



Yarriambiack
SHIRE COUNCIL



ANNUAL REPORT

2024-25



"A strong
and connected
community"

YARRIAMBIACK SHIRE COUNCIL

Our Offices

Municipal Office

34 Lyle Street Warracknabeal Vic 3393

Telephone: (03) 5398 0100

Service Centre

Hopetoun Neighbourhood House

75 Lascelles Street Hopetoun Vic 3396

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Email: info@yarriambiack.vic.gov.au

Postal Address: PO Box 243 Warracknabeal Vic 3393

ACKNOWLEDGEMENT OF TRADITIONAL OWNERS

‘We acknowledge that the activities of this Council and Community Plan are being held under the traditional skies and in the waterways and lands of the Wotjobaluk, Jaadwa, Jadawadjali, Wergaia and Jupagulk people, and Council pays respects to their Elders past, present and emerging as the custodians of the environment ’





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WELCOME

Welcome to Yarriambiack Shire Council's report of operations for the year 1 July 2024 to 30 June 2025.

This final report, together with the Financial and Performance Statements, makes up the Council's Annual Report for the year.

Yarriambiack Shire aims for transparency and accountability. The report of operations informs the community about Council's yearly activities and performance.

The report functions as a key record, offering 'point in time' information regarding Council and the community for future reference. Additionally, this document presents an opportunity to highlight the accomplishments of Council, its staff, and the community throughout the year.



OUR VISION

OUR VISION

"A strong and connected community prioritising sustainable and innovative approaches to support the wellbeing of our people, economy and environment"

We will achieve this shared vision by:



Looking after our communities, with an aim of enhancing social connection through better infrastructure, safety, wellbeing, advocacy, health and education services.



Supporting the diversification of our economy by focusing on tourism and agriculture.



Committing to environmental responsibility by making decisions that consider the impact on our community's ecosystem.



MAYOR'S REPORT

On Wednesday, 20 November 2024, at the Statutory Meeting of Council, I was honoured to be elected as Mayor for the 2024/25 term. I am pleased to be joined by Councillor Andrew McLean as Deputy Mayor.

The newly elected Council commenced its responsibilities promptly, undertaking the affirmation of office on 28 October, followed by three days of Councillor training to ensure compliance with mandatory requirements as stipulated by the Act and supporting regulations.

In reviewing activities across the 2024/25 financial year,

we acknowledge a broad range of significant initiatives and achievements throughout the Shire.

The Speed Lions Club once again successfully organised the Mallee Machinery Field Days, attracting over 350 exhibitors nationwide and anticipating more than 8,500 attendees to the town of Speed, located in northern Yarriambiack Shire.

Councillors and the CEO participated in Australia Day events across the Shire. We extend sincere congratulations to community members who received awards and express our deep appreciation for the dedicated volunteers whose efforts substantially contribute to the vibrancy and success of our towns, Shire, and region. These contributions are integral to making our Western Victorian community an inclusive and thriving place to live.

The 13th Annual DiRT Music Festival in Rupanyup showcased exceptional musical talent and achieved notable success. Similarly, Easter in the Beal in Warracknabeal, the Wide-Open Spaces Event in Beulah, and the Big Weekend in Murtoa all continued to deliver positive outcomes.

The Hopetoun and District Historical Society has completed the restoration of an 1890s map of the Shire of Karkaroc, providing valuable historical insight. The launch event, held on Sunday, 13 April 2025, at the Old Limestone School in Hopetoun, celebrated this noteworthy accomplishment.

Council secured two successful funding applications through Round One of the Regional Community Sports Infrastructure Fund:

- Hopetoun Swimming Pool Upgrade Project (Stream: Indoor Stadiums and Aquatic Facilities), receiving \$1,010,000.
- Murtoa Recreation Reserve Netball and Tennis Courts Upgrade Project (Stream: Community Facilities), receiving \$918,998.

Additionally, the Shire and community groups were awarded funding under the Tiny Towns Funding initiative, including:

- Rupanyup Progress: \$41,377 for the renewal of Rupanyup's iconic silo art, with Council contributing \$15,000 towards this project;
- Yarriambiack Shire – Woomelang: \$48,366 for the Accessible Carpark Precinct project; and
- Yarriambiack Shire – Yaapeet: \$50,000 for the Streetscape Project.

The unveiling of the new silo art in Rupanyup was met with celebration and has contributed to an increase in tourism visitation.

We welcomed the completion of the Wimmera Mallee Destination Management Plan and the Yarriambiack Local Area Action Plan. Facilitated by Grampians Wimmera Mallee Tourism, these plans will aid future State Tourism Funding applications and set strategic priorities for the new Visitor Economy Partnership.

It was a privilege to attend several important community events throughout the year, including the Warracknabeal Scouts Annual Report and Awards Presentation, the Hopetoun Bowling Club's centenary celebration, and the Patchewollock 100 Years Celebrations.

The Warracknabeal Playgroup was provided with the opportunity to establish a presence within the Warracknabeal Library, allowing for shared access intended to facilitate multi-generational engagement and support literacy development in the community.

Several significant infrastructure projects have advanced, including the completion of the amenities block at Warracknabeal Caravan Park and the new facilities, carpark, and landscaping works at Warracknabeal Memorial Kindergarten. The Dunmunkle Community Library Precinct has undergone redevelopment, as have the public toilets on Scott Street in Warracknabeal. Construction of affordable housing continues in Rupanyup and Warracknabeal, with additional works soon to commence in Hopetoun. Landscaping at Rupanyup Kindergarten was also completed in time for the commencement of the new school year.

The implementation of a 50km/h speed limit in Cromie Street Rupanyup, and Marma Street Murtoa, has been a welcomed addition to support road safety. Furthermore, funding from the Department of Transport and Planning will address safety concerns at the Lascelles Street school crossing in Hopetoun.

Additionally, in partnership with the Wimmera Catchment Management Authority, sediment and weed removal activities were conducted along the creek in Warracknabeal.

We marked the completion of the Council Plan 2021-2025 by recognising our accomplishments in this Annual Report. Additionally, during the latter part of the financial year, we undertook consultation, development, and adoption processes for the new 2025-2029 plan, which was formally endorsed by Councillors on 30 June 2025.

In conclusion, I reflect on a year marked by significant achievements and look forward to continued collaboration with our community in the year ahead, advancing initiatives that will benefit the people of Yarriambiack Shire.



Cr Kylie Zanker

Mayor

Yarriambiack Shire Council



CEO'S REPORT

Tammy Smith

Over the past 12 months, Council has placed a strong emphasis on financial sustainability, while strategically evaluating its roles as deliverer, partner, or advocate. We have also prioritised the continual refinement of our processes and practices to enhance efficiency and effectiveness, supporting compliance with legislative requirements.

Among our key operational achievements is the enhancement of the Event Concierge system, which assists communities in navigating compliance processes for event registration and management across the

Shire. Additionally, we have expanded both the Community Engagement Van and Library services—introducing self-service libraries in Warracknabeal and Rupanyup—and launched initiatives such as “Meet our Local Laws Officer,” “Coffee with a Councillor,” Chair Yoga sessions, school holiday programmes, and book clubs to further support community engagement.

Council has progressed planning scheme amendments and land subdivisions to facilitate increased housing opportunities for community groups throughout the Shire.

We have remained committed advocates for our communities, supporting various projects including funding applications and a commitment to undertake project delivery for the Hopetoun Netball Lighting Project, Minyip Recreation Reserve Lighting Project, and the Murtoa Netball and Tennis Court Project. Our collaboration with the Minyip and Hopetoun communities has also extended to Living Library applications to further enhance library services in these townships.

In the 2024/25 period, Council facilitated the adoption of several important policies and strategies, such as the General Local Law, the Sport and Active Recreation Strategy, Master Environment Strategy, updates to the Procurement Policy, Fraud Corruption and Prevention Policy, Public Transparency Policy, and Leases and Licenses Policy, among others. The enactment of numerous leases has further contributed to robust governance and effective organisational practices.

Our team has worked collaboratively with the community, advocating for and submitting proposals relating to speed limit reductions and additional safety measures to address local traffic concerns.

We have secured funding to implement a Shared Service model for Municipal Building Surveyor services, with Yarriambiack Shire serving as the lead Council for this initiative.

Additionally, we successfully transitioned out of kindergarten services in Hopetoun and Beulah to facilitate the reintroduction of childcare services in Hopetoun. We also seamlessly concluded our involvement in maternal child health services, with West Wimmera Health Service now expanding their service delivery across our Shire.

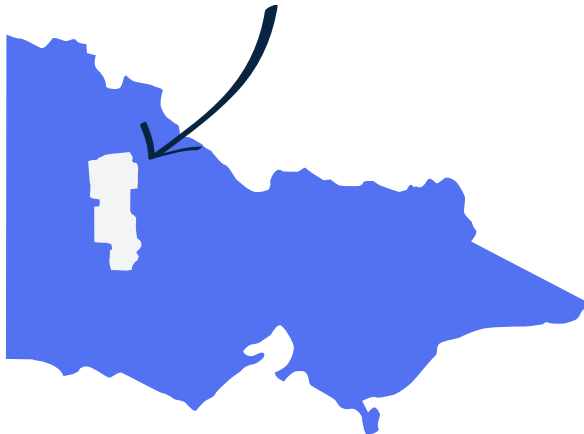
We maintain regular engagement with Progress Associations (or equivalent), Asset Committees, and Sport and Active Recreation groups across our Shire, collaborating on ideas and working alongside the community to implement projects within our municipal district.

We have launched the “Little Yellow Wagon” initiative, funded by Sustainability Victoria, to facilitate the recycling of hard-to-recycle materials within our communities. We are committed to further developing and expanding this important program throughout our municipality.

I express my gratitude to the dedicated staff of Yarriambiack Shire for their exemplary service to our community. Their commitment has significantly contributed to making our communities among the most desirable places to live, work, and engage in recreational activities within Victoria.

OUR SHIRE

Find us here...



Demographic Profile:

Location

Yarriambiack Shire Council is situated in north-western Victoria, in the heart of the State's wheat belt.

The population is concentrated in a number of small towns which service the surrounding broad hectare farming properties.

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

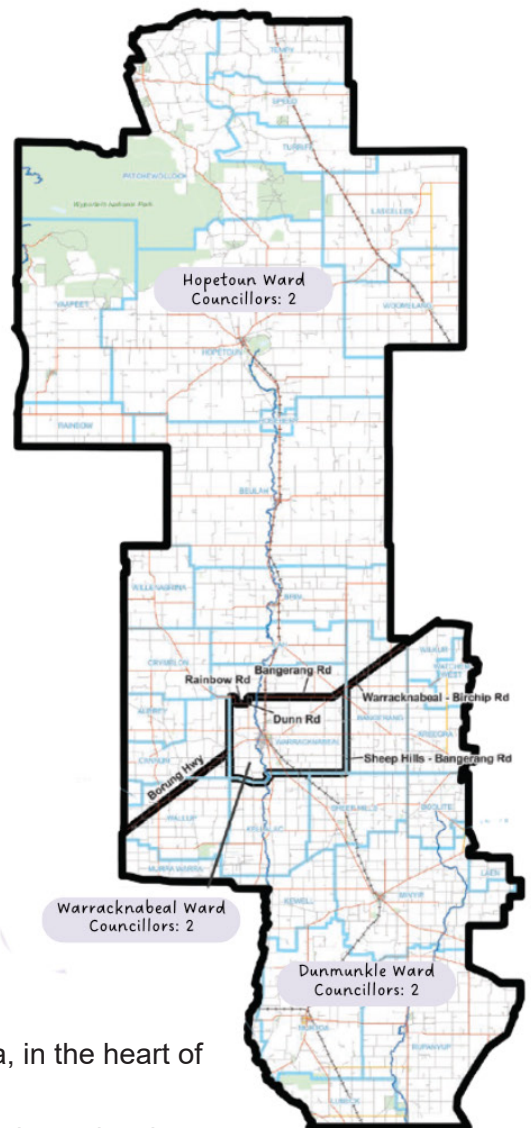
There are many smaller communities which include Minyip, Rupanyup, Beulah, Woomelang, Lascelles, Lubeck, Patchewollock, Speed, Tempy, Brim, Yaapeet, Sheep Hills, Rosebery, Lah and Turriff.

About Yarriambiack

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

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

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





OUR COUNCILLORS



Cr Kylie Zanker

MAYOR

Warracknabeal Ward

First elected: 2008



Cr Corinne Heintze

Dunmunkle Ward

First elected: 2016



Cr Andrew McLean

Hopetoun Ward

First elected: 2020



Cr Karly Kirk

Warracknabeal Ward

First elected: 2020



Cr Melinda Keel

Dunmunkle Ward

First elected: 2024



Cr Chris Lehmann

Hopetoun Ward

First elected: 2020

MEET OUR TEAM



TAMMY SMITH

Chief Executive Officer

Tammy Smith was appointed as CEO of Yarriambiack Shire Council in April 2022. Tammy has a Masters of Commerce, Professional Accounting, a Bachelors Degree in Business Administration, is a Graduate of the Australian Institute of Company Directors, a member of the Australian Human Resource Institute, a Member of the Institute Public Accountants and a Member of the Governance Institute. In 2021 Tammy was awarded the Institute of Public Administration Australia (Vic branch) Top 50 Public Sector Women, Emerging Leader award, and in the same year, also led her team to win the prestigious MAV Technology Digital Leadership Achievement Award and the Victorian Achievement of the Year Award. In 2020 Tammy Completed the Executive Leadership Program through LGPro and in 2023 she completed the IPAA Victoria Senior Executive Integrity and Ethical Leadership Program. Tammy comes from a diverse background, previously working across the Water, Health and Not for Profit sectors, and is a passionate Wimmera Southern Mallee resident, residing in the region for the last 25 years.



ANITA MCFARLANE

Chief Financial Officer

Anita was appointed as the Chief Financial Officer in 2025 and retained the position of Council's Principal Accounting Officer in accordance with the Local Government Act 2020. Anita has held numerous leadership positions over her extensive career with Council. Anita commenced with Council in 1996 as the Accounting Support Officer. Anita has a Diploma in Accounting and a Bachelor of Commerce (Accounting and Law) and has worked in local government since completing her degree at Ballarat University. The Chief Financial Officer is responsible for the management of financial performance and reporting, rates, payroll, accounts payable, accounts receivable, insurances, procurement and contracts.



TIM ROSE

Chief Operating Officer

Tim commenced with Council in 2007 as the Environmental Health Officer before being appointed to the Manager Community Health. Tim holds an Advanced Diploma in Environmental Health, a Bachelor of Management with Distinction and is a graduate of the Australian Institute of Company Directors. Tim has worked in Local Government in both Tasmania and Victoria, with experience managing and/or working across various areas of Council including Public Health, Regulatory Services, Sport and Recreation, Aged Care, Early Childhood, Emergency Management and the Regional Livestock Exchange. Tim was appointed the Chief Operating Officer in 2025 and is also Council's Municipal Recovery Manager.

MEET OUR TEAM



JOEL TURNER

Chief Engineering Officer

Joel first commenced with Yarriambiack Shire Council as the Design Engineer, before being appointed to the Manager Operations, then moving into the role of Manager Infrastructure and Works. In 2025 Joel was appointed Council's Chief Engineering Officer, and Municipal Emergency Management Officer. Joel has a Bachelor in Civil Engineering

from the University of Melbourne, and a Graduate Certificate in Pavement Technology. Joel has worked in Local Government for 15 years, providing technical knowledge, guidance and overseeing a vast array of civil and capital works projects. Currently, Joel is Council's only Registered Engineer, who has registration as a professional Engineer in Victoria.



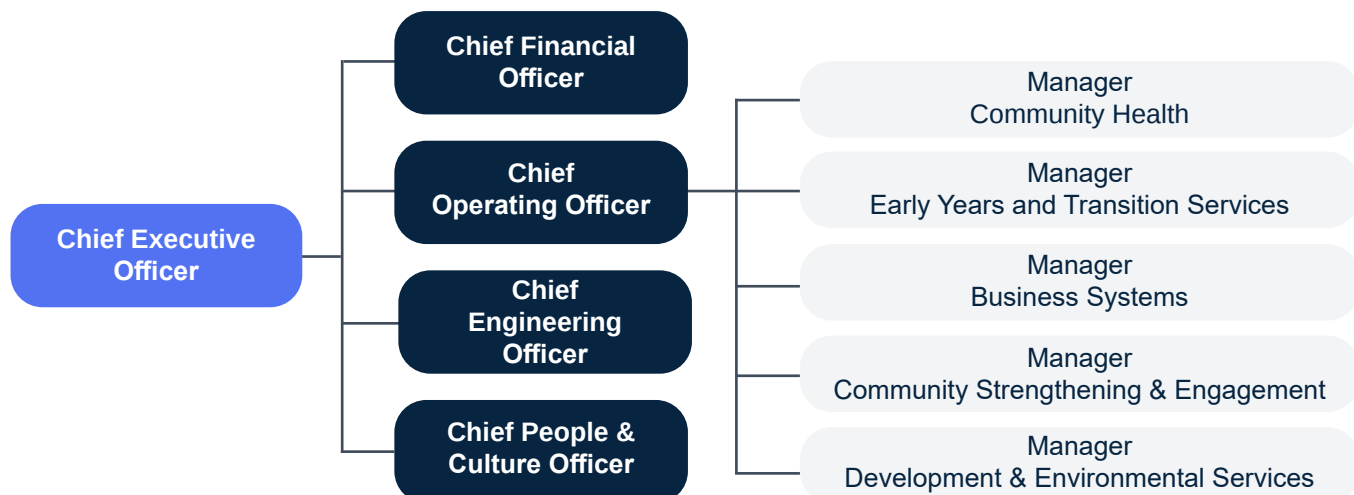
BERNARDINE SCHILLING

Chief People and Culture Officer

Bernardine was appointed as the Manager People & Culture in March 2020 after holding the position of Human Resources/Governance Coordinator. In 2025 Bernardine was appointed the Chief People and Culture Officer. Bernardine commenced with Council in 2010 as the Executive Assistant/HR Officer for the Chief Executive Officer.

Bernardine's qualifications include a Bachelors Degree in Applied Management with Distinction, Advanced Diploma in Human Resources Management and is member of Australian Human Resources Institute. In 2016 Bernardine was also awarded for Academic Excellence by Federation University. Bernardine has extensive experience in Management, having spent 12 ½ years as a Target Manager, gaining prior experience with compliance, OH&S and Human Resource Management before making the move to Local Government.

ORGANISATIONAL STRUCTURE



COUNCIL EMPLOYEES

Welcome to new Employees

Kathryn Alden	Blaire Bloomfield	Rori Marshman
Kimberly Phelan	James Howard	William Hayes
Debbie Brandon	Hanna Morcom	Daymon Kerrins
Sarah-Jayne Holland	Bianca Williams	Abby White
Luke Dumensey	Brodie McCredden	Alan Box
Amanda Wren	Jourdain Thomas	Tony Read
Madison Donovan	Mikeely Fisher	Matthew Carlin
Dean Liersch		

Council Employees 2024/25

Council employs 104 full-time, 11 part-time and 3 casual employees.

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

Employment type/gender	Permanent FT – W	Permanent FT – M	Permanent PT – W	Permanent PT – M	Casual – W	Casual – M	Total FTE
Chief Executive Officer	1	-	-	-	-	-	1
Chief Operating Officer	-	2	0.79	0.89	-	-	3.68
People & Culture	2	1	0.92	-	-	-	3.92
Asset & Emergency	1	6	-	-	0.22	-	7.22
Corporate Services	5	-	-	-	-	-	5
Community Health	1	3	0.4	-	-	-	4.4
Infrastructure & Works	3	63	-	1.56	-	0.8	68.36
Development & Environmental Services	1	5	-	0.39	-	-	6.39
Community Strengthening & Engagement	3	1	1.91	-	-	-	5.91
Family, Youth & Children	6	-	4.68	-	0.14	-	10.82
Total	23	81	8.7	2.84	0.36	0.8	116.7

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

Employment Classification	Band 1	Band 2	Band 3	Band 4	Band 5	Band 6	Band 7	Band 8	Band not applicable	Total
Women - FTE	-	-	4.41	3.64	2	3.79	3.4	-	14.82	32.06
Men - FTE	-	-	53.65	11	8	4	3	2	3	84.65
Total	-	-	58.06	14.64	10	7.79	6.4	2	17.82	116.71

Legend: FT (full time), PT (part time), W (women), M (men)

OTHER STAFF MATTERS

Health and Safety

The Council's Occupational Health and Safety Committee meets monthly and remains dedicated to fostering a strong safety culture that promotes an incident and injury-free environment for all employees, Councillors, contractors, visitors, and the public. Over the past 12 months, Council has maintained its firm commitment to Occupational Health and Safety, with active engagement across the organisation. The OH&S Committee includes representatives from all areas of the business, ensuring a balanced focus on both preventative measures and corrective actions.

During the 2024/25 financial year, staff training initiatives focused on key areas of workplace safety and compliance. Targeted training included First Aid as well as Front End Loader operation training for Outdoor Works staff. Asbestos Awareness sessions were also conducted to ensure informed and safe practices across relevant roles. In addition, nine staff members successfully completed the WorkSafe 5-day Health and Safety Representative Training course, strengthening our internal safety leadership. In November 2024, skin checks were offered to all staff, with a growing number of employees participating in this important health initiative. Significant progress has also been made in the digitalisation of Safe Work Method Statements (SWMS) and plant inspection forms. This ongoing development will enhance on-site documentation.

Enterprise Agreement

Council employees are employed under two Enterprise Agreements being:

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

After a negotiation process through late 2023 and early 2024, with management, employees, union delegates, and union officers, the Yarriambiack Shire Council Consolidated Enterprise Agreement No 10. 2024 was approved by the Fair Work Commission on 02 August 2024 and in place for the next three years.

Preventing Violence Against Women

The Prevention of Violence Against Women works primarily through promoting gender equity and building respectful and safe relationships and breaking down stereotypes of women. This is a prevention approach consistent with Council's health and wellbeing planning approach. Council continues to be an Active member of CoRE (Communities of Respect and Equality) Alliance, working collaboratively with partners to build momentum, gain strength and share knowledge, resources and ideas. Council updates its Family Violence Management Policy every three years and attended a number of meetings and workshops with other stakeholders to ensure Council's commitment in addressing the prevention of violence against women.

Gender Equality Act 2020

Under the Gender Equality Act 2020, Yarriambiack Shire Council is required to develop and implement a Gender Equality Action Plan (GEAP) and to complete Gender Impact Assessments (GIAs). GIAs are essential planning and assessment tools that help the Council evaluate whether its policies, programs, and services meet the needs of all people—women, men, and gender diverse individuals.

The GEAP reflects the Council's strong commitment to advancing gender equality in the workplace. Workplace gender equality is achieved when everyone, regardless of gender, has equal access to resources, opportunities, and rewards. Yarriambiack Shire Council also recognises that gender inequality can intersect with other forms of disadvantage and discrimination. Through the GEAP, we are working to create a more inclusive, equitable, and respectful organisation for all employees and community members.

Service Milestones

Skilful, motivated, and dedicated employees are critical to Council's success. As part of Council's ongoing Years of Service recognition program, we are proud to acknowledge the following employees for their commitment and continued contribution to our organisation.

35 YEARS	15 YEARS	5 YEARS
Robert Hudson	Glenda Hewitt	Daven Pulham
Stephen Bywaters	Jillian Adams	Lucas Curtis
30 YEARS	Peter Marshman	Michael Lesser
Stuart Graham	10 YEARS	Michael Smith
20 YEARS	Matthew Batrouney	Robert Johnson
Shane Bellinger	Natasha Hallam	
Henry Roche	Stephen Carlon	

ICARE Values

Management proudly presented the ICARE Values – Service Excellence Awards, recognising employees who consistently embody our ICARE Values and contribute positively to their co-workers' environment and the broader organisational culture. These awards provide an opportunity for team members to acknowledge peers who go above and beyond in their roles, making a meaningful difference through their commitment and integrity.

Award Recipients:

July 2024

- Caine Dempsey
- Caroline Mugwevi

December 2024

- Chantelle Pitt
- Darren Winsall

Congratulations to all our recipients for exemplifying the ICARE Values and for their continued dedication to service excellence.

CONGRATULATIONS



CAINE DEMPSEY



CAROLINE MUGWEVI



CHANTELLE PITT



DARREN WINSALL

ICARE

Council Values



Integrity



Community Focus



Accountability



Respect



Excellence

PART 1: PERFORMANCE REPORTING FRAMEWORK AND STRATEGIC PRIORITIES



PERFORMANCE REPORT INTRODUCTION

Planning and Accountability Framework

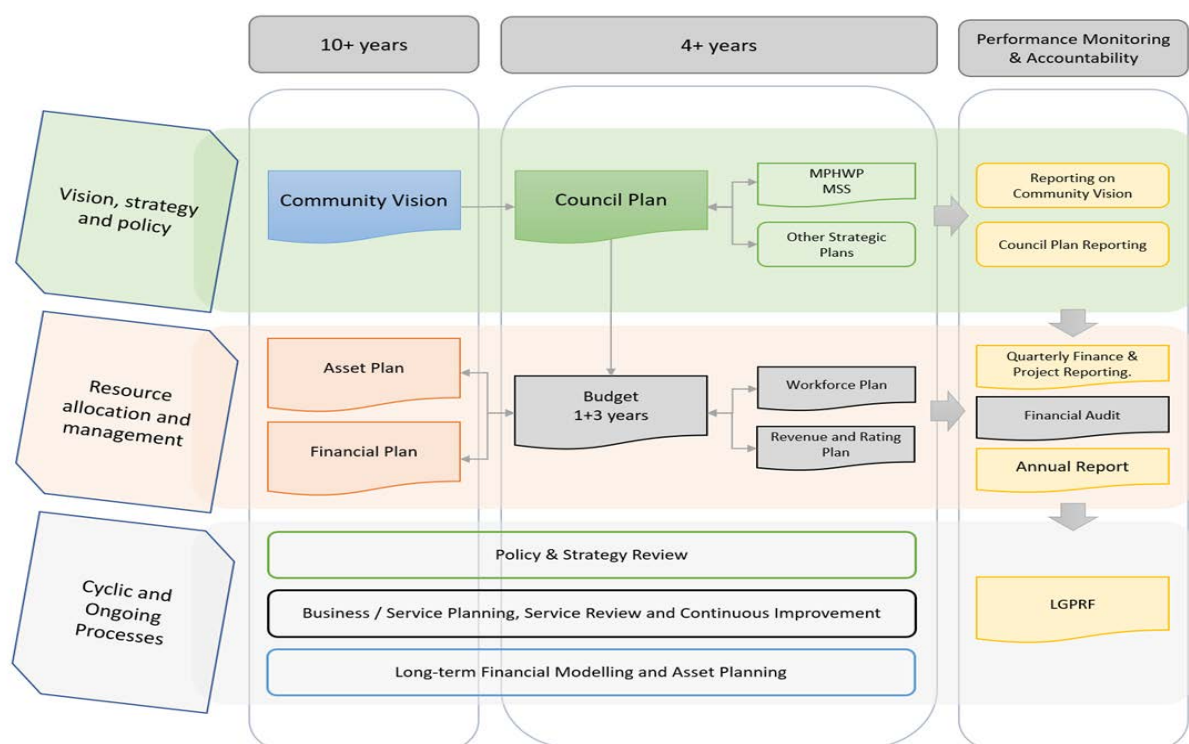
The Planning and Accountability Framework is found in part 4 of the Local Government Act 2020. The Act requires Councils to prepare the following planning and reporting documents:

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

The Act also requires Councils to prepare:

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

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



Council Plan

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

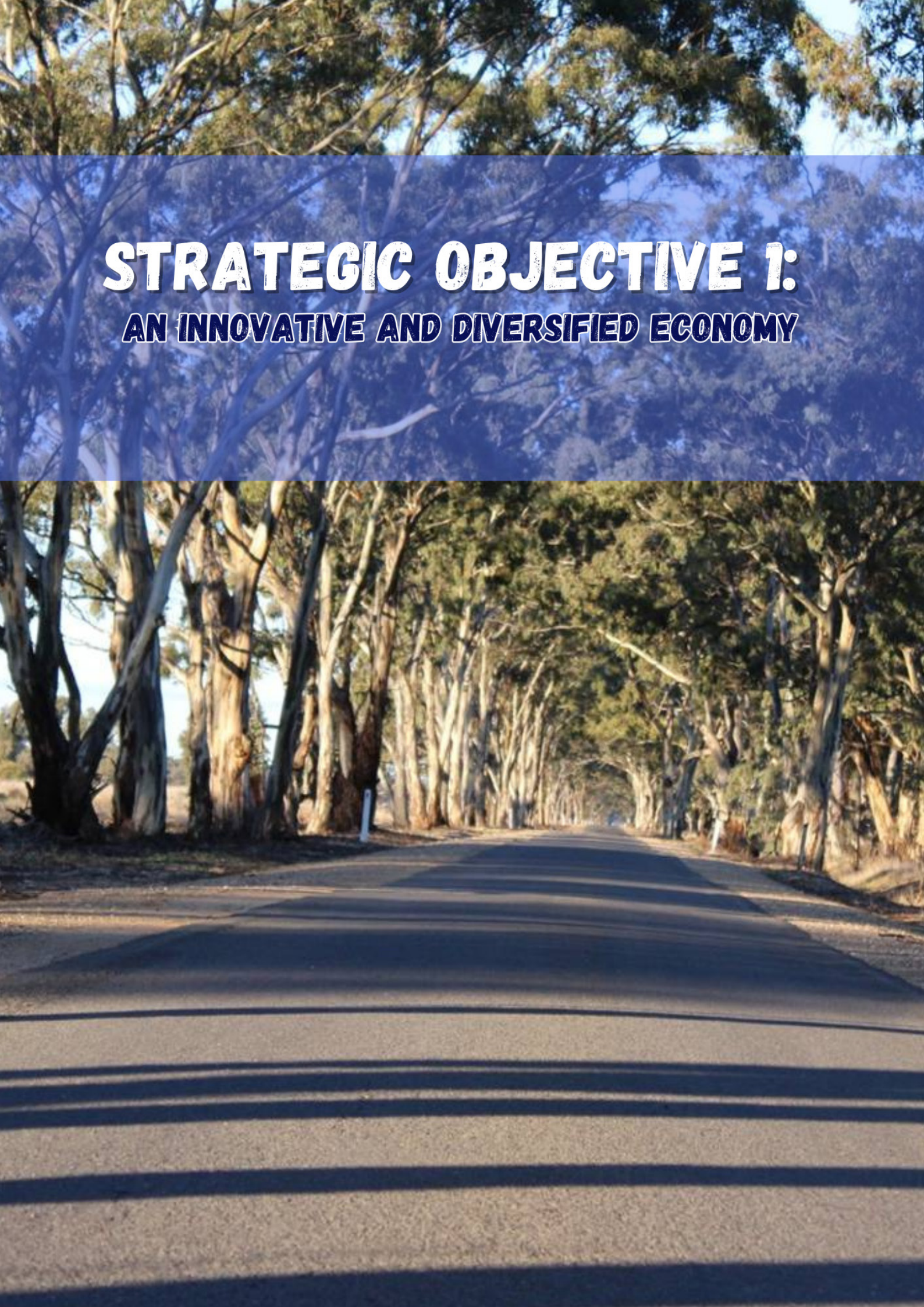
The following are the four strategic objectives as detailed in the Council Plan.

- An Innovative and Diversified Economy
- A Healthy and Inclusive Community
- A Resilient and Sustainable Natural Environment
- A Council that Serves its Community

Performance

Council’s performance for the 2024/25 year has been reported against each strategic objective to demonstrate how Council is performing in achieving the 2021/25 Council Plan. Performance has been measured as follows:

Performance Against Objectives	Financial Performance	Performance Monitoring Data
Results achieved in relation to the 2024/25 Action Plan in the Council Plan.	Progress in relation to the major initiatives identified in the Budget. Services funded in the Budget and the persons or sections of the community who are providing those services.	Results against the prescribed service performance indicators and measures.



STRATEGIC OBJECTIVE 1:

AN INNOVATIVE AND DIVERSIFIED ECONOMY

STRATEGIC OBJECTIVE 1: AN INNOVATIVE AND DIVERSIFIED ECONOMY

The following statement reviews the performance of the Council against strategic indicators in the Council Plan 2021/25.

Service Area	Initiatives	Status
Community and Economic Development	Warracknabeal Courthouse and Hopetoun Powerhouse initiatives	
	Progress Association Annual Contributions	
	SHARE Grants	
	Events & Community engagement initiatives	
	Economic Development initiatives	
	Planning scheme amendments, structure plan reviews and associated costs	
	Demolition of derelict buildings	
Public Halls	Annual Contribution	
Tourism and Area Promotion	Visitor Economy Partnership initiatives	
	Digital brochure content updates	



COMPLETED



IN PROGRESS



ONGOING

Commentary

Council has continued to provide progress associations (or their equivalent) and hall committees with annual contributions which assist with insurance and operating costs, with progress associations being instrumental in driving Community Action Plan initiatives. In addition, Council continued to offer Share Grants with the full allocation being awarded in 2024/25 financial year.

With the assistance of the Regional Planning Hub, Structure Planning commenced for Warracknabeal, Hopetoun and Murtoa in 2024/25, allowing Council staff to focus on processing planning permit applications and to continue preparing other planning scheme amendments.

STRATEGIC OBJECTIVE 1: AN INNOVATIVE AND DIVERSIFIED ECONOMY

The following statement provides information in relation to the services funded in the 2024/25 budget and the persons or sections of the community who are provided the service.

Service Area	Description of services provided		Net Cost Actual <u>Budget</u> Variance
COMMUNITY AND ECONOMIC DEVELOPMENT	The service provides a range of services that facilitates an environment that is conducive to sustaining and growing local residential and business sectors. The services include town planning, economic development and building control.	ACT	(\$1,409,124)
		BUD	<u>(\$1,629,806)</u>
		NET	\$220,683
SALEYARDS	This service is responsible for the management and maintenance of the Warracknabeal Regional Livestock Exchange.	ACT	(\$31,222)
		BUD	<u>(\$15,700)</u>
		NET	(\$15,522)
PUBLIC HALLS	This service provides contributions towards insurance for public halls.	ACT	(\$236,312)
		BUD	<u>(\$214,135)</u>
		NET	(\$22,177)
OTHER HERITAGE AND CULTURE	This service provides a range of services that facilitates the maintenance and development of museums, other heritage buildings and cultures for the enjoyment of future generations.	ACT	(\$87,766)
		BUD	<u>(\$100,549)</u>
		NET	\$12,783
ROADS, STREETS AND FOOTPATHS	The service provides ongoing maintenance of the Council's roads, drains, bridges and footpaths.	ACT	(\$10,643,708)
		BUD	<u>(\$6,628,068)</u>
		NET	(\$4,015,640)
TOURISM AND AREA PROMOTION	This service provides a range of services that facilitates the tourist industry, and the cleaning and maintenance of the tourist centre, caravan parks and public amenities.	ACT	(\$281,862)
		BUD	<u>(\$599,621)</u>
		NET	\$317,759
PASSIVE RECREATION	This service provides for the maintenance of public parks and gardens.	ACT	(\$260,898)
		BUD	<u>(\$213,268)</u>
		NET	(\$47,630)
OTHER TRANSPORT SERVICES	This service provides for the works crew administration and plant operations, as well as any private works.	ACT	(\$4,543,066)
		BUD	<u>(\$1,886,838)</u>
		NET	(\$2,656,228)

STRATEGIC OBJECTIVE 1: AN INNOVATIVE AND DIVERSIFIED ECONOMY

Service / Indicator / measure	Result 2022	Result 2023	Result 2024	Result 2025	Material variations
ROADS					
Satisfaction of use					
Sealed local road requests <i>[Number of sealed local road requests / Kilometres of sealed local roads] x100</i>	32	23	15	16	Sealed local road request are on the steady decline thanks the establishment of a new Flocon unit and high functioning Jetmaster units carrying out proactive maintenance on councils sealed network.
Condition					
Sealed local roads maintained to condition standard <i>[Number of kilometres of sealed local roads below the renewal intervention level set by Council / Kilometres of sealed local roads] x100</i>	99%	88%	97%	98%	Sealed road maintenance standard sitting at desired level.
Service Cost					
Cost of sealed local road reconstruction <i>[Direct cost of sealed local road reconstruction / square metres of sealed local roads reconstructed]</i>	\$52	\$35	\$45	\$35.60	Reconstruction square meter costs can vary due to nature and scope of the works. Drainage, traffic control and vegetation removal can have dramatic effects on overall cost, the past year has not experienced any additional items and projects were done very efficiently.
Cost of sealed local road resealing <i>[Direct cost of sealed local road resealing / Square metres of sealed local roads resealed]</i>	\$7	\$10	\$5.47	\$11.04	Increase it cost due to inflationary nature of imported bitumen.
Satisfaction					
Satisfaction with sealed local roads <i>[Community satisfaction rating out of 100 with how council has performed on the condition of sealed local roads]</i>	38	35	33	35	Satisfaction level remains low, heavily impacted by local misconception that council is responsible for the state arterial network.



Service / Indicator / measure	Result 2022	Result 2023	Result 2024	Result 2025	Material variations
STATUTORY PLANNING					
Timeliness					
Time taken to decide planning applications <i>[The median number of days between receipt of a planning application and a decision on the application]</i>	49	66	51	44	The statutory days provided by the regulations is 60 days, achieving 44 days continues to be within the acceptable number of days.
Service standard					
Planning applications decided within required timeframes <i>[(Number of regular planning application decisions made within 60 days) + (Number of VicSmart planning application decisions made within 10 days) / Number of planning application decisions made] x100</i>	89%	98%	72%	80%	The decline of the number of applications determined outside the required time frame related to a higher number of applications with objections, and a higher number of applications where referral agencies requested further information or were delayed in responding.
Service cost					
Cost of statutory planning service <i>[Direct cost of the statutory planning service / Number of planning applications received]</i>	\$4,206	\$4,045	\$3,935	\$3,937	The strategic planning portion of our planning functions has used a few consultants, which have been removed from total costs.
Decision making					
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</i>	0%	0%	100%	0%	No applications were determined by VCAT this year compared to Council having one successful planning decision upheld at VCAT for the 2023/24 FY.

STRATEGIC OBJECTIVE 2:

A HEALTHY AND INCLUSIVE COMMUNITY



STRATEGIC OBJECTIVE 2: A HEALTHY AND INCLUSIVE COMMUNITY

The following statement reviews the performance of the Council against strategic indicators in the Council Plan 2021/25.

Service Area	Initiatives	Status
Health and Education	Demolition of the old Murtoa Kindergarten	
	Youth FReeZA events	
Housing	Building Upgrades at Woomelang Units	
Library Services	Engagement Van initiatives	
	Library services venue contributions	



COMPLETED



IN PROGRESS



ONGOING

Commentary

The former Murtoa Kindergarten demolition has been delayed, and Council is in consultation with the Department of Environment, Energy and Climate Action in relation to the site's rehabilitation and future use. It is envisaged the site will be demolished in 2025/26 financial year.

Council was unsuccessful in securing further FreeZa Events funding, therefore, the program concluded on 31 December 2024.

The engagement van has continued to roll out numerous initiatives, including the early years and school holiday programs.

The annual contribution to support venues to host library lockers and facilities was paid in the 2024/25 financial year.

The following statement provides information in relation to the services funded in the 2024/25 budget and the persons or sections of the community who are provided the service.

Service Area	Description of services provided		Net Cost Actual <u>Budget</u> Variance
HEALTH AND EDUCATION	This service provides family oriented support services including kindergartens, maternal & child health, counselling & support, immunisation, holiday programs and health & safety.	ACT	\$655,227
		BUD	(\$187,707)
		NET	\$842,935
AGED & DISABILITY SERVICES	This service provides housing support and senior citizen buildings.	ACT	(\$364,204)
		BUD	\$145,713
		NET	(\$509,917)
LIBRARY SERVICES	This service provides the provision of mobile and static services throughout the Shire. Council has two main library branches in Warracknabeal and Rupanyup, six satellite branches in Murtoa, Minyip, Beulah, Hopetoun, Woomelang, and Patchewollock, along with four additional locker and drop-off locations in Brim, Yaaapeet, Lascelles, and Speed, the service is accessible across the Shire.	ACT	\$101,425
		BUD	(\$249,486)
		NET	\$350,911

STRATEGIC OBJECTIVE 2: A HEALTHY AND INCLUSIVE COMMUNITY

Service / Indicator / measure	Result 2022	Result 2023	Result 2024	Result 2025	Material variations
MATERNAL & CHILD HEALTH					
Service Standard Infant enrolments in the MCH service <i>[Number of infants enrolled in the MCH service (from birth notifications received) / Number of birth notifications received] x100</i>	103%	102%	102%	100%	In April 2025 Maternal Child Health services transferred over to West Wimmera Health Services. As a result of the transfer, MCH staff were made redundant, which has led to the increase of the service costs.
Service cost Cost of the MCH service <i>[Cost of the MCH service / Hours worked by MCH nurses]</i>	\$126	\$102.50	\$114.23	\$136.74	
Participation Participation in MCH service <i>[Number of children who attend the MCH service at least once (in the year) / Number of children enrolled in the MCH service] x100</i>	80%	83%	84%	84%	
Participation in MCH service by Aboriginal children <i>[Number of Aboriginal children who attend the MCH service at least once (in the year) / Number of Aboriginal children enrolled in the MCH service] x100</i>	73%	75%	100%	93%	
Satisfaction Participation in 4-week Key Age and Stage visit <i>[Number of 4-week key age and stage visits / Number of birth notifications received] x100</i>	88%	112%	106%	116%	

Service/Indicator/Measure	Result 2022	Result 2023	Result 2024	Result 2025	Material variations
LIBRARIES					
Resource Currency Recently purchased library collection <i>[Number of library collection items purchased in the last 5 years / Number of library collection items] x100</i>	46%	45%	45%	45%	In line with Expected Range. Council's book purchasing program has remained unchanged resulting in stable figures over the previous 4 years.
Service cost Cost of library service per population <i>[Direct cost of the library service / Population]</i>	\$33.46	\$40.22	\$48.22	\$30.72	Introduction to Self-Service Library hours allows for reduced operating costs with minimal impact on community's access to libraries. Large increases in attendance at Library events and programs equates for further cost reduction per population.
Utilisation Loans per head of population <i>[Number of library collection item loans / Population]</i>	New	New	2.01	2.05	Council continues to assess member usage of titles and platforms to adapt our collection and bring usage into Expected Range.
Participation Library membership <i>[Number of registered library members / Population] x100</i>	New	New	16%	17%	Council continues to assess memberships and adapt services to encourage more patron use of the library. You do not need to be a member of our libraries to participate in activities and programs.
Library visits per head of population <i>[Number of library visits / Population]</i>	New	New	0.58	1.02	Large increase from 2023/24 year showing that Council is on track to increasing library visits in line with Expected Range.

STRATEGIC OBJECTIVE 2: A HEALTHY AND INCLUSIVE COMMUNITY

Service / Indicator / measure	Result 2022	Result 2023	Result 2024	Result 2025	Material variations
FOOD SAFETY					
Timeliness					
Time taken to action food complaints <i>[Number of days between receipt and first response action for all food complaints / Number of food complaints]</i>	4.58	9.50	4.60	3.00	An improvement in response time to complaints was seen during the 2024/25 reporting period due to increased staff availability.
Service standard					
Food safety assessments <i>[Number of registered class 1 food premises and class 2 food premises that receive an annual food safety assessment in accordance with the Food Act 1984 / Number of registered class 1 food premises and class 2 food premises that require an annual food safety assessment in accordance with the Food Act 1984] x100</i>	91%	70%	90%	87%	Council's food sampling program operates on a calendar year. Sample numbers are determined by the Department of Health and during both the 2024 and 2025 calendar years, 100% of required samples were collected.
Food safety samples <i>[Number of food samples obtained / Required number of food samples] x 100</i>	New	New	43%	86%	
Service Cost					
Cost of food safety service <i>[Direct cost of the food safety service / Number of food premises registered or notified in accordance with the Food Act 1984]</i>	\$333.83	\$503.10	\$653.02	\$781.04	Council's Environmental Health Officer went from .4EFT to .6EFT which increased the cost of the food safety service.
Health and safety					
Critical and major non-compliance outcome notifications <i>[Number of critical non-compliance outcome notifications and major noncompliance notifications about a food premises followed up / Number of critical non-compliance outcome notifications and major noncompliance notifications about food premises] x100</i>	0%	0%	0%	0%	No non-compliance notifications issued in 2024/25.

STRATEGIC OBJECTIVE 3:

A RESILIENT AND SUSTAINABLE NATURAL ENVIRONMENT



STRATEGIC OBJECTIVE 3: A RESILIENT AND SUSTAINABLE NATURAL ENVIRONMENT

The following statement reviews the performance of the Council against strategic indicators in the Council Plan 2021/25.

Service Area	Initiatives	Status
Active Recreation	Annual Contributions to Recreation Reserves	✓
	Brim Bowling Club Footpath access	✓
Swimming Areas and Beaches	Annual Contributions to Swimming Pools	✓
	Pool Start Ups and Shut Downs	✓
	Annual Contributions to Weir Pools	✓
	Warracknabeal Weir Pool Cleaning	✓
Law, Order and Public Safety	Pigeon Control Program	🔄
	Fire Prevention Notices compliance	🔄
Waste Management and Environment	Illegal Dumping Clean Up	🔄
	Green Waste Mulching	🔄
	Tree Management	🕒
	Roadside Spraying	✓
	Education Campaign	🔄



COMPLETED



IN PROGRESS



ONGOING

Commentary

High Risk Tree assessments have continued on Council managed properties such as caravan parks, kindergartens and parks and reserves, with branch maintenance and tree removals occurring throughout the year. A review of Council's Tree Management Policy has commenced.

Council waste initiatives such as the Yaapeet and Patchewollock Skip service and the affordable household asbestos disposal at Murtoa, Warracknabeal and Hopetoun has seen a decrease in illegal dumping within the Shire.

This year Council appointed two local contractors to undertake our roadside spraying as part of the Victorian Government's Roadside Weeds and Pests Program which provides funding for the works.

The annual contributions to support the 13 Recreation Reserves were paid in the 2024/25 financial year.

The annual contributions to support the 8 swimming pools were paid in the 2024/25 financial year.

Council had in place a contract with Farley Pools for the 2024/25 Swimming Pool season which saw the completion of the Annual Start-up and Shut-down procedures for all swimming pools.

STRATEGIC OBJECTIVE 3: A RESILIENT AND SUSTAINABLE NATURAL ENVIRONMENT

The following statement provides information in relation to the services funded in the 2024/25 budget and the persons or sections of the community who are provided the service.

Service Area	Description of services provided		Net Cost Actual Budget Variance
ACTIVE RECREATION	This service provides for the contributions and maintenance of indoor and outdoor sporting complexes, clubs, amenities and recreation officer.	ACT BUD NET	(\$491,092) (\$724,090) \$232,998
SWIMMING AREAS AND BEACHES	This service provides for the contributions and maintenance of swimming pools as well as the contributions to the weir pools.	ACT BUD NET	(\$274,479) (\$413,373) \$138,894
STREET CLEANING, LIGHTING AND BEAUTIFICATION	This service provides for the cleaning, lighting and beautification of Council's streets.	ACT BUD NET	(\$792,772) (\$1,274,731) \$481,959
LAW, ORDER AND PUBLIC SAFETY	This service provides support for services including fire prevention, animal control, local laws and emergency services.	ACT BUD NET	(\$77,421) (\$307,123) \$229,702
WASTE MANAGEMENT AND ENVIRONMENT	This service is responsible for garbage collection, transfer stations, septic tanks, kerbside recycling and land care operations of Council.	ACT BUD NET	(\$268,408) (\$618,882) \$350,474

Service / Indicator / measure	Result 2022	Result 2023	Result 2024	Result 2025	Material variations
WASTE MANAGEMENT					
Service standard					The 2024/25 result represents a single occurrence when several bins were missed in a glass collection. The bins were missed when an inexperienced driver was doing the collection. The situation was rectified.
Kerbside collection bins missed [Number of kerbside garbage and recycling collection bins missed / Number of scheduled kerbside garbage and recycling collection bin lifts] x10,000	0.36	0.75	0.42	0.73	
Service cost					
Cost of kerbside garbage bin collection service [Direct cost of the kerbside garbage bin collection service / Number of kerbside garbage collection bins]	\$198.02	\$208.45	\$229.59	\$248.18	
Cost of kerbside recyclables collection service [Direct cost of the kerbside recyclables bin collection service / Number of kerbside recyclables collection bins]	\$177.12	\$195.73	\$107.97	\$116.68	
Waste diversion					
Kerbside collection waste diverted from landfill [Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins] x100	16.30%	16.71%	17.13%	16.85%	

STRATEGIC OBJECTIVE 3: A RESILIENT AND SUSTAINABLE NATURAL ENVIRONMENT

Service / Indicator / measure	Result 2022	Result 2023	Result 2024	Result 2025	Material variations
ANIMAL MANAGEMENT					
Timeliness Time taken to action animal management requests <i>[Number of days between receipt and first response action for all animal management requests / Number of animal management requests]</i>	1.46	1.52	1.30	1.31	Council employs two Rangers. The response time is quicker as there is staff that look after the Northern section and another for the Southern section of the municipality.
Service standard Animals reclaimed <i>[Number of animals reclaimed / Number of animals collected] x100</i>	44%	40%	19%	49%	The number of animals reclaimed for the 2024/25 FY has significantly increased from 2023/24 FY due to an increase in microchipping and animal registration rates, making identification and reuniting owners with their missing pets easier.
Animals rehomed <i>[Number of unclaimed collected animals rehomed / Number of unclaimed collected animals] x100</i>	56%	49%	52%	98%	The number of animals rehomed and reclaimed for the 2024/25 FY has significantly increased from 2023/24 FY probably due to a concerted effort by the Animal Management team to target areas within the Yarriambiack Shire that are known to have increased numbers of stray cats; where these cats have been getting fed by a few residents but aren't taking ownership of them.
Service cost Cost of animal management service per population <i>[Direct cost of the animal management service / Population]</i>	\$18	\$20	\$22	\$23.80	
Health and safety Animal management prosecutions <i>[Number of successful animal management prosecutions / Number of animal management prosecutions] x 100</i>	0	100%	100%	100%	Council had 1 successful animal prosecution occur during the 2024/25 financial year.
AQUATIC FACILITIES					
Service standard Health inspections of aquatic facilities <i>[Number of authorised officer inspections of Council aquatic facilities / Number of Council aquatic facilities]</i>	0	0	0	0	No inspections were conducted during the 2024/25 year.
Utilisation Utilisation of aquatic facilities <i>[Number of visits to aquatic facilities / Population]</i>	.48	0.63	0.57	0.61	An increase in patronage is a result of seasonal/warmer weather conditions this summer period which has resulted in more visitors to the pool.
Service Cost Cost of aquatic facilities <i>[Direct cost of aquatic facilities less income received / Number of visits to aquatic facilities]</i>	\$14	\$13	\$14	\$15.58	The cost change is a result of increased day-to-day operational costs, particularly casual lifeguard wages.

A photograph of a council chamber. In the foreground, a large, dark wooden conference table with a black top is visible, with a black leather office chair in front of it. In the background, several flags are displayed on poles, including the New Zealand flag. The room has large windows with blinds. A semi-transparent blue banner is overlaid across the top half of the image, containing the text.

STRATEGIC OBJECTIVE 4:

A COUNCIL THAT SERVES ITS COMMUNITY

STRATEGIC OBJECTIVE 4: A COUNCIL THAT SERVES ITS COMMUNITY

The following statement reviews the performance of the Council against strategic indicators in the Council Plan 2021/25.

Service Area	Initiatives	Status
Councillors, Chief Executive and Executive Team	Councillor Training and Development (Mandatory)	
	Council Plan Development	
	Staff Training and Development	
Information Services	IT Security initiatives	
	Snap Send Solve integration	
Director, Contracts, Design and Asset Management	Assetic Predictor and Dashboards	
Accounting and Finance	Pursual of section 181 rates arrears properties	



COMPLETED



IN PROGRESS



ONGOING

Commentary

The commencement of the new Council term saw Councillors undertake their mandatory training in accordance with the local government act requirements. The Council Plan strategic planning day was held, and the Plan was endorsed by 30 June 2025.

Staff training continued to be a focus in 2024/25 with investment in ensuring compliance with occupational health and safety requirements.

Security and access control initiatives included upgrading firewalls and VPN, conducting a comprehensive penetration test of Council systems to identify and address vulnerabilities, and introducing a building access pass system at the Warracknabeal and Rupanyup Libraries for self-service access. CCTV systems were updated at the Town Hall, and replacement units were installed at the Warracknabeal Caravan Park and Lions Park to support public safety in community areas.

Cyber security measures involved implementing training programs for staff and Councillors and enhancing email monitoring systems. Single sign-on (SSO) functionality was also introduced for compatible systems as part of the ongoing digital strategy.

The ICT and Business Transformation Strategy continued with several priorities addressed during the year. Further integration work with the Snap, Send, Solve application and the Customer Request Management System now provide more timely and transparent responses to resident issues, supporting Council's community engagement efforts.

Council also took steps to implement internal audit recommendations relating to cyber security and risk management practices.

The Ascetic predictor software was implemented which supports robust asset management processes. Council's pursual of the Local Government Act 1989, section 181 rates arrears process continues to be a focus, with 169 on the list for pursual, 36 properties have sold and 33 are in progress.

STRATEGIC OBJECTIVE 4: A COUNCIL THAT SERVES ITS COMMUNITY

The following statement provides information in relation to the services funded in the 2024/25 budget and the persons or sections of the community who are provided the service.

Service Area	Description of services provided		Net Cost Actual <u>Budget</u> Variance
COUNCILLORS, CHIEF EXECUTIVE AND EXECUTIVE TEAM	This area of governance includes the Mayor, Councillors, Chief Executive Officer and Executive Management Team and associated support which cannot be easily attributed to the direct service provision areas.	ACT	(\$2,935,670)
		BUD	<u>(\$2,770,378)</u>
		NET	(\$165,292)
INFORMATION SERVICES	This service provides, supports and maintains reliable and cost effective communications and computing systems, facilities and infrastructure to Council staff, enabling them to deliver services in a smart, productive and efficient way.	ACT	(\$1,088,374)
		BUD	<u>(\$1,054,998)</u>
		NET	(\$33,376)
CUSTOMER SERVICE AND ADMINISTRATION STAFF AND MUNICIPAL OFFICES	This service provides Council with strategic and operational organisation development support. It provides meeting rooms and function venues for Council use. It also provides a customer interface for an increasing number of service units and a wide range of transactions. The service is delivered through two customer service centres, a free call number and an emergency after hours service.	ACT	(\$568,233)
		BUD	<u>(\$538,862)</u>
		NET	(\$29,371)
DIRECTOR, CONTRACTS, DESIGN AND ASSET MANAGEMENT	This area includes the Director and Council Officers and associated costs of supporting these positions.	ACT	(\$1,595,011)
		BUD	<u>(\$1,966,344)</u>
		NET	\$371,333
ACCOUNTING AND FINANCE	This service predominately provides financial based services to both internal and external customers including the management of Council's finances, payments of salaries and wages to Council employees, procurement and contracting of services, raising and collection of rates and charges and valuation of properties throughout the municipality.	ACT	\$23,749,021
		BUD	<u>\$19,593,925</u>
		NET	\$4,155,096

STRATEGIC OBJECTIVE 4: A COUNCIL THAT SERVES ITS COMMUNITY

Service / Indicator / measure	Result 2022	Result 2023	Result 2024	Result 2025	Material variations
GOVERNANCE					
Transparency Council decisions made at meetings closed to the public <i>[Number of Council resolutions made at meetings of Council, or at meetings of a delegated committee consisting only of Councillors, closed to the public / Number of Council resolutions made at meetings of Council or at meetings of a delegated committee consisting only of Councillors] x100</i>	24%	29%	21%	20%	
Consultation and engagement Satisfaction with community consultation and engagement <i>[Community satisfaction rating out of 100 with how Council has performed on community consultation and engagement]</i>	57	58	58	57	Based on the annual Community Satisfaction Survey completed in the 2024/25 financial year.
Attendance Councillor attendance at council meetings <i>[The sum of the number of Councillors who attended each Council meeting / (Number of Council meetings) × (Number of Councillors elected at the last Council general election)] x100</i>	80%	70%	83%	101%	Councillor attendance was strong, with a total of five approved leaves of absence for four Councillors for meetings in 2024/25. As part of the VEC electoral boundary review, the number of Councillors was reduced from 7 to 6.
Service Cost Cost of elected representation <i>[Direct cost of the governance service / Number of Councillors elected at the last Council general election]</i>	\$43,667	\$41,605	\$49,600	\$91,708	The cost increase is attributed to the 2024 Council Elections, which necessitated expenses for Councillor induction training in accordance with section 32 of the Local Government Act 2020 (the Act) and Mayoral training in accordance with section 27A. Additionally, the increase in travel expense claims, resulting from attendance at community meetings, events, and undertaking community consultations, has also contributed to this cost escalation.
Decision making 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]</i>	60	59	56	56	Based on the annual Community Satisfaction Survey completed in the 2024/25 financial year.



PERFORMANCE STATEMENT

for the year ended 30 June 2025



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CERTIFICATION OF THE **PERFORMANCE STATEMENT**

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



ANITA J MCFARLANE

Principal Accounting Officer

Date: 1 October 2025

In our opinion, the accompanying performance statement of the Yarriambiack Shire Council for the year ended 30 June 2025 presents fairly the results of Council's performance in accordance with the Local Government Act 2020 and the Local Government (Planning and Reporting) Regulations 2020.

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

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

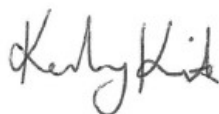
We have been authorised by the Council and by the Local Government (Planning and Reporting) Regulations 2020 to certify this performance statement in its final form.



KYLIE ZANKER

Councillor

Date: 2 October 2025



KARLY KIRK

Councillor

Date: 2 October 2025



TAMMY SMITH

Chief Executive Officer

Date: 2 October 2025



Victorian Auditor-General's Office

Independent Auditor's Report

To the Councillors of Yarriambiack Shire Council

Opinion	I have audited the accompanying performance statement of Yarriambiack Shire Council (the council) which comprises the: • description of municipality for the year ended 30 June 2025 • service performance indicators for the year ended 30 June 2025 • financial performance indicators for the year ended 30 June 2025 • sustainable capacity indicators for the year ended 30 June 2025 • notes to the accounts • certification of the performance statement. In my opinion, the performance statement of Yarriambiack Shire Council in respect of the year ended 30 June 2025 presents fairly, in all material respects, in accordance with the performance reporting requirements of Part 4 of the <i>Local Government Act 2020</i> and Local Government (Planning and Reporting) Regulations 2020.
Basis for Opinion	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. My independence is established by the <i>Constitution Act 1975</i>. My staff and I are independent of the council in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 <i>Code of Ethics for Professional Accountants</i> (the Code) that are relevant to my audit of the performance statement in Victoria. My staff and I have also fulfilled our other ethical responsibilities in accordance with the Code. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.
Councillors' responsibilities for the performance statement	The Councillors are responsible for the preparation and fair presentation of the performance statement in accordance with the performance reporting requirements of the <i>Local Government Act 2020</i> and Local Government (Planning and Reporting) Regulations 2020 and for such internal control as the Councillors determines is necessary to enable the preparation and fair presentation of a performance statement that is free from material misstatement, whether due to fraud or error.

Auditor's responsibilities for the audit of the performance statement

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

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

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

MELBOURNE
7 October 2025


Travis Derricott
as delegate for the Auditor-General of Victoria

SECTION ONE: Description of the municipality

For the year ended 30 June 2025

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

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

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

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

SECTION TWO: Service Performance Indicators

For the year ended 30 June 2025

Service / Indicator / measure		2022	2023	2024	2025	2025	Material Variations
		Actual	Actual	Actual	Target as per budget	Actual	
AQUATIC FACILITIES							
Utilisation		0.48	0.63	0.57	N/A	0.61	An increase in patronage is a result of seasonal/warmer weather conditions this summer period which has resulted in more visitors to the pool.
ANIMAL MANAGEMENT							
Health and safety		0%	100%	100%	N/A	100%	Council had 1 successful animal prosecution occur during the 2024/25 financial year.
Animal management prosecutions							
FOOD SAFETY							
Health and safety		0%	0%	0%	N/A	0%	No non-compliance notifications issued in 2024/25.
Critical and major non-compliance outcome notifications							
GOVERNANCE							
Satisfaction		57	58	58	61	57	Based on the annual Community Satisfaction Survey completed in the 2024/25 financial year.
LIBRARIES							
Participation		N/A	N/A	16.36%	N/A	16.51%	Council continues to assess memberships and adapt services to encourage more patron use of the library. You do not need to be a member of our libraries to participate in activities and programs.
Library membership							
Percentage of the population that are registered library members x 100							

* N/A: No target set in the corresponding Budget

SECTION TWO: Service Performance Indicators

For the year ended 30 June 2025

Service / Indicator / measure		2022	2023	2024	2025	2025	Material Variations	
		Actual	Actual	Actual	Target as per budget	Actual		
MATERNAL & CHILD HEALTH								
Participation		80.25%	82.95%	84.36%	N/A	83.60%		
Participation in the MCH service								
Number of children who attend the MCH service at least once (in the year) / Number of children enrolled in the MCH service x 100								
Participation		72.73%	75%	100%	N/A	92.86%		
Participation in the MCH service by Aboriginal children								
Number of Aboriginal children who attend the MCH service at least once (in the year) / Number of Aboriginal children enrolled in the MCH service x 100								
ROADS								
Condition		99.41%	87.62%	97.38%	99%	97.79%		Sealed road maintenance standard sitting at desired level.
Sealed local roads below the intervention level								
Percentage of sealed local roads that are below the renewal intervention level set by Council and not requiring renewal								
STATUTORY PLANNING								
Service standard		89.09%	97.96%	71.70%	98%	81.25%		The decline of the number of applications determined outside the required time frame related to a higher number of applications with objections, and a higher number of applications where referral agencies requested further information or were delayed in responding.
Planning applications decided within the relevant required time								
Percentage of planning application decisions made within the relevant required time								
WASTE MANAGEMENT								
Waste diversion		16.30%	16.71%	17.13%	17%	16.85%		
Kerbside collection waste diverted from landfill								
Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins x 100								

* N/A: No target set in the corresponding Budget

SECTION THREE: Financial Performance Indicators

For the year ended 30 June 2025

Dimension / Indicator / measure											2022				2023				2024				2025		2026		2027		2028		2029		Material Variations	
											Actual		Actual		Actual		Target as per budget		Actual		Forecast		Forecast		Forecast		Forecast		Forecast					
EFFICIENCY																																		
Expenditure level											\$3,838.43		\$4,184.57		\$4,193.43		\$4,289.00		\$4,950.07		\$4,388.65		\$4,052.42		\$4,134.40		\$4,218.34		A detailed asset reconciliation and revaluation was undertaken in the 2024/25 financial year, where assets were found to be incorrectly recorded in the asset register resulting in an inflated asset value. When the reconciliation and revaluation was processed, this resulted in assets or parts of assets being disposed off, therefore creating a loss on disposal.					
Expenses per property assessment																																		
Total expenses / Number of property assessments																																		
Revenue level											\$1,876.14		\$1,705.00		\$1,763.79		N/A		\$1,794.90		\$1,842.97		\$1,892.92		\$1,944.25		\$1,996.98							
Average rate per property assessment																																		
Sum of all general rates and municipal charges / Number of property assessments																																		
LIQUIDITY																																		
Working capital											242.62%		193.62%		134.01%		270.67%		144.69%		101.95%		105.30%		107.88%		131.30%							
Current assets compared to current liabilities																																		
Current assets / Current liabilities x 100																																		
Unrestricted cash											203.37%		123.21%		94.16%		N/A		80.75%		49.61%		38.43%		49.93%		74.59%		Unrestricted cash reserves are decreasing as Council returns to a "normal" year where there has been more funding available to address covid, floods, drought etc. If term deposits were included in the calculation of this ratio the result would be 110.28%.					
Unrestricted cash compared to current liabilities																																		
Unrestricted cash / Current liabilities x 100																																		

* N/A: No target set in the corresponding Budget

SECTION THREE: Financial Performance Indicators

For the year ended 30 June 2025

Dimension / Indicator / measure	2022	2023	2024	2025	2025	2026	2027	2028	2029	Material Variations
	Actual	Actual	Actual	Target as per budget	Actual	Forecast	Forecast	Forecast	Forecast	
OBLIGATIONS										
Loans and borrowings	0%	0%	3.24%	N/A	2.92%	2.54%	2.19%	1.84%	1.50%	
Loans and borrowings compared to rates										
Interest bearing loans and borrowings / Rate revenue x 100										
Loans and borrowings repayments compared to rates	0.44%	0.13%	0.14%	N/A	0.43%	0.38%	0.40%	0.41%	0.41%	Council drew down a loan at the end of the 3rd quarter in 2023/24. This has resulted in an increase in loans and borrowings while rates and charges have also increased.
Interest and principal repayments on interest bearing loans and borrowings / Rate revenue x 100										
Indebtedness	5.06%	4.92%	10.52%	N/A	7.65%	10.49%	8.67%	7.59%	6.34%	
Non-current liabilities compared to own source revenue										
Non-current liabilities / Own source revenue] x 100										
Asset renewal and upgrade	137.23%	198.98%	194.82%	76.24	65.81%	99.61%	52.46%	52.18%	53.49%	Is within the acceptable range. Capital works program is starting to decrease compared to previous years with less grant money available for projects. Depreciation has increase due to an error found in the assets data in the 2023/24 year.
Asset renewal and asset upgrade expense / Asset depreciation] x 100										

* N/A: No target set in the corresponding Budget

SECTION THREE: Financial Performance Indicators

For the year ended 30 June 2025

Dimension / Indicator / measure		2022	2023	2024	2025	2025	2026	2027	2028	2029	Material Variations	
		Actual	Actual	Actual	Target as per budget	Actual	Forecast	Forecast	Forecast	Forecast		
OPERATING POSITION												
Adjusted underlying result		14.50	(5.69%)	(33.72%)	N/A	(10.97%)	(2.02%)	(3.13%)	(2.43%)	(1.75%)	Is within the acceptable range. Demonstrates the reliance of council on grants to undertake capital projects. Movement is also a result of 50% of the Federal Assistance Grants being paid in the 2024/25 financial year.	
Adjusted underlying surplus (or deficit)												
Adjusted underlying surplus (deficit)/ Adjusted underlying revenue x100												
STABILITY												
Rates concentration		41.79%	48.33%	67.46%	52.98%	47.23%	51.08%	57.41%	57.41%	57.41%	Is within the acceptable range. Demonstrates the reliance of council on grants to undertake capital projects. Movement is also a result of 50% of the Federal Assistance Grants being paid in the 2024/25 financial year.	
Rates compared to adjusted underlying revenue												
Rate revenue / Adjusted underlying revenue x 100												
Rates effort		0.42%	0.30%	0.26%	N/A	0.23%	0.23%	0.24%	0.24%	0.24%	Is within the acceptable range. Property values have been high over the previous years which has been driven by the market. This spike is starting to level out and should remain constant in the coming years.	
Rates compared to property values												
Rate revenue / Capital improved value of rateable properties in the municipality x 100												

* N/A: No target set in the corresponding Budget

SECTION FOUR: Sustainable Capacity Indicators

For the year ended 30 June 2025

Indicator / measure		2022	2023	2024	2025	Material Variations
		Actual	Actual	Actual	Actual	
POPULATION						
Expenses per head of municipal population		\$4,165.09	\$4,551.98	\$4,594.46	\$5,483.12	Operation costs are continuing to increase while municipal population is remaining stable. Council is actively reviewing service levels while trying to maintain community expectations.
Infrastructure per head of municipal population		\$21,461.32	\$26,370.86	\$32,406.64	\$34,456.26	Council has been successful in obtaining grants to address infrastructure such as funding for the Hopetoun Swimming Pool Project, Hopetoun Recreation Reserve Netball Lights while municipal population has remained stable.
Value of infrastructure / Municipal population						
Population density per length of road		1.34	1.33	1.32	1.31	
Municipal population / Kilometres of local roads						
OWN-SOURCE REVENUE						
Own-source revenue per head of municipal population		\$2,232.13	\$2,224.55	\$2,590.55	\$2,689.45	Council's own source revenue is limited due to the services that Council can afford to provide. The municipal population has remained stable.
Own-source revenue / Municipal population						
RECURRENT GRANTS						
Recurrent grants per head of municipal population		\$1,864.21	\$1,937.37	\$687.28	\$2,207.14	Council received early payment of 50% of the 2025/26 Federal Assistance Grant from the Victorian Grants Commission. This was paid in late June and has resulted in a significant increase in the recurrent grants while municipal population has remained stable.
Recurrent grants / Municipal population						
DISADVANTAGE						
Relative Socio-Economic Disadvantage		1	2	2	2	
Index of Relative Socio-Economic Disadvantage by decile						
WORKFORCE TURNOVER						
Percentage of staff turnover		18.49%	14.75%	23%	14.73%	The significant variance in our staff turnover is primarily due to the transfer of Maternal Child Health Services to West Wimmera Health Services, as well as the ongoing transfer of Kindergarten Centres to 'Emerge'.
Number of permanent staff resignations and terminations / Average number of permanent staff for the financial year x 100						Over the past 12 months, we have seen the exit of services in Hopetoun, Beulah, and Murtoa. Additionally, Warracknabeal, Rupanyup, and Minyip are scheduled to transfer during the 2025-2026 financial year. These transitions have substantially impacted our turnover rates.

SECTION FIVE: Notes to the accounts

For the year ended 30 June 2025

5.1. Basis of preparation

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

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

The performance statement presents the actual results for the current year and the previous three years, along with the current year's target, if mandated by the Local Government (Planning and Reporting) Regulations 2020. Additionally, for the prescribed financial performance indicators and measures, the performance statement includes the target budget for the current year and the results forecast for the period 2025-26 to 2028-29 by the council's financial plan.

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

KEY TERM	DEFINITION
<i>Aboriginal children</i>	means a child who is an Aboriginal person
<i>Aboriginal person</i>	has the same meaning as in the Aboriginal Heritage Act 2006
<i>adjusted underlying revenue</i>	means total income other than: • non-recurrent grants used to fund capital expenditure; and • non-monetary asset contributions; and • contributions to fund capital expenditure from sources other than those referred to above
<i>adjusted underlying surplus (or deficit)</i>	means adjusted underlying revenue less total expenditure
<i>annual report</i>	means an annual report prepared by a council under section 98 of the Act
<i>asset renewal expenditure</i>	means expenditure on an existing asset or on replacing an existing asset that returns the service capability of the asset to its original capability
<i>asset upgrade expenditure</i>	means expenditure that— (a) enhances an existing asset to provide a higher level of service; or (b) extends the life of the asset beyond its original life
<i>critical non-compliance outcome notification</i>	means a notification received by council under section 19N(3) or (4) of the Food Act 1984 , or advice given to council by an authorized officer under that Act, of a deficiency that poses an immediate serious threat to public health
<i>current assets</i>	has the same meaning as in the Australian Accounting Standards
<i>current liabilities</i>	has the same meaning as in the Australian Accounting Standards
<i>food premises</i>	has the same meaning as in the Food Act 1984
<i>intervention level</i>	means the level set for the condition of a road beyond which a council will not allow the road to deteriorate and will need to intervene
<i>local road</i>	means a sealed or unsealed road for which the council is the responsible road authority under the Road Management Act 2004
<i>major non-compliance outcome notification</i>	means a notification received by a council under section 19N(3) or (4) of the Food Act 1984, or advice given to council by an authorized officer under that Act, of a deficiency that does not pose an immediate serious threat to public health but may do so if no remedial action is taken
<i>MCH</i>	means the Maternal and Child Health Service provided by a council to support the health and development of children within the municipality from birth until school age
<i>non-current liabilities</i>	means all liabilities other than current liabilities
<i>own-source revenue</i>	means adjusted underlying revenue other than revenue that is not under the control of council (including government grants)
<i>population</i>	means the resident population estimated by council
<i>rate revenue</i>	means revenue from general rates, municipal charges, service rates and service charges
<i>relative socio-economic disadvantage</i>	in relation to a municipal district, means the relative socio-economic disadvantage, expressed as a decile for the relevant financial year, of the area in which the municipal district is located according to the Index of Relative Socio-Economic Disadvantage of SEIFA
<i>restricted cash</i>	means cash, cash equivalents and financial assets, within the meaning of the Australian Accounting Standards, not available for use other than for a purpose for which it is restricted, and includes cash to be used to fund capital works expenditure from the previous financial year
<i>SEIFA</i>	means the Socio-Economic Indexes for Areas published from time to time by the Australian Bureau of Statistics on its Internet site
<i>unrestricted cash</i>	means all cash and cash equivalents other than restricted cash

5.3. Other Matters

Overview of 2025

During the 2024/25 financial year, Council made the strategic decision to transition out of Early Years Services in Hopetoun and Beulah, with Emerge Early Learning Services (Emerge) taking over the operations in February 2025. Additionally, Emerge is actively undertaking efforts to re-open the Childcare service following its closure in April 2024, which occurred due to Uniting Vic Tas experiencing staffing challenges that impacted service provision.

In December 2024, Murtoa Kindergarten closed, and the Early Learning Victoria Bani Walup kindergarten and childcare centre, operated by the State Government, opened in January 2025.

The Council has resolved to transition the remaining three Kindergartens—Warracknabeal, Rupanyup, and Minyip—to Emerge by the end of 2025.

In April 2025, Council also ceased providing Maternal Child Health and Immunisation Services, with West Wimmera Health Service taking over the operation of this service.

Council opened the Rupanyup Community library precinct in January 2025, promoting the opportunity to further expand the self-serve library model, with an aim of increasing membership numbers.

The Council observed a one-point decrease in community satisfaction results. The Council acknowledges the complexities involved in maintaining financial sustainability while delivering services, as well as the influence these factors have on community expectations and satisfaction.

Entering the 2025/26 financial year, Council will experience a decrease in operating recurrent grants as a result of discontinuing the provision of maternal child health and early years services.

Council anticipates sustained high staff turnover, particularly with the transition out of early years services in 2025/26 and several forthcoming staff retirements. Given an ageing workforce, the pattern of retirements is expected to persist over the next few years.

Additionally, the increasing cost of service delivery, without corresponding increases in funding, remains a significant challenge for Council and is likely to continue into the foreseeable future.

PART 2:
OUR YEAR IN REVIEW

KEY HIGHLIGHTS



Council's Key Advocacy and Engagement Sessions

The 2024/25 financial year has been a year of advocacy and raising awareness around matters of importance to our Community.

Celebrated Murtoa Early Learning Centre Opening

We celebrated the opening of the Early Learning Victoria Bani Walup Childcare and Kindergarten centre in Murtoa. This centre was one of the first 50 early years centres opened by the State Government, and the first in rural Victoria. Council is extremely proud of its advocacy efforts, partnering with community to achieve a wonderful outcome for the families within the southern end of our Shire.

Meetings with Members of Parliament

Keeping crucial issues in mind, the Councillors have been busy throughout the year with advocacy meetings held with our Federal and State Members of Parliament, including, Jacinta Ermacora MP, Jade Benham MP, Emma Kealy MP and Anne Webster MP.

Councillors primary advocacy and conversations have concentrated on the shortage of childcare and housing, the significance of rural health services for our communities, and the vital role they play in community health delivery.

Coffee with a Councillor Sessions

Our Coffee with a Councillor sessions in February and March 2025 saw strong attendance from across the Shire. Main topics included roads, footpaths, town upkeep, tree policies, emergency evacuation, speed limits, signage, progress updates, community meetings, and recycling information.

Position Statement on Mining, Renewable Energy and Transmission Lines

In response to increasing regional tensions, the Councillors proactively adopted their Position Statement on Mining, Renewable Energy, and Transmission Lines on 29 January 2025. This position statement has received positive feedback from both the local community and external stakeholders. Advocacy regarding these significant state projects remains a central focus as the Shire navigates ongoing changes.

On Wednesday, 11 June 2025, Minister D'Ambrosio—Minister for Climate Action, Minister for Energy and Resources, and Minister for the State Electricity Commission—visited Yarriambiack Shire Councillors. This visit followed an earlier delegation meeting with Minister D'Ambrosio and Minister Kilkeny at Parliament House on 13 May 2025. Minister D'Ambrosio was accompanied by the Chief Executive Officer of VicGrid, the Chief Executive Officer of Resources Victoria and Jacinta Ermacora, Member of the Legislative Council for Western Victoria.

The closed meeting provided an opportunity for Councillors to further discuss the recently released Draft Victorian Transmission Plan, mining issues, and the community division affecting not only our local government area but the broader region. The Councillors remain committed to their roles and responsibilities and continue to advocate effectively on behalf of the community.

Childcare Advocacy

On Tuesday 29 October, in conjunction with Hindmarsh Shire, Emerge Early Years Services and Wimmera Southern Mallee By Five, we welcomed Dr Anne Webster MP, Shadow Assistant Minister for Regional Health and Angie Bell MP, Shadow Minister for Early Childhood Education to our Shire.

We discussed the lack of childcare and the impact it has on our communities from a social health, wellbeing, economic and financial perspective.

We strongly advocated for:

- Block funding for rural childcare providers;
- Integrated long daycare, with sessional kindergarten on school sites;
- Incentives for early childhood professionals to live and work in rural Victoria; and
- Affordable housing to recruit, attract and retain early childhood professionals in our communities.

As a Council, we urged both sides of Government to address the disparities and lack of access to childcare in our rural communities.

Every family and child deserve access to high quality early childhood education and care – its non-negotiable.

Federal Election Promise

On the 13 March 2025 we welcomed Dr Anne Webster, Member for Mallee's announcement of a Dutton-Littleproud Coalition Government election promise of \$1.392 million to rebuild the Beulah Supermarket. We congratulate the community on their advocacy, however the promise did not come to fruition with the return of the Labor Government.

Emergency Services and Volunteer Fund

The introduction of the Emergency Services and Volunteers Fund (ESVF) has resulted in significant challenges for our community and Council. Following the February announcement of the ESVF, our CEO provided a detailed report to Council on 26 February explaining its tax implications, particularly the transition from the Fire Services Property Levy to the ESVF. The Council subsequently resolved to advocate to the State Government regarding both the ESVF and our involvement in its collection.

Council actively participated in Rural Councils Victoria's efforts by supplying requested information about the ESVF's impact and joining their advocacy campaign addressing this taxation issue. Correspondence was sent to the Minister for Local Government, the Treasurer, and the Minister for Emergency Services to clearly communicate our concerns regarding the tax.

While Council acknowledges the State Government's decision to defer the tax increase for primary producers in 2025/26, the ongoing implications remain a priority. It is especially concerning that rural volunteers and service providers—who play a critical role in supporting their communities—may be disproportionately affected by this tax measure.

Wimmera Southern Mallee By Five

On 21 May, the Mayor issued a media release expressing our deep disappointment that By Five was not allocated funding in the State Government's budget.

Wimmera Southern Mallee children were 40% more likely to be developmentally vulnerable and experience higher rates of preventable hospitalisations than the state average. The recent Australian Early Development Census results show a significant drop in developmental vulnerability across the Wimmera Southern Mallee, bucking the trend seen across Victoria and beyond. We equate this to the outstanding work of By Five.

By Five has implemented a tertiary paediatrics service supporting over 500 rural and remote children in our region with essential paediatric services, reducing paediatric wait times by 75%.



Yarriambiack Shire staff, Hindmarsh Shire staff, Emerge Early Years Services staff and Wimmera Southern Mallee By Five staff, welcomed Dr Anne Webster MP, and Angie Bell MP.

They have created a rural-focused Early Childhood Education and Care model, enabling the partnership with Emerge Early Years Services to reopen childcare in Hopetoun.

They have proposed an innovative service model that ensures high-quality antenatal care close to home.

They have coordinated speech therapy, occupational therapy, and psychological services for remote children and education staff in our region.

By Five and its dedicated team are committed to exploring options to keep serving the community and continue their initiatives.

We stand with the By Five team and will continue to fight and advocate for funding to continue their work improving outcomes for our young people.



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

The following statement reviews the year's progress on initiatives identified in the 2024/25 budget.

Service Area	Initiatives	Status
COUNCIL PLAN 2021-2025: STRATEGIC OBJECTIVE ONE: A VIBRANT AND DIVERSIFIED ECONOMY		
Community and Economic Development	Planning scheme amendments, structure plan reviews and associated costs	
	Demolition of derelict buildings	
COUNCIL PLAN 2021-2025: STRATEGIC OBJECTIVE TWO: A HEALTHY AND INCLUSIVE COMMUNITY		
Housing	Building Upgrades at Woomelang Units	
COUNCIL PLAN 2021-2025: STRATEGIC OBJECTIVE THREE: A ROBUST AND THRIVING ENVIRONMENT		
Active Recreation	Demolition of Buildings	
Waste Management and Environment	Illegal dumping clean up	
	Green Waste Mulching	
	Tree Management	
	Education Campaign	



COMPLETED



IN PROGRESS



ONGOING

Building

Compliance with the Building Regulations has been a focus during 2024/25 and is an area that will continue to grow. One matter proceeded to the Magistrates Court where the Magistrate made orders requiring the Respondents to evacuate and remove the Buildings from the Site. Council through its Municipal Building Surveyor will continue to pursue property owners to ensure their building works comply with the relevant laws.

A total of 133 building permits were issued in the Municipality during 2024/25, with Council issuing 26 of these permits. A total of \$37.265 million of building works was approved within the Shire.

Community Houses

Works have commenced on Stage 2 of the construction of Council's affordable housing project. The Stage 2 houses are being constructed in Rupanyup, Warracknabeal, and Hopetoun by JG King Homes.

The Rupanyup and Warracknabeal houses have been completed with works for the driveways and landscaping now being undertaken. The house in Hopetoun has been delayed due to a water main that has needed to be extended. The house should start construction in August 2025.

Waste and Recycling

Council's kerbside collection collected 1,810 tonnes of general waste, 333 tonnes of mixed recycling, and 58 tonnes of glass.

In 2024/25 a cubic metre of green waste became free for residents all year, replacing free green waste weeks. In early 2025 Council commenced receiving E-waste at no charge.

In February 2025 a new mobile recycling service commenced in Beulah, Yaaapeet, Patchewollock and

Speed, and then expanded to include Brim, Minyip and Rupanyup in June 2025. The "Little Yellow Wagon" recycling trailer aims to provide an easy and convenient way for residents to recycle or safely dispose of household problem wastes including gas bottles, fire extinguishers, paint, batteries, oils, fluoro lights, smoke detectors and electronic waste (E-waste).



Little Yellow Wagon

Environment and Sustainability

Council commenced implementation of the Master Environment Strategy (MES). A consultant was engaged to commence the review and rewrite of Council's Tree Management Policy. Work also commenced on preparing a strategy for the Shire's towns to guide future plantings, which considers species selection and tree placement to maximise the value of plantings and avoid adverse effects.

Council continues to receive enquiries relating to Queensland Fruit Fly across the Shire. In March 2025 Council hosted 3 sessions with gardening expert, Rob Pelletier from Heritage Fruit Trees, to help home gardeners to manage the fruit fly problem and develop a whole community approach. While the sessions were held over the Labour Day long weekend, the sessions were well attended.



Planning

Works have continued on a number of amendments to the Yarriambiack Planning Scheme with consultants engaged to speed up the preparation of documents for flooding controls and mapping, and for changes to zoning controls for Agricultural Museums.

The Regional Planning Hub has assisted in preparing an amendment that implements the Planning Scheme review that occurred in 2023. The Regional Planning Hub has also commenced the preparation of structure plans for Hopetoun, Warracknabeal and Murtoa. These structure plans will guide future development locations and assist Council in meeting the housing quota required by the State Government.

The number of planning permit applications received has dropped slightly to 48 (from 60). While the number of permits has dropped, the estimated value of development for the permits issued increased to \$16M, up from \$8M in 2023/24. The increase in the value of development includes the Donald Mineral Sands proposed accommodation for workers in Minyip (\$6M), residential dwellings for Rural Northwest Health in Hopetoun (\$1.6), Subdivision and 4 dwellings in Minyip (\$1.4M) and a three-dwelling development in Warracknabeal (\$1.1M).

2024/25 PLANNING PERMIT TYPES:

Type	Total
Subdivision of land	10
Multi-dwelling	5
Single dwelling	4
Alterations to a building structure or dwelling	4
One or more new buildings	22
Extension to an existing dwelling or structure associated with a dwelling	1

Type	Total
Change or extension of use	10
Other buildings and works	2
Waiving of parking requirements	1
Native vegetation removal	1
Liquor license	1
Other	1
Total	62

COMMUNITY STRENGTHENING & ENGAGEMENT



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

The following statement reviews the year's progress on initiatives identified in the 2024/25 budget.

Service Area	Initiatives	Status
COUNCIL PLAN 2021-2025: STRATEGIC OBJECTIVE ONE: A VIBRANT AND DIVERSIFIED ECONOMY		
Community and Economic Development	Warracknabeal Courthouse and Hopetoun Powerhouse initiatives	✓ <i>Warracknabeal Courthouse opening scheduled for November 2025.</i>
	Progress Association Annual Contributions	✓
	SHARE Grants	✓
	Events & Community engagement initiatives	Q
	Economic Development initiatives	Q
Public Halls	Annual Contribution	✓
Tourism and Area Promotion	Visitor Economy Partnership initiatives	Q
	Digital brochure content updates	Q
COUNCIL PLAN 2021-2025: STRATEGIC OBJECTIVE TWO: A HEALTHY AND INCLUSIVE COMMUNITY		
Library Services	Engagement Van initiatives	✓
	Library services venue contributions	✓



COMPLETED



IN PROGRESS



ONGOING

Tourism & Events

Council continues to strengthen local tourism by working in close partnership with Grampians Wimmera Mallee Tourism, our Regional Tourism Organisation. This collaboration supports access to state-level marketing and funding opportunities, while helping grow and develop our local visitor economy. While our regional partner focuses on pre-arrival marketing, Council leads post-arrival initiatives to enhance visitor experiences on the ground.

To encourage longer stays and increased visitor spend, Council is developing themed online touring itineraries on the Discover Yarriambiack website, offering ready-made experiences across the Shire.



Rupanyup Silo

Tourism development is also guided by the Yarriambiack Tourism Advisory Committee, which supports Council in delivering strategic direction and community-informed outcomes for tourism growth.

A highlight of the year was the Seymour Heritage Rail Visit in October 2024, which brought visitors to Murtoa's Big Weekend and up to Beulah for a long lunch event, showcasing local hospitality and heritage.

Media & Communications

Council's Media & Communications function plays a key role in meeting legislative obligations under the Local Government Act to ensure meaningful and transparent community engagement. The team keeps residents informed through a variety of channels, including the weekly Yarri Yarns newsletter, which shares timely updates and stories from across the Shire.

Council's social media platforms are actively managed to provide real-time updates, while press releases and radio scripts are developed to communicate important information as it happens. The team also partners with local newspapers and community newsletters to ensure messaging reaches all corners of the Shire.

In addition to their communications role, the team also captures photography across the Shire—preserving important moments and creating a growing collection of stunning imagery used to promote Yarriambiack through tourism campaigns and marketing materials.

With 51 editions of Yarri Yarns sent out to our subscribers, community members were able to get the latest news on Council services, Grader Team updates, Have Your Say opportunities, Jobs with Council, and community events. Alongside social media, Yarri Yarns is a vital part in Council's communication with our community.

Libraries

Yarriambiack Libraries continue to provide inclusive, community-driven spaces that offer far more than just books. With two main library branches in Warracknabeal and Rupanyup, six satellite branches in Murtoa, Minyip, Beulah, Hopetoun, Woomelang, and Patchewollock, along with four additional locker and drop-off locations in Brim, Yaapeet, Lascelles, and Speed, the service is accessible across the Shire.

The former Words on Wheels Van—now Council's Engagement Van—plays a vital role in extending library services directly into rural communities, visiting on a fortnightly schedule to deliver programs and connect residents with library resources.

Yarriambiack Libraries support early childhood literacy, lifelong learning, and social wellbeing. They offer valuable spaces for remote work, study, and community connection—particularly for the elderly. A vibrant calendar of events includes story time, school holiday and after-school activities, and social programs such as chair yoga, puzzle time, and book clubs, which offer a relaxed and engaging way for community members to connect through shared reading.

From learning about the importance of brushing your teeth, to going on adventures with Truck Cat, Storytime at Yarriambiack Libraries proved such a hit with our community that it is now a permanent feature in our Engagement Van service.

The vital funding from State Government continues to allow Yarriambiack Libraries the ability to deliver the services we do. The Premier's Reading Challenge brings in funding for books for our younger members, and our School Holiday programs make learning fun. STEM programs with robots and science experiments were offered to our youth patrons, while chair yoga and book clubs continue to grow in our older members.

To improve accessibility, both Warracknabeal and Rupanyup libraries now offer self-service access,



Rupanyup Dunmunkle Community Library & Council's Engagement Van



Storytime

enabling patrons to use the facilities outside of staffed hours, including on weekends.

Customer Service

The Customer Service team plays a central role in Council operations, offering responsive, compassionate and professional support to both the community and internal departments. Customer Service staff are often the first point of contact for residents—providing a fresh face and a listening ear, offering comforting words, and delivering helpful assistance that positively shapes community perceptions and enhances Council’s reputation.

Each year, the team manages thousands of phone calls, emails, and in-person enquiries, guiding residents with professionalism and care. Behind the scenes, they provide centralised administrative support including printing, stationery ordering, mail processing, hospitality and other vital functions that help Council teams deliver their services efficiently.

Customer Service team work diligently to triage requests to the appropriate internal and external departments, using the Customer Request Management System for internal enquiries, ensuring clear communication and follow-through. They also process animal registrations, assist the Local Laws team with reminders and infringements, and help ensure compliance in a respectful and approachable manner.

As a registered VicRoads Agency, the Customer Service team delivers key licensing and registration services such as vehicle transfers, machinery packs, logbooks, learner permit tests, and more—offering convenience and accessibility to the local community.

Halls & Heritage Buildings

Council is committed to the preservation and activation of heritage buildings and community halls across the Shire, recognising their cultural, historical, and social value. Council owns five community halls, each managed by dedicated volunteer Committees of Management, whose ongoing efforts ensure these important spaces remain active and accessible.

Across the Shire, a total of 16 halls—some Council-owned and others located on Crown Land—are operated by local committees. To support their work, Council provides an annual financial contribution to help cover insurance costs and reduce the burden on volunteer groups.

Council also manages eight heritage buildings, which serve a variety of community purposes—from housing local museums that celebrate Yarriambiack’s rich history, to supporting small business and community meetings. Several buildings are leased through VicTrack, enabling continued use of former railway buildings as valued community spaces.

These facilities remain vital gathering points that honour the past while supporting the present-day needs of our communities, with some spaces also made available for community businesses and enterprises.



[Hopetoun Memorial Hall](#)



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

The following statement reviews the year's progress on initiatives identified in the 2024/25 budget.

Service Area	Initiatives	Status
COUNCIL PLAN 2021-2025: STRATEGIC OBJECTIVE FOUR: A COUNCIL WHO SERVES ITS COMMUNITY		
Councillors, Chief Executive and Executive Team	Councillor Training and Development (Mandatory)	✓
	Council Plan Development	✓
	Staff Training and Development	✓



COMPLETED



IN PROGRESS



ONGOING

Staff Changes

During the financial year, 35 staff members departed from Council, and we welcomed 22 new team members. Notably, the departures included the transfer of Council's Maternal and Child Health staff to West Wimmera Health Services, as well as the transition of Hopetoun/Beulah and Murtoa Kindergarten staff to Emerge Early Years Services.

Council extends its sincere thanks to all outgoing staff for their dedication and valuable contributions over the years.

In the 2024/25 financial year, Council was also delighted to celebrate the arrival of six new babies, as staff members joyfully expanded their families.

Professional Development

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

Professional Development – Early Years Team

We're proud to support the ongoing professional development within our Early Years department. Currently, two of our staff members are working towards their Certificate III in Early Childhood Education and Care, one is studying for a Graduate Diploma, and another is pursuing their Bachelor degree in the field.

A special congratulations goes to Stephanie Powell and Hanna Morcom, who have recently completed their Certificate III in Early Childhood Education and Care. This is a fantastic achievement, and we commend them both for their hard work and dedication to early childhood education.

Well done, Stephanie and Hanna!

Work Experience and Placements

We are proud to support local youth by providing work experience and placement opportunities across various sectors within our Shire. As part of this commitment, we participated in information sessions with key stakeholders—including Warracknabeal Secondary College, Federation University, and Wimmera Southern Mallee LLEN—to discuss career pathways in Local Government. Additionally, we attended the Wimmera Victorian Careers Expo at Longerenong, where we engaged with students to explore and inspire their future career aspirations.

During the 2024/25 financial year, we proudly hosted 20 work experience/work placement students across a diverse range of departments. Placement opportunities were provided in areas such as Kindergartens, Outdoor Works, and various office-based roles including Building and Planning, and Information Technology. These placements offered students valuable hands-on experience and insights into career pathways across our organisation.

Employment Opportunity Programs

Each year, LGPro (Local Government Professionals, Victoria) offers a range of employment and professional development programs designed to build capability, support career progression, and strengthen the local government workforce across the state. These programs cater to individuals at various stages of their local government careers and provide valuable opportunities for skill development and networking.

Yarriambiack Shire Council is proud to support the growth and development of its employees by offering access to the following LGPro programs:

- Emerging Leaders
- Introduction to Local Government
- Ignite
- Mentoring
- Executive Leadership

In the 2024/25 financial year we had 12 employees complete the Introduction to Local Government.

These programs provide a good understanding of Local Government and provide pathways and opportunities to roles in the sector.

Internal Events

The All Staff Professional Development Day was held on 25 July 2024 and attended by all Departments across the Shire. The day began with a presentation from the Chief Executive Officer, followed by Good Governance Training facilitated by Kate Oliver from Maddocks. The day concluded with a Female Health Session led by Amanda Wilson from Lister House Medical Clinic and a Male Health Session led by Craig Millard, Prostate Cancer Nurse at Mildura Base Hospital.

Good Governance training is conducted for all staff every two years. The 2024 Good Governance Training, facilitated by Kate Oliver from Maddocks during the All-Staff Development Day, covered the following topics:

- Roles and Responsibilities
- Records and Privacy
- Fraud and Corruption Risks
- Public Interest Disclosures
- Conflict of Interest
- Officer Conduct Expectations
- Overview of Record Keeping and Privacy Obligations

The 2024 Council Christmas Party was held on Friday, 20 December, at the Brim Community Centre. The event was catered by the Brim Lions Club, with entertainment provided by Darryn Wardle and Geoff Woodward, both originally from Brim, adding a local touch to the celebration.

People Matters Survey

The People Matters Survey provided a safe and anonymous platform for our team members to share their views and experiences. The survey was open from 28 April 2025 to 16 May 2025, and we are pleased to report an 83% participation rate. While this reflects a slight decrease from the 88% uptake in 2023, it still represents a strong engagement level.

High participation is essential, as it enhances the quality of the insights we gain, helping us to better understand and improve our organisational culture.

Gender Equality Action Plan (GEAP) and Workforce Plan Outcomes – results at the end of 30 June 2025:

- 97% of the planned actions have been successfully completed.
- 3% of actions are currently being worked on? and will be carried forward into the next 4-year strategic plan.

This strong performance reflects our ongoing commitment to fostering a more inclusive, equitable, and future-focused workplace. The progress made underscores our dedication to long-term cultural change and sustained workforce transformation.

Policies and Procedures

We provide quarterly reports to Council on the progress of updating and reviewing our policies, procedures and associated documents. Below highlights the documents adopted/endorsed over the course of the financial year.

19 Staff Policies & Plans | 23 Council Policies | 14 Plans & Strategies | 11 Reports

HR Events and Initiatives

Over the past year, Council has actively participated in a range of events and initiatives that reflect its commitment to workforce development, stakeholder engagement, and advocacy. Highlights include guest speaking roles at the *Wisdom for Hire* event, where Bernardine Schilling, Chief People & Culture Officer and Robert Corner, Town Maintenance/Plant Operator shared insights on Transition to Retirement, mentoring and the valuable qualities older employees can provide - passing of knowledge, skills and work ethic to young people. Council also contributed to shaping future workforce pathways through attendance at the



Robert Corner speaking at *Wisdom for Hire*
27 March 2025 at Horsham Town Hall

School-Industry Round Table focused on construction and energy sectors. Topics focused on, enhancing opportunities for young people in these industries, educating students on diverse career pathways and strengthening collaboration between schools and different organisations.

On 4 December 2025, the Chief People & Culture Officer addressed regional business leaders at the Wimmera Southern Mallee Business Connect Event held at Federation University in Horsham, discussing recent workforce trends and staffing and recruitment strategies for 2025. Council's presence at the Western Victorian Careers Expo in Longerenong further reinforced its dedication to promoting local career opportunities, particularly in Early Years and Outdoor Works.

In addition, Council proudly supported International Women's Day. This year, the event featured guest speakers and centred on advocating for equitable healthcare outcomes across the Wimmera region. Throughout the year, Council also actively promoted key awareness campaigns, including, but not limited to Privacy Awareness Week, R U OK? Day, Men's Health Week, and the 16 Days of Activism Against Gender-Based Violence. These initiatives highlight Council's ongoing commitment to community wellbeing, inclusion, and advocacy.

Governance

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

As of 30 June 2025 there were 86 buildings/locations on the Leases and Licences Register.

Statistics: 89% leases and licences completed, 8% still to be actioned, and 3% in progress.

Additionally, over the past 12 months, we have diligently evaluated our compliance by thoroughly completing checklists related to VAGO Recommendations from pre-existing reports, as well as the Local Government Act 2020 and its supporting regulations. This rigorous assessment process has enabled us to ensure that we are meeting all necessary standards and maintaining the highest level of governance.

On Wednesday 25 June 2024, the Local Government Amendment (Governance and Integrity) Act 2024 (the Amendment Act) was given Royal Assent. The Amendment Act includes reforms to strengthen Council leadership, capability and Councillor conduct, improve early intervention and effective dispute resolution and strengthen oversight mechanisms. The Amendment Act introduced several modifications to the Local Government Act 2020, with some changes becoming effective on 26 June 2024 and others on 26 October 2024. On 26 October 2024, the Local Government (Governance and Integrity) Amendment Regulations 2024 (Amending Regulations) came into effect which amended the Local Government (Governance and Integrity) Regulations 2020 to implement these reforms.

The Amending Regulations:

- Update the subjects to be addressed in Councillor induction training.
- Prescribe the subjects which must be addressed in the mandatory Councillor induction training, Mayoral training and annual Councillor professional development.
- Set the date by which the Councillor professional development training must be completed annually by Councillors.
- Replace the current Standards of Conduct for Councillors with the mandatory new Model Code of Conduct.
- Prescribe the new Internal Resolution Procedure to be implemented by Councils for dealing with

alleged breaches of the Model Code of Conduct.

- Make other minor and technical amendments to the regulations to support these reforms (e.g. require an application specify any steps taken by the Council to resolve the matter, and if the Council did not take any steps, the reason why the Council did not do so).

Training and Development

We are pleased to announce that we have achieved 100% completion of our scheduled occupational health and safety training. Additionally, we have accomplished 90% of our planned professional development and compliance training for the financial year 2024/25. We remain committed to enhancing the competencies of our workforce and take pride in being a learning organisation. By continuously investing in our people, we not only benefit our Shire but also ensure that their skills are transferable and valuable within the broader community.

Training and development in the 2024/25 financial year included, but were not limited to, the following initiatives:

GOOD GOVERNANCE TRAINING	ASSET VALUATION WORKSHOP	BUSINESS CONTINUITY PLAN TRAINING
CORE - Conversations on LGBTIQA and Inclusive Language	Environmental Health Officer Enforcement and Prosecutions Training	Marate Training Combined with Effective Communication
Governance in Action	Lessons in Disaster Training	LGPro – Unlocking Long-term Grant Funding, Engaging others through change without Burning Out and Psychological Health Regulations
IBAC Training	Maddocks Webinars and Training	Municipal Fire Prevention Officer Course B
Navigating Flexible Work Arrangements	Phriendly Phishing	LGPro - Psychological Health Regulations Training
Risk Fundamentals	Skilled Minute Taking Course	Style Guide Training
Superannuation Presentation by Vision Super	Workplace Mental Health Seminar	TLIILIC3017 License to Drive Heavy Combination Vehicle
TLI31216 Heavy Rigid Truck Course - 1 Day Course	2025 Rural and Regional Planning Conference	LGPro - Introduction to Local Government Training
CPCCWHS1001 Prepare to Work Safely in the Construction Industry	Refresher OHS Training Course	Delegations and Authorisations Training - Maddocks
HLTAID012 Provide First Aid in an education and care setting	Asbestos Awareness Training	HLTAID001 CPR Training (Cardiopulmonary Resuscitation)
RIIMPO321F Conduct Civil Construction Wheeled Front End Loader	Procurement Policy Updates and Refresher	

Council Election 2024

The Council Election took place in October 2024, following extensive review and preparation to ensure that Council's processes and documentation met all legislative and compliance requirements. The election resulted in the return of five Councillors and the introduction of one new Councillor. To support the new Council term, the Councillors participated in an intensive Induction Program.

Significant internal work and preparation was undertaken during the Election Period. We are proud of the extensive efforts that occur behind the scenes in relation to the Local Election, which contributed to its success and smooth execution.

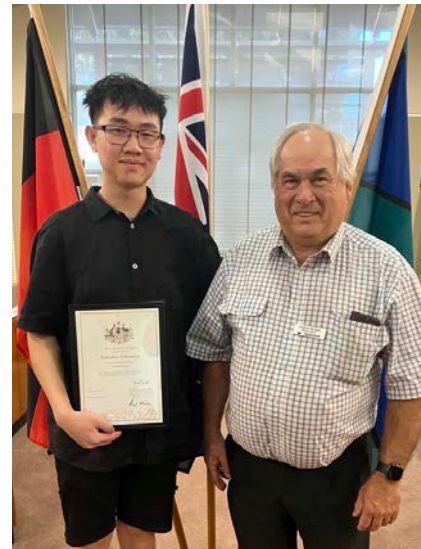
The Local Election was uncontested due to an equal number of candidates as vacancies. Additionally, there was a change in the Ward structure in 2024, reducing the number of Councillors from seven to six. Each of the three wards—Warracknabeal, Hopetoun, and Dunmunkle—is now represented by two Councillors.

Citizenship Ceremonies

In the 2024/25 financial year, Council conducted 4 Citizenship Ceremonies, 3 were held at the Yarriambiack Shire Council Offices and one was held in Patchewollock. Mayor Kylie Zanker or Deputy Mayor Andrew McLean were the Presiding Officers. Over the course of the year we welcomed 6 new Australian Citizens from the Philippines, United Kingdom, New Zealand, Germany and Thailand.



Paula Connell originally from New Zealand pictured with Mayor, Kylie Zanker on 29 January 2025.



Narate Kamkhuntod originally from Thailand, pictured with Deputy Mayor, Andrew McLean 23 April 2025.

INFRASTRUCTURE & WORKS



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

The following statement reviews the year's progress on initiatives identified in the 2024/25 budget.

Service Area	Initiatives	Status
COUNCIL PLAN 2021-2025: STRATEGIC OBJECTIVE THREE: A ROBUST AND THRIVING ENVIRONMENT		
Waste Management and Environment	Roadside Spraying	✓
COUNCIL PLAN 2021-2025: STRATEGIC OBJECTIVE FOUR: A COUNCIL WHO SERVES ITS COMMUNITY		
Director, Contracts, Design and Asset Management	Assetic Predictor and Dashboards	✓



COMPLETED



IN PROGRESS



ONGOING

Our team has continued to have an ambitious capital works and maintenance program into the 2024/25 financial year.

Major Capital Works Projects

Infrastructure and Works oversees the delivery of the Capital Works Program for roads and related infrastructure, as well as community building projects, parks and gardens, and town maintenance. Our responsibilities also include design services, plant and equipment maintenance and management, ensuring compliance with the National Heavy Vehicle Regulator, and issuing Infrastructure Permits. In 2024/25, our team continues to deliver a substantial program of capital works and maintenance projects.

Major Capital Works Projects. We have worked hard to complete the following roads and associated infrastructure projects during the year:

CONSTRUCTION PROGRAM – Over 3kms of road reconstruction works were completed by Council's in-house operations team and included upgrading the Hopetoun Yaapect Road, Banyena Pimpinio Road, and Degenhardt Street Murtoa.

RESHEET PROGRAM – Over 30kms of gravel road resheets, completed by Council's in-house operations team. All roads were reformed and had a new gravel layer installed creating all weather surfaces.

This included sections of:

McGrath Road	Greenhills Road	Millers Road
Morgans Road	P Hotker Road	Burru-Lawler Road
3lk Road	Cannum 5 Chain Road	Boolite Donald Road
Walders Road	Mount Pleasant Road	Areegra Exchange
Batchica West Road	Quicks Road	Phelans Road
Yaapect South Road	Turriff West Road	Hopetoun West Road
Hollands Road	Maroskis Road	Wardles West Road

RESEAL PROGRAM – 5.7km reseal program included over \$300,000 worth of work across 8 projects. Some of the projects included: Aubrey Road, Rupanyup Road, Thomas Road, Sheep Hills Minyip Road, Duncan Street, Strachan Street, Lah East Road and Brim East Road.

FOOTPATHS – 580m of concrete footpaths. Footpaths were constructed in Warracknabeal, Murtoa, Hopetoun, Rupanyup, several quarry dust paths were also constructed throughout the year enhancing connection within our townships.

DRAINAGE PROJECTS – 413m Kerb upgrades. Including new kerb, channel, pavement and road seal in Cromie Street Murtoa and Market Street Minyip. Multiple drainage studies were carried out in Warracknabeal and Rupanyup for future drainage planning and mitigation.

SHOULDER RESHEET PROGRAM - 11.5km of sealed road shoulder resheeting projects were completed throughout the shire including:

Aubrey Road	Rosebery Rainbow Road	Rosebery East Road	Blue Ribbon Road
Antwerp Road	Glenorchy Road	Brim West Road	

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

Scott Street Amenities Block

The Scott Street Amenities upgrade involved a full refurbishment of the existing main street facilities. Works included the removal of urinals and stalls from the men's toilets, and the removal of old stalls from the women's toilets. These were replaced with an accessible and a disabled access toilet in both the men's and women's facilities. The project also included floor levelling and the installation of new tapware and sinks throughout, including in the unisex disabled toilet. New automatic sliding doors now allow Council to lock the main toilet areas at night to help prevent vandalism, while maintaining 24-hour access to the unisex toilet.



Scott Street Amenities Block

Warracknabeal Works Depot Staff Room

The Warracknabeal Depot Staff Room, previously affected by termite damage and in poor condition, had become so uninviting that staff often chose to eat lunch in the work shed instead. The refurbishment transformed the space internally, with new framing, plaster, flooring, and a modern kitchen. A television was also installed to support presentations during depot meetings.



Brim Bowling Club Pergola

Brim Bowling Club Pergola and Window

The Brim Bowling Club pergola was in poor condition. Rather than undertaking a temporary refurbishment, we opted to replace it with a new pergola, ensuring the longevity of the upgrade.

Lascelles St Hopetoun School Crossing

The Lascelles Street Hopetoun school crossing, located on the highway, posed a significant risk to pedestrians. To improve safety, works included the installation of kerb outstands to calm traffic and shorten the crossing distance. Four flashing signs were also installed to increase visibility for approaching drivers, and the speed limit was reduced from 60 km/h to 50 km/h.



Duncan Street Murtoa

Assets and Systems

Council has a diverse range of responsibilities regarding assets, including aerodrome operations, asset management (accounting and modelling), development and delivery of capital works and maintenance programs, condition and scheduled inspections, GIS administration, and building maintenance.

Improving Asset Management Data Collection: The team implemented and established the Asset Vision Asset Management application to capture field data, delivering process improvements and

efficiencies. The asset management system is reconciled against finance systems, and data collection processes are strengthened.

Improving Decision Making: Fully implemented the Ascetic Predictor Modelling software to model Council's renewal gap, maintenance program, and associated expenditure. This project, which commenced in 2023/24, was finalised in 2024/25 and used to inform the 2024/25 and future budgets. Our focus remains on enhancing data capture to provide stronger, evidence-based decision-making.

Funding Opportunities: Council secured funding through Department of Transport and Planning to upgrade the school crossing on Lascelles Street Hopetoun and extend the 50km/hr speed zone by 200m.

Key Strategic Document Review: The Road Management Plan (RMP), Asset Management Strategy (AMS), Asset Life Cycle Policy and Asset Management Policy have all been developed and several adopted. The RMP and AMS are to go out to community consultation in early 2025/26 for adoption before the end of October 2025.

Building and Maintenance: We carry out significant building maintenance works across the Shire. A formal building inspection regime has been created and integrated into the Asset Management system, and to be fully integrated into Asset Vision during the 2025/26 year. Key upgrades of Warracknabeal Depot break room renovation and Technical Office bathroom while also including several community facility upgrades took place, thanks to proactive internal building team.

Emergency Management

Council is responsible for developing and maintaining a Municipal Emergency Management Plan, identifying local risks, and supporting community resilience. We work to reduce hazard impacts through planning, asset maintenance, and enforcement, and coordinate municipal resources to support control agencies during emergencies, including operating relief centres. Councils also lead relief and recovery efforts by providing immediate assistance, restoring services, and supporting long-term community recovery, while collaborating closely with emergency agencies, neighbouring councils, and state and regional bodies.

Key Strategic Document Review: Municipal Emergency Management Plan and Integrated Animal Welfare in Emergencies plan are currently being reviewed, to be endorsed in the 2025/26 year.

EMERGENCIES

- 2024 Storm – crews undertook storm clean-up activities and offered assistance to Murtoa Caravan Park after a tree branch impacted car and caravan
- Municipal Recovery Manager (MRM) assisted multiple residents with hardship payments and accommodation through referral following house fires
- Crews attended a car fire on Werrigar Street to assist with on-site supervision
- Cattle truck roll over in Patchewollock – not in Yarriambiack however issues raised in the media and following VicPol debrief were discussed extensively at the Municipal Emergency Management Planning Committee (MEMPC) meeting
- Grampians and Little Desert Fires – Emergency Relief Centre staff supported Northern Grampians Shire Council in the Stawell Emergency Relief Centre (ERC) over the Christmas period. Further support was offered to Hindmarsh and Horsham when they had established ERCs

TRAINING

- Managing Animal Mortalities in Emergencies – staff attended free course in Rutherglen following the Patchewollock incident
- Crisisworks – Crisisworks mini-training sessions were held in 2 of the 4 Emergency Management Team meetings; more regular training series to come with the migration to Crisisworks 5
- Municipal Recovery Manager (MRM) training – MRMs have registered for free MRM training in Horsham
- Emergency Management Liaison Officer (EMLO), Emergency Relief Centre (ERC), Vulnerable Person Register (VPR) and Recovery mini-series workshops and practical training were offered to all staff at various times across the year – all online and free of charge
- Practical training was provided to staff who attended Emergency Relief Centres over the 2024/25 Fire Danger Period



The Early Years and Transition Services area, are responsible for the delivery of programs associated with families and children, along with connecting with the community.

The following statement reviews the year's progress on initiatives identified in the 2024/25 budget.

Service Area	Initiatives	Status
COUNCIL PLAN 2021-2025: STRATEGIC OBJECTIVE TWO: A HEALTHY AND INCLUSIVE COMMUNITY		
Health and Education	Demolition of the old Murtoa Kindergarten	



COMPLETED



IN PROGRESS



ONGOING

Maternal & Child Health

The Maternal and Child Health (MCH) service remained a valued and highly regarded aspect of Council business, supporting many young children and their families. In 2024, Council explored opportunities to ensure the service continues to evolve, while maintaining a high standard of service delivery. This led to MCH services transitioning from Council to West Wimmera Health Service (WWHS) on 1 April 2025. West Wimmera Health Service is positioned to deliver many additional family support services, such as speech and occupational therapists, social workers and early parenting practitioners, further enhancing the MCH service for our community. With WWHS being a highly reputable organisation, their core business, skills and expertise, places them in better position to support MCH staff and families, now and into the future.

Kindergarten & Early Years

Every child deserves the opportunity for a strong start, with early childhood experiences laying the foundation for lifelong health, well-being, and the influencing of a child's future success. Yarriambiack Shire Council respects children's fundamental right to early childhood education, as recognized by the United Nations Convention on the Rights of the Child (UNCRC). As such, the engagement and dedication of our 19 permanent and 5 casual Early Years staff has enabled the delivery of sessional kindergarten to 110 children across our region in 2025. With all kindergarten services in the municipality demonstrating high quality in practice, meeting the National Quality Standards and ensuring children's health and safety by providing suitable physical environments and implementing effective educational programs.



Hopetoun Kindergarten

During 2025 the Council's ongoing commitment to early years has been evidenced by the development of the revised Kindergarten Infrastructure and Services Plan which provides direction for operational and business decisions regarding planned supports and possible future capital works required to implement the Victorian Government's \$14 billion Best Start, Best Life (BSBL) reforms. Moreover, with regulatory compliance of the early years sector requiring ongoing monitoring, self-assessment, and continuous improvement to ensure that standards are consistently met, Yarriambiack Shire Council has developed a conversant Service Improvement Plan which highlights future direction in workforce development, aligning with Council's Strategic Objective 2- A healthy and inclusive community.

2025 has marked a year of significant leadership change in our Early Years Services across the municipality. Murtoa kindergarten ceased operation under Yarriambiack Shire Council in December 2024, moving to the new early learning and childcare centre site at Murtoa College. The Victorian Government-owned centre is run by Early Learning Victoria, providing long day care, Three-Year-Old Kindergarten and Pre-prep programs, with space for up to 57 local children in the centre each day.

Furthermore, Council's kindergarten licences for Beulah Outreach Preschool and Hopetoun Kindergarten were surrendered on the 7 March, with Emerge Early Years Services (EEYS) commencing as the Approved Provider from 10 March. Emerge is governed by a skills-based Board of Management which places emphasis on clear and transparent governance, excellent financial management and sustainable and innovative strategic planning to deliver accessible, high-class services.

Our remaining kindergarten services have similarly demonstrated key achievements in quality improvement initiatives. Warracknabeal Memorial Kindergarten's building upgrades were completed in time for our 2025 Wattle program to begin at the service, with its official opening by Mayor Kylie Zanker on Friday 21 of March. Under the Best Start Best Life reforms, the introduction of Pre-prep in 2025 also saw Warracknabeal Memorial Kindergarten introduce multi-age groups to accommodate capacity in delivering increased hours via a rotational model and to embed continuity of learning for children within a two-year quality play-based kindergarten program.

Concluding in January 2025, Rupanyup Kindergarten's recently landscaped natural outdoor environment offers numerous benefits for children. It encourages exploration, wonder, and physical development through play-based learning, and supports the development of fine and gross motor skills. This year Rupanyup Kindergarten was also successful in receiving a Building Blocks Inclusion grant to create an inclusive sensory space, with works to take place in term 3 2025. Sensory spaces are a vital component in creating an inclusive and supportive environment where all children can thrive, assisting with emotional regulation, enhanced sensory processing and improved concentration.

Through School Readiness Funding, Minyip Kindergarten is currently focusing on developing capacity to support children's wellbeing, access, inclusion and participation. Shaped by evidence in its success from previous years, Minyip Kindergarten continues to run breakfast club seeking to address the impact disadvantage can have on education outcomes by offering free and healthy food for students. This is a universal program and is available to all students. In 2025 alongside our own pedagogical coaching, Minyip educators will additionally have access to Gowrie coaching, enabling them to build their knowledge on effective self-regulation and positive behaviour support techniques, crucial for fostering positive outcomes in individuals of all ages.



Story time Banksia Room



Warracknabeal Kindergarten

CORPORATE SERVICES



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

The following statement reviews the year's progress on initiatives identified in the 2024/25 budget.

Service Area	Initiatives	Status
COUNCIL PLAN 2021-2025: STRATEGIC OBJECTIVE FOUR: A COUNCIL WHO SERVES ITS COMMUNITY		
Accounting and Finance	Pursual of section 181 rates arrears properties	✓
	Annual Report & Annual Budget	✓
	Local Government Performance Reporting	✓



COMPLETED



IN PROGRESS



ONGOING

Corporate Services

The Corporate Services area is considered the heart of the organisation, that supports the rest of the organisation to function and perform their duties. The areas of responsibility include: finance, payroll, accounts payable and receivable, procurement and contracts, rates, insurance, corporate planning and corporate system administration.

The Chief Financial Officer is the Principal Accounting Officer, in accordance with the requirements of the Local Government Act.

In the 2024/25 financial year the Corporate Services team successfully completed the Annual Report, Budget, revision of the Revenue and Rating Plan and updated all of their relevant and supporting policies and plans.

The Team has commenced the establishment of Panels of Preferred Suppliers, with the following being implemented in 2024/25:

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

We are continuing to focus on implementing more panels in 2025/26 and beyond.

Rates Arrears: The team has continued to focus heavily on reducing our rates arrears balance, pursuing \$1.421 million at the start of the year. We have collected \$293,027.19 (21%) in outstanding rates and charges for years prior to 1

July 2024. Current year outstanding rates as at the end of 2024/25 totalled \$619,040 which results in a closing balance of \$1.747 million to be pursued. Despite an overall increase in rates arrears across Victoria Yarriambiack have managed to buck the trend and achieve notable improvements in our rate collection performance.

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

We have 151 eligible section 181 properties, of that we have sold 18 properties, and have 33 in progress.





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

The following statement reviews the year's progress on initiatives identified in the 2024/25 budget.

Service Area	Initiatives	Status
COUNCIL PLAN 2021-2025: STRATEGIC OBJECTIVE TWO: A HEALTHY AND INCLUSIVE COMMUNITY		
Health and Education	Youth FReeZA events	✓
COUNCIL PLAN 2021-2025: STRATEGIC OBJECTIVE THREE: A ROBUST AND THRIVING ENVIRONMENT		
Active Recreation	Annual Contributions to Recreation Reserves	✓
	Brim Bowling Club Footpath access	✓
Swimming Areas and Beaches	Annual Contributions to Swimming Pools	✓
	Pool Start Ups and Shut Downs	✓
	Annual Contributions to Weir Pools	✓
	Warracknabeal Weir Pool Cleaning	✓
Law, Order and Public Safety	Pigeon Control Program	Q
	Fire Prevention Notices compliance	Q



COMPLETED



IN PROGRESS



ONGOING

Community Health

Council's Community Health department plays a key role in supporting the wellbeing, safety, and liveability of our region. The department oversees a diverse range of services, including Local Laws, Animal Management, the Livestock Exchange, Environmental Health, Sport and Recreation, Leisure Centre Management, and Fire Prevention.

This year, the department successfully delivered several major community infrastructure projects thanks to strong partnerships with the Victorian Government. Highlights include:

- The Murtoa Recreation Reserve Netball and Tennis Courts Upgrade, supported by \$918,998 in funding through the Regional Community Sports Infrastructure Fund – Community Facilities (Round 1)
- The Hopetoun Recreation Reserve Netball Sports Lighting Upgrade, with \$132,402 secured through the



Hopetoun Netball Courts

2024/25 Country Football and Netball Program

- The Hopetoun Swimming Pool Upgrade, made possible by \$1,010,000 in funding via the Regional Community Sports Infrastructure Fund – Indoor Stadiums and Aquatic Facilities (Round 1)

These projects not only improve local facilities but also strengthen community connections and promote active, healthy lifestyles across the municipality.

Environmental Health

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



Hopetoun Swimming Pool

Local Laws

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

Animal Management

Over the past year, Council's Local Laws Officers have continued their proactive approach to animal management, engaging with the community through regular patrols and outreach with the engagement van. As part of our commitment to responsible pet ownership, we completed the Local Laws Animal Survey to better understand the needs and concerns of residents. Our officers have responded to a range of animal-related complaints and issues, including several dog attacks and reports of feral cats. Work is also progressing on the finalisation of our updated Domestic Animal Management Plan, which will guide our efforts over the coming years.

Livestock Exchange

The Saleyards have continued to operate as a vital hub of agricultural activity throughout the year. In the last financial year, over 62,000 lambs were sold, highlighting the ongoing importance of the facility to the local farming community and regional economy. A recent audit and inspection of the Saleyards was successfully passed, ensuring we can continue to offer this valuable service to producers and buyers alike.

Youth Services

This year has been a transformative period for youth services in Yarriambiack Shire, with a strong emphasis on leadership, inclusion, and community engagement. Our revised approach led to the introduction of the Western Bulldogs Community Foundation's "Leaders of the Pack" program in 2024, funded by the State Government's FReeZA program.

The success of this new model paved the way for further enhancements in 2025, including the implementation of the "Building Youth Leadership for Yarriambiack Shire's Future" program. We continued our successful partnership with the Western Bulldogs, supported by the State Government's Engage Program, securing \$50,000 annually through to 2027.



Warracknabeal Livestock Exchange



Murtoa Recreation Facilities & Courts

BUSINESS SYSTEMS



The Business Systems areas of responsibility include Information and Communication Technology, System Administration of Risk and Audit (RelianSys), Business Transformation Projects, Caravan Park bookings and staff management, and Records Information Management (AvePoint).

The following statement reviews the year's progress on initiatives identified in the 2024/25 budget.

Service Area	Initiatives	Status
COUNCIL PLAN 2021-2025: STRATEGIC OBJECTIVE FOUR: A COUNCIL WHO SERVES ITS COMMUNITY		
Information Services	IT Security initiatives	✓
	Snap Send Solve integration	✓



COMPLETED



IN PROGRESS



ONGOING

Information Technology

Looking back on 2024/25, the Business Systems team has delivered significant advancements in digital capability, strengthening the Council's operational resilience and community service delivery. A range of key initiatives were successfully implemented, aligning with the strategic objectives outlined in the Council Plan 2021/25.

Security and access control were a major focus. Our IT security was strengthened with upgraded firewalls and VPN, and a full penetration test of Council systems was conducted to proactively identify and mitigate vulnerabilities. A building access pass system was also introduced at the Warracknabeal and Rupanyup Libraries, enabling patrons self-service access. CCTV systems were updated at the Town Hall, and replacement units were installed at the Warracknabeal Caravan Park and Lions Park, contributing to public safety across key community areas.

Our commitment to cyber security was further reinforced through the rollout of cyber training programs for both staff and Councillors, along with improvements in email monitoring systems. In line with our long term digital strategy, we also implemented single sign-on (SSO) functionality for compatible systems, improving both security and user experience.

This year also saw investment in hardware. A refresh of staff laptops and the provision of updated devices for Councillors ensured that staff were equipped with the tools needed to perform their roles efficiently. The distribution of laptops and associated hardware continued throughout the year, supporting our mobility and remote work capabilities.

The ICT and Business Transformation Strategy remained at the forefront, with multiple priorities actioned over the year. Continued improvements were made to the integration of the Snap, Send, Solve application with the Customer Request Management System. This resulted in more timely, transparent responses to resident issues and further strengthened Council's engagement with the community.

In addition, updates to printers across key sites including the Main Office, Library, and Technical Services buildings improved functionality and cost efficiency. Council also continued to act on internal audit recommendations to enhance its cyber security posture and risk management practices.

Caravan Parks

The Council operates two caravan parks in Warracknabeal and Hopetoun, offering affordable accommodation that supports regional tourism and local economic growth.

Recent improvements include:

- Upgraded power heads and lighting at Warracknabeal Caravan Park

- New powered sites at Warracknabeal
- Ongoing maintenance of cabins and amenities at both locations
- New amenities block with access ramp at Warracknabeal

Overnight stays in Council caravan parks totalled 813, a slight increase from the previous year. The goal is to continue to maintain or grow overnight stays by 5% in 2025/26.



Warracknabeal Caravan Park



New amenities block with access ramp at Warracknabeal

FAST FACTS

Community Strengthening

EVENTS REGISTERED	47
NO. OF FACEBOOK PAGE VIEWS	36,898
NO. OF COMMUNITY & BUSINESS LISTINGS ON YSC WEBSITE	78
NO. OF GRANT WORKSHOPS RUN FOR COMMUNITY	2
NO. OF PROGRESS ASSOCIATION MEETINGS ATTENDED BY YSC OFFICERS	76

Corporate Services

LAND INFORMATION CERTIFICATES	356
DEBTOR NOTICES ISSUED	828
NO. OF SECTION 181 PROPERTIES RESOLVED	13
REQUEST FOR QUOTES/ TENDERS	42
RATES NOTICES ISSUED	7,390
CONTRACTS AWARDED	41
INVOICES PAID	4,848
STAFF RESIGNATIONS 2024/25 YEAR	39

People & Culture

NEW CITIZENS WELCOMED	6
COUNCIL POLICIES / PLANS / STRATEGIES & REPORTS ADOPTED	23
STAFF POLICIES & PLANS UPDATED AND ADOPTED FOR 2024/25 YEAR	25
NEW STAFF 2024/25 YEAR	22

Library

TOTAL LIBRARY BOOKS IN OUR COLLECTION	15,225
KM'S LIBRARY VAN TRAVELLED FOR THE 2024/25	23,790
VISITORS TO THE WARRACKNABEAL LIBRARY	4,066
NO. OF NEW MEMBERS JOINING YARRIAMBIAICK LIBRARIES	63
NO. OF VISITORS TO THE ENGAGEMENT VAN	2,474
NO. OF EVENTS RUN BY YARRIAMBIAICK LIBRARIES	195
NO. OF ITEMS BORROWED FROM OUR COLLECTION	13,132
NO. OF TOWNS VISITED BY THE ENGAGEMENT VAN	11

Community Health

MONETARY AMOUNT OF FUNDING INTO SWIMMING POOLS ACROSS THE SHIRE	\$271,037
CAT REGISTRATIONS	407
LOCAL LAW PERMITS ISSUED	14
ANIMALS REHOUSED	48
DOG REGISTRATIONS	1,146
SHARE GRANTS AWARDED TO COMMUNITY GROUPS	23
NUMBER OF YARRI YARNS NEWSLETTERS DELIVERED	31,679
ANIMAL COMPLAINTS	174

Administration

NO. OF VICROADS SERVICE TRANSACTIONS PROCESSED	1,460
NO. OF CRMS ENTERED BY CUSTOMER SERVICE	2,488
NO. OF CRMS ENTERED BY COMMUNITY MEMBERS	178
ESTIMATED NUMBER OF PHONE CALLS TO CUSTOMER SERVICE	4,976

2025 COMMUNITY SATISFACTION SURVEY

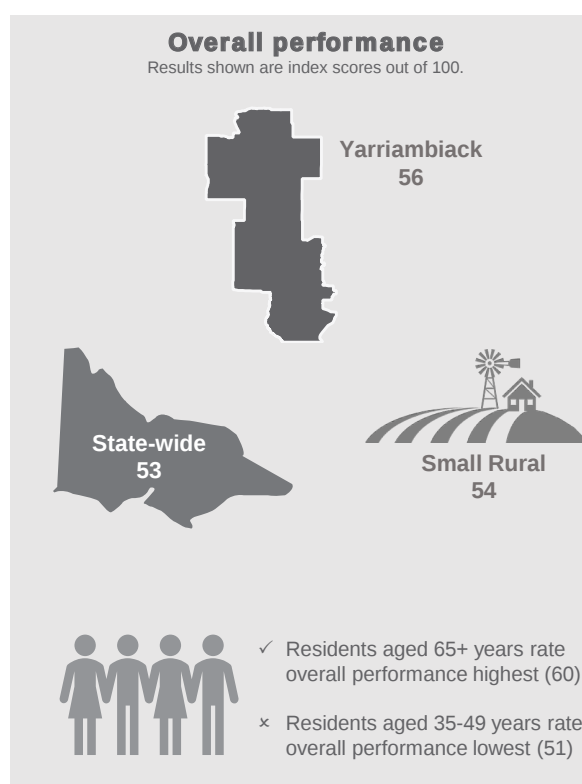
Each year Local Government Victoria (LGV) coordinates a State-wide Local Government Community Satisfaction Survey throughout Victorian local government areas.

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

In 2024/25 Council undertook quarterly Community Satisfaction Surveys, the results of which are shown in the below tables -

Council performance compared to group average:

Top 3 performing areas		
	Waste management	= on par
	Recreational facilities	= on par
	Elderly support services	▼ lower
Bottom 3 performing areas		
	Sealed local roads	▼ lower
	Lobbying	= on par
	Community decisions	▲ higher



PERFORMANCE MEASURE	Yarriambiack 2023	Yarriambiack 2024	Yarriambiack 2025	Small Rural Shires 2025
Overall Performance	59	58	56	54
Customer Service	65	67	68	65
Community Consultation (community consultation & engagement)	58	58	57	51
Advocacy (lobbying on behalf of the community)	54	54	53	51
Making Community Decisions (decisions made in the interest of the community)	57	56	56	50
Business/Community Development/Tourism	64	61	58	57
Sealed Local Roads (condition of sealed local roads)	35	33	35	44
Overall Council Direction	48	47	46	46

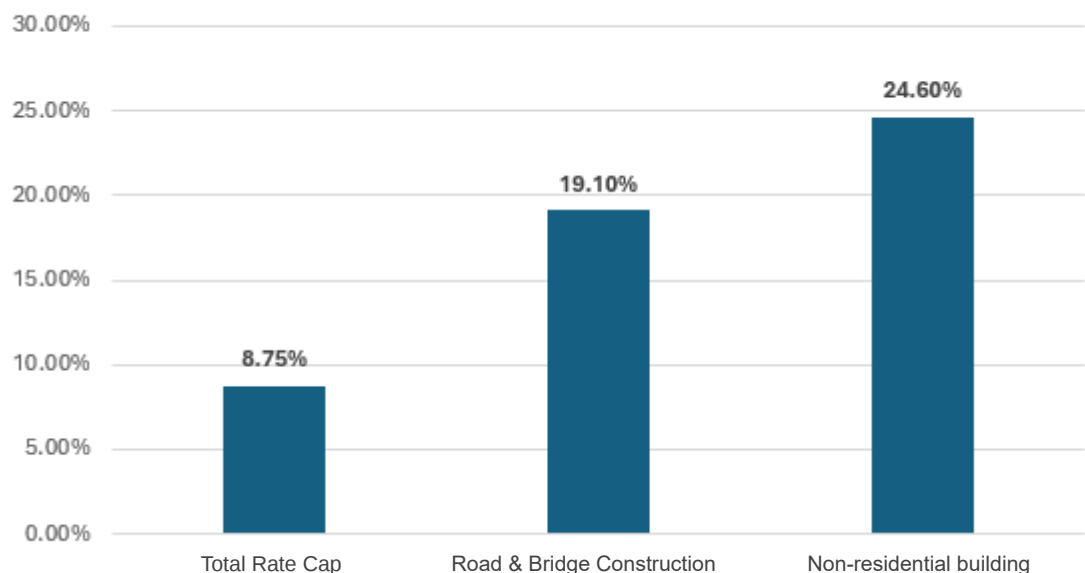
CHALLENGES & FUTURE OUTLOOK

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

Challenges

The increasing costs associated with waste and recycling present an ongoing issue for the Council, which currently allocates its own source revenue to support the provision of these services. The rate cap established for the 2024/25 financial year was 2.75%, which is below the annual 3% wage increase outlined in the Enterprise Agreement. Financial sustainability remains a significant challenge for Council. As illustrated below, the disparity between the rate cap and construction costs is widening, resulting in increased financial pressure on Councils, who are expected to deliver more with fewer resources.

Inflation - four years ended June 2024



This issue is compounded by the lack of available quarries and gravel pits within the Shire and neighbouring areas, which increases the cost of cartage and road building. Despite exploring options in the southern end of the Shire, no viable solutions have been found. Furthermore, the Victorian Government's Critical Minerals Road Map and the Victorian Transmission Plan have placed additional demands on our Council. These initiatives require us to allocate extra resources to support the development of a mineral sand mine within our Shire and to collaborate with proponents seeking to establish renewable energy projects in our jurisdiction.

Future Outlook

The State Government has committed to a 10-Year Strategy for Social and Affordable Housing, which includes planning reforms intended to increase housing availability across the state. This strategy is designed to address some of the housing shortages encountered by rural Councils. In addition, the State Government has established several funding initiatives, such as the Tiny Towns Fund, the Regional Worker Accommodation Fund, and the Enabling Tourism Fund. These programs are intended to support rural communities and promote economic activity. Moving forward, the Council's primary focus will be on planning service levels and evaluating the range of services that can be provided to the community. The Council will also assess which services are essential to its operations and should be delivered directly, and which could be managed by other providers. The Council is currently undertaking a transition away from the direct provision of early years services. Instead, it will assume a supporting role by offering assistance through facility management and oversight of grant and project administration.

PART 3:

PARTNERSHIPS WITH COMMUNITY



CONTRIBUTIONS & DONATIONS

PROJECT	REFERENCE	AMOUNT \$
Contributions and Donations - Community Groups		
Woomelang & District Bush Nursing	SHARE Grant Funding	1,500.00
Woomelang & District Bush Nursing - Woomelang & District Historical Society auspiced by Woomelang Bush Nursing centre	SHARE Grant Funding	2,634.15
Warracknabeal Neighbourhood House - Hopetoun Patchwork Group auspiced by Warracknabeal Neighbourhood House	SHARE Grant Funding	2,925.00
Warracknabeal & District Historical Society - Warracknabeal Tourist Information Centre auspiced by Warracknabeal & District Historical Society	SHARE Grant Funding	1,500.00
Rupanyup Golf Club	SHARE Grant Funding	360.00
Murtoa Stick Shed Committee of Management	SHARE Grant Funding	4,537.50
Murtoa Swimming Pool Inc	SHARE Grant Funding	9,684.15
Murtoa Lions Club	SHARE Grant Funding	1,975.00
Murtoa Events - Murtoa Big Weekend auspiced by Murtoa Events	SHARE Grant Funding	1,500.00
Minyip Golf Club Inc	SHARE Grant Funding	500.00
Beulah Business & Information Centre - Beulah Historic Learning & Progress Association Inc	SHARE Grant Funding	1,000.00
Minyip Recreation Reserve Committee	SHARE Grant Funding	4,500.00
Warracknabeal Neighbourhood House	SHARE Grant Funding	2,584.15
The General Store Warracknabeal	SHARE Grant Funding	1,818.18
Patchewollock Incorporated	SHARE Grant Funding	2,500.00
Murtoa A & P Society	SHARE Grant Funding	1,500.00
Beulah General Store Ltd	SHARE Grant Funding	9,090.91
Warracknabeal Basketball Association Inc	SHARE Grant Funding	2,930.00
Murtoa Events	SHARE Grant Funding	1,500.00
Patchewollock Music Festival	SHARE Grant Funding	1,500.00
Murtoa Angling Club Inc	SHARE Grant Funding	1,370.00
Minyip Progress Association - Minyip Show and Shine	SHARE Grant Funding	1,500.00
		58,909.04
Contributions and Donations - Progress Associations		
Patchewollock Incorporated	Annual Contribution	1,381.23
Beulah Business & Information Centre	Annual Contribution	1,381.23
Yaapeet Community Club Inc	Annual Contribution	1,381.23
Rupanyup Progress	Annual Contribution	1,381.23
Minyip Progress Association	Annual Contribution	1,381.23
Brim Active Community Group	Annual Contribution	1,381.23
Warracknabeal Action Group	Annual Contribution	1,381.23
Woomelang & District Development Association	Annual Contribution	1,381.23
Lascelles Progress Association	Annual Contribution	1,381.23
Patchewollock Incorporated - Patchewollock 100-year celebration contribution	Annual Contribution	909.09
		13,340.16

PROJECT	REFERENCE	AMOUNT \$
Contributions and Donations - Community Halls		
Warracknabeal Town Hall Committee	Annual Contribution	721.59
Lubeck Memorial Public Hall Inc	Annual Contribution	3,339.53
Hopetoun Memorial Hall	Annual Contribution	721.59
Murtoa Mechanics Hall	Annual Contribution	4,906.83
Woomelang Memorial Hall	Annual Contribution	6,632.88
Tempy Memorial Hall	Annual Contribution	1,423.87
Brim Memorial Hall	Annual Contribution	721.59
Beulah Memorial Hall	Annual Contribution	3,339.53
Wallup Hall Committee	Annual Contribution	2,130.14
Minyip Memorial Hall	Annual Contribution	14,296.36
Aubrey Public Hall	Annual Contribution	1,380.14
Patchewollock Incorporated	Annual Contribution	4,906.83
Rupanyup Public Memorial Hall	Annual Contribution	4,723.55
		49,244.43
Contributions and Donations - Recreation Reserves		
Tempy Memorial Park	Annual Contribution	9,182.86
ANZAC Park Trustees	Annual Contribution	61,864.69
Speed Recreation Reserve	Annual Contribution	3,678.97
Hopetoun Recreation Reserve Inc	Annual Contribution	23,578.33
Beulah Memorial Park Trustees	Annual Contribution	10,214.62
Patchewollock Recreation Reserve	Annual Contribution	3,678.97
Minyip Recreation Reserve Committee	Annual Contribution	13,972.01
Yaapeet Community Club Inc	Annual Contribution	3,678.97
Murtoa Showyards Reserve Inc	Annual Contribution	20,638.74
Rupanyup Recreation Reserve	Annual Contribution	20,747.41
Woomelang Recreation Reserve	Annual Contribution	3,518.77
Brim Recreation Reserve Trustees	Annual Contribution	10,109.32
Lubeck Recreation Reserve	Annual Contribution	3,678.97
		188,542.63
Contributions and Donations - Swimming Pools		
Hopetoun Swimming Pool	Annual Contribution	35,498.23
Tempy Swimming Pool	Annual Contribution	9,114.25
Beulah Swimming Pool	Annual Contribution	24,627.22
Warracknabeal Memorial Swimming Pool	Annual Contribution	78,841.71
Murtoa Swimming Pool	Annual Contribution	40,093.53
Minyip Swimming Pool	Annual Contribution	28,178.03
Rupanyup Swimming Pool	Annual Contribution	23,361.97
Woomelang Swimming Pool	Annual Contribution	24,050.61
Rupanyup Swimming Pool	Maintenance Budget Allocation Claim	2,271.82
Beulah Swimming Pool	Maintenance Budget Allocation Claim	5,000.00
		271,037.37
Contributions and Donations - Weir Pools		
Lake Lascelles/Corrong Com. Management	Weir Pool Contribution	12,860.87
Yaapeet Community Club Inc	Weir Pool Contribution	3,827.64
Lake Marma Reserve Committee of Management	Weir Pool Contribution	7,195.96
Yarriambiack Creek Development Committee	Weir Pool Contribution	3,427.19
Beulah Memorial Park Trustees	Weir Pool Contribution	5,205.60
Brim Lions Club	Weir Pool Contribution	6,430.44
		38,947.70

PROJECT	REFERENCE	AMOUNT \$
Contributions and Donations - Other		
Hopetoun P-12 College - support the purchase of vouchers, trophies, or gifts for rewarding students for the annual Awards Night 2024.	Donation	250.00
Murtoa College - support the purchase of vouchers, trophies, or gifts for rewarding students for the annual Awards Night 2024.	Donation	250.00
		500.00
TOTAL		\$620,521.33
Memberships		
Municipal Association of Victoria	Membership	20,770.00
Glenelg Shire - Rail Freight Alliance Annual Membership	Membership	3,510.00
Australian Local Government Womens Association	Membership	318.18
Grampians Tourism Board Inc	Membership	15,000.00
Wimmera Southern Mallee Development	Membership	66,341.00
Buloke Shire Council - Sunraysia Highway Improvement Committee	Membership	2,000.00
Rural Councils Victoria Incorporated	Membership	5,500.00
Keep Australia Beautiful Council	Membership	1,500.00
Victorian Local Governance Association	Membership	3,196.36
		118,135.54
TOTAL CONTRIBUTIONS & MEMBERSHIPS		\$738,656.87

GRANTS PROGRAM

Annual Grants Program 2024/25

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

SHARE Community Grants Program

In 2024/25, Council allocated \$60,000 through the SHARE Grant Program to support 22 successful community and business projects, generating a total investment of \$156,464 across the Shire. With 37 applications received, requesting more than \$136,000 in funding, the program reflected strong community engagement and a shared drive to grow, diversify, and enhance local initiatives. To further support applicants, Council provides a range of resources including grant writing information sessions, letters of support, access to an online grant finder, and relevant data to strengthen applications.

<i>Community Group / Business</i>	<i>Funding Program</i>	<i>Funding</i>
Murtoa's Big Weekend	Community Events	\$1,500
Patchewollock Music Festival	Community Events	\$1,500
Minyip Show & Shine	Community Events	\$1,500
Beulah Historic Learning & Progress Association	Community Events	\$1,000
Murtoa Angling Club	Community Events	\$1,370
Murtoa Agricultural & Pastoral Society	Community Events	\$1,500
Woomelang & District Bush Nursing Centre	Community Events	\$1,500
Murtoa Events	Community Events	\$1,500
Minyip Golf Club	Community Events	\$500
Minyip Recreation Reserve Committee of Management	Community Building (Major)	\$4,500
Murtoa Stick Shed Committee of Management	Community Building (Major)	\$4,537.50
The Beulah General Store	Community Building (Major)	\$10,000
Murtoa Swimming Pool	Community Building (Major)	\$9,684.15
Rupanyup Golf Club	Community Building (Minor)	\$360
Lions Club of Murtoa	Community Building (Minor)	\$1,975
Hopetoun Patchwork Group	Community Building (Minor)	\$ 2,925
Warracknabeal Amateur Basketball Association Inc (WABA)	Community Building (Minor)	\$2,930
Patchewollock Incorporated	Community Building (Minor)	\$2,500
Warracknabeal Neighbourhood House and Learning Centre	Community Building (Minor)	\$2,584.15
Woomelang and District Historical Society	Community Building (Minor)	\$2,634.15
The General Store Warracknabeal	Business & Streetscape	\$2,000
Warracknabeal Tourist Information Centre	Business & Streetscape	\$1,500



PART 4: **GOVERNANCE**



GOVERNANCE OVERVIEW

Yarriambiack Shire where lifestyle, culture and safety are important.

Like all local governments in Victoria, Yarriambiack Shire Council operates under the Local Government Act 2020 and the Local Government Act 1989. These Acts provide a clear legislative framework within which councils must operate, ensuring accountability and transparency in local government operations. Councils are answerable to the Victorian Government through the Minister for Local Government, under the Department of Government Services.

To maintain high standards of governance and integrity, councils are required to report regularly to the Victorian Government and are subject to annual audits by independent auditors. Oversight bodies such as the Local Government Inspectorate and the Independent Broad-based Anti-Corruption Commission (IBAC) have been established to ensure local governments operate lawfully, ethically, and in the public interest.

At Yarriambiack Shire Council, we are committed to strong corporate governance and have systems in place to ensure the organisation:

- Operates within the spirit and intent of relevant legislation.
- Clearly outlines its powers and supports open and transparent decision-making.
- Establishes effective frameworks for planning and accountability.
- Monitors the efficiency and effectiveness of operations.
- Actively engages with and advocates for our community as partners in the growth and development of the Shire, where lifestyle, culture, and safety are valued.



Following the Local Election in October 2024, the above Councillors were elected for the next four years.
From left: Karly Kirk, Chris Lehmann, Corinne Heintze, Andrew McLean, Kylie Zanker & Melinda Keel.

Meetings of Council

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

For the 2024/25 financial year, Council held the following meetings:

- 11 Ordinary Council Meetings
- 3 Unscheduled Council Meetings, with one being the Statutory Meeting

The following table provides a summary of Councillor attendance at Council meetings and Unscheduled Council meetings for the 2024/25 financial year.

COUNCILLORS	ORDINARY COUNCIL MEETINGS ATTENDED	SPECIAL COUNCIL MEETINGS ATTENDED	TOTAL
Cr Graeme Massey	5	1	6
Cr Corinne Heintze	11	3	14
Cr Kylie Zanker	10	3	13
Cr Tom Hamilton	5	1	6
Cr Andrew McLean	11	3	14
Cr Chris Lehmann	9	3	12
Cr Karly Kirk	11	3	14
Cr Melinda Keel	5	2	7
Total	67	19	86

Model Councillor Code of Conduct

The Amended Local Government (Governance and Integrity) Amendment Regulations 2024 (the Amendment Regulations) were released on Friday, 25 October 2024. These regulations prescribe the Model Councillor Code of Conduct as set out in Schedule 1 of the Local Government (Governance and Integrity) Regulations 2020.

The Model Councillor Code of Conduct sets clear standards for Councillors to ensure they perform their roles effectively and responsibly. It emphasises representing the interests of the municipal community, being fit for the role, and diligently using Council processes. Councillors must treat others with dignity, fairness, and respect, and support the Mayor's role. The Code also outlines the importance of not performing the responsibilities of the Chief Executive Officer and refraining from unauthorised public comments. Additionally, it highlights the need for robust public debate without limiting it.

As outlined in section 138(1) of the Local Government Act 2020, Councillors are required to observe the Model Councillor Code of Conduct. On 28 October 2025, Councillors undertook the Oath or Affirmation of Office and subsequently signed the Model Councillor Code of Conduct Declaration, affirming their commitment to abide by the Model Code of Conduct.

In accordance with section 138(4) of the Local Government Act 2020, Councils must publish the prescribed Model Councillor Code of Conduct on their internet site. The Model Councillor Code of Conduct is available on the Council's website via the 'Policies and Publications' webpage - Policies and Publications - Yarriambiack Shire Council

In accordance with section 140 of the Local Government Act 2020, Council was additionally required to implement prescribed procedures for the purpose of ensuring good governance and standards of conduct are observed and maintained by a Council. The following policies and procedures were formally adopted at the Ordinary Meeting of Council on 30 June 2025 to meet this requirement:

- Internal Resolution Procedure
- Councillor Confidentiality Policy
- Councillor Professional Development Policy and Program

Conflict of Interest

Councillors are elected to a position of trust, tasked with acting in the best interests of the municipal community. All Councillors and many Officers of Yarriambiack Shire Council reside locally and actively participate in the community, which can create connections between their private lives and public duties. A conflict of interest is a situation that exists even if no improper act results from it. Every Council meeting agenda includes a reminder of the obligation of Councillors and Officers under the Local Government Act 2020 to disclose any conflict of interest and recuse themselves from discussions and decision-making on the matter.

During the 2024/25 financial year, there were a total of 18 conflicts of interest disclosed. This included:

- 16 conflicts of interest disclosed by Councillors at Council Meetings and Council Forums; and
- 2 conflicts of interest disclosed by the Chief Executive Officer at Council Meetings.

The Council's Conflict of Interest Register, which is updated quarterly, is available on its website via the 'Public Transparency' webpage - Public Transparency - Yarriambiack Shire Council

Councillor Allowances

In accordance with Section 39 of the Local Government Act 2020, Councillors are entitled to receive an allowance while performing their duties, as determined by the Victorian Independent Remuneration Tribunal under the Victorian Independent Remuneration Tribunal and Improving Parliamentary Standards Act 2019. Additionally, the Mayor and Deputy Mayor are entitled to receive allowances from the Council for their respective roles, as determined by the same Tribunal.

The Victorian State Government establishes the upper and lower limits for allowances paid to Councillors, Mayors, and Deputy Mayors. Councils are categorised into three groups based on their income and population. Yarriambiack Shire Council is classified as a category one Council.

For the 2024/25 financial year, the fixed allowances for Councillors, the Mayor, and the Deputy Mayor were as follows:

- Councillors - \$27,291
- Mayor - \$84,498
- Deputy Mayor - \$42,248

Following the Local Election in October 2024, the Councillors elected to appoint a Deputy Mayor during the Statutory Meeting held on 20 November 2025.

The following table below contains details of allowances fixed for the Mayor and Councillors during the previous Council Term (2020-2024):

COUNCILLORS	ALLOWANCE
Cr Graeme Massey	\$27,291
Cr Tom Hamilton	\$27,291
Cr Kylie Zanker - Mayor	\$84,498
Cr Andrew McLean	\$27,291
Cr Chris Lehmann	\$27,291
Cr Corinne Heintze	\$27,291
Cr Karly Kirk	\$27,291
Cr Melinda Keel	\$27,291
TOTAL	\$275,535

The table on the right contains details of allowances fixed for the Mayor and Councillors during the current Council Term (2024-2028):

The Victorian Independent Remuneration Tribunal (the Tribunal) conducts an annual adjustment determination regarding allowances for Councillors, the Mayor, and the Deputy Mayor. On 30 June 2025, the Tribunal released the allowances for the 2025/26 financial year as follows:

- Councillors - \$ 28,110
- Mayor - \$89,323
- Deputy Mayor - \$44,661

COUNCILLORS	ALLOWANCE	FROM 18 DECEMBER 2024
Cr Kylie Zanker – Mayor	\$84,498	\$86,722
Cr Andrew McLean – Deputy Mayor	\$42,248	\$43,360
Cr Chris Lehmann	\$27,291	\$27,291
Cr Corinne Heintze	\$27,291	\$27,291
Cr Karly Kirk	\$27,291	\$27,291
Cr Melinda Keel	\$27,291	\$27,291
TOTAL	\$235,910	\$239,246

**On 18 December 2024, the Mayor and Deputy Mayor allowances increased.*

These allowances will come into effect 01 July 2025.

Councillor & CEO Expenses

COUNCILLORS	COUNCILLOR ALLOWANCE	FUEL REIMBURSEMENT	REMOTENESS FACTOR ALLOWANCE	TRAVEL ALLOWANCE	TOTAL
Cr A McLean	\$37,910.94	\$80.47	\$2,802.50	\$5,359.43	\$46,153.34
Cr C Heintze	\$27,290.88	-	-	-	\$27,290.88
Cr C Lehmann	\$27,290.88	-	\$427.50	\$1,094.34	\$28,812.72
Cr K Kirk	\$27,290.88	-	-	\$609.83	\$27,900.71
Cr K Zanker	\$85,795.51	\$80.36	-	-	\$85,875.87
Cr M Keel	\$18,193.92	-	-	-	\$18,193.92
Cr T Hamilton	\$9,096.96	-	-	-	\$9,096.96
Cr W Massey	\$9,096.96	-	-	-	\$9,096.96
TOTAL	\$241,966.93	\$160.83	\$3,230.00	\$7,063.60	\$252,421.36

The Mayor is provided with a fully maintained motor vehicle for personal and Council business use. Total fleet charges, including fuel costs, in 2024/25 were \$16,796.00.

Audit and Risk Committee

Council established an Audit and Risk Committee in accordance with Section 53 of the Local Government Act 2020 and adopted the first Audit and Risk Committee Charter, to comply with the new Act on 28 August 2020.

In accordance with Council's Audit and Risk Committee Charter, the Committee, consists of two Councillors and three independent members. The independent members are to be appointed for three year terms, serving for a maximum of no more than nine years.

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

Bruce Potgieter was appointed as Independent Chairperson on 27 April 2022 and then reappointed again for a three-year term, commencing from 28 April 2025 to 27 April 2028, with Michael Ulbrick and Peter Johnston appointed as independent members on 29 March 2023. Councillor representatives are currently Cr Kylie Zanker and Cr Karly Kirk. Good governance remains a priority in the Council's processes, practices, and decisions.

There is continuous reporting and refinement of the Audit and Risk Committee functions as well as the Internal Audit program.

Member Status and Position	Name	Year appointed to A & R Committee	Term Expiry
Chair	Bruce Potgieter	27 April 2022	27 April 2028
Independent Member	Michael Ulbrick	29 March 2023	29 March 2026
Independent Member	Peter Johnston	29 March 2023	29 March 2026
Councillor	Karly Kirk	2024	
Councillor (Mayor)	Kylie Zanker	2021	

Expenses

Member	Attendance Fee	Travel	Other	Total
Bruce Potgieter	\$6,000	\$1,645.80	\$3,000	\$10,645.80
Michael Ulbrick	\$4,500	-	-	\$4,500
Peter Johnston	\$5,400	\$1,333.80	-	\$6,733.80
	\$15,900	\$2,979.60	\$3,000	\$21,879.60

Internal Audit

Over the past year, Council maintained its approach to governance and risk management through an internal audit function. With the assistance of accounting professionals, a range of targeted reviews were conducted to provide assurance, identify potential improvements, and facilitate ongoing organisational development.

In 2024/25, internal audits addressed areas relevant to Council operations and integrity, including Social Media Management, System Access and IT Controls, Budget Management, and Fraud Prevention. Each review presented findings and practical recommendations aimed at improving systems, processes, and the governance framework.

The Internal Auditor participated throughout the year by attending Audit and Risk Committee meetings and providing updates on the Strategic Internal Audit Plan and the implementation status of prior recommendations. Completed audit findings were also presented and reviewed at these meetings.

All identified audit issues were assigned a risk rating to determine priority. Recommendations were allocated to responsible Managers and tracked in the Audit Management System. Managers provided regular progress updates, which the Internal Auditor reviewed and reported to the Audit and Risk Committee.

This process was designed to support transparency and accountability as well as continual improvement within Council's operations. The approach centres on effective governance, risk identification, and maintaining internal controls.

On 30 June 2025, Councillors approved the appointment of RSD Audit as the internal auditor for a four year term commencing 01 July 2025 and ending 30 June 2029, with an optional one year extension based on performance.

Governance remains a consistent focus for Council across processes, practices, and decision making. Regular reporting and ongoing development are undertaken for the Audit and Risk Committee functions and the Internal Audit Program.

External Audit

Council is externally audited by the Victorian Auditor-General. For the 2024/25 year, the annual external audit of Council's Financial Statements and Performance Statement was conducted by the Victorian Auditor-General's representative.

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

Risk Management

In 2024/25, Council continued to strengthen its risk management practices to support effective decision making and service delivery. Operational and strategic risks were regularly reviewed and updated in the management system, with control effectiveness signed off by responsible managers and reported to the Chief Executive Officer (CEO) and Chief Operating Officer (COO), Audit & Risk Committee and Councillors.

The current Risk Management Manual includes the Strategy, Policy, Framework, and Guidelines. The Manual remains aligned with AS ISO 31000:2018 and incorporates guidance from the Victorian Managed Insurance Authority (VMIA).

Council leadership including the CEO, Management Team, Councillors, and the Audit & Risk Committee maintained a strong commitment to setting clear expectations and fostering a culture of risk awareness. The Manual provides practical guidance to support the ongoing identification and management of risks and opportunities across all Council operations.

GOVERNANCE & MANAGEMENT Checklist

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

Governance & Management Items	Assessment
Community Engagement Policy Policy outlining Council's commitment to engaging with the community on matters of public interest.	 Adopted in accordance with section 55 of the Act Date of adoption: 25 August 2021 The revised Community Engagement Policy and Procedure is set to be adopted at the 23 July 2025 Ordinary Council Meeting.
Community Engagement Guidelines Guidelines to assist employees to determine when and how to engage with the community.	 Guidelines No guidelines/procedure The revised Community Engagement Policy and Procedure is set to be adopted at the 23 July 2025 Ordinary Council Meeting.
Financial Plan Plan under section 91 of the Act outlining the financial and non-financial resources required for at least the next 10 financial years.	 Adopted in accordance with section 91 of the Act Date of adoption: 26 July 2023
Asset Plan Plan under section 92 of the Act setting out the asset maintenance and renewal needs for key infrastructure asset classes for at least the next 10 years.	 Adopted in accordance with section 92 of the Act Date Plan adopted: 29 August 2022
Revenue and Rating Plan Plan under section 93 of the Act setting out the rating structure of Council to levy rates and charges.	 Adopted in accordance with section 93 of the Act Date Plan adopted: 30 June 2025
Annual Budget Plan under section 94 of the Act setting out the services to be provided and initiatives to be undertaken during the budget year and the funding and other resources required.	 Adopted in accordance with section 94 of the Act Date of adoption: 30 June 2025
Risk Policy Policy outlining Council's commitment and approach to minimising the risks to Council's operations.	 Policy Date of commencement of current policy: 22 May 2024 Risk Policy is embedded in Council's Risk Management Manual.
Fraud Policy Policy outlining Council's commitment and approach to minimising the risks to Council's operations.	 Policy Date of commencement of current policy: 28 August 2024
Municipal Emergency Management Plan Council's participation in meetings of the Municipal Emergency Management Planning Committee (MEMPC).	 Prepared and maintained in accordance with section 20 of the Emergency Management Act 1986 Date of preparation: 01 October 2022
Procurement Policy Policy under section 108 of the Act outlining the principles, processes and procedures that will apply to the purchase of goods and services by the Council.	 Adopted in accordance with section 108 of the Act Date adopted: 28 August 2024

Governance & Management Items		Assessment
Business Continuity Plan Plan setting out the actions that will be undertaken to ensure that key services continue to operate in the event of a disaster.	✓	Plan Date of commencement of current plan: September 2024
Disaster Recovery Plan Plan setting out the actions that will be undertaken to recover and restore business capability in the event of a disaster.	✓	Plan Date of commencement of current plan: 03 September 2024 Council's ICT Disaster Recovery Plan and Procedure
Complaint Policy Policy under section 107 of the Act outlining Council's commitment and approach to managing complaints.	✓	Developed in accordance with section 107 of the Act Date of commencement of current policy: 26 July 2023 Council's Complaints Handling Policy and Procedure
Workforce Plan Plan outlining Council's commitment and approach to planning the current and future workforce requirements of the organisation.	✓	Developed in accordance with section 46 of the Act Date of commencement of current plan: November 2021
Payment of Rates and Charges Hardship Policy Policy outlining Council's commitment and approach to assisting ratepayers experiencing financial hardship or difficulty paying their rates.	✓	Policy Date of commencement of current policy: 28 June 2023 Council's Debt Management, Relief and Hardship Policy
Risk Management Framework Framework outlining Council's approach to managing risks to the Council's operations.	✓	Framework Date of commencement of current framework: 22 May 2024 Embedded in Council's Risk Management Manual
Audit and Risk Committee Advisory committee of Council under section 53 and section 54 of the Local Government Act whose role is to monitor the compliance of Council policies and procedures, monitor Council's financial reporting, monitor and provide advice on risk management, and provide oversight on internal and external audit functions.	✓	Established in accordance with section 53 of the Act Date committee established: 09 February 2004
Internal Audit Independent accounting professionals engaged by the Council to provide analysis and recommendations aimed at improving Council's governance, risk and management controls.	✓	Engaged Date of engagement of current provider: 30 June 2025 to 2029 after tender process.
Performance Reporting Framework A set of indicators measuring financial and non-financial performance including the performance indicators referred to in section 98 of the Local Government Act 2020.	✓	Framework Date of adoption of current framework: 22 May 2024
Council Plan Reporting Report reviewing the performance of the Council against the Council Plan including the results in relation to the strategic indicators for the first six months of the financial year.	✓	Report Date of report: 27 November 2024 29 January 2025 23 April 2025 2025-2029 Council Plan adopted 30 June 2025.

Governance & Management Items	Assessment
Quarterly Budget Reports Quarterly reports presented to Council under section 97 of the Local Government Act 2020 comparing actual and budgeted results and an explanation of any material variations.	 Reports presented to the Council in accordance with section 97(1) of the Act Dates reports presented: 27 November 2024, 26 February 2025, 28 May 2025 Financial and Non-Financial Quarterly Performance Report presented to Council and Audit and Risk Committee.
Risk Reports Six-monthly reports of strategic risks to Council's operations, their likelihood and consequences of occurring and risk minimisation strategies.	 Reports Dates of reports: 24 July 2024, 27 November 2024, 26 February 2025, 28 May 2025 Financial and Non-Financial Quarterly Performance Report presented to Council and Audit and Risk Committee.
Performance Reports Six-monthly reports of indicators measuring results against financial and non-financial performance including the performance indicators referred to in section 98 of the Act 2020.	 Reports Dates of reports: 27 November 2024, 26 February 2025, 28 May 2025 Financial and Non-Financial Quarterly Performance Report presented to Council and Audit and Risk Committee.
Annual Report Annual report under sections 98, 99 and 100 of the Act 2020 to the community containing a report of operations and audited financial and performance statements.	 Annual Report presented at a meeting of Council in accordance with section 100 of the Act Date of presentation: 25 October 2024 Annual Report Revision 2023/24 was adopted by Council 26 March 2025.
Councillor Code of Conduct Code under section 139 of the Act setting out the standards of conduct to be followed by Councillors and other matters.	 The Local Government Act 2020, Local Government (Governance and Integrity) Amendment Regulations 2024 now provide a Model Code of Conduct expected to be observed by all Councillors in the course of performing their duties. This came into force on 26 October 2024, making it a mandatory requirement for all Councillors to observe. Councils no longer have their own adopted Councillor Code of Conduct. Date reviewed: 26 October 2024
Delegations Documents setting out the powers, duties and functions of Council and the Chief Executive Officer that have been delegated to members of staff, in accordance with sections 11 and 47 of the Act.	 Reviewed in accordance with section 11(7) of the Act and a register kept in accordance with sections 11(8) and 47(7) of the Act Date of review under section 11(7): 26 March 2025
Meeting Procedures Governance Rules under section 60 of the Act governing the conduct of meetings of Council and delegated committees.	 Governance Rules adopted in accordance with section 60 of the Act Date Governance Rules adopted: 24 July 2024

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



Tammy Smith
Chief Executive Officer
Date: 2 October 2025



Cr Kylie Zanker
Mayor
Date: 2 October 2025

STATUTORY INFORMATION

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

Documents Available for Public Inspection

In accordance with section 57 of the Local Government Act 2020 (the Act), Council must adopt and maintain a Public Transparency Policy which gives effect to the Public Transparency Principles outlined in section 58 of the Act. The Public Transparency Policy was recently reviewed and adopted at the Ordinary Council Meeting on 30 June 2025.

In accordance with section 4 of the Public Transparency Policy, the following Council records will, at a minimum, be available on Council's website:

- Council Meeting Agendas;
- Minutes of Council Meetings;
- Reporting from Council appointed Committees through reports to Council;
- Audit and Risk Committee minutes through reporting to Council;
- Terms of reference or charters for Advisory Committees;
- Register of Delegations;
- Registers of gifts, benefits and hospitality offered to Councillors or Council staff;
- Registers of interstate travel undertaken by Councillors or Council staff;
- Registers of Conflicts of Interest disclosed by Councillors or Council staff;
- Submissions made by Council, listed as part of the Council Meeting Agenda;
- Registers of donations and grants made by Council, embedded in the Annual Report;
- Registers of leases entered into by Council, as lessor and lessee;
- Register of Authorised officers;
- Register of Election campaign donations;
- Summary of Personal Interests;
- Any other Registers or Records required by legislation or determined to be in the public interest.

According to section 57(c) of the Local Government Act 2020, a Public Transparency Policy must outline which Council information must be made publicly available, including all policies, plans, and reports required under this Act or any other Act.

The Local Government Act 2020 mandates that the following Council information be made publicly accessible. This information can be accessed by the public on the Yarriambiack Shire Council's website under the Policies and Publications section.

Council Information	Section	Council Information	Section	Council Information	Section
Council Expenses Policy (Council Expense Policy)	41	Financial Plan (Long Term Financial Plan)	91	Asset Plan (Asset Management Plan)	92
Chief Executive Officer Employment and Remuneration Policy (CEO Employment and Remuneration Policy)	45	Councillor Gift Policy (Gifts, Benefits and Hospitality Policy and Guidelines)	138	Complaints Policy (Complaints Handling Policy and Procedure)	107
Community Engagement Policy (previously included in the Council Plan, this document will become a standalone policy starting in 2025)	55	Strategic Planning Principles (embedded in the Council Plan)	89	Model Councillor Code of Conduct	139
Public Transparency Policy	57	Council Plan	90	Annual Report	98
Procurement Policy	108	Local Law	75	Budget	94
Governance Rules	60	Community Vision (embedded in the Council Plan)	88	Revenue and Rating Plan	93

Additional details about the requirements under the Local Government Act 2020 and other relevant Acts can be found in the Council's Freedom of Information Part II statement. This statement outlines the records, compliance, sections, and access requirements for information that must be made publicly available under the Local Government Act 2020 or any other Act.

Freedom of Information

In accordance with section 7(4AA)(a) of the Freedom of Information Act 1982, Council is required to publish certain statements in their Annual Report. Additionally, under section 7(4AA)(b) of the same Act, the Council has the authority to publish these statements separately, as soon as practicable after the commencement of section 17 of the Freedom of Information (Amendment) Act 1993, and at intervals of no less than 12 months.

The Council has exercised its authority under section 7(4AA)(b) of the Freedom of Information Act 1982 by ensuring that the Freedom of Information Part II Statement is reviewed and updated annually. This statement is then published on the 'Policies and Publications' webpage of the Yarriambiack Shire Council's website.

Policies and Publications - Yarriambiack Shire Council

The Council's Freedom of Information Part II Statement was reviewed and uploaded to Council's website on 30 May 2025.

Section 13 of the Freedom of Information Act 1982 (FOI Act) gives every person a right to obtain access to documents held by Council, other than exempt documents. Additionally, Section 49(A) provides rights of appeal if access to information through a Freedom of Information (FOI) request is not granted.

You may request documents held by Council, however, not all documents will be provided, some or parts thereof may be exempt under the FOI Act for personal or business reasons. Examples include:

- Documents containing personal information about other people.
- Documents covered by legal professional privilege such as legal advice.
- Some internal working documents.
- Confidential matters considered by Council.
- Law enforcement documents.
- Documents with Commercial-in-confidence information or trade secrets.
- Information obtained in confidence.
- Documents relating to IBAC.
- Documents affecting personal privacy.

Where a decision is made to refuse or defer document access, Council will notify the applicant of the reasons for denial or deferral. If you are not satisfied with the decision made by Council, you may seek a review through the Victorian Information Commissioner.

Access to documents can be obtained through a written request to the Freedom of Information Officer, as outlined in section 17 of the Freedom of Information Act 1982. The request should meet the following criteria:

- It must be in writing.
- It should clearly identify the document being requested.
- It should be accompanied by the appropriate application fee, which may be waived in certain circumstances.

Requests for documents held by the Council should be directed to the Freedom of Information Officer. These requests can be submitted via email to info@yarriambiack.vic.gov.au.

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

Further information regarding Freedom of Information Requests can be found within Council's Freedom of Information Part II Statement or on the Yarriambiack Shire Council website - Freedom of Information (FOI) - Yarriambiack Shire Council

During the 2024/25 financial year, Council received a total of 12 Freedom of Information (FOI) requests. Of these, 1 was a personal request and 11 were non-personal requests.

Nine requests were able to be resolved and information provided outside the FOI Act, streamlining access for applicants. Of the remaining requests processed under the FOI Act one request was granted in full and two requests were granted in part, with some material exempt under the Act.

Council remains committed to transparency and timely access to information in accordance with the Freedom of Information Act 1982.

Public Interest Disclosure Procedures

In accordance with section 69 of the Public Interest Disclosure Act 2012, the Council must include in its annual report information on how to access the procedures established under Part 9 of the Act. Additionally, the Council is required to provide details about the number and types of protected disclosure complaints investigated during the financial year.

The Public Interest 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 - Public Interest Disclosure - Yarriambiack Shire Council

Council adopted its first Public Interest Disclosure Policy and Procedure at an Ordinary Council Meeting in 2020. This policy and procedure underwent a review and update, and was subsequently adopted at an Ordinary Council Meeting in 2023. The next review is scheduled for June 2026. The Public Interest Disclosure Policy and Procedure is available to the public on the Council's website - Policies and Publications - Yarriambiack Shire Council

Throughout the 2024/25 year, no public interest disclosures were reported to the Council officers designated to receive them, nor to IBAC.

Infrastructure Development Contributions

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

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

Contracts

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

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

Council adopted a Procurement Policy under section 108 of the Act, information relates to: (a) a list of contracts entered into by Council valued above the contract value at which the Council must invite a tender or seek an expression of interest under its Procurement Policy; and

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

During the 2024/25 financial year Yarriambiack Shire entered into the following contracts for the supply of plant and equipment and provision of goods and services

- *C316-2024 – Road Reserve, Channel & Strategic Fire Break Weed Spraying Panel Contract* (5 year maximum contract term) \$85,000 per annum budget (estimated \$425,000 for 5 years).

Aligns to Council's Strategic Objectives:-

- **An Innovative & Diversified Economy** – Advocate and support agriculture...; and

- **A Resilient and Sustainable Natural Environment**

1. Advocate for responsible land use, with consideration for the natural environment; and
2. Embed climate change action into everything we do with a focus on decreased emissions, heat reduction and emergency management preparedness.

• *C327-2024 – Landscaping 3 Year-Old Kindergarten, Warracknabeal \$199,999*

Aligns to Council's Strategic Objectives:-

- **A Healthy & Inclusive Community**

1. Develop and/or maintain strong partnerships to deliver high quality services and sustainable infrastructure to enhance the social health and wellbeing outcomes for all our residents; and
2. Advocate, prioritise, and invest in infrastructure that supports an accessible, inclusive, and socially connected community to improve liveability.

• *C334-2024 – Landscaping, Rupanyup Kindergarten \$135,691*

Aligns to Council's Strategic Objectives:-

- **A Healthy & Inclusive Community**

1. Develop and/or maintain strong partnerships to deliver high quality services and sustainable infrastructure to enhance the social health and wellbeing outcomes for all our residents; and
2. Advocate, prioritise, and invest in infrastructure that supports an accessible, inclusive, and socially connected community to improve liveability.

• *C335-2024 – Plumbers, Electricians & Builders/Carpenters/Handypersons Panel of Suppliers – Schedule of Rates* (5 year contract).

Aligns to Council's Strategic Objectives:-

- **An Innovative and Diversified Economy** - Advocate and support agriculture, economic development and investment in our region; and

- **A Council That Serves its Community** - Consider a broad base of evidence before making decisions, ensuring value for money and responsive, innovative services and solutions are provided.

• *C337-2024 – Building Demolition & Asbestos Removal Panel of Suppliers* – Schedule of Rates (7 year maximum contract term) Annual Budget Estimate \$150,000

Aligns to Council's Strategic Objectives:-

- **A Healthy and Inclusive Community** - Advocate and support community safety initiatives, that enhance community safety and the liveability of our communities; and

- **A Council That Serves its Community** - Consider a broad base of evidence before making decisions, ensuring value for money and responsive, innovative services and solutions are provided.

• *C341-2024 – Hopetoun Caravan Park Caretaker* (4 year maximum contract term) – \$65,000 per annum budget (estimated \$260,000 for 4 years).

Aligns to Council's Strategic Objective:-

- **An Innovative and Diversified Economy** - Advocate and support agriculture, economic development and investment in our region; and

- **A Council That Serves its Community** - Consider a broad base of evidence before making decisions, ensuring value for money and responsive, innovative services and solutions are provided.

• *C343-2024 – Bitumen Sealing* (Collaborative Procurement) (5 year maximum contract term) – Schedule of Rates (Year 1 Budgeted Cost \$1.1 million).

Aligns to Council's Strategic Objectives:-

- **An Innovative and Diversified Economy** - Advocate and support agriculture, economic development and investment in our region; and

- **A Council That Serves its Community** - Consider a broad base of evidence before making decisions, ensuring value for money and responsive, innovative services and solutions are provided.

• *C347-2024 – Amenities Block Upgrade & Refurbishment, Scott Street, Warracknabeal \$235,171*

Aligns to Council's Strategic Objective:-

- **A Healthy and Inclusive Community** - Resilient and Sustainable Natural Environment Advocate, prioritise, and invest in infrastructure that supports an accessible, inclusive, and socially connected community to improve liveability

- **A Council That Serves its Community** - Consider a broad base of evidence before making decisions, ensuring value for money and responsive, innovative services and solutions are provided.

• *C349-2024 – Dunmunkle Library Landscaping, Rupanyup \$110,928*

Aligns to Council's Strategic Objective:-

- **A Healthy and Inclusive Community**

1. Develop and/or maintain strong partnerships to deliver high quality services and sustainable infrastructure to enhance the social health and wellbeing outcomes for all our residents

2. Advocate, prioritise, and invest in infrastructure that supports an accessible, inclusive, and socially connected community to improve liveability.

- **A Council That Serves its Community** - Consider a broad base of evidence before making decisions, ensuring value for money and responsive, innovative services and solutions are provided.

• *C350-2024 – Electricity Supply (All Sites including Street Lighting) – Collaborative Procurement (Victorian Energy Collaboration) (maximum 6 year contract).*

Aligns to Council's Strategic Objective:-

- **A Resilient and Sustainable Natural Environment** - Embed climate change action into everything we do with a focus on decreased emissions...; and

- **A Council That Serves its Community** - Consider a broad base of evidence before making decisions, ensuring value for money and responsive, innovative services and solutions are provided.

During the 2024/25 financial year Yarriambiack Shire entered into the following contracts for the supply of plant and equipment and provision of goods and services

• *C325-2024 – Gravel & Concrete Crushing Services \$250,000 per annum*

Aligns to Council's Strategic Objectives:-

- **An Innovative and Diversified Economy** - Advocate and support agriculture, economic development and investment in our region; and

- **A Council That Serves its Community** - Consider a broad base of evidence before making decisions, ensuring value for money and responsive, innovative services and solutions are provided.

• *C338-2024 – Ute Replacement Program (2023/24 Financial Year) - Supply & Delivery of 5 New Vehicles \$198,450*

Aligns to Council's Strategic Objectives:-

- **A Council That Serves its Community** - Consider a broad base of evidence before making decisions, ensuring value for money and responsive, innovative services and solutions are provided.

• *C340-2024 – Basketball Backboards Replacement, Warracknabeal Leisure Centre \$86,010*

Aligns to Council's Strategic Objectives:-

- **A Healthy and Inclusive Community** - Advocate, prioritise, and invest in infrastructure that supports an accessible, inclusive, and socially connected community to improve liveability; and

- **A Resilient and Sustainable Natural Environment** - Support community groups to deliver on the Sport and Recreation Strategy and Recreation Reserve Master Plan initiatives, in alignment with Council's policies.



PART 5:

FINANCIAL REPORT

FINANCIAL SUMMARY

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

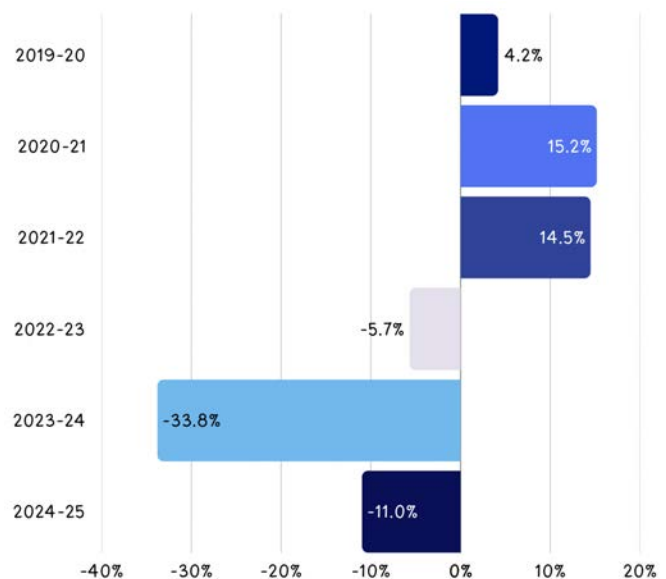
TOTAL REVENUE	\$ 33,599,311
TOTAL EXPENDITURE	\$ 35,031,664
SURPLUS	\$ (1,432,353)
TOTAL ASSETS	\$ 235,279,489
TOTAL LIABILITIES	\$ 11,109,740
EQUITY	\$ 224,169,749
NET CASH FROM OPERATING ACTIVITIES	\$ 13,570,675

Operating position

Council's operating position was a deficit of \$1.432 million in 2024/25. The deficit has decreased from the prior year's deficit of \$3.346 million.

As per the Comprehensive Income Statement in the Financial Report, the variance is mainly due to an increase in operating grants.

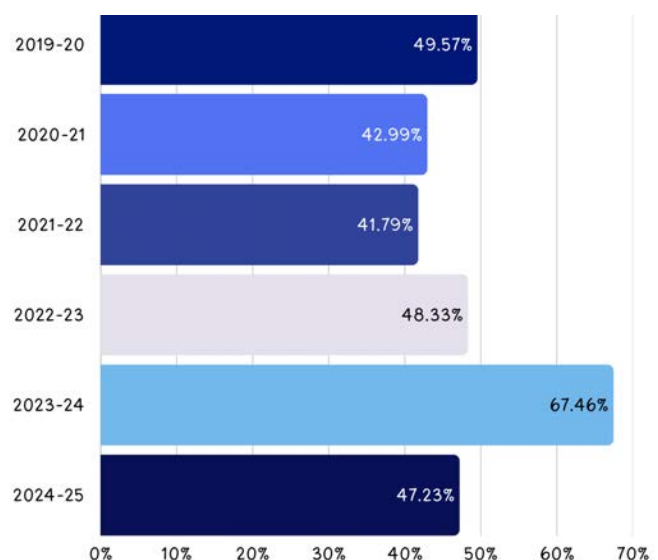
This increase was a result of 50% of the 2025/26 Federal Assistance Grant (FAG) being paid in advance in the 2024/25 financial year.



Stability & efficiency

Council raises a wide range of revenues including rates, user fees, fines, grants and contributions.

Despite this, Council's rates concentration, which compares rate revenue to adjusted underlying revenue was 47.23% for the 2024/25 year which is within the expected target band of 30% - 80%.

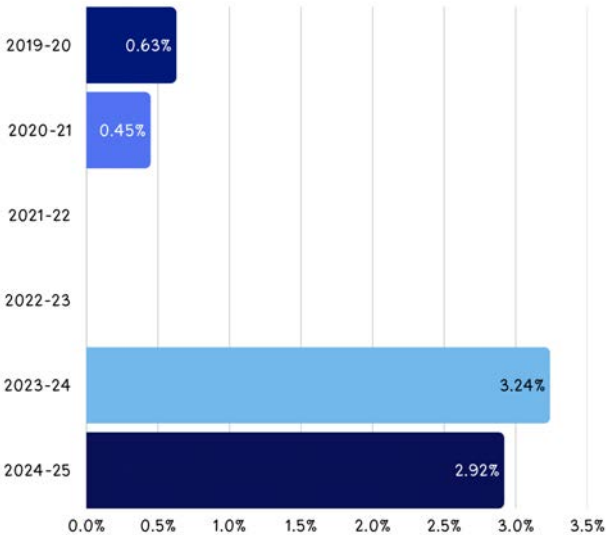


FINANCIAL SUMMARY

Obligations

Council aims to ensure that it can maintain its infrastructure assets at the expected levels, while at the same time continuing to deliver the services needed by the community. To bridge the infrastructure gap, Council invested \$5.746 million in renewal works during the 2024/25 year.

This was funded from operations, grants and cash reserves. At the end of the 2024/25 year Council's debt ratio, which is measured by comparing interest-bearing loans and borrowings to rate revenue, was 2.92% which was within the expected target band of 0% - 70%.

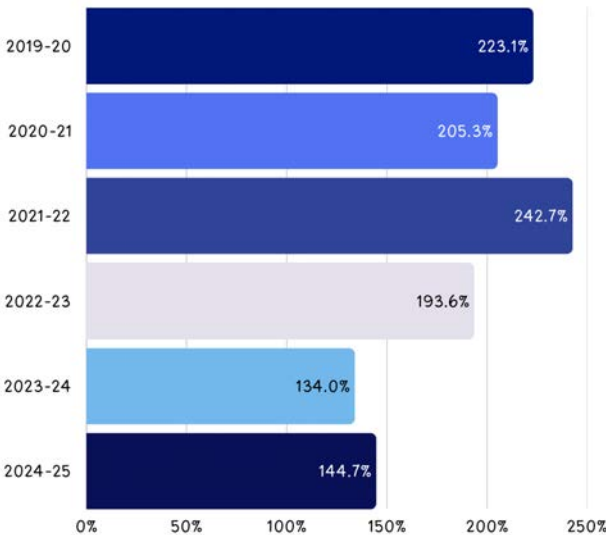


Liquidity

Cash has increased by \$4.564 million, current liabilities have increased by \$3.018 million mainly due to an increase in unexpended grants of \$1.638 million and an increase in trade and other payables of \$1.011 million.

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

Council's result of 144.69% is an indicator of a satisfactory financial position and is in the expected target band of 100% to 400%.





FINANCIAL STATEMENT



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CERTIFICATION OF THE **FINANCIAL STATEMENT**

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



ANITA J MCFARLANE
Principal Accounting Officer
Date: 1 October 2025

In our opinion, the accompanying financial statements present fairly the financial transactions of the Yarriambiack Shire Council for the year ended 30 June 2025 and the financial position of the Council as at that date.

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

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



KYLIE ZANKER
Councillor
Date: 2 October 2025



KARLY KIRK
Councillor
Date: 2 October 2025



TAMMY SMITH
Chief Executive Officer
Date: 2 October 2025

Independent Auditor's Report

To the Councillors of Yarriambiack Shire Council

Opinion

I have audited the financial report of Yarriambiack Shire Council (the council) which comprises the:

- balance sheet as at 30 June 2025
- comprehensive income statement for the year then ended
- statement of changes in equity for the year then ended
- statement of cash flows for the year then ended
- statement of capital works for the year then ended
- notes to the financial statements, including material accounting policy information
- certification of the financial statements.

In my opinion the financial report presents fairly, in all material respects, the financial position of the council as at 30 June 2025 and their financial performance and cash flows for the year then ended in accordance with the financial reporting requirements of Part 4 of the *Local Government Act 2020*, the Local Government (Planning and Reporting) Regulations 2020 and applicable Australian Accounting Standards.

Basis for Opinion

I have conducted my audit in accordance with the *Audit Act 1994* which incorporates the Australian Auditing Standards. I further describe my responsibilities under that Act and those standards in the *Auditor's Responsibilities for the Audit of the Financial Report* section of my report.

My independence is established by the *Constitution Act 1975*. 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 *Code of Ethics for Professional Accountants* (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.

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

Councillors' responsibilities for the financial report

The Councillors of the council are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards, the *Local Government Act 2020* and the Local Government (Planning and Reporting) Regulations 2020, 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.

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.

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
7 October 2025


Travis Derricott
as delegate for the Auditor-General of Victoria

COMPREHENSIVE INCOME STATEMENT

For the year ended 30 June 2025

	NOTE	2025 \$	2024 \$
INCOME / REVENUE			
Rates and charges	3.1	15,034,883	14,807,916
Statutory fees and fines	3.2	230,303	221,674
User fees	3.3	631,464	708,864
Grants - operating	3.4	13,776,394	3,680,836
Grants - capital	3.4	2,477,439	5,622,846
Contributions - monetary	3.5	162,550	153,137
Other income	3.7	1,286,278	1,019,217
Total income / revenue		33,599,311	26,214,489
EXPENSES			
Net gain (or loss) on disposal of property, infrastructure, plant and equipment	3.6	2,600,076	189,027
Share of net profits (or loss) of associates	6.3	59,864	18,000
Employee costs	4.1	12,568,467	12,690,197
Materials and services	4.2	7,970,695	8,604,482
Contributions and donations	4.4	585,023	551,621
Depreciation	4.3	8,999,299	5,368,826
Depreciation - right of use assets	4.5	314,979	397,519
Allowance for impairment losses	4.6	29,459	69,051
Borrowing costs	4.7	25,881	7,895
Finance costs - leases	4.8	17,370	28,110
Other expenses	4.9	1,860,550	1,635,600
Total expenses		35,031,664	29,560,329
Surplus/(deficit) for the year		(1,432,353)	(3,345,840)
OTHER COMPREHENSIVE INCOME			
Items that will not be reclassified to surplus or deficit in future periods			
Net asset revaluation gain/(loss)	6.1	222,008	(1,624,343)
Total Other Comprehensive Income		222,008	(1,624,343)
Total Comprehensive Result		(1,210,345)	(4,970,183)

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

BALANCE SHEET

For the year ended 30 June 2025

	NOTE	2025 \$	2024 \$
ASSETS			
Current assets			
Cash and cash equivalents	5.1	10,945,762	6,382,073
Trade and other receivables	5.1	1,946,492	1,622,161
Other financial assets	5.1	467,055	445,751
Inventories	5.2	517,551	368,253
Other assets	5.2	295,821	264,228
Total current assets		14,172,681	9,082,466
Non-current assets			
Trade and other receivables	5.1	153,690	218,690
Investments in associates	6.3	228,136	288,241
Property, infrastructure, plant and equipment	6.1	220,141,056	223,261,878
Right-of-use assets	5.8	583,925	1,047,288
Total non-current assets		221,106,808	224,816,098
Total assets		235,279,489	233,898,564
LIABILITIES			
Current liabilities			
Trade and other payables	5.3	2,708,755	1,697,592
Trust funds and deposits	5.3	610,989	466,350
Contract and other liabilities	5.3	2,892,453	1,200,419
Provisions	5.5	3,252,786	3,002,798
Interest-bearing liabilities	5.4	42,848	40,829
Lease liabilities	5.8	287,605	369,890
Total current liabilities		9,795,435	6,777,878
Non-current liabilities			
Provisions	5.5	616,691	537,608
Interest-bearing liabilities	5.4	396,635	439,483
Lease liabilities	5.8	300,979	763,503
Total non-current liabilities		1,314,304	1,740,594
Total Liabilities		11,109,740	8,518,471
Net Assets		224,169,749	225,380,092
EQUITY			
Accumulated surplus		84,748,135	86,180,488
Reserves	9.1	139,421,614	139,199,604
Total Equity		224,169,749	225,380,092

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

STATEMENT OF CHANGES IN EQUITY

For the year ended 30 June 2025

	NOTE	Total \$	Accumulated Surplus \$	Revaluation Reserve \$	Other Reserves \$
2025					
Balance at beginning of the financial year		225,380,094	86,180,488	139,185,041	14,565
Surplus/(deficit) for the year		(1,432,353)	(1,432,353)	-	-
Net asset revaluation gain/(loss)	6.1	222,008	-	222,008	-
Balance at end of the financial year		224,169,749	84,748,135	139,407,049	14,565

	NOTE	Total \$	Accumulated Surplus \$	Revaluation Reserve \$	Other Reserves \$
2024					
Balance at beginning of the financial year		230,350,277	89,526,328	140,809,384	14,565
Surplus/(deficit) for the year		(3,345,840)	(3,345,840)	-	-
Net asset revaluation gain/(loss)	6.1	(1,624,343)	-	(1,624,343)	-
Balance at end of the financial year		225,380,094	86,180,488	139,185,041	14,565

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

STATEMENT OF CASH FLOWS

For the year ended 30 June 2025

	NOTE	2025 Inflows/ (Outflows) \$	2024 Inflows/ (Outflows) \$
Cash flows from operating activities			
Rates and charges		14,635,932	13,386,909
Statutory fees and fines		194,143	195,521
User fees		565,197	228,864
Grants - operating		15,542,752	3,604,000
Grants - capital		2,611,882	4,500,000
Contributions - monetary		178,805	153,137
Interest received		471,287	445,075
Rent received		78,495	73,837
Trust funds and deposits taken		144,639	466,500
Other receipts		887,928	942,500
Net GST refund/(payment)		2,018,850	197,000
Employee costs		(13,431,007)	(12,690,197)
Materials and services		(7,575,637)	(10,302,620)
Other payments		(2,752,591)	(2,129,800)
Net cash provided by/(used in) operating activities	9.2	13,570,675	(929,275)
Cash flows from investing activities			
Payments for property, infrastructure, plant and equipment	6.2	(9,099,823)	(10,391,306)
Proceeds from sale of property, infrastructure, plant and equipment		193,648	66,116
Net cash provided by/(used in) investing activities		(8,906,175)	(10,325,190)
Cash flows from financing activities			
Finance costs		(40,592)	-
Proceeds from borrowings		-	500,000
Repayment of borrowings		(42,848)	(20,000)
Interest paid - lease liability		(17,370)	(28,110)
Repayment of lease liabilities		-	-
Net cash provided by/(used in) financing activities		(100,810)	451,890
Net increase/(decrease) in cash and cash equivalents		4,563,690	(10,802,575)
Cash and cash equivalents at the beginning of the financial year		6,382,073	17,184,648
Cash and cash equivalents at the end of the financial year	5.1	10,945,762	6,382,073

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

STATEMENT OF CAPITAL WORKS

For the year ended 30 June 2025

	NOTE	2025 \$	2024 \$
PROPERTY			
Land		-	69,000
Total land		-	69,000
Buildings		2,377,826	3,542,241
Heritage buildings		-	15,125
Total buildings		2,377,826	3,557,366
Total property		2,377,826	3,626,366
PLANT AND EQUIPMENT			
Plant, machinery and equipment		1,251,026	1,606,000
Fixtures, fittings and furniture		7,624	46,389
Computers and telecommunications		51,547	-
Library books		21,459	21,050
Total plant and equipment		1,331,656	1,673,439
INFRASTRUCTURE			
Roads		4,004,183	4,841,746
Footpaths and kerb & channel		491,218	301,925
Recreational, leisure and community facilities		176,327	-
Waste management		49,324	-
Parks, open space and streetscapes		90,290	15,830
Total infrastructure		4,811,341	5,159,501
Total capital works expenditure		8,520,823	10,459,306
REPRESENTED BY:			
New asset expenditure		2,598,069	2,405,069
Asset renewal expenditure		5,746,427	7,868,237
Asset upgrade expenditure		176,327	186,000
Total capital works expenditure		8,520,823	10,459,306

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

Note 1: Overview

INTRODUCTION

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

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

STATEMENT OF COMPLIANCE

These financial statements are a general purpose financial report that consists of a Comprehensive Income Statement, Balance Sheet, Statement of Changes in Equity, Statement of Cash Flows, Statement of Capital Works and Notes accompanying these financial statements. The general purpose financial report complies with the Australian Accounting Standards (AAS), other authoritative pronouncements of the Australian Accounting Standards Board, the Local Government Act 2020, and the Local Government (Planning and Reporting) Regulations 2020.

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

1.1 BASIS OF ACCOUNTING

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

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

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

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

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

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

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

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

GOODS AND SERVICES TAX (GST)

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

Note 2: Analysis of our results

2.1 PERFORMANCE AGAINST BUDGET

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

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

	Budget 2025 \$	Actual 2025 \$	Variance \$	Variance %	Ref
2.1.1 INCOME / REVENUE AND EXPENDITURE					
<i>Income / Revenue</i>					
Rates and charges	15,028,647	15,034,883	6,236	0.04%	
Statutory fees and fines	205,564	230,303	24,739	12.03%	
User fees	629,717	631,464	1,747	0.28%	
Grants - operating	9,150,146	13,776,394	4,626,248	50.56%	1
Grants - capital	3,280,114	2,477,439	(802,675)	(24.47%)	2
Contributions - monetary	35,500	162,550	127,050	357.89%	3
Other income	484,896	1,286,278	801,382	165.27%	4
Total income / revenue	28,814,584	33,599,311	4,784,727	16.61%	
<i>Expenses</i>					
Net gain/(loss) on disposal of property, infrastructure, plant and equipment	209,471	2,600,076	(2,390,605)	(1,141.26%)	5
Share of net profits/(losses) of associates	-	59,864	(59,864)	100.00%	
Employee costs	13,566,716	12,568,467	998,249	7.36%	6
Materials and services	7,319,332	7,970,695	(651,363)	(8.90%)	7
Contributions and donations	612,051	585,023	27,028	4.42%	
Depreciation	6,797,595	8,999,299	(2,201,704)	(32.39%)	8
Depreciation - right of use assets	255,096	314,979	(59,883)	(23.47%)	
Allowance for impairment losses	4,000	29,459	(25,459)	(636.48%)	
Borrowing costs	-	25,881	(25,881)	100.00%	
Finance costs - leases	16,116	17,370	(1,254)	(7.78%)	
Other expenses	1,688,529	1,860,550	(172,021)	(10.19%)	9
Total expenses	30,468,906	35,031,664	(4,562,758)	(16.49%)	
Surplus/(deficit) for the Year	(1,654,322)	(1,432,353)	221,969	(13.42%)	

Explanation of material variations

REF EXPLANATION

- Operating grants** were \$4.26 million above budget, primarily reflecting the early payment of the 2025/26 Victorian Local Government Grants Commission (VLGGC) funding allocation (\$3.86 million).
- Capital grants** were \$802,675 lower than budgeted, due mainly to Roads to Recovery. Council had budget \$1.2 million but we only expended \$871,693. The remaining amount has been accounted for as unexpended grants. The Local Roads & Infrastructure Fund Phase 4 - was budgeted to be received in 2024/25 but funds will not be received until completion of the Phase 4 audit which will occur in 2025/26.
- Contributions – monetary** was \$127,050 higher than budget due to several community projects being undertaken that included a community/government contributions. These projects included the Hopetoun Swimming Pool redevelopment \$36,500, Rupanyup Kindergarten Landscaping Project \$70,000, and Tempy Recreation Reserve upgrades \$18,250.
- Other income** was \$801,382 higher than budget primarily due to higher returns of interest on investments of \$197,350, legal costs recovered from the sale of Section 181 properties \$127,050, Insurance contributions and recoveries being higher than budgeted have also contributed to the actuals being higher than budget.

REF EXPLANATION

- 5 Net gain / (loss) on disposal of property, infrastructure, plant and equipment** A detailed asset reconciliation and revaluation was undertaken in the 2024/25 financial year, where assets were found to be incorrectly recorded in the asset register resulting in an inflated asset value. When the reconciliation and revaluation was processed, this resulted in assets or parts of assets being disposed off, therefore creating a loss on disposal.
- 6 Employee costs** were \$998,249 lower than budget mainly due to wages budget being higher than actuals. This has been the result of several staff transitioning to retirement or taking extended leave. The transfer of kinders at Hopetoun and Beulah to Emerge and Murtoa to the Department of Education has resulted in a reduction in wages as has the transfer of Maternal and Child Health services to West Wimmera Health in April 2025. Two managers have been replaced by contract staff which has reduced the wages budget as well.
- 7 Materials & services** were \$651,363 higher than budget primarily due to materials being higher than budget. IMG undertook data conditions of roads and footpaths which was transferred from the capital budgets. Aerial photography costs were also transferred from capital to operations.
- 8 Depreciation** was \$2.079 million above budget mainly due to the impact of the revaluation of assets in 2023/24 which resulted in a correction to the roads data. At the time of preparing the budget this correction had not been made.
- 9 Other expenses** were \$283,813 higher than budget due to insurance premium being \$144,842 higher than budget and legal costs which includes the sale of Section 181 properties were also \$144,842 higher than budget.

	Budget 2025 \$	Actual 2025 \$	Variance \$	Variance %	Ref
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2.1.2 CAPITAL WORKS*Property*

Buildings	2,813,889	2,377,826	(436,063)	(15.50%)	1
Total property	2,813,889	2,377,826	(436,063)	(15.50%)	

Plant and equipment

Plant, machinery and equipment	745,000	1,251,026	506,026	67.92%	2
Fixtures, fittings and furniture	20,000	7,624	(12,376)	(61.88%)	
Computers and telecommunications	245,000	51,547	(193,453)	(78.96%)	3
Library books	27,000	21,459	(5,541)	(20.52%)	
Total plant and equipment	1,037,000	1,331,656	294,656	28.41%	

Infrastructure

Roads	3,457,335	4,004,183	546,848	15.82%	4
Bridges	50,000	-	(50,000)	(100.00%)	5
Footpaths & Kerb and channel	596,860	491,218	(105,642)	(17.70%)	6
Drainage	100,000	-	(100,000)	(100.00%)	7
Recreational, leisure and community facilities	298,150	176,327	(121,823)	(40.86%)	8
Waste management	-	49,324	49,324	100.00%	9
Parks, open space and streetscapes	290,000	90,290	(199,710)	(68.87%)	10
Total infrastructure	4,792,345	4,811,341	18,996	0.40%	

TOTAL CAPITAL WORKS EXPENDITURE	8,643,234	8,520,823	(122,411)	(1.42%)	
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Represented by:

New asset expenditure	3,274,389	2,598,069	(676,320)	(20.65%)	
Asset renewal expenditure	3,608,715	5,431,536	1,822,821	50.51%	
Asset upgrade expenditure	1,760,130	491,218	(1,268,912)	(72.09%)	
TOTAL CAPITAL WORKS EXPENDITURE	8,643,234	8,520,823	(122,411)	(1.42%)	

Explanation of material variations**REF EXPLANATION**

- 1 Buildings** - Completion of the construction of the social and affordable housing units have been delayed with landscaping to be undertaken at both Rupanyup and Warracknabeal and the Hopetoun unit has yet to commence construction due to delays with the approval of utility plans. Construction of depot shed will be undertaken in 2025/26. The tender for the construction of the Murtoa Depot shed has been awarded but this build will not commence until September due to contractor availability.

Explanation of material variations**REF EXPLANATION**

- 2 Plant, machinery and equipment** - Council took delivery of the Flocon Unit (\$391,177) which had been budgeted to be delivered in 2023/24. The supply of two GPS units (\$89,550) were also budgeted to be received in the 2023/24 year but were received in 2024/25.
- 3 Computers and telecommunications** - A major component of the budget was allocated for road and aerial imagery. The aerial imagery budget was reallocated to operations as council has entered into a 2 year agreement with DEECA for the aerial imagery. The budget for the road imagery was allocated to engaging a consultant to undertake condition assessment of infrastructure assets including roads and footpaths. A more cost effect road imagery option will be installed by Asset Vision in 2025/26.
- 4 Roads** - Main reason for the variance was due to the Dimboola Minyip Road project which was delivered by Horsham Rural City Council (HRCC). This road is a boundary road. This project was done over a number of years. HRCC received funding and Council was to be billed annually but instead all 3 years were billed in 2024/25 which resulted in a variance of \$331,905 which had not been budgeted. Council also experienced several rain delays on the Sea Lake Lascelles Road rehabilitation project which resulted in an over spend of \$66,124. There were also several reseals and gravel resheets which were added to the capital works program as there was Local Roads and Community Infrastructure (LRCI) funds that were not allocated in the budget.
- 5 Bridges** - Budget was to be used as a co-contribution if successful with a grant application to undertake bridge works. Council was unsuccessful in obtaining the grant and therefore budget was not expended.
- 6 Footpaths & Kerb and channel** - Footpaths variance is due to several projects being withdrawn and budget was reallocated to the replacement of emulsion tanks. This decision was endorsed by Council.
- 7 Drainage** - Reallocated budget funds to operations to undertake drainage studies and concept planning.
- 8 Recreational, leisure and community facilities** - The variance in this area is due mainly to Woomelang Bowling Club project being delayed as a result of the eaves containing asbestos. A contract painter has been engaged. These works are to be carried forward into 2025/26 financial year. This project is \$45,000. While the Hopetoun Swimming Pool redevelopment was successful in receiving grant funding - the project was currently going through tender evaluation at 30 June 2025. Of the \$170,000 budgeted for this project (being Council's contribution) only \$60,000 had been spent. The remaining \$110,000 will be spent in 2025/26.
- 9 Waste management** - Grant was received from Sustainability Victoria (\$190,400) along with Council financial contribution of \$47,600 for the supply of a recycling trailer and truck for waste collection. Council contribution was budgeted in Plant, machinery and equipment.
- 10 Parks, open space and streetscapes** - Yaapeet streetscape project will be undertaken in 2025/26 after receiving a Tiny Towns Grant. Rabi Park - skate park upgrade (part 2) - Council has been unsuccessful in obtaining additional funds required to complete this project. Council will endeavour to deliver on this project in the 2025/26 year.

2.2 ANALYSIS OF COUNCIL RESULTS BY PROGRAM

Council delivers its functions and activities through the following programs.

2.2.1 COMMUNITY SERVICES

Maternal & child health services, immunisations, kindergartens, rental accommodation, senior citizen centres, and sundry welfare services.

CORPORATE SERVICES

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

ECONOMIC DEVELOPMENT

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

ENGINEERING

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

GOVERNANCE

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

RECREATION, CULTURE AND LEISURE

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

REGULATORY SERVICES

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

WASTE AND ENVIRONMENT

Rubbish collection, recycling and disposal and tree schemes.

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

	Income/ Revenue	Expenses	Surplus/ (Deficit)	Grants included in income/ revenue	Total assets
	\$	\$	\$	\$	\$

2025

Community Services	2,617,531	2,796,934	(179,403)	2,420,243	1,482,312
Corporate Services	21,900,098	2,668,254	19,231,844	10,863,139	13,880,085
Economic Development	630,682	1,397,131	(766,449)	312,149	428,029
Engineering	5,285,168	20,174,546	(14,889,378)	1,995,292	207,525,727
Governance	25,522	2,961,192	(2,935,670)	-	-
Recreation, Culture and Leisure	697,320	1,646,596	(949,277)	472,730	10,930,395
Regulatory Services	301,653	1,026,085	(724,432)	57,000	62,314
Waste and Environment	2,141,338	2,360,927	(219,589)	133,280	970,626
	33,599,310	35,031,664	(1,432,354)	16,253,833	235,279,488

	Income/ Revenue	Expenses	Surplus/ (Deficit)	Grants included in income/ revenue	Total assets
	\$	\$	\$	\$	\$

2024

Community Services	5,195,100	3,082,467	2,112,633	4,967,767	1,856,468
Corporate Services	14,232,512	2,833,583	11,398,929	487,192	8,449,986
Economic Development	801,740	1,619,247	(817,508)	488,188	288,241
Engineering	2,793,556	14,024,979	(11,231,423)	2,556,769	211,231,400
Governance	22,441	2,675,597	(2,653,156)	1,500	-
Recreation, Culture and Leisure	853,958	1,789,558	(935,600)	758,347	11,164,000
Regulatory Services	248,494	951,373	(702,879)	2,500	26,154
Waste and Environment	1,859,662	2,376,498	(516,836)	41,418	882,316
	26,007,462	29,353,302	(3,345,840)	9,303,682	233,898,564

Note 3: Funding for the delivery of our services

	2025	2024
	\$	\$

3.1 RATES AND CHARGES

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

The valuation base used to calculate general rates for 2024/25 was \$6.571 million (2023/24 \$5.767 million).

General rates	12,275,804	11,933,983
Municipal charge	426,677	413,078
Service rates and charges	1,785,071	1,616,558
Revenue in lieu of rates	474,393	758,560
Interest on rates and charges	72,937	85,737
Total rates and charges	15,034,883	14,807,916

The date of the general revaluation of land for rating purposes within the municipal district was 1 January 2024 and the valuation was first applied in the rating year commencing 1 July 2024.

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

3.2 STATUTORY FEES AND FINES

Animal fees	66,231	57,854
Town planning fees	56,948	75,827
Building fees	64,314	65,786
Other	42,811	22,208
Total statutory fees and fines	230,303	221,674

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

3.3 USER FEES

Aged and health services	-	(16)
Meals on wheels fees	-	(153)
Kindergarten fees	1,666	1,666
Leisure centre and recreation	50	682
Caravan park fees	209,591	272,277
Waste management services	123,165	125,644
Rents	78,495	73,837
Saleyards fees and charges	88,874	100,514
VicRoads fees and charges	11,236	10,938
Road Works	6,625	3,209
Rates	48,773	47,504
Other fees and charges	62,989	72,761
Total user fees	631,464	708,864

	2025 \$	2024 \$
User fees by timing of revenue recognition		
User fees recognised over time	-	-
User fees recognised at a point in time	631,464	708,864
Total user fees	631,464	708,864

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

3.4 FUNDING FROM OTHER LEVELS OF GOVERNMENT

Grants were received in respect of the following:

Summary of grants

Commonwealth funded grants	12,525,930	2,895,481
State funded grants	3,727,903	6,408,201
Total grants received	16,253,833	9,303,682

(a) Operating Grants

Recurrent - Commonwealth Government

Financial Assistance Grants	10,863,139	299,651
General home care	-	91,859
Other	1,776	102,196
Total Recurrent - Commonwealth Government	10,864,915	493,706

Recurrent - State Government

Kindergartens	1,753,545	1,589,512
Maternal and child health	322,978	509,565
Aged care	-	1,005
Libraries	132,799	144,183
Supported playgroup	-	59,500
Sustainability	85,000	85,000
Youth	53,250	1,400
Other	17,234	(59,000)
Total Recurrent - State Government	2,364,806	2,331,165

TOTAL RECURRENT OPERATING GRANTS	13,229,721	2,824,871
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Non-recurrent - State Government

Economic development	-	239,000
Tourism	286,649	269,115
Information Technology	-	184,094
Building	53,000	-
Recreation	31,614	4,886
Waste	-	3,870
Natural Disaster	145,910	-
Other	29,500	155,000
Total non-recurrent operating grants	546,673	855,965

TOTAL OPERATING GRANTS	13,776,394	3,680,836
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	2025 \$	2024 \$
(b) Capital Grants		
<u>Recurrent - Commonwealth Government</u>		
Roads to recovery	871,693	1,567,337
Total Recurrent - Commonwealth Government	871,693	1,567,337
Total recurrent capital grants	871,693	1,567,337
<u>Non-recurrent - Commonwealth Government</u>		
Roads	662,200	-
Local Roads and Community Infrastructure	127,122	834,438
Total Non-recurrent - Commonwealth Government	789,322	834,438
<u>Non-recurrent - State Government</u>		
Kindergartens	523,149	320,000
Sports & Recreation	48,475	16,000
Library	200,000	578,163
Roads	103,367	74,350
Waste	133,280	37,549
Housing	(251,689)	2,195,009
Swimming Pool	59,842	-
Total Non-recurrent - State Government	816,424	3,221,071
Total Non-recurrent capital grants	1,605,746	4,055,509
TOTAL CAPITAL GRANTS	2,477,439	5,622,846
TOTAL GRANTS	16,253,833	9,303,682

	2025	2024
	\$	\$

(c) Recognition of grant income

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

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

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

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

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

General purpose	10,863,139	299,651
Specific purpose grants to acquire non-financial assets	-	-
Other specific purpose grants	2,498,241	7,803,612

Revenue recognised under AASB 15 Revenue from Contracts with Customers

Specific purpose grants	2,892,453	1,200,419
	16,253,833	9,303,682

(d) Unspent grants received on condition that they be spent in a specific manner

Operating

Balance at start of year	76,679	1,166,000
Received during the financial year and remained unspent at balance date	1,299,243	76,679
Received in prior years and spent during the financial year	(76,679)	(1,166,000)
Balance at year end	1,299,243	76,679

Capital

Balance at start of year	1,121,828	3,110,000
Received during the financial year and remained unspent at balance date	1,593,210	225,000
Received in prior years and spent during the financial year	(1,121,828)	(2,213,172)
Balance at year end	1,593,210	1,121,828

Unspent grants are determined and disclosed on a cash basis.

3.5 CONTRIBUTIONS

Monetary	162,550	153,137
Total contributions	162,550	153,137

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

	2025 \$	2024 \$
3.6 NET GAIN/(LOSS) ON DISPOSAL OF PROPERTY, INFRASTRUCTURE, PLANT AND EQUIPMENT		
Proceeds of sale	193,649	66,116
Written down value of assets disposed	(2,793,726)	(255,143)
Total net gain/(loss) on disposal of property, infrastructure, plant and equipment	(2,600,076)	(189,027)

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

3.7 OTHER INCOME		
Interest	398,350	445,075
Workcover reimbursements	72,410	45,725
Private use vehicle reimbursements	42,017	9,261
Insurance recoupment	40,980	51,914
Employee contributions	54,142	59,348
Leave transferred from other Councils	-	5,216
Income protection	241,484	168,474
Legal costs recovered	170,995	87,875
Recycling recoupment	87,784	66,337
Other	178,116	79,992
Total other income	1,286,278	1,019,217

Interest is recognised as it is earned.

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

Note 4: The cost of delivering services

	2025 \$	2024 \$
4.1 (a) Employee costs		
Wages and salaries	9,181,782	9,154,293
WorkCover	254,104	200,235
Superannuation	1,104,749	1,078,881
Fringe benefits tax	37,116	60,745
Annual leave and long service leave	1,344,128	1,472,244
Conferences and training	161,839	271,068
Councillor Allowance	246,143	242,796
Income protection	125,071	137,620
Redundancies	105,755	67,095
Other	7,780	5,220
Total employee costs	12,568,467	12,690,197

(b) Superannuation

Council made contributions to the following funds:

Defined benefit fund

Employer contributions to Local Authorities Superannuation Fund (Vision Super)	42,320	49,000
	42,320	49,000
Employer contributions payable at reporting date.	-	-

Accumulation funds

Employer contributions to Local Authorities Superannuation Fund (Vision Super)	585,667	552,800
Employer contributions - other funds	476,762	476,849
	1,062,428	1,029,648
Employer contributions payable at reporting date.	-	113,000

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

	2025 \$	2024 \$
4.2 MATERIALS AND SERVICES		
Contracts	857,811	1,762,262
Fire Prevention	16,537	-
Waste management	1,536,617	1,106,059
Swimming pool	9,978	-
Community projects	336,624	599,900
Caravan Park Cleaning	57,660	-
Tree Trimming	114,033	-
Weed & Pest	82,416	-
Road works	375,561	939,392
Building surveyor	233,351	-
Communication	-	16,353
Information technology contract	278,699	259,778
Materials and services	2,256,232	1,794,268
Building and ground maintenance	48,586	41,985
Utilities	406,316	466,033
External plant hire	30,682	91,358
Information technology and equipment	556,916	609,219
Consultants	685,796	751,794
Other	86,880	166,082
Total materials and services	7,970,695	8,604,482

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

4.3 DEPRECIATION

Property	763,244	692,955
Plant and equipment	1,593,307	1,102,073
Infrastructure	6,642,748	3,573,797
Total depreciation	8,999,299	5,368,826

Refer to note 5.8 and 6.2 for a more detailed breakdown of depreciation and amortisation charges and accounting policy.

4.4 CONTRIBUTIONS AND DONATIONS

Recreation reserves	188,543	179,916
Swimming pools	235,539	223,898
Community halls	49,244	36,765
Weir pools	38,948	31,739
Other	72,749	79,304
Total contributions and donations	585,023	551,621

4.5 DEPRECIATION - RIGHT OF USE ASSETS

Vehicles	314,979	397,519
Total Depreciation - Right of use assets	314,979	397,519

	2025 \$	2024 \$
4.6 ALLOWANCE FOR IMPAIRMENT LOSSES		
Other debtors	(4,925)	27,115
Rates debtors	34,384	41,936
Total allowance for impairment losses	29,459	69,051
 Movement in allowance for impairment losses in respect of debtors		
Balance at the beginning of the year	359,274	311,372
New allowances recognised during the year	344,813	383,999
Amounts already allowed for and written off as uncollectible	(1,676)	(21,065)
Amounts allowed for but recovered during the year	(314,071)	(315,032)
Balance at end of year	388,340	359,274

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

4.7 BORROWING COSTS

Interest - Borrowings	15,606	7,895
Interest - Overdraft	10,275	-
Total borrowing costs	25,881	7,895

Borrowing costs are recognised as an expense in the period in which they are incurred.

4.8 FINANCE COSTS - LEASES

Interest - Lease Liabilities	17,370	28,110
Total finance costs	17,370	28,110

4.9 OTHER EXPENSES

Auditors' remuneration - VAGO - audit of the financial statements, performance statement and grant acquittals	37,100	37,900
Auditors' remuneration - Internal Audit	59,928	45,177
Insurances	921,215	757,113
Operating lease rentals	(77,874)	49,025
Printing and stationery	15,847	27,253
Advertising	103,633	88,442
Postage	19,242	19,559
Legal costs	389,165	277,554
Subscriptions	178,742	153,878
Registrations	139,499	135,872
Bank fees and charges	20,091	30,283
Others	53,961	13,544
Total other expenses	1,860,550	1,635,600

Note 5: Investing in and financing our operations

	2025 \$	2024 \$
5.1 FINANCIAL ASSETS		
(a) Cash and cash equivalents		
Cash on hand	774	774
Cash at bank	7,967,554	2,479,833
Term deposits	2,977,434	3,901,466
Total cash and cash equivalents	10,945,762	6,382,073
(b) Other financial assets		
<u>Current</u>		
Term deposits	467,055	445,751
Total current other financial assets	467,055	445,751
Total cash and cash equivalents and other financial assets	11,412,817	6,827,825
Cash and cash equivalents include cash on hand, deposits at call, and other highly liquid investments with original maturities of three months or less, net of outstanding bank overdrafts. Other financial assets are valued at fair value, at balance date. Term deposits are measured at original cost. Any unrealised gains and losses on holdings at balance date are recognised as either a revenue or expense. Other financial assets include term deposits and those with original maturity dates of three to 12 months are classified as current, whilst term deposits with maturity dates greater than 12 months are classified as non-current.		
(c) Trade and other receivables		
<u>Current</u>		
<i>Statutory receivables</i>		
Rates debtors	1,747,021	1,421,007
Infringement debtors	62,314	26,154
Allowance for expected credit loss - infringements	(283,664)	(251,000)
<i>Non statutory receivables</i>		
Loans and advances to community organisations	54,000	54,000
Other debtors	471,496	480,000
Allowance for expected credit loss - other debtors	(104,675)	(108,000)
Total current trade and other receivables	1,946,492	1,622,161
<u>Non-current</u>		
<i>Non statutory receivables</i>		
Loans and advances to community organisations	153,690	218,690
Total non-current trade and other receivables	153,690	218,690
Total trade and other receivables	2,100,182	1,840,851

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

	2025 \$	2024 \$
(d) Ageing of Receivables		
The ageing of the Council's trade and other receivables (excluding statutory receivables) that are not impaired was:		
Current (not yet due)	209,261	259,060
Past due by up to 30 days	48,869	9,595
Past due between 31 and 180 days	17,265	30,871
Past due between 181 and 365 days	270	76,582
Past due by more than 1 year	298,845	269,082
Total trade and other receivables	574,510	645,191

(e) Ageing of individually impaired Receivables

At balance date, other debtors representing financial assets with a nominal value of \$104,675 (2024: \$108,000) were impaired. The amount of the allowance raised against these debtors was \$104,675 (2024: \$108,000). 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	(104,675)	(108,000)
Total trade & other receivables	(104,675)	(108,000)

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

Inventories held for distribution	517,551	368,253
Total inventories	517,551	368,253

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

(b) Other assets**Current**

Prepayments	211,124	222,699
Other	84,697	41,529
Total other assets	295,821	264,228

	2025 \$	2024 \$
5.3 PAYABLES, TRUST FUNDS AND DEPOSITS AND CONTRACT AND OTHER LIABILITIES		
<i>(a) Trade and other payables</i>		
<u>Current</u>		
<i>Non-statutory payables</i>		
Trade payables	2,730,025	1,541,976
Accrued expenses	249,953	353,013
<i>Statutory payables</i>		
Net GST receivable	(271,222)	(197,398)
Total current trade and other payables	2,708,755	1,697,592

*(b) Trust funds and deposits***Current**

Fire services levy	377,116	328,244
Retention amounts	233,873	138,106
Total current trust funds and deposits	610,989	466,350

*(c) Contract and other liabilities***Other liabilities****Current**

Grants received in advance - operating	1,299,243	650,428
Grants received in advance - capital	1,593,210	549,991
Total contract liabilities	2,838,453	1,200,419

Trust funds and deposits

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

Other liabilities

Grant consideration was received from Department of Infrastructure, Transport, Regional Development and Communications – Roads to Recovery projects (\$301,156), Department of Jobs, Skills, Industry and Regions – Hopetoun Swimming Pool (\$546,158), Hopetoun Recreation Reserve Netball Lights (\$119,052), Murtoa Recreation Reserve - Netball/ Tennis Courts (\$795,484), Municipal Building Surveyors Business Case (\$107,000), Tiny Towns – Yaapect Streetscape (\$24,000), Department of Families, Fairness and Housing – Youth program \$25,000 and Head, Transport for Victoria – Hopetoun School Crossing (\$25,162). Grant consideration is recognised as income following specific guidance under AASB 1058 as the asset is constructed. Income is recognised to the extent of costs incurred-to-date because the costs of construction most closely reflect the stage of completion of the assets. As such, Council has deferred recognition of a portion of the grant consideration received as a liability for outstanding obligations.

Purpose and nature of items

Fire 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.

5.4 INTEREST-BEARING LIABILITIES**Current**

	2025 \$	2024 \$
Treasury Corporation of Victoria borrowings - secured	42,848	40,829
Total current interest-bearing liabilities	42,848	40,829

Non-current

Treasury Corporation of Victoria borrowings - secured	396,635	439,483
Total non-current interest-bearing liabilities	396,635	439,483

Total	439,483	480,312
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Borrowings are secured by rates income.

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

Not later than one year	42,848	40,829
Later than one year and not later than five years	248,191	185,000
Later than five years	148,444	254,483
	439,483	480,312

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

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

	Annual Leave	Long Service Leave	Sick Leave	Landfill & Gravel Pit Restoration	Total
	\$	\$	\$	\$	\$

5.5 PROVISIONS**2025**

Balance at beginning of the financial year	1,157,015	1,838,596	79,122	465,272	3,540,005
Additional provisions	834,667	280,654	12,403	388,740	1,516,464
Amounts used	(869,511)	(219,646)	(7,683)	(104,245)	(1,201,085)
Change in the discounted amount arising because of time and the effect of any change in the discount rate	-	9,335	327	4,430	14,092
Balance at the end of the financial year	1,122,171	1,908,939	84,169	754,197	3,869,476

Provisions - current	1,122,171	1,629,665	64,903	436,046	3,252,786
Provisions - non-current		279,274	19,266	318,151	616,691

2024

Balance at beginning of the financial year	967,343	1,682,000	79,122	521,000	3,249,465
Additional provisions	993,834	284,895	7,683	(40,900)	1,245,512
Amounts used	(804,162)	(134,274)	(7,683)	(21,328)	(967,447)
Change in the discounted amount arising because of time and the effect of any change in the discount rate	-	5,975	-	6,500	12,475
Balance at the end of the financial year	1,157,015	1,838,596	79,122	465,272	3,540,005

Provisions - current	1,157,015	1,637,451	55,602	152,730	3,002,798
Provisions - non-current		201,546	23,520	312,542	537,608

	2025 \$	2024 \$
(a) Employee provisions		
<u>Current provisions expected to be wholly settled within 12 months</u>		
Annual leave	906,464	839,947
Long service leave	228,981	140,249
Sick leave	64,903	55,601
	1,200,348	1,035,797
<u>Current provisions expected to be wholly settled after 12 months</u>		
Annual leave	215,706	317,067
Long service leave	1,400,683	1,497,202
	1,616,389	1,814,269
Total current employee provisions	2,816,738	2,850,066
<u>Non-current</u>		
Long service leave	279,274	201,546
Sick leave	19,266	23,520
Total non-current employee provisions	298,540	225,066
Aggregate carrying amount of employee provisions:		
Current	2,816,738	2,850,066
Non-current	298,540	225,066
Total aggregate carrying amount of employee provisions	3,115,278	3,075,132

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

ANNUAL LEAVE

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

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

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

LONG SERVICE LEAVE

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

Key assumptions:

	2025	2024
- discount rate	3.87%	4.35%
- index rate	4.25%	4.45%

	2025 \$	2024 \$
(b) Landfill restoration		
Current	436,046	152,730
Non-current	318,151	312,542
	754,197	465,272

Council is obligated to restore landfill 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 restoration has been calculated based on the present value of the expected cost of works to be undertaken. The expected cost of works has been estimated based on current understanding of work required to reinstate the site to a suitable standard. Accordingly, the estimation of the provision required is dependent on the accuracy of the forecast timing of the work, work required and related costs.

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

Key assumptions:	2025	2024
- discount rate	3.87%	4.35%
- index rate	4.25%	4.45%

5.6 FINANCING ARRANGEMENTS

The Council has the following funding arrangements in place as at 30 June 2025

Bank overdraft	3,500,000	3,500,000
Credit card facilities	8,000	8,000
Treasury Corporation of Victoria facilities	480,000	480,000
Other facilities	300,000	300,000
Total facilities	4,288,000	4,288,000
Used facilities	680,183	779,000
Unused facilities	3,607,817	3,509,000
Total facilities	4,288,000	4,288,000

5.7 COMMITMENTS

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

(a) Commitments for expenditure

	Not later than 1 year	Later than 1 year and not later than 2 years	Later than 2 years and not later than 5 years	Later than 5 years	Total
	\$	\$	\$	\$	\$
2025					
<i>Operating</i>					
Banking	11,209	22,418	22,418	-	56,045
Kerbside Waste & Recycling collection	1,224,704	2,560,734	2,716,683	1,419,768	7,921,889
Murtoa Recreation Reserve - Netball & Tennis Courts Upgrade	879,603	-	-	-	879,603
Internal Audit Services	99,110	198,220	99,110	-	396,440
Municipal Building Surveying Services (MBS)	120,092	-	-	-	120,092
Corporate System	191,110	-	-	-	191,110
Road Reserve, Channel & Strategic Fire Break Weed Spraying	85,000	85,000	-	-	170,000
Tree Management Plan	45,000	-	-	-	45,000
Fire Prevention	20,000	-	-	-	20,000
Hopetoun Caravan Park Caretaker	65,000	65,000	-	-	130,000
Aquatics Servicing & Maintenance	10,000	-	-	-	10,000
Test & Tag	14,000	28,000	-	-	42,000
Information, Communication & Technology Managed Service Provider	144,000	-	-	-	144,000
Building Demolition & Asbestos Removal - Panel Contract	150,000	300,000	300,000	-	750,000
Total Operating	3,058,828	3,259,372	3,138,211	1,419,768	10,876,178
<i>Capital</i>					
Roads	730,000	730,000	-	-	1,460,000
Kerb & Channel	250,000	250,000	-	-	500,000
Buildings	1,235,118	-	-	-	1,235,118
Total Capital	2,215,118	980,000	-	-	3,195,118
Total	5,273,946	4,239,372	3,138,211	1,419,768	14,071,296

	Not later than 1 year	Later than 1 year and not later than 2 years	Later than 2 years and not later than 5 years	Total
	\$	\$	\$	\$

2024

Operating

Banking	11,000	22,000	33,600	66,600
Kerbside Waste & Recycling collection	1,095,699	2,191,398	3,287,097	6,574,194
Supply of PPE Clothing	42,000	-	-	42,000
Internal Audit Services	26,000	-	-	26,000
Municipal Building Surveying Services (MBS)	193,000	-	-	193,000
Corporate System	191,000	191,000	-	382,000
Road Reserve, Channel & Strategic Fire Break Weed Spraying	85,000	170,000	85,000	340,000
Minyip Wetlands Caravan Park - Sewer Extension	90,300	-	-	90,300
Minyip Wetlands Caravan Park - Power & Water Services Connection	66,978	-	-	66,978
FReezA - Leaders of the Pack (Western Bulldogs Community)	34,200	-	-	34,200
Plant NHVAS Audit & Risk Assessment	83,300	-	-	83,300
Heritage Trail Innovation Project	24,000	-	-	24,000
Warracknabeal Stormwater Mapping Study	36,600	-	-	36,600
Aquatics Servicing & Maintenance	9,687	19,374	-	29,061
Information, Communication & Technology Managed Service Provider	311,251	-	-	311,251
Fire Prevention	20,000	20,000	-	40,000
Total Operating	2,320,015	2,613,772	3,405,697	8,339,484

Capital

Buildings	354,600	-	-	354,600
Roads	1,430,000	2,330,000	2,000,000	5,760,000
Kerb & Channel	250,000	500,000	-	750,000
Plant & Equipment	997,600	30,000	-	1,027,600
Total Capital	3,032,200	2,860,000	2,000,000	7,892,200

Total	5,352,215	5,473,772	5,405,697	16,231,684
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5.8 LEASES

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

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

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

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

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

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

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

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

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

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

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

	Vehicles \$	Total \$
Right-of-Use Assets		
Balance at 1 July 2024	1,047,288	1,047,288
Lease modifications	(29,733)	(29,733)
Disposals	(118,651)	(118,651)
Depreciation charge	(314,979)	(314,979)
Balance at 30 June 2025	583,925	583,925
Balance at 1 July 2023	496,288	496,288
Lease modifications	1,044,000	1,044,000
Disposals	(126,000)	(126,000)
Depreciation charge	(367,000)	(367,000)
Balance at 30 June 2024	1,047,288	1,047,288

	2025 \$	2024 \$
Lease Liabilities		
Maturity analysis - contractual undiscounted cash flows		
Less than one year	287,605	369,890
One to five years	318,349	832,000
Total undiscounted lease liabilities as at 30 June:	605,954	1,201,890
 Lease liabilities included in the Balance Sheet at 30 June		
Current	287,605	369,890
Non-current	300,979	763,503
Total lease liabilities	588,584	1,133,393

Short-term and low value leases

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

Note 6: Assets we manage

6.1 PROPERTY, INFRASTRUCTURE, PLANT AND EQUIPMENT

Summary of property, infrastructure, plant and equipment

	Carrying amount 30 June 2024	Additions \$	Contributions \$	Revaluation \$	Depreciation \$	Disposal \$	Write-off \$	Transfers \$	Carrying amount 30 June 2025
Land	4,002,391	-	-	-	-	-	-	-	4,002,391
Property	17,580,263	373,246	-	-	(763,244)	(42,722)	-	2,161,591	19,309,135
Plant and equipment	6,605,374	1,331,656	6,200	-	(1,593,307)	(33,700)	-	171,137	6,487,360
Infrastructure	191,210,200	4,273,315	-	222,008	(6,642,748)	(2,717,303)	-	1,020,427	187,365,898
Work in progress	3,863,650	2,542,606	-	-	-	-	-	(3,429,984)	2,976,272
Total	223,261,878	8,520,823	6,200	222,008	(8,999,299)	(2,793,725)	-	(76,829)	220,141,056

Summary of Work in Progress

	Opening WIP \$	Additions \$	Write-off \$	Transfers \$	Closing WIP \$
Property	2,710,045	2,004,580	(2,940)	(2,292,985)	2,418,700
Plant and equipment	133,610	-	-	(133,610)	-
Infrastructure	1,019,995	538,026	(39,789)	(960,660)	557,572
Total	3,863,650	2,542,606	(42,729)	(3,387,255)	2,976,272

(a) Property									
	Land - specialised	Land - non specialised	Total Land	Heritage Buildings	Buildings - specialised	Buildings - non specialised	Total Buildings	Work In Progress	Total Property
	\$	\$	\$	\$	\$	\$	\$	\$	\$
At fair value 1 July 2024	3,568,613	433,778	4,002,391	1,521,018	15,793,960	950,000	18,264,978	2,710,045	24,977,414
Accumulated depreciation at 1 July 2024	-	-	-	(137,906)	(519,231)	(27,578)	(684,715)	-	(684,715)
	3,568,613	433,778	4,002,391	1,383,112	15,274,729	922,422	17,580,263	2,710,045	24,292,699
Movements in fair value									
Additions					373,246		373,246	2,004,580	2,377,826
Disposal					(48,829)		(48,829)	-	(48,829)
Transfers					2,160,533		2,160,533	(2,295,925)	(135,392)
					2,484,950		2,484,950	(291,345)	2,193,605
Movements in accumulated depreciation									
Depreciation and amortisation				(140,227)	(595,438)	(27,578)	(763,244)		(763,244)
Impairment losses recognised in operating result				-	6,107	-	6,107		6,107
Transfers				-	1,058	-	1,058		1,058
				(140,227)	(588,273)	(27,578)	(756,078)		(756,078)
At fair value 30 June 2025	3,568,613	433,778	4,002,391	1,521,018	18,278,910	950,000	20,749,928	2,418,700	27,171,019
Accumulated depreciation at 30 June 2025	-	-	-	(278,133)	(1,107,504)	(55,156)	(1,440,793)	-	(1,440,793)
Carrying amount	3,568,613	433,778	4,002,391	1,242,885	17,171,406	894,844	19,309,135	2,418,700	25,730,226

(b) Plant and Equipment

	Plant machinery and equipment	Fixtures, fittings and furniture	Computers and Telecoms	Library Books	Work In Progress	Total plant and equipment
	\$	\$	\$	\$	\$	\$
At fair value 1 July 2024	15,046,560	483,816	779,965	310,825	133,610	16,754,775
Accumulated depreciation at 1 July 2024	(9,176,891)	(285,245)	(453,193)	(100,462)	-	(10,015,791)
	5,869,668	198,571	326,772	210,363	133,610	6,738,984
Movements in fair value						
Additions	1,251,026	7,624	51,547	21,459	37,527	1,369,183
Contributions	-	6,200	-	-	-	6,200
Disposal	(413,747)	(238,863)	(141,345)	-	-	(793,955)
Transfers	44,362	6,946	119,829	-	(171,137)	-
	881,641	(218,093)	30,031	21,459	(133,610)	581,428
Movements in accumulated depreciation						
Depreciation and amortisation	(1,426,979)	(23,215)	(111,185)	(31,929)	-	(1,593,307)
Accumulated depreciation of disposals	380,047	238,863	141,345	-	-	760,255
	(1,046,932)	215,648	30,160	(31,929)	-	(833,052)
At fair value 30 June 2025	15,928,201	265,723	809,996	332,284	-	17,336,203
Accumulated depreciation at 30 June 2025	(10,223,823)	(69,597)	(423,033)	(132,390)	-	(10,848,844)
Carrying amount	5,704,377	196,126	386,963	199,893	-	6,487,359

	Roads	Bridges	Footpaths, kerb & channel	Drainage	Recreational, leisure & community facilities	Waste Management	Parks, open spaces & streetscapes	Aerodromes	Other Infrastructure	Work In Progress	Total Infrastructure
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
(c) Infrastructure											
At fair value 1 July 2024	236,324,070	7,446,112	21,846,081	10,376,878	10,043,213	904,253	1,975,049	3,740,012	1,981,770	1,019,995	295,657,433
Accumulated depreciation at 1 July 2024	(79,979,601)	(4,334,329)	(7,945,364)	(6,887,709)	(300,276)	(21,938)	(554,257)	(2,589,109)	(814,656)	-	(103,427,238)
	156,344,469	3,111,782	13,900,717	3,489,168	9,742,938	882,316	1,420,792	1,150,903	1,167,114	1,019,995	192,230,195
Movements in fair value											
Additions	3,583,440	-	490,968	-	66,619	47,639	84,650	-	-	4,981,342	9,254,657
Contributions	-	-	-	-	-	-	-	-	-	-	-
Revaluation	7,374,468	44,737	32,010,286	296,954	-	-	-	-	93,297	-	39,819,742
Disposal	(2,499,978)	(404,436)	(362,077)	-	-	-	(487)	-	-	(39,789)	(3,306,767)
Write-off	-	-	-	-	-	-	-	-	-	-	-
Transfers	480,195	-	261,989	25,728	184,242	64,208	-	-	5,124	(5,403,976)	(4,382,491)
Impairment losses recognised in operating result	-	-	-	-	-	-	-	-	-	-	-
	8,938,126	(359,699)	32,401,166	322,682	250,861	111,846	84,163	-	98,421	(462,424)	41,385,140
Movements in accumulated depreciation											
Depreciation and amortisation	(5,423,059.4)	(58,382)	(481,347)	(131,177)	(305,229)	(23,536)	(111,813)	(62,574)	(45,631)	-	(6,642,748)
Accumulated depreciation of disposals	155,503	206,255	187,429	-	-	-	487	-	-	-	549,674
Revaluation	(20,332,540)	(20,155)	(18,636,057)	(220,380)	-	-	-	-	(388,602)	-	(39,597,734)
Transfers	-	-	-	-	(1,058)	-	-	-	-	-	(1,058)
	(25,600,096)	127,718	(18,929,974)	(351,557)	(306,287)	(23,536)	(111,326)	(62,574)	(434,233)	-	(45,691,866)
At fair value 30 June 2025	245,262,196	7,086,413	54,247,247	10,699,559	10,294,074	1,016,100	2,059,212	3,740,012	2,080,191	557,571	337,042,574
Accumulated depreciation at 30 June 2025	(105,579,697)	(4,206,611)	(26,875,338)	(7,239,266)	(606,563)	(45,474)	(665,583)	(2,651,683)	(1,248,889)	-	(149,119,104)
Carrying amount	139,682,499	2,879,801	27,371,909	3,460,293	9,687,511	970,626	1,393,629	1,088,329	831,302	557,571	187,923,470

Acquisition

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

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

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

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

Land under roads

Council recognises land under roads it controls at fair value. All land under roads has been acquired prior to 2008 and therefore is not subject to recognition and valuation.

Depreciation and amortisation

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

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

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

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

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

Repairs and maintenance

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

Valuation of land and buildings

Valuation of land and buildings were undertaken by a qualified independent valuer Preston Rowe Paterson National Property Consultant - Benjamin Sawyer AAPI Reg 63163. The valuation of land and buildings is at fair value, being market value based on highest and best use permitted by relevant land planning provisions. Where land use is restricted through existing planning provisions the valuation is reduced to reflect this limitation. This adjustment is an unobservable input in the valuation. The adjustment has no impact on the comprehensive income statement.

Specialised land is valued at fair value using site values adjusted for englobo (undeveloped and/or 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 and type of the current valuation is detailed in the following table.

Details of the Council's land and buildings and information about the fair value hierarchy as at 30 June 2025 (as defined in Note 8.4) are as follows:

	Level 1	Level 2	Level 3	Date of Valuation	Type of Valuation
Land - Non specialised	-	433,778	-	Jun-23	Full
Land - Specialised	-	-	3,568,613	Jun-23	Full
Land Improvements	-	-	-	Jun-23	Full
Heritage Buildings	-	-	1,242,885	Jun-23	Full
Buildings - specialised	-	-	17,171,406	Jun-23	Full
Buildings - non specialised	-	-	894,844	Jun-23	Full
Total	-	433,778	22,877,748		

Valuation of infrastructure

Valuation of infrastructure assets has been determined in accordance with AASB 113 Fair Value using the cost approach (current replacement cost) method internally and processed by Peter Schnorrenberg, Asset Coordinator (BC Acc.), utilising condition data from external surveyors IMG and AssetFinda Asset Management system. These valuations have been reviewed and approved by Vanessa Lantzakis (CPA), Business Lead Assets Systems, Networks and Planning. The date and type of the current valuation is detailed in the following table.

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

Details of the Council's infrastructure and information about the fair value hierarchy as at 30 June 2025 (as defined in Note 8.4) are as follows:

	Level 1	Level 2	Level 3	Date of Valuation	Type of Valuation
Roads	-	-	139,682,499	Jun-25	Full
Bridges	-	-	2,879,801	Jun-25	Full
Footpaths and kerb & channel	-	-	27,371,909	Jun-25	Full
Drainage	-	-	3,460,293	Jun-25	Full
Recreational, leisure and community facilities	-	-	9,687,511	Jun-25	Full
Waste management	-	-	970,626	Jun-25	Full
Parks, open space and streetscapes	-	-	1,393,629	Jun-25	Full
Aerodromes	-	-	1,088,329	Jun-25	Full
Other infrastructure	-	-	831,302	Jun-25	Full
Total	-	-	187,365,899		

Description of significant unobservable inputs into Level 3 valuations

Specialised land is valued using a market based direct comparison technique. Significant unobservable inputs include the extent and impact of restriction of use and the market cost of land per square metre. The extent and impact of restrictions on use varies and results in a reduction to surrounding land values between 5% and 95%. The market value of land varies significantly depending on the location of the land and the current market conditions.

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

Infrastructure assets are valued based on the current replacement cost. Significant unobservable inputs include the current replacement cost and remaining useful lives of infrastructure. The remaining useful lives of infrastructure assets are determined on the basis of the current condition of the asset and vary from 12 years to 80 years. Replacement cost is sensitive to changes in market conditions, with any increase or decrease in cost flowing through to the valuation. Useful lives of infrastructure are sensitive to changes in use, expectations or requirements that could either shorten or extend the useful lives of infrastructure assets.

	2025 \$	2024 \$
Reconciliation of specialised land		
Other land	3,568,613	3,568,613
Total specialised land	3,568,613	3,568,613

6.2 INVESTMENTS IN ASSOCIATES**(a) Investments in associates**

Wimmera Southern Mallee Development Pty Ltd (formerly known as the Wimmera Development Association) Yarriambiack Shire Council in conjunction with Horsham Rural City Council, Hindmarsh Shire Council, West Wimmera Shire Council and Buloke Shire Council have an interest in Wimmera Southern Mallee Development Pty Ltd. Wimmera Southern Mallee Development Pty Ltd (WSMD) is the peak economic development organisation for the Wimmera Southern Mallee region supporting existing local businesses and promoting economic development opportunities to investors. Yarriambiack Shire Council currently has a 14.68% equity interest (12.06% in 2023/24).

	2025 \$	2024 \$
Fair value of Council's investment in Wimmera Southern Mallee Development Pty Ltd	228,136	288,241

Council's share of accumulated surplus/(deficit)

Council's share of accumulated surplus/(deficit) at start of year	228,000	246,000
Reported surplus/(deficit) for year	(119,864)	(18,000)
Council's share of accumulated surplus/(deficit) at end of year	108,136	228,000

Council's share of reserves

Council's share of reserves at start of year	60,000	60,000
Council's share of reserves at end of year	60,000	60,000

Movement in carrying value of specific investment

Carrying value of investment at start of year	288,000	306,000
Share of surplus/(deficit) for year	(59,864)	(18,000)
Carrying value of investment at end of year	228,136	288,000

Council's share of expenditure commitments

Operating commitments	533,820	499,425
Council's share of expenditure commitments	533,820	499,425

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.

(b) Community Asset Committees

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

Community Asset Committees consolidated into Council include:

- Hopetoun Swimming Pool Committee of Management
- Woomelang Community Units of Management

Note 7: People and relationships

	2025 \$	2024 \$
7.1 COUNCIL AND KEY MANAGEMENT REMUNERATION		
<i>(a) Related Parties</i>		
<u>Parent entity</u>		
Yarriambiack Shire Council is the parent entity.		
<u>Subsidiaries and Associates</u>		
Interests in subsidiaries and associates are detailed in Note 6.3.		
<i>(b) Key Management Personnel</i>		
Key management personnel (KMP) are those people with the authority and responsibility for planning, directing and controlling the activities of Yarriambiack Shire Council. The Councillors, Chief Executive Officer and Chief Operating Officer are deemed KMP.		
<u>Councillors</u>		
Councillor Kylie Zanker (Mayor)		
Councillor Graeme Massey (retired November 2024)		
Councillor Tom Hamilton (retired November 2024)		
Councillor Corinne Heintze		
Councillor Karly Kirk		
Councillor Andrew McLean		
Councillor Chris Lehmann		
Councillor Melinda Keel (elected November 2024)		
 Chief Executive Officer Tammy Smith		
Chief Operating Officer Tony Caccaviello (resigned February 2025)		
 Total Number of Councillors	8	7
Total of Chief Executive Officer and other Key Management Personnel	2	3
Total Number of Key Management Personnel	10	10

(c) Remuneration of Key Management Personnel

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

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

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

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

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

	2025 \$	2024 \$
Total remuneration of key management personnel was as follows:		
Short-term employee benefits	513,228	645,548
Other long-term employee benefits	7,108	9,810
Post-employment benefits	77,650	91,463
Termination benefits	6,531	135,912
Total	604,517	882,733

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

	No.	No.
\$0 - \$10,000	2	-
\$10,000 - \$19,999	1	-
\$20,000 - \$29,999	3	6
\$30,000 - \$39,999	1	-
\$80,000 - \$89,999	1	1
\$120,000 - \$129,999	1	-
\$170,000 - \$179,999	-	1
\$230,000 - \$239,999	1	2
	10	10

(d) Remuneration of Other Senior Staff

Other senior staff are officers of Council, other than Key Management Personnel, whose total remuneration exceeds \$170,000 and who report directly to a member of the KMP.

Total remuneration of other senior staff was as follows:

Short-term employee benefits	485,319	-
Other long-term employee benefits	11,487	-
Post-employment benefits	63,177	-
Total	559,983	-

The number of other senior staff are shown below in their relevant income bands:

Income Range:	No.	No.
\$180,000 - \$189,999	2	-
\$190,000 - \$199,999	1	-
	3	-

Total remuneration for the reporting year for other senior staff included above, amounted to: **559,983** -

7.2 RELATED PARTY DISCLOSURE

(a) Transactions with related parties

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

* Wimmera Southern Mallee Development Ltd membership \$72,975 (2024: \$71,897)	72,975	71,897
--	--------	--------

(b) Outstanding balances with related parties

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

-	-
---	---

(c) Loans to/from related parties

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

-	-
---	---

(d) Commitments to/from related parties

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

-	-
---	---

Note 8: Managing uncertainties

8.1 CONTINGENT ASSETS AND LIABILITIES

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

(a) Contingent assets

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

At balance date the Council are not aware of any contingent assets.

(b) Contingent liabilities

Contingent liabilities are:

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

Superannuation

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

Landfill & Gravel Pits

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

Liability Mutual Insurance

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

(c) Guarantees for loans to other entities

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

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

8.2 CHANGE IN ACCOUNTING STANDARDS

Certain new Australian Accounting Standards and interpretations have been published that are not mandatory for the 30 June 2025 reporting period. Council assesses the impact of these new standards. As at 30 June 2025 there were no new accounting standards or interpretations issued by the AASB which are applicable for the year ending 30 June 2025 that are expected to impact Council.

In September 2024 the Australian Accounting Standards Board (AASB) issued two Australian Sustainability Reporting Standards (ASRS). This followed Commonwealth legislation establishing Australia's sustainability reporting framework. Relevant entities will be required to undertake mandatory reporting of climate-related disclosures in future financial years. Public sector application issues remain under consideration and Council will continue to monitor developments and potential implications for future financial years.

Note 8: Managing uncertainties

8.3 FINANCIAL INSTRUMENTS

(a) Objectives and policies

The Council's principal financial instruments comprise cash assets, term deposits, receivables (excluding statutory receivables), payables (excluding statutory payables) and TCV borrowings. Details of the material accounting policy information and methods adopted, including the criteria for recognition, the basis of measurement and the basis on which income and expenses are recognised, in respect of each class of financial asset, financial liability and equity instrument is disclosed in the notes to 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 2020. Council manages interest rate risk by adopting an investment policy that ensures:

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

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

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

(c) Credit risk

Credit risk is the risk that a contracting entity will not complete its obligations under a financial instrument and cause Council to make a financial loss. Council have exposure to credit risk on some financial assets included in the balance sheet. Particularly significant areas of credit risk exist in relation to outstanding fees and fines as well as loans and receivables from sporting clubs and associations. To help manage this risk:

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

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

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

Council may also be subject to credit risk for transactions which are not included in the balance sheet, such as when council provide a guarantee for another party. Details of our contingent liabilities are disclosed in Note 8.1(b).

The maximum exposure to credit risk at the reporting date to recognised financial assets is the carrying amount, net of any allowance for impairment of those assets, as disclosed in the balance sheet and notes to the financial statements. Council does not hold any collateral.

(d) Liquidity risk

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

To help reduce these risks Council:

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

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

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

With the exception of borrowings, all financial liabilities are expected to be settled within normal terms of trade. Details of the maturity profile for borrowings are disclosed at Note 5.4.

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

(e) Sensitivity disclosure analysis

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

- A parallel shift of + 1% and -1% in market interest rates (AUD) from year-end rates of 3.87%.

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

8.4 FAIR VALUE MEASUREMENT

Fair value hierarchy

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

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

Council has considered the amendments to AASB 13 Fair Value Measurement that apply for the 2024-25 financial year as a result of AASB 2022-10 Amendments to Australian Accounting Standards - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities. For assets, where the Council adopts a current replacement cost approach to determine fair value, the Council now considers the inclusion of site preparation costs, disruption costs and costs to restore another entity's assets in the underlying valuation.

The AASB 13 amendments apply prospectively, comparative figures have not been restated.

The AASB 13 amendments have not resulted in any material impacts to Council's financial statements.

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

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

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

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

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

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

Revaluation

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

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

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

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

Impairment of assets

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

8.5 EVENTS OCCURRING AFTER BALANCE DATE

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

Note 9: Other matters

	Balance at beginning of reporting period	Adjusted balance at beginning of reporting period	Increase (decrease)	Balance at end of reporting period
	\$	\$	\$	\$

9.1 RESERVES

(a) Asset revaluation reserves

2025

Property

Land & land improvements	4,124,000	-	-	4,124,000
Buildings	17,657,000	-	-	17,657,000
	21,781,000	-	-	21,781,000

Infrastructure

Roads	98,921,560	-	(12,958,072)	85,963,488
Bridges	2,529,054	-	24,582	2,553,636
Footpaths and kerb & channel	9,709,311	-	13,374,229	23,083,540
Drainage	3,600,027	-	76,574	3,676,601
Recreational, leisure and community facilities	1,408,000	-	-	1,408,000
Waste management	115,000	-	-	115,000
Parks, open space and streetscapes	10,218	-	-	10,218
Aerodromes	315,785	-	-	315,785
Other infrastructure	795,086	-	(295,305)	499,781
	117,404,041	-	222,008	117,626,049

Total asset revaluation reserves	139,185,041	-	222,008	139,407,049
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2024

Property

Land & land improvements	4,124,000	4,124,000	-	4,124,000
Buildings	17,657,000	17,657,000	-	17,657,000
	21,781,000	21,781,000	-	21,781,000

Infrastructure

Roads	105,749,384	105,749,384	(6,827,824)	98,921,560
Bridges	837,000	837,000	1,692,054	2,529,054
Footpaths and kerb & channel	6,326,000	6,326,000	3,383,311	9,709,311
Drainage	3,419,000	3,419,000	181,027	3,600,027
Recreational, leisure and community facilities	1,408,000	1,408,000	-	1,408,000
Waste management	115,000	115,000	-	115,000
Parks, open space and streetscapes	(224,000)	(224,000)	234,218	10,218
Aerodromes	653,000	653,000	(337,215)	315,785
Other infrastructure	745,000	745,000	50,086	795,086
	119,028,384	119,028,384	(1,624,343)	117,404,041

Total asset revaluation reserves	140,809,384	140,809,384	(1,624,343)	139,185,041
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The asset revaluation reserve is used to record the increased (net) value of Council's assets over time.

	Balance at beginning of reporting period \$	Prior period adjustment \$	Adjusted balance at beginning of reporting period \$	Transfer from accumulated surplus \$	Balance at end of reporting period \$
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*(b) Other reserves***2025**

Aerodrome maintenance	14,565	-	14,565	-	14,565
Total Other reserves	14,565	-	14,565	-	14,565

2024

Aerodrome maintenance	14,565	-	14,565	-	14,565
Total Other reserves	14,565	-	14,565	-	14,565

	2025 \$	2024 \$
9.2 RECONCILIATION OF CASH FLOWS FROM OPERATING ACTIVITIES TO SURPLUS/(DEFICIT)		
Surplus/(deficit) for the year	(1,432,353)	(3,345,840)
<i>Non-cash adjustments:</i>		
Profit/(loss) on disposal of property, infrastructure, plant and equipment	2,600,076	(189,027)
Impairment losses	29,459	69,051
Share of net profit/(loss) of associates	163,633	(18,482)
Depreciation	8,999,299	5,368,826
Amortisation	314,979	397,519
Borrowing costs	41,727	7,895
<i>Change in assets and liabilities:</i>		
(Increase)/decrease in trade and other receivables	(287,850)	657,519
(Increase)/decrease in prepayments	11,575	25,703
(Increase)/decrease in accrued income	(43,562)	(9,438)
Increase/(decrease) in trade and other payables	1,072,472	(1,036,429)
(Decrease)/increase in contract and other liabilities	1,692,034	(3,077,100)
(Decrease)/increase in other liabilities	(313,765)	-
(Increase)/decrease in inventories	(149,298)	(196,420)
(Decrease)/increase in provisions	264,247	290,232
(Decrease)/increase in trust funds and deposits	144,639	126,715
(Decrease)/increase in non-current investment	463,363	-
Net cash provided by/(used in) operating activities	13,570,675	(929,275)

9.3 SUPERANNUATION

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

Accumulation

The Fund's accumulation category, Vision MySuper/Vision Super Saver, receives both employer and employee contributions on a progressive basis. Employer contributions are normally based on a fixed percentage of employee earnings. For the year ended 30 June 2025, this was 11.5% as required under Superannuation Guarantee (SG) legislation (2024: 11.0%).

Defined Benefit

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

There is no proportional split of the defined benefit liabilities, assets or costs between the participating employers as the defined benefit obligation is a floating obligation between the participating employers and the only time that the aggregate obligation is allocated to specific employers is when a call is made. As a result, the level of participation of 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 2024, an interim actuarial investigation was held as the Fund provides lifetime pensions in the Defined Benefit category. The vested benefit index (VBI) of the Defined Benefit category as at 30 June 2024 (of which Council is a contributing employer) was 105.4%. The financial assumptions used to calculate the VBI were:

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

As at 30 June 2025, an interim actuarial investigation is underway as the Fund provides lifetime pensions in the Defined Benefit category. It is expected to be completed by 31 October 2025.

Vision Super has advised that the VBI at 30 June 2025 was 110.5%. Council was notified of the 30 June 2025 VBI during August 2025 (2024: August 2024). The financial assumptions used to calculate this VBI were:

Net investment returns 5.7% pa

Salary information 3.5% pa

Price inflation (CPI) 2.6% pa

The VBI is used as the primary funding indicator. Because the VBI was above 100%, the 30 June 2024 actuarial investigation determined the Defined Benefit category was in a satisfactory financial position and that no change was necessary to the Defined Benefit category's funding arrangements from prior years.

Employer contributions

(a) Regular contributions

On the basis of the results of the 2024 interim actuarial investigation conducted by the Fund Actuary, Council makes employer contributions to the Fund's Defined Benefit category at rates determined by the Fund's Trustee. For the year ended 30 June 2025, this rate was 11.5% of members' salaries (11.0% in 2023/24). This rate is expected to increase in line with any increases in the SG contribution rate and was reviewed as part of the 30 June 2023 triennial valuation.

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

(b) Funding calls

If the Defined Benefit category is in an unsatisfactory financial position at an actuarial investigation or the Defined Benefit category's VBI is below its shortfall limit at any time other than the date of the actuarial investigation, the Defined Benefit category has a shortfall for the purposes of SPS 160 and the Fund is required to put a plan in place so that the shortfall is fully funded within three years of the shortfall occurring. The Fund monitors its VBI on a quarterly basis and the Fund has set its shortfall limit at 98% from 26 July 2024 (previously 97%).

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

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

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

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

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

The 2024 interim actuarial investigation surplus amounts

An actuarial investigation is conducted annually for the Defined Benefit category of which Council is a contributing employer. Generally, a full actuarial investigation is conducted every three years and interim actuarial investigations are conducted for each intervening year. An interim investigation was conducted as at 30 June 2024 while a full investigation was conducted as at 30 June 2023.

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

	2024 (Triennial) \$m	2023 (Triennial) \$m
- A VBI Surplus	108.4	84.7
- A total service liability surplus	141.4	123.6
- A discounted accrued benefits surplus	156.7	141.9

The VBI surplus means that the market value of the fund's assets supporting the defined benefit obligations exceed the vested benefits that the defined benefit members would have been entitled to if they had all exited on 30 June 2024.

The total service liability surplus means that the current value of the assets in the Fund's Defined Benefit category plus expected future contributions exceeds the value of expected future benefits and expenses as at 30 June 2024.

The discounted accrued benefit surplus means that the current value of the assets in the Fund's Defined Benefit category exceeds the value of benefits payable in the future but accrued in respect of service to 30 June 2024.

The 2025 interim actuarial investigation

An interim actuarial investigation is being conducted for the Fund's position as at 30 June 2025 as the Fund provides lifetime pensions in the Defined Benefit category.

Vision Super has advised that the VBI at 30 June 2025 was 110.5%. Council was notified of the 30 June 2025 VBI during August 2025 (2024: August 2024). The financial assumptions used to calculate this VBI were:

- Net investment returns 5.7% pa
- Salary information 3.5% pa
- Price inflation (CPI) 2.6% pa

It is anticipated that this actuarial investigation will be completed by 31 October 2025.

The 2023 triennial investigation

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

	2023 Triennial investigation	2020 Triennial investigation
Net investment return	5.7% pa	5.6% pa
Salary inflation	3.50% pa	2.5% pa for two years and 2.75% pa thereafter
Price inflation	2.8% pa	20% pa

Superannuation contributions

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

	Type of Scheme	Rate	2025 \$'000	2024 \$'000
Vision super	Defined benefits	11.5% (2024:11.0%)	42,320	49,000
Vision super	Accumulation	11.5% (2024:11.0%)	1,062,428	916,648

In addition to the above contributions, Council has paid unfunded liability payments to Vision Super totalling \$0 during the 2024/25 year (2023/24 \$0 paid during the 2023/24 year).

There were no contributions outstanding and no loans issued from or to the above schemes as at 30 June 2025.

The expected contributions to be paid to the Defined Benefit category of Vision Super for the year ending 30 June 2026 is \$44,436.

Note 10: Change in accounting policy

There have been no changes to accounting policies in the 2024/25 year.



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SHIRE COUNCIL