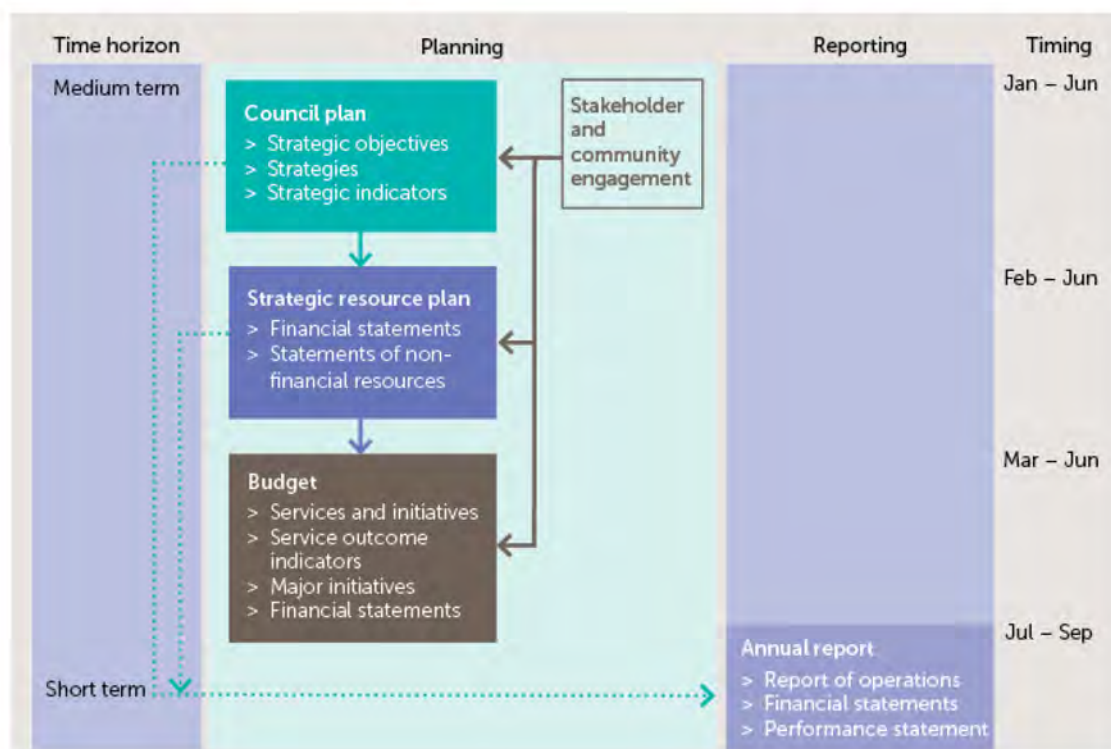
OUR PERFORMANCE

PLANNING AND ACCOUNTABILITY FRAMEWORK

The Planning and Accountability Framework is found in part 6 of the Act. The Act requires Council's to prepare the following planning and reporting documents:

- a Council Plan within the six months after each general election or by 30 June, which ever is later
- a Strategic Resource Plan for a period of at least four years and include this in the Council Plan
- a Budget for each financial year
- an Annual Report in respect of each financial year.

The following diagram shows the relationships between the key planning and reporting documents that make up the planning and accountability framework for Local Government. It also shows that there are opportunities for community and stakeholder input and feedback at each stage of the planning and reporting cycle.



COUNCIL PLAN

The Council Plan 2013-17 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.



1. Community Engagement

To engage appropriate interest groups and individuals on awareness of Council activities and services.



2. Responsible Management

To Provide leadership and advocacy and be accountable to the local community



3. Asset Management

The communities current and future needs for assets and facilities are responsibly managed based on community service needs.



4. Sustaining the Economy & Environment

Lead in sustainable growth and development to meet the community needs.

PERFORMANCE

Council's performance for the 2014-15 year has been reported against each strategic objective to demonstrate how Council is performing in achieving the 2013-17 Council Plan.

Performance has been measured as follows:

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

COMMUNITY ENGAGEMENT



To engage appropriate interest groups and individuals on awareness of Council activities and services.

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

Strategic Indicator/measure	Result	Comments
Consultation and Engagement Community satisfaction rating out of 100 with the consultation and engagement efforts of Council.	63%	Overall, (number) % of respondents rated Council on community consultation and engagement as very good, good or average.
Satisfaction with Council Decisions Community satisfaction rating out of 100 with how Council has performed in making decisions in the interests of the community.	63%	Results provided from the Community Satisfaction Survey 2015.
Participation in HACC Service Percentage of the Municipality who receive a HACC Service.	47%	
Participation in HACC Service by CALD People Percentage of the CALD people within the Municipality who receive a HACC Service.	0	YSC did not have any CALD people that received a HACC service
Participation in MCH Service Percentage of children enrolled who participate in the MCH service.	70%	
Participation in MCH Service by Aboriginal Children Percentage of Aboriginal children enrolled who participate in the MCH service.	0	
Animal Management Prosecutions Number of successful animal management prosecutions.	0	YSC did not have any successful animal management prosecutions.
Critical and Major Non-compliance Notifications Percentage of critical and major non-compliance notifications that are followed up by Council.	100%	

The following statement reviews the progress of Council in relation to major initiatives identified in the 2014-15 budget for the year.

Major Initiatives	Progress
Employment of a Youth Engagement Officer	In April 2015 Murray McKenzie was appointed to the role and has rapidly developed a good relationship with young people across the Shire.
Local Law review and update as per legislative requirements	A draft Local Law review has been developed and will be adopted by the end of the 2015-16 financial year.
Community Education re: New Smoke Free Zones at playgrounds and sporting events	In line with State Government legislation on Smoke Free Zones signage has been erected at all preschools, playgrounds and sent to sporting clubs across the Municipality.

The following statement reviews the progress of Council in relation to major initiatives identified in the 2014-15 Budget for the year.

Major Initiatives	Progress
Continuation of Community Consultation meetings held throughout the Shire	Every year between June and October Community Consultations are offered to every town throughout the Municipality where they can stipulate when and where they would like there consultations held.
Continue providing financial support to town Progress Associations	Approximately \$1,000 is sent to all Progress Associations across the Municipality for financial support.
Upgrade of the Rupanyup Maternal & Child Health Care Centre/Preschool	Work was completed in July 2015. The Maternal & Child Health Care Centre/Preschool underwent a \$45,000 internal upgrade which included increasing the size of waiting room area, installation of a disabled toilet facility, a refurbished kitchen and new floor coverings.

The following statement provides information in relation to the services funded in the 2014-15 budget and the persons or sections of the community who are provided the service.

Service	Description	Net Cost Actual Budget Variance \$000
Councillors, Chief Executive Officer & Executive Team	This area 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.	629 <u>625</u> 4
Councillor Expenses	The costs collected for this service relate to the direct costs of maintaining Councillors corporate responsibilities for Council. This includes the costs associated with meetings, consultants, legal, elections and internal audit activities of Council.	37 <u>29</u> 8
General Council Expenses	The costs collected for this service relate to the general costs of running the Council. This includes the costs associated with public liability insurance, publications and subscriptions to Municipal Association of Victoria (MAV) and other professional bodies.	58 <u>79</u> (21)
Law, Order & Public Safety	This service provides support services including fire prevention, animal control, local laws and emergency services.	276 <u>334</u> (58)
Health, Education & Housing	This service provides family oriented support services including kindergartens, maternal & child health, counselling and support, immunisation, holiday programs and health & safety.	(69) <u>502</u> (433)
Welfare	This service provides a range of services for the family, aged and disabled including home delivered meals, personal care, community transport, respite care, home maintenance and senior citizen clubs.	308 <u>275</u> 33

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

Service/Indicator/measure	Result	Material Variations
GOVERNANCE		
Transparency		
<i>Council resolutions at meetings closed to the public</i> [Number of Council resolutions made at ordinary or special meetings of Council, or at meetings of a special committee consisting only of Councillors, closed to the public / Number of Council resolutions made at ordinary or special meetings of Council or at meetings of a special committee consisting only of Councillors] x100	15%	No material variations
Consultation and engagement		
<i>Satisfaction with community consultation and engagement</i> [Community satisfaction rating out of 100 with how Council has performed on community consultation and engagement]	63%	No material variations
Attendance		
<i>Council attendance at Council meetings</i> [The sum of the number of Councillors who attended each ordinary and special meeting / (Number of ordinary and special Council meetings) x (Number of Councillors elected at the last Council general election)] x100	90%	No material variations
Service Cost		
<i>Cost of governance</i> [Direct cost of the governance service / Number of Councillors elected at the last Council general election]	\$33,633	No material variations
Decision making		
<i>Satisfaction with Council decisions</i> [Community satisfaction rating out of 100 with how Council has performed in making decisions in the interest of the community]	63%	No material variations
HOME AND COMMUNITY CARE (HACC)		
Timeliness		
<i>Time taken to commence the HACC service</i> [Number of days between the referral of a new client and commencement of HACC services / Number of new clients who received a HACC service]	N/A	This data element is not required to be reported until the financial year beginning 1 July 2015.
Service standard		
<i>Compliance with Community Care Common Standards</i> [Number of Community Care Common Standards expected outcomes under the Community Care Common Standards] x100	100%	Yarriambiack Shire Council complied with all Community Care Common Standards. The expected total of outcomes is 18.
Service cost		
<i>Cost of domestic care service</i> [Cost of the domestic care service / Hours of domestic care service delivered]	N/A	No material variations
<i>Cost of respite care service</i> [Cost of the respite care service / Hours of respite care service delivered]	N/A	No material variations
<i>Cost of personal care service</i> [Cost of the personal care service / Hours of personal care service delivered]	N/A	No material variations

Service/Indicator/measure	Result	Material Variations
HOME AND COMMUNITY CARE (HACC)		
Participation		
<i>Participation in HACC service</i> [Number of people that received a HACC service / Municipal target population for HACC services] x100	47%	No material variations
<i>Participation in HACC service by CALD people</i> [Number of CALD people who receive a HACC service / Municipal target population in relation to CALD people for HACC services] x100	0	Council did not have any CALD people that receive a HACC service
MATERNAL & CHILD HEALTH		
Satisfaction		
<i>Participation in first MCH home visit</i> [Number of first MCH home visits / Number of birth notifications recieved] x100	96%	No material variations
Service standard		
<i>Infant enrolments in the MCH service</i> [Number of infants enrolled in the MCH service (from birth notifications received) / Number of birth notifications received] x100	94%	No material variations
Service cost		
<i>Cost of the MCH service</i> [Cost to council of the MCH service / Hours worked by MCH nurses]	\$137	No material variations
Participation		
<i>Participation in MCH service</i> [Number of children who attended the MCH service at least once (in the year) / Number of children enrolled in the MCH service] x100	70%	No material variations
<i>Participation in MCH service by Aboriginal children</i> [Number of aboriginal children who attended the MCH service at least once (in the year) / Number of aboriginal children enrolled in the MCH service] x100	0	No Aboriginal children attend the MCH service during 2014-15.
FOOD SAFETY		
Timeliness		
<i>Time taken to action food complaints</i> [Number of days between receipt and first response action for all food complaints / Number of food complaints]	N/A	This data element is not required to be reported until the financial year beginning 1 July 2015.
Service standard		
<i>Food safety assessments</i> [Number of registered class 1 food premises and class 2 food premises that receive an annual food safety assessment in accordance with the Food Act 1984 / Number of registered class 1 food premises and class 2 food premises that require an annual food safety assessment in accordance with the Food Act 1984] x100	88%	No material variations
Service cost		
<i>Cost of food safety service</i> [Direct cost of the food safety service / Number of food premises registered or notified in accordance with the Food Act 1984]	\$1,170	No material variations
Health and safety		
<i>Critical and major non-compliance notifications</i> [Number of critical non-compliance outcome notifications and major non-compliance notifications about a food premises followed up / Number of critical non-compliance notifications and major non- compliance outcome notifications about food premises] x100	100%	No material variations

Service/Indicator/measure	Result	Material Variations
ANIMAL MANAGEMENT		
Timeliness		
<i>Time taken to action animal requests</i> [Number of days between receipt and first response action for all animal management requests / Number of animal management requests]	N/A	This data element is not required to be reported until the financial year beginning 1 July 2015.
Service Standard		
<i>Animals reclaimed</i> [Number of animals reclaimed / Number of animals collected]	76%	No material variations
Service Cost		
<i>Cost of animal management service</i> [Direct cost of the animal management service / Number of registered animals]	\$28	No material variations
Health and safety		
<i>Animal management prosecutions</i> [Number of successful animal management prosecutions]	0	No Animal prosecutions during the 2014-15 financial year

RESPONSIBLE MANAGEMENT



To Provide leadership and advocacy and be accountable to the local community

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

Strategic Indicator/measure	Result	Comments
Workforce Turnover Percentage of staff who resigned or were terminated from the organisation.	9.45%	The CEO undertook an organisational review during the financial year as part of cost containment measures. This resulted in a few changes within the organisation.

The following statement reviews the progress of Council in relation to major initiatives identified in the 2014-15 budget for the year.

Major Initiatives	Progress
Adoption of the 10 year Long Term Financial Plan	A draft of the 10 year Long Term Financial Plan has been developed and will be adopted by the end of the 2015-16 financial year.
Development of the Rating Strategy	A draft of the Rating Strategy has been developed and will be adopted by the end of the 2015-16 financial year.
Development of the IT Strategy	A draft of the IT Strategy has been developed and will be adopted by the end of the 2015-16 financial year.

The following statement provides information in relation to the services funded in the 2014-15 budget and the persons or sections of the community who are provided the service.

Service	Description	Net Cost Actual Budget Variance \$000
Councillors, Chief Executive and Executive Team	This area 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.	629 <u>625</u> 4
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.	262 <u>328</u> (66)
Customer Service and Administration Staff and Municipal Offices	This service provides Council with strategic and operation 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 three customer service centres, a free call number and an emergency after hours service.	692 <u>1,018</u> (326)
Director, Contracts, Design and Asset Management	This area includes the Director and Council Officers and associated costs of supporting these positions.	1,110 <u>1,159</u> (49)
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.	426 <u>714</u> (288)
Financing Costs	This service includes payment to external audit, interest received or paid on investments and loans.	(476) <u>(488)</u> 12

ASSET MANAGEMENT



The communities current and future needs for assets and facilities are responsibly managed based on community service needs.

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

Strategic Indicator/measure	Result	Comments
Active Library Members Percentage of Municipality that are active library members.	13%	YSC has 1 library located in Warracknabeal operated by the Wimmera Regional Library Corporation. There is a service provided to other towns across the Municipality by the Mobile Library Service.
Utilisation of Aquatic Facilities Number of visits to aquatic facilities per head of municipal population.	0.3%	YSC owns 1 outdoor swimming pool in Hopetoun. It is operational for 4-5 months of the year, during the warmer months.
Satisfaction with Sealed Local Roads Community satisfaction rating out of 100 with how Council has performed on the condition of sealed local roads.	38%	Respondents rated Council on community satisfaction on the condition of sealed local roads as very average.

The following statement reviews the progress of Council in relation to major initiatives identified in the 2014-15 budget for the year.

Major Initiatives	Progress
Lighting the Regions - sustainability street light program will replace some street lights with new LED lighting that will significantly reduce power consumption	This financial year 179 shared lights (VicRoads roads) have been changed to LED under this program. Light's across YSC are to be changed starting on 25th August 2015. This should be completed in approximately 6 weeks.
Continued support of 8 seasonal swimming pools. 3% increase in annual contributions to pool committees	Letters were sent and a total amount of \$226,800 has been allocated to all swimming pool committees.
Upgrade of the Hopetoun RSL Hall	A grant of \$27,000 was obtained from the State Government. The upgrades included construction of a storeroom, upgrading the electrical system and plumbing, upgraded entry doors and porch, upgrading and painting of internal linings and rehabilitation of flooring. Works were completed in June 2015 at a total cost of \$40,000.
Council will contribute \$142,532 to 14 recreation reserves across the Shire to assist with the annual maintenance of their facilities	Letters were sent and money has been allocated to all sporting committees of management.

The following statement reviews the progress of Council in relation to major initiatives identified in the 2014-15 budget for the year.

Major Initiatives	Progress
An application has been submitted for a grant to develop a new Sports & Recreational Strategy	A grant of \$30,000 has been obtained to carry out a Shire wide Sport and Recreation Strategy 2016-20, which has a total cost of \$50,000 and is expected to be completed by February 2016. At present a committee has been formed and the next step is to start Community Consultations.
Council will contribute \$37,736 to halls within the Shire to assist with insurance renewals and general maintenance	Contributions were issued to all halls for insurance coverage and maintenance support.
Contribution towards the Flood Studies of the Dunmunkle Creek for the township of Rupanyup and Yarriambiack Creek for the townships of Warracknabeal and Brim	Contributions have been made and flood studies have commenced for Rupanyup and Yarriambiack Creek for the townships of Warracknabeal and Brim. It is due to be completed in the middle of the 2015/16 financial year.

The following statement provides information in relation to the services funded in the 2014-15 budget and the persons or sections of the community who are provided the service.

Service	Description	Net Cost Actual Budget Variance \$000
Public Halls	This service provides for the contributions insurance for public halls.	102 <u>120</u> (18)
Library Services	This service provides the contribution to a regional library corporation for the provision of mobile and static services throughout the Shire.	167 <u>206</u> (39)
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.	54 <u>55</u> (1)
Passive Recreation	This service provides for the maintenance of public parks and gardens.	95 <u>205</u> (110)
Active Recreation	This service provides for the contributions and maintenance of indoor and outdoor sporting complexes, clubs, amenities and recreation officer.	184 <u>401</u> (137)
Swimming Areas and Beaches	This service provides for the contributions and maintenance of swimming pools as well as the contribution to the weir pools.	299 <u>332</u> (33)
Roads, Streets and Footpaths	This service provides ongoing maintenance of the Council's roads, drains and footpaths.	6,777 <u>5,919</u> 858
Street Cleaning, Lighting and Beautification	This service provides for the cleaning, lighting and beautification of Council's streets.	1,005 <u>979</u> 26
Other Transport Services	This service provides for the works crew administration and plant operations as well as any private works.	82 <u>84</u> 2

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

Service/Indicator/measure	Result	Material Variations
LIBRARIES		
Utilisation		
<i>Library collection usage</i> [Number of library collection item loans / Number of library collection items]	1	No material variations
Resource Standard		
<i>Standard of library collection</i> [Number of library collection items purchased in the last 5 years / Number of library collection items] x100	44%	No material variations
Service Cost		
<i>Cost of library service</i> [Direct cost of the library service / Number of visits]	\$11	No material variations
Participation		
<i>Active library members</i> [Number of active library members / Municipal population] x100	13%	Information is provided directly from Wimmera Regional Library Corporation
AQUATIC FACILITIES		
Service Standard		
<i>Health inspections of aquatic facilities</i> [Number of authorised officer inspections of Council aquatic facilities / Number of Council aquatic facilities]	2	No material variations
<i>Reportable safety incidents at aquatic facilities</i> [Number of Worksafe reportable aquatic facility safety incidents]	0	No incidents occurred at the Hopetoun Swimming pool facility during the operational period of November 2014 - March 2015
Service cost		
<i>Cost of outdoor aquatic facilities</i> [Direct cost of outdoor aquatic facilities less income received / Number of visits to outdoor aquatic facilities]	\$13	No material variations
Utilisation		
<i>Utilisation of aquatic facilities</i> [Number of visits to aquatic facilities / Municipal population]	0.3%	Yarriambiack Shire Council own 1 outdoor swimming pool in Hopetoun. It is operational for 5 months of the year.
ROADS		
Satisfaction of use		
<i>Sealed local road requests</i> [Number of sealed local road requests / kilometres of sealed local roads] x100	2	No material variations
Condition		
<i>Sealed local roads below the intervention level</i> [Number of kilometres of sealed local roads below the renewal intervention level set by Council / Kilometres of sealed local roads] x100	99%	No material variations
Service cost		
<i>Cost of sealed local road reconstruction</i> [Direct cost of sealed local road reconstruction / Square metres of sealed local roads reconstructed]	\$54	No material variations

Service/Indicator/ <i>measure</i>	Result	Material Variations
ROADS		
Service Cost		
<i>Cost of sealed local road resealing</i> [Direct cost of sealed local road resealing / Square metres of sealed local roads resealed]	\$5	No material variations
Satisfaction		
<i>Satisfaction with sealed local roads</i> [Community satisfaction rating out of 100 with how Council has performed on the condition of sealed local roads]	38%	No material variations

SUSTAINING THE ECONOMY & ENVIRONMENT



Lead in sustainable growth and development to meet the community needs.

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

Strategic Indicator/measure	Result	Comments
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.	24%	Data is provided directly from YSC contractors; Wimmera Mallee Waste and Horsham Rural City Council
Planning Scheme Outcomes Percentage of planning application decisions subject to review by VCAT that were not set aside.	0	No planning applications sent to VCAT for the 2014-15 financial year

The following statement reviews the progress of Council in relation to major initiatives identified in the 2014-15 budget for the year.

Major Initiatives	Progress
Development of an Economic and Tourism Strategy	A draft Economic and Tourism Strategy has been developed and will be adopted by the end of the 2015-16 financial year.
Re-tender the collection of kerbside waste and recycling	In March 2015 YSC began the tender process and awarded Wimmera Mallee Waste the collection of kerbside waste and recycling for a period of 5 years beginning 1st July 2015.
Upgrade of the facilities at the Murtoa Caravan Park (\$76,000)	Works for the renovation of the laundry, ladies' and men's amenities at the Murtoa Caravan Park were completed in July 2015.
Continue updating town tourism brochures	New promotional material included the Warracknabeal Creek Walk, Patchewollock town brochure, Tip Treasure Tour, Coffee Trail poster and Minyip Caravan Park business card. Updated promotional material included the Minyip town brochure, Yarriambiack Touring Guide, Lentil & Chickpea Recipe Book and Op Shop Tour brochure.
Continued participation in the Regional Living Expo	In May 2015 Marianne Ferguson, Gavin Blinman, CEO Ray Campling, Cr Helen Ballentine, Cr Kylie Zanker, Cr Lisa Woods and Cr Terry Grange represented YSC at the Regional Living Expo in Melbourne. As part of the Regional Living Expo a 'Warracknabeal Open for Inspection Weekend' has held in May 2015 offering a range of activities.
Participation in the Caravan and Motor home Shows in Adelaide and Melbourne to promote our region	In February 2015 Marianne Ferguson, Gavin Blinman and Cr Helen Ballentine represented YSC at the Caravan & Camping Shows at Adelaide and Melbourne.

The following statement provides information in relation to the services funded in the 2014-15 budget and the persons or sections of the community who are provided the service.

Service	Description	Net Cost Actual Budget Variance \$000
Community and Economic Development	This service provides a range of services that facilitates an environment that is conducive to sustainable and growing local residential and business sectors. The services include town planning, economic development and building control.	685 <u>461</u> 224
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.	51 <u>57</u> (6)
Saleyard	This service is responsible for the management and maintenance of the Warracknabeal Municipal Saleyard.	2 <u>4</u> (2)
Waste Management and Environment Services	This service is responsible for garbage, transfer stations, septic tanks, kerbside recycling and land care operations of Council.	561 <u>527</u> 34

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

Service/Indicator/measure	Result	Material Variations
STATUTORY PLANNING		
Timeliness		
<i>Time taken to decide planning applications</i> [The median number of days between receipt of a planning application and a decision on the application]	16	No material variations
Service Standard		
<i>Planning applications decided within 60 days</i> [Number of planning application decisions made within 60 days / Number of planning application decisions made] x100	87%	No material variations
Service Cost		
<i>Cost of statutory planning service</i> [Direct cost of statutory planning service / Number of planning applications received]	\$1,699	No material variations
Decision Making		
<i>Council planning decisions upheld at VCAT</i> [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	No planning applications sent to VCAT for the 2014-15 financial year
WASTE COLLECTION		
Satisfaction		
<i>Kerbside bin collection requests</i> [Number of kerbside garbage and recycling bin collection requests / Number of kerbside bin collection households] x1,000	16	No material variations
Service Standard		
<i>Kerbside collection bins missed</i> [Number of kerbside garbage and recycling collection bins missed / Number of scheduled kerbside garbage and recycling collection bin lifts] x10,000	0.11	No material variations
Service cost		
<i>Cost of kerbside garbage collection service</i> [Direct cost of the kerbside garbage bin collection service / Number of kerbside garbage collection bins]	\$3	No material variations
<i>Cost of kerbside recyclables collection service</i> [Direct cost of the kerbside recyclables bin collection service / Number of kerbside recyclables collection bins]	\$5	No material variations
Waste Diversion		
<i>Kerbside collection waste diverted from landfill</i> [Weight of recyclables collected from kerbside bins / Weight of garbage and recyclables collected from kerbside bins] x100	24%	Information is provided to YSC directly from our waste management contractors; Wimmera Mallee Waste and Horsham Rural City Council

GOVERNANCE, MANAGEMENT & OTHER INFORMATION

GOVERNANCE

Good governance is a critical and important part of Local Government particularly in respect to Council's relationship and accountability to the community. Good governance is identified in the Council plan as reflection to Council's commitment to open and transparent government, acting with integrity, compassion and aspiring to the highest level of good management.

Good governance provides residents with the acknowledgement and confidence that their rates and assets are being used appropriately and efficiently and that their democratically elected members are making informed decisions based on proper and accepted processes and systems.

Council is very much committed and obligated to provide effective democratic and corporate governance as the key to ensuring that Council and its administration meet communities priorities to remain responsive to the community's needs and expectations the community has many opportunities to provide input into Council's decision-making processes including community consultation, public forums and the ability to make submissions to Special Committees of Council.

Yarriambiack Shire Council's formal decision-making processes are conducted through Council meetings and special meetings of Council. Council delegates the majority of its decision-making to Council staff. These delegations are exercised in accordance with adopted Council policies.

It is also imperative that Council continues to maintain and develop positive relationships with other local government authorities, both state and federal governments, service providers and businesses to support and advocate the interest of the Yarriambiack Shire.

MEETINGS OF COUNCIL

Council conducts open public meetings on the 4th week of each month on a Wednesday. Members of the community are welcome to attend these meetings and observe from the gallery. Council meetings provide the opportunity for community members to submit a question to the Council, make a submission or speak to an item. For the 2014-15 year Council held the following meetings:

- 11 Ordinary Council Meetings
- 2 Special Council Meetings

The following table provides a summary of Councillor attendance at Council meetings and Special Council meetings for the 2014-15 financial year.

Councillors	Council Meeting	Special Council Meeting	Total
Cr Andrew McLean (Mayor)	11	2	13
Cr Ray Kingston	11	2	13
Cr Kylie Zanker	9	2	11
Cr Graeme Massey	11	2	13
Cr Lisa Woods	10	2	12
Cr Terry Grange	11	2	13
Cr Helen Ballentine	11	2	13

SPECIAL COMMITTEES

The *Local Government Act 1989* allows Council's to establish one or more special committees consisting of:

- Councillors
- Council Staff
- Other persons
- Any combinations of the above.

No special committees were established by Council that was in operation for the 2014-15 financial year.

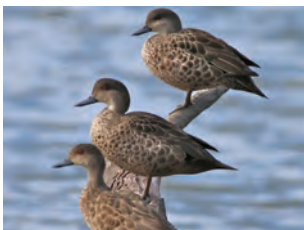
CODE OF CONDUCT

The *Local Government Act 1989* requires Council's to develop and approve a Councillor Code of Conduct within 12 months after each general election. On 22 October 2014, Council adopted a revised Councillor Code of Conduct which is designed to:

- Assist Councillors to maintain the highest standards of conduct and behaviour as well as provide a means to deal with problems they may encounter.
- Attract the highest level of confidence from Council's stakeholders.
- Assist the Mayor and Councillors to discharge the responsibilities of their public office appropriately.

In addition to setting out the Councillor Conduct Principles, the code also outlines:

- Other conduct definitions under the Act, such as those relating to misuse of position, improper direction, breach of confidentiality and conflict of interest.
- Roles and relationships.
- Dispute resolution procedures.



CONFLICT OF INTEREST

Councillors are elected by the residents and ratepayers to act in the best interests of the community. This is a position of trust that requires Councillors to act in the public interest. When a Council delegates its powers to a Council officer or a committee, the committee or officer also needs to act in the public interest.

A conflict of interest occurs when a personal or private interest might compromise the ability to act in the public interest. A conflict of interest exists even if no improper act results from it. Council has a comprehensive procedure in place to accommodate the disclosure of a conflict of interest. Declaration of a conflict of interest is a standard agenda item for all Council and Committee meetings.

While the procedures vary depending on the particular role and circumstances, in general they involve disclosing the relevant interests in a specific way and then stepping aside from the relevant decision-making process or from the exercise of the public duty. During the 2014-15 year, One (1) conflict of interest was declared at Council and Special Council meetings.

COUNCILLOR ALLOWANCES

In accordance with Section 74 of the *Local Government Act 1989*, 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 1 Council.

The following table contains a summary of the allowances paid to each Councillor during the year.

Councillors	Allowance \$	Superannuation (9.50%)	TOTAL \$
Cr Andrew McLean (Mayor)	\$55,828.48	\$5,303.67	\$61,132.15
Cr Ray Kingston	\$18,686.55	\$1,775.21	\$20,461.76
Cr Kylie Zanker	\$18,686.55	\$1,775.21	\$20,461.76
Cr Graeme Massey	\$18,686.55	\$1,775.21	\$20,461.76
Cr Lisa Woods	\$18,686.55	\$1,775.21	\$20,461.76
Cr Terry Grange	\$18,686.55	\$1,775.21	\$20,461.76
Cr Helen Ballentine	\$18,686.55	\$1,775.21	\$20,461.76

MANAGEMENT

Council has implemented a number of statutory and better practice items to strengthen its management framework. Having strong governance and management frameworks lead to better decision making by Council. The Act requires Council to undertake an assessment against the prescribed governance and management checklist and include this in its report of operations.

Council's Governance and Management Checklist results are set out in the section below. The following items have been highlighted as important components of the management framework.

AUDIT COMMITTEE

The Audit Committee's role is to oversee and monitor the effectiveness of Council in carrying out its responsibilities for accountable financial management, good corporate governance, maintaining an effective system of internal control and risk management and fostering an ethical environment. The Audit Committee consists of three independent members James Gregson, Jean Wise, currently the third position is vacant and two Councillors; Cr Lisa Woods and Cr Kylie Zanker. Independent members are appointed for a two-year term, with a maximum of three terms. The chair is elected from among the independent members.

The Audit Committee meets on average four times a year. The internal Auditor, Chief Executive Officer and Corporate Services Manager attend all Audit Committee meetings. Other management representatives attend as required to present reports. The external auditors attend in May and August each year to present the audit plan and independent audit report.

Recommendations from each Audit Committee meeting are subsequently reported to, and considered by Council.

INTERNAL AUDIT

Council's internal audit function provides independent and objective assurance that the appropriate processes and controls are in place across Council. The department is jointly resourced by an in-house Internal Auditor who has extensive local government experience and an external provider. A risk based three-year 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 Committee annually.

The Internal Auditor attends each Audit 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 or officer and tracked in Council's performance management system. Quarterly status updates are reviewed by the Internal Auditor and the Audit Committee. Quality assurance is measured through client satisfaction surveys for each review, the annual Audit Committee self assessment, completion of the internal audit plan and benchmarking against other internal audit functions.

The SIAP for 2014-15 was completed with the following reviews conducted:

- Human Resources Audit.
- Depot Audit.
- Fleet Management Audit.

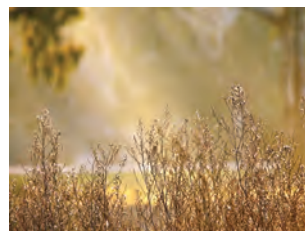
EXTERNAL AUDIT

Council is externally audited by the Victorian Auditor General. For the 2014-15 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 May and August Audit Committee meetings to present the Annual Audit Plan and Independent Audit Report. The external audit management letter and responses are also provided to the Audit Committee.

RISK MANAGEMENT

In April 2014, Council adopted the Risk Management Framework and Policy in line with current best practice in the management of business enterprise risks and current AS/NZS 31000 guidelines. The Risk Management Framework and Policy addresses items such as:

- Risk management culture and branding.
- Communication and training.
- Best practise in risk management.
- Responsibilities of and to internal and external stakeholders.
- Risk registers and risk management software development.
- The Council planning cycle, budget cycle and annual audit cycle.
- A performance measurement system to determine the effectiveness of the framework.



GOVERNANCE AND MANAGEMENT CHECKLIST

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

Column 1	Column 2
GOVERNANCE & MANAGEMENT ITEMS	ASSESSMENT
1. Community Engagement Policy - <i>policy outlining Council's commitment to engaging with the community on matters of public interest</i>	No Policy Council has a Community Consultation Strategy adopted 2/12/2003. It will be updated and a new policy will be created in the 2015-16 financial year.
2. Community Engagement Guidelines - <i>guidelines to assist staff to determine when and how to engage with the community</i>	No guidelines Reason for no guidelines: Guidelines are currently being updated and are expected to be adopted by the end of 2015-16.
3. Strategic Resource Plan - <i>plan under section 126 of the Act outlining the financial and non-financial resources required for at least the next 4 financial years</i>	Plan: Adopted in accordance with Section 126 of the Act Date of adoption: 27/05/2015
4. Annual Budget - <i>plan under section 130 of the Act setting out the services to be provided and initiatives to be undertaken over the next 12 months and the funding and other resources required</i>	Annual Budget: Adopted in accordance with Section 130 of the Act Date of adoption: 24/06/2015
5. Asset Management Plans - <i>plans that set out the asset maintenance and renewal needs for key infrastructure asset classes for at least the next 10 years</i>	No Plans Plans are currently being developed and are in draft format and will be adopted by the end of 2015-16.
6. Rating Strategy - <i>strategy setting out the rating structure of Council to levy rates and charges</i>	Strategy Date of operation of current strategy: 2015 Draft policy and will be adopted by the end of 2015-16
7. Risk Policy - <i>policy outlining Council's commitment and approach to minimising the risk's to Council's operations</i>	Policy Date of operation of current plan: 9/04/2014
8. Fraud Policy - <i>policy outlining Council's commitment and approach to minimising the risk of fraud</i>	Policy Date of operation of current policy: 24/06/2015
9. Municipal Emergency Management Plan - <i>plan under section 20 of the Emergency Management Act 1986 for emergency prevention, response and recovery</i>	Plan: Prepared and maintained in accordance with Section 20 of the <i>Emergency Management Act 1986</i> Date of Preparation: 1/07/2013
10. Procurement Policy - <i>policy under section 186A of the Local Government Act 1989 outlining the matters, practices and procedures that will apply to all purchases of goods, services and works</i>	Policy: Prepared and approved in accordance with Section 186A of the <i>Local Government Act 1989</i> Date of Preparation: 12/03/2014
11. Business Continuity Plan - <i>plan setting out the actions that will be undertaken to ensure that key services continue to operate in the event of a disaster</i>	Plan Date of approval: 1/12/2014
12. Disaster Recovery Plan - <i>plan setting out the actions that will be undertaken to recover and restore business capability in the event of a disaster</i>	No Plan Reason for no plan: Council refers to a section in the Business Continuity Plan

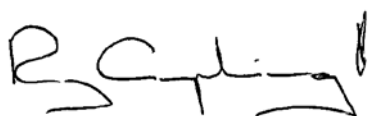
GOVERNANCE AND MANAGEMENT CHECKLIST

Column 1	Column 2
GOVERNANCE & MANAGEMENT ITEMS	ASSESSMENT
13. Risk Management Framework - framework outlining Council's approach to managing risks to the Council's operations	Framework Date of operation of current framework: 9/04/2014
14. Audit Committee - advisory committee of Council under section 139 of the Act whose role is to oversee the integrity of a Council's financial reporting, processes to manage risks to the Council's operations and for compliance with applicable legal, ethical and regulatory requirements	Audit Committee: Established in accordance with Section 139 of the Act Date of establishment: 9/02/2004 The audit committee reviews both internal and external audits.
15. Internal Audit - independent accounting professionals engaged by the Council to provide analyses and recommendations aimed at improving Council's governance, risk and management controls	Engaged Date of engagement of current provider: 9/02/2004 The internal audit is made up of both Councillors, staff and independent members.
16. Performance Reporting Framework - a set of indicators measuring financial and non-financial performance, including the performance indicators referred to in section 131 of the Act	Framework Date of operation of current framework: 1/07/2014
17. 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	No Report Reason for no report: Council is in the process of implementing a new council plan reporting system and will begin 6 monthly reporting in relation the strategic indicators in the 2015-16 year.
18. Financial Reporting - quarterly statements to Council under section 138 of the Act comparing budgeted revenue and expenditure with actual revenue and expenditure	Financial Reporting: Statements presented to Council in accordance with section 138(1) of the Act Statements are presented monthly at Council meetings.
19. Risk Reporting - six-monthly reports of strategic risks to Council's operations, their likelihood and consequences of occurring and risk minimisation strategies	No Reports Reason for no report: Council is in the process of developing report processors/ template from an external consultant.
20. Performance Reporting - six-monthly reports of indicators measuring the results against financial and non-financial performance, including performance indicators referred to in section 131 of the Act	No Reports Reason for no report: Reports are currently being developed and are expected to be utilised at the beginning of the 2015-16 year.
21. Annual Report - annual report under sections 131, 132 and 133 of the Act to the community containing a report of operations and audited financial and performance statements	Annual Report: Considered at a meeting of Council in accordance with section 134 of the Act Date statements presented: 26/11/2014
22. Councillor Code of Conduct - Code under section 76C of the Act setting out the conduct principles and the dispute resolution processes to be followed by Councillors	Code of Conduct: Reviewed in accordance with section 76C of the Act Date reviewed: 22/10/2014

GOVERNANCE AND MANAGEMENT CHECKLIST

Column 1	Column 2
GOVERNANCE & MANAGEMENT ITEMS	ASSESSMENT
23. Delegations - a document setting out the powers, duties and functions of Council and the Chief Executive Officer that have been delegated to members of staff	Delegations: Reviewed in accordance with section 96 (6) of the Act Date of review: 10/12/2014
24. Meeting Procedures - a local law governing the conduct of meetings of Council and special committees	Meeting procedures: Local law made in accordance with section 91 (1) of the Act Date of local law made: 13/02/2007

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



RAY CAMPLING
Chief Executive Officer

Dated: 29 September 2015



ANDREW MCLEAN
Mayor

Dated: 29 September 2015

STATUTORY INFORMATION

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

DOCUMENTS AVAILABLE FOR PUBLIC INSPECTION

In accordance with Part 5 of the Local Government (General) Regulations 2004 the following is a list of the prescribed documents that are available for inspection or copies of the documents can be obtained for the purposes of section 222 of the *Local Government Act 1989*.

- Details of current allowances fixed for the Mayor and Councillors.
- Details of senior officers' total salary packages for the current financial year and the previous year.
- Details of overseas or interstate travel (with the exception of interstate travel by land for less than three days) undertaken in an official capacity by Councillors or any member of Council staff in the previous 12 months.
- Names of Council officers who were required to submit a return of interest during the financial year and the dates the returns were submitted.
- Names of Councillors who submitted returns of interest during the financial year and the dates the returns were submitted.
- Agendas for and minutes of ordinary and special meetings held in the previous 12 months except if the minutes relate to parts of meetings which have been closed to members of the public.
- A list of all special committees established by the Council which were abolished or ceased to function during the financial year.
- Minutes of meetings of special committees held in the previous 12 months except if the minutes relate to parts of meetings which have been closed to members of the public.
- A register of delegations.
- Submissions received in accordance with Section 223 of the Act during the previous 12 months.
- Agreements to establish regional libraries.
- Details of leases involving motor vehicles.
- A list of donations and grants made by the Council during the financial year.
- A list of the names of the organisations of which the Council was a member during the financial year and details of all membership fees and other amounts and services provided during that year to each organisation by the Council.
- A list of contracts valued at \$100,000 or more which the Council entered into during the financial year without first engaging in a competitive process.



CARERS RECOGNITION

In accordance with the *Carers Recognition Act 2012*, Council is required to report annually on its care management obligations under Section 11 of the Act. Council has taken all practicable measures to comply with its responsibilities outlined in the *Carers Recognition Act 2012*.

Council has promoted the principles of that Act to people in care relationships who receive Council services, to people in care relationships, and to the wider community by:

- Distributing printed material through relevant Council services.
- Providing information to organisations represented in Council/community networks.

Council has taken all practicable measures to ensure staff, Council agents and volunteers working for Council are informed about the principles and obligations of the Act by including information on the care relationship in:

- Council induction and training programs for staff working in Aged and Disability Services.
- Council induction and training programs for staff working in front-line positions with the general community.
- Induction and training programs for volunteers working directly with the community.

Council has taken all practicable measures to review and modify policies, procedures and supports to include recognition of the care relationship and has provided the following additional activities and resources to recognise the care relationship:

- Recognising carers during National Careers Week in October 2014 at a ceremony held at Hopetoun, and Warracknabeal.
- Providing respite services for carers.

CONTRACTS

During the year Council did not enter into any contracts valued at \$150,000 or more without first engaging in a competitive process.

DISABILITY ACTION PLAN

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

Council has prepared a Disability Access and Inclusion Plan and implemented the following actions:

- Develop and implement a Volunteer Strategy that integrates the needs of people with a disability.
- Prioritised access in footpath hierarchy strategy.
- Targeted safety lighting in public places to promote accessibility.

DOMESTIC ANIMAL MANAGEMENT PLAN

In accordance with the *Domestic Animals Act 1994*, Council is required to prepare a Domestic Animal Management plan at four yearly intervals and evaluate its implementation in the annual report.

Council's new domestic Animal Management Plan 2013-17 was adopted in June 2013. The new plan was developed through consultation with Council's animal Management team along with input from other Council departments and other government agencies and animal groups. All actions relating to the document are continually implemented through Council's animal management team on a daily basis to ensure compliance with animal related issues within the Yarriambiack Shire Council.

FOOD ACT MINISTERIAL DIRECTIONS

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

No such ministerial directions were received by Council during the financial year.

FREEDOM OF INFORMATION

In accordance with section 7(4AA)(a) and 7(4AA)(b) of the *Freedom of Information Act 1982*, Yarriambiack Shire 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 fee (the fee may be waived in certain circumstances).

Requests for documents in the possession of Council should be addressed to the Freedom of Information Officer, Bernardine Schilling. Requests can also be lodged online or by email: info@yarriambiack.vic.gov.au.

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

Further information regarding Freedom of Information (FOI) can be found at www.foi.vic.gov.au and on the Yarriambiack Shire Council website.



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 also required to provide certain information about the number and types of protected disclosures complaints investigated during the financial year.

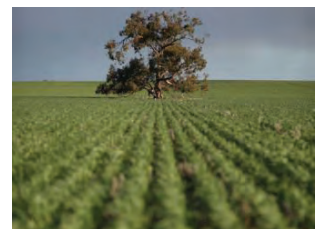
The *Protected Disclosure Act 2012* aims to ensure openness and accountability in government by encouraging people to disclose improper conduct within the public sector and provide protection for people who make disclosures. Procedures on how to make a disclosure are publicly available on Yarriambiack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

During the 2014-15 year no disclosures were notified to Council officers appointed to receive disclosures, or to Independent Broad-based Anti-corruption Commission (IBAC).

ROAD MANAGEMENT ACT MINISTERIAL DIRECTION

In accordance with section 22 of the *Road Management Act 2004*, 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.



VICTORIAN LOCAL GOVERNMENT INDICATORS

The Victorian Government requires all Councils to measure and annually report against 11 Victorian Local Government Indicators (VLGIs). These indicators provide information regarding expenditure, cost of services and infrastructure provision, customer satisfaction and governance.

The following table presents the results of the VLGIs for the 2014-15 year.

Indicator	Calculation	2014-15	2013-14
1. Average rates and charges per assessment	Total rates and charges receivable at beginning of year/ Number of assessments in the adopted budget	\$1,360.09	\$1,306.23
2. Average residential rates and charges per assessment	Rates and charges declared for the residential assessments receivable at beginning of year/Number of residential assessments in the adopted budget	\$699.00	\$582.31
3. Average liabilities per assessment	Total liabilities/Number of assessments in the adopted budget	\$849.37	\$750.47
4. Operating result per assessment	Net surplus/Number of assessments in the adopted budget	\$255.47	\$319.21
5. Average operating expenditure per assessment	Operating expenditure/Number of assessments in adopted budget	\$3,099.45	\$2,971.16
6. Community satisfaction rating for overall performance generally of Council	Result from Annual Local Government Community Satisfaction Survey	63%	65%
7. Average capital expenditure per assessment	Capital expenditure/Number of assessments in the adopted budget	\$1,071.45	\$1,040.23
8. Renewal gap	Capital renewal/Average annual asset consumption	92.79%	54%
9. Renewal and maintenance gap	Capital renewal and maintenance/Average asset consumption plus planned maintenance	90.94%	61%
10. Community satisfaction rating for Council's advocacy and community representation on key local issues	Result from the Annual Local Government Community Satisfaction Survey	61%	65%
11. Community satisfaction rating for Council's engagement in decision making on key local issues	Result from the Annual Local Government Community Satisfaction Survey	63%	67%



YARRIAMBIACK SHIRE COUNCIL

PERFORMANCE STATEMENT

For the year ending 30 June 2015

PERFORMANCE STATEMENT

For the year ended 30 June 2015

DESCRIPTION OF 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 6,892 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 12 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.

SUSTAINABLE CAPACITY INDICATORS

For the year ended 30 June 2015

Ref		Results	
Reg	Indicator/measure	2015	Material Variations
15(3)	Own-source Revenue <i>Own-source revenue per head of municipal population</i>	\$1,720	No material variations
16(1) 17(2)	[Own-source revenue / Municipal population]		
	Recurrent Grants <i>Recurrent grants per head of municipal</i>	\$1,523	
	[Recurrent grants / Municipal population]		
	Population <i>Expenses per head of municipal population</i>	\$3,084	No material variations
	[Total expenses / Municipal population]		
	<i>Infrastructure per head of municipal population</i>	\$22,155	No material variations
	[Value of infrastructure / Municipal population]		
	<i>Population density per length of road</i>	1.5	No material variations
	[Municipal population / kilometres of local roads]		
	Disadvantage <i>Relative socio-economic disadvantage</i>	2	No material variations
	[Index of Relative Socio-economic Disadvantage by decile]		

Definitions

- “adjusted underlying revenue” means total income other than -
 - (a) non-recurrent grants used to fund capital expenditure; and
 - (b) non-monetary asset contributions; and
 - (c) contributions to fund capital expenditure from sources other than those referred to in paragraphs (a) and (b)
- “infrastructure” means non-current property, plant and equipment excluding land
- “local road” means a sealed or unsealed road for which the Council is the responsible road authority under the Road Management Act 2004
- “population” means the resident population estimated by Council
- “own-source revenue” means the 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 (Catalogue Number 2033.0.55.001) of SEIFA
- “SEIFA” means the Socio-Economic Indexes of Areas published from time to time by the Australian Bureau of Statistics on its Internet website
- “unrestricted cash” means all cash and cash equivalent other than restricted cash

SERVICE PERFORMANCE INDICATORS

For the year ended 30 June 2015

Ref	Reg	Service/indicator/measure	Results	
			2015	Material Variations
15(1)	Sch3	Governance Satisfaction <i>Satisfaction with Council decisions</i> [Community satisfaction rating out of 100 with how Council has performed in making decisions in the interest of the community]	63%	Based on the Customer Satisfaction survey completed in the 2014-15 financial year.
16(1)				
17(2)				
		Statutory Planning Decision making <i>Council planning decisions upheld at VCAT</i> [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	No planning applications sent to VCAT for the 2014-15 financial year.
		Roads Satisfaction <i>Satisfaction with sealed local road</i> [Community satisfaction rating out of 100 with how Council has performed on the condition of sealed local roads]	38%	Based on the Customer Satisfaction survey completed in the 2014-15 financial year.
		Libraries Participation <i>Active library members</i> [Number of active library members / Municipal population] x100	13%	
		Waste Collection Waste diversion <i>Kerbside collection waste diverted from landfill</i> [Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins] x100	24%	

SUSTAINABLE CAPACITY INDICATORS

For the year ended 30 June 2015

Ref	Results		
Reg	Service/indicator/measure	2015	Material Variations
	Aquatic Facilities Utilisation <i>Utilisation of aquatic facilities</i> [Number of visits to aquatic facilities / Municipal population]	0.3	
	Animal Management Health and safety <i>Animal management prosecutions</i> [Number of successful animal management prosecutions]	0	No Animal prosecutions during the 2014-15 financial year.
	Food Safety Health and safety <i>Critical and major non-compliance notifications</i> [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%	No material variations
	Home and Community Care (HACC) Participation <i>Participation in HACC service</i> [Number of people that received a HACC service / Municipal target population for HACC services] x100 Participation <i>Participation in HACC service by CALD people</i> [Number of CALD people who receive a HACC service / Municipal target population in relation to CALD people for HACC services] x100	47% 0	No material variations Yarriambiack Shire Council do not have any CALD people that the receive a HACC service.

SUSTAINABLE CAPACITY INDICATORS

For the year ended 30 June 2015

Ref	Results		
Reg	Service/indicator/measure	2015	Material Variations
	Maternal and Child Health Participation <i>Participation in the MCH service</i> [Number of children who attended the MCH service at least once (in the year) / Number of children enrolled in the MCH service] x100	70%	No material variations
	Participation <i>Participation in the MCH service by Aboriginal children</i> [Number of Aboriginal children who attended the MCH service at least once (in the year) / Number of Aboriginal children enrolled in the MCH service] x100	0%	YSC did not have any Aboriginal children attend the MCH service for the 2014-15 financial year.

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 members” means a member of a library who has borrowed a book from the library
- “annual report” means an annual report prepared by a Council under sections 131, 132 and 133 of the Act
- “class 1 food premises” means food premises, within the meaning of the Food Act 1984, that have been declassified 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 declassified as class 2 food premises under section 19C of that Act
- “Community Care Common Standards” means the Community Care Common Standards for the delivery of HACC services, published from time to time by the Commonwealth
- “critical non-compliance outcome notification” means a notification received by Council under section 19N(3) or (4) of the Food Act 1984, or advice given to Council by an 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
- “HACC program” means that Home and Community Care program established under the Agreement entered into for the purpose of the Home and Community Care Act 1985 of the Commonwealth
- “HACC service” means home help, personal care or community respite provided under the HACC program
- “local road” means a sealed or unsealed road for which the Council is the responsible road authority under the Road Management Act 2004
- “major non-compliance outcome notification” means a notification received by a Council under section 19N(3) or (4) of the Food Act 1984, or advice given to Council by an 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
- “population” means the resident population estimated by Council
- “target population” has the same meaning as in the Agreement entered into for the purposes of the Home and Community Care Act 1985 of the Commonwealth
- “WorkSafe” reportable aquatic facility safety incident” means an incident relating to a Council aquatic facility that is required to be notified to the Victorian WorkCover Authority under Part 5 of the Occupational Health and Safety Act 2004.

FINANCIAL PERFORMANCE INDICATORS

For the year ended 30 June 2015

Ref	Results		Forecasts			Material Variation
Reg	Dimension/indicator/measure	2015	2016	2017	2018	
15(2)	Operating position					Improved result in 2015 as a result of 50% of the 2016 Grants Commission being received in advance.
Sch3	Adjusted underlying result					
16(1)	Adjusted underlying surplus (or deficit)	5%	(11)%	(6)%	(5)%	
16(2)	[Adjusted underlying surplus (deficit) / Adjusted underlying revenue] x100					
17(2)						
17(3)						
Liquidity						
Working capital						
Current assets compared to current liabilities		118%	84%	80%	80%	Improved result in 2015 as a result of 50% of the 2016 Grants Commission being received in advance.
[Current assets / Current liabilities] x100						
Unrestricted cash						No material variations
Unrestricted cash compared to current liabilities		61%	88%	95%	96%	
[Unrestricted cash / Current liabilities]x100						
Obligations						
Loans and borrowings						Loan borrowings are currently at \$351,000. Possibility of borrowings in future years.
Loans or borrowings compared to rates		3%	3%	2%	5%	
[Interest bearing loans and borrowings / Rate revenue] x100						
Loans or borrowings repayments compared to rates		2%	2%	2%	2%	Loan borrowings are currently at \$351,000. Possibility of borrowings in future years.
[Interest and principal repayments on interest bearing loans and borrowings / Rate revenue] x100						

FINANCIAL PERFORMANCE INDICATORS

For the year ended 30 June 2015

Ref	Results				Forecasts			
Reg	Dimension/indicator/measure	2015	2016	2017	2018	Material Variation		
	Indebtedness <i>Non-current liabilities compared to own source revenue</i> [Non-current liabilities / Own source revenue] x100	6%	5%	4%	7%	No material variations		
	Asset renewal <i>Asset renewal compared to depreciation</i> [Asset renewal expenses / Asset depreciation] x100	92%	90%	71%	70%	No material variations		
	Stability Rates Concentration <i>Rates compared to adjusted underlying revenue</i> [Rate revenue / Adjusted underlying revenue] x100	48%	60%	58%	59%	No material variations		
	Rates effort <i>Rates compared to property values</i> [Rate revenue / Capital improved value of rateable properties in the municipality] x100	0.7%	0.7%	0.7%	0.7%	No material variations		
	Efficiency Expenditure <i>Expenses per property assessment</i> [Total expenses / Number of property assessments]	\$3,037	\$3,034	\$3,003	\$3,025	No material variations		

Ref Reg	Dimension/indicator/measure	Results		Forecasts			Material Variation
		2015		2016	2017	2018	
	Revenue level <i>Average residential rate per residential property assessment</i>	\$699		\$735	\$750	\$765	No material variations
	[Residential rate revenue / Number of residential property assessments]						
	Workforce turnover <i>Resignations and terminations compared to average staff</i>	11%		5%	5%	5%	No material variations
	[Number of permanent staff resignations and terminations / Average number of permanent staff for financial year] x100						

Definitions

- “adjusted underlying revenue” means total income other than that -
 - (a) non-recurrent grants used to fund capital expenditure; and
 - (b) non-monetary asset contributions; and
 - (c) contributions to fund capital expenditure from sources other than those referred to in paragraphs (a) and (b)
- “adjusted underlying surplus (or deficit)” means adjusted underlying revenue less total expenditure
- “asset renewal expenditure” means expenditure on an existing asset or on replacing an existing asset that returns the service capability of the asset to its original capability
- “current assets” has the same meaning as in the AAS
- “current liabilities” has the same meaning as in the AAS
- “non-current assets” means all assets other than current assets
- “non-current liabilities” means all liabilities other than current liabilities
- “non-recurrent grant” means a grant obtained on the condition that is be expended in a specific 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 2015

BASIS OF PREPARATION

Yarriambiack Shire 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 measure together with a description of the Municipal district and an explanation of material variations in the results. This statement has been prepared to meet the requirements of the *Local Government Act 1989* and Local Government (Planning and Reporting) Regulations 2014.

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

The performance statement presents that actual results for the current year and for the prescribed financial performance indicators and measures, the results forecast by the Council's Strategic Resource Plan. The Local Government (Planning and Reporting) Regulations 2014 requires explanation of any material variations in the results contained in the performance statement.

The Local Government (Planning and Reporting) Regulations 2014 requires explanation of any material variations in the results contained in the performance statement, which have been provided where applicable as appropriate in this first year of reporting under the new Local Government Performance Reporting Framework.

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 27 May 2015 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 viewed on Council's website: www.yarriambiack.vic.gov.au.

CERTIFICATION OF THE PERFORMANCE STATEMENT

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



ANITA MCFARLANE

Corporate Services Manager

Date: 29 September 2015

In our opinion, the accompanying performance statement of the Yarriambiack Shire Council for the year ended 30 June 2015 presents fairly the results of Council's performance in according with the Local Government Act 1989 and the Local Government (Planning and Reporting) Regulations 2014.

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 2014 to certify this performance statement in its final form.



LISA M WOODS

Councillor

Date: 29 September 2015

Warracknabeal

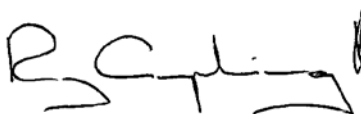


KYLIE L ZANKER

Councillor

Date: 29 September 2015

Warracknabeal



RAY CAMPLING

Chief Executive Officer

Date: 29 September 2015

INDEPENDENT AUDITOR'S REPORT

To the Councillors, Yarriambiack Shire Council

The Performance Statement

The accompanying performance statement for the year ended 30 June 2015 of the Yarriambiack Shire Council which comprises the statement, the related notes and the certification of the performance statement has been audited.

The Councillors' Responsibility for the Performance Statement

The Councillors of the Yarriambiack Shire Council are responsible for the preparation and fair presentation of the performance statement in accordance with the *Local Government Act 1989* and for such internal control as the Councillors determine is necessary to enable the preparation and fair presentation of the performance statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

As required by the *Local Government Act 1989*, my responsibility is to express an opinion on the performance statement based on the audit, which has been conducted in accordance with Australian Auditing Standards. Those standards require compliance with relevant ethical requirements relating to audit engagements and that the audit be planned and performed to obtain reasonable assurance about whether the performance statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the performance statement. The audit procedures selected depend on judgement, including the assessment of the risks of material misstatement of the performance statement, whether due to fraud or error. In making those risk assessments, consideration is given to the internal control relevant to the entity's preparation and fair presentation of the performance statement 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 entity's internal control. An audit also includes evaluating the overall presentation of the performance statement.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Independence

The Auditor-General's independence is established by the *Constitution Act 1975*. The Auditor-General is not subject to direction by any person about the way in which his powers and responsibilities are to be exercised. In conducting the audit, the Auditor-General, his staff and delegates complied with all applicable independence requirements of the Australian accounting profession.

Auditor's Opinion

In my opinion, the performance statement of the Yarriambiack Shire Council in respect of the 30 June 2015 financial year presents fairly, in all material respects, in accordance with the *Local Government Act 1989*.

MELBOURNE
30 September 2015


Dr Peter Frost
Acting Auditor-General



YARRIAMBIACK SHIRE COUNCIL

ANNUAL FINANCIAL REPORT

For the year ending 30 June 2015

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COMPREHENSIVE INCOME STATEMENT

For the year ended 30 June 2015

	NOTE	2015 \$'000	2014 \$'000
Income			
Rates and charges	3	10,828	10,058
Statutory fees and fines	4	128	121
User fees	6	1,035	967
Grants - Operating	5	10,494	8,173
Grants - Capital	5	661	548
Net gain/(loss) on disposal of property, infrastructure, plant & equipment	7	(570)	(2,113)
Other income	8	403	553
Share of net profits/(losses) of associates	16	29	8
Total Income		23,008	18,315
Expenses			
Employee costs	9	(7,403)	(7,487)
Materials and services	10	(4,954)	(6,258)
Bad and doubtful debts	11	(37)	(30)
Contributions & donations	12	(852)	(852)
Depreciation	13	(6,568)	(6,871)
Borrowing costs	14	(109)	(67)
Other expenses	15	(1,333)	(1,313)
Total Expenses		(21,256)	(22,878)
Surplus/(deficit) for the year		1,752	(4,563)
Other Comprehensive Income			
<i>Items that will not be reclassified to surplus or deficit in future periods</i>			
Net asset revaluation increment/(decrement)	28	(3,502)	11,647
Share of other comprehensive income of associates	16	7	33
Total Comprehensive Result		(1,743)	7,117

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

BALANCE SHEET

As at 30 June 2015

	NOTE	2015 \$'000	2014 \$'000
Assets			
<i>Current assets</i>			
Cash and cash equivalents	17	3,670	1,280
Trade and other receivables	18	1,592	2,430
Inventories	20	484	709
Non current assets classified as held for sale	21	31	85
Other assets	22	206	178
Total Current assets		5,983	4,682
<i>Non-current assets</i>			
Trade and other receivables	18	1	72
Other financial assets	19	652	-
Investment in associates	16	481	445
Property, infrastructure, plant and equipment	23	154,054	157,666
Total Non-current assets		155,188	158,184
Total assets		161,171	162,867
Liabilities			
<i>Current liabilities</i>			
Trade and other payables	24	2,070	2,190
Trust funds and deposits	25	31	54
Provisions	26	2,854	2,510
Interest-bearing loans and borrowings	27	136	147
Total Current liabilities		5,091	4,901
<i>Non-current liabilities</i>			
Provisions	26	519	527
Interest-bearing loans and borrowings	27	215	350
Total Non-current liabilities		734	878
Total liabilities		5,825	5,779
Net Assets		155,346	157,088
<i>Equity</i>			
Accumulated surplus		60,384	58,639
Reserves	28	94,962	98,449
Total Equity		155,346	157,088

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

STATEMENT OF CHANGES IN EQUITY

For the year ended 30 June 2015

2015	Note	Total 2015 \$'000	Accumulated Surplus 2015 \$'000	Revaluation Reserve 2015 \$'000	Other Reserves 2015 \$'000
Balance at beginning of the financial year		157,089	58,625	98,449	15
Surplus/(deficit) for the year		1,752	1,752	-	-
Share of after comprehensive income of associates		7	7	-	-
Net asset revaluation increment/(decrement)	28(a)	(3,502)	-	(3,502)	-
Balance at end of the financial year		155,346	60,384	94,947	15

2014	Note	Total 2014 \$'000	Accumulated Surplus 2014 \$'000	Revaluation Reserve 2014 \$'000	Other Reserves 2014 \$'000
Balance at beginning of the financial year		149,970	63,155	86,800	15
Surplus/(deficit) for the year		(4,563)	(4,563)	-	-
Share of after comprehensive income of associates		33	33	-	-
Net asset revaluation increment/(decrement)	28(a)	11,649	-	11,649	-
Balance at end of the financial year		157,088	58,625	98,449	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 2015

	NOTE	2015 Inflows/ (Outflows) \$'000	2014 Inflows/ (Outflows) \$'000
<i>Cash flows from operating activities</i>			
Rates and charges		10,673	9,930
Grants - Operating		10,494	8,173
Grant - Capital		661	548
Interest received		114	115
Trust funds and deposits taken		367	322
Other receipts		1,453	1,507
Net GST refund/payment		1,084	1,413
Employee costs		(7,403)	(7,487)
Materials and services		(4,954)	(6,258)
Trust funds and deposits repaid		(391)	(282)
Other payments		(1,827)	(2,832)
Net cash provided by (used in) operating activities	29	10,271	5,149
<i>Cash flows from investing activities</i>			
Payments for financial assets		(652)	-
Payments for property, infrastructure, plant and equipment		(7,348)	(8,010)
Proceeds from sale of property, infrastructure, plant and equipment		375	259
Net cash provided by (used in) investing activities		(7,625)	(7,751)
<i>Cash flows from financing activities</i>			
Borrowing costs		(109)	(67)
Repayment of borrowings		(147)	(158)
Net cash provided by (used in) financing activities		(256)	(225)
Net increase/(decrease) in cash and cash equivalents		2,390	(2,710)
Cash and cash equivalents at the beginning of the financial year		1,280	3,990
Cash and cash equivalents at the end of the financial year	30	3,670	1,280
Financing arrangements	31		
Restrictions on cash assets	17		

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

STATEMENT OF CAPITAL WORKS

For the year ended 30 June 2015

	NOTE	2015 \$'000	2014 \$'000
<i>Property</i>			
Land		-	29
Total Land		-	29
<i>Buildings</i>			
Heritage buildings		476	883
Total buildings		48	-
Total Property		524	883
		524	912
<i>Plant and Equipment</i>			
Plant and Equipment		1,109	1,240
Computers and Telecoms		13	-
Fixtures, fittings and furniture		3	80
Total Plant and Equipment		1,125	1,320
<i>Infrastructure</i>			
Roads		5,086	4,870
Bridges		-	28
Footpaths, kerb and channel		415	854
Drainage		50	26
Waste Management		6	-
Recreation and Leisure		37	-
Parks and Open space		105	-
Total Infrastructure		5,699	5,778
Total Capital Works Expenditure		7,348	8,010
<i>Represented by:</i>			
New asset expenditure		149	1,621
Asset renewal expenditure		6,067	4,714
Asset upgrade expenditure		1,132	1,675
Total Capital Works Expenditure		7,348	8,010

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

NOTES TO THE FINANCIAL REPORT

For the year ended 30 June 2015

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, Cash Flow Statement, and notes accompanying these financial statements. The general purpose financial report complies with Australian Accounting Standards, other authoritative pronouncements of the Australian Accounting Standards Board, the *Local Government Act 1989*, and the *Local Government (Finance and Reporting) Regulations 2004*.

NOTE 1 SIGNIFICANT ACCOUNTING POLICIES

(a) *Basis of accounting*

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

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

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

- the fair value of land, buildings, infrastructure, plant and equipment (refer to note 1 (f))
- the determination of depreciation for buildings, infrastructure, plant and equipment (refer to note 1 (m))
- the determination of employee provisions (refer to note 1 (s))

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.

(b) *Change in accounting policies*

There have been no changes in accounting policies from the previous period.

(c) *Committees of management*

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

(d) *Accounting for investments in associates*

Associates

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.

NOTES TO THE FINANCIAL REPORT

For the year ended 30 June 2015

NOTE 1 SIGNIFICANT ACCOUNTING POLICIES (CONT)

(e) *Revenue recognition*

Income is recognised when the Council obtains control of the contribution or the right to receive the contribution, it is probable that the economic benefits comprising the contribution will flow to the Council and the amount of the contribution can be measured reliably.

Rates and charges

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.

Grants

Grant Income is recognised when the Council obtains control of the contribution. This is normally obtained upon their receipt (or acquittal) or upon earlier notification that a grant has been secured, and are valued at their fair value at the date of transfer.

Where grants or contributions recognised as revenues during the financial year were obtained on condition that they be expended in a particular manner or used over a particular period and those conditions were undischarged at balance date, the unused grant or contribution is disclosed in note 6. The note also discloses the amount of unused grant or contribution from prior years that was expended on Council's operations during the current year.

User fees and fines

User 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.

Sale of property, plant and equipment, infrastructure

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

Contributions

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

Interest

Interest is recognised as it is earned.

Other Income

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.

(f) *Fair value measurement*

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.

AASB 13 defines fair value as 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. Fair value under AASB 13 is an exit price regardless of whether that price is directly observable or estimated using another valuation technique.

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.

NOTES TO THE FINANCIAL REPORT

For the year ended 30 June 2015

NOTE 1 SIGNIFICANT ACCOUNTING POLICIES (CONT)

(g) Cash and cash equivalents

Cash and cash equivalents include cash on hand, deposits at call, and other highly liquid investments with original maturities of 90 days or less, net of outstanding bank overdrafts.

(h) Trade and other receivables

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

(i) Other financial assets

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

(j) Inventories

Inventories held for distribution are measured at cost adjusted when applicable for any loss of service potential. Inventories are measured at the lower of cost and net realisable value.

(k) Non-current assets classified as held for sale

A non-current asset classified as held for sale (including disposal groups) is measured at the lower of its carrying amount and fair value less costs to sell, 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.

(l) Recognition and measurement of property, plant and equipment, infrastructure, intangibles

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 amount for which the asset could be exchanged between knowledgeable willing parties in an arm's length transaction.

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 detailed in Note 1 (m) have applied when recognising assets within an applicable asset class and unless otherwise stated are consistent with the prior year.

NOTES TO THE FINANCIAL REPORT

For the year ended 30 June 2015

NOTE 1 SIGNIFICANT ACCOUNTING POLICIES (CONT)

(I) *Recognition and measurement of property, plant and equipment, infrastructure, intangibles*

Revaluation

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

Fair value valuations are determined in accordance with a valuation hierarchy. Changes to the valuation hierarchy will only occur if an external change in the restrictions or limitations of use on an asset result in changes to the permissible or practical highest and best use of the asset. More details about the valuation techniques and inputs used in determining the fair value of non-financial physical assets are discussed in Note 23 Property Plant and Equipment and Infrastructure.

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.

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.

Land under roads

Council recognises land under roads it controls at fair value.

NOTES TO THE FINANCIAL REPORT

For the year ended 30 June 2015

NOTE 1 SIGNIFICANT ACCOUNTING POLICIES (CONT)

(m) Depreciation and amortisation of property, infrastructure, plant and equipment and intangibles

Buildings, land improvements, plant and equipment, infrastructure, heritage assets, 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.

Artworks are not depreciated.

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

Depreciation periods used are listed below and are consistent with the prior year unless otherwise stated:

PROPERTY	PERIOD	THRESHOLD LIMIT \$'000
<i>Property</i>		
Land	-	1,000
Land under roads	-	1,000
<i>Buildings</i>		
Buildings	30 to 75 years	5,000
Heritage Buildings	50 years	5,000
<i>Plant & Equipment</i>		
Plant and Equipment	5 to 25 years	1,000
Motor Vehicles	1 to 15 years	1,000
Fixture, Fittings & Furniture	3 to 15 years	1,000
Computers & Telecoms	1 to 15 years	1,000
<i>Infrastructure</i>		
Earthworks all	-	5,000
Gravel road pavements / resheets	10 to 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 & channel	25 years	2,000
Drainage	25 to 80 years	5,000
Aerodromes	12 years	5,000
Recreation & 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

NOTES TO THE FINANCIAL REPORT

For the year ended 30 June 2015

NOTE 1 SIGNIFICANT ACCOUNTING POLICIES (CONT)

(n) *Repairs and maintenance*

Routine maintenance, repair costs, and minor renewal costs are expensed as incurred. 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.

(o) *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 to sell 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.

(p) *Trust funds and deposits*

Amounts received as deposits and retention amounts controlled by Council are recognised as trust funds until they are returned, transferred in accordance with the purpose of the receipt, or forfeited (refer to Note 25).

(q) *Borrowings*

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

The classification depends on the nature and purpose on the interest bearing liabilities. The Council determines the classification of its interest bearing liabilities at initial recognition.

Borrowing costs

Borrowing costs are recognised as an expense in the period in which they are incurred, except where they are capitalised as part of a qualifying asset constructed by Council. Except where specific borrowings are obtained for the purpose of specific asset acquisition, the weighted average interest rate applicable to borrowings at balance date, excluding borrowings associated with superannuation, is used to determine the borrowing costs to be capitalised.

Borrowing costs include interest on bank overdrafts and interest on borrowings.

NOTES TO THE FINANCIAL REPORT

For the year ended 30 June 2015

NOTE 1 SIGNIFICANT ACCOUNTING POLICIES (CONT)

(r) *Employee costs and benefits*

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

Wages and salaries and annual leave

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

Liabilities that are not expected to be wholly settled within 12 months of the reporting date are recognised in the provision for employee benefits as current liabilities, measured at 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.

Current Liability - unconditional LSL is disclosed as a current liability even when the Council does not expect to settle the liability within 12 months because it will not have the unconditional right to defer settlement of the entitlement should an employee take leave within 12 months

The components of this current liability are measured at:

- present value - component that is not expected to be wholly settled within 12 months.
- nominal value - component that is expected to be wholly settled within 12 months.

Classification of employee costs

Non-current liability - conditional LSL that has been accrued, where an employee is yet to reach a qualifying term of employment, is disclosed as a non - current liability. There is an unconditional right to defer settlement of the entitlement until the employee has completed the requisite years of service.

This non-current LSL liability is measured at present value.

(s) *Landfill rehabilitation provision*

Council is obligated to restore Council's landfill sites 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.

(t) *Leases*

Operating leases

Lease payments for operating leases are required by the accounting standard to be recognised on a straight line basis, rather than expensed in the years in which they are incurred.

NOTES TO THE FINANCIAL REPORT

For the year ended 30 June 2015

NOTE 1 SIGNIFICANT ACCOUNTING POLICIES (CONT)

(u) *Goods and Services Tax (GST)*

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Tax Office. In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense. Receivables and payables in the balance sheet are shown inclusive of GST.

Cash flows are presented in the statement of cash flows on a gross basis, except for the GST component of investing and financing activities, which are disclosed as operating cash flows.

(v) *Financial guarantees*

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 that right will be exercised. Details of guarantees that Council has provided, that are not recognised in the balance sheet are disclosed at Note 34 Contingent Liabilities and Contingent Assets.

(w) *Contingent assets and contingent liabilities and commitments*

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

Commitments are not recognised in the Balance Sheet. Commitments are disclosed at their nominal value by way of note and presented inclusive of the GST payable.

(x) *Pending accounting standards*

Certain new AAS's have been issued that are not mandatory for the 30 June 2015 reporting period. Council has assessed these pending standards and has identified that no material impact will flow from the application of these standards in future reporting periods.

(y) *Rounding*

Unless otherwise stated, amounts in the financial report have been rounded to the nearest thousand dollars. Figures in the financial statement may not equate due to rounding.

NOTES TO THE FINANCIAL REPORT

For the year ended 30 June 2015

NOTE 2 BUDGET COMPARISON

The budget comparison notes compare Council's financial plan, expressed through its annual budget, with actual performance. The *Local Government (Planning and Reporting) Regulations 2014* requires explanation of any material variances. Council has adopted a materiality threshold of the lower of 15 percent or \$10,000 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.

The budget figures detailed below are those adopted by Council on 23 July 2014. The Budget was based on assumptions that were relevant at the time of adoption of the Budget. Council sets guidelines and parameters for revenue and expense targets in this budget in order to meet Council's planning and financial performance targets for both the short and long-term. The budget did not reflect any changes to equity resulting from asset revaluations, as their impacts were not considered predictable.

These notes are prepared to meet the requirements of the *Local Government Act 1989* and the *Local Government (Planning and Reporting) Regulations 2014*.

	Budget 2015 \$'000	Actual 2015 \$'000	Variance \$'000	Ref
a) Income and Expenditure				
<i>Income</i>				
Rates and charges	10,594	10,828	234	
User charges, fees and fines	1,052	1,163	111	
Grants - Operating	7,135	10,494	3,359	1
Grants - Capital	2,090	661	(1,429)	2
Net gain/(loss) on disposal of property, infrastructure, plant & equipment	100	(570)	(670)	3
Other income	450	403	(47)	
Share of net profits/(losses) of associates	-	29	29	
Total Income	21,421	23,008	1,587	
<i>Expenses</i>				
Employee costs	(7,638)	(7,403)	235	
Materials and services	(5,215)	(4,954)	261	
Bad and doubtful debts	-	(37)	(37)	
Contributions & donations	(892)	(852)	40	
Depreciation	(6,251)	(6,568)	(317)	
Borrowing costs	(72)	(109)	(37)	4
Other expenses	(1,359)	(1,333)	26	
Total Expenses	(21,427)	(21,256)	171	
Surplus/(deficit) for the Year	(6)	1,752	1,758	

Explanation of Material Variations

Ref	Item	Explanation
1	Grants - Operating	Victorian Grants Commission paid half of the 2015-16 grant of \$2.3 million on the 30 June 2015.
2	Grants - Capital	\$1 million had been budgeted for the continuation of the Country Roads and Bridges Infrastructure grant but due to the change of Government this program did not eventuate in the 2014-15 year.
3	Net gain/(loss) on disposal of property, infrastructure, plant & equipment	The variance is due to the write back of roads and footpaths which were upgraded during the 2014-15 year.
4	Borrowing costs	Increase use of the overdraft facilities caused the interest expense to increase.

NOTES TO THE FINANCIAL REPORT

For the year ended 30 June 2015

NOTE 2 BUDGET COMPARISON

b) Capital Works

Property

	Budget 2015 \$'000	Actual 2015 \$'000	Variance \$'000	Ref
Buildings	575	476	99	5
Heritage buildings	48	48	-	
Total Property	623	524	99	

Plant and Equipment

Plant and equipment	1,060	1,109	(49)	
Computers and Telecoms	17	13	4	
Fixtures, Fittings & Furniture	20	3	17	6
Total Plant and Equipment	1,097	1,125	(28)	

Infrastructure

Roads	4,338	5,086	(748)	
Bridges	33	-	33	7
Footpaths, kerb and channel	501	415	86	8
Drainage	33	50	(17)	9
Aerodromes	150	-	150	10
Waste Management	-	6	(6)	
Recreation and Leisure	-	37	(37)	
Parks and Open space	21	105	(84)	11
Total Infrastructure	5,076	5,699	(623)	

Total Capital Works Expenditure

Total Capital Works Expenditure	6,796	7,348	(552)	
Represented by:				
New asset expenditure	341	149	192	
Asset renewal expenditure	5,413	6,067	(654)	
Asset upgrade expenditure	1,042	1,132	(90)	
Total Capital Works Expenditure	6,796	7,348	(552)	

Explanation of Material Variations

Ref	Item	Explanation
5	Buildings	Local Government Infrastructure funded building projects for the Minyip Senior Citizens Club and Woomelang Senior Citizens Club had not commenced as at 30th June 2014. Projects will be completed in the 2015-16 year.
6	Fixtures, Fittings & Furniture	Budget not fully expended.
7	Bridges	Budget not expended.
8	Footpaths, kerb and channel	Replacement of pits and pipes and driveway entrances not included in budget for jobs in Munro & Lloyd Street, Murtoa and Mill Street, Minyip.
9	Drainage	One way valves were put on all the drainage pipes that empty into the Yarriambiack Creek in Warracknabeal for flood mitigation.
10	Aerodromes	Project held over until the 2015-16 year after successfully obtaining a grant to do \$500,000 worth of works at the Hopetoun and Warracknabeal aerodromes.
11	Parks and Open space	Installation of public safety lighting project which was funded via a grant.

NOTES TO THE FINANCIAL REPORT

For the year ended 30 June 2015

NOTE 3 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 its net market value after deducting selling costs

The valuation base used to calculate general rates for 2014/15 was \$1,608 million (2013/14 \$1,457 million). The 2014/15 rate in the CIV dollar was \$0.7084 for general rates and \$0.5455 for farm rates (2013/14 \$0.6825 for general rates and \$0.5801 for farm rates).

	2015 \$'000	2014 \$'000
Residential	2,099	1,942
Commercial	362	342
Farm/Rural	7,050	6,502
Supplementary rates and rate adjustments	(7)	(6)
Municipal charge	366	375
Garbage / Recycling charge	958	904
	10,828	10,058

The date of the latest general revaluation of land for rating purposes within the municipal district was 1st January 2014, and the valuation was first applied in the rating year commencing 1st July 2014.

NOTE 4 STATUTORY FEES AND FINES

Town planning & building fees	97	92
Animal control fees & fines	31	29
Total Statutory Fees and Fines	128	121

NOTE 5 GRANTS

Grants were received in respect of the following :

Summary of grants

Commonwealth funded grants	965	1,309
State funded grants	10,009	7,211
Others	181	201
Total	11,155	8,721

Operating Grants

Recurrent - Commonwealth Government

Commonwealth Government - Roads to Recovery	925	1,285
Commonwealth Government - Community Infrastructure	453	457
Emergency Relief	20	24
Total Recurrent - Commonwealth Government	1,398	1,766

NOTES TO THE FINANCIAL REPORT

For the year ended 30 June 2015

NOTE 5 GRANTS (CONT)

	2015 \$'000	2014 \$'000
<i>Recurrent - State Government</i>		
State Government - Country Roads & Bridges Initiative	-	1,000
Victoria Grants Commission - Unallocated	4,357	1,419
Victoria Grants Commission - Local Roads	2,845	953
Home and Community Care and Assessment	644	597
Meals on Wheels	72	77
Valuation	81	3
Maternal & Child Health	194	190
Recycling	20	25
Community Transport & Youth	148	185
Community Development	34	212
Environmental Health	3	8
Preschools	622	635
Senior Citizens	46	45
Other	32	88
Total Recurrent - State Government	9,097	5,437
<i>Non - recurrent - State Government</i>		
Natural Disaster	-	955
Flood Relief	-	15
Total Non - recurrent - State Government	-	970
Total Operating Grants	10,495	8,173
<i>Capital Grants</i>		
<i>Non - recurrent State Government</i>		
Heritage	14	4
Recreation	406	108
Community Water Projects	60	40
Industrial Estate	8	75
Halls	60	-
Environmental Strategy	-	50
Emergency Management	9	9
Recycling	4	36
Lighting Project	23	69
Other	77	157
Total Non - recurrent - State Government	661	548
Total Capital Grants	661	548

NOTES TO THE FINANCIAL REPORT

For the year ended 30 June 2015

NOTE 5 GRANTS (CONT)

	2015 \$'000	2014 \$'000
Conditions on grants		
Grants recognised as revenue during the year that were obtained on condition that they be expended in a specified manner that had not occurred at balance date were:	531	1,069
Grants which were recognised as revenue in prior years and were expended during the current year in the manner specified by the grantor were:	1,069	1,080
Net increase (decrease) in restricted assets resulting from grant revenues for the year:	(538)	(11)

NOTE 6 USER FEES

Caravan Park Fees	131	121
Leisure Centre fees	24	10
Aged services fees	208	221
Aged services brokerage fees	123	165
Water fees	82	80
Rents	74	50
Sale yard fees & charges	89	93
Vic Roads charges	10	10
Road Works	94	-
Private Works	6	8
Other fees and charges	194	209
Total User fees	1,035	967

NOTE 7 NET GAIN/(LOSS) ON DISPOSAL OF PROPERTY, INFRASTRUCTURE, PLANT AND EQUIPMENT

Proceeds of sale	375	259
Write down value of assets disposed	(945)	(2,372)
Total Net Gain/(Loss) on disposal of property, infrastructure, plant & equipment	(570)	(2,113)

NOTE 8 OTHER INCOME

Interest	51	58
Interest on rates	63	57
Workcover reimbursements	19	111
Preschools	-	6
Private use vehicle reimbursements	23	37
Income protection	46	92
Community facilities	157	160
Other	44	33
Total Other Income	403	554

NOTES TO THE FINANCIAL REPORT

For the year ended 30 June 2015

NOTE 9	EMPLOYEE COSTS	2015 \$'000	2014 \$'000
(a)	<i>Employee costs</i>		
	Wages and salaries	5,143	5,411
	WorkCover	145	297
	Councillor Allowance	168	137
	Annual leave and long service leave	972	766
	Superannuation	680	688
	Fringe benefits tax	54	47
	Other	241	142
	Total Employee Costs	7,403	7,487

(b) *Superannuation*

Council made contributions to the following funds:

Defined benefit fund

Employer contributions to Local Authorities Superannuation Fund (Vision Super)	126	131
Employer contributions - Other Funds	-	-
	126	131
Employer contributions payable at report date	-	-

Accumulation funds

Employer contributions to Local Authorities Superannuation Fund (Vision Super)	505	514
Employer contributions - Other Funds	49	43
	554	557
Employer contributions payable at report date	-	-

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

Accumulation

The Fund's accumulation categories, Vision My Super/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 2015, this was 9.5% required under Superannuation Guarantee legislation (for 2013/14, this was 9.25%)).

Defined Benefit

Yarriambiack Shire 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 Actuary is unable to allocate benefit liabilities, assets and costs between employers for the purposes of AASB 119.

NOTES TO THE FINANCIAL REPORT

For the year ended 30 June 2015

	2015 \$'000	2014 \$'000
NOTE 10 MATERIALS AND SERVICES		
Materials and services	955	1,462
Contract payments	2,521	3,102
Supply of meals	230	235
Office computers & equipment	93	55
Building & grounds maintenance	189	174
External Plant Hire	68	156
Utilities	314	229
Consultants	472	671
Other materials & services	112	174
Total Materials & Services	4,954	6,257
NOTE 11 BAD AND DOUBTFUL DEBTS		
Rates debtors	26	22
Other debtors	11	8
Total Bad and Doubtful Debts	37	30
NOTE 12 CONTRIBUTIONS AND DONATIONS		
Regional Library	175	167
Sporting Reserves	164	211
Swimming Pools	202	193
Economic Development	103	101
Community Halls	46	20
State Emergency Services	65	65
Preschools	14	14
Other	83	82
Total Contributions and Donations	852	852

NOTES TO THE FINANCIAL REPORT

For the year ended 30 June 2015

NOTE 13 DEPRECIATION

	2015 \$'000	2014 \$'000
Buildings	428	572
Plant and equipment	1,085	1,056
Infrastructure	5,055	5,243
Total Depreciation	6,568	6,871

NOTE 14 BORROWING COSTS

Bank overdraft charges	86	33
Interest - Borrowings	23	34
Total Borrowing Costs	109	67

NOTE 15 OTHER EXPENSES

Auditors' remuneration - VAGO - audit of the financial statements, performance statement and grant acquittals	27	35
Auditor's remuneration - Internal	22	20
Insurance	374	390
Operating lease rentals	416	382
Printing & Stationery	79	84
Advertising	74	74
Postage	20	21
Legal costs	54	52
Subscriptions	79	65
Water	105	97
Bank fees & charges	19	29
Other	64	65
Total Other Expenses	1,333	1,313

NOTES TO THE FINANCIAL REPORT

For the year ended 30 June 2015

NOTE 16 INVESTMENT IN ASSOCIATES

2015
\$'000

2014
\$'000

Investments in associates accounted for by the equity method are:

- Wimmera Regional Library Corporation	420	394
- Wimmera Development Association	61	51
Total Investment in Associates	481	445

Wimmera Regional Library Corporation

Background

Yarriambiack Shire Council in conjunction with Horsham Rural City Council, Buloke Shire Council, Hindmarsh Shire Council, Northern Grampians Shire Council, and West Wimmera Shire Council have an interest in the Wimmera Regional Library Corporation. The library services much of the population in western Victoria and Yarriambiack Shire Council currently has a 13.44% equity interest. (13.16% in 2013/14).

Council's share of accumulated surplus/(deficit)

Council's share of accumulated surplus/(deficit) at start of year	182	172
Reported surplus/(deficit) for year	19	11
Transfers (to)/from reserves	20	5
Distributions for the year	(33)	(6)
Council's share of accumulated surplus/(deficit) at end of year	188	182

Council's share of reserves

Council's share of reserves at start of year	201	203
Transfers (to)/from reserves	31	(2)
Council's share of reserves at end of year	232	201

Movement in carrying value of specific investment

Carrying value of investment at start of year	394	350
Share of surplus/(deficit) for year	19	11
Change in equity share	7	33
Carrying value of investment at end of year	420	394

Council's share of expenditure commitments

Operating commitments	286	268
	286	268

NOTES TO THE FINANCIAL REPORT

For the year ended 30 June 2015

NOTE 16 INVESTMENT IN ASSOCIATES (CONT)

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 2013/14).

	2015 \$'000	2014 \$'000
<i>Council's share of accumulated surplus/(deficit)</i>		
Council's share of accumulated surplus/(deficit) at start of year	51	54
Reported surplus/(deficit) for year	10	(3)
Transfers (to)/from reserves	(11)	(4)
Distributions for the year	11	4
Council's share of accumulated surplus/(deficit) at end of year	61	51
<i>Council's share of reserves</i>		
Council's share of reserves at start of year	17	14
Transfers (to)/from reserves	1	3
Council's share of reserves at end of year	18	17
<i>Movement in carrying value of specific investment</i>		
Carrying value of investment at start of year	51	54
Share of surplus/(deficit) for year	10	(3)
Change in equity share	-	-
Carrying value of investment at end of year	61	51
<i>Council's share of expenditure commitments</i>		
Operating commitments	139	146
	139	146

NOTES TO THE FINANCIAL REPORT

For the year ended 30 June 2015

NOTE 17 CASH AND CASH EQUIVALENTS	2015 \$'000	2014 \$'000
Cash on hand	2	2
Cash at bank	3,668	673
Money market call account	-	1
Term deposits	-	605
Total Cash and Cash Equivalents	3,670	1,280

Council's cash and cash equivalents are subject to external restrictions that limit amounts available for discretionary use. These include:

Trust funds and deposits (Note 25)	31	54
Unspent grants (Note 5)	531	1,069
Total restricted funds	562	1,123
Total unrestricted cash and cash equivalents	3,108	157

NOTE 18 TRADE AND OTHER RECEIVABLES

Current

Rates debtors	1,340	1,184
Provision for doubtful debts - rate debtors	(155)	(129)
Grants	-	1,157
Advance to Gypsum Pit Owners	1	24
Loans and advances to community organisations	23	24
Other debtors	381	212
Provision for doubtful debts - other debtors	(53)	(42)
	1,537	2,430

Non-current

Loans and advances to community organisations	55	72
	55	72
Total Trade and Other Receivables	1,592	2,502

(a) Ageing of Trade and Other Receivables

At balance date other debtors representing financial assets were past due but not impaired. These amounts relate to a number of independent customers for whom there is no recent history of default. The ageing of the Council's Trade & Other Receivables was:

Current (not yet due)	258	217
Past due by up to 30 days	29	25
Past due between 31 and 180 days	36	1,102
Past due between 181 and 365 days	15	44
Past due by more than 1 year	122	101
Total Trade & Other Receivables	460	1,489

NOTES TO THE FINANCIAL REPORT

For the year ended 30 June 2015

	2015 \$'000	2014 \$'000
NOTE 18 TRADE AND OTHER RECEIVABLES (CONT)		
(b) Movement in Provision for Doubtful Debts		
Balance at the beginning of the year	170	157
New Provisions recognised during the year	2	13
Amounts already provided for and written off as uncollectable	37	7
Amounts provided for but recovered during the year	(1)	(6)
Balance at End of Year	208	170
(c) Ageing of Individually impaired Trade and Other Receivables		
At balance date, other debtors representing financial assets with a nominal value of \$208,000 (2014: \$170,000) were impaired. The amount of the provision raised against these debtors was \$208,000 (2014: \$170,000). The individually impaired debtors relate to general and sundry debtor and 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 Trade and Other 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	208	170
Total Trade & Other Receivables	208	170
NOTE 19 OTHER FINANCIAL ASSETS		
Term deposits	652	-
Total Other Financial Assets	652	-
NOTE 20 INVENTORIES		
Inventories held for distribution	484	709
Total Inventories	484	709
NOTE 21 NON CURRENT ASSETS CLASSIFIED AS HELD FOR SALE		
Cost of Land acquisition	31	85
Total Non current classified as held for sale	31	85
NOTE 22 OTHER ASSETS		
Prepayments	155	165
Accrued income	50	13
Total Other Assets	206	178

NOTES TO THE FINANCIAL REPORT

For the year ended 30 June 2015

NOTE 23 PROPERTY, INFRASTRUCTURE, PLANT AND EQUIPMENT

Land and Buildings

	Note	Land - specialised \$'000	Land - non specialised \$'000	Total Land \$'000	Heritage Buildings \$'000	Buildings - specialised \$'000	Buildings - non specialised \$'000	Total Buildings \$'000	Total Property \$'000
At fair value 1 July 2014		1,315	70	1,385	2,220	11,601	1,201	15,022	16,407
Accumulated depreciation at 1 July 2014		-	-	-	-	-	-	-	-
Movements in fair value		1,315	70	1,385	2,220	11,601	1,201	15,022	16,407
Acquisition of assets at fair value		-	-	-	48	476	-	524	524
Movements in accumulated depreciation									
Depreciation	13	-	-	-	(111)	(298)	(19)	(428)	(428)
Transfer to held for sale		-	(25)	(25)	-	-	-	-	(25)
		-	(25)	(25)	(111)	(298)	(19)	(428)	(453)
At fair value 30 June 2015		1,315	70	1,385	2,268	12,077	1,201	15,546	16,931
Accumulated depreciation at 30 June 2015		-	(25)	(25)	(111)	(298)	(19)	(428)	(453)
		1,315	45	1,360	2,157	11,779	1,182	15,118	16,478

NOTES TO THE FINANCIAL REPORT

For the year ended 30 June 2015

NOTE 23 PROPERTY, INFRASTRUCTURE, PLANT AND EQUIPMENT (CONT)

Plant and Equipment

	Note	Plant machinery and equipment \$'000	Fixtures, fittings and furniture \$'000	Computers and Telecoms \$'000	Total plant and equipment \$'000
At fair value 1 July 2014		10,172	355	791	11,318
Accumulated depreciation at 1 July 2014		(5,404)	(298)	(418)	(6,120)
		4,768	57	373	5,198
Movements in fair value					
Acquisition of assets at fair value		1,109	3	13	1,125
Fair value of assets disposed		(1,030)	(63)	(2)	(1,095)
		79	(60)	11	30
Movements in accumulated depreciation					
Depreciation	13	(1,002)	(12)	(71)	(1,085)
Accumulated depreciation of disposals		689	59	-	748
		(313)	47	(71)	(337)
At fair value 30 June 2015		10,251	295	802	11,348
Accumulated depreciation at 30 June 2015		(5,717)	(251)	(489)	(6,457)
		4,534	44	313	4,891

NOTES TO THE FINANCIAL REPORT

For the year ended 30 June 2015

NOTE 23 PROPERTY, INFRASTRUCTURE, PLANT AND EQUIPMENT (CONT)

Infrastructure	Note	Footpaths, Kerb & Channel										Total Infrastructure \$'000
		Roads \$'000	Bridges \$'000	Drainage \$'000	Aerodromes \$'000	Recreation & Leisure \$'000	Parks & Open space \$'000	Waste Management \$'000	Other Infrastructure \$'000	Works in Progress \$'000		
At fair value 1 July 2014		186,138	3,743	15,859	7,523	2,430	953	638	816	-	224,767	
Accumulated depreciation at 1 July 2014		(73,662)	(1,559)	(7,888)	(3,379)	(1,853)	-	(290)	(75)	-	(88,706)	
		112,476	2,184	7,971	4,144	577	953	348	741	-	136,061	
Movements in fair value												
Acquisition of assets at fair value		4,986	-	415	50	-	37	5	6	200	5,699	
Revaluation increments/decrements	28	(10,443)	176	673	167	90	-	-	59	-	(9,277)	
Fair value of assets disposed		(3,069)	(71)	(122)	-	-	-	-	-	-	(3,262)	
		(8,526)	105	966	217	90	37	5	59	200	(6,840)	
Movements in accumulated depreciation												
Depreciation	13	(4,250)	(50)	(387)	(106)	(55)	(144)	(11)	(24)	-	(5,055)	
Accumulated depreciation of disposals		2,618	26	101	-	-	-	-	-	-	2,745	
Revaluation increments/decrements	28	5,902	(21)	(113)	(2)	9	-	-	-	-	5,775	
		4,270	(45)	(399)	(108)	(46)	(144)	(11)	(24)	-	3,465	
At fair value 30 June 2015		177,613	3,848	16,825	7,740	2,520	958	644	875	200	217,927	
Accumulated depreciation at 30 June 2015		(69,392)	(1,604)	(8,287)	(3,487)	(1,899)	(11)	(319)	(99)	-	(85,241)	
		108,221	2,244	8,538	4,253	621	947	325	777	200	132,686	

NOTES TO THE FINANCIAL REPORT

For the year ended 30 June 2015

NOTE 23 PROPERTY, INFRASTRUCTURE, PLANT AND EQUIPMENT (CONT)

Valuation of land and buildings

Valuation of land and buildings were undertaken by a qualified independent valuer; Ian Wilson AAPI 7297. 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 unserviced) characteristics, access rights and private interests of other parties and entitlements of infrastructure assets and services. This adjustment is an unobservable input in the valuation. The adjustment has no impact on the comprehensive income statement.

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

Details of the Council's land and buildings and information about the fair value hierarchy as at 30 June 2015 are as follows:

	Level 1	Level 2	Level 3
Land - specialised	-	-	1,315
Land - non specialised	-	45	-
Heritage buildings	-	-	2,157
Buildings - specialised	-	-	11,779
Buildings - non specialised	-	1,182	-
Total	-	1,227	15,251

Valuation of infrastructure

Valuation of infrastructure assets has been determined in accordance with Council's Engineer, James Magee B.Eng (Civil). The valuation was performed based on the depreciated reproduction cost of the assets. The effective date of the valuation is 30 June 2014.

The valuation is at fair value based on 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 2015 are as follows:

	Level 1	Level 2	Level 3
Roads	-	-	108,221
Bridges	-	-	2,244
Footpaths, kerb and channel	-	-	8,538
Drainage	-	-	4,253
Aerodromes	-	-	621
Recreation and Leisure	-	-	6,560
Parks and Open space	-	-	947
Waste Management	-	-	325
Other infrastructure	-	-	777
Total	-	-	132,486

NOTES TO THE FINANCIAL REPORT

For the year ended 30 June 2015

NOTE 23 PROPERTY, INFRASTRUCTURE, PLANT AND EQUIPMENT (CONT)

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 depreciated replacement cost technique. Significant unobservable inputs include the current replacement cost and remaining useful lives of buildings. Current replacement costs is calculated on a square metre basis and ranges from \$3 to \$2,413 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 depreciated replacement cost. Significant unobservable inputs include the current replacement cost and remaining useful lives of infrastructure. The remaining useful lives of infrastructure assets are determined on the basis of the current condition of the asset and vary from 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.

	2015 \$'000	2014 \$'000
<i>Reconciliation of specialised land</i>		
Other land	1,315	1,342
Total specialised land	1,315	1,342

NOTES TO THE FINANCIAL REPORT

For the year ended 30 June 2015

NOTE 24 TRADE AND OTHER PAYABLES	2015 \$'000	2014 \$'000
Trade payables	1,438	1,686
Accrued expenses	632	504
Total Trade and Other Payables	2,070	2,190

NOTE 25 TRUST FUNDS AND DEPOSITS		
Refundable building deposits	27	10
Fire Service Levy	3	-
Community projects deposits	-	41
Other refundable deposits	1	3
Total Trust Funds and Deposits	31	54

Purpose and nature of items

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

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.

NOTE 26 PROVISIONS	Annual Leave \$'000	Long Service \$'000	Landfill Restoration \$'000	Other \$'000	Total \$'000
2015					
Balance at beginning of the financial year	1,188	1,310	429	110	3,037
Additional provisions	670	112	56	1	839
Amounts used	(572)	(79)	(55)	-	(706)
Increase in the discounted amount arising because of time and the effect of any change in the discount rate	-	186	17	-	203
Balance at the end of the Financial Year	1,286	1,529	447	111	3,373
2014					
Balance at beginning of the financial year	1,103	1,277	348	117	2,845
Additional provisions	651	168	164	9	991
Amounts used	(566)	(168)	(110)	(16)	(860)
Increase in the discounted amount arising because of time and the effect of any change in the discount rate	-	34	28	-	62
Balance at the end of the Financial Year	1,188	1,310	429	110	3,037

NOTES TO THE FINANCIAL REPORT

For the year ended 30 June 2015

	2015 \$'000	2014 \$'000
NOTE 26 PROVISIONS (CONT)		
(a) Employee provisions		
Current provisions expected to be settled within 12 months		
Annual leave	597	591
Long service leave	83	175
Other	97	96
	777	862
Current provisions expected to be settled after 12 months		
Annual leave	689	597
Long service leave	1,149	929
	1,838	1,526
Total Current provisions	2,615	2,388
Non-current		
Long service leave	297	206
Other	14	14
Total Non-current provisions	311	220
Aggregate carrying amount of employee provisions:		
Current	2,615	2,388
Non-current	311	220
Total Aggregate carrying amount of employee provisions	2,926	2,608
 The following assumptions were adopted in measuring the present value of employee benefits:		
Weighted average increase in employee costs	3.57%	3.57%
Weighted average discount rates	2.48%	2.58%
Weighted average settlement period	12 Months	3 Years

NOTES TO THE FINANCIAL REPORT

For the year ended 30 June 2015

	2015 \$'000	2014 \$'000
NOTE 26 PROVISIONS (CONT)		
(b) <i>Landfill restoration</i>		
Provisions for gravel pit and landfill reinstatement:		
Current	239	122
Non-current	208	307
	447	429
The following assumptions were adopted in measuring the present value of landfill restoration costs:		
Weighted average increase in costs	3.57%	3.57%
Weighted average discount rates	2.48%	2.58%
Weighted average settlement period	12 Months	3 Years
NOTE 27 INTEREST-BEARING LOANS AND BORROWINGS		
Current		
Borrowings - secured	136	147
	136	147
The bank loans are secured over rates of the Council		
Non-current		
Borrowings - secured	215	350
	215	350
Total Interest-bearing Loans and Borrowings	351	497
The maturity profile for Council's borrowings is:		
Not later than one year	136	147
Later than one year and not later than five years	215	350
Later than five years	-	-
	351	497
Aggregate carrying amount of interest-bearing loans and borrowings:		
Current	136	147
Non-current	215	350
Total Interest-bearing Loans and Borrowings	351	497

NOTES TO THE FINANCIAL REPORT

For the year ended 30 June 2015

NOTE 28 RESERVES

(a) Asset Revaluation Reserves

2015

Property

Land	1,649	-	1,649
Buildings	16,754	-	16,754
	18,403	-	18,403

Infrastructure

Roads	70,302	(4,540)	65,762
Bridges	1,202	155	1,357
Footpaths and kerb and channel	4,332	560	4,892
Drainage	3,397	165	3,562
Aerodromes	546	99	645
Other infrastructure	265	59	324

	80,046	(3,502)	76,544
Total Asset Revaluation Reserves	98,449	(3,502)	94,947

2014

Property

Land	1,413	236	1,649
Buildings	15,900	854	16,754
	17,313	1,090	18,403

Infrastructure

Roads	58,742	11,560	70,302
Bridges	1,124	78	1,202
Footpaths and kerb and channel	5,726	(1,394)	4,332
Drainage	3,165	232	3,397
Aerodromes	484	62	546
Other infrastructure	246	19	265

	69,487	10,559	80,046
Total Asset Revaluation Reserves	86,800	11,649	98,449

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

NOTES TO THE FINANCIAL REPORT

For the year ended 30 June 2015

NOTE 28 RESERVES (CONT)	Balance at beginning of reporting period \$'000	Transfer from accumulated surplus \$,000	Transfer to accumulated surplus \$'000	Balance at end of reporting period \$'000
(b) Other Reserves				
2015				
Aerodrome Maintenance	15	-	-	15
Total Other Reserves	15	-	-	15
2014				
Aerodrome Maintenance	15	-	-	15
Total Other Reserves	15	-	-	15

The Aerodrome Maintenance reserve is maintained to account for funds reserved for the specific purpose of assisting Council achieve its objectives of upgrading the Warracknabeal and Hopetoun aerodromes.

NOTE 29 RECONCILIATION OF CASH FLOWS FROM OPERATING ACTIVITIES TO SURPLUS (DEFICIT)	2015 \$'000	2014 \$'000
Surplus /(deficit) for the year	1,752	(4,563)
Depreciation	6,568	6,871
Profit/(loss) on disposal of property, plant and equipment, infrastructure	570	2,113
Share of net profit/(loss) of associates	29	8
Bad and Doubtful Debts	37	30
Borrowing Costs	109	67
<i>Change in assets and liabilities:</i>		
Increase/(decrease) in trade and other receivables	909	101
(Increase)/decrease in other assets	(28)	(14)
(Increase)/decrease in trade and other payables	(123)	368
Increase/(decrease) in assets held for sale	(54)	-
(Increase)/decrease in investments in associates	(36)	(95)
(Increase)/decrease in inventories	225	187
Increase/(decrease) in trust funds and deposits	(23)	-
Increase/(decrease) in provisions	336	192
Net Cash provided by/(used in) Operating Activities	10,271	5,266

NOTE 30 RECONCILIATION OF CASH AND CASH EQUIVALENTS		
Cash and cash equivalents (see Note 17)	3,670	1,280
Less bank overdraft	-	-
	3,670	1,280

NOTES TO THE FINANCIAL REPORT

For the year ended 30 June 2015

NOTE 31 FINANCING ARRANGEMENTS	2015 \$'000	2014 \$'000
Bank overdraft	2,500	2,500
Used facilities	(193)	(115)
Borrowing facilities	350	497
Unused Facilities	2,657	2,882

NOTE 32 COMMITMENTS	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
2015				
Recycling	270	279	897	1,446
Garbage collection	187	193	620	1,000
Meals for delivery	275	275	275	825
Total Commitments	732	747	1,792	3,271

2014

The Council had not entered into new contracts as at 30 June 2014 and therefore there were no commitments.

NOTE 33 OPERATING LEASES	2015 \$'000	2014 \$'000
(a) Operating lease commitments		
At the reporting date, the Council had the following obligations under non-cancellable operating leases for the lease of equipment and land and buildings for use within Council's activities (these obligations are not recognised as liabilities):		
Not later than one year	163	147
Later than one year and not later than five years	319	62
Later than five years	-	-
Total Operating Leases	482	209

NOTE 34 CONTINGENT LIABILITIES

The Department of Environment, Land, Water & Planning holds a National Australia Bank Guarantee given by the Shire for the sum of \$185,600 which is being used if a site is damaged after gravel extraction. This is to be reviewed during 2015/16

Council operates a landfill. 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.

NOTES TO THE FINANCIAL REPORT

For the year ended 30 June 2015

NOTE 34 CONTINGENT LIABILITIES (CONT)

Council has obligations under a defined benefit superannuation scheme that may result in the need to make additional contributions to the scheme to ensure that the liabilities of the fund are covered by the assets of the fund. As a result of the volatility in financial markets the likelihood of making such contributions in future periods exists. At this point in time it is not known if additional contributions will be required, their timing or potential amount.

Funding arrangements

Yarriambiack Shire Council makes employer contributions to the defined benefit category of the Fund at rates determined by the Trustee on the advice of the Fund's Actuary.

The Fund's latest actuarial investigation was held as at 30 June 2014 and it was determined that the vested benefit index (VBI) of the defined benefit category of which Yarriambiack Shire Council is a contributing employer was 103.4%. To determine the VBI, the fund Actuary used the following long-term assumptions:

Net investment returns 7.5% pa

Salary information 4.25% pa

Price inflation (CPI) 2.75% pa.

Vision Super has advised that the estimated VBI at 30 June 2015 was 105.8%.

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

Employer contributions

Regular contributions

On the basis of the results of the most recent full actuarial investigation conducted by the Fund's Actuary as at 30 June 2014, Yarriambiack Shire 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 2015, this rate was 9.5% of members' salaries. This rate will increase in line with any increase to the Superannuation Guarantee (SG) contribution rate

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.

Funding calls

If the defined benefit category is in an unsatisfactory financial position at 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 Yarriambiack Shire 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.

NOTES TO THE FINANCIAL REPORT

For the year ended 30 June 2015

NOTE 34 CONTINGENT LIABILITIES (CONT)

Latest actuarial investigation surplus amounts

The Fund's latest actuarial investigation as at 30 June 2014 identified the following in the defined benefit category of which Yarriambiack Shire Council is a contributing employer:

- A VBI surplus of \$77.1 million; and
- A total service liability surplus of \$236 million.

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 2014. 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.

Yarriambiack Shire Council was notified of the results of the actuarial investigation during January 2015.

(i) Superannuation contributions

Contributions by Yarriambiack Shire Council (excluding any unfunded liability payments) to the above superannuation plans for the financial year ended 30 June 2015 are detailed below:

Scheme	Type of Scheme	Rate	2015 \$'000	2014 \$'000
Vision Super	Defined benefits	9.50%	0	328
Vision Super	Accumulation Plan	9.50%	631	535
Other	Accumulation Plan	9.50%	49	0
Health Super	Accumulation Plan	9.50%	0	15
Health Employee Super	Accumulation Plan	9.50%	0	28

There were no contributions outstanding and no loans issued from or to the above schemes as at 30 June 2015.

NOTES TO THE FINANCIAL REPORT

For the year ended 30 June 2015

NOTE 35 FINANCIAL INSTRUMENTS

(a) Objectives and policies

'The Council's principal financial instruments comprise cash assets, term deposits, receivables (excluding statutory receivables), payables (excluding statutory payables) and bank borrowings. 'Details of the significant accounting policies and methods adopted, including the criteria for recognition, the basis of measurement and the basis on which income and expenses are recognised, in respect of each class of financial asset, financial liability and equity instrument is disclosed in Note 1 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 our financial instruments will fluctuate because of changes in market prices. The Council's exposures 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. Our interest rate liability risk arises primarily from long term loans and borrowings at fixed rates which exposes us 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 rate.

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

- diversification of investment product,
- monitoring of return on investment,
- 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 us to make a financial loss. We have exposure to credit risk on some financial assets included in our balance sheet. To help manage this risk:

- we have a policy for establishing credit limits for the entities we deal with;
- we may require collateral where appropriate; and
- we only invest surplus funds with financial institutions which have a recognised credit rating specified in our 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.

We may also be subject to credit risk for transactions which are not included in the balance sheet, such as when we provide a guarantee for another party. Details of our contingent liabilities are disclosed in Note 34.

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.

NOTES TO THE FINANCIAL REPORT

For the year ended 30 June 2015

NOTE 35 FINANCIAL INSTRUMENTS (CONT)

(d) *Liquidity risk*

Liquidity risk includes the risk that, as a result of our operational liquidity requirements or we will not have sufficient funds to settle a transaction when required, we 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 in the face of the balance sheet and the amounts related to financial guarantees disclosed in Note 27, 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 27.

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

(e) *Fair value*

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

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.

(f) *Sensitivity disclosure analysis*

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

- A parallel shift of + 1% and - 2% in market interest rates (AUD) from year-end rates of 2.5%.

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.

NOTES TO THE FINANCIAL REPORT

For the year ended 30 June 2015

NOTE 36 RELATED PARTY TRANSACTIONS

(i) Responsible Persons

Names of persons holding the position of a Responsible Person at the Council at anytime.

Councillors

Councillor Andrew Robert MCLEAN (Mayor)
 Councillor Helen Anne McCulloch BALLENTINE
 Councillor Kylie Louise ZANKER
 Councillor William Graeme MASSEY
 Councillor Lisa Maree WOODS
 Councillor Terence Sydney GRANGE
 Councillor Raymond John KINGSTON

Chief Executive Officer

Raymond James CAMPLING

(ii) Remuneration of Responsible Persons

The numbers of Responsible Persons, whose total remuneration from Council and any related entities fall within the following bands:

	2015 No.	2014 No.
\$10,000 - \$19,999	-	5
\$20,000 - \$29,999	6	1
\$40,000 - \$49,999	-	1
\$60,000 - \$69,999	1	-
\$200,000 - \$210,000	1	1
	8	8
Total Remuneration for the reporting year for Responsible Persons included above amounted to:	392	380

(iii) Senior Officers Remuneration

A Senior Officer other than a Responsible Person, is an officer of Council who:

- a) has management responsibilities and reports directly to the Chief Executive; or
- b) whose total annual remuneration exceeds \$136,000

The number of Senior Officers other than the Responsible Persons, are shown below in their relevant income bands:

Income Range:	2015 No.	2014 No.
< \$136,000	2	2
\$136,000 - \$139,000	-	1
\$160,000 - \$169,000	1	-
	3	3
Total Remuneration for the reporting year for Senior Officers included above amounted to:	408	381

NOTES TO THE FINANCIAL REPORT

For the year ended 30 June 2015

NOTE 36 RELATED PARTY TRANSACTIONS (CONT)

(iv) No retirement benefits have been made by the Council to a Responsible Person. (2013/14 Nil).

(v) No loans have been made, guaranteed or secured by the Council to a Responsible Person during the reporting year (2013/14 Nil).

(vi) *Transactions with Responsible Persons*

Transactions other than remuneration payments or the reimbursement of approved expenses were entered into by Council with Responsible Persons, or Related Parties of such Responsible Persons during the reporting year amounted to \$36,788 (2013/14 \$376,287).

NOTE 37 EVENTS OCCURING AFTER BALANCE DATE

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

CERTIFICATION OF FINANCIAL REPORT

For the year ended 30 June 2015

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



ANITA J MCFARLANE

Principal Accounting Officer

Date: 29 September 2015

Warracknabeal

In our opinion the accompanying financial statements present fairly the financial transactions of Yarriambiack Shire Council for the year ended 30 June 2015 and the financial position of the Council as at that date.

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

We have been authorised by the Council on 23 September 2015 to certify the financial statements in their final form.



LISA M WOODS

Councillor

Date: 29 September 2015

Warracknabeal

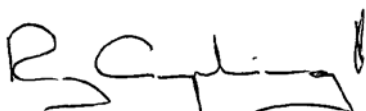


KYLIE L ZANKER

Councillor

Date: 29 September 2015

Warracknabeal



RAYMOND J CAMPLING

Chief Executive Officer

Date: 29 September 2015

Warracknabeal

INDEPENDENT AUDITOR'S REPORT



Victorian Auditor-General's Office

Level 24, 35 Collins Street
Melbourne VIC 3000
Telephone 61 3 8601 7000
Facsimile 61 3 8601 7010
Email comments@audit.vic.gov.au
Website www.audit.vic.gov.au

INDEPENDENT AUDITOR'S REPORT

To the Councillors, Yarriambiack Shire Council

The Financial Report

The accompanying financial report for the year ended 30 June 2015 of the Yarriambiack Shire Council which comprises the comprehensive income statement, balance sheet, statement of changes in equity, statement of cash flows, statement of capital works, notes comprising a summary of the significant accounting policies and other explanatory information, and the certification of the financial statements has been audited.

The Councillors' Responsibility for the Financial Report

The Councillors of the Yarriambiack Shire Council are responsible for the preparation and the fair presentation of the financial report in accordance with Australian Accounting Standards, and the financial reporting requirements of the *Local Government Act 1989*.

The Councillors are responsible for such internal control as the Councillors determine is necessary to enable the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

As required by the *Audit Act 1994* and the *Local Government Act 1989*, my responsibility is to express an opinion on the financial report based on the audit, which has been conducted in accordance with Australian Auditing Standards. Those standards require compliance with relevant ethical requirements relating to audit engagements and that the audit be planned and performed to obtain reasonable assurance about whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The audit procedures selected depend on judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, consideration is given to the internal control relevant to the entity's preparation and fair presentation of the financial report 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 entity's internal control.

An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of accounting estimates made by the Councillors, as well as evaluating the overall presentation of the financial report.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

INDEPENDENT AUDITOR'S REPORT

Independent Auditor's Report (continued)

Independence

The Auditor-General's independence is established by the *Constitution Act 1975*. The Auditor-General is not subject to direction by any person about the way in which his powers and responsibilities are to be exercised. In conducting the audit, the Auditor-General, his staff and delegates complied with all applicable independence requirements of the Australian accounting profession.

Opinion

In my opinion the financial report presents fairly, in all material respects, the financial position of the Yarriambiack Shire Council as at 30 June 2015 and of its financial performance and its cash flows for the year then ended in accordance with applicable Australian Accounting Standards, and the financial reporting requirements of the *Local Government Act 1989*.

MELBOURNE
30 September 2015



Dr Peter Frost
Acting Auditor-General



CONTACT US:

YARRIAMBIACK SHIRE COUNCIL

Municipal Office:

Warracknabeal
34 Lyle Street
PO Box 243 Warracknabeal 3393
P: 5398 0100
F: 5398 2502

Hopetoun Office:

Gateway BEET
75 Lascelles Street Hopetoun 3396
P: 5083 3001
W: www.yarriambiack.vic.gov.au
E: info@yarriambiack.vic.gov.au



Yarriambiack
SHIRE COUNCIL

Check out Yarriambiack Tourism Association & Wimmera Mallee Tourism at
www.yarriambiack.vic.gov.au and www.wimmeramalleetourism.com.au

The photos within this publication have been taken from various locations across the Municipality.



Yarriambiack
SHIRE COUNCIL

OUR VISION

In consultation with our community Yarriambiack Shire Council
will provide a viable, sustainable and vibrant future.