



**Yarriambiack**  
SHIRE COUNCIL

# ANNUAL REPORT 2017/18

*providing a viable, sustainable and vibrant future*





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# Welcome

## FROM YOUR COUNCILLORS

*We are pleased to present this Annual Report to our community.*

It reports on how we performed during the 2017-18 financial year against the 2017-21 Council Plan based on the themes of Good Governance, A Place to Live and Grow, A Safe and Active Community and Sustainable Environment, A Planned Future and Health and Wellbeing.

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*'In consultation with our community,  
Yarriambiack Shire Council aims to provide a viable, sustainable and  
vibrant future'.*

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## ABOUT THIS ANNUAL REPORT

Yarriambiack Shire Council's Annual Report 2017/18 details performance against the Council Plan 2017–2021 and the 2017/18 Budget.

Over the duration of the period from 1 July 2017 to 30 June 2018, this report provides an honest assessment of the challenges Council faces within this Municipality and celebrates its achievements in delivering high quality community services and infrastructure. Such reporting provides the Yarriambiack Shire community and other important stakeholders with the assurance that Council spends ratepayer funds responsibly and makes good decisions for the benefit of residents, business owners and visitors.

This Annual Report fulfils Council's responsibilities under the Local Government Act 1989 and other legislation and complies with the Local Government Performance Reporting Framework.

This document includes the following in accordance with statutory requirements:

- » Report of Operations: this includes highlights of the year, details about Council's Governance, Management and Operations and a report on our Performance against the Council Plan and the Council Budget in the 2017-18 financial year
- » Financial Statements
- » Performance Statement

### HOW TO GET YOUR COPY AND GIVE US FEEDBACK

Electronic copies are available on our website and hard copies are available on request from our Warracknabeal office.

We welcome your feedback on this document. Details on how to contact us can be found on the back cover.



## WELCOME TO YARRIAMBIACK

*The Shire 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 has an almost ideal climate with a short winter and delightful autumn and spring. Summer temperatures can be hot, particularly in the north.*

*Destinations in the Yarriambiack Shire offer a relaxed atmosphere, affordable and unique accommodation options, safe and healthy family environments, no peak hour traffic and easy access to public land, lakes and recreational activities.*

### **The Silo Art Trail**

The Silo Art Trail is Australia's largest outdoor gallery. The trail stretches over 200 kilometres, linking Brim with neighbouring towns Lascelles, Patchewollock, Rosebery, Rupanyup and Sheep Hills.

Providing an insight into the true spirit of the Wimmera Mallee, the trail recognises

and celebrates the region's people through a series of large-scale mural portraits painted onto grain silos, many of which date back to the 1930's. The project saw a team of renowned artists from Australia and across the world visit the region; meet the locals and transform each grain silo into an epic work of art; each one telling a unique story about the host town.

The Silo Art Trail was conceived in 2016 after the success of the first silo artwork in Brim. What started as a small community project by the Brim Active Community Group, GrainCorp, Juddy Roller and artist, Guido van Helten, resulted in widespread international media attention and an influx of visitors to the region and the idea for a trail was born.

The Silo Art Trail was created as a partnership between Yarriambiack Shire Council, international street art agency Juddy Roller, Victorian Government, Australian Government and GrainCorp, who donated the silos as canvases for the artists' work.

*'Silo Art Trail is the largest outdoor gallery in Australia stretching over 200 kilometres and linking six small country Victorian towns'.*





## Our Vision

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

## 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.



## YARRIAMBIACK SHIRE FACTS AND FIGURES

ESTIMATED RESIDENTIAL POPULATION: 6,673

	2017-18
<b>Yarriambiack Shire</b>	
<b>Customer Service</b>	
Number of customer requests	250
Number of receipts	23,563
<b>Rates</b>	
Rates notices issued	7,217
Rate revenue collected	\$10,427,823.04
<b>Roads</b>	
Kilometres of sealed roads	848 km's
Gravel local roads	1,253 km's
<b>Local laws/animal control</b>	
Dogs registered	1,220
Cats registered	392
Permits to burn issued	66
<b>Maternal &amp; Child Health</b>	
Births	73
Immunisation program (vaccines given)	1,129
<b>Children and family services</b>	
Kindergarten enrolments - 4 year old	76
Kindergarten enrolments - 3 year old	22
Student population (approx)	1,114

YARRIAMBIACK COVERS AN AREA OF 7,158 SQ KM

	2017-18
<b>Aged and disability services</b>	
<i>Meals on Wheels</i>	
Meals delivered	12,254
Number of clients	225
<i>Home Care</i>	
Hours delivered	5,122
Number of clients	217
<b>Food safety</b>	
Number of food complaints	10
<b>Youth services</b>	
Number of events	49
Attendance	2,216
<b>Building and Planning</b>	
Number of building permits issued	82
Total value of building permits	\$4,864,600
Number of planning permits issued	72
Total value of planning permits	\$182,632,303
<b>Library</b>	
Number of visitors	12,358
<b>Waste</b>	
Amount of tonnes collected	2,406





## HIGHLIGHTS FOR THE YEAR

### JULY 2017

Council conducted a review of its Footpath Hierarchy. The Footpath Hierarchy is an essential tool in the management of all footpaths for which Council has responsibility. The Hierarchy determines a footprint of standards for the footpaths and assists Council and its officers to plan for new, upgrade, renewal works and maintenance regimes, allowing Council to direct its limited footpath funding to where it will achieve best value.

A copy of Council's current Footpath Hierarchy is available for viewing at the Municipal Offices in Warracknabeal, Gateway BEET in Hopetoun and on Council's website.

#### *Lascelles Silo art was completed by Rone*



Melbourne Street Artist, Rone, finalised the Lascelles Silo artwork with the completion of Merylyn Horman's portrait. The Lascelles silos depict the faces of Lascelles couple Geoff and Merylyn Horman whose families have lived and farmed in the area for four generations.

Rosebery and local residents gathered at the Rosebery CFA shed to meet Kaff-eine, the artist who will be painting the Rosebery silos. It was anticipated work would commence in August and take up to six weeks to complete. Kaff-eine spent time talking with local residents to get a feel for the area. Kaff-eine is an established Australian street and contemporary artist who has gained a strong following for her illustrative freehand style, delicate line work and quiet melancholic characters. She has painted public and private works in Australia, Germany, France, USA and the Philippines, she has had successful solo and group exhibitions, illustrated two children's books, including the unique collaborative Heartcore book, for which she interpreted stories from vulnerable children and painted them as a series of 20 murals across public walls in Melbourne.

Council declared a differential rate for rateable land for the period commencing 1 July 2017 and concluding 30 June 2018. A Municipal charge of \$71.83 per rateable assessment was declared and the following annual service charges declared for the collection and disposal of refuse and recycling within the Yarriambiack Shire:-

Residential 80ltrs service fee	\$133.54
Residential 120ltrs service fee	\$185.37
Residential 240ltrs service fee	\$360.79
Commercial 120ltr service fee	\$185.37
Commercial 240ltr service fee	\$360.79
Rural 80ltrs service fee	\$133.54
Rural 120ltrs service fee	\$185.37
Rural 240ltrs service fee	\$360.79
Residential Kerbside Recycling	\$119.77
Commercial Kerbside Recycling	\$119.77
Rural Recycling	\$119.77

Copies of Council's 2017-18 draft Budget were made available for inspection at the Municipal Offices in Warracknabeal, Gateway BEET in Hopetoun and on Council's website.

Ratepayers were advised that Government assistance was available for municipal rates and charges and the fire services property levy for eligible Social Security and Repatriation Pensioners for a single rateable property used exclusively for residential purposes, with new applications to waive rates payable for the year ending 30 June 2018 required to be made on the appropriate forms.

In accordance with section 54(5) of the Road Management Act 2004, Yarriambiack Shire Council at its ordinary meeting on 28 June 2017, resolved to adopt the amended Road Management Plan (dated 2016). A copy of the Road Management Plan is available for inspection at the Municipal Offices in Warracknabeal, Gateway BEET in Hopetoun and on Council's website.

Council's Infrastructure and Planning Director, James Magee said, "VicRoads had launched the mapping tool for the region on its website. This encourages people to give feedback about areas they are concerned with by locating them on the map. The online mapping tool gives people the opportunity to write comments and suggestions and that stays on the website so other people can see. Council is hoping that if enough people comment, we can gather some momentum with areas that are concerning." Mr Magee said, "The tool was worthwhile and hopefully it would help Council's better lobby for road funding. If enough people make their point then hopefully the politicians can give VicRoads more money."



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## HIGHLIGHTS FOR THE YEAR

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Yarriambiack Shire Council staff attended the Mallee Machinery Field Days again this year. Council had various projects and services featured in their display as well as details of current funding programs for community projects. Councillors and staff attended both days.

As discussed at the monthly Yarriambiack Shire Council meeting, significant progress was made with three of five road projects being marked as completed. VicRoads also made significant progress within the Community Priority projects program; the safety and drainage improvements at Murtoa, Glenorchy and Horsham Lubeck Road intersection were completed, along with the removal of two redundant channel crossing structures south of Murtoa on the Murtoa Glenorchy Road. As part of the streetscape project, reconstruction of outer kerbing at the Minyip roundabout and a redesign and reconstruction of the central portion with semi-mountable annulus was completed and the provision of a guardrail to Two Mile Bridge on the Henty Highway south of Hopetoun was completed. A fatality occurred at the site in April 2016 and it is hoped the addition of this guardrail will stop this from re-occurring.

Design commenced on drainage improvements on the Birchip Rainbow Road (east of the railway line) in Beulah.

Council was successful in gaining funding from the Federal and State Governments to enable work to commence on the Warracknabeal town levee. Minister for Justice, Michael Keenan and Victorian Minister for Emergency Services, James Merlino announced \$10 million in funding to enhance Victoria's preparedness for natural disasters. Minister Keenan said the funding was part of the joint Commonwealth State \$52 million National Partnership Agreement on Natural Disaster Resilience, which is targeted at supporting local communities to build more sustainable and resilient communities. In addition to funding provided by the State and Federal Governments, Yarriambiack Shire Council allocated \$367,000 toward the project in its current budget. The total cost for the project is \$1,100,000. The works to be undertaken include 3km of earthen levees, and 1km of hot mix levees where the road level will be raised in Craig Avenue. 500m of street will be reconstructed and raised in The Avenue and Asquith Avenue. A 300m concrete retaining wall levee will be constructed at the Bowling Club and at the Lions Flora and Fauna Park. Following the announcement of the Victorian grant, Council began the process for the work. About 12 months ago Council undertook quite a lot of consultation with the community on the various types of levees that could be built so some types of levee are more suitable in specific areas hence the same levee treatment will not be used in all locations. "Now that we have funding, the process can really get moving" said James Magee. Council expects the process to take 18 months to complete.

Mayor Graeme Massey announced the opening of the SHARE Community Grants. The Sustainable Healthy Adaptable Resilient Engaged (SHARE) Program is a community planning process to assist communities to develop community action plans; promote individual projects for prospective funding and support; co-ordinate and plan for future infrastructure and services needs; as well as building relationships and connections with stakeholder and other communities in times

of significant change. \$20,000 was available in this round of funding for community projects. Eligible projects include small equipment, events, projects that support shared facilities/equipment and seed funding for larger projects that encourage visitors and tourism to the region. Mayor Graeme Massey said "The SHARE Community Grants have funded many projects in the Yarriambiack Shire over the years."

## AUGUST

Students from across the Wimmera and Mallee learned about a range of issues affecting young people at the second Yarriambiack Youth Summit in Warracknabeal. Four guest speakers shared their experiences and passed on ideas about youth issues to Year Seven students from a number of schools. Yarriambiack Youth Action Council member Tom McGrath said students were engaged and responded well to each speaker. Speakers gave students insight to issues including cyber bullying, domestic violence and alcohol and drug abuse. All four speakers gave the students at least one thing to take away.

The Warracknabeal Library benefited from a grant of \$185,000 from the "Living Library Programme" to help create a more flexible open space for groups to use instead of being squashed into the current configuration. The grant also included the provision of tea and coffee making facilities for patrons, modernised heating and cooling systems and an all weather external area.

Council advertised for expressions of interest for (two) suitably qualified community members to join its Internal Audit Committee. The role of the Internal Audit Committee is to assist Council in the discharge of its responsibilities for financial reporting, maintaining a reliable system of internal controls, asset management and fostering the organisation's ethical development

A unanimous vote from Yarriambiack Shire Councillors saw the re-appointment of Chief Executive Officer Ray Campling at the monthly Council meeting for a five year term, with the new term commencing 29 January, 2018. Mr Campling's total remuneration will be \$225,000pa.

An application to keep additional animals at a house in Beulah was denied at the Council meeting, with the grounds for the objections being for noise, odour and animal welfare. The animals included poultry, goats, turkeys and ducks.

Vacancies were advertised for Community Support Workers in Warracknabeal.

Yarriambiack Shire Council's Projects Officer, Andrea Stepney, announced the preferred contractor for the upgrade of the Ambulance Transfer Station at the Warracknabeal Aerodrome. The first stage of the quoting was completed on 26 May with the two quotes submitted over the budgeted amount of \$170,655. The second stage of the quoting with the revised scope was completed on 30 June. Both builders resubmitted revised quotes; the two quotes have been evaluated by the YSC Project Steering Committee. The successful bidder was Preston's and the evaluation was approved by the CEO and Councillors.



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## HIGHLIGHTS FOR THE YEAR

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Senior Citizens week saw crooner Paul Hogan, in a tribute to Bobby Darin, appear at the Warracknabeal Town Hall. A free BBQ lunch was provided after the performance at the Warracknabeal Community Centre. Transport was available for seniors from Murtoa, Rupanyup, Minyip, Woomelang, Hopetoun, Beulah and Brim.

Yarriambiack Shire Council laid a smooth new hot-mix surface on the loop road through the Murtoa Caravan Park. This has certainly refreshed the appearance of the park and will hopefully make it even more appealing to travellers looking for a relaxing lakeside stopover. The lawn areas have now been top dressed with sand and seed to refurbish the camping sites.

### SEPTEMBER

Yarriambiack Shire Council was recognised for its compliance with Victorian Emergency Management regulations during the September Council meeting. Assistant Chief Officer - Regional Manager, VicSES Grampians Region, Stephen Warren was on hand to present the certificate to Mayor, Graeme Massey.

### OCTOBER

Designs for the flood levee in Warracknabeal were finalised. Council's Director for Infrastructure and Planning, James Magee said, "a meeting between Council and designer Price Merrett Consulting looked at final plans for the levee." The Council and residents constructed an 8.6km earth-wall levee using earthmoving equipment during floods in January 2011. The community also used 120,000 sandbags to reinforce the levee and individually sandbagged 400 homes. Following the floods, an investigation recommended flood mitigation options for Warracknabeal, including a levee. Although the final design required approval from the Department of Environment, Land, Water and Planning, Mayor Graeme Massey said he believed it would be on board with the plans. After releasing the plans 18 months ago, Cr Massey said the ideas received during community consultation sessions were taken into consideration. Cr Massey said the levee would be beneficial to the entire Warracknabeal community.

After extensively advertising the SHARE Community Grants Program for a period of six weeks throughout the Shire, at its October meeting Council recommended the following 18 applications receive funding. The total funding available in this round was \$20,000 with the actual number of applications received overall numbering 42 and the total requested

amounting to \$92,765.50:-

Beulah Historic, Learning & Progress Association	\$1,435
Brim Memorial Bowling Club	\$500
Hopetoun and District Preschool	\$500
Hopetoun Gun Club	\$1,500
Hopetoun Progress (Gateway BEET)	\$2,000
Shake Rattle & Read/Healthy Active Kids (Hopetoun P12 College)	\$500
Lions Club of Warracknabeal	\$2,000
Minyip Historical Society	\$2,000
Minyip Progress Association	\$2,000
Murtoa Swimming Pool	\$1,500
Enterprise Rupanyup Ltd	\$1,000
Rupanyup Golf Club	\$1,500
Warracknabeal & District Historical Society	\$1,000
Warracknabeal A & P Society	\$400
Warracknabeal Action Group	\$500
Wheat City Derby Angels	\$665
Woomelang & District Bush Nursing Centre	\$500
Woomelang Historical Society	\$500

Council passed a motion approving the CFA's Planning Permit application to relocate the Hopetoun Fire Station from 62 Lascelles Street to 148 Lascelles Street. Access to the main highway will ensure volunteers can respond to fires in all directions. It will be located on a large allotment that allows for movement of all vehicles, along with sufficient car parking.

Council advertised for all recreation, service and community groups who are formally constituted organisations, located within the Yarriambiack Shire Council municipal boundaries to apply for funding for assistance from the Community Group Financial Assistance grant.

Notice was given in accordance with Section 134 of the Local Government Act 1989, that the Annual Report 2016-2017 including the report of operations and Audit Financial and Performance Statements of the period ended 30 June 2017 had been prepared, with the reports being made available for inspection.

Council commenced their annual Fire Hazard Identification Program, these inspections seek to identify potential fire hazards on all residential properties located in townships within the Yarriambiack Shire.

Mayor Graeme Massey opened the Murtoa Show at the recreation ground, Mayor Massey also officially launched the



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## HIGHLIGHTS FOR THE YEAR

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town's 21st Big Weekend.

*The latest silo art mural came to life at Rosebery with Melbourne street artist Kaff-eine commencing painting of the final silo in Yarriambiack Shire Council's Silo Art Trail. Previous silos have been painted at Brim, Sheep Hills, Patchewollock, Rupanyup and Lascelles. Kaff-eine painted a man with a horse on one silo, while the image of a woman was starting to take shape on the second silo. Kaff-eine said she wanted to paint an image with people and animals, wanting to display the relationship between us and the land. While other artists used photos to help with their murals, Kaff-eine drew her designs on paper before she started. She also painted a mural in a shop window at Hopetoun.*



Council once again conducted its annual free green waste disposal day for October/November.

Council granted a 100% rebate for the general rates and municipal charge for Woods Farming and Heritage Museum at Rupanyup, the waiving of these fees will assist the museum in preserving farming and household memorabilia relevant to Rupanyup and the surrounding district. The rebate did not include the fire services levy charge or the garbage/recycling charge.

Yarriambiack Shire Council received recognition for best practice in creating a healthier community by winning a National Award at the Heart Foundation 2017 Local Government Awards. Council was named the National Winner in the 'Councils with populations under 10,000' category for their YCHANGe Program (YCHANGe is an acronym for Yarriambiack – Creating Healthy Active Nourished Generations). The Heart Foundation's, Lisa Spiers said Yarriambiack Shire won the award for excellent initiatives in tackling the factors behind unhealthy weight in the Shire. "The Council's community driven approach to improve the healthy eating options in the Shire has supported people in making healthy choices to reduce their risk of heart disease and heart problems," Ms Spiers said.

Yarriambiack Shire Council believes residents are severely disadvantaged after a regular bus service through the region was dropped. Mayor Graeme Massey said V-Line had stopped running a bus from Ballarat to Ouyen on Friday nights. He said the service ran through Rupanyup, Glenorchy, Warracknabeal, Beulah, Hopetoun and Ouyen. "Our attempts to get V-Line to reinstate that bus seem to have fallen on deaf ears." Council agreed to write to the State Government about the issue. Council stated that this bus was often used by students in Ballarat and Melbourne, who wanted to return home for the weekend, footballers at Hopetoun and people attending medical appointments. Cr Jean Wise said "many elderly people in the Shire were now unable to get to appointments. The bus service gave people an opportunity to get to Melbourne and back in a day."

Yarriambiack Shire Council was successful in its bid for a Graffiti Prevention grant that allowed the Council to work with the Warracknabeal Secondary College and art company Juddy Roller to design and paint a mural on the wall of the Warracknabeal Leisure Complex. Council's Community Services and Development Manager, Gavin Blinman, said the Council and Juddy Roller were now searching for an artist to assist with the project. The artist will work directly with the young people on designing and creating the mural. The mural will be painted on the wall of the Leisure Complex facing the Warracknabeal Skate Park.

Council's young people have taken to the airwaves as part of a new community radio program on Triple H community radio in Horsham. Cr Kylie Zanker said the young people did guest interviews and spoke about issues in the Shire. "They also spoke about why they enjoyed being Youth Action Council members, their role and what they looked forward to when planning events across the Shire". Cr Zanker said "it was a pleasure to spend time with the enthusiastic group." The radio show followed on from radio training that the members did with SYN Media from Melbourne.

## NOVEMBER

The Silo Art Trail was completed this month; Rosebery's grain silo was the sixth and final silo to be transformed. The Silo Art Trail is the largest outdoor gallery in Australia across Brim, Lascelles, Patchewollock, Rosebery, Rupanyup and Sheep Hills. Yarriambiack Shire Council Mayor Graeme Massey said "the silo art murals have generated its own publicity." "As each silo art mural was painted, people watched the artists at work. They all have different techniques and people find it fascinating to watch. It's like a jigsaw puzzle." With the Silo Art Trail completed, brochures and signs will be put out to generate more attention.

Federal Member for Mallee, Andrew Broad officially opened the Murtoa & District Neighbourhood House. Taking part in the celebration with Mr Broad, were Mayor Graeme Massey, Councillors Corinne Heintze and Tom Hamilton, Shire CEO, Ray Campling, Community Services & Development Manager, Gavin Blinman, Project Manager, Bernardine Schilling and representatives of Grampians Homes.

Nominations were sought by the 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' Nominations

Yarriambiack Shire Council Annual Report 2017-2018



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## HIGHLIGHTS FOR THE YEAR

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were to be lodged by individuals or organisations by Friday 8 December.

Warracknabeal Kindergarten will move back to five days per week with enrolment numbers just under 40. Murtoa numbers are also up.

### DECEMBER

Graeme Massey will remain as Yarriambiack Shire Mayor for the next 12 months after being elected unopposed at the Statutory Meeting.

Young stars shone at the 'Yarriambiack Has Talent' event which took place in the Warracknabeal Town Hall. Councillor Helen Ballentine was welcomed to the stage to acknowledge the traditional owners and open the event. Judges were Helen Ballentine, Kendra Clegg and Chief Executive Officer, Ray Campling. Participation certificates were presented to all entrants in all categories.

Twenty-three community groups from across the Yarriambiack Shire shared in funding of \$9,999 as part of the Community Group Financial Assistance Scheme which was announced at the recent monthly Council meeting. The recipients were:-

Warracknabeal Aero Club	\$500
Brim Tennis Club	\$500
Warracknabeal Community Centre	\$500
Beulah Historic Learning	\$449
Warracknabeal Community Pantry	\$500
Beulah Memorial Hall Committee	\$500
Warracknabeal & District Historical Society	\$400
Lions Club of Minyip	\$500
Warracknabeal Girl Guides	\$500
Minyip & District Historical Society	\$380
Kelly's Won 1st Warracknabeal Scout Group	\$500
Minyip Tennis Club	\$400
Murtoa Agricultural & Pastoral Society	\$500
Yaapeet Community Club	\$500
Murtoa Recreation Reserve Committee	\$500
Woomelang Group School Parents	\$250
Hopetoun Campus Ladies Auxiliary	\$300
Tempy Tigers Cricket Club Inc	\$500
Hopetoun CWA	\$500
Hopetoun Happy Helpers	\$200
Hopetoun Landcare Group	\$500
Hopetoun Swimming Pool	\$500
Hopetoun Table Tennis Club	\$120

Yarriambiack Shire Council, Horsham Rural City Council and the West Wimmera Shire Council committed to family violence prevention by erecting signage at the entrances to some of the Wimmera's towns. The signage will be on display during the Victoria Against Violence 16 Days of Activism Campaign which runs until 10 December. The program was implemented by the three Council's in conjunction with Women's Health Grampians. Yarriambiack Shire Council CEO & White Ribbon Ambassador, Ray Campling, said "Council is proud of its track record in relation to the prevention of family violence and in particular violence against women and children over the period of in excess of ten years."

Thirteen Victorian saleyards are set for major changes with the State Government providing assistance in the move towards mandatory electronic tagging of sheep and goats. Minister for Agriculture Jaala Pulford announced the grants, which will support Victorian saleyards transition to the new system. Saleyards in Pakenham, Leongatha, Sale, Bairnsdale, Colac, Warrnambool, Wycheproof, Ouyen, Swan Hill, Nhill, Horsham, Warracknabeal and Shepparton will receive grants to purchase and install new scanning equipment and software. Saleyards are required to scan and upload data for all electronically tagged sheep and goats from 31 March 2018.

### JANUARY 2018

Ian Penny was presented with the Yarriambiack Shire Citizen of the Year Award during a ceremony at Warracknabeal's Anzac Park on Australia Day. Yarriambiack Shire Mayor, Graeme Massey, praised Mr Penny for his dedication to the community. Two winners shared the Shire's Young Achiever of the Year Award; Tenaya Zanker and Shawn Pendlebury were both acknowledged for their extensive voluntary work.

The Yarriambiack Youth Action Council was nominated for the Victorian Government Group Achievement in the Community Award, one of ten categories in the Victorian Young Achievers Awards. The awards aim to encourage, reward and most importantly promote the positive achievements of young Victorians. The Yarriambiack Youth Action Council were very active across the Shire, tackling important issues, planning and running events and listening to youth in our community to improve activities and opportunities for the younger residents of Yarriambiack. Chief Executive Officer Ray Campling said "we congratulate Yarriambiack Youth Action Council for being nominated and wish them the best of luck with judging in March."

The very first of the Yarriambiack Silo Art Trail projects at Brim, painted by Guido van Helten, on the inoperative Graincorp silos can now be viewed at night. The silos are lit using solar powered floodlights, which paint a surreal spread of soft light over the display and viewers are raving about how good it is that the display can be seen at night. Yarriambiack Shire Development Officer Marianne Ferguson said "the feedback to the whole project has been unbelievably outstanding and has certainly put our Shire on the map around the world."

Groups and organisations were once again invited to apply for funding through the January 2018 round of SHARE Community Grants. All recreation, service, community organisations, volunteers and fundraising groups which are formally constituted organisations, located within the boundary of the Shire were eligible to apply for a maximum of \$3,000, with applications closing Monday 29 January.

### FEBRUARY

Young people across the Yarriambiack Shire along with the rest of the state, will have more opportunities to volunteer, build their skills and engage with their communities through the State Government's latest 'Engage' funding round. Yarriambiack Shire Council will receive \$110,000 to run a Youth Shed with media, first aid and automotive workshops in Warracknabeal. The

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## HIGHLIGHTS FOR THE YEAR

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grant Yarriambiack Shire Council receives will be allocated to new initiatives such as a Youth Shed where several automotive workshops can be trialled. Some of the other new programs will be a Motorsport Mentoring Program, a Right Path Leadership and Resilience Program as well as media, first aid and barista training. Chief Executive Officer, Ray Campling, was extremely excited to hear the news and said “there has been a lot of work behind the scenes to find some funding for our Youth Shed proposal.”

Yarriambiack Shire Council looked to recommence the Meals on Wheels program in Beulah, Minyip and Rupanyup, as well as to increase numbers in Murtoa and Hopetoun. Council placed advertisements inviting community members who would be interested in receiving a lunch-time meal delivered to their own home to contact the Shire.

Council updated the gates at the weir in Warracknabeal to improve flood mitigation actions in the future. The catalyst for the change was the major flood event of 2011 and the subsequent flood event around Warracknabeal in 2016, where the work of opening the gates was exhausting and time consuming. The old manual system took four Shire employees working for over an hour on each gate, using the old winding mechanism, to open the gates. The upgrade will make a significant difference to future operations. In the event of an emergency situation, the new electric system will enable a faster and better water flow management. The work undertaken at the weir was funded by Council and the cost was approximately \$45,000. While there was a substantial cost involved, Council believes it was money well spent.

Kids in Yarriambiack Shire are now better protected against vaccine preventable diseases, with the local area exceeding the ambitious herd immunity target of 95% (its best immunisation coverage in history). Labor Member for Western Victoria, Jaala Pulford, announced the latest figures from the Australian Childhood Immunisation Register last week, that show Yarriambiack Shire is one of only five Councils in Victoria to reach a 100% success rate.

Following a health challenge in the town, a new drinking fountain was installed in Warracknabeal. Yarriambiack Shire’s obesity prevention program, YCHANGE, ran a challenge to see if people could drink more water and less sugar and the winning team was the Warracknabeal Rotary/Lions Club. The Club’s decided to use their prize money to install a water fountain in Warracknabeal’s Lions Park. Mayor Graeme Massey said “it’s important that residents maintain their health and wellbeing, equipment like this donated by GWMWater means a lot to the liveability of a small town.”

Yarriambiack Shire Council’s Engage Program, ‘Thrive Not Survive’ sought to get things cranking with a leadership course for young people aged 15-25. The course was held at the Shire Office on 13 and 14 March. This free course took the form of several workshops over the two days and focussed on developing youth leadership capacity. The ‘Thrive Not Survive’ Program has incorporated the Youth Shed initiative and several other outstanding opportunities for our youth. This Program is funded through to the end of 2020 and each year will allow

Council to work with, train, mentor and support many young people in the Shire.

Yarriambiack Shire Council Mayor, Graeme Massey attended a Health Forum at the Horsham Golf Club, along with Member for Mallee, Andrew Broad and the Federal Health Minister, Greg Hunt. A major discussion point during the forum was the declining number of doctors in rural areas. The Health Minister indicated a priority over the next six months would be the Rural Health Workforce initiative.

Council once again called for nominations for their Young Achiever Awards. These awards are to recognise the tremendous impact young people have in our Shire as positive role models for other young people. The seven categories that youth could be nominated for were:-

- Health & Wellbeing Award
- Area 17/18 CFA Young Volunteer Award
- Youth Leadership
- Community Service & Social Impact Award
- Arts & Creativity Award
- Group/Club Achievement in the Community Award
- Business Achievement Award

All nominees were presented with a certificate to reflect they were nominated and the winners of the awards were presented with their certificates and a voucher for \$150 at the awards ceremony held in April.

## MARCH

Council advertised a position for Supported Playgroup Facilitator, part time 2.5 days per week, limited tenure to 30 June 2021.

Yarriambiack Shire Council released their draft Municipal Early Years Plan for 2018-2022. The Plan was developed after a lengthy consultation period with the community, Department of Education and Training, staff and other key stakeholders across the Shire. The draft Plan was unanimously adopted at the Council meeting with copies of the Plan made available for public comment. Acting Mayor Helen Ballentine stated “What has been achieved through this plan is incredibly wonderful and we can achieve truly great things throughout the Shire.” Councillor Kylie Zanker said “The work that Gavin Blinman and Glenda Hewitt put into this Plan is evident and I want to thank them for seeking the input and getting it all together in the end.”

Council made preparations to apply for funding for road reconstruction under the Heavy Vehicle Safety & Productivity Program for the Minyip Dimboola Road and the Hopetoun Yaaapeet Road. Council submitted several funding applications in recent months for various priority roads to the Federal Better Regions Fund and the State funded Roads to Market program. If successful, seven roads will receive upgrades in excess of \$2 million.

Council was successful in obtaining \$25,000 to provide all-weather access to five water tank sites in the Shire. Council hope to complete the majority of works by the commencement of the next fire season.



## HIGHLIGHTS FOR THE YEAR

*Hopetoun's ninety five year old Memorial Hall is looking better than ever following four months of extensive maintenance on the iconic building. Both the interior and exterior of the building, including doors and window frames, have been painted in strikingly crisp shades of grey. The \$77,890 project also included the repair of 133 window panes, which involved replacing putty and broken glass. Yarriambiack Shire Council managed the project, works were funded through the Drought Communities Programme provided by the Australian Government to deliver benefits in drought affected regions of Australia.*



Council conducted a survey of all known potential mosquito breeding grounds on public land within close proximity to a township. The survey did not reveal any mosquito larvae at any of the potential breeding sites. Council currently has 26 sites across the Shire that are monitored by staff.

Mayors and Chief Executive Officers of the five Wimmera Councils, along with the Executive Director of the Wimmera Development Association attended their annual two-day deputation to Parliament House in Canberra. The delegates used this as an opportunity to take a coordinated approach with issues and concerns facing the region. Andrew Broad, the Federal Member for Mallee and his staff assisted the delegation during their series of meetings. Mayor Graeme Massey said "the trip was well worth taking, especially in learning how government works and then seeing things first hand." During the trip the group met with John McVeigh, Minister for Regional Development and Local Government; Josh Frydenberg, Minister for the Environment; Steve Ciobo, Minister for Trade, Tourism & Investment; Greg Hunt, Minister for Health; and advisors to Mattias Cormann, Finance Minister. All the meetings were beneficial in terms of knowledge and understanding the processes in place and gave the delegation ample opportunity to voice their concerns.

In support of the many community organised events held within our municipality, Yarriambiack Shire Council offered the opportunity for groups or organisations to apply for Council sponsorship of events. The Sponsorship Allocations grant is available to be used for prize money or the purchase of a trophy for a competition open to the public and scheduled as part of an event or festival. The maximum amount of sponsorship available to each group is \$200. Applications closed 25 May 2018.

Yarriambiack Shire families facing disadvantage will be eligible for extra parenting help and advice thanks to a boost for supported playgroups. Labor Member for Western Victoria, Jaala Pulford announced Yarriambiack Shire families will benefit from a \$22.1 million expansion of the Supported Playgroups program, which helps mums and dads improve their skills and gain more confidence in looking after their children. Currently the playgroups operate in less than half of Victoria's local government areas, but the expansion means they will soon be available in Yarriambiack Shire for the first time. The program aims to improve learning outcomes for families that need additional support, by fostering quality parent-child connections and making the most of the home learning environment.

## APRIL

Council made a special presentation to each of the Youth Action Council members during Council's March meeting. Youth Action Council members offer ideas suggestions and advocate for the youth of our communities. Mayor Graeme Massey presented a t-shirt to each of the junior Councillors to use in the promotion of youth activities. Under the guidance of the Youth Engagement Officer, Murray McKenzie, this group of young men and women put their talents to good use during the Endoreic Film Festival at Lake Lascelles by hosting the Colour Rally in the Mallee, a colour run (or walk) around Lake Lascelles. Families enjoyed the perfect weather conditions while watching the efforts of the latest batch of budding film-makers from not only the Yarriambiack Shire, but also the Northern Grampians Shire. The films covered a wide range of topics which showed to perfection the talents and imagination of the entrants. Mayor Graeme Massey presented awards to all participants.

The latest round of SHARE Community Grant recipients were announced at the Yarriambiack Shire Council Meeting. A total of 33 applications, requesting a total of \$79,209 were received from various groups across the Shire, all hoping to share in the \$25,000 pool. Council was able to fund just over half of the applications; the successful recipients were:

Beulah CWA	\$500
Hopetoun P12 College	\$1,000
Hopetoun Patchwork Group	\$750
Hopetoun Ski Club	\$3,000
ARTS Minyip	\$500
Minyip Memorial Hall	\$3,000
Minyip Primary School	\$2,140
Murtoa & District Historical	\$2,000
Patchewollock Music Festival	\$2,000
Rupanyup & District Men's Shed	\$1,000
Rupanyup Historical Society	\$1,026
Tempy Primary School	\$2,000
W'Beal & District Rest Rooms	\$500
Warracknabeal Take-a-Break	\$529
Woomelang & District Dev	\$3,000
Woomelang Men's Shed	\$1,000
Yaapeet Friends of Wyperfeld National Park	\$875

Yarriambiack Shire has once again recognised the efforts of young people during the Young Achiever Awards ceremony held at Lake Lascelles, Hopetoun. Six young people stood tall when awarded one of the awards on offer; Jacob Holmes of Hopetoun

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## HIGHLIGHTS FOR THE YEAR

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received the Youth Leadership Award from Cr Helen Ballentine. Cr Shane Roberts presented Cody Gebert, Kael Zanker and Will Drage with the Community Service & Social Impact Award, Murtoa's gaming group Hamish Johns, Aston Hardingham, Hayden Farlow and Blake Hardingham were presented with the Group/Club Achievement Award by Mayor Graeme Massey on behalf of the Warracknabeal Rotary Club. Cr Kylie Zanker presented Brooke Morrow the Arts & Creativity Award and Brad Muller from Lah East was awarded the Business Achievement Award by Mayor Graeme Massey. David Ward from the Warracknabeal Herald presented the Health & Wellbeing Award to Ruby Batchelor from Murtoa. The Yarriambiack Youth Action Council also presented Gavin 'Bear' Hynam with a certificate of special significance as a friend of the YYAC.

Youth of all ages enjoyed taking part and getting dirty with coloured powder, with each participant crossing the finish line with smiles and laughter. Yarriambiack Shire Councillor Shane Roberts completed the rally with the enthusiastic youngsters. The Colour Rally in the Mallee was held in conjunction with the Yarriambiack Young Achievers awards and the Endoreic Youth Film Festival.

*On Thursday 5th April Ray Campling bid farewell as the CEO of Yarriambiack Shire Council following 15 years of service. Ray has been in Local Government for 28 years, both in Victoria and NSW and has been a proud White Ribbon Ambassador for nine years. Mr Campling first announced last month he was standing down due to personal reasons. Ray said "I have had a wonderful 15 years serving this amazing community and Council. It's been a really wonderful journey".*



Chairperson of Wimmera Mallee Tourism Inc, Councillor Helen Ballentine and Wimmera Mallee Tourism members worked over the weekend in Halls Gap to answer any queries and to hand-out brochures to prospective visitors. Cr Ballentine felt it was a good way to display the Wimmera Mallee Tourism name so the display has been left at Halls Gap for a couple of weeks to capture interest from school holiday makers. Cr Tom Hamilton was particularly pleased the Silo Art Trail brochure was ready for the event.

Victoria to investigate the feasibility of converting the historic Warracknabeal Court House building into a space for the production, exhibition and performance of new art. In addition, Council and Working Heritage are also looking into constructing a new residence on site for visiting and local artists that could double as an art hotel. A community workshop was scheduled to be held on 23 April to explore future opportunities for the use of the Court House, with all interested people invited to share in the exploration of ideas for the use of the building.

Mayor Graeme Massey opened the 44th Hopetoun Annual Bowls Carnival. Mayor Massey also officially opened the striking 'graffiti prevention' mural at the stadium in Anderson Street Warracknabeal. Mayor Massey praised the efforts of all involved in the project particularly the youngsters involved. The mural was the result of a successful grant which enabled the Council, Warracknabeal Secondary College and Juddy Roller, the company who co-ordinated the painting of the Silo Art Trail to design and paint the artwork. The mural was a major component in the delivery of an anti-graffiti education program. The mural is around 24 metres long and 2 metres high and has become a majestic backdrop to the skate park which is a popular meeting place for the young people of the town.

### MAY

Council completed their first round of school-based immunisations with Year 7 and 10 students vaccinated in accordance with the national immunisation schedule.

The State Government funded 'Thrive Not Survive' program being offered in the Yarriambiack Shire is rolling out more activities with a free online food handling course for 18-25 year olds being held at Warracknabeal Neighbourhood House, leading onto the opportunity at a later stage to complete a Barista Course and obtain a Statement of Attainment as a barista. Young people aged from 12-25 in the Shire were also invited to express an interest in participating in a First Aid Course, a Drone Racing Program, the Youth Shed Program, a Spray Painting Session, Radio and Media Session, DJ or Lighting Program and Car Detailing.

Yarriambiack Shire Council addressed concerns regarding safety issues at the Rosebery and Sheep Hills Silo Art sites at its April meeting. Council's Acting Chief Executive Officer, James Magee, said safety concerns have been put forward regarding access at the popular sites. While neither of the sites can be described as black spots, there is an opportunity for safety improvements, so liaising and lobbying of VicRoads is required. The popularity of the Silo Art Trail has continued to increase Yarriambiack Shire's tourism numbers. A report in November showed that visitor numbers to the Wimmera Southern Mallee had increased by about 400% since 2015. Cr Shane Roberts said it was important to make changes at the sites to ensure the safety of visitors. Cr Kylie Zanker moved a motion, seconded by Cr Helen Ballentine, that the Council write to VicRoads with the request to review the speed limit at the Rosebery site with the view to lower it. Cr Roberts suggested the Council could allocate a portion of their own money to make the access roads to the Sheep Hills site safer.



## HIGHLIGHTS FOR THE YEAR

Council inspected a number of food premises this month, with only one major non-compliance identified; Council is working with the proprietor to ensure compliance with food standards in the future.

This month saw the pound receive nine dogs (one of which was surrendered and since adopted); six cats were impounded, with three being reclaimed and three sent to rescue.

Two road funding applications were submitted under the Heavy Vehicle Safety & Productivity Program, the roads included in the applications were the Hopetoun Yaapeet Road and the Minyip Dimboola Road.

Our Council, along with surrounding Councils commenced analysing what services could be offered on a shared basis with benefits to all the parties concerned and without loss of jobs; the first initiative was a bituminous surfacing contract while the supply of Building Surveyor services will be tendered in the near future.

*Yarriambiack Shire Council was excited to learn that a stamp collection was being released by Australia Post based on Silo Art and that the Brim Silos will be one of four silo sites across Australia that will feature on the stamp set. Acting CEO, James Magee, said "it will create even more interest in our iconic trail. The project has exceeded expectations and has made our region a tourism destination."*



Council placed advertisements advising property owners and residents in the Shire that fees for the disposal of green waste at Shire Transfer Stations were waived for the period from 29 May to 3 June 2018.

Hopetoun's Lake Lascelles was abuzz with activity during the Heart Foundation walking event that attracted over 50 participants. The event was supported by Rural Northwest Health, the Yarriambiack Shire Council and YCHANGE. Three walks of varying lengths were conducted including a six kilometre walk lead by Cr Shane Roberts and Anita Maier, a four kilometre walk lead by Robyn Bellingier and Barb Hallam and a two kilometre walk lead by Cr Helen Ballentine.

Yarriambiack Shire Council proposed a rate increase of 2.25% in its 2018-19 draft Budget. Council decided to align with the

suggested rate cap set by the State Government's Fair Go System. Mayor Graeme Massey said, 'It's always difficult to balance what we take off our residents with what is received from the State and Federal Governments.' Cr Massey also said, "After several months of deliberation, Council is particularly confident that it has formulated a balanced budget that delivers on many of the strategies, considerations and priorities identified in the four year Council Plan." Council accepted feedback on the draft Budget until 30 June.

Skate-boarding skills were on display in both Warracknabeal and Horsham late last month as part of the Youth Week celebrations. Organised by the Yarriambiack Youth Action Council in conjunction with Nexus Youth Centre in Horsham, both days drew plenty of skate-boarders, scooter and BMX riders and strong crowds keen to take in the action.

## JUNE

Council commenced the first stage of the Warracknabeal flood levee with the commencement of road construction works in Asquith Avenue; the road is being reconstructed at a higher level so the road will in effect become the levee. Stage two will involve a similar process in The Avenue with works due to commence mid-June. Stage three will involve raising three sections of Craig Avenue with hotmix in September, 2018. The earthen levee being the fourth and final stage will be constructed during Summer. The total cost of the project is expected to be \$1.1 million, of which Council allocated \$367,500 in its current budget, with the balance of \$735,200 coming from Federal and State Government grants (Federal \$50,000 and State \$682,500).

Yarriambiack Shire Council hosted a 'thank you' barbeque for all volunteers at the Warracknabeal Neighbourhood House. Volunteering touches every section of Australian society and Warracknabeal is no different with over 60 service and sporting clubs that all volunteer their time to improve and help the community where they can and without these volunteers the town will not survive or thrive. "The personal contributions of volunteers can never be under estimated" said Graeme Massey, Shire Mayor. Warracknabeal enjoys many facilities thanks to the hard work put in by the different groups that give freely of their time and efforts. Without volunteers, these facilities would not be available, as a country town does not have ready access to what is taken for granted in a larger towns and metropolitan areas. Volunteers play an integral role in many organisations such as CFA, SES, Woodbine, Lions, Rotary, Apex and many other clubs within Warracknabeal.

After a comprehensive search, Yarriambiack Shire Council appointed Jessie Holmes as its new Chief Executive Officer. Jessie's appointment came after former CEO, Ray Campling, resigned from the position in March. Council held a special meeting to make the decision on Ms Holmes' appointment. Mayor Graeme Massey said Council was looking forward to working with its new chief. "We're very pleased that we have been able to get someone who is familiar with this part of the world and who has a substantial amount of experience. Council received 35 applications from across the country." Mayor Massey said "Jessie fit the criteria we were looking for more than we could have ever hoped. Jessie was the standout candidate from

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## HIGHLIGHTS FOR THE YEAR

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a high quality field. We are excited about the leadership and the drive she will bring to our organisation.” Ms Holmes went to school in Dimboola and currently lives in Birchip with her husband Zach and their daughters Pippa, 4 and Hattie, 2. Jessie was Buloke Shire Council’s Community Services Development Director since 2009. Ms Holmes said she was excited about her appointment. “The communities that make up Yarriambiack are similar to many I have grown up and lived in across the Wimmera Mallee and it is pretty hard to beat the quality of the people that inhabit them” said Jessie. “Working with a group of Councillors and staff group that is totally passionate and committed to their communities also makes me feel like this is a fantastic appointment.” Jessie is looking forward to getting stuck into the issues that matter to the community. “I feel like Yarriambiack has some amazing opportunities with their community to capitalise on evolving agriculture, tourism and being seen as an all age friendly destination.” Ms Holmes has signed a five year performance based contract and commenced in her role on 23 July 2018.

Yarriambiack Shire Council has received notification from Sustainability Victoria, that the Shire’s application to upgrade the Warracknabeal Transfer Station was successful. Council will close the landfill tip site, situated to the northeast of Warracknabeal and adjacent to the rifle range, which has been in operation for over 30 years (the previous tip site was located nearby on Golf Course Road). The current site already includes facilities for recyclables such as cardboard, metals, plastics, oil, chemical drums and glass. Infrastructure Services Manager, Bernie Naylor said, “Yarriambiack Council had considered all aspects of operating a landfill tip and Council believes the costs of obtaining EPA approval and setting up a new accredited tip to be quite prohibitive compared to a transfer station. EPA now requires all landfill sites to be clay lined, with provisions to prevent leaching and under certain circumstances, gas venting or extraction”, he said. Under the Resource Recovery Infrastructure Fund Council was allocated \$140,000 towards the project. Council is aiming to reduce the risk to the environment and human health posed by the current unlicensed landfill whilst increasing resource recovery through the co-located transfer station. The upgrades to the transfer station will also provide the ground works required for the forthcoming e-waste collect infrastructure upgrades, which can assist in providing a smooth transition to the e-waste landfill ban. The estimated cost of the redevelopment is approximately \$300,000. Council is looking to go to tender later in the year, most probably in October, with the project to be completed around the middle of 2019.

Public notice was given pursuant to Section 130(2) of the Local Government Act (1989) that at its ordinary meeting held on Wednesday, 27 June 2018, Council adopted its 2018/2019 Budget following the consultation process set out in the said Act.

Council amended its 2018-19 Budget to provide farmers with greater rate relief. At its June meeting, Councillors chose to adopt the Budget with the alteration that the farm rate differential would increase from 23% to 28%. The decision was made after Council received a written submission from a farmer strongly objecting to the proposed increases in the draft Budget. The Budget states that farm valuations have increased by 16.93% and the rate in the dollar applied to Capital Improved Value has increased by 2.25%, which means an average rate increase of 19.19%. Council completed some further investigations into land valuations and came to the decision that farm rates will increase by 2.25% across the board. Commercial rates will increase by an average of 3.7% while residential rates will rise by 2.05%. Mayor Graeme Massey said “Our Shire is unique because more than 70% of our rates come from the farming community. We’ve done the best we can given the circumstances.”

The nine Councils in the electorate of Mallee will have more cash to put toward their priority projects with the Federal Government opting to give Councils an early instalment of their Financial Assistance Grants. Federal Member for Mallee, Andrew Broad said more than \$27 million will be shared between the Councils and it couldn’t come at a better time with plenty of exciting projects being discussed across the Wimmera, Mallee and Mildura regions. “This early instalment of the Financial Assistance Grants means our Councils can put more money toward the local projects their fighting for, it means more outcomes for our communities sooner”, Mr Broad said. The early payment to each Council is 50% of their 2018-19 Financial Assistance Grant, which will help fast track delivery of priority local projects. “From sports and recreations to transport and health projects, this is a substantial injection into our communities,” Mr Broad said. Yarriambiack Shire Council will receive \$2.6 million.





# CHALLENGES AND FUTURE OUTLOOK

## Challenges

### ***Our economy is changing:***

- Changing technology will provide us with more innovative business opportunities especially around on-line retailing and social media
- The continued consolidation of farming enterprises to create larger farms and/or corporate entities
- Rate Capping and cost shifting to Local Government
- Mining in the municipality may increase, providing economic activity and employment opportunities.

### ***Our community is changing:***

- The municipality is continuing to experience some population decrease, mainly from people moving or from natural causes
- Increase in people from diverse cultures moving to our municipality
- Our population is ageing
- Volunteer groups need help to be sustainable.

## The Future

### ***To attract and retain people in our municipality, quality services and cultural activities are needed including:***

- Opportunities for sport, recreation and physical activity
- Facilitate the attraction of major events
- Growth and quality of preschool, primary and secondary educational services
- Provide support to existing businesses to grow and develop
- Promote 'Buy Local' Campaign
- Support and assist communities in the development and promotion of special events, expo's and festivals.

### ***For the Municipality to be a good place to live and preserve our natural environment we need to:***

- Make greater use of assets such as Yarriambiack Creek, Lakes and Weir pools
- Maintain assets that meet the community's needs
- Ensure that appropriate and accessible public transport services are provided across the Shire
- Better manage our waste management to educate the community on recycling and energy efficiency.

## Out and About...



Back: Woomelang Group School, Camp Oven Challenge - Patchewollock, Old Court House - Warracknabeal and Shifting Sheep - Speed.  
Front: Rupanyup Living Chickpea Brownies, Playground at Brim, Patchewollock Silo Art and Woomelang Flower Show.



## CONTRIBUTIONS & DONATIONS

Access Ministries	\$3,142.00	Minyip Tennis Club	\$400.00
Anzac Memorial Park	\$52,830.00	Murtoa & District Historical Society	\$2,000.00
Arts Minyip	\$700.00	Murtoa A & P Society	\$500.00
Beulah Bowling & Croquet Club	\$430.00	Murtoa Golf Club Inc	\$550.00
Beulah Branch of CWA	\$500.00	Murtoa Kindergarten	\$2,000.00
Beulah Business & Information Centre	\$2,605.87	Murtoa Progress Association	\$1,170.87
Beulah Historic Learning & Progress	\$449.00	Murtoa Senior Citizens	\$100.00
Beulah Memorial Hall Committee	\$3,344.86	Murtoa Showyards Reserve Inc	\$18,123.00
Beulah Park Trustees Committee	\$13,657.78	Murtoa Swimming Pool Inc	\$37,167.00
Beulah Pre-school	\$2,000.00	Murtoa Big Weekend Committee	\$200.00
Beulah Senior Citizens	\$100.00	Patchewollock Memorial Hall	\$4,180.00
Beulah Swimming Pool	\$22,474.55	Patchewollock Music Festival	\$2,000.00
Boolite Public Hall & Recreation Committee	\$1,210.98	Patchewollock Progress Association	\$1,287.95
Brim Active Community Group	\$1,170.86	Patchewollock Recreation Reserve	\$3,142.00
Brim Lions Club	\$500.00	Patchewollock Senior Citizens	\$100.00
Brim Memorial Bowling Club	\$500.00	Rupanyup Consultative Committee	\$2,170.86
Brim Memorial Hall	\$614.71	Rupanyup Golf Club	\$1,500.00
Brim Recreation Reserve	\$8,633.00	Rupanyup Historical Society Inc	\$1,206.00
Brim Tennis Club	\$500.00	Rupanyup Kindergarten Committee	\$2,000.00
CWA of Victoria Hopetoun Branch	\$500.00	Rupanyup Memorial Hall Committee	\$4,023.87
Dunmunkle Lodge	\$500.00	Rupanyup Recreation Reserve	\$17,717.00
Enterprise Rupanyup Pty Ltd	\$1,000.00	Rupanyup Senior Citizens	\$100.00
Friends of Wyperfeld National Park	\$875.00	Shared Learning & Activities Murtoa Inc	\$500.00
Gateway BEET	\$2,000.00	Sheep Hills Mechanic Institute	\$614.71
Hopetoun & District Preschool	\$500.00	Speed Public Hall	\$2,410.88
Hopetoun A & P Society	\$500.00	Speed Recreation Reserve	\$3,142.00
Hopetoun Bowls Club	\$580.00	Tempy Primary School	\$2,000.00
Hopetoun Campus Ladies Auxiliary	\$300.00	Tempy Swimming Pool	\$8,509.00
Hopetoun Gun Club Inc	\$1,500.00	Tigers Cricket Club	\$500.00
Hopetoun Happy Helpers	\$200.00	Wallup Hall Committee	\$1814.61
Hopetoun Landcare Group	\$500.00	Warracknabeal A & P Society	\$600.00
Hopetoun Memorial Hall	\$614.71	Warracknabeal Action Group	\$2,170.87
Hopetoun P-12 College	\$1,500.00	Warracknabeal Aero Club Inc	\$500.00
Hopetoun Patchwork Group	\$750.00	Warracknabeal Community Centre	\$500.00
Hopetoun Progress Association	\$1,170.87	Warracknabeal Community Pantry	\$500.00
Hopetoun Recreation Reserve	\$20,635.00	Warracknabeal Girl Guides	\$500.00
Hopetoun Senior Citizens	\$100.00	Warracknabeal Ladies Rest Room	\$500.00
Hopetoun Swimming Pool	\$32,248.00	Warracknabeal Lions Club	\$2,000.00
Hopetoun Table Tennis Club	\$700.00	Warracknabeal Memorial Kindergarten	\$2,000.00
Kelly's Own 1st Warracknabeal	\$500.00	Warracknabeal Memorial Swimming Pool	\$69,516.00
Lake Lascelles Corrong Committee of Management	\$10,956.52	Warracknabeal Neighbourhood House	\$529.00
Lake Marma Committee of Management	\$6,575.43	Warracknabeal Senior Citizens	\$600.00
Lascelles Progress Association	\$1,670.87	Warracknabeal Town Hall Committee	\$614.71
Lubeck Memorial Public Hall Inc	\$2,844.86	Wheat City Derby Angels	\$1,165.00
Lubeck Recreation Reserve	\$3,142.00	Woomelang & District Development Association	\$4,170.87
Minyip A & P Society	\$900.00	Woomelang Golf Club	\$80.00
Minyip Golf Club	\$700.00	Woomelang Group School	\$330.00
Minyip Historical Society Inc	\$2,580.00	Woomelang Historical Society	\$500.00
Minyip Lions Club	\$500.00	Woomelang Memorial Hall	\$6,215.42
Minyip Memorial Hall Inc	\$7,180.00	Woomelang Recreation Reserve	\$3,005.00
Minyp Pre-School	\$2,000.00	Woomelang Senior Citizens	\$250.00
Minyip Primary School	\$2,140.00	Woomelang Swimming Pool	\$21,984.00
Minyip Progress Association	\$3,670.87	Yaapeet Community Club Inc	\$4,812.87
Minyip Recreation Reserve Committee	\$11,931.00	Yarriambiack Creek Development	\$3,000.00
Minyip Senior Citizens	\$100.00		
Minyip Swimming Pool Inc	\$25,504.00		
		<b>TOTAL:</b>	<b>\$524,983.49</b>



# Memberships

Australian Airports Association	\$520.00
Australian Livestock Saleyards	\$1,321.00
Australian Rural Road Group	\$500.00
Garage Sale Trail Foundation	\$1,756.05
Grampians Tourism Board	\$1,000.00
Keep Australia Beautiful Inc	\$500.00
Local Government Professionals	\$602.73
Municipal Association Of Victoria - Annual Membership	\$24,877.92
Municipal Association Of Victoria - Step Program	\$3,200.00
National Saleyards Quality Assurance Inc	\$510.00
North West Municipalities Association	\$1,000.00
Rail Freight Alliance	\$3,000.00
Rural Councils Victoria	\$3,000.00
Victorian Local Governance Association	\$2,880.00
Wimmera Development Association	\$56,415.00
Wimmera Mallee Sustainability	\$1,000.00
Wimmera Mallee Tourism	\$5,970.26
Wimmera Regional Library Corporation	\$167,498.00
Wimmera Southern Mallee Transport Group	\$5,562.00

**TOTAL: \$261,827.47**





# Mayor's Message

*I have much pleasure and honour to present the Annual Report for 2017-2018.*

*I have once again enjoyed my year as mayor and leader of a council that has worked hard to represent the residents of Yarriambiack Shire.*

The Victorian Local Government Act (1989) requires all councils to provide an Annual Report to the Minister for Local Government by 30 September each year.

The Annual Report is an important document that provides a transparent record of the Shire Council's performance in addressing the strategic objectives that are set out in the Council Plan. The report ensures that all individuals, groups and organisations are kept informed of council's decision-making processes during the last financial year.

We have continued to maintain our strong relationship through consultation evenings conducted in all towns during the past twelve months. I wish to thank our ratepayers and residents for their support over the past year. As a council we rely on your input and we have appreciated the positive advice and suggestions you have raised regarding all matters.

Among the highlights in this second year of our Council Plan have been strengthened regional ties through membership of WDA, Wimmera Southern Mallee Partnership, Wimmera Southern Mallee Tourism and Emergency Management. We have continued our pursuit of grants and received additional federal and state funding to finance projects in many of our towns. These are elaborated in detail further in the annual report. We have increased our social media presence using Facebook pages to promote tourism information, youth activities and community events.

In April this year our Chief Executive Officer, Ray Campling resigned. On behalf of councillors, staff and residents I thank Ray for his conscientious dedication in leading our shire over the last fifteen years. In the interim period prior to our appointment of Jessie Holmes I thank James Magee and Anita McFarlane for capably assuming that role. At all times they and their staff have been approachable and willing to assist myself and other councillors with any concern or issue we have had.

I thank my fellow councillors for their willing co-operation in all matters. Their role in representing ratepayers has been diligent, thoughtful and incisive.

I believe that this report endorses the sound framework of our Council Plan through which our Council can develop a positive and fruitful direction in coming years.

**Cr Graeme Massey**  
Mayor





*The 2017/18 year saw James Magee as Acting Chief Executive Officer for several months following the resignation of longstanding CEO Ray Campling until the appointment of Ms Jessie Holmes in July 2018.*

Our performance for the year against the Council Plan 2017-2021 and the initiatives highlighted in the budget were many and varied.

The completion of the Flood Recovery works, completion of the storm recovery works in the Hopetoun to Yaapect area through the Natural Disaster Resilience Grants Scheme, the commencement of the Warracknabeal Flood Levee (to be completed in the 2018/19 financial year), installation of electric motors to flood gates on the Warracknabeal Weir and the completion of the Yarriambiack Creek Waterway Action Plan were all important milestones to assist with building resilience in any future emergency events following on from the significant rain event in September 2016.

The 2017/18 financial year also saw the completion of numerous community building upgrades that contribute to the passive and active recreational liveability of the Shire including:

- Opening of Anzac Park netball change room facilities
- Completion of synthetic bowling green project at Rupanyup
- Refurbishment of Sheep Hills, Hopetoun, Woomelang and Tempy Halls
- Completion of solar heating project at Beulah Swimming Pool
- Commenced works on an automated watering system at the Warracknabeal Golf Club
- Completion of the Warracknabeal Library upgrades.

Our community also benefited from investment in health and community strengthening through local Youth events and partnering with neighbouring Councils on mental health workforce planning and strategy. The local economy was stimulated through the expansion of the Silo Art Trail and alongside significant grant success with the renewal and upgrades of roads and aerodromes.

In looking back on the success from the year that was, it is important that the next twelve months grows on that success, continues to implement the four year strategic Council Plan and continues to address emerging community trends. This includes Council strengthening its engagement with the community, neighbours and government stakeholders to ensure it continues to deliver a fair, equitable and desired service.

In acknowledging the achievements of the organisation during the past year, we would like to take this opportunity to thank the Councillors, staff, the volunteers, committees of management and community members for their hard work and dedication towards accomplishing the strategic themes and objectives of the Council Plan.

**Jessie Holmes**

**James Magee**



# Our Council

## COUNCIL PROFILE

*Yarriambiack Shire Council provides leadership and good governance to the Municipality. The role of Council is to represent its community by considering its diverse needs when making decisions, advocating in the interests of ratepayers and encouraging active participation in community life.*





# YARRIAMBIAICK SHIRE COUNCIL

The municipality of Yarriambiack is divided into three Wards, represented by two Councillors in the Hopetoun and Dunmunkle Wards and three Councillors in the Warracknabeal Ward.

Warracknabeal is the major service centre in the region and provides a wide range of services. It is complemented by Hopetoun in the north and Minyip, Murtoa and Rupanyup in the south, with another thirteen small towns spread throughout the Municipality.

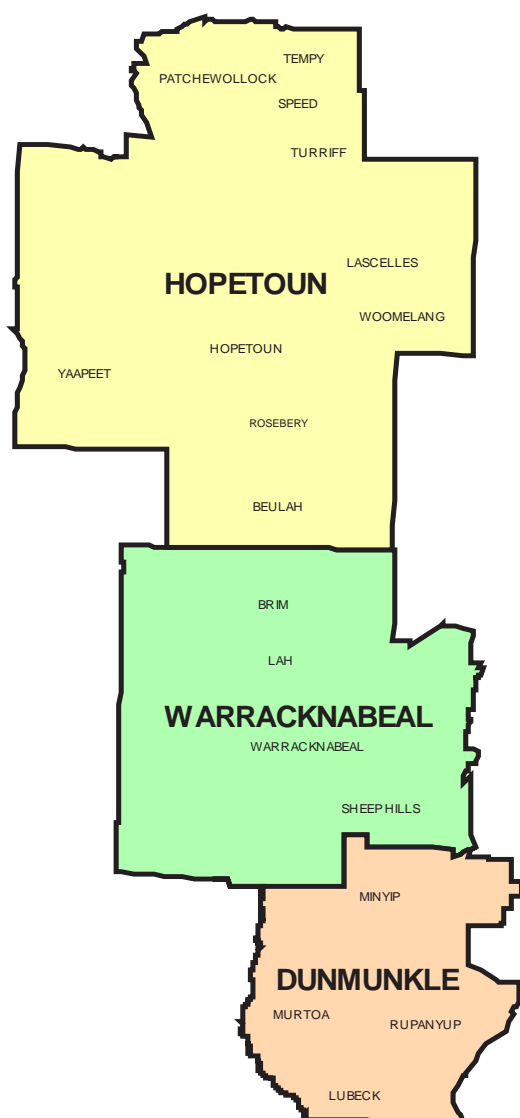
The Yarriambiack Creek is the main natural feature traversing the Shire. The area is also linked by road and rail systems that run in a north-south direction. The area has an almost ideal climate with a short winter and delightful autumn and spring. Summer temperatures can be hot, particularly in the north.

The Shire is situated between the Grampians and Murray Tourist 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.

- 6,673 estimated residential population
- 7 Councillors
- 2,867 dwellings
- Agriculture, Retail and Health Care are the major employment sectors

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. The rural areas and small towns have tended to lose population, while the population bases of the larger towns have shown more stability.

The Shire is the heartland of grain production and handling in the Wimmera/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. Legume and oilseed crops are very important and alternative livestock enterprises are also well established.



The Shire is well situated to serve the needs of local economies and communities and promote and facilitate increased public and private investment in developing its grain and related industries. Warracknabeal is the sub-regional centre for the northern Wimmera and southern Mallee, with excellent facilities for shopping, aged care, health, recreation and other commercial activities. The saleyards are an important selling feature. There is an industrial estate with sites available for development.

## 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,
- Silo artwork located at Brim, Lascelles, Patchewollock, Rupanyup, Rosebery and Sheep Hills,
- Corrong Homestead,
- Mallee Bush Retreat,
- Wood's Museum,
- Wyperfeld National Park,
- Jack Emmett Billabong,
- Redda's Park, and
- Cronomby Tanks Reserve.

# COUNCILLORS

## THE ROLE OF LOCAL GOVERNMENT

Local Government is one of the three tiers of democratically-elected Government in Australia and operates under the Local Government Act 1989, which specifies Council powers, duties and functions. Yarriambiack Shire Council is one of 79 Councils in Victoria. Each Municipality varies in size, population, rate base and resources. Councils plan and deliver services to meet the needs of their communities, specifically in the areas of health, planning and building, business and economic development, waste and environmental management and community services. They are responsible for implementing programs, policies and regulations set by the Victorian and Australian Governments, managing community infrastructure and assets and managing local issues with the power to set their own regulations and by-laws.

### HOPETOUN WARD



**CR HELEN BALLENTINE**

Elected: 2005

E: [hballentine@yarriambiack.vic.gov.au](mailto:hballentine@yarriambiack.vic.gov.au)

M: 0429 006 016

### CENTRAL WARD



**CR GRAEME MASSEY (Mayor)**

Elected: 2012

E: [gmassey@yarriambiack.vic.gov.au](mailto:gmassey@yarriambiack.vic.gov.au)

M: 0428 339 377

### DUNMUNKLE WARD



**CR TOM HAMILTON**

Elected: 2016

E: [thamilton@yarriambiack.vic.gov.au](mailto:thamilton@yarriambiack.vic.gov.au)

M: 0457 129 200



**CR SHANE ROBERTS**

Elected: 2016

E: [sroberts@yarriambiack.vic.gov.au](mailto:sroberts@yarriambiack.vic.gov.au)

M: 0429 833 027



**CR JEAN WISE**

Elected: 2016

E: [jwise@yarriambiack.vic.gov.au](mailto:jwise@yarriambiack.vic.gov.au)

M: 0407 242 914



**CR CORINNE HEINTZE**

Elected: 2016

E: [cheintze@yarriambiack.vic.gov.au](mailto:cheintze@yarriambiack.vic.gov.au)

M: 0428 596 790



**CR KYLIE ZANKER**

Elected: 2008

E: [kzanker@yarriambiack.vic.gov.au](mailto:kzanker@yarriambiack.vic.gov.au)

M: 0428 349 058





## *Meetings of Council*

Yarriambiack Shire Council holds three different types of meetings:

- Ordinary Meetings
- Council Forums
- Special Meetings

Meetings are held at Council's Municipal Office located at 34 Lyle Street, Warracknabeal on the 4th week of each month on a Wednesday and are conducted in accordance with *Local Government Act 1989*.

Members of the public are encouraged to attend Ordinary Meetings as it is an opportunity for members of the public to ask questions on issues and receive responses from Councillors and Council Officers.

Agendas and minutes for all meetings are available online on Council's website;  
[www.yarriambiack.vic.gov.au](http://www.yarriambiack.vic.gov.au).



# REPRESENTING THE COMMUNITY

## COUNCILLOR REPRESENTATION ON COMMITTEES

Councillors provided representation on the following committees:

### Cr Graeme Massey

- Municipal Association of Victoria
- North West Municipalities Association
- Wimmera Development Association
- Yarrilinks - Yarriambiack Landcare Group
- Yarriambiack Tourism Association

### Cr Kylie Zanker

- Municipal Association of Victoria
- North West Municipalities Association
- Internal Audit Committee
- Rural Financial Counselling Services, Victoria
- Centre for Participation
- Yarriambiack Chaplaincy Council
- Council Youth Action Committee

### Cr Jean Wise

- Internal Audit Committee
- Australian Local Government Women's Association
- RoadSafe Wimmera
- Wimmera Regional Library Service
- WORDS Steering Committee

### Cr Shane Roberts

- Yarriambiack Tourism Association
- Western Highway Action Committee
- Sunraysia Highway Improvement Committee
- Henty Highway Action Group
- GWM Water Community Consultative Mallee Users Group

### Cr Tom Hamilton

- Yarriambiack Tourism Association
- Yarrilinks - Yarriambiack Landcare Group
- Wimmera Mallee Sustainability Alliance
- Seasonal Conditions Committee
- Rail Freight Alliance

### Cr Corinne Heintze

- Grampians Central West Waste & Resource Recovery Group
- Livestock Saleyards Association of Victoria
- Warracknabeal Saleyards Committee
- Wimmera Southern Mallee Regional Transport Group

### Cr Helen Ballentine

- Yarriambiack Tourism Association
- GWM Water Regional Recreation Water Users Group
- Victorian Local Governance Association
- Wimmera Development Association - Community Rep
- Wimmera Mallee Tourism Association
- Yarriambiack Creek Advisory Committee

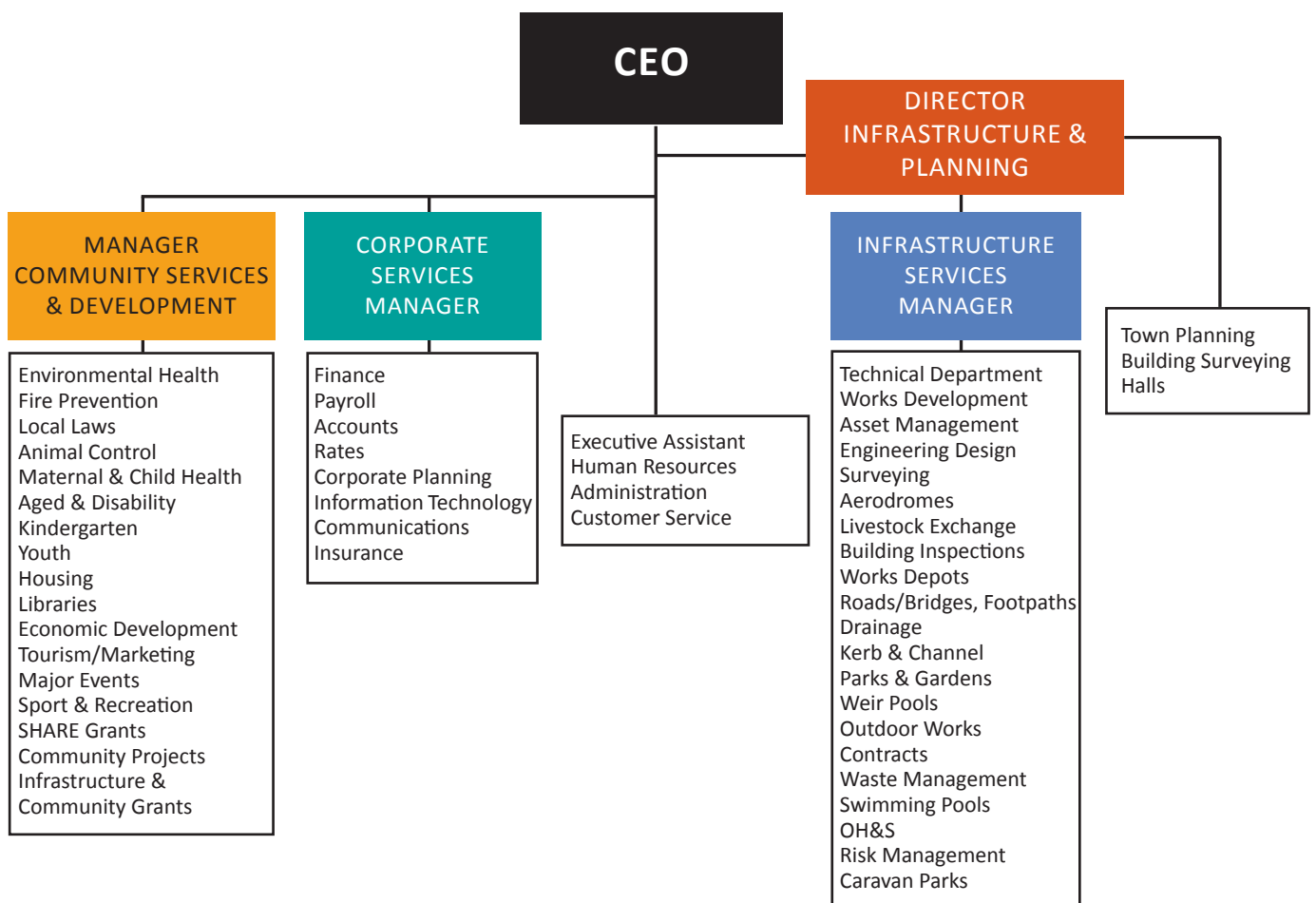






# ORGANISATIONAL STRUCTURE

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. 1 Director, 3 managers and the CEO form the Senior Management Group.



**JAMES  
MAGEE**  
*Director Planning  
& Infrastructure*



**ANITA  
MCFARLANE**  
*Corporate Services  
Manager*



**GAVIN  
BLINMAN**  
*Manager Community  
Services &  
Development*



**BERNIE  
NAYLOR**  
*Infrastructure  
Services  
Manager*



*Council Staff*

## STAFF ANALYSIS

### Number

As of 30 June Council had 130 staff in total, with an effective full-time equivalent staff of 104. Most of our staff work from depots. Other areas where Council employs staff are in the pre-schools and in Maternal and Child Health centres.

The number of staff has remained relatively stable with staff numbers as at 30 June 2017, being 101.

### Status

Council has 82 full-time, 22 part-time and 8 casual employees.

### Gender

Of total staff numbers, 67 per cent are male and 33 per cent female.

There is a larger percentage of male staff filling positions such as outdoor works crew and office staff.

Positions such as home care, preschool and administration areas are filled predominantly with female staff.

Council has six depots, which have a very high percentage of males. Preschools are all-female staff. Home care and office staff have a greater proportion of females. The management team has a greater proportion of males.

Throughout the 2017-18 financial year Yarriambiack Shire Council has welcomed and farewelled a number of staff.

### Welcome to new staff

- Allison Close - Community Support Worker
- Leanne Eastwell - Community Support Worker
- Hanna Butuyuyu - Assessment Officer
- Taela McLean - Kindergarten Assistant
- Julie Dart - Community Support Worker
- Madeline Heeps - Community Support Worker
- Barbara Whiteford - Assessment Officer
- Kathryn Camilleri - Playgroup Facilitator

### Staff farewells

#### Over 10 years

- Ray Campling, Chief Executive Officer - 15 Years

#### Over 5 years

- Kasey Ferguson, Community Support Worker - 7 years
- Narelle Gibson, Kindergarten Teacher - 7 years
- Barry Sullivan, Risk & Safety Officer - 5 Years
- Rhonda Stapley, Community Support Worker - 5 years

#### Under 5 years

- Bronwen Clayton, Assessment Officer - 4 Years
- Julie Schultz, Community Support Worker - 4 Years
- Leanne Huebner, Assessment Officer - 1 Year
- Tori Lehmann, Community Support Worker - 1 Year
- Byrel Loats, Community Support Worker - 1 Year



## EMPLOYEES BY DEPARTMENT

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	-	4	65	70
Permanent PT - F	-	-	1	20	1	22
Permanent PT - M	-	-	-	-	-	-
<b>Total</b>	<b>1</b>	<b>1</b>	<b>8</b>	<b>28</b>	<b>66</b>	<b>104</b>

## WORKPLACE INCIDENTS

The number of workplace incidents that have occurred at Yarriambiack Shire Council is set out below:

2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018
114	91	70	93	65	71

## SERVICE MILESTONES

### Staff years of service recognition

Staff who have reached service periods of 10, 15, 20 and 30 years are presented with Certificates of Recognition at the all-staff Christmas lunch.

At the December 2017 lunch held at Lake Lascelles, Hopetoun, the following certificates were presented:

#### 30 years service

- Warren Perris
- Eugene Germano

#### 15 years service

- Anne Templeman

#### 20 years service

- Janet Gardy

#### 10 years service

- Tim Rose
- Danny Germano
- Justin Knorpp

The number of staff who have reached years of service recognition as of 30 June 2018 are detailed in the table below:

Years	Number of staff as at 30 June 2018
5 years	3
10 years	8
15 years	2
20 + years	4
<b>Total</b>	<b>17</b>



## 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, Anti-discrimination & Bullying Policy we will attract talented people and use their abilities to maximum advantage for both the organisation and the employee alike.

The objective of Council's Equal Opportunity, Anti-discrimination & Bullying 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.

## ACT@WORK

Yarriambiack Shire Council is participating in a program called Act@Work. It is an organisation-wide program developed by Women's Health Grampians that provides intensive support to organisations in the planning and implementation of an Action Plan and includes staff training across the organisation.

Workplaces are an important part of people's lives and they need to be safe. They are increasingly prominent sites for violence prevention and intervention. While most strategies focus on responses to victimisation, a growing number of organisations also engage in activities designed to prevent men's violence against women. Workplaces can also be a site for social change and can be used as a catalyst for reaching men and women.

## OCCUPATIONAL 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 is 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.







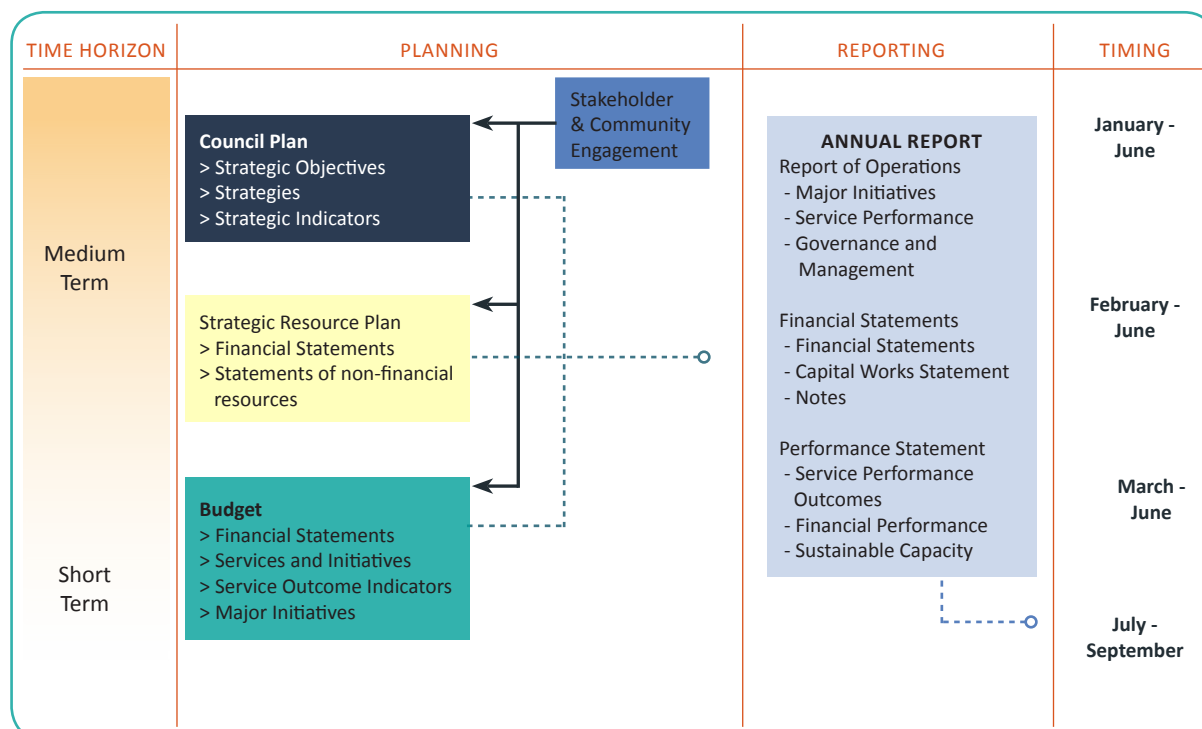
# Our Performance

## PLANNING & ACCOUNTABILITY FRAMEWORK

The Planning and Accountability Framework is found in part 6 of the *Local Government Act 1989* (the Act). The Act requires Councils to prepare the following planning and reporting documents:

- A Council Plan within the six months after each general election or by 30 June, whichever 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 2017-21 includes strategic objectives, strategies for achieving these for a four-year period, strategic indicators for monitoring achievement of the strategic objectives and a Strategic Resource Plan.

The following are Council's five strategic platforms, with their strategic objectives as listed in the Council Plan:

# STRATEGIC PLATFORMS 2017-21

1	Good Governance	A well-managed and service-focused organisation.
2	A Place to Live and Grow	To develop partnerships and advocate for community wellbeing and economic development priorities and projects as well as capitalising on existing and emerging opportunities in tourism and visitation.
3	A Safe & Active Community and Sustainable Environment	Engage and empower our community and support our volunteers.
4	A Planned Future	To plan for future service delivery and local community support as well as secure state and federal funding to maintain and upgrade roads, Council and community infrastructure.
5	Health and Wellbeing	Through effective planning and consultation, create environments for our communities that will enable residents to prosper and enjoy improved health and wellbeing.





Council's performance for the 2017-18 year has been reported against each strategic objective to demonstrate how Council performed in achieving the 2017-21 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 providing those services; and
- results against the prescribed service performance indicators and measures.

# STRATEGIC OBJECTIVES

## 1. GOOD GOVERNANCE

**A well-managed and service-focused organisation.**

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

Strategic Indicator/Measure	Result	Comments
<b>Consultation and Engagement</b> Community satisfaction rating out of 100 with the consultation and engagement efforts of Council.	<b>62</b>	<i>Overall, respondents rated Council on community consultation and engagement as very good, good or average.</i>
<b>Satisfaction with Council Decisions</b> Community satisfaction rating out of 100 with how Council has performed in making decisions in the interests of the community.	<b>61</b>	<i>Results provided from the Community Satisfaction Survey 2018.</i>
<b>Workforce Turnover</b> Percentage of staff who resigned or were terminated from the organisation.	<b>9%</b>	<i>In 2017/18 Council had fewer resignations compared to the 2016/17 financial year.</i>

### Major initiatives:

Major Initiatives	Progress
• Continue to actively pursue the recovery of unpaid debts.	<b>Ongoing</b> Council currently has engaged two debt collection companies to pursue outstanding debts.
• Complete Internal Audit as per Audit schedule.	<b>Ongoing</b> Council have completed the current internal audit program and a new 3 year program has been developed.
• Utilise Social Media to improve community engagement.	<b>Ongoing</b> The Yarriambiack Shire Council and Yarriambiack Tourism Facebook Pages continue to provide community engagement opportunities and assist the sharing of information and local events.
• Respond to all Internal Audit recommendations.	<b>Ongoing</b> Council responds to all internal audit recommendations and internal auditors will conduct a review of past audits.
• Adoption of the Long Term Financial Plan.	<b>Ongoing</b> A draft of the Long Term Financial Plan has been developed. The Long Term Financial Plan will be completed and adopted in 2018/19 financial year.

### Service performance indicators:

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

Governance					
Service/Indicator/Measure	Result 2014/15	Result 2015/16	Result 2016/17	Result 2017/18	Material Variations
<b>Transparency</b> <i>Council decisions made at meetings closed to the public</i>	15%	12%	11%	17%	There were more decisions being made at meetings closed to the public during the 2017/18 financial year.
<b>Consultation and engagement</b> <i>Satisfaction with community consultation and engagement</i>	63	60	60	62	Results provided from the Community Satisfaction Survey 2018.
<b>Attendance</b> <i>Council attendance at Council meetings</i>	90%	93%	93%	93%	No material variation
<b>Service Cost</b> <i>Cost of governance</i>	\$33,633	\$35,359	\$32,783	\$31,683	No material variation
<b>Decision making</b> <i>Satisfaction with Council decisions</i>	63	59	61	61	Results provided from the Community Satisfaction Survey 2018.

## 2. A PLACE TO LIVE AND GROW

To develop partnerships and advocate for community wellbeing and economic development priorities and projects as well as capitalising on existing and emerging opportunities in tourism and visitation.

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

Strategic Indicator/Measure	Result	Comments
<b>Participation in MCH Service</b> Percentage of children enrolled who participate in the MCH service.	75%	Participation rates have changed due to the number of births in the area and families moving in and out of the municipality.
<b>Participation in MCH Service by Aboriginal Children</b> Percentage of Aboriginal children enrolled who participate in the MCH service.	100%	Yarriambiack Shire Council had Aboriginal families with children move into the shire. It has allowed Council to record data of participation in the Maternal and Child Health services for 2017/18 financial year.
<b>Critical and Major Non-compliance Notifications</b> Percentage of critical and major non-compliance notifications that are followed up by Council.	100%	No material variation
<b>Active Library Members</b> Percentage of Municipality that are active library members.	9%	Council has one (1) static library and the other towns are serviced by the mobile library. The decline in the number of people using the library service has continued in the 2017/18 financial year.



### Major initiatives:

Major Initiatives	Progress
• Information signage located at our Art Silos.	<b>Complete</b> Information signage has been installed at each silo.
• Combine with the Local Committee of Management and State Government to provide an upgrade to the Warracknabeal Town Hall with the Council committed to contribute \$70,000 to the project.	<b>Ongoing</b> Council received a grant of \$130K through the State Government Living Heritage Program. The project will include removal of asbestos tiles, sub-floor restumping and releveling, replacement of damaged jarrah flooring and repairs to water damaged walls and ceilings.
• Upgrade Caravan Parks with better facilities.	<b>Ongoing</b> Replacement of all power heads at Warracknabeal Caravan Park and planned upgrade of BBQ area.
• Increased visitor numbers to the local Caravan Parks.	<b>Ongoing</b> Visitor numbers have increased markedly from previous years as more people discover the many tourist destinations available to them in our Shire.
• Engage with community and organisations to promote tourism.	<b>Ongoing</b> Yarriambiack Tourism and Wimmera Mallee Tourism continue to engage and collaborate with the local community and organisations to promote and expand tourism opportunities in the region.

### Service performance indicators:

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

Maternal & Child Health					
Service/Indicator/Measure	Result 2014/15	Result 2015/16	Result 2016/17	Result 2017/18	Material Variations
<b>Satisfaction</b> <i>Participation in first MCH home visit</i>	96%	103%	97%	95%	Participation rates have changed due to the number of births in the area and families moving in and out of the municipality.
<b>Service standard</b> <i>Infant enrolments in the MCH service</i>	94%	117%	97%	100%	No material variation
<b>Service cost</b> <i>Cost of the MCH service</i>	\$137	\$102	\$105	\$114	No material variation
<b>Participation</b> <i>Participation in MCH service</i>	70%	59%	89%	75%	Participation rates have changed due to the number of births in the area and families moving in and out of the municipality.
<i>Participation in MCH service by Aboriginal children</i>	-	-	67%	100%	Yarriambiack Shire Council had Aboriginal families with children move into the Shire. It has allowed Council to record data of participation in the Maternal and Child Health services for 2017/18 financial year.

Food Safety					
Service/Indicator/Measure	Result 2014/15	Result 2015/16	Result 2016/17	Result 2017/18	Material Variations
<b>Timeliness</b> <i>Time taken to action food complaints</i>	N/A	1	1	2	Council took a total of 20 days to respond to 11 complaints. Council did not respond to one of those complaints for 8 days (40% of the 20 day total) due to the particular nature of the complaint. This complaint was unlikely to pose any risk to public health and the follow up was considered a low priority.
<b>Service standard</b> <i>Food safety assessments</i>	88%	90%	70%	109%	<p>A class 1 &amp; 2 annual assessment percentage that is higher than the total number of premises is a result of the following:</p> <ol style="list-style-type: none"> <li>1. Businesses have been inspected prior to permanently closing, therefore the inspection number will not correlate with the number of premises in total at the 30th June 2018.</li> <li>2. Council undertakes the majority of the 2017 annual assessments after 1st July 2017, while also completing a large number of annual assessments prior to 30th June 2018.</li> </ol>
<b>Service cost</b> <i>Cost of food safety service</i>	\$1,170	\$868	\$780	\$821	No material variation
<b>Health and safety</b> <i>Critical and major non-compliance notifications</i>	100%	100%	100%	100%	No material variation
Libraries					
Service/Indicator/Measure	Result 2014/15	Result 2015/16	Result 2016/17	Result 2017/18	Material Variations
<b>Utilisation</b> <i>Library collection usage</i>	1	1	1	1.32	Council has one static library and the other towns are serviced by a mobile library. There has been a big decline in the number of people using the library service in the 2017/18 financial year.
<b>Resource Standard</b> <i>Standard of library collection</i>	44%	32%	44%	42%	Data is provided from Wimmera Regional Library Corporation and due to the number of people accessing the library, there are less books to borrow.
<b>Service Cost</b> <i>Cost of library service</i>	\$11	\$13	\$13	\$15	No material variation
<b>Participation</b> <i>Active library members</i>	13%	11%	10%	9%	<p>Council has one static library and the other towns are serviced by the mobile library. There has been a big decline in the number of people using the library service in the 2017/18 financial year.</p> <p>Active User Count from Blue Cloud Analytics. Active Users report is counting users who borrowed/renewed physical items (transaction commands for checkout and renewal). Users who did not borrow or renew, but who performed other transactions, are not included.</p>



### 3. A SAFE AND ACTIVE COMMUNITY & SUSTAINABLE ENVIRONMENT

Engage and empower our community and support our volunteers.

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

Strategic Indicator/Measure	Result	Comments
<b>Utilisation of Aquatic Facilities</b> Number of visits to aquatic facilities per head of Municipal population.	<b>.48</b>	Yarriambiack Shire Council owns one outdoor swimming pool in Hopetoun. It was operational for 3 months in the 2017/18 year, during the warmer months.
<b>Animal Management Prosecutions</b> Number of successful animal management prosecutions.	<b>0</b>	There were no animal management prosecutions during the 2017/18 financial year.
<b>Waste Diversion</b> Kerbside collection waste diverted from landfill, calculated as the percentage of garbage and recyclables collected from kerbside bins that is diverted from landfill.	<b>25%</b>	No material variation

#### Major initiatives:

Major Initiatives	Progress
• Completion of 90% of the road projects listed in the annual adopted Council Budget.	<b>Completed and Ongoing</b> 100% of capital works completed in 2017/18.
• Increase in the number of trees planted across the Shire.	<b>Ongoing</b> In 2017, Yarrilinks Landcare which is strongly supported by Yarriambiack Shire Council planted 6,000 trees on private land near Minyip. This year approx 2,000 were planted at Lah. Council planted 200 trees at Andersons Pit as part of the rehabilitation process.
• Continue to provide funding to three SES units within the Municipality.	<b>Completed</b> Funding the SES units is no longer required from Council as it is now fully funded by the State Government.
• In partnership with Murtoa Pool Committee and the State Government; review and upgrade the change rooms, kiosk and first aid room at the Murtoa Swimming Pool.	<b>Ongoing</b> Designs and specifications are being compiled now by Grampians iDesign. Construction and completion of the upgraded buildings at the Murtoa Swimming Pool will be finalised in 2018/19.
• Examine the possibility of a mobile transfer station for use at some of the smaller transfer station sites.	<b>Ongoing</b> Council together with the regional Waste Management Group are undertaking a feasibility study and investigating funding options to implement a Mobile Transfer Station System.

#### Service performance indicators:

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

Aquatic Facilities					
Service/Indicator/Measure	Result 2014/15	Result 2015/16	Result 2016/17	Result 2017/18	Material Variations
<b>Service Standard</b> <i>Health inspections of aquatic facilities</i>	2	2	1	<b>1</b>	Council inspections are done once a year. Due to major upgrades at the Hopetoun Swimming Pool, Council undertook 2 inspections in the 2014/15 and 2015/16 financial years.
<i>Reportable safety incidents at aquatic facilities</i>	0	4	0	<b>0</b>	No incidents were reported in 2017/18 where as 4 incidents were recorded in 2015/16.
<b>Service cost</b> <i>Cost of outdoor aquatic facilities</i>	\$13	\$12	\$9	<b>\$8</b>	No material variation
<b>Utilisation</b> <i>Utilisation of aquatic facilities</i>	0.33	0.48	0.51	<b>0.48</b>	Aquatic facility usage has continued to be similar for the past 2 financial years.

Animal Management					
Service/Indicator/Measure	Result 2014/15	Result 2015/16	Result 2016/17	Result 2017/18	Material Variations
<b>Timeliness</b> <i>Time taken to action animal requests</i>	N/A	2	2	1.14	New Ranger appointed in January 2017. Data is more accurate.
<b>Service Standard</b> <i>Animals reclaimed</i>	76%	57%	77%	73%	Council continues to ensure as many impounded animals as possible are reclaimed by their owners or where appropriate rehoused. Council works closely with the services provided by Save-A-Pet.
<b>Service cost</b> <i>Cost of animal management service</i>	\$28	\$42	\$53	\$59	Costs of animal management service has increased due to increased use of a relief ranger. The ranger service is a full time position, offered 7 days a week.
<b>Health and safety</b> <i>Animal management prosecutions</i>	0	0	0	0	There were no animal management prosecutions during the 2017/18 financial year.
Waste Collection					
Service/Indicator/Measure	Result 2014/15	Result 2015/16	Result 2016/17	Result 2017/18	Material Variations
<b>Satisfaction</b> <i>Kerbside bin collection requests</i>	16	16	17	19	Council never recorded data and with a system now in place Council is getting data that is more accurate.
<b>Service Standard</b> <i>Kerbside collection bins missed</i>	.11	.57	.95	.86	Council never documented the number of requests for kerbside collection bins missed. Therefore the data will change from year to year with ongoing figures now being recorded.
<b>Service cost</b> <i>Cost of kerbside garbage collection service</i>	\$157	\$96	\$95	\$97	No material variation
<i>Cost of kerbside recyclables collection service</i>	\$121	\$116	\$114	\$130	A review of the current contract was undertaken in February 2018 and therefore resulted in costs being slightly increased with the contractor.
<b>Waste Diversion</b> <i>Kerbside collection waste diverted from landfill</i>	24%	25%	23%	25%	No material variation

#### 4. A PLANNED FUTURE

To plan for future service delivery and local community support as well as secure State and Federal funding to maintain and upgrade roads, Council and community infrastructure.

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

Strategic Indicator/Measure	Result	Comments
<b>Satisfaction with Sealed Local Roads</b> 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.
<b>Planning Scheme Outcomes</b> Percentage of planning application decisions subject to review by VCAT that were not set aside	0	No planning applications were sent to VCAT during the 2017/18 financial year.



### Major initiatives:

Major Initiatives	Progress
• Continue reconstruction of kerb and channel infrastructure for Murtoa and Minyip.	<b>Completed</b> Kerbing in Hamilton St, Murtoa and South St, Minyip completed in 2017/18.
• Continue to seek funding for the upgrade of the aerodrome pavement in Hopetoun and Warracknabeal.	<b>Ongoing</b> Funding obtained \$250,000 for the Hopetoun Aerodrome during 2017/18 with works programmed for 2018/19 financial year.
• Widening and upgrade works of Hopetoun-Yapeet and Dimboola-St Arnaud Roads.	<b>Completed and Ongoing</b> Council was successful in obtaining Roads to Market funding for both projects.
• Develop and implement asset management plans for all nominated asset groups to assist with long term financial and asset management planning and legislative requirements - involve the community in the process.	<b>Ongoing</b>
• Advocate for improved digital connectivity (NBN & Mobile Coverage).	<b>Ongoing</b> Lobbying for a better type of coverage for Warracknabeal during the 2017/18 financial year which resulted in fibre to kerb for central part of township.

### Service performance indicators:

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

Statutory Planning					
Service/Indicator/Measure	Result 2014/15	Result 2015/16	Result 2016/17	Result 2017/18	Material Variations
<b>Timeliness</b> <i>Time taken to decide planning applications</i>	16	24	19	17	Town planner is a contractor and is only available at certain times. A decline in applications.
<b>Service Standard</b> <i>Planning applications decided within 60 days</i>	87%	98%	97%	98%	No material variation
<b>Service Cost</b> <i>Cost of statutory planning service</i>	\$1,699	\$2,080	\$1,932	\$1,625	Costs for statutory planning service has decreased due to receiving planning permit fees for the Murra Warra Wind Farm, which has offset the costs associated with planning.
<b>Decision Making</b> <i>Council planning decisions upheld at VCAT</i>	0	0	0	0	No planning applications were sent to VCAT during the 2017/18 financial year.

Roads					
Service/Indicator/Measure	Result 2014/15	Result 2015/16	Result 2016/17	Result 2017/18	Material Variations
<b>Satisfaction of use</b> <i>Sealed local road requests</i>	2.40	2.37	3.18	1.20	Council never documented the number of local road requests. Therefore the data will change from year to year with ongoing figures now being recorded.
<b>Condition</b> <i>Sealed local roads below the intervention level</i>	99%	100%	100%	90%	No material variation
<b>Service cost</b> <i>Cost of sealed local road reconstruction</i>	\$28	\$14	\$35	\$22	Costs have changed due to review of unit rates and more Roads to Recovery funding.
<b>Service Cost</b> <i>Cost of sealed local road resealing</i>	\$5	\$4	\$6	\$4	There has been a decrease in the number of roads being resealed.
<b>Satisfaction</b> <i>Satisfaction with sealed local roads</i>	37	35	38	38	Result is from the annual Community Satisfaction Survey and ratepayers assuming the poor condition of some of VicRoads roads are the responsibility of Council.

## 5. HEALTH AND WELLBEING

Through effective planning and consultation, create environments for our communities that will enable residents to prosper and enjoy improved health and wellbeing.

### Health & Wellbeing Outcomes Reference Group

Council is required under the Public Health and Wellbeing Act 2008 to work in partnership with the Department of Health and Human Services and other agencies undertaking public health initiatives, projects and programs to contribute to the achievement of the Victorian Public Health and Wellbeing Plan.

At a local level, Council works particularly closely with the Department Health & Human Services, Rural Northwest Health, West Wimmera Health Service, Wimmera PCP, Women's Health Grampians, Wimmera Regional Sports Assembly and any other relevant stakeholders.

The Council Plan will be reviewed on an annual basis to monitor performance and the strategic direction of the organisation. Council will also convene a health and wellbeing outcomes reference group, consisting of key stakeholders. The purpose of this group will be to discuss the progress or potential barriers that may be identified in the adopted actions. This will also provide an opportunity for stakeholders to identify alternative solutions in order to achieve a satisfactory outcome.

### Major initiatives:

Major Initiatives	Progress
• Increase active living.	<b>Ongoing</b> Funding received in 2018 for Walk to School program with further funding promised for 2019. Have applied for feasibility study funding for Leisure Centre development – includes expansion of skate park, seniors/all ability playground and stadium works. The project is about increased physical activity and social interaction across generations.
• Increase healthy eating.	<b>Ongoing</b> A Healthy Eating policy still needs to be implemented. Continue to support Healthy Eating Policies at kindergartens and childcare centres across the municipality. Teachers to educate children and families about healthy eating with support from Maternal and Child Health staff.
• Participation in organised sport.	<b>Ongoing</b> A number of pipeline projects are in development with sporting clubs in Brim, Murtoa & Rupanyup – SRV funding for Female Friendly Facilities, Minor Facilities or Country Football Netball Program.
• Reduce prevalence and impact of family violence.	<b>Ongoing</b> A new Communication, Consultation and Engagement Strategy includes objectives surrounding and promoting respectful relationships both in the workplace and in the community.
• Increase gender equality.	<b>Ongoing</b> Yarriambiack Shire Council has implemented a statement to its policies ensuring gender equality and modelling non-violence and respectful relationships. These policies are discussed and reviewed at management team meetings, consultative committee meetings and OH&S meetings if necessary. A new Communication, Consultation and Engagement Strategy includes objectives surrounding and promoting respectful relationships both in the workplace and in the community.





# Governance Management and Other Information

## GOVERNANCE

*Yarriambiack Shire Council is constituted under the Act to provide leadership for the good governance of the municipal district and the local community. Council has a number of roles including:*

- Taking into account the diverse needs of the local community in decision-making;
- Providing leadership by establishing strategic objectives and monitoring achievements;
- Ensuring that resources are managed in a responsible and accountable manner;
- Advocating the interests of the local community to other communities and governments;
- Fostering community cohesion and encouraging active participation in civic life.

Council is committed to effective and sustainable forms of democratic and corporate governance as the key to ensuring that Council and its administration meet the community's priorities. The community has many opportunities to provide input into Council's decision making processes including community consultation, Progress Association meetings and the ability to make submissions to Special Committees of Council.

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

## ATTENDANCES AT COUNCIL FUNCTIONS

During the year, the Mayor and Councillors attended various functions on behalf of Yarriambiack Shire Council.

Some of the functions are related to Councillors' representation on committees while others arose from invitations from community groups, local government bodies, politicians and other stakeholders.

In total, the Mayor attended 127 functions while the other Councillors attended 484.

## 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 February 2017, 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; and
- 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; and
- 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.

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. A register is maintained to record all disclosed conflict of interests.

During the 2017-18 year, four conflicts of interest were declared at Council and Special Council meetings.

## COUNCILLOR ALLOWANCES & EXPENSES

In accordance with Section 74 of the Act, 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.

In accordance with Section 75 of the Act, Council is required to reimburse a Councillor for expenses incurred whilst performing his or her duties as a Councillor. Council is also required to adopt and maintain a policy in relation to the reimbursement of expenses for Councillors. The policy provides guidance for the payment of reimbursements of expenses and the provision of resources, facilities and other support to the Mayor and Councillors to enable them to discharge their duties. Council also publishes in its Annual Report the details of the expenses, including reimbursement of expenses for each Councillor and member of a Council Committee paid by the Council.

The following table contains a summary for each Councillor during the year.

Councillors	Councillor allowance	Expenses incurred	Total payments
Cr Graeme Massey	\$65,932.48	\$508.38	\$66,440.86
Cr Corinne Heintze	\$22,006.88	-	\$22,006.88
Cr Helen Ballentine	\$22,006.88	-	\$22,006.88
Cr Jean Wise	\$22,006.88	\$339.30	\$22,346.18
Cr Kylie Zanker	\$22,006.88	\$276.00	\$22,282.88
Cr Shane Roberts	\$22,006.88	-	\$22,006.88
Cr Tom Hamilton	\$22,006.88	-	\$22,006.88
<b>TOTAL</b>	<b>\$197,973.76</b>	<b>\$1,123.68</b>	<b>\$199,097.44</b>

The following table provides a summary of Councillor attendance at Council meetings and Special Council meetings for the 2017-18 financial year.

Councillors	Ordinary Meetings	Special Meetings	Total
Cr Graeme Massey	10	3	13
Cr Corinne Heintze	11	3	14
Cr Helen Ballentine	11	3	14
Cr Jean Wise	9	2	11
Cr Kylie Zanker	11	3	14
Cr Shane Roberts	10	3	13
Cr Tom Hamilton	9	3	12
<b>TOTAL</b>	<b>71</b>	<b>20</b>	<b>91</b>

# MANAGEMENT

*Council has implemented a number of statutory and better practice items to strengthen its management framework*

Having strong governance and management frameworks leads 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 on the following pages. 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, Martin Moynihan, Diane Connolly and two Councillors; Cr Jean Wise and Cr Kylie Zanker. Independent members are appointed for a two-year term, with a maximum of three terms. The chair is elected from amongst the independent members.

The Audit Committee meets three to 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.

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

## EXTERNAL AUDIT

Council is externally audited by the Victorian Auditor-General. For the 2017-18 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 in May and August each year to present the audit plan and Independent Audit Report. The external audit management letter and responses are also provided to the Audit Committee.

## INTERNAL AUDIT

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

The SIAP for 2017-18 was completed with the following reviews conducted:

- Customer Request Management
- Long Term Financial Planning
- Other Asset Management.

## 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 practice 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; and
- 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

Governance & Management Items	Assessment
<b>1. Community Engagement Policy</b> - policy outlining Council's commitment to engaging with the community on matters of public interest.	<b>Policy</b> Council's Community Engagement Strategy was adopted on 27/07/2017.
<b>2. Community Engagement Guidelines</b> - guidelines to assist staff to determine when and how to engage with the community.	<b>Guidelines</b> Community Engagement Guidelines form part of the Community Engagement Strategy which was adopted on 27/07/2017.
<b>3. Strategic Resource Plan</b> - plan under section 126 of the Act outlining the financial and non-financial resources required for at least the next 4 financial years.	<b>Plan</b> Adopted in accordance with Section 126 of the Act.  Date of adoption: 28/06/2017    Updated 27/06/2018
<b>4. Annual Budget</b> - 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.	<b>Annual Budget:</b> Adopted in accordance with Section 130 of the Act.  Date of adoption: 27/06/2018
<b>5. Asset Management Plans</b> - plans that set out the asset maintenance and renewal needs for key infrastructure asset classes for at least the next 10 years.	<b>No Plans</b> Plans are currently being developed and are in draft format and will be adopted by the end of 2018-19.
<b>6. Rating Strategy</b> - strategy setting out the rating structure of Council to levy rates and charges.	<b>Strategy</b> Date of adoption: 28/02/2018
<b>7. Risk Policy</b> - policy outlining Council's commitment and approach to minimising the risks to Council's operations.	<b>Policy</b> Date of operation of current plan: 9/04/2014
<b>8. Fraud Policy</b> - policy outlining Council's commitment and approach to minimising the risk of fraud.	<b>Policy</b> Date of operation of current policy: 13/06/2018
<b>9. Municipal Emergency Management Plan</b> - plan under section 20 of the Emergency Management Act 1986 for emergency prevention, response and recovery.	<b>Plan</b> Prepared and maintained in accordance with Section 20 of the Emergency Management Act 1986.  Date of adoption: 13/12/2017
<b>10. Procurement Policy</b> - 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.	<b>Policy</b> Prepared and approved in accordance with Section 186A of the Local Government Act 1989.  Date of Adoption: 12/03/2014

Governance & Management Items	Assessment
<b>11. Business Continuity Plan</b> - plan setting out the actions that will be undertaken to ensure that key services continue to operate in the event of a disaster.	<b>Plan</b> Date of approval: 11/08/2017
<b>12. Disaster Recovery Plan</b> - plan setting out the actions that will be undertaken to recover and restore business capability in the event of a disaster.	<b>Plan</b> Disaster Recovery Plan is incorporated in the Business Continuity Plan.  Date of approval: 11/08/2017
<b>13. Risk Management Framework</b> - framework outlining Council's approach to managing risks to the Council's operations.	<b>Framework</b> Date of operation of current framework: 9/04/2014
<b>14. Audit Committee</b> - 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.	<b>Audit Committee</b> Established in accordance with Section 139 of the Act.  Date of establishment: 9/02/2004 The audit committee reviews both internal and external audits.
<b>15. Internal Audit</b> - independent accounting professionals engaged by the Council to provide analysis and recommendations aimed at improving Council's governance, risk and management controls.	<b>Engaged</b> Date of engagement of current provider: 9/02/2004 The internal audit is made up of both Councillors, staff and independent members.
<b>16. Performance Reporting Framework</b> - a set of indicators measuring financial and non-financial performance, including the performance indicators referred to in section 131 of the Act.	<b>No Framework</b> Council's Planning and Reporting Policy is currently in draft format and will be adopted by the end of 2018-19.
<b>17. Council Plan Reporting</b> - 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.	<b>No Report</b> 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 to the strategic indicators in the 2018-19 year.
<b>18. Financial Reporting</b> - quarterly statements to Council under section 138 of the Act comparing budgeted revenue and expenditure with actual revenue and expenditure.	<b>Financial Reporting</b> Statements presented to Council in accordance with section 138(1) of the Act. Statements are presented monthly at Council meetings. 10 Monthly Reports: 26/7/2017, 27/09/2017, 25/10/2017, 22/11/2017, 24/01/2018, 28/02/2018, 28/03/2018, 24/04/2018, 23/05/2018, 27/06/2018.
<b>19. Risk Reporting</b> - six-monthly reports of strategic risks to Council's operations, their likelihood and consequences of occurring and risk minimisation strategies.	<b>No Reports</b> Reason for no report: Council is in the process of developing report processes/templates from an external auditor. This is to be implemented by the end of the 2018-19 financial year.
<b>20. Performance Reporting</b> - 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.	<b>No Reports</b> Reason for no report: Reports are currently being developed and are expected to be utilised at the beginning of the 2018-19 year.

Governance & Management Items	Assessment
<b>21. Annual Report</b> - <i>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.</i>	<b>Annual Report</b> Considered at a meeting of Council in accordance with section 134 of the Act.  Date statements presented: 25/10/2017
<b>22. Councillor Code of Conduct</b> - <i>Code under section 76C of the Act setting out the conduct principles and the dispute resolution processes to be followed by Councillors.</i>	<b>Code of Conduct</b> Reviewed in accordance with section 76C of the Act.  Date reviewed: 22/02/2017
<b>23. Delegations</b> - <i>a document setting out the powers, duties and functions of Council and the Chief Executive Officer that have been delegated to members of staff.</i>	<b>Delegations</b> Reviewed in accordance with section 96 (6) of the Act.  Date of review: 13/12/2017
<b>24. Meeting Procedures</b> - <i>a local law governing the conduct of meetings of Council and special committees.</i>	<b>Meeting procedures</b> Local law made in accordance with section 91 (1) of the Act.  Date of local law made: 13/02/2007 <i>Currently under review and will be adopted by Council in the 2018-19 financial year.</i>

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



**Jessie Holmes**  
 Chief Executive Officer  
 Dated: 26 September 2018



**Cr Graeme Massey**  
 Mayor  
 Dated: 26 September 2018



# STATUTORY INFORMATION

## 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; and
- it should be accompanied by the appropriate fee (the fee may be waived in certain circumstances).

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

	2015-2016	2016-2017	2017-2018
<b>TOTAL NUMBER OF REQUESTS IN THE PERIOD</b>	-	4	4
Access granted in full	-	4	2
Access granted in part	-	-	1
<b>OUTCOMES OF REQUESTS OUTSTANDING FROM PREVIOUS REPORTING PERIOD</b>	-	-	-
Access granted in full	N/A	N/A	N/A
Access granted in part	N/A	N/A	N/A
<b>OTHER</b>			
Access denied in full	-	-	1
Requests still under consideration	-	-	-
Number of internal reviews sought	-	-	-
Requests referred to another Government Agency	-	-	-
Number of VCAT (Victorian Civil & Administrative Tribunal) appeals lodged	-	-	-
<b>OUTCOME OF VCAT DECISIONS ON APPEAL LODGED IN THE PERIOD</b>	N/A	N/A	N/A
Withdrawn	N/A	N/A	N/A
Successful	N/A	N/A	N/A
Still to be heard	N/A	N/A	N/A
<b>TOTAL CHARGES COLLECTED</b>	-	\$83.70	\$113.60

## BEST VALUE

In accordance with section 208B(f) of the Act, at least once every year a Council must report to its community on what it has done to ensure that it has given effect to the Best Value Principles. Council incorporates Best Value Principles through regular business planning and performance monitoring processes and through a commitment to continuous improvement and innovation.

## ORGANISATIONAL PLANS, POLICIES & STRATEGIES

*This year, the following plans, policies and strategies have been developed and/or reviewed:*

### STAFF POLICIES

- Code of Conduct - Staff
- Farewell Functions
- Hot Work Policy
- Probation Policy
- Travel/Reimbursement Policy
- Reasonable Adjustment Policy for injured workers and new employees with a disability
- Family Violence Management Policy & Procedures
- Safe Driving Policy 2017
- Office Emergency Evacuation Policy
- Induction Policy
- Occupational Health & Safety Policy

### COUNCIL POLICIES

- Corporate Credit Card Policy
- Information Privacy Policy 2018-2022
- Municipal Rate Relief – New Houses
- Fraud & Corruption Policy 2018
- Rates And Charges Hardship Policy
- Investment Policy

### PLANS & STRATEGIES

- Community Consultation & Engagement Strategy
- Early Years Plan 2018-2022
- Wimmera Emergency Animal Welfare Sub-Plan
- Mosquito Management Plan
- Municipal Emergency Plan
- Council Plan 2017- 2021
- Domestic Animal Management Plan 2017-2021
- Municipal Fire Management Plan 2017-2020
- 2017-2018 Capital Reseal Program
- Mallee Flood Plain Management Strategy
- Revenue and Rating Strategy 2017-2021

## CARERS RECOGNITION

In accordance with the Carers Recognition Act 2012, Council is required to report annually on its care measurement obligations under Section 11 of that 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 and to the wider community by:

- Distributing printed material through relevant council services; and
- 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; and
- Induction and training programs for volunteers working directly with the community.

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

- recognising carers during National Carers Week in 2018 by promoting the week with flyers and posters at Council offices and seniors buildings; and
- provision of respite services for carers.

## DISABILITY ACTION PLAN

In accordance with Section 38 of the Disability Act 2006, Council has prepared a Disability Action Plan for 2017-2021. This was passed by Council at its meeting on 22 March 2017.

It is available to view on our website.

Council has prepared a Disability Action Plan and implemented the following actions in the last 12 months :

- 1.1 of action plan lobbied state government about lack of public transport at regional forums and ministers visits
- 1.2 of action plan remarked all disabled parking bays
- 4.1 of action plan quarterly published ILOP newsletter promoting activities for over 55 age groups of all abilities with over 800 copies going out each time.

## CONTRACTS

During the 2017-18 financial year Yarriambiack Shire Council entered into various contracts valued at \$150,000 or more for the supply of plant and equipment and services.

The following contracts listed are with a value over \$150,000:-

• C219/2017	Supply and Delivery of Grader	\$316,000	Hitachi Machinery
• C221/2018	Supply & Delivery of Prime Mover & 2 Axle Semi Tipping Trailer	\$269,563	The Truck Specialists
• C225/2018	Stabilisation & Sealing of Existing Rd Pavements	\$318,306	Fulton Hogan
• C226/2018	Warracknabeal Golf Club – Irrigation Project	\$317,781	GTS Plumbing & Quick Plumbing

## 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.

## 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. The Domestic Animal Management Plan 2017-2021 was adopted by Council in October last year and was endorsed by the Secretary of the Department of Economic Development, Jobs, Transport and Resources (DEDJTR).

The Plan is developed through consultation with Council's Animal Management team along with input from other Council Departments, Government agencies and animal groups. All actions relating to the document are continually implemented through Council's Animal Management team on a daily basis to ensure compliance with animal related issues within the Yarriambiack Shire Council.

## PROTECTED DISCLOSURE PROCEDURES

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

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

During the 2017-18 year no disclosures were notified to Council Officers appointed to receive disclosures, or to IBAC.

## ROAD MANAGEMENT ACT MINISTERIAL DIRECTION

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





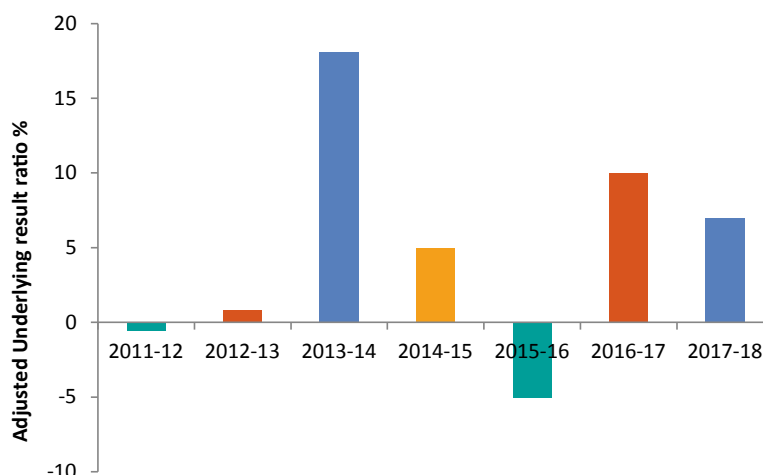
# FINANCIAL SUMMARY

## *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.

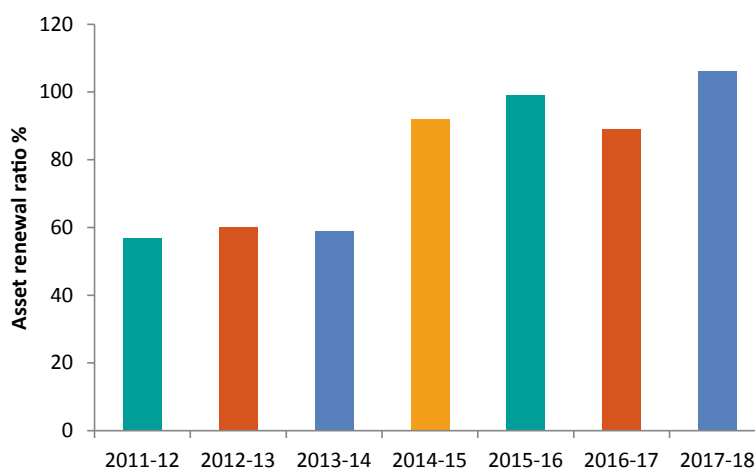
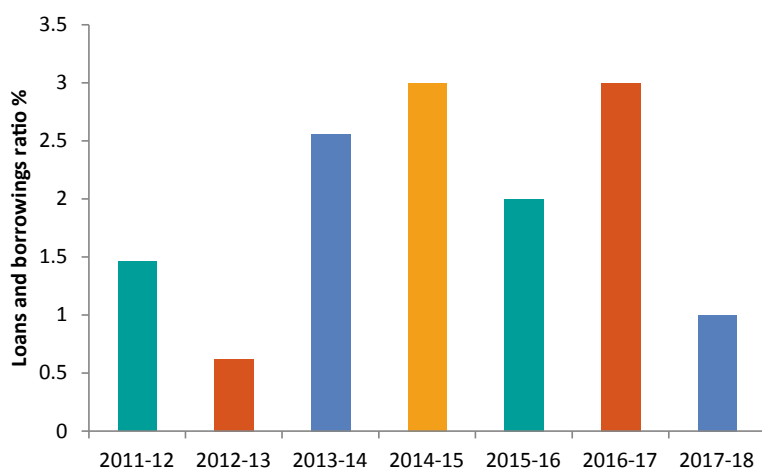
### OPERATING POSITION

Council achieved a surplus of \$2.491 million in 2017-18. This surplus is slightly down on the prior year surplus of \$3.563 million. As per the Comprehensive Income Statement in the Financial Report, the variance is due mainly to Council receiving less capital grants to 30 June 2018.



### OBLIGATIONS

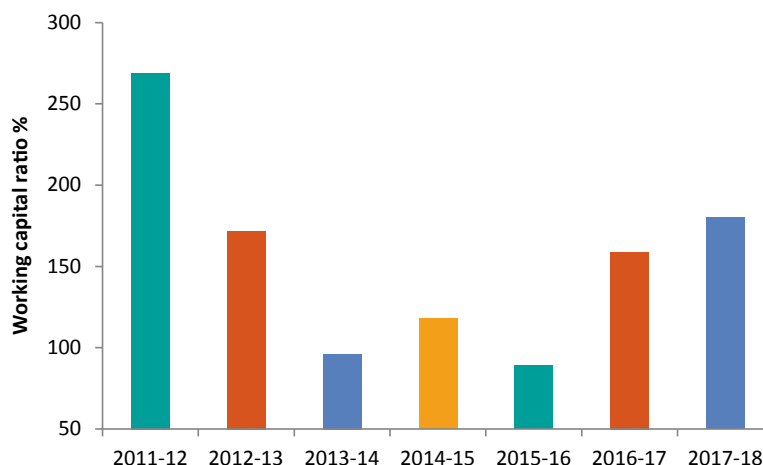
Council aims to ensure that it is able to maintain its infrastructure assets at the expected levels, while at the same time continuing to deliver the services needed by the community. To bridge the infrastructure gap, Council invested \$6.285 million in renewal works during the 2017-18 year. This was funded from operations and cash reserves. At the end of the 2017-18 year Council's debt ratio which is measured by comparing interest-bearing loans and borrowings to rate revenue was 1% 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 106% which was just outside the expected target band of 50% - 100%.



# FINANCIAL SUMMARY

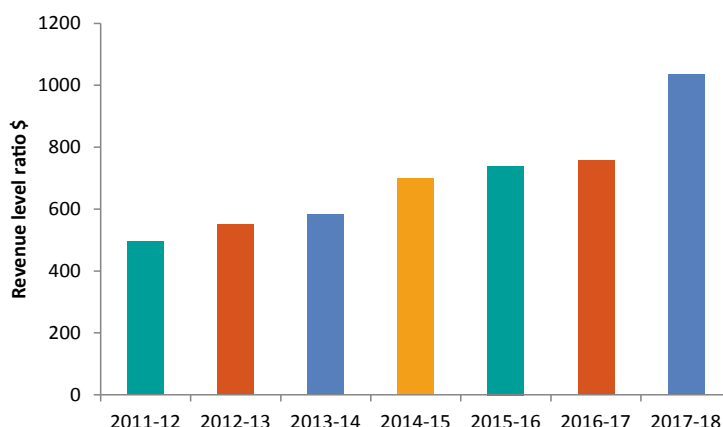
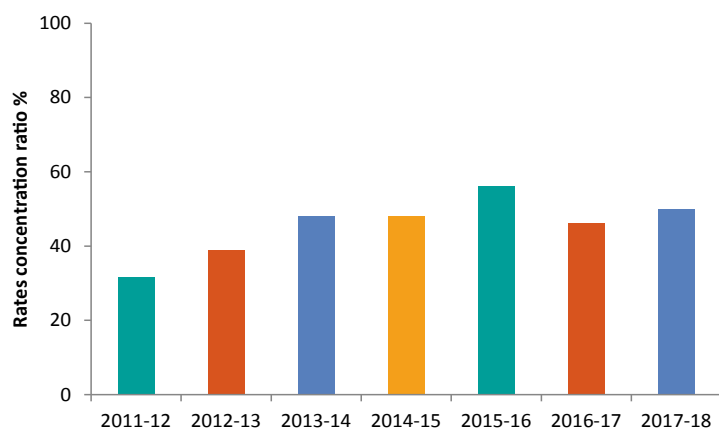
## LIQUIDITY

Cash has increased by \$1.050 million from the prior year mainly due to the early payment of the 2018-19 Victorian Grants Commission of \$2.5 million at the end of the 2017-18 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 180% is an indicator of satisfactory financial position and is in the expected target band of 100% to 300%. If the effects of unspent borrowings is removed, Council's working capital ratio was 118%.



## 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 50% for the 2017-18 year which is within the expected target band of 40% - 80%. In the 2017-18 year the Council rate increased to 2.25%. This resulted in an average residential rate per residential assessment of \$1,034 which compares favourably to similar Council's in the regional area.



# FINANCIAL PERFORMANCE

## WHAT ARE OUR OVERALL FINANCIAL GOALS?

Council is focused on planning for a viable, sustainable and vibrant future while maintaining present and proposed assets.

A key focus of Council's financial operations is to deliver the projects outlined in each year's Budget and maintain the financial flexibility to deal with unexpected financial opportunities while delivering a financial result within the organisation's overall long-term financial strategy.

## WHAT WAS OUR OVERALL FINANCIAL PERFORMANCE?

At the end of the 2017-18 financial year, Council's financial performance remained within the parameters set out in Council's Long-Term Financial Strategy. Council's rating strategy has been created with this in mind, including within the parameters of the Fair Go Rates System. Over several years Council has recognised the need to plan for the future of Yarriambiack Shire Council. In 2017-18 the operating result saw a positive result of \$2,491 million.

## WHERE DID OUR MONEY COME FROM?

The majority of Council's income is achieved through government grants and charges with the next largest category being rates and charges with income reported at greater than \$24,222 million.

### **Figure 1: Council Income 2017-18**

This graph shows the breakdown of Council's income.

- Rates & Charges \$11,881
- Statutory fees and fines \$230
- User fees \$1,037
- Grants - operating \$9,899
- Grants - capital \$754
- Other income \$693

*Total income: \$24,222*

## WHAT DID WE DELIVER?

Council continued to invest heavily in capital works across the municipality as reported elsewhere in this Annual Report. Council acknowledges that we still face challenges in providing sufficient resources to maintain the infrastructure needs of our Shire.

## LOOKING AHEAD

The key financial challenge for Council will be to continue to meet the maintenance needs of the Council's asset base and provide the services that our community needs and wants. This challenge has been compounded by the introduction of the Fair Go Rates System which has reduced Council's ability to financial plan in the longer term. In 2018-19, we will continue to undertake an extensive service review to not only find further operational efficiencies, but also to determine whether the suite of services currently being delivered will continue in the longer term.

## WHERE DID WE SPEND OUR MONEY?

Employee costs continue to be the greatest area of Council expenditure, followed closely by depreciation and materials and services. These areas of expenditure are critical in the delivery of services to the Yarriambiack Community.

In 2017-18 Council conducted a review of our service provision and internal systems to generate savings to negate the reduction in rates income.

### **Figure 2: Council Expenditure 2017-18**

This graph shows the breakdown of Council's expenditure.

- Employee costs \$8,153
- Materials and services \$5,629
- Bad and doubtful debts \$1
- Depreciation \$5,835
- Finance costs \$4
- Contributions and donations \$726
- Other expenses \$1,383

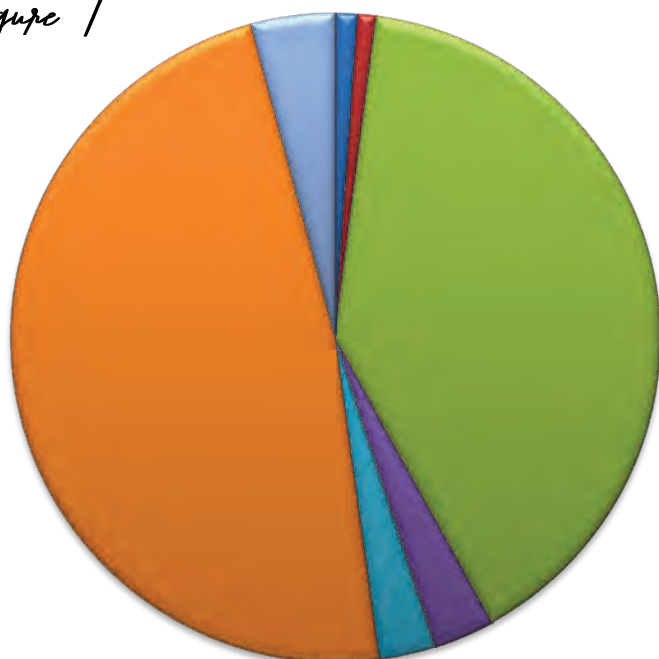
*Total expenditure: \$21,731*



# WHERE OUR MONEY COMES FROM AND WHERE OUR MONEY GOES...

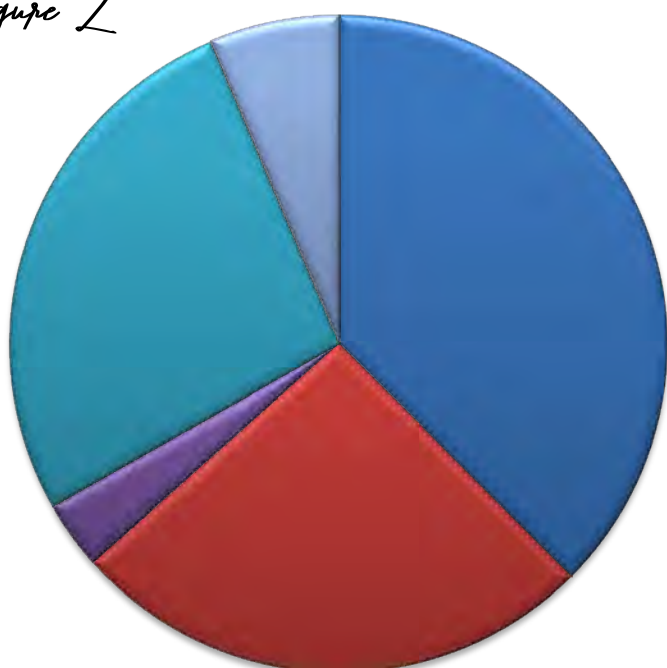
The following information is provided in accordance with legislative and other requirements applying to Council.

Figure 1



- Asset Disposal & Fair Value Adjustments
- Statutory fees & fines
- Grants Operating
- Grants Capital
- Other Revenues
- Rates & Charges
- User fees

Figure 2



- Employee costs
- Materials and services
- Bad and doubtful debts
- Contributions and donations
- Depreciation
- Finance Costs



**Yarriambiack**  
SHIRE COUNCIL

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# **ANNUAL FINANCIAL REPORT**

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FOR THE YEAR ENDING  
30 JUNE 2018

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# ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED 30 JUNE 2018

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# FINANCIAL REPORT

## CERTIFICATION OF THE FINANCIAL STATEMENTS

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



**ANITA J MCFARLANE** B.COMM (ACC)

Principal Accounting Officer

Date: 26 September 2018

In our opinion the accompanying financial statements present fairly the financial transactions of Yarriambiack Shire Council for the year ended 30 June 2018 and the financial position of the Council as at that date.

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

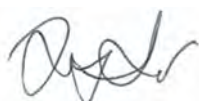
We have been authorised by the Council and by the *Local Government (Planning and Reporting) Regulations 2014* to certify the financial statements in their final form.



**JEAN M WISE**

Councillor

Date: 26 September 2018



**KYLIE L ZANKER**

Councillor

Date: 26 September 2018



**JESSIE HOLMES**

Chief Executive Officer

Date: 26 September 2018

# Independent Auditor's Report

## To the Councillors of Yarriambiack Shire Council

<b>Opinion</b>	<p>I have audited the financial report of Yarriambiack Shire Council (the council) which comprises the:</p> <ul style="list-style-type: none"> <li>• balance sheet as at 30 June 2018</li> <li>• comprehensive income statement for the year then ended</li> <li>• statement of changes in equity for the year then ended</li> <li>• statement of cash flows for the year then ended</li> <li>• notes to the financial statements, including significant accounting policies</li> <li>• certification of the financial report.</li> </ul> <p>In my opinion the financial report presents fairly, in all material respects, the financial position of the council as at 30 June 2018 and their financial performance and cash flows for the year then ended in accordance with the financial reporting requirements of Part 6 of the <i>Local Government Act 1989</i> and applicable Australian Accounting Standards.</p>
<b>Basis for Opinion</b>	<p>I have conducted my audit in accordance with the <i>Audit Act 1994</i> which incorporates the Australian Auditing Standards. I further describe my responsibilities under that Act and those standards in the <i>Auditor's Responsibilities for the Audit of the Financial Report</i> section of my report.</p> <p>My independence is established by the <i>Constitution Act 1975</i>. My staff and I are independent of the council in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 <i>Code of Ethics for Professional Accountants</i> (the Code) that are relevant to my audit of the financial report in Victoria. My staff and I have also fulfilled our other ethical responsibilities in accordance with the Code.</p> <p>I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.</p>
<b>Councillors' responsibilities for the financial report</b>	<p>The Councillors of the council are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards and the <i>Local Government Act 1989</i>, and for such internal control as the Councillors determine is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.</p> <p>In preparing the financial report, the Councillors are responsible for assessing the council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless it is inappropriate to do so.</p>

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

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

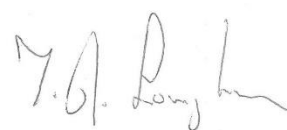
As part of an audit in accordance with the Australian Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

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

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

---

MELBOURNE  
26 September 2018



Tim Loughnan  
*as delegate for the Auditor-General of Victoria*



## Comprehensive Income Statement

FOR THE YEAR ENDED 30 JUNE 2018

	NOTE	2018 \$'000	2017 \$'000
<b>INCOME</b>			
Rates and charges	2.1	11,881	11,645
Statutory fees and fines	2.2	230	147
User fees	2.3	1,037	1,025
Grants - Operating	2.4	9,899	12,316
Grants - Capital	2.4	754	1,024
Net gain/(loss) on disposal of property, infrastructure, plant and equipment	2.5	(272)	(139)
Share of net profits (or loss) of associates and joint ventures	5.3	39	(48)
Other income	2.6	654	524
<b>Total Income</b>		<b>24,222</b>	<b>26,494</b>
<b>EXPENSES</b>			
Employee costs	3.1	(8,153)	(7,992)
Materials and services	3.2	(5,629)	(5,586)
Bad and doubtful debts	3.4	(1)	(27)
Contributions and donations	3.5	(726)	(842)
Depreciation and amortisation	3.3	(5,835)	(6,960)
Finance costs	3.6	(4)	(51)
Other expenses	3.7	(1,383)	(1,472)
<b>Total Expenses</b>		<b>(21,731)</b>	<b>(22,931)</b>
<b>Surplus/(deficit) for the year</b>		<b>2,491</b>	<b>3,563</b>
<b>OTHER COMPREHENSIVE INCOME</b>			
<i>Items that will not be reclassified to surplus or deficit in future periods</i>			
Net asset revaluation increment/(decrement)	5.2	(20,307)	4,499
Share of other comprehensive income of associates	5.3	(39)	24
<b>Total Comprehensive Result</b>		<b>(17,855)</b>	<b>8,086</b>

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

# Balance Sheet

AS AT 30 JUNE 2018

	NOTE	2018 \$'000	2017 \$'000
<b>ASSETS</b>			
<i>Current assets</i>			
Cash and cash equivalents	4.1	7,545	6,495
Trade and other receivables	4.1	2,174	1,964
Other financial assets	4.1	590	683
Inventories	4.2	375	829
Non current assets classified as held for sale	5.1	30	30
Other assets	4.2	258	198
<b>Total Current assets</b>		<b>10,972</b>	<b>10,199</b>
<i>Non-current assets</i>			
Trade and other receivables	4.1	-	3
Other financial assets	4.1	231	-
Investments in associates, joint arrangements and subsidiaries	5.3	534	494
Property, infrastructure, plant and equipment	5.2	142,198	161,297
<b>Total Non-current assets</b>		<b>142,963</b>	<b>161,794</b>
<b>Total assets</b>		<b>153,935</b>	<b>171,993</b>
<b>LIABILITIES</b>			
<i>Current liabilities</i>			
Trade and other payables	4.3	2,678	2,781
Trust funds and deposits	4.3	23	19
Provisions	4.5	3,504	3,366
Interest-bearing liabilities	4.4	21	240
<b>Total Current liabilities</b>		<b>6,226</b>	<b>6,406</b>
<i>Non-current liabilities</i>			
Provisions	4.5	465	467
Interest-bearing loans and borrowings	4.4	100	121
<b>Total Non-current liabilities</b>		<b>565</b>	<b>588</b>
<b>Total liabilities</b>		<b>6,791</b>	<b>6,994</b>
<b>Net Assets</b>		<b>147,144</b>	<b>164,999</b>
<b>EQUITY</b>			
Accumulated surplus		65,894	63,442
Reserves	8.1	81,250	101,557
<b>Total Equity</b>		<b>147,144</b>	<b>164,999</b>

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

# Statement of Changes in Equity

FOR THE YEAR ENDED 30 JUNE 2018

2018

	NOTE	Total 2018 \$'000	Accumulated Surplus 2018 \$'000	Revaluation Reserve 2018 \$'000	Other Reserves 2018 \$'000
Balance at beginning of the financial year		165,000	63,443	101,542	15
Surplus/(deficit) for the year		2,491	2,491	-	-
Share of other comprehensive income of associates		(39)	(39)	-	-
Net asset revaluation increment/(decrement)		(20,307)	-	(20,307)	-
<b>Balance at end of the financial year</b>		<b>147,144</b>	<b>65,894</b>	<b>81,235</b>	<b>15</b>

2017

	NOTE	Total 2017 \$'000	Accumulated Surplus 2017 \$'000	Revaluation Reserve 2017 \$'000	Other Reserves 2017 \$'000
Balance at beginning of the financial year		156,913	59,855	97,043	15
Surplus/(deficit) for the year		3,563	3,563	-	-
Share of other comprehensive income of associates		24	24	-	-
Net asset revaluation increment/(decrement)		4,499	-	4,499	-
<b>Balance at end of the financial year</b>		<b>164,999</b>	<b>63,442</b>	<b>101,542</b>	<b>15</b>

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



# Statement of Cash Flows

FOR THE YEAR ENDED 30 JUNE 2018

	NOTE	2018 Inflows/ (Outflows) \$'000	2017 Inflows/ (Outflows) \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Rates and charges		11,690	11,460
Statutory fees and fines		230	147
User fees		1,037	1,025
Grants - Operating		9,899	12,316
Grant - Capital		754	1,024
Interest received		157	122
Trust funds and deposits taken		353	266
Other receipts		497	401
Net GST refund/payment		132	1105
Employee costs		(8,153)	(7,993)
Materials and services		(5,629)	(5,586)
Trust funds and deposits paid		(330)	(402)
Other payments		(2,105)	(2,314)
<b>Net cash provided by/(used in) operating activities</b>		<b>8,532</b>	<b>11,571</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Payments for property, infrastructure, plant and equipment	5.2	(7,667)	(6,750)
Proceeds from sale of property, infrastructure, plant and equipment		340	427
<b>Net cash provided by/(used in) investing activities</b>		<b>(7,327)</b>	<b>(6,323)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
Finance costs		(4)	(51)
Proceeds from borrowing		-	330
Repayment of borrowings		(151)	(184)
<b>Net cash provided by/(used in) financing activities</b>		<b>(155)</b>	<b>95</b>
Net increase/(decrease) in cash and cash equivalents		1,050	5,343
Cash and cash equivalents at the beginning of the financial year		6,495	1,152
<b>Cash and cash equivalents at the end of the financial year</b>		<b>7,545</b>	<b>6,495</b>
Financing arrangements	7.2		
Restrictions on cash assets	4.1		

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

# Statement of Capital Works

FOR THE YEAR ENDED 30 JUNE 2018

	NOTE	2018 \$'000	2017 \$'000
<b>PROPERTY</b>			
Buildings		566	207
Heritage buildings		207	7
<b>Total Buildings</b>		<b>773</b>	<b>214</b>
<b>Total Property</b>		<b>773</b>	<b>214</b>
<b>PLANT AND EQUIPMENT</b>			
Plant, machinery and equipment		1,124	1,653
Fixtures, fittings and furniture		10	20
Computers and telecommunications		59	83
<b>Total Plant and Equipment</b>		<b>1,193</b>	<b>1,756</b>
<b>INFRASTRUCTURE</b>			
Roads		5,125	4,000
Bridges		-	90
Footpaths, kerb and channel		334	327
Drainage		27	24
Recreational, leisure and community facilities		15	92
Waste management		11	20
Parks, open space and streetscapes		14	78
Aerodromes		-	149
Fire hydrants		175	-
<b>Total Infrastructure</b>		<b>5,701</b>	<b>4,780</b>
<b>Total Capital Works Expenditure</b>		<b>7,667</b>	<b>6,750</b>
<b>Represented by:</b>			
New asset expenditure		662	173
Asset renewal expenditure		6,285	6,180
Asset upgrade expenditure		720	397
<b>Total Capital Works Expenditure</b>		<b>7,667</b>	<b>6,750</b>

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



## Introduction

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

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

## STATEMENT OF COMPLIANCE

These financial statements are a general purpose financial report that consists of a Comprehensive Income Statement, Balance Sheet, Statement of Changes in Equity, Statement of Cash Flows, Statement of Capital Works and Notes accompanying these financial statements. The general purpose financial report complies with the Australian Accounting Standards (AAS), other authoritative pronouncements of the Australian Accounting Standards Board, the Local Government Act 1989 and the Local Government (Planning and Reporting) Regulations 2014.

## Significant accounting policies

### *(a) Basis of accounting*

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

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

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

- the fair value of land, buildings, infrastructure, plant and equipment (refer to Note 5.2)
- the determination of depreciation for buildings, infrastructure, plant and equipment (refer to Note 5.2)
- the determination of employee provisions (refer to Note 4.5)
- the determination of landfill provisions (refer to Note 4.5)
- other areas requiring judgments.

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.



# Notes to Financial Statements

## NOTE 1 PERFORMANCE AGAINST BUDGET

The performance against budget notes compare Council's financial plan, expressed through its annual budget, with actual performance. The *Local Government (Planning and Reporting) Regulations 2014* requires explanation of any material variances. Council has adopted a materiality threshold of more than 10% or \$100,000 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 27 June 2017. The Budget was based on assumptions that were relevant at the time of adoption of the Budget. Council sets guidelines and parameters for income 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 2018 \$'000	Actual 2018 \$'000	Variance 2018 \$'000	Ref
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### 1.1 INCOME AND EXPENDITURE

#### Income

Rates and charges	11,868	11,881	13	
Statutory fees and fines	131	230	99	1
User fees	967	1,037	70	
Grants - Operating	7,899	9,899	2,000	2
Grants - Capital	2,815	754	(2,061)	3
Net gain/(loss) on disposal of property, infrastructure, plant & equipment	(55)	(272)	(217)	4
Share of net profits/(losses) of associates and joint ventures	-	39	39	
Other income	543	654	111	5
<b>Total Income</b>	<b>24,168</b>	<b>24,222</b>	<b>54</b>	

#### Expenses

Employee costs	8,323	8,153	(170)	
Materials and services	6,425	5,629	(796)	6
Bad and doubtful debts	-	1	1	
Contributions and donations	838	726	(112)	7
Depreciation and amortisation	6,831	5,835	(996)	8
Finance costs	125	4	(121)	9
Other expenses	1,343	1,383	40	
<b>Total Expenses</b>	<b>23,885</b>	<b>21,731</b>	<b>2,154</b>	
<b>Surplus/(deficit) for the Year</b>	<b>283</b>	<b>2,491</b>	<b>(2,208)</b>	

## Explanation of material variations

<i>Ref</i>	<i>Item</i>	<i>Explanation</i>
1	Statutory fees and fines	Planning fee for the RES Windfarm was received during the 2017/18 financial year which was not budgeted for.
2	Grants - operating	Council received half of the 2018/19 financial year Grants Commission allocation in June 2018. This amount was \$2.5 million.
3	Grants - capital	\$443,000 of floodworks was deferred until 2018/19 and therefore grant monies were not claimed. Roads to Recovery Grants \$1,855,000 was incorrectly classified in the budget as a capital grant but is classified as an operating grant in the financial statements.
4	Net gain/(loss) on disposal of property, infrastructure, plant and equipment	The variance is due to the write back of infrastructure assets which were upgraded during the 2017/18 year.
5	Other income	Several staff members have long term income protection claims and Council has been reimbursed a total of \$105,000 by the insurance company for these claims.
6	Materials and services	Contractors were underspent by \$748,000 due to a delay on the commencement of the Flood Levee works. This expenditure has been moved into the 2018/19 year.
7	Contributions and donations	Council makes annual contributions to Recreation Reserves and Swimming Pools of which \$29,239 was not claimed by the committees of management. The State Emergency Services (SES) were allocated \$33,800 in funding. This funding is now provided by the State Government and was therefore not paid out to the 3 local SES Units.
8	Depreciation	The variance in depreciation is due to the change in the infrastructure asset program which is used to calculate the depreciation. A review of the accumulated depreciation when uploading into new asset software demonstrated that the assets had been adjusted throughout the years for condition. This adjustment reflects how the straight line depreciation should have been applied.
9	Finance costs	Council have not had to use the overdraft facility during the 2017/18 financial year.

	Budget 2018 \$'000	Actual 2018 \$'000	Variance 2018 \$'000	Ref
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## 1.2 CAPITAL WORKS

### Property

Land improvements	17	-	(17)	
<b>Total Land</b>	<b>17</b>	<b>-</b>	<b>(17)</b>	

Buildings	520	566	46	
Heritage buildings	264	207	(57)	
<b>Total Buildings</b>	<b>784</b>	<b>773</b>	<b>(11)</b>	
<b>Total Property</b>	<b>801</b>	<b>773</b>	<b>(28)</b>	

### Plant and Equipment

Plant, machinery and equipment	1,200	1,124	(76)	
Fixtures, Fittings & Furniture	12	10	(2)	
Computers and Telecommunications	82	59	(23)	
<b>Total Plant and Equipment</b>	<b>1,294</b>	<b>1,193</b>	<b>(101)</b>	

### Infrastructure

Roads	4,421	5,125	704	1
Bridges	23	-	(23)	
Footpaths, Kerb and channel	335	334	(1)	
Drainage	26	27	1	
Recreational, leisure and community facilities	55	15	(40)	
Waste management	20	11	(9)	
Parks, open space and streetscapes	10	14	4	
Aerodromes	200	-	(200)	2
Fire Hydrants	167	175	8	
<b>Total Infrastructure</b>	<b>5,257</b>	<b>5,701</b>	<b>444</b>	

<b>Total Capital Works Expenditure</b>	<b>7,352</b>	<b>7,667</b>	<b>315</b>	
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Represented by:

New asset expenditure	384	662	278	
Asset renewal expenditure	5,791	6,285	494	
Asset upgrade expenditure	1,177	720	(457)	
<b>Total Capital Works Expenditure</b>	<b>7,352</b>	<b>7,667</b>	<b>315</b>	

## Explanation of material variations

Ref	Item	Explanation
1	Roads	Council received extra Roads to Recovery funding of \$902,000 in the 2017/18 year which was not budgeted. This was spent in the 2017/18 year.
2	Aerodromes	The \$200,000 allocated in the budget for aerodromes was spent on the upgrade of the Warracknabeal aerodrome transfer station which is classified under buildings.



## NOTE 2 FUNDING FOR THE DELIVERY OF OUR SERVICES

	2018 \$'000	2017 \$'000
<b>2.1 RATES AND CHARGES</b>		
Council uses Capital Improved Value (CIV) as the basis of valuation of all properties within the Municipal district. The Capital Improved Value of a property is its net market value after deducting selling costs.		
The valuation base used to calculate general rates for 2017/18 was \$1,877 million (2016/17 \$1,877 million).		
Residential	2,041	1,998
Commercial	329	321
Farm/Rural	8,058	7,912
Supplementary rates and rate adjustments	22	23
Municipal charge	357	350
Garbage/Recycling charge	1,074	1,041
<b>Total Rates and charges</b>	<b>11,881</b>	<b>11,645</b>

The date of the latest general revaluation of land for rating purposes within the Municipal district was 1 January 2016 and the valuation was first applied in the rating year commencing 1 July 2016.

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.

## 2.2 STATUTORY FEES AND FINES

Animal control fees and fines	37	31
Town planning and building fees	188	105
Other	5	11
<b>Total Statutory fees and fines</b>	<b>230</b>	<b>147</b>

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

## 2.3 USER FEES

Aged and health services	215	214
Aged and health services brokerage fees	117	160
Leisure centre and recreation	24	23
Caravan park fees	196	162
Waste management services	93	77
Rents	68	61
Saleyards fees and charges	73	82
VicRoads charges	9	9
Road works	166	124
Private works	49	35
Other fees and charges	27	78
<b>Total User fees</b>	<b>1,037</b>	<b>1,025</b>

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

## 2.4 FUNDING FROM OTHER LEVELS OF GOVERNMENT

Grants were received in respect of the following :

### *Summary of grants*

Commonwealth funded grants	8,192	10,529
State funded grants	2,461	2,812
<b>Total grants received</b>	<b>10,653</b>	<b>13,341</b>

### *(a) Operating Grants*

#### *Recurrent - Commonwealth Government*

Roads to Recovery	1,856	2,094
Financial Assistance Grants - Unallocated	3,250	4,430
Financial Assistance Grants - Local Roads	1,975	2,848
Home and Community Care and Assessment	460	454
Meals on Wheels	77	55
Senior Citizens	38	38
<b>Total recurrent - Commonwealth Government</b>	<b>7,656</b>	<b>9,919</b>

#### *Recurrent - State Government*

Home and Community Care and Assessment	217	231
Meals on Wheels	7	6
Preschools	611	549
Maternal and Child Health	246	192
Valuation	-	63
Recycling	24	17
Sustainability	200	80
Community Transport and Youth	60	131
Senior Citizens	16	16
Other	22	42
<b>Total recurrent - State Government</b>	<b>1,403</b>	<b>1,327</b>
<b>Total recurrent Operating grants</b>	<b>9,059</b>	<b>11,246</b>

#### *Non-recurrent - Commonwealth Government*

Drought	345	504
<b>Total non-recurrent - Commonwealth Government</b>	<b>345</b>	<b>504</b>

	2018 \$'000	2017 \$'000
<i>Non-recurrent - State Government</i>		
Environmental Health	-	26
Silo Art	100	100
Youth	-	42
Livestock Exchange	127	-
Streetscape	-	43
Recreation	268	355
<b>Total non-recurrent - State Government</b>	<b>495</b>	<b>566</b>
<b>Total non-recurrent Operating grants</b>	<b>840</b>	<b>1,070</b>
<b>Total Operating grants</b>	<b>9,899</b>	<b>12,316</b>
<i>(b) Capital Grants</i>		
<i>Non-recurrent - Commonwealth Government</i>		
Drought	191	63
Auslinks - Bridges	-	44
<b>Total non-recurrent - Commonwealth Government</b>	<b>191</b>	<b>107</b>
<i>Non-recurrent - State Government</i>		
Fire Hydrants	-	168
Emergency Management - Flood Levee	366	-
Aerodromes	142	489
Roads to Market	51	228
Recreation	4	30
Other	-	2
<b>Total non-recurrent - State Government</b>	<b>563</b>	<b>917</b>
<b>Total non-recurrent Capital grants</b>	<b>754</b>	<b>1,024</b>
<b>Total Grants</b>	<b>10,653</b>	<b>13,340</b>
<i>(c) Unspent grants received on condition that they be spent in a specific manner</i>		
Balance at start of year	801	422
Received during the financial year and remained unspent at balance date	866	801
Received in prior years and spent during the financial year	(801)	(422)
<b>Balance at year end</b>	<b>866</b>	<b>801</b>

Grant income is recognised when Council obtains control of the contribution. Control is normally obtained upon receipt (or acquittal) or upon earlier notification that a grant has been secured.

	2018 \$'000	2017 \$'000
<b>2.5 NET GAIN/(LOSS) ON DISPOSAL OF PROPERTY, INFRASTRUCTURE, PLANT AND EQUIPMENT</b>		
Proceeds of sale	340	427
Write down value of assets disposed	(612)	(566)
<b>Total Net Gain/(Loss) on disposal of property, infrastructure, plant &amp; equipment</b>	<b>(272)</b>	<b>(139)</b>

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

## 2.6 OTHER INCOME

Interest	92	62
Interest on rates	65	60
Workcover reimbursements	21	10
Private use vehicle reimbursements	80	-
Legal costs recovered	9	70
Fire Services Levy	41	-
Road maintenance contribution	55	-
Income protection	167	79
Recycling	4	-
Community facilities	112	200
Other	8	43
<b>Total Other income</b>	<b>654</b>	<b>524</b>

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

## NOTE 3 THE COST OF DELIVERING SERVICES

### 3.1 EMPLOYEE COSTS

Wages and salaries	5,839	5,753
WorkCover	192	148
Councillor allowance	181	177
Annual leave and long service leave	968	868
Superannuation	747	683
Fringe benefits tax	52	84
Other	174	279
<b>Total Employee costs</b>	<b>8,153</b>	<b>7,992</b>

### SUPERANNUATION

Council made contributions to the following funds:

#### *Defined benefit fund*

Employer contributions to Local Authorities Superannuation Fund (Vision Super)	110	110
	<b>110</b>	<b>110</b>

#### *Accumulation funds*

Employer contributions to Local Authorities Superannuation Fund (Vision Super)	542	504
Employer contributions - Other Funds	95	69
	<b>637</b>	<b>573</b>

Refer to note 8.3 for further information relating to Council's superannuation obligations.



	2018 \$'000	2017 \$'000
<b>3.2 MATERIALS AND SERVICE</b>		
Materials and services	1,147	989
Contract payments	3,110	3,233
Building & ground maintenance	250	204
Supply of meals	153	160
Utilities	306	280
External Plant Hire	80	61
Information technology & equipment	59	64
Consultants	461	430
Other	63	165
<b>Total Materials and services</b>	<b>5,629</b>	<b>5,586</b>

### 3.3 DEPRECIATION

Property	601	461
Plant and equipment	1,052	1,068
Infrastructure	4,182	5,431
<b>Total Depreciation</b>	<b>5,835</b>	<b>6,960</b>

Refer to note 4.2 (c) and 5.2 for a more detailed breakdown of depreciation charges and accounting policy.

### 3.4 BAD AND DOUBTFUL DEBTS

Rates debtors	6	18
Other debtors	(5)	9
<b>Total Bad and doubtful debts</b>	<b>1</b>	<b>27</b>

#### Movement in provisions for doubtful debts

Balance at the beginning of the year	250	224
New provisions recognised during the year	235	230
Amounts already provided for and written off as uncollectible	-	27
Amounts provided for but recovered during the year	(234)	(231)
<b>Balance at end of year</b>	<b>251</b>	<b>250</b>

Provision for doubtful debt is recognised when there is objective evidence that an impairment loss has occurred. Bad debts are written off when identified.

### 3.5 CONTRIBUTIONS AND DONATIONS

Regional Library	167	164
Sporting Reserves	153	226
Swimming Pools	182	202
Economic Development	101	96
Community Halls	32	34
State Emergency Services	-	33
Preschools	14	22
Other	77	65
<b>Total Contributions and donations</b>	<b>726</b>	<b>842</b>

	2018 \$'000	2017 \$'000
<b>3.6 FINANCE COSTS</b>		
Interest - Borrowings	4	8
Bank overdraft charges	-	43
<b>Total Finance costs</b>	<b>4</b>	<b>51</b>

Finance 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.

### 3.7 OTHER EXPENSES

Auditors' remuneration - VAGO - audit of the financial statements, performance statement and grant acquittals	18	29
Auditor's remuneration - Internal	31	30
Insurance	440	421
Operating lease rentals	364	402
Printing and Stationery	82	83
Advertising	72	80
Postage	29	27
Legal costs	37	87
Subscriptions	90	87
Water	135	103
Bank fees and charges	32	40
Other	53	83
<b>Total Other expenses</b>	<b>1,383</b>	<b>1,472</b>

## NOTE 4 OUR FINANCIAL POSITION

### 4.1 FINANCIAL ASSETS

#### (a) Cash and cash equivalents

Cash on hand	1	1
Cash at bank	7,543	6,493
Term deposits	1	1
<b>Total Cash and Cash Equivalents</b>	<b>7,545</b>	<b>6,495</b>

#### (b) Other financial assets

Term deposits - current	590	683
Term deposits - non-current	231	-
<b>Total other financial assets</b>	<b>821</b>	<b>683</b>
<b>Total financial assets</b>	<b>8,366</b>	<b>7,178</b>

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 4.3)	23	19
Unspent grants (Note 2.4)	866	801
<b>Total restricted funds</b>	<b>889</b>	<b>820</b>
<b>Total unrestricted cash and cash equivalents</b>	<b>6,656</b>	<b>5,675</b>

#### Intended allocations

Although not externally restricted the following amounts have been allocated for specific future purposes by Council:

Cash held to fund carried forward capital works	-	-
Include details of other allocated amounts	-	-
<b>Total funds subject to intended allocations</b>	<b>-</b>	<b>-</b>

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

	2018 \$'000	2017 \$'000
<b>(c) Trade and other receivables</b>		
<b>CURRENT</b>		
<i>Statutory receivables</i>		
Rates debtors	1,676	1,574
Provision for doubtful debts - rate debtors	(191)	(185)
<i>Non statutory receivables</i>		
Loans and advances to community organisations	11	3
Other debtors	738	638
Provision for doubtful debts - other debtors	(60)	(66)
<b>Total current trade and other receivables</b>	<b>2,174</b>	<b>1,964</b>
<b>NON-CURRENT</b>		
<i>Non statutory receivables</i>		
Loans and advances to community organisations	-	3
<b>Total non-current trade and other receivables</b>	<b>-</b>	<b>3</b>
<b>Total Trade and Other Receivables</b>	<b>2,174</b>	<b>1,967</b>

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

#### **(a) Ageing of Receivables**

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

Current (not yet due)	565	278
Past due by up to 30 days	51	271
Past due between 31 and 180 days	61	19
Past due between 181 and 365 days	15	14
Past due by more than 1 year	57	63
<b>Total Trade &amp; Other Receivables</b>	<b>749</b>	<b>645</b>

#### **(b) Ageing of individually impaired Receivables**

At balance date, other debtors representing financial assets with a nominal value of \$60,000 (2017: \$66,000) were impaired. The amount of the provision raised against these debtors was \$60,000 (2017: \$66,000). They individually have been impaired as a result of their doubtful collection. Many of the long outstanding past due amounts have been lodged with Council's debt collectors or are on payment arrangements.

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

Current (not yet due)	-	-
Past due by up to 30 days	-	-
Past due between 31 and 180 days	-	-
Past due between 181 and 365 days	-	-
Past due by more than 1 year	60	66
<b>Total Trade &amp; Other Receivables</b>	<b>60</b>	<b>66</b>



## 4.2 NON-FINANCIAL ASSETS

### (a) Inventories

Inventories held for distribution	375	829
<b>Total Inventories</b>	<b>375</b>	<b>829</b>

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

### (b) Other assets

Prepayments	128	134
Accrued income	130	64
<b>Total Other assets</b>	<b>258</b>	<b>198</b>

## 4.3 PAYABLES

### (a) Trade and other payables

Trade payables	2,197	2,478
Net GST payable	(4)	(75)
Accrued expenses	485	378
<b>Total trade and other payables</b>	<b>2,678</b>	<b>2,781</b>

### (b) Trust funds and deposits

Refundable deposits	21	16
Fire services levy	1	2
Other refundable deposits	1	1
<b>Total trust funds and deposits</b>	<b>23</b>	<b>19</b>

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

#### Purpose and nature of items

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.

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

	2018 \$'000	2017 \$'000
<b>4.4 INTEREST-BEARING LIABILITIES</b>		
<i>Current</i>		
Borrowings - secured	-	110
Finance leases	21	130
	<b>21</b>	<b>240</b>
<i>Non-current</i>		
Borrowings - secured	-	-
Finance leases	100	121
	100	121
<b>Total</b>	<b>121</b>	<b>361</b>

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

Not later than one year	-	110
	-	<b>110</b>

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

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

(b) The maturity profile for Council's finance lease liabilities is:

Not later than one year	21	130
Later than one year and not later than five years	79	121
Later than five years	-	-
	<b>100</b>	<b>251</b>
Minimum future lease payments	104	
Less future finance charges	(4)	-
Present value of minimum lease payments	<b>100</b>	<b>251</b>

Council has entered into a five (5) year leasing agreement with Porter Plant for the lease of a Street Sweeper. The original cost of the finance lease was \$330,000 with a lump sum of \$60,000 paid in year one, \$100,000 paid in year two and a final payment of \$40,000 to be paid at the conclusion of the lease agreement.

	Annual Leave	Long Service Leave	Sick Leave	Landfill & Gravel Pit restoration	Total
	\$'000	\$'000	\$'000	\$'000	\$'000

#### 4.5 PROVISIONS

##### 2018

Balance at beginning of the financial year	1,413	1,757	152	511	3,833
Additional provisions	694	44	26	116	880
Amounts used	(699)	(137)	(19)	(103)	(958)
Change in the discounted amount arising because of time and the effect of any change in the discount rate	-	214	-	-	214
<b>Balance at the end of the Financial Year</b>	<b>1,408</b>	<b>1,878</b>	<b>159</b>	<b>524</b>	<b>3,969</b>

##### 2017

Balance at beginning of the financial year	1,368	1,692	120	562	3,742
Additional provisions	699	(44)	43	(29)	669
Amounts used	(654)	(103)	(11)	(22)	(790)
Change in the discounted amount arising because of time and the effect of any change in the discount rate	-	212	-	-	212
<b>Balance at the end of the Financial Year</b>	<b>1,413</b>	<b>1,757</b>	<b>152</b>	<b>511</b>	<b>3,833</b>

	2018 \$'000	2017 \$'000
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##### (a) Employee provisions

*Current provisions expected to be wholly settled within 12 months*

Annual leave	726	680
Long service leave	143	107
Sick Leave	129	132
	<b>998</b>	<b>919</b>

*Current provisions expected to be wholly settled after 12 months*

Annual leave	682	733
Long service leave	1,575	1,483
	<b>2,257</b>	<b>2,216</b>
<b>Total current employee provisions</b>	<b>3,255</b>	<b>3,135</b>

##### *Non-current*

Long service leave	160	167
Sick leave	30	20
<b>Total non-current employee provisions</b>	<b>190</b>	<b>187</b>

Aggregate carrying amount of employee provisions:

Current	3,255	3,135
Non-current	190	187
<b>Total aggregate carrying amount of employee provisions</b>	<b>3,445</b>	<b>3,322</b>

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

### Wages and salaries and annual leave

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

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

### Long service leave

Liability for long service leave (LSL) is recognised in the provision for employee benefits. LSL is measured at present value. Unconditional LSL is disclosed as a current liability. Conditional LSL that has been accrued, where an employee is yet to reach a qualifying term of employment, is disclosed as a non - current liability.

<i>Key assumptions:</i>	<b>2018</b>	<b>2017</b>
- discount rate	2.647	2.612
- inflation rate	3.875	3.813

	<b>2018</b>	<b>2017</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>(b) Landfill and Gravel Pit provisions</b>		
Current	250	231
Non-current	274	280
	<b>524</b>	<b>511</b>

Council is obligated to restore landfill and gravel pit sites to a particular standard. The forecast life of the sites is based on current estimates of remaining capacity and the forecast rate of infill. The provision for landfill and gravel pit 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.

<i>Key assumptions:</i>		
- discount rate	2.647	2.612
- inflation rate	3.875	3.813
- estimated cost to rehabilitate	376	369

## 4.6 FINANCING ARRANGEMENTS

*The Council has the following funding arrangements in place as at 30 June 2018.*

Bank overdraft	2,500	2,500
Credit card facilities	7	7
Other facilities	300	300
<b>Total facilities</b>	<b>2,807</b>	<b>2,807</b>
Used facilities	(277)	(277)
<b>Unused facilities</b>	<b>2,530</b>	<b>2,530</b>



## 4.7 COMMITMENTS

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

	Not later than 1 year \$'000	Later than 1 year and not later than 2 years \$'000	Later than 2 years and not later than 5 years \$'000	Total \$'000
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### 2018

#### Operating

Recycling	285	288	-	573
Garbage collection	329	333	-	662
Cleaning contract for Council building	51	51	-	102
Ground Maintenance contract for Council building	10	10	-	20
Cleaning contract for Hopetoun Caravan Park	171	174	-	345
Meals for delivery	28	28	-	56
<b>Total Commitments</b>	<b>874</b>	<b>884</b>	<b>-</b>	<b>1,758</b>

	Not later than 1 year \$'000	Later than 1 year and not later than 2 years \$'000	Later than 2 years and not later than 5 years \$'000	Total \$'000
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### 2017

#### Operating

Recycling	274	278	282	834
Garbage collection	310	315	319	944
Cleaning contracts for Council building	50	51	51	152
Meals for delivery	175	-	-	175
<b>Total Commitments</b>	<b>809</b>	<b>644</b>	<b>652</b>	<b>2,105</b>

	2018 \$'000	2017 \$'000
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#### Operating lease commitments

At the reporting date, the Council had the following obligations under non-cancellable operating leases for the lease of plant and equipment for use within Council's activities (these obligations are not recognised as liabilities):

Not later than one year	246	270
Later than one year and not later than five years	223	359
	<b>469</b>	<b>629</b>

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.

**NOTE 5 ASSETS WE MANAGE****5.1 NON CURRENT ASSETS CLASSIFIED AS HELD FOR SALE**

Cost of acquisition	30	30
<b>Total non current assets classified as held for sale</b>	<b>30</b>	<b>30</b>

Non-current assets classified as held for sale (including disposal groups) is measured at the lower of its carrying amount and fair value less costs of disposal and is 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.

**5.2 PROPERTY, INFRASTRUCTURE, PLANT AND EQUIPMENT**

Summary of property, infrastructure, plant and equipment

	<i>At Fair Value 30 June 2017</i>	<i>Additions</i>	<i>Revaluation</i>	<i>Depreciation</i>	<i>Disposal</i>	<i>At Fair Value 30 June 2018</i>
Land	1,437	-	-	-	-	1,437
Buildings	14,581	773	-	(392)	-	14,962
Plant and Equipment	5,456	1,193	-	(1,046)	(166)	5,437
Infrastructure	139,822	5,701	(20,307)	(4,397)	(446)	120,373
	<b>161,295</b>	<b>7,667</b>	<b>(20,307)</b>	<b>(5,835)</b>	<b>(622)</b>	<b>142,198</b>

PROPERTY	PERIOD	THRESHOLD LIMIT \$
<i>Property</i>		
Land	-	1,000
Land under roads	-	1,000
<i>Buildings</i>		
Buildings	30 - 75 years	5,000
Heritage buildings	50 years	5,000
<i>Plant &amp; Equipment</i>		
Plant, machinery and equipment	5 - 25 years	1,000
Motor vehicles	1 - 15 years	1,000
Fixtures, fittings and furniture	3 - 15 years	1,000
Computers and telecommunications	1 - 15 years	1,000
<i>Infrastructure</i>		
Earthworks all	-	5,000
Gravel road pavements / resheets	10 - 14 years	2,000
Sealed road pavements	60 years	5,000
Sealed road final seal	12 years	2,000
Bridges	80 years	5,000
Footpaths, kerb and channel	25 years	2,000
Drainage	25 - 80 years	5,000
Aerodromes	12 years	5,000
Recreation and leisure	30 - 75 years	5,000
Parks and open space	30 - 75 years	5,000
Waste management	4 - 30 years	5,000
Other infrastructure	4 - 30 years	5,000

## 5.2 PROPERTY, INFRASTRUCTURE, PLANT AND EQUIPMENT

### (A) PROPERTY

	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 2017	1,384	53	1,437	1949	11365	1266	14580	16017
Accumulated depreciation at 1 July 2017	-	-	-	-	-	-	-	-
	<b>1,384</b>	<b>53</b>	<b>1,437</b>	<b>1,949</b>	<b>11,365</b>	<b>1,266</b>	<b>14,580</b>	<b>16,017</b>
<b>Movements in fair value</b>								
Additions	-	-	-	207	560	6	773	773
Revaluation	-	-	-	-	-	-	-	-
Disposal	-	-	-	-	-	-	-	-
	-	-	-	207	560	6	773	773
<b>Movements in accumulated depreciation</b>								
Depreciation and amortisation	-	-	-	(114)	(256)	(22)	(392)	(392)
Accumulated depreciation of disposals	-	-	-	-	-	-	-	-
Impairment losses recognised in operating result	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-
	-	-	-	(114)	(256)	(22)	(392)	(392)
At fair value 30 June 2018	1,384	53	1,437	2,156	11295	1272	15353	16790
Accumulated depreciation at 30 June 2018	-	-	-	(114)	(256)	(22)	(392)	(392)
	<b>1,384</b>	<b>53</b>	<b>1,437</b>	<b>2,042</b>	<b>11,669</b>	<b>1,250</b>	<b>14,961</b>	<b>16,398</b>

## 5.2 PROPERTY, INFRASTRUCTURE, PLANT AND EQUIPMENT

### (B) PLANT AND EQUIPMENT

	Plant machinery and equipment \$'0000	Fixtures, fittings and furniture \$'000	Computers and Telecoms \$'000	Total plant and equipment \$'000
At fair value 1 July 2017	11,010	288	960	12,258
Accumulated depreciation at 1 July 2017	(5,923)	(240)	(639)	(6,802)
	<b>5,087</b>	<b>48</b>	<b>321</b>	<b>5,456</b>
<b>Movements in fair value</b>				
Additions	1,124	10	59	1,193
Disposal	(959)	(4)	(43)	(1,006)
	<b>165</b>	<b>6</b>	<b>16</b>	<b>187</b>
<b>Movements in accumulated depreciation</b>				
Depreciation and amortisation	(943)	(15)	(88)	(1,046)
Accumulated depreciation of disposals	803	3	34	840
Impairment losses recognised in operating result	-	-	-	-
Transfers	-	-	-	-
	<b>(140)</b>	<b>(12)</b>	<b>(54)</b>	<b>(206)</b>
At fair value 30 June 2018	11,175	294	976	12,445
Accumulated depreciation at 30 June 2018	(6,063)	(252)	(693)	(7,008)
	<b>5,112</b>	<b>42</b>	<b>283</b>	<b>5,437</b>



## 5.2 PROPERTY, INFRASTRUCTURE, PLANT AND EQUIPMENT

### (C) INFRASTRUCTURE

	Footpaths, Kerb & Channel										
	Roads \$'000	Bridges \$'000		Drainage \$'000	Recreational, Leisure & Community \$'000	Waste Management \$'000	Parks, Open spaces & Streetscapes \$'000	Aerodromes \$'000	Infrastructure \$'000	Other Infrastructure \$'000	Total Infrastructure \$'000
At fair value 1 July 2017	184,728	4,298	17,189	8,418	7,037	672	1,179	2,775	890		227,184
Accumulated depreciation at 1 July 2017	(71,092)	(2,015)	(8,231)	(3,785)	-	(381)	-	(1,767)	(91)		(87,362)
	<b>113,635</b>	<b>2,283</b>	<b>8,958</b>	<b>4,633</b>	<b>7,037</b>	<b>291</b>	<b>1,179</b>	<b>1,008</b>	<b>799</b>		<b>139,822</b>
<b>Movements in fair value</b>											
Additions	5,125	-	334	27	15	11	14	-	175		5,701
Revaluation increments/decrements	6,179	15	465	265	-	-	-	45	61		7,030
Disposal	(3,138)	-	(81)	-	-	-	-	-	-		(3,219)
	<b>8,166</b>	<b>15</b>	<b>718</b>	<b>292</b>	<b>15</b>	<b>11</b>	<b>14</b>	<b>45</b>	<b>236</b>		<b>9,512</b>
<b>Movements in accumulated depreciation</b>											
Depreciation and amortisation	(3,703)	(55)	(205)	(112)	(197)	(38)	(12)	(45)	(30)		(4,397)
Accumulated depreciation of disposals	2,692	-	71	-	-	-	-	-	-		2,763
Revaluation increments/decrements	(23,897)	(150)	(2,017)	(1,231)	-	-	-	130	(172)		(27,337)
	<b>(24,908)</b>	<b>(205)</b>	<b>(2,151)</b>	<b>(1,343)</b>	<b>(197)</b>	<b>(38)</b>	<b>(12)</b>	<b>85</b>	<b>(202)</b>		<b>(28,971)</b>
At fair value 30 June 2018	192,894	4,313	17,907	8,710	7,052	683	1,193	2,820	1,126		236,696
Accumulated depreciation at 30 June 2018	(96,000)	(2,220)	(10,382)	(5,128)	(197)	(419)	(12)	(1,682)	(293)		(116,333)
	<b>96,894</b>	<b>2,093</b>	<b>7,525</b>	<b>3,582</b>	<b>6,855</b>	<b>264</b>	<b>1,181</b>	<b>1,138</b>	<b>833</b>		<b>120,363</b>

### *Acquisition*

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

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

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

### *Land under roads*

Council recognises land under roads it controls at fair value.

### *Depreciation and amortisation*

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

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

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

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

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

### *Finance leases*

Leases of assets where substantially all the risks and rewards incidental to ownership of the asset are transferred to the Council are classified as finance leases. Finance leases are capitalised, recording an asset and a liability at the lower of the fair value of the asset and the present value of the minimum lease payments, including any guaranteed residual value. Lease payments are allocated between the reduction of the lease liability and the interest expense. Leased assets are depreciated on a straight line basis over their estimated useful lives to the Council where it is likely that the Council will obtain ownership of the asset or over the term of the lease, whichever is the shorter. Leased assets are currently being amortised over a 1 to 5 year period.

### *Repairs and maintenance*

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

## **Valuation of land and buildings**

Valuation of land and buildings were undertaken by a qualified independent valuer Preston Rowe Paterson National Property Consultant - Benjamin Sawyer AAPI Reg 63163 and Hayley Crosser AAPI Reg 64291. 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.

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

Details of the Council's land and buildings and information about the fair value hierarchy as at 30 June 2018 are as follows:

	Level 1	Level 2	Level 3	Date of Valuation
Land - specialised	-	-	1,384	June 2017
Land - non specialised	-	53	-	June 2017
Heritage buildings	-	-	2,043	June 2017
Buildings - specialised	-	-	11,671	June 2017
Buildings - non specialised	-	1,250	-	June 2017
<b>Total</b>	<b>-</b>	<b>1,303</b>	<b>15,098</b>	

### **Valuation of infrastructure**

Valuation of infrastructure assets has been determined in accordance with Council's Director Infrastructure and Planning, James Magee (B.Eng-Civil).

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

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 2018 are as follows:

	Level 1	Level 2	Level 3	Date of Valuation
Roads	-	-	96,894	June 2018
Bridges	-	-	2,093	June 2018
Footpaths, kerb and channel	-	-	7,525	June 2018
Drainage	-	-	3,582	June 2018
Recreational, leisure and community facilities	-	-	6,855	June 2018
Waste management	-	-	264	June 2018
Parks, open space and streetscapes	-	-	1,181	June 2018
Aerodromes	-	-	1,138	June 2018
Other infrastructure	-	-	833	June 2018
<b>Total</b>	<b>-</b>	<b>-</b>	<b>120,363</b>	

### **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 70 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.

	2018 \$'000	2017 \$'000
<i>Reconciliation of specialised land</i>		
Other land	1,384	1,384
<b>Total specialised land</b>	<b>1,384</b>	<b>1,384</b>

### 5.3 INVESTMENTS IN ASSOCIATES

(a) Investments in associates accounted for by the equity method are:

- Wimmera Regional Library Corporation	400	411
- Wimmera Development Association	134	83
<b>Total Investments in associates</b>	<b>534</b>	<b>494</b>

#### **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 13.95% equity interest, (14.00% in 2016/17).

<b>Fair value of Council's investment in Wimmera Regional Library Corporation.</b>	<b>400</b>	<b>411</b>
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##### *Council's share of accumulated surplus/(deficit)*

Council's share of accumulated surplus/(deficit) at start of year	169	183
Reported surplus/(deficit) for year	8	(27)
Transfers (to)/from reserves	(5)	9
Distributions for the year	-	4
<b>Council's share of accumulated surplus/(deficit) at end of year</b>	<b>172</b>	<b>169</b>

##### *Council's share of reserves*

Council's share of reserves at start of year	241	223
Transfers (to)/from reserves	(13)	18
<b>Council's share of reserves at end of year</b>	<b>228</b>	<b>241</b>

##### *Movement in carrying value of specific investment*

Carrying value of investment at start of year	411	407
Share of surplus/(deficit) for year	(11)	4
<b>Carrying value of investment at end of year</b>	<b>400</b>	<b>411</b>

##### *Council's share of expenditure commitments*

Operating commitments	323	345
<b>Council's share of expenditure commitments</b>	<b>323</b>	<b>345</b>



	2018 \$'000	2017 \$'000
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### **Wimmera Development Association**

#### *Background*

Yarriambiack Shire Council in conjunction with Horsham Rural City Council, Hindmarsh Shire Council, Northern Grampians Shire Council and West Wimmera Shire Council have an interest in the Wimmera Development Association. Wimmera Development Association (WDA) is the peak economic development organisation for the Wimmera Southern-Mallee region supporting existing local businesses and promoting economic development opportunities to investors. Yarriambiack Shire Council currently has a 13.58% equity interest, (13.58% in 2016/17).

<b>Fair value of Council's investment in Wimmera Development Association.</b>	<b>134</b>	<b>83</b>
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#### *Council's share of accumulated surplus/(deficit)*

Council's share of accumulated surplus/(deficit) at start of year	53	62
Reported surplus/(deficit) for year	51	(21)
Transfers (to)/from asset replacement reserves	(10)	10
Distributions for the year	-	2
<b>Council's share of accumulated surplus/(deficit) at end of year</b>	<b>94</b>	<b>53</b>

#### *Council's share of reserves*

Council's share of reserves at start of year	30	20
Transfers (to)/from asset replacement reserves	10	10
<b>Council's share of reserves at end of year</b>	<b>40</b>	<b>30</b>

#### *Movement in carrying value of specific investment*

Carrying value of investment at start of year	83	62
Share of surplus/(deficit) for year	51	21
<b>Carrying value of investment at end of year</b>	<b>134</b>	<b>83</b>

#### *Council's share of expenditure commitments*

Operating commitments	172	142
<b>Council's share of expenditure commitments</b>	<b>172</b>	<b>142</b>

Associates are all entities over which Council has significant influence but not control or joint control. Investments in associates are accounted for using the equity method of accounting, after initially being recognised at cost.

**NOTE 6 PEOPLE AND RELATIONSHIPS****6.1 COUNCIL AND KEY MANAGEMENT REMUNERATION****(a) Related Parties***Parent entity*

Yarriambiack Shire Council is the parent entity.

*Associates*

Interests in associates are detailed in note 5.3.

**(b) Key Management Personnel**

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

**Councillors:**

Councillor William Graeme MASSEY (Mayor)

Councillor Helen Anne McCulloch BALLENTINE

Councillor Kylie Louise ZANKER

Councillor Tom HAMILTON

Councillor Shane ROBERTS

Councillor Jean Margaret WISE

Councillor Corinne HEINTZE

	No.	No.
Total Number of Councillors	7	11
Chief Executive Officer and other Key Management Personnel	2	1
<b>Total Key Management personnel</b>	<b>9</b>	<b>12</b>
Ray Campling (CEO from 1 July 2017 to 5 April 2018)		
James Magee (Acting CEO from 6 September to 30 November 2017) (Acting CEO from 6 April to 30 June 2018)		

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

Total remuneration of key management personnel was as follows:	\$	\$
Short-term benefits	496	410
Post-employment benefits	39	18
Termination benefits	122	-
<b>Total</b>	<b>657</b>	<b>428</b>

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

	No.	No.
\$1 - \$9,999	-	3
\$10,000 - \$19,999	-	4
\$20,000 - \$29,999	6	3
\$30,000 - \$39,999	-	1
\$40,000 - \$49,999	2	-
\$50,000 - \$59,999	-	1
\$60,000 - \$69,999	1	-
<b>Total</b>	<b>9</b>	<b>12</b>

#### (d) Senior Officer Remuneration

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

- a) has management responsibilities and reports directly to the Chief Executive; or
- b) whose total annual remuneration exceeds \$145,000

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

Income Range:	No.	No.
<\$145,000	2	2
\$160,000 - \$169,999	1	1
	<b>3</b>	<b>3</b>
	\$	\$
Total Remuneration for the reporting year for Senior Officers included above, amounted to	<b>380</b>	<b>422</b>

The Director of Infrastructure & Planning was acting CEO when the CEO was ill for two months from September to November and he was then appointed interim CEO from 6 April to the 30 June when the CEO had resigned.

## 6.2 RELATED PARTY DISCLOSURE

#### (a) Transactions with related parties

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

ME & NL McLean was engaged by Council to undertake the following works:

- Supply labour and materials for repairs at the Hopetoun Bowling Club	-	16
- Supply materials for the Hopetoun Tennis / Caravan Park Family area.	-	2

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

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

No outstanding balances have been made, guaranteed or secured by the Council during the reporting year (2016/17 \$Nil).

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

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

No loans have been made, guaranteed or secured by the Council during the reporting year (2016/17 \$Nil).

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

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

No commitments have been made, guaranteed or secured by the Council during the reporting year (2016/17 \$Nil).

## NOTE 7 MANAGING UNCERTAINTIES

### 7.1 CONTINGENT ASSETS AND LIABILITIES

#### (a) Contingent liabilities

##### **Superannuation**

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

##### *Future superannuation contributions*

In addition to the disclosed contributions, Yarriambiack Shire Council has paid unfunded liability payments to Vision Super totalling \$0 (2015/16 \$0). There were no contributions outstanding and no loans issued from or to the above schemes as at 30 June 2017. The expected contributions to be paid to the Defined Benefit category of Vision Super for the year ending 30 June 2018 are \$0.

#### (b) Guarantees for loans to other entities

The Department of Environment, Land, Water & Planning holds a National Australia Bank Guarantee given by the Shire for the sum of \$277,000 which is being used if a site is damaged after gravel extraction. This continues to be reviewed on a yearly basis.

### 7.2 CHANGE IN ACCOUNTING STANDARDS

The following new AAS's have been issued that are not mandatory for the 30 June 2018 reporting period. Council has assessed these pending standards and has identified the following potential impacts will flow from the application of these standards in future reporting periods.

#### *Financial Instruments - Disclosures (AASB 7) (applies 2018/19)*

This Standard requires entities to provide disclosures in their financial statements that enable users to evaluate: (a) the significance of financial instruments for the entity's financial position and performance; and (b) the nature and extent of risks arising from financial instruments to which the entity is exposed.

#### *Financial Instruments (AASB 9) (applies 2018/19)*

The key changes include the simplified requirements for the classification and measurement of financial assets, a new hedging accounting model and a revised impairment loss model to recognise impairment losses earlier, as opposed to the current approach that recognises impairment only when incurred.

#### *Revenue from contracts with customers (AASB 15) (applies 2019/20 for LG sector)*

The standard shifts the focus from the transaction-level to a contract-based approach. Recognition is determined based on what the customer expects to be entitled to (rights and obligations), while measurement encompasses estimation by the entity of the amount expected to be entitled for performing under the contract. The full impact of this standard is not known, however it is most likely to impact where contracts extend over time, where there are rights and obligations that may vary the timing or amount of the consideration, or where there are multiple performance elements. This has the potential to impact on the recognition of certain grant income.

#### *Amendments to Australian Accounting Standards – Deferral of AASB 15 for Not-for-Profit Entities (AASB 2016-7) (applies 2019/20)*

This Standard defers the mandatory effective date of AASB 15 for not-for-profit entities from 1 January 2018 to 1 January 2019.

#### *Leases (AASB 16) (applies 2019/20)*

The classification of leases as either finance leases or operating leases is eliminated for lessees. Leases will be recognised in the Balance Sheet by capitalising the present value of the minimum lease payments and showing a 'right-of-use' asset, while future lease payments will be recognised as a financial liability. The nature of the expense recognised in the profit or loss will change. Rather than being shown as rent, or as leasing costs, it will be recognised as depreciation on the 'right-of-use' asset and an interest charge on the lease liability. The interest charge will be calculated using the effective interest method, which will result in a gradual reduction of interest expense over the lease term.



### *Income of Not-for-Profit Entities (AASB 1058 ) (applies 2019/20)*

This standard replaces AASB 1004 Contributions and establishes revenue recognition principles for transactions where the consideration to acquire an asset is significantly less than fair value to enable to a not-for-profit entity to further its objectives.

## **7.3 FINANCIAL INSTRUMENTS**

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

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

### **(b) Market risk**

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

#### ***Interest rate risk***

Interest rate risk refers to the risk that the value of a financial instrument or cash flows associated with the instrument will fluctuate due to changes in market interest rates. Council's interest rate liability risk arises primarily from long term loans and borrowings at fixed rates which exposes Council to fair value interest rate risk. Cash flow interest rate risk is the risk that the future cash flows of a financial instrument will fluctuate because of changes in market interest rates. Council has minimal exposure to cash flow interest rate risk through its cash and deposits that are at floating rates.

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

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

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

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

### **(c) Credit risk**

Credit risk is the risk that a contracting entity will not complete its obligations under a financial instrument and cause Council to make a financial loss. Council have exposure to credit risk on some financial assets included in the balance sheet. To help manage this risk:

- Council may require collateral where appropriate; and
- Council only invest surplus funds with financial institutions which have a recognised credit rating specified in Council's investment policy.

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

There are no material financial assets which are individually determined to be impaired.

Council may also be subject to credit risk for transactions which are not included in the Balance Sheet, such as when Council provide a guarantee for another party. Details of our contingent liabilities are disclosed in Note 7.1(b).

The maximum exposure to credit risk at the reporting date to recognised financial assets is the carrying amount, net of any provisions for impairment of those assets, as disclosed in the Balance Sheet and Notes to the Financial Statements. Council does not hold any collateral.

#### (d) Liquidity risk

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

To help reduce these risks Council:

- have readily accessible standby facilities and other funding arrangements in place;
- monitor budget to actual performance on a regular basis; and
- set limits on borrowings relating to the percentage of loans to rate revenue and percentage of loan principal repayments to rate revenue.

The Council's maximum exposure to liquidity risk is the carrying amounts of financial liabilities as disclosed on the face of the Balance Sheet and the amounts related to financial guarantees disclosed in Note 7.1(c) and is deemed insignificant based on prior periods' data and current assessment of risk.

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

With the exception of borrowings, all financial liabilities are expected to be settled within normal terms of trade. Details of the maturity profile for borrowings are disclosed at Note 4.4.

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

#### (e) Sensitivity disclosure analysis

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

- A parallel shift of + 1% and -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.

## 7.4 FAIR VALUE MEASUREMENT

### *Fair value hierarchy*

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

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

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.

### *Revaluation*

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

Fair value valuations are determined in accordance with a valuation hierarchy. Changes to the valuation hierarchy will only occur if an external change in the restrictions or limitations of use of an asset result in changes to the permissible or practical highest and best use of the asset. In addition, Council undertakes a formal revaluation of land, buildings, and infrastructure assets on a regular basis ranging from 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.

### *Impairment of assets*

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

## **7.5 EVENTS OCCURRING AFTER BALANCE DATE**

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

**NOTE 8 OTHER MATTERS****8.1 RESERVES****(a) Asset Revaluation Reserves****2018****Property**

Land & land improvements	1,725	-	1,725
Buildings	16,835	-	16,835
	<b>18,560</b>	<b>-</b>	<b>18,560</b>

**Infrastructure**

Roads	71,164	(17,718)	53,446
Bridges	1,407	(135)	1,272
Footpaths and kerb and channel	5,302	(1,552)	3,750
Drainage	4,144	(966)	3,178
Aerodromes	569	175	744
Other infrastructure	396	(111)	285
	82,982	(20,307)	62,675
<b>Total Asset Revaluation Reserves</b>	<b>101,542</b>	<b>(20,307)</b>	<b>81,235</b>

**2017****Property**

Land & land improvements	1,649	76	1,725
Buildings	16,754	81	16,835
	<b>18,403</b>	<b>157</b>	<b>18,560</b>

**Infrastructure**

Roads	67,580	3,584	71,164
Bridges	1,178	229	1,407
Footpaths and kerb and channel	4,922	380	5,302
Drainage	3,888	256	4,144
Aerodromes	713	(144)	569
Other infrastructure	359	37	396
	78,640	4,342	82,982
<b>Total Asset Revaluation Reserves</b>	<b>97,043</b>	<b>4,499</b>	<b>101,542</b>

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

**(b) Other Reserves****2018**

Aerodrome Maintenance	15	-	15
<b>Total Other Reserves</b>	<b>15</b>	<b>-</b>	<b>15</b>

**2017**

Aerodrome Maintenance	15	-	15
<b>Total Other Reserves</b>	<b>15</b>	<b>-</b>	<b>15</b>



	2018 \$'000	2017 \$'000
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## 8.2 RECONCILIATION OF CASH FLOWS FROM OPERATING ACTIVITIES TO SURPLUS/(DEFICIT)

Surplus/(deficit) for the year	2,491	4,281
Depreciation	5,835	6,243
Profit/(loss) on disposal of property, plant and equipment, infrastructure	(272)	(139)
Share of net profit/(loss) of associates	(39)	48
Bad and Doubtful Debts	1	27
Finance Costs	4	51
<i>Change in assets and liabilities:</i>		
Increase/(decrease) in trade and other receivables	207	31
(Increase)/decrease in other assets	(198)	(3)
(Increase)/decrease in trade and other payables	221	1,252
Increase/(decrease) in assets held for sale	-	(12)
(Increase)/decrease in investments in associates	(40)	24
(Increase)/decrease in inventories	454	(459)
Increase/(decrease) in trust funds and deposits	4	138
Increase/(decrease) in provisions	(136)	91
<b>Net Cash provided by/(used in) Operating Activities</b>	<b>8,532</b>	<b>11,572</b>

## 8.3 SUPERANNUATION

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

### *Accumulation*

The Fund's accumulation categories, Vision MySuper/Vision Super Saver, receive 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 2018, this was 9.5% as required under Superannuation Guarantee legislation).

### *Defined Benefit*

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

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

### **Funding arrangements**

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

As at 30 June 2017, a full triennial actuarial investigation was completed. The vested benefit index (VBI) of the Defined Benefit category of which Council is a contributing employer was 106.0%. To determine the VBI, the Fund Actuary used the following long-term assumptions:

Net investment returns 8.5% pa  
Salary information 3.5% pa  
Price inflation (CPI) 2.0% pa

Vision Super has advised that the estimated VBI at 30 June 2018 was 106.0%.

The VBI is to be used as the primary funding indicator. Because the VBI was above 100%, the 30 June 2017 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 2017 triennial actuarial investigation conducted by the Fund Actuary, Council makes employer contributions to the Fund's Defined Benefit category at rates determined by the Fund's Trustee. For the year ended 30 June 2018, this rate was 9.5% of members' salaries (9.5% in 2016/2017). This rate will increase in line with any increases in the SG contribution rate. In addition, Council reimburses the Fund to cover the excess of the benefits paid as a consequence of retrenchment above the funded resignation or retirement benefit.

#### ***Funding calls***

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

In the event that the Fund Actuary determines that there is a shortfall based on the above requirement, the Fund's participating employers (including Council) are required to make an employer contribution to cover the shortfall. Using the agreed methodology, the shortfall amount is apportioned between the participating employers based on the pre-1 July 1993 and post-30 June 1993 service liabilities of the Fund's Defined Benefit category, together with the employer's payroll at 30 June 1993 and at the date the shortfall has been calculated.

Due to the nature of the contractual obligations between the participating employers and the Fund and that the Fund includes lifetime pensioners and their reversionary beneficiaries, it is unlikely that the Fund will be wound up. If there is a surplus in the Fund, the surplus cannot be returned to the participating employers. In the event that a participating employer is wound-up, the defined benefit obligations of that employer will be transferred to that employer's successor.

### ***2017 triennial actuarial investigation surplus amounts***

The Fund's triennial investigation as at 30 June 2017 identified the following in the defined benefit category of which Council is a contributing employer:

A VBI surplus of \$69.8 million

A total service liability surplus of \$193.5 million.

A discounted accrued benefits surplus of \$228.8 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 2017. Council was notified of the 30 June 2017 VBI during August 2017.

### ***2018 interim actuarial investigation***

An interim actuarial investigation will be conducted for the Fund's position as at 30 June 2018. It is anticipated that this actuarial investigation will be completed in December 2018.



**Yarriambiack**  
SHIRE COUNCIL

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# **ANNUAL PERFORMANCE STATEMENT**

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FOR THE YEAR ENDING  
30 JUNE 2018

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# PERFORMANCE STATEMENT

## CERTIFICATION OF THE PERFORMANCE STATEMENT

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



**ANITA J MCFARLANE**

Corporate Services Manager

Date: 26 September 2018

In our opinion the accompanying performance statement of the Yarriambiack Shire Council for the year ended 30 June 2018 presents fairly the results of Council's performance in accordance with the *Local Government Act 1989* and the *Local Government (Planning and Reporting) Regulations 2014*.

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.

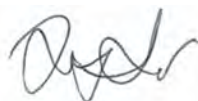
We have been authorised by the Council and by the *Local Government (Planning and Reporting) Regulations 2014* to certify this performance statement in its final form.



**JEAN M WISE**

Councillor

Date: 26 September 2018



**KYLIE L ZANKER**

Councillor

Date: 26 September 2018



**JESSIE HOLMES**

Chief Executive Officer

Date: 26 September 2018



# Independent Auditor's Report

## To the Councillors of Yarriambiack Shire Council

<b>Opinion</b>	<p>I have audited the accompanying performance statement of Yarriambiack Shire Council (the council) which comprises the:</p> <ul style="list-style-type: none"> <li>• description of municipality for the year ended 30 June 2018</li> <li>• sustainable capacity indicators for the year ended 30 June 2018</li> <li>• service performance indicators for the year ended 30 June 2018</li> <li>• financial performance indicators for the year ended 30 June 2018</li> <li>• other information and</li> <li>• the certification of the performance statement.</li> </ul> <p>In my opinion, the performance statement of Yarriambiack Shire Council in respect of the year ended 30 June 2018 presents fairly, in all material respects, in accordance with the performance reporting requirements of Part 6 of the <i>Local Government Act 1989</i>.</p>
<b>Basis for Opinion</b>	<p>I have conducted my audit in accordance with the <i>Audit Act 1994</i> which incorporates the Australian Standards on Assurance Engagements. I further describe my responsibilities under that Act and those standards in the <i>Auditor's Responsibilities for the Audit of the performance statement</i> section of my report.</p> <p>My independence is established by the <i>Constitution Act 1975</i>. I and my staff are independent of the council in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 <i>Code of Ethics for Professional Accountants</i> (the Code) that are relevant to my audit of the performance statement in Victoria and have also fulfilled our other ethical responsibilities in accordance with the Code.</p> <p>I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.</p>
<b>Councillors' responsibilities for the performance statement</b>	<p>The Councillors are responsible for the preparation and fair presentation of the performance statement in accordance with the performance reporting requirements of the <i>Local Government Act 1989</i> and for such internal control as the Councillors determines is necessary to enable the preparation and fair presentation of the statement of performance that is free from material misstatement, whether due to fraud or error.</p>
<b>Auditor's responsibilities for the audit of the performance statement</b>	<p>As required by the <i>Audit Act 1994</i>, my responsibility is to express an opinion on the performance statement based on the audit. My objectives for the audit are to obtain reasonable assurance about whether the performance statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Standards on Assurance Engagements will always detect a material misstatement when it exists.</p>

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Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of users taken on the basis of this performance statement.

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

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

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

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MELBOURNE  
26 September 2018

  
Tim Loughnan  
as delegate for the Auditor-General of Victoria

# DESCRIPTION OF THE MUNICIPALITY

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

Yarriambiack Shire has an estimated residential population of 6,673 people. Warracknabeal is the main service centre of the area, with a catchment pattern that extends from the northern Wimmera to the Southern Mallee. It is complemented by Hopetoun in the north and Minyip, Murtoa and Rupanyup in the south, with 13 small towns spread throughout the Municipality.

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

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



# SUSTAINABLE CAPACITY INDICATORS

Indicator/measure	Results 2015	Results 2016	Results 2017	Results 2018	Material Variations
<b>OWN-SOURCE REVENUE</b> <i>Own-source revenue per head of municipal population</i> [Own-source revenue / Municipal population]	\$1,720	\$1,852	\$1,985	<b>\$2,074</b>	No material variation
<b>RECURRENT GRANTS</b> <i>Recurrent grants per head of municipal population</i> [Recurrent grants / Municipal population]	\$1,523	\$1,035	\$1,858	<b>\$1,358</b>	Half of the 2018/19 Grants Commission allocation (\$2.5 million) was received at the end of June 2017 therefore Council had a higher than normal percentage in the 2017/18 year compared to the previous year.
<b>POPULATION</b> <i>Expenses per head of municipal population</i> [Total expenses / Municipal population]	\$3,084	\$3,150	\$3,460	<b>\$3,297</b>	No material variation
<i>Infrastructure per head of municipal population</i> [Value of infrastructure / Municipal population]	\$22,155	\$23,108	\$24,123	<b>\$21,094</b>	No material variation
<i>Population density per length of road</i> [Municipal population / kilometres of local roads]	1.47	1.42	1.41	<b>1.40</b>	No material variation
<b>DISADVANTAGE</b> <i>Relative socio-economic disadvantage</i> [Index of Relative Socio-economic Disadvantage by decile]	2	2	2	<b>1</b>	Council was advised to change its relative socio-economic disadvantage from 2 to 1, as it had been incorrect in the past.

# SERVICE PERFORMANCE INDICATORS

Service/indicator/measure	Results 2015	Results 2016	Results 2017	Results 2018	Material Variations
<b>GOVERNANCE</b> <i>Satisfaction</i> <i>Satisfaction with Council decisions</i> [Community satisfaction rating out of 100 with how Council has performed in making decisions in the interest of the community]	63	59	61	<b>61</b>	Based on the Customer Satisfaction Survey completed in the 2017/18 financial year.
<b>STATUTORY PLANNING</b> <i>Decision making</i> <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	0	0	<b>0</b>	No planning applications were sent to VCAT during the 2017/18 financial year.
<b>ROADS</b> <i>Satisfaction</i> <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	35	38	<b>38</b>	Result is from the annual Community Satisfaction Survey and ratepayers assuming the poor condition of some of VicRoads roads are the responsibility of Council.

# SERVICE PERFORMANCE INDICATORS

Service/indicator/measure	Results 2015	Results 2016	Results 2017	Results 2018	Material Variations
<b>AQUATIC FACILITIES</b> <b>Utilisation</b> <b>Utilisation of aquatic facilities</b> [Number of visits to aquatic facilities / Municipal population]	0.33	0.48	0.51	<b>0.48</b>	Aquatic facility usage decreased due to it being open for 3 months of the 2017/18 year, where as it was operational for 4 months in the 2016/17 year (it was a hot summer).
<b>ANIMAL MANAGEMENT</b> <b>Health and safety</b> <b>Animal management prosecutions</b> [Number of successful animal management prosecutions]	0	0	0	<b>0</b>	There were no animal management prosecutions during the 2017/18 financial year.
<b>WASTE COLLECTION</b> <b>Waste diversion</b> <b>Kerbside collection waste diverted from landfill</b> [Weight of recyclables collected from kerbside bins / Weight of garbage, recyclables collected from kerbside bins] x 100	24%	25%	23%	<b>25%</b>	No material variation.
<b>LIBRARIES</b> <b>Participation</b> <b>Active library members</b> [Number of active library members / Municipal population] x 100	13%	11%	10%	<b>9%</b>	Council has one (1) static library and the other towns are serviced by the mobile library. The number of people using the library service has continued to decline over the last four years.
<b>FOOD SAFETY</b> <b>Health and safety</b> <b>Critical and major non-compliance notifications</b> [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] x 100	100%	100%	100%	<b>100%</b>	No material variation.
<b>MATERNAL AND CHILD HEALTH (MCH)</b> <b>Participation</b> <b>Participation in the MCH service</b> [Number of children who attended the MCH service at least once (in the year) / Number of children enrolled in the MCH service] x 100  <b>Participation</b> <b>Participation in the MCH service by Aboriginal children</b> [Number of Aboriginal children who attended the MCH service at least once (in the year) / Number of Aboriginal children in the MCH service] x 100	70%	59%	89%	<b>75%</b>  <b>100%</b>	Participation rates have changed due to the number of births in the area and families moving in and out of the Municipality over the four year period.  Yarriambiack Shire Council have had an increase in the number of Aboriginal families with children who have moved to the Shire. It has allowed Council to record data of participation in the Maternal and Child Health service for 2018/19 financial year.



# FINANCIAL PERFORMANCE INDICATORS

Dimension/indicator/measure	Results				Material Variations				
	2015	2016	2017	2018	2019	2020	2021	2022	
<b>EFFICIENCY</b>									
<b>Revenue level</b>									
Average residential rate per residential property assessment	\$699	\$739	\$757	\$680	\$695	\$709	\$723	\$737	No material variation
[Residential rate revenue / Number of residential property assessments]									
<b>Expenditure level</b>									
Expenses per property assessment	\$3,037	\$3,041	\$3,276	\$3,143	\$3,448	\$3,332	\$3,440	\$3,514	No material variation
[Total expenses / Number of property assessments]									
<b>Workforce turnover</b>									
Resignations and terminations compared to average staff	11%	10%	14%	9%	8%	5%	5%	5%	In 2017/18 Council had fewer resignations compared to the previous financial years.
[Number of permanent staff resignations and terminations / Average number of permanent staff for financial year] x 100									
<b>LIQUIDITY</b>									
<b>Working capital</b>									
Current assets compared to current liabilities	118%	89%	159%	176%	149%	150%	150%	152%	Half of the 2018/19 Grants Commission allocation (\$2.5 million) was received at the end of June 2017 therefore Council had a higher than normal percentage in the 2017/18 year compared to the previous year. This also happened in 2015.
[Current assets / Current liabilities] x 100									
<b>Unrestricted cash</b>									
Unrestricted cash compared to current liabilities	61%	7%	101%	118%	75%	65%	49%	28%	Half of the 2018/19 Grants Commission allocation (\$2.5 million) was received at the end of June 2017 therefore Council had a higher than normal percentage in the 2017/18 year compared to the previous year. This also happened in 2015.
[Unrestricted cash / Current liabilities] x 100									
<b>OBLIGATIONS</b>									
<b>Asset renewal</b>									
Asset renewal compared to depreciation	92%	99%	89%	108%	73%	56%	54%	53%	No material variation
[Asset renewal expense / Asset depreciation] x 100									

# FINANCIAL PERFORMANCE INDICATORS

Dimension/indicator/measure	Results				Material Variation			
	2015	2016	2017	2018	2019	2020	2021	2022
<b>LOANS AND BORROWINGS</b> <b>Loans or borrowings compared to rates</b> [Interest bearing loans and borrowings / Rate revenue] x 100	3%	2%	3%	1%	0.8%	0.4%	0%	0%
Loans or borrowings repayments compared to rates [Interest and principal repayments on interest bearing loans and borrowings / Rate revenue] x 100	2%	2%	2%	1.3%	0.7%	1.1%	0.6%	0.6%
<b>Indebtedness</b> Non-current liabilities compared to own source revenue [Non-current liabilities / Own source revenue] x 100	6%	5%	4%	4%	4%	4%	3%	3%
<b>OPERATING POSITION</b> <b>Adjusted underlying result</b> Adjusted underlying surplus (or deficit) [Adjusted underlying surplus (deficit) / Adjusted underlying revenue] x 100	5%	-5%	10%	7%	-12%	-19%	-18%	-19%
<b>STABILITY</b> <b>Rates Concentration</b> Rates compared to adjusted underlying revenue [Rate revenue / Adjusted underlying revenue] x 100	48%	56%	46%	50%	57%	63%	62%	63%
<b>Rates effort</b> Rates compared to property values [Rate revenue / Capital improved value of rateable properties in the Municipality] x 100	0.7%	0.7%	0.6%	0.6%	0.5%	0.5%	0.5%	0.5%
Half of the 2018/19 Grants Commission allocation (\$2.5 million) was received at the end of June 2017 therefore Council had a higher than normal percentage in the 2017/18 year compared to the previous year. This also happened in 2015.  Council's reliance on rate revenue is ever-increasing. Other sources of revenue are being sought and cost savings are being implemented, however to maintain services and deliver a robust capital program and renew our assets, the reliance on rate revenue continues to increase and this is very challenging in a rate capping environment.  In 2015-16 year, a general valuation of all properties was conducted. The outcome has been a significant change in property valuations with an overall increase. The result for this measure indicates that rate revenue will remain stable over the next four years.								

# DEFINITIONS

- “adjusted underlying revenue” means total income other than -
  - (a) non-recurrent grants used to fund capital expenditure;
  - (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
- “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
- “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
- “critical non-compliance outcome notification” means a notification received by Council under section 19N(3) or (4) of the Food Act 1984, or advice given to Council by an authorised officer under that Act, of a deficiency that poses an immediate serious threat to public health
- “food premises” has the same meaning as in the Food Act 1984
- “local road” means a sealed or unsealed road for which the Council is the responsible road authority under the Road Management Act 2004
- “major non-compliance outcome notification” means a notification received by a Council under section 19N(3) or (4) of the Food Act 1984, or advice given to Council by an authorised officer under that Act, of a deficiency that does not pose an immediate serious threat to public health but may do so if no remedial action is taken
- “MCH” means the Maternal and Child Health Service provided by a Council to support the health and development of children within the Municipality from birth until school age
- “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.
- “adjusted underlying surplus (or deficit)” means adjusted underlying revenue less total expenditure
- “asset renewal expenditure” means expenditure on an existing asset or on replacing an existing asset that returns the service capability of the asset to its original capability
- “current assets” has the same meaning as in the AAS
- “current liabilities” has the same meaning as in the AAS
- “non-current assets” means all assets other than current assets
- “non-current liabilities” means all liabilities other than current liabilities
- “non-recurrent grant” means a grant obtained on the condition that it be expended in a specific manner and is not expected to be received again during the period covered by 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)
- “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 equivalent other than restricted cash.

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

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

The performance statement presents the actual results for the current year and for the prescribed financial performance indicators and measures, the results forecast by Council's strategic resource plan. The Local Government (Planning and Reporting) Regulations 2014 requires explanation of any material variations in the results contained in the performance statement. Council has adopted materiality thresholds relevant to each indicator and measure and explanations have not been provided for variations below the materiality thresholds unless the variance is considered to be material because of its nature.

The forecast figures included in the performance statement are those adopted by Council in its strategic resource plan on 27 June 2018 which forms part of the council plan. The strategic resource plan includes estimates based on key assumptions about the future that were relevant at the time of adoption and aimed at achieving sustainability over the long term. Detailed information on the actual financial results is contained in the General Purpose Financial Statements. The strategic resource plan can be obtained by contacting Council at its municipal offices at 34 Lyle Street Warracknabeal, by email to [info@yarriambiack.vic.gov.au](mailto:info@yarriambiack.vic.gov.au) or phone 03 5398 0100.

# Yarriambiack's Silo Art Trail



[www.siloarttrail.com](http://www.siloarttrail.com)

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Our business hours are 8.30am to 5.00pm Monday to Friday



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