

ANNUAL REPORT

2025/26

*"A strong and connected
community"*

www.yarriambiack.vic.gov.au

YARRIAMBIACK SHIRE COUNCIL

Our Offices

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ACKNOWLEDGEMENT OF TRADITIONAL OWNERS

'We acknowledge that the activities of Yarriambiack Shire Council 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 and present.





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WELCOME

Welcome to Yarriambiack Shire Council's Annual Report.

This report highlights our key achievements, services, financial performance and progress towards delivering on our commitments to the community during the 2025-26 financial year.

We invite you to explore the report and learn how Council continues to work collaboratively with residents, businesses and community groups to build a vibrant, resilient and sustainable future for Yarriambiack Shire.



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

It is my pleasure to present Yarriambiack Shire Council's Annual Report for 2025-26.

This year has been one of continued progress, collaboration and opportunity for our Shire. Council remained focused on delivering services and infrastructure that support our communities while responding to the challenges and opportunities facing rural Victoria. Through careful planning, responsible financial management and strong advocacy, we have continued to invest in projects that enhance liveability, strengthen our economy and support community wellbeing.

Throughout the year, Council delivered a range of initiatives across our towns and communities, maintaining essential infrastructure, supporting community groups and businesses,

delivering community programs and progressing strategic projects that will benefit residents now and into the future. These achievements are a reflection of the strong partnerships between Council, community organisations, local businesses, volunteers and residents.

As a rural municipality, we recognise the importance of advocating for our communities and ensuring that the needs of Yarriambiack are heard at all levels of government. Council has continued to work collaboratively with regional partners and government agencies to secure investment and create opportunities that support growth, resilience and long-term sustainability.

I would like to sincerely thank my fellow Councillors, Council staff, volunteers and community members for their dedication, support and commitment throughout the year. Their contributions play a vital role in making Yarriambiack Shire a great place to live, work, invest and visit.

On behalf of Council, I am proud of what we have achieved together during 2025-26 and look forward to building on these successes as we continue to create positive outcomes for our communities.

Cr Andrew McLean

Mayor

Yarriambiack Shire Council



CEO REPORT

Tammy Smith

The 2025-26 financial year was one of both achievement and challenge for Yarriambiack Shire Council.

Across the organisation, our focus remained on delivering essential services, maintaining community infrastructure and ensuring Council continued to operate efficiently and sustainably in an increasingly complex environment. I am proud of the dedication and professionalism demonstrated by our staff, who worked diligently throughout the year to deliver high-quality services and projects that support our communities every day.

Council successfully completed a range of capital works and strategic initiatives during the year, with highlights being the Warracknabeal Lions Park new toilet block construction, Warracknabeal and Rupanyup affordable

homes, Hopetoun Recreation Reserve netball lighting project, Banyena-Pimpinio Road upgrade, Sheep Hills silo repaint, Woomelang Bowling Club exterior painting and new pump, investing in infrastructure, community facilities and public assets that contribute to the liveability and resilience of our towns.

These projects not only improve the services available to residents today but also help position the Shire for future growth and opportunities.

In addition, Council commenced delivering the Rabl Park Skatepark, Murtoa netball/tennis court project, Hopetoun Swimming Pool redevelopment, Hopetoun affordable house, Yaaheet streetscape works – all due to be completed no later than the end of quarter four 2026/27.

Council was also successful in securing funding to deliver the ANZAC Park netball, tennis and AFL infrastructure planning and upgrade project and the Minyip Recreation Reserve football lighting project.

While significant achievements were realised, the year also presented ongoing financial challenges. Like many rural councils across Victoria, Yarriambiack Shire continues to face increasing operating costs, rising construction prices, workforce pressures and growing demands on infrastructure and services. These challenges are compounded by the ongoing impacts of rate capping and the limited capacity for revenue growth within a small rural municipality.

In response, Council continued to strengthen its financial management practices and long-term planning framework. Careful prioritisation of expenditure, active pursuit of grant funding and a focus on operational efficiency have enabled Council to continue delivering important community outcomes while maintaining a responsible approach to financial sustainability.

A key strength of our organisation remains our people. Our staff play a critical role in delivering services across a geographically diverse municipality, often extending beyond traditional local government functions to meet the needs of rural communities. Their commitment, adaptability and passion for serving the community are central to Council's success.

As we move forward, Council remains committed to building a financially sustainable organisation capable of responding to future challenges while continuing to provide the services, infrastructure and leadership our communities expect. We will continue to focus on innovation, continuous improvement and strategic investment to ensure Yarriambiack Shire remains a great place to live, work, invest and visit.

I would like to thank our Councillors for their leadership and strategic direction, our staff for their dedication and professionalism, and our community members for their ongoing support and engagement throughout the year.

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.

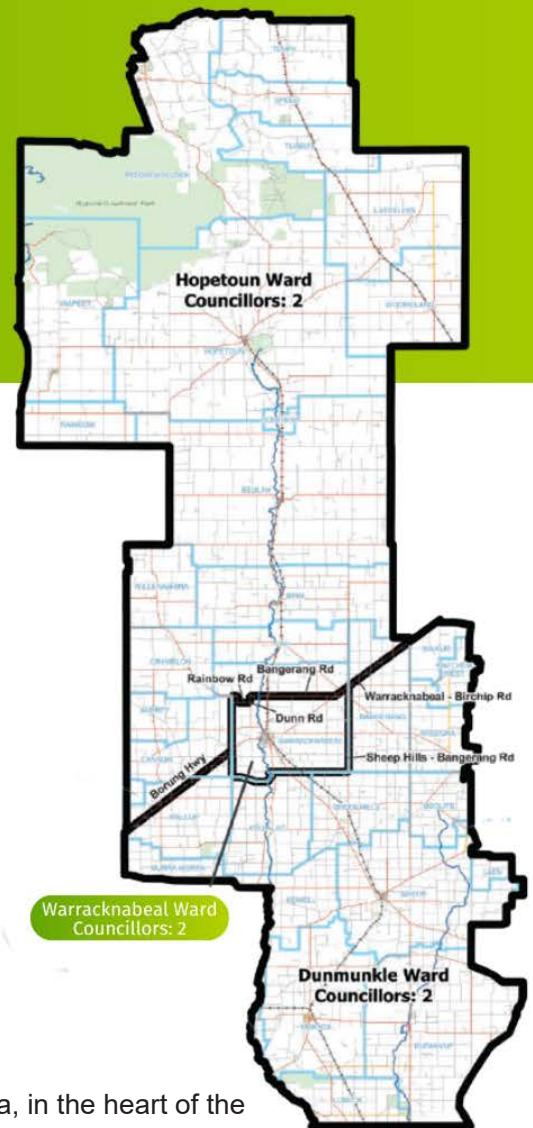
There are many smaller communities which include Minyip, Rupanyup, Beulah, Woomelang, Lascelles, Lubeck, Patchewollock, Speed, Tempy, Brim, Yaapeet, Sheep Hills, Rosebery, Lah and Turriff.

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 Andrew McLean

MAYOR

Hopetoun Ward
First elected: 2020



Cr Corinne Heintze

Dunmunkle Ward
First elected: 2016



Cr Kylie Zanker

Warracknabeal Ward
First elected: 2008



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 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.



TIM ROSE
Chief Operating Officer

Tim commenced with Council in 2007 as the Environmental Health Officer before being appointed to the Manager Community Health. In 2025, Tim was appointed the Chief Operating Officer and is also Council's Municipal Recovery Manager.



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. The Chief Financial Officer is responsible for the management of financial performance and reporting, rates, payroll, accounts payable, accounts receivable, insurances, procurement and contracts.



MEET OUR TEAM

JOEL TURNER

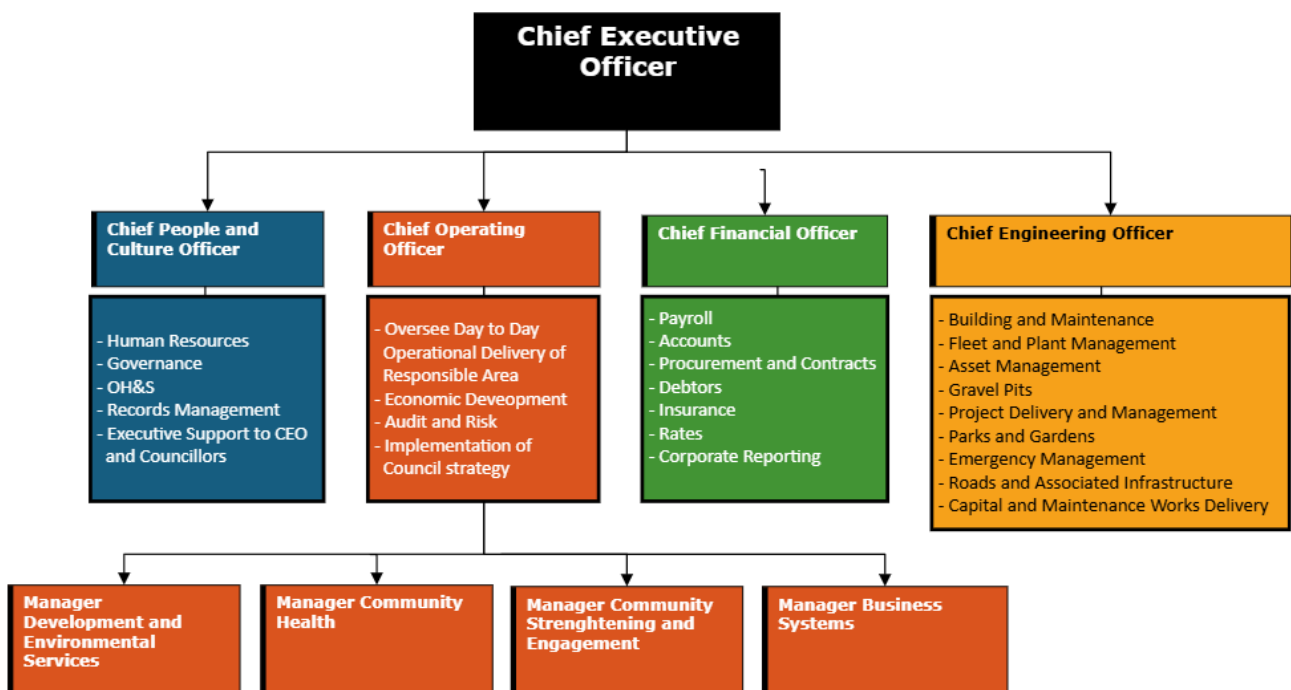
Chief Engineering Officer

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.

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.



COUNCIL EMPLOYEES



WELCOME TO NEW EMPLOYEES

Macy Huf	William Chilton
Dylan Eagles	Darren Taylor
Alex Dertilis	Aiden Ciemcioch
Emily Farrugia	Xavier Shevlin
Ari Taylor	

Council Employees 2025/26

Council employs 90 full-time, 7 part-time and 1 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	-	1	-	-	-	-	1
Corporate Services	5	-	-	-	-	-	5
People & Culture	3	1	-	-	-	-	4
Community Health	-	3	0.77	-	-	-	3.77
Business Systems	-	1	0.79	-	-	-	1.79
Infrastructure & Works	4	59	0.72	3.27	0.14	-	67.13
Development & Environmental Services	1	5	-	0.48	-	-	6.48
Community Strengthening & Engagement	5	1	-	1.36	-	-	7.36
Total	19	71	2.28	5.11	0.14	-	97.53

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	-	-	5.04	1.72	4	3.79	3.77	0.46	4	22.78
Men - FTE	-	-	47.75	8	9	2	2	3	3	74.75
Total	-	-	52.79	9.72	13	5.79	5.77	3.46	7	97.53

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

OTHER STAFF MATTERS

Health and Safety

Council's Health and Safety Committee meets bi-monthly and continues to play an important role in fostering a strong safety culture across the organisation. The Committee remains focused on promoting an incident- and injury-free environment for employees, Councillors, contractors, visitors and members of the public. Throughout the 2025–26 financial year, Council maintained its strong commitment to occupational health and safety, supported by active engagement across all service areas. The Committee includes representatives from across the organisation, ensuring a balanced focus on both preventative strategies and corrective actions.

During the 2025–26 financial year, Council continued to invest in targeted training and initiatives to strengthen workplace safety, compliance and staff wellbeing. Key activities included:

- Twenty-seven staff completed the new combined traffic management skillset, bringing them to the national standard required for traffic management and control.
- Thirty-four staff completed refresher Construction Induction (White Card) training to ensure continued awareness of significant workplace safety changes and to support participation in the new combined traffic management skillset.
- Fifteen staff undertook chemical user training to support the safe use of chemicals and improve understanding of legislative requirements.
- Four rounds of depot meetings were held, with topics including speeding, smoking, Council ICARE values and procurement.
- Seventeen staff completed a two-day Mental Health First Aid course, increasing understanding of mental health and building capability to provide support to colleagues. This training also supported Council's work to align with new Victorian psychosocial health legislation.
- The final meeting of the current OHS Committee was held on 4 June 2026. Nominations for workgroup representatives will commence, with elections to be held where required, resulting in the establishment of a new committee for the meeting scheduled on 6 August 2026.
- Four workplace reviews were undertaken with a focus on continuous improvement during the year. Key recommendations were provided to senior management for actioning.

In November 2025, skin checks were offered to all staff, encouraging participation in this important preventative health initiative.

Psychological Health Regulations

The Occupational Health and Safety (Psychological Health) Regulations 2025 introduced standalone workplace laws in Victoria and came into effect on 1 December 2025. These regulations require employers to proactively identify, assess and control psychosocial hazards that may cause psychological injury to employees.

Council commenced implementation through an all-staff survey conducted in October 2025 to identify psychosocial hazards that may have been affecting employees. The survey achieved an 80% response rate. In response, Risk Assessments and Prevention were developed, and practical measures were introduced to reduce risk and provide staff with additional support.

Preventing Violence Against Women

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

In support of Preventing Violence against Women Council's Extended Leadership Team participate in Bystander training every two years with invites extended to Councillors.

During 2025/26 online Family Violence Training was offered and Council had 3 employees attend the 'Men Leading Change' Forum in Ballarat. This event focused on healthy expressions of masculinity for healthy relationships – at home, at work and in the community.

Service Milestones

Skillful, 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.

<p>40 YEARS</p> <p>Tony Wise</p>	<p>15 YEARS</p> <p>Darren Winsall</p>	<p>5 YEARS</p> <p>Sean Wouters</p>
<p>30 YEARS</p> <p>Samantha Callaby</p> <p>Anita McFarlane</p>	<p>Bernardine Schilling</p> <p>10 YEARS</p> <p>Clinton Castleman</p> <p>Debbie Thewlis</p>	<p>Monique Metlika</p> <p>Scott Hicks</p> <p>David Goodin</p>
<p>25 YEARS</p> <p>Chantelle Pitt</p> <p>20 YEARS</p> <p>Tim Christian</p> <p>Colin Reid</p>	<p>Peter James</p> <p>Ryan Smith</p>	<p>Helene Vanderwaal</p> <p>La Vergne Lehmann</p> <p>Wayne Sturrock</p> <p>Thomas Huf</p>

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:

- | | |
|---|--|
| <i>September 2025</i> | <i>December 2025</i> |
| <ul style="list-style-type: none"> • Stacey Drage • Daniel Noonan | <ul style="list-style-type: none"> • Peter Rees • Grant Meredith |

Council congratulated recipients for exemplifying the ICARE Values and for their continued dedication to service excellence.



Grant Meredith being presented with his ICARE Award by CEO, Tammy Smith and Mayor, Andrew McLean.



Yarriambiack Shire Staff with their Years of Service Awards & Service Excellence Awards

ICARE

Council Values

Integrity

Community Focus

Accountability

Respect

Excellence

PART 1: PERFORMANCE REPORTING FRAMEWORK AND STRATEGIC PRIORITIES



PERFORMANCE REPORT

Introduction

Planning and Accountability Framework

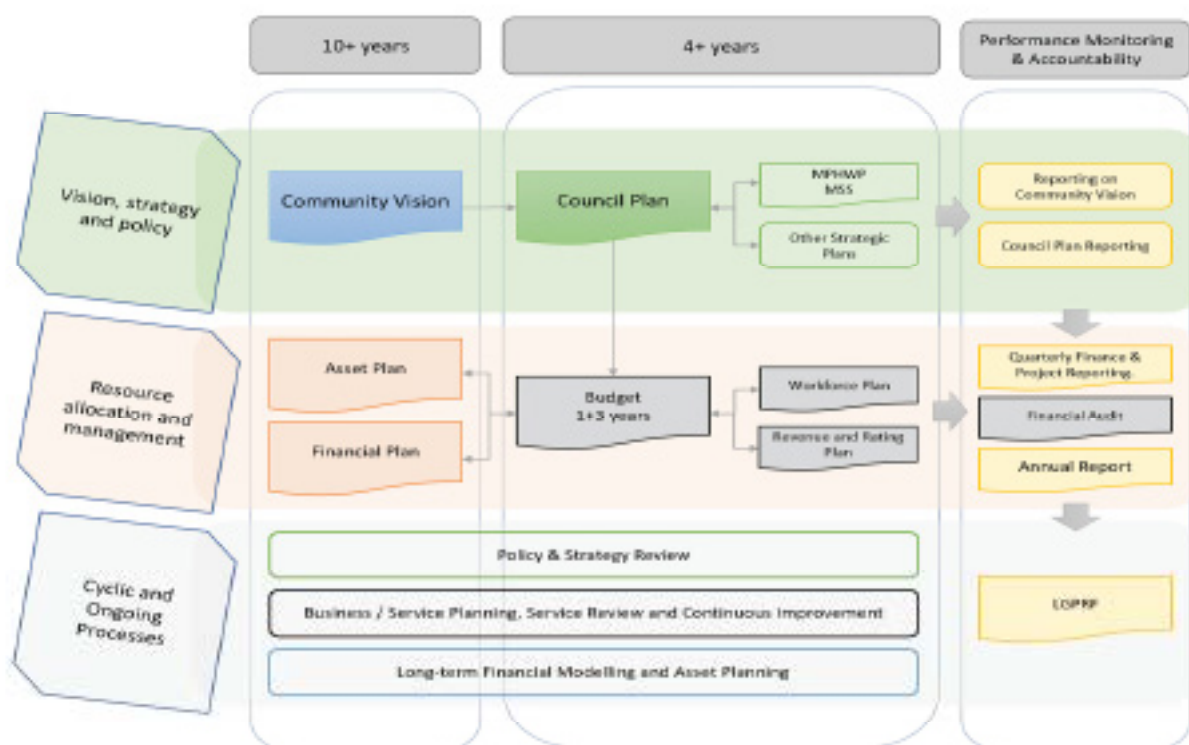
The Planning and Accountability Framework is found in part 4 of the Local Government Act 2020. The Act requires Councils to prepare the following planning and reporting documents:

- 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 2025/26 year has been reported against each strategic objective to demonstrate how Council is performing in achieving the 2025/29 Council Plan. Performance has been measured as follows:

Performance Against Objectives	Financial Performance	Performance Monitoring Data
Results achieved in relation to the 2025/26 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 reviews Council's Indicators and Measures - What to expect from Council over the next four years (2025-2029):

Indicator	Measure / Trend
Proactively advocate for funding, and support Council practices that enhance economic development activities across our Shire.	<ul style="list-style-type: none"> Adjust and/or review the differential rating system to ensure it supports agricultural / farming activities across the Shire. Apply for all available road and connecting infrastructure funding opportunities to improve our road and associated networks. Deliver Council's Economic Development Strategy initiatives.
Support tourism activities and invest in assets across the Shire to support economic growth.	<ul style="list-style-type: none"> Deliver Council's Tourism Strategy and Caravan Park Master Plan initiatives. Commit funding towards the Visitor Economy Partnership.
Assess the impact of mining on agricultural land use across our Shire.	Fund a social benefit cost analysis to analyse the impact of mining on societal welfare.
Advocate for equitable access to internet and mobile connectivity.	<ul style="list-style-type: none"> Support funding submissions and advocacy to improve and construct mobile towers and install satellite and NBN across our Shire.
Apply for funding opportunities as they arise to enhance community assets that create connection and enhance accessibility.	<ul style="list-style-type: none"> Support funding submissions and revenue allocations for the redevelopment and/or upgrade of public and staff amenities.
Township structure plans developed outlining Council's preferred direction for future growth and development and how it will be managed.	<ul style="list-style-type: none"> Secure funding and complete township structure plans.
Update and improve planning schemes, reflecting changes in an area, implementing new policies or addressing specific issues or errors, ensuring the Yarriambiack Planning scheme remains relevant and effective.	<ul style="list-style-type: none"> Complete planning scheme amendments.

Year 1 Actions - The following reviews Council's reaction to Year 1 actions from the 2025-2029 Council Plan.

ACTION	RESULT	COMMENTARY
Apply for funding to develop the Hopetoun Former School Site to support Tourism.	<i>Ongoing</i>	Council engaged a consultant who has completed the designs for the accommodation component of the Hopetoun Former School site. The designs can inform a future funding application. Council is mindful that any funding application will require a co-contribution, and at this time, Council has limited funds to contribute towards such activities. Council Officers are also exploring opportunities for partnerships to develop the site.
Apply for Safer Local Roads and Infrastructure Program funding to widen Council's strategic sealed road network.	<i>Ongoing</i>	Council continues to apply for each round that is open. Targeting council strategic freight routes. Several applications are currently submitted.
Deliver the construction of the widening of the Glenorchy Road, the Banyena-Pimpinio Road and long-term Heavy Vehicle parking bays across the shire funded via the Safer Local Roads and Infrastructure Program.	<i>Closed</i>	The Banyena-Pimpinio Road upgrade has been funded through the Safer Local Roads and Infrastructure Program and was delivered in the 2025/26 financial year. The Glenorchy Road project, funded under the same program, is planned for delivery in 2026/27. In addition, the construction of heavy vehicle parking bays is programmed for completion in July 2026/27.
Identify projects for construction under the TAC Safe Local Roads and Streets Program.	<i>In Progress</i>	Funding provided for \$2million dollars worth of safety improvements to be delivered to school zones in Hopetoun, Beulah, Warracknabeal, Murtoa and Rupanyup in the 2026/27 financial year. Detailed design work is currently underway.

STRATEGIC OBJECTIVE 1: AN INNOVATIVE AND DIVERSIFIED ECONOMY

ACTION	RESULT	COMMENTARY
Provide funding to Melbourne University to support a research student to complete a Social Benefit Cost Analysis (SBCA) on the impact of mining within our Shire.	<i>Closed</i>	Melbourne University has confirmed that they will fund the SBCA. Council's contribution is no longer required.
Road Management Plan revision to meet the requirements of the Road Management Act 2004.	<i>Closed</i>	The Road Management Plan has been revised and was endorsed by Council on 29 October 2025.
Revision of the Asset Management Plan and development of the Asset Class plans.	<i>Closed</i>	The Asset Management Strategy (AMS) 2025 – 2035 was endorsed by Council on 29 October 2025. Asset Class plans were adopted by the CEO and attached to the AMS in February 2026. The AMS was presented to Councillors for noting on 25 February 2026 to outline the revision of the renewal gap figures and the addition of the Asset Class Plans.
Complete township structure plans for Hopetoun, Warracknabeal and Murtoa. Secure further funding to complete township structure plans for Rupanyup, Minyip, Brim, Beulah and Woomelang.	<i>In Progress</i>	The Structure Plans for Murtoa, Warracknabeal and Hopetoun have been drafted and undertaken community consultation. Discussions have commenced with the Regional Planning Partnerships on how to progress with the smaller towns and/or the remaining areas of the Shire. A joint study may be considered with adjoining Councils.
Complete planning scheme amendments: • C31 Yari Correction Amendment • C32 Yari Agricultural Museum Amendment • C30 Yari Showgrounds Amendment • C24 Yari Warracknabeal, Brim and Dunmunkle Creek Flood Amendment	<i>In Progress</i>	Consultants have been engaged to progress each amendment. New regional contacts at the Department of Transport and Planning have been allocated after a restructure which will assist in reviewing our documents to ensure compliance with Ministerial Guidelines for amendments. The DTP have been revising how flood amendments are lead and processed. Additional work with the Wimmera Catchment Management Authority will be required to further progress C24yari.
Apply for the Regional Precincts and Partnership Program (RPPP) – Stream 2, to support the construction of the Beulah Supermarket. Develop a contingency plan, considering other funding opportunities.	<i>In Progress</i>	The application for the RPPP Stream 2 for Reimagining Beulah was submitted in October 2025. Council is awaiting the outcome.

STRATEGIC OBJECTIVE 1: AN INNOVATIVE AND DIVERSIFIED ECONOMY

The following statement provides information in relation to the services funded in the 2025/26 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
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 BUD NET	(1,339,030) (1,353,413) 14,383
Saleyards	This service is responsible for the management and maintenance of the Warracknabeal Regional Livestock Exchange.	ACT BUD NET	(60,317) (18,684) (41,632)
Public Halls	This service provides contributions towards insurance for public halls.	ACT BUD NET	(434,714) (225,142) (209,572)
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 BUD NET	(136,037) (80,076) (55,960)
Roads, Streets and Footpaths	The service provides ongoing maintenance of the Council's roads, drains, bridges and footpaths.	ACT BUD NET	(8,733,799) (6,104,046) (2,629,753)
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 BUD NET	(546,979) (660,327) 113,349
Passive Recreation	This service provides for the maintenance of public parks and gardens.	ACT BUD NET	49,833 (263,983) 313,816
Other Transport Services	This service provides for the works crew administration and plant operations, as well as any private works.	ACT BUD NET	(3,731,080) (2,167,189) (1,563,891)

STRATEGIC OBJECTIVE 1: AN INNOVATIVE AND DIVERSIFIED ECONOMY

Service / Indicator / measure	Result 2023	Result 2024	Result 2025	Result 2026	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>	66	51	44	62	<p>This year there was a mix of permits where the plan quality was poor with continued further information requests being made. Low-quality plans required additional assessment time as getting quality appeared futile. Changes to the Planning and Environment Act which now allows rejection of applications that are poor quality will address this issue.</p> <p>While simple applications supported by high quality plans were processed efficiently, overall performance was impacted by more complex applications requiring additional assessment and information, resulting in delays.</p> <p>No planning permit applications were taken to VCAT.</p>
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>	98%	72%	80%	67.50%	
Service cost Cost of statutory planning service <i>[Direct cost of the statutory planning service / Number of planning applications received]</i>	\$4,045	\$3,935	\$3,937	\$3,640	
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%	100%	0%	0%	

Service / Indicator / measure	Result 2023	Result 2024	Result 2025	Result 2026	Material variations
ROADS					
Satisfaction of use Sealed local road requests <i>[Number of sealed local road requests / Kilometres of sealed local roads] x100</i>	23	15	16	10.41	Requests relating to sealed local roads have steadily declined in recent years, driven by improvements to Council's CRM system and enhanced sealed road maintenance equipment, resulting in a better-maintained road network and more efficient issue resolution. This leads to the subsequent increase in satisfaction for the 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>	88%	97%	98%	88%	Our roads are deteriorating greater than funds available to repair. Our renewal gap at end of year 10 is at \$63 million.
Service Cost Cost of sealed local road reconstruction <i>[Direct cost of sealed local road reconstruction / square metres of sealed local roads reconstructed]</i>	\$35	\$45	\$36	\$24.83	Reconstruction square metre 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>	\$10	\$5.47	\$11	\$7.32	The cost per square metre of road resealing has decreased compared to the last reporting period. The unit rate tends to fluctuate year to year based upon the works undertaken, tonnages of asphalt placed on each road location, reseal area, petroleum price and the level of traffic management required.
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>	35	33	35	42	Based on the annual Community Satisfaction Survey completed in the 2025/26 financial year.

STRATEGIC OBJECTIVE 2:

A HEALTHY AND INCLUSIVE COMMUNITY



STRATEGIC OBJECTIVE 2: A HEALTHY AND INCLUSIVE COMMUNITY

The following reviews Council's Indicators and Measures - What to expect from Council over the next four years (2025-2029):

Indicator	Measure / Trend
Advocate and support volunteerism across our Shire.	<ul style="list-style-type: none"> • Assist community groups in sustaining or growing their volunteer numbers, and in promoting age diversity among volunteers.
Services and partnerships that inspire greater health, educational and wellbeing outcomes for our community.	<ul style="list-style-type: none"> • Improved/enhanced kindergarten service delivery across our Shire. • Increase the number of day care places across our Shire. • Retention of rural health services with a community health focus across our Shire. • Maintained or increased patronage and satisfaction with our library and engagement services.
Capital works planning and delivery that includes infrastructure that is accessible and inclusive.	<ul style="list-style-type: none"> • Annual capital works program that includes infrastructure delivery that enhances accessibility, social connection and inclusion at our kindergartens, libraries and senior citizens buildings.
Enhance Council's library service to be an embedded community service that enhances community engagement and social connection.	<ul style="list-style-type: none"> • Support user groups accessing and utilising our library facilities. • Support library infrastructure funding applications to enhance services across our Shire. • The community engagement van utilised as a tool to promote Council services.
Advocate, partner and seek funding for increased housing across our Shire.	<ul style="list-style-type: none"> • Where feasible, allocate land to create housing opportunities. • Apply for and secure funding to construct connecting and trunk infrastructure. • Seek out opportunities to develop Council owned land across the Shire.

Year 1 Actions - The following reviews Council's reaction to Year 1 actions from the 2025-2029 Council Plan.

ACTION	RESULT	COMMENTARY
Advocate for the Victorian State Government to fund building insurance for state-owned assets managed by volunteer community groups.	<i>Ongoing</i>	Council will keep urging the Government to address increasing insurance costs for community groups covering state assets.
Partner with the Western Bulldogs Community Foundation and our Local Secondary Colleges to deliver a successful Youth Leadership Program.	<i>In Progress</i>	This program has commenced in 2025 and will run through to 2028, funded by the State Government Engage Funding.
Increase knowledge of the Wimmera Southern Mallee (WSM) By Five program across the Shire, and advocate to secure ongoing funding now and into the future.	<i>Closed</i>	<p>Council has been strong advocates for the WSM By Five initiative, including raising awareness regarding funding. Council will continue to advocate regarding the importance of retaining the service within our community.</p> <p>Council resolved on 28 January 2026 to provide a one-time financial contribution of \$33,000, contingent upon equivalent contributions being made by the other Wimmera Southern Mallee Councils. No additional WSM Council has committed to provide one-off funding at this time.</p> <p>Council will continue to advocate for the importance of WSM By Five program.</p>
Support Emerge Early Years Service to become the champion early years, not for profit provider across the Wimmera Southern Mallee By Five footprint, increasing the quality of education, care and access across our Shire.	<i>Ongoing</i>	Emerge has taken over the management of Yarriambiack Shire Council operated services as of 1 January 2026. Emerge now operates early years services in Hindmarsh, Yarriambiack, Horsham and parts of Northern Grampians Shire.

ACTION	RESULT	COMMENTARY
Seek funding opportunities for recreation reserve improvements where co-contributions are provided by the respective clubs/groups.	<i>Ongoing</i>	Council has actively pursued funding opportunities for recreation reserve improvements where co-contributions are provided by local clubs/groups. Funding has been secured and project has been delivered (in 26/27 financial year) for the Minyip Recreation Reserve Sports Lighting upgrade. Council is also progressing a retrospective funding application for ANZAC Park, Warracknabeal, relating to funding allocated in the Victorian State Budget 2025–26. Council will continue to seek further external funding opportunities to support priority projects with co-contributions.
Subdivided land in Cromie Street Murtoa, gifting to the Murtoa Housing Innovation Pty Ltd to provide diverse housing options to our community.	<i>In Progress</i>	The land has been subdivided, and the land transfer to Murtoa Housing Innovation Pty Ltd was completed during the 2026/27 financial year.
Complete the construction of the Hopetoun, Warracknabeal and Rupanyup affordable houses.	<i>In Progress</i>	The Hopetoun house has been completed in 2026/27 financial year.
Apply and/or partner with other providers and/or developments on funding opportunities to develop the Hopetoun Former School Site to support the diversification and expansion of housing across the Shire.	<i>In Progress</i>	Council is currently subdividing the Hopetoun Former School Site land, with a further housing subdivision to occur. Council will continue to explore funding opportunities to support the development of housing options on the site.
Apply for the Living Libraries Infrastructure Grant for the redevelopment of the Hopetoun Neighbourhood House Building, Lascelles Street to support the enhancement of Library services across our Shire.	<i>In Progress</i>	Council submitted a funding application for the Living Libraries Infrastructure Grant for the Hopetoun Neighbourhood House building renovations to support expansion of the library facilities. This application was unsuccessful. Council has reviewed the funding application and has resubmitted in the 2026/27 funding round.
If successful with funding application, deliver the Minyip Emma's Café Library expansion project.	<i>Ongoing</i>	Council was unsuccessful with the Living Libraries funding application. Council will continue to explore funding opportunities.

The following statement provides information in relation to the services funded in the 2025/26 budget and the persons or sections of the community who are provided the service.

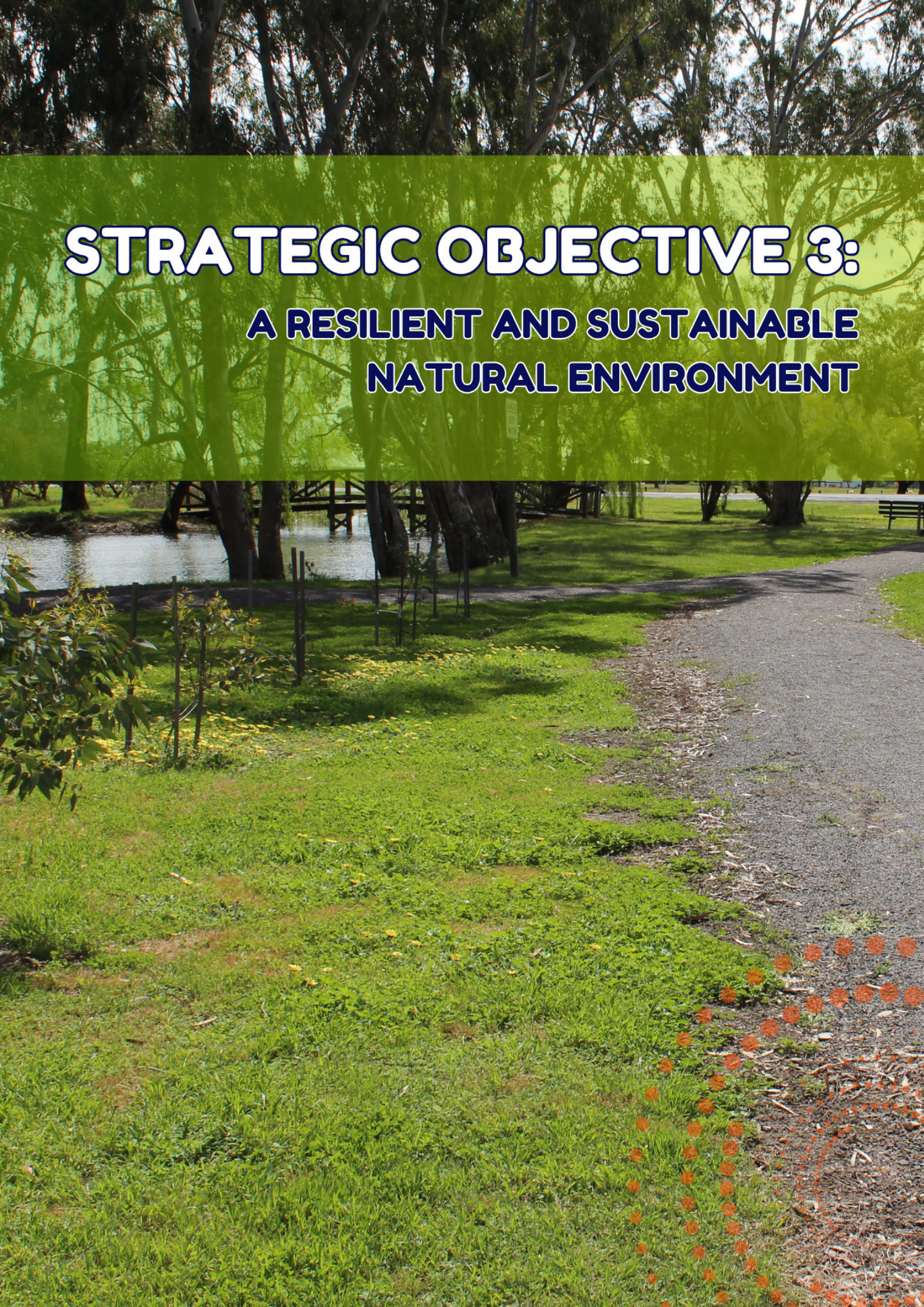
Service Area	Description of services provided		Net Cost Actual <u>Budget</u> Variance
Health and Education	Council provided kindergarten services in Rupanyup, Hopetoun and Minyip until 31 December 2025. It continues to fund central enrolments, administered by Emerge Early Years Services, and manages kindergarten and Maternal and Child Health facilities across the Shire. Immunisation and Maternal and Child Health services are delivered by West Wimmera Health Service. The service area also includes school holiday programs and workplace health and safety initiatives.	ACT	(629,714)
		BUD	(556,229)
		NET	(73,485)
Aged & Disability Services	This service provides housing support and senior citizen buildings.	ACT	743,529
		BUD	(127,334)
		NET	616,195
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, Yaapect, Lascelles, and Speed, the service is accessible across the Shire.	ACT	(143,164)
		BUD	(170,939)
		NET	27,775

STRATEGIC OBJECTIVE 2: A HEALTHY AND INCLUSIVE COMMUNITY

Service / Indicator / measure	Result 2023	Result 2024	Result 2025	Result 2026	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>	9.50	4.60	3.00	2.00	Staff availability, as well as the small number of complaints received, has resulted in all incoming food complaints being actioned in a timelier manner for this reporting period.
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>	70%	90%	87%	87%	
Food safety samples <i>[Number of food samples obtained / Required number of food samples] x 100</i>	New	43%	86%	105%	
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>	\$503.10	\$653.02	\$781.04	\$851.98	
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 non-compliance notifications about food premises] x100</i>	0%	0%	0%	0%	No non-compliance notifications issued in 2025/26.

STRATEGIC OBJECTIVE 2: A HEALTHY AND INCLUSIVE COMMUNITY

Service / Indicator / measure	Result 2023	Result 2024	Result 2025	Result 2026	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>	45%	45%	45%	29.31%	This figure represents the physical items purchased for Yarriambiack Libraries and does not account for the digital assets purchased for our collection (e-books and e-audiobooks). Budget allocated to book purchasing remains unchanged, however due to an increase in asset prices, the number of physical items being purchased is decreasing accordingly.
Service cost Cost of library service per population <i>[Direct cost of the library service / Population]</i>	\$40.22	\$48.22	\$30.72	\$37.76	The increase in library costs reflects the reallocation of employee resources from administration, resulting in higher costs being attributed to the library.
Utilisation Loans per head of population <i>[Number of library collection item loans / Population]</i>	New	2.01	2.05	2.15	Whilst still under the desired range, the slight increase from 2024/25 reflects the additional efforts placed in using library events to engage more patrons to borrow books relating to events has seen a slight rise in loans per population.
Participation Library membership <i>[Number of registered library members / Population] x100</i>	New	16%	17%	16.11%	Council's ageing population and a reduction in 'reading culture' in younger generations is creating a notable decline in library memberships with Yarriambiack Libraries. This, partnered with the Region's 'One Card' service, members from other libraries are able to access our library service that does not get reflected in our membership numbers.
Library visits per head of population <i>[Number of library visits / Population]</i>	New	0.58	1.02	1.00	This data has not accounted for attendance at library events held on site. This will be included in next year's data to accurately reflect all library users accessing services and programs on site.



STRATEGIC OBJECTIVE 3:

A RESILIENT AND SUSTAINABLE NATURAL ENVIRONMENT

STRATEGIC OBJECTIVE 3: A RESILIENT AND SUSTAINABLE NATURAL ENVIRONMENT

The following reviews Council's Indicators and Measures - What to expect from Council over the next four years (2025-2029):

Indicator	Measure / Trend
Advocate for recreational water security, to maintain and enhance tourism, liveability and social health and wellbeing outcomes of our residents.	<ul style="list-style-type: none"> • Participate in the revision of the Western Region Sustainable Water Strategy, advocating for changes to the Wimmera Glenelg Bulk Entitlements and recreational water security.
Improve access, quality and safety of our recreation and open spaces, including sporting grounds and parklands.	<ul style="list-style-type: none"> • Increased utilisation of public places and infrastructure. • Community satisfaction with recreation and open spaces is maintained or increased. • Support, deliver or partner on Council's Sport and Recreation Strategy initiatives. • Support Community Groups to deliver on their Recreation Reserve Master Plan initiatives.
Implementation of priority actions under the Master Environment Strategy and Action Plan.	<ul style="list-style-type: none"> • Develop a Tree Strategy. • Plant more trees for public amenity and diversity. • Maintain and develop Council's drainage to mitigate flood impacts. • Implement programs for the collection and recycling of difficult wastes such as tyres, hard rubbish, and electronic waste.
Implement the circular economy policy initiatives to meet our unique community requirements.	<ul style="list-style-type: none"> • Implement food and organic waste services that meet the needs of our Community, whilst complying with legislative requirements. • Assess and where required, change the glass collection process to meet the needs of our community. • Reduce the volume of waste directed to landfill. • Improve the operation of transfer stations to maximise efficiency and service value.
Advocate for sustainable community benefits from State Government mandated renewable energy and transmission projects.	<ul style="list-style-type: none"> • Increase funding for legacy sustainable infrastructure that benefits the Yarriambiack community.
Frequent and factual communication, education and engagement to ensure a resilient and sustainable environment.	<ul style="list-style-type: none"> • Increase communication and education sessions across the Shire, educating on pest and weed control, responsible environmental management, waste and recycling.

Year 1 Actions - The following reviews Council's reaction to Year 1 actions from the 2025-2029 Council Plan.

ACTION	RESULT	COMMENTARY
Complete a full review of our Waste and Recycling practices, developing a business case for presentation to Council with an aim of stabilising costs and offering services that meet the diverse needs of our municipal district.	<i>Closed</i>	The waste and recycling business case has been completed. Community consultation was undertaken and a recommendation was presented to Councillors on 25 March 2026. The recommended actions will commence implementation from 1 July 2026.
Develop tree planting strategy and plan.	<i>Closed</i>	The Yarriambiack Street and Reserves Tree Strategy and Tree Management Policy have been adopted by Council.
Deliver the Murtoa Netball and Tennis Court Project.	<i>Closed</i>	The Project has been completed, with bollards remaining to be installed. Project has been handed over to the community.
Deliver the Hopetoun Netball Lighting Project.	<i>Closed</i>	The Project has been completed.
Deliver the Hopetoun Swimming Pool and Changeroom Upgrade Project.	<i>In Progress</i>	The changeroom component is under construction and will be completed in July 2026. The Swimming Pool Upgrades have commenced. Aim to be completed by the commencement of the 2026 pool season.
Apply for funding, and if successful deliver the Minyip Recreation Reserve Netball Lighting Project.	<i>Closed</i>	Funding was secured and project was completed in 2026/27 financial year.

STRATEGIC OBJECTIVE 3: A RESILIENT AND SUSTAINABLE NATURAL ENVIRONMENT

The following statement provides information in relation to the services funded in the 2025/26 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	(568,852) (660,459) 91,607
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	130,897 521,825 (390,929)
Street Cleaning, Lighting and Beautification	This service provides for the cleaning, lighting and beautification of Council's streets.	ACT BUD NET	(1,373,497) (1,371,166) (2,331)
Law, Order and Public Safety	This service provides support for services including fire prevention, animal control, local laws and emergency services.	ACT BUD NET	(386,306) (298,545) (87,761)
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	(246,736) (473,073) 226,337

Service / Indicator / measure	Result 2023	Result 2024	Result 2025	Result 2026	Material variations
WASTE MANAGEMENT					
Service standard					
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	0.75	0.42	0.73	1.37	This result reflects a couple of specific episodes with our waste collection contractor who had some inexperienced drivers that chose to operate outside of their regular route. The result was entire streets being missed on those occasions. This issue has been discussed with them and rectified.
Service cost					
Cost of kerbside garbage bin collection service [Direct cost of the kerbside garbage bin collection service / Number of kerbside garbage collection bins]	\$208.45	\$229.59	\$248.18	\$254.27	
Cost of kerbside recyclables collection service [Direct cost of the kerbside recyclables bin collection service / Number of kerbside recyclables collection bins]	\$195.73	\$107.97	\$116.68	\$139.47	The cost of Council's kerbside recyclables collection service has increased by 19.53% due to an increase in fees related to the processing of recycling.
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	16.71%	17.13%	16.85%	17.11%	With the advent of the container deposit scheme, the material that was once, included in the mixed recycling and glass bins is no longer included in our kerbside collection figures. Glass recycling alone has dropped by 60% and mixed recycling by 10% over the last three years. The absence of these volumes in the calculation makes it difficult to achieve a higher result.

STRATEGIC OBJECTIVE 3: A RESILIENT AND SUSTAINABLE NATURAL ENVIRONMENT

Service / Indicator / measure	Result 2023	Result 2024	Result 2025	Result 2026	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>	1.52	1.30	1.31	1.22	
Service standard Animals reclaimed <i>[Number of animals reclaimed / Number of animals collected] x100</i>	40%	19%	49%	35.29%	Council has had less animals go through the Pound in 2025/26 compared to previous year 2024/25. Thus, the number of animals reclaimed, and number of animals rehomed is down from 2024-25.
Animals rehomed <i>[Number of unclaimed collected animals rehomed / Number of unclaimed collected animals] x100</i>	49%	52%	98%	65.91%	Council has had less animals go through the Pound in 2025/26 compared to previous year 2024/25. Thus, the number of animals reclaimed, and number of animals rehomed is down from 2024-25.
Service cost Cost of animal management service per population <i>[Direct cost of the animal management service / Population]</i>	\$20	\$22	\$24	\$29.50	The variance increase is mainly due to an increase in the number of animal prosecutions undertaken during the period.
Health and safety Animal management prosecutions <i>[Number of successful animal management prosecutions / Number of animal management prosecutions] x 100</i>	100%	100%	100%	100%	Council recorded two successful animal prosecution cases during the 2025/26 financial year.

Service / Indicator / measure	Result 2023	Result 2024	Result 2025	Result 2026	Material variations
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 2025/26 year.
Utilisation Utilisation of aquatic facilities <i>[Number of visits to aquatic facilities / Population]</i>	0.63	0.57	0.61	0.54	The Hopetoun Swimming Pool recorded 515 fewer patrons than the previous period, leading to a reduction in facility utilisation.
Service Cost Cost of aquatic facilities <i>[Direct cost of aquatic facilities less income received / Number of visits to aquatic facilities]</i>	\$13	\$14	\$15	\$12	Not only were the running costs lower of the Hopetoun Swimming Pool in the 2024/25 FY, the Pool also received an additional \$10,000 in income in 2025/26 due to the revised Annual Allocations Funding Model.

STRATEGIC OBJECTIVE 4:

A COUNCIL THAT SERVES ITS COMMUNITY



STRATEGIC OBJECTIVE 4: A COUNCIL THAT SERVES ITS COMMUNITY

The following reviews Council's Indicators and Measures - What to expect from Council over the next four years (2025-2029):

Indicator	Measure / Trend
Community engagement in Council planning, projects, and decision-making.	<ul style="list-style-type: none"> • All engagement activities are in alignment with the Community Engagement Policy and Guidelines. • Maintain or improve community satisfaction with our engagement. • Develop position statements and advocacy documents that reflect the sentiment of the Community.
Council proactively advocates for community priorities.	<ul style="list-style-type: none"> • Advocacy documents are used to promote strategic projects and priorities. • Awareness of our advocacy priorities among stakeholders and the community is enhanced. • Council advocacy achieves results.
Cost-effective, customer-focused, and responsive services.	<ul style="list-style-type: none"> • Overall community satisfaction measures are maintained or improved. • Customer Request Management system is responsive to community requests.
Well-informed decision making, and ethical governance which builds trust.	<ul style="list-style-type: none"> • Community satisfaction with decisions made by Council in their interests is maintained or improved. • Fully compliant with Public Transparency Policy requirements under the Local Government Act 2020. • No reported findings of unethical practices by integrity agencies.
Information, communication and technology that supports the enhancement of good governance and legislative compliance.	<ul style="list-style-type: none"> • Implementation of key priorities identified in Council's ICT and Business Transformation Strategy.
Embed sound risk management practices into Council activities.	<ul style="list-style-type: none"> • Embedded strategic and operational risk register and frameworks. • Appointment of experienced Audit and Risk Committee independent members.
Sound strategic financial decision making for now and into the future.	<ul style="list-style-type: none"> • Legislative compliant and best practice asset management systems and practices. • Service level planning and business case development that informs the budget process that addresses financial sustainability, social, environmental and economic impacts. • Long Term Financial Plan that is financially responsible.
Support the identification and elimination of systemic causes of gender inequality in policy, programs and delivery of services in workplaces and community.	<ul style="list-style-type: none"> • Use a Gender Lens for Council services and the construction and renewal of assets and infrastructure to ensure equal access for all.
Supporting Prevention of Family Violence	<ul style="list-style-type: none"> • Participate and support awareness campaigns or events to reduce and prevent family violence.

Year 1 Actions - The following reviews Council's reaction to Year 1 actions from the 2025-2029 Council Plan.

ACTION	RESULT	COMMENTARY
Revised Community Engagement Policy and Guidelines that meets the expectations of the community and sets the standards for engagement.	<i>Closed</i>	The Community Engagement Policy and Procedure was revised and adopted on 23 July 2025.
Asset Management Framework and Methodology adopted, and condition data base lines established to support best practice processes.	<i>Closed</i>	Council has reviewed and updated its Asset Management Policy and Asset Management Strategy, with revised condition data adopted for the 2025/26 financial year. All associated processes have been updated and aligned with current legislative requirements to ensure consistency with best practice asset management principles.
Revision of the Workforce Plan and Gender Equality Action Plan.	<i>Closed</i>	The Workforce Plan was signed off by the Chief Executive Officer on 20 October 2025. Both the Progress Report (assists with the development of the GEAP) and Gender Equality Action Plan were revised, consultation process completed, signed off and submitted for compliance on 30 March 2026.

STRATEGIC OBJECTIVE 4: A COUNCIL THAT SERVES ITS COMMUNITY

ACTION	RESULT	COMMENTARY
Revision of the Revenue and Rating Plan.	<i>Closed</i>	The Revenue and Rating Plan was revised and adopted on 30 June 2025.
Development and adoption of the Annual Budget and revision of the Long-Term Financial Plan.	<i>Closed</i>	The Annual Budget was adopted on 30 June 2025. The Long Term Financial Plan was adopted on 29 October 2025.
Development and adoption of the Annual Report, Annual Financial Statements and Performance Report.	<i>Closed</i>	The Annual Report, Annual Financial Statements and Performance Report were adopted on 29 October 2025.
Annual Councillor Training Program to meet the requirements of the Local Government Act 2020 and supporting regulations.	<i>Closed</i>	Councillors have participated in all required training for the 2025 calendar year.
Adoption of the revised ICT and Business Transformation Strategy.	<i>Closed</i>	Council adopted the ICT Strategy on 24 June 2026 at the Ordinary Council Meeting.
Actively promote and participate in the 16 Days of Activism and R U OK Day.	<i>Closed</i>	Council actively promoted R U OK Day internally and across our social media mediums. Council participated in the 16 Days of Activism campaign.
Advocate to the State Government to cover the cost of Building Insurance on State Government owned land.	<i>In Progress</i>	The Council currently insures assets where it acts as the Committee of Management on Crown Land. The Council will strongly advocate to seek coverage for these assets through State Government Victorian Managed Insurance Authority

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
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	(3,049,109)
		BUD	(3,208,415)
		NET	159,306
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	(1,178,553)
		BUD	(1,192,192)
		NET	13,639
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	(605,775)
		BUD	(455,622)
		NET	(150,154)
Director, Contracts, Design and Asset Management	This area includes the Director and Council Officers and associated costs of supporting these positions.	ACT	(1,357,312)
		BUD	(2,112,672)
		NET	755,360
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	23,286,502
		BUD	20,265,520
		NET	3,020,981

STRATEGIC OBJECTIVE 4: A COUNCIL THAT SERVES ITS COMMUNITY

Service / Indicator / measure	Result 2023	Result 2024	Result 2025	Result 2026	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>	29%	21%	20%	14.18%	Council decisions made at meetings closed to the public decreased in the 2025/26 financial year compared with 2024/25. This reduction is primarily attributed to the higher number of contract-related decisions required during 2024/25, as well as decisions associated with the transition of Maternal and Child Health (MCH) and Early Years Services. While some Early Years Services matters continued into the 2025/26 financial year, the majority of decisions relating to the transition were considered during 2024/25. These contract and service transition matters were required to be considered in closed Council meetings, as the information was classified as confidential under sections 3(1)(a), 3(1)(f) and 3(1)(g) of the Local Government Act 2020.
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>	58	58	57	59	Based on the annual Community Satisfaction Survey completed in the 2025/26 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>	70%	83%	100%	94.44%	
Service Cost Cost of elected representation <i>[Direct cost of the governance service / Number of Councillors elected at the last Council general election]</i>	\$41,605	\$49,600	\$91,708	\$89,640	
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>	59	56	56	60	Based on the annual Community Satisfaction Survey completed in the 2025/26 financial year.



PERFORMANCE STATEMENT





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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: 9 October 2026

In our opinion, the accompanying performance statement of the Yarriambiack Shire Council for the year ended 30 June 2026 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.



ANDREW MCLEAN

Councillor

Date: 9 October 2026



KYLIE ZANKER

Councillor

Date: 9 October 2026



KARLY KIRK

Councillor

Date: 9 October 2026



TAMMY SMITH

Chief Executive Officer

Date: 9 October 2026

Independent Auditor's Report

To the Councillors of Yarriambiack Shire Council

Opinion	<p>I have audited the accompanying performance statement of Yarriambiack Shire Council (the council) which comprises the:</p> <ul style="list-style-type: none"> • description of municipality for the year ended 30 June 2026 • service performance indicators for the year ended 30 June 2026 • financial performance indicators for the year ended 30 June 2026 • sustainable capacity indicators for the year ended 30 June 2026 • notes to the accounts • certification of the performance statement. <p>In my opinion, the performance statement of Yarriambiack Shire Council in respect of the year ended 30 June 2026 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.</p>
Basis for Opinion	<p>I have conducted my audit in accordance with the <i>Audit Act 1994</i> which incorporates the Australian Standards on Assurance Engagements. I further describe my responsibilities under that Act and those standards in the <i>Auditor's Responsibilities for the Audit of the performance statement</i> section of my report.</p> <p>My independence is established by the <i>Constitution Act 1975</i>. My staff and I are independent of the council in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 <i>Code of Ethics for Professional Accountants (including Independence Standards)</i> (the Code) that are relevant to my audit of the performance statement in Victoria. My staff and I have also fulfilled our other ethical responsibilities in accordance with the Code.</p> <p>I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.</p>
Councillors' responsibilities for the performance statement	<p>The Councillors are responsible for the preparation and fair presentation of the performance statement in accordance with the performance reporting requirements of the <i>Local Government Act 2020</i> and 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.</p>

Auditor's responsibilities for the audit of the performance statement

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

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

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



MELBOURNE
19 October 2026

Travis Derricott
as delegate for the Auditor-General of Victoria

SECTION ONE: Description of the municipality

For the year ended 30 June 2026

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 6,295 people. Warracknabeal is the main 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 2026

Service / Indicator / measure		2023	2024	2025	2026	2026	Material Variations
		Actual	Actual	Actual	Target as per budget	Actual	
AQUATIC FACILITIES							
Utilisation		0.63	0.57	0.61	N/A	0.54	The Hopetoun Swimming Pool recorded 515 fewer patrons than the previous period, leading to a reduction in facility utilisation.
Utilisation of aquatic facilities							
Number of visits to aquatic facilities/Municipal population							
ANIMAL MANAGEMENT							
Health and safety		100%	100%	100%	N/A	100%	Council recorded two successful animal prosecution cases during the 2025/26 financial year.
Animal management prosecutions							
Number of successful animal management prosecutions / Number of animal management prosecutions x 100							
FOOD SAFETY							
Health and safety		N/A	N/A	N/A	N/A	0%	No non-compliance notifications issued in 2025/26.
Critical and major non-compliance outcome notifications							
Number of critical non-compliance outcome notifications and major non-compliance notifications about a food premises followed up / Number of critical non-compliance outcome notifications and major non-compliance notifications about a food premises x 100							
GOVERNANCE							
Satisfaction		58	58	57	61	60	Based on the annual Community Satisfaction Survey completed in the 2025/26 financial year.
Satisfaction with community consultation and engagement (community satisfaction rating out of 100 with the consultation and engagement efforts of Council)							
LIBRARIES							
Participation		N/A	16.36%	16.5%	N/A	16.11%	Council's ageing population and a reduction in 'reading culture' in younger generations is creating a notable decline in library memberships with Yarriambiack Libraries. This, partnered with the Region's 'One Card' service, members from other libraries are able to access our library service that does not get reflected in our membership numbers.
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 2026

Service / Indicator / measure		2023	2024	2025	2026	2026	Material Variations
		Actual	Actual	Actual	Target as per budget	Actual	
MATERNAL & CHILD HEALTH							
Participation		82.95%	84.36%	83.60%	N/A	N/A	Maternal & Child Health Service is no longer provided by Council.
Participation in the 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 x 100</i>							
Participation		75%	100%	92.86%	N/A	N/A	Maternal & Child Health Service is no longer provided by Council.
Participation in the 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 x 100</i>							
ROADS							
Condition		87.62%	97.38%	97.79%	99%	88.56	Our roads are deteriorating greater than funds available to repair. Our renewal gap at end of year 10 is at \$63 million.
Sealed local roads below the intervention level							
<i>Percentage of sealed local roads that are below the renewal intervention level set by Council and not requiring renewal</i>							
STATUTORY PLANNING							
Service standard		97.96%	71.70%	79.59%	98%	67.50%	While simple applications supported by high quality plans were processed efficiently, overall performance was impacted by more complex applications requiring additional assessment and information, resulting in delays.
Planning applications decided within the relevant required time							
<i>Percentage of planning application decisions made within the relevant required time</i>							
WASTE MANAGEMENT							
Waste diversion		16.71%	17.13%	16.85%	17%	17.11%	With the advent of the container deposit scheme, the material that was once included in the mixed recycling and glass bins is no longer included in our kerbside collection figures. Glass recycling alone has dropped by 60% and mixed recycling by 10% over the last three years. The absence of these volumes in the calculation makes it difficult to achieve a higher result.
Kerbside collection waste diverted from landfill							
<i>Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins x 100</i>							

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

SECTION THREE: Financial Performance Indicators

For the year ended 30 June 2026

Dimension / Indicator / measure	2023	2024	2025	2026	2026	2027	2028	2029	2030	Material Variations
	Actual	Actual	Actual	Target as per budget	Actual	Forecast	Forecast	Forecast	Forecast	
EFFICIENCY										
Expenditure level	\$4,184.57	\$4,193.43	\$4,950.07	\$4,442.00	\$5,147.32	\$4,598.01	\$4,557.17	\$4,673.17	\$4,749.20	
Expenses per property assessment										
Total expenses / Number of property assessments										
Revenue level	\$1,705.00	\$1,763.79	\$1,794.90	N/A	\$1,852.60	\$1,900.39	\$1,937.44	\$1,978.22	\$2,019.81	
Average rate per property assessment										
Sum of all general rates and municipal charges / Number of property assessments										
LIQUIDITY										
Working capital	193.62%	134.01%	144.69%	102.00%	377.54%	202.73%	217.40%	225.04%	240.22%	The increase in this ratio is mainly due to higher cash and term deposit balances as at 30 June 2026, resulting from pre-paid Financial Assistance Grants for 2026/27.
Current assets compared to current liabilities										
Current assets / Current liabilities x 100	123.21%	100.74%	75.98%	N/A	194.53%	130.96%	139.22%	144.14%	156.21%	A combination of higher cash, cash equivalents and investments, with a lower current liability balance as at 30 June 2026, when compared to the 30 June 2025 balances, has resulted in an improved indicator. This is tied back to receiving 80% of the financial assistance grants in advance, as well as lower liability balances for loans and trade payables owed at 30 June 2026.
Unrestricted cash										
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 2026

Dimension / Indicator / measure	2023	2024	2025	2026	2026	2027	2028	2029	2030	Material Variations
	Actual	Actual	Actual	Target as per budget	Actual	Forecast	Forecast	Forecast	Forecast	
OBLIGATIONS										
Loans and borrowings	0%	3.24%	2.92%	N/A	2.54%	2.17%	1.85%	1.53%	1.21%	Is within the acceptable range. Loan balances are decreasing in line with repayment obligations.
Loans and borrowings compared to rates										
Interest bearing loans and borrowings / Rate revenue x 100										
Loans and borrowings repayments compared to rates	0.13%	0.14%	0.43%	N/A	0.37%	0.35%	0.38%	0.37%	0.37%	Council continues to repay its borrowings at principal and interest repayments which are managed within resources.
Interest and principal repayments on interest bearing loans and borrowings / Rate revenue x 100										
Indebtedness	4.92%	10.52%	7.65%	N/A	5.69%	7.41%	7.37%	7.30%	7.21%	The reduction in the 2025/26 ratio is attributable to Council's declining loan portfolio and the reduced number of leased vehicles held by Council.
Non-current liabilities compared to own source revenue										
Non-current liabilities / Own source revenue] x 100										
Asset renewal and upgrade	198.98%	194.82%	65.81%	100%	51.06%	69.47%	58.85%	57.95%	54.23%	Capital works program is starting to decrease compared to previous years with less grant money available for projects.
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 2026

Performance Statement

Dimension / Indicator / measure		2023	2024	2025	2026	2026	2027	2028	2029	2030	Material Variations	
		Actual	Actual	Actual	Target as per budget	Actual	Forecast	Forecast	Forecast	Forecast		
OPERATING POSITION												
Adjusted underlying result		(5.69%)	(33.72%)	(10.97%)	N/A	(12.39%)	(2.47%)	(10.58%)	(11.14%)	(10.69%)	Is within the acceptable range. Demonstrates the reliance of Council on grants to undertake capital projects. Movement is also a result of 80% of the Federal Assistance Grants being paid in the 2025/26 financial year.	
Adjusted underlying surplus (or deficit)												
Adjusted underlying surplus (deficit)/												
Adjusted underlying revenue x100												
STABILITY												
Rates concentration		48.33%	67.46%	47.23%	59%	48.34%	51.40%	57.14%	57.24%	57.33%		
Rates compared to adjusted underlying revenue												
Rate revenue / Adjusted underlying revenue x 100												
Rates effort		0.30%	0.26%	0.23%	N/A	0.23%	0.25%	0.24%	0.24%	0.24%		
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 2026

Indicator / measure		2023	2024	2025	2026	Material Variations
		Actual	Actual	Actual	Actual	
POPULATION						
Expenses per head of municipal population		\$4,551.98	\$4,594.46	\$5,483.12	\$5,774.49	
Infrastructure per head of municipal population		\$26,370.86	\$32,406.64	\$34,456.26	\$33,185.02	
Value of infrastructure / Municipal population						
Population density per length of road		1.33	1.32	1.31	1.29	
Municipal population / Kilometres of local roads						
OWN-SOURCE REVENUE						
Own-source revenue per head of municipal population		\$2,224.55	\$2,590.55	\$2,689.45	\$2,776.72	
Own-source revenue / Municipal population						
RECURRENT GRANTS						
Recurrent grants per head of municipal population		\$1,937.37	\$687.28	\$2,207.14	\$2,077.95	
Recurrent grants / Municipal population						
DISADVANTAGE						
Relative Socio-Economic Disadvantage		2	2	2	2	
Index of Relative Socio-Economic Disadvantage by decile						
WORKFORCE TURNOVER						
Percentage of staff turnover		14.75%	23%	14.73%	37.34%	The increase in staff turnover is primarily attributable to kindergarten staff transferring to Emerge, which is the licensee of five kindergartens located within the Yarriambiack Shire Council area.
Number of permanent staff resignations and terminations / Average number of permanent staff for the financial year x 100						

SECTION FIVE: Notes to the accounts

For the year ended 30 June 2026

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 2026-27 to 2029-30 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: <ul style="list-style-type: none"> • 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>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 2026

During the 2025/26 financial year, Council made the strategic decision to transition out of Early Years Services in Warracknabeal, Minyip and Rupanyup, with Emerge Early Learning Services (Emerge) assuming operations in January 2026. Emerge also commenced efforts to re-open the Hopetoun childcare service following its closure in April 2024 due to staffing challenges experienced by Uniting Vic Tas. However, a significant water leak at the Hopetoun Early Years building caused extensive damage, resulting in the facility's closure for approximately two years. This has required the kindergarten program to be relocated to the Hopetoun Seniors Building in the short term and has delayed the re-opening of childcare services until a suitable alternative venue and solution are identified.

Council recorded an improvement in community satisfaction results during the year. While balancing financial sustainability with service delivery continues to present challenges, Council remains committed to keeping the community informed, involved in decision-making, and engaged through a range of consultation opportunities.

Rising waste and recycling costs continue to place pressure on service delivery. Council has implemented the glass bin service and is awaiting confirmation on whether the food organics and garden organics (FOGO) service will become mandatory. Any decision regarding the future rollout of FOGO will depend on the outcome of this mandate. Council will also monitor the outcomes of the election and any subsequent decisions relating to the ongoing provision of glass bin services.

Council is experiencing an increase in planning enquiries, which is expected to result in a higher number of planning permit applications. As land use continues to diversify under current State Government initiatives, demand is increasing for associated planning services and the exploration of new housing options.

Entering the 2026/27 financial year, Council will experience a reduction in recurrent operating grants as a result of discontinuing the provision of early years services. The increasing cost of service delivery, without corresponding increases in funding, remains a significant challenge and is expected to continue into the foreseeable future.



Part 2: **OUR YEAR IN REVIEW**

KEY HIGHLIGHTS



Key Advocacy by Councillors and CEO

The 2025/26 financial year has been a year of advocacy and raising awareness around matters of importance to our Community.

- Council's advocacy efforts continued throughout 2025/26, with the Mayor, Chief Executive Officer and Councillors meeting regularly with key government representatives, including Minister D'Ambrosio, Jade Benham MP (State Mildura), Emma Kealy MP (State Lowan), Dr Anne Webster MP (Federal Mallee), and Members of State Parliament Gaele Broad, Bev McArthur and Rikkie-Lee Tyrrell, to champion local priorities and regional needs.
- Through Council's advocacy, Federation University undertook an important regional research project examining the impacts of renewable energy developments, mineral sands mining and transmission infrastructure on farming communities across the Wimmera Southern Mallee. Between February and June 2025, seventeen local farmers participated in interviews exploring the effects of rapid land-use change on wellbeing, identity and community connection. Council attended the launch of the study in November 2025 and was proud to support this important first step in raising awareness of the social and mental health impacts associated with significant regional change.
- Council collaborated with nine north-west Victorian councils to commission and adopt the Resource Ready North-Western Victoria Energy and Mining Impact and Readiness Strategy, which outlines the substantial government investment required to ensure regional communities are equipped to host major renewable energy and mining developments.
- We represented our community throughout the Environmental Effects Statement process for the proposed Warracknabeal Energy Park, one of the largest wind energy projects proposed in the Southern Hemisphere, ensuring local concerns and opportunities were heard.
- Together with Buloke, Hindmarsh, Horsham Rural City, Northern Grampians and West Wimmera councils, we established the Wimmera Southern Mallee Councils Alliance, creating a stronger and more coordinated regional voice to advocate for shared priorities and investment.
- Councillors strengthened community engagement through a series of Coffee with a Councillor sessions held during February and March 2026, providing residents with the opportunity to discuss local issues, opportunities and challenges directly with elected representatives.
- Council reviewed and updated its Mining, Renewable Energy and Transmission Lines Position Statement to ensure it remained relevant, contemporary and reflective of community expectations and sentiment.
- Councillors continued to advocate for State and Federal Government funding to cover the maintenance costs of the Warracknabeal Automated Weather Station, highlighting the inequity of local government bearing responsibility for infrastructure that delivers statewide benefits.
- Council collaborated on several joint submissions to government, including responses to the VicGrid Access Regime Community Consultation and the Terms of Reference for Social Licence and Economic Development Outcomes in Critical Minerals Projects Across Australia, ensuring regional perspectives were represented in policy and regulatory discussions.
- In Minyip, Council facilitated a community workshop to identify local investment priorities following State Government endorsement of the Donald Project work plan. We continue to actively advocate for the township through ongoing engagement with Ministers, Members of Parliament and senior government officials to progress community-led projects and opportunities.
- Council was pleased to support and celebrate new business investment across the Shire, including the development of the QA Hay facility in Warracknabeal, demonstrating confidence in the region and contributing to local economic growth.

Highlights for the Year:

- Councillors endorsed a five-year extension of the Chief Executive Officer's contract, effective from April 2026.
- Council made several significant strategic decisions, including successfully transitioning away from direct delivery of early years services. From 1 July 2026, Emerge Early Years Services assumed management, while Council retained responsibility for building and facility support. This followed extensive officer planning and consultation to ensure a smooth transition.
- A range of important strategic plans and policies were completed and adopted, including the Council Plan, Asset Management Strategy, Road Management Plan, revisions to the Road Hierarchy and Road Register, Footpath Hierarchy and Implementation Plan, Early Years Commitment Statement, Tree Management Policy, Yarriambiack Street and Reserve Tree Strategy, Onsite Wastewater Strategy, Workforce Plan and Gender Equality Action Plan and revised Tourism and Economic Development Strategies.
- Council worked closely with community organisations and emergency services, with Councillors endorsing the transfer of the Warracknabeal Wheatlands Agricultural Museum site and associated land to the Warracknabeal and District Historical Society, and the Rupanyup State Emergency Service depot to Victorian SES.
- Councillors endorsed support for E2E Growth to progress the development of 40 Anderson Street, Warracknabeal, helping to address local housing supply needs.
- Key long-term planning initiatives were delivered, including the Long Term Financial Plan and Waste and Recycling Review, with major actions scheduled for implementation during the 2026/27 financial year.
- Extensive community consultation was undertaken regarding road discontinuations associated with the Donald Project in Minyip, resulting in negotiated upgrades to surrounding road infrastructure.
- Council delivered a range of important community infrastructure projects across the municipality, many of which are showcased throughout this Annual Report.



DEVELOPMENT & ENVIRONMENTAL SERVICES

This department is responsible for building, planning, sustainability, environment, transfer station compliance and operations.

Building

Council, through its Municipal Building Surveyor, has increased its enforcement activities and will continue to pursue property owners to ensure their building works comply with the relevant laws. One matter has proceeded to the Magistrates Court and ongoing compliance will continue to be sought.

A total of 100 building permits were issued in the Municipality during 2025/26, with Council issuing no building permits. This was due in part to a change over of Municipal Building Surveyor and building services as well as a review of Council's fees. A total of \$18.1 million of building works was approved within the Shire.

Community Houses

Of stage 2 Council's affordable housing project is effectively complete following the issuance of occupancy permits for the dwellings constructed in Rupanyup, Warracknabeal, and Hopetoun by JG King Homes. Council has now leased these dwellings to Dunmunkle Lodge, who are now responsible for their management and administration.



Affordable Homes - Warracknabeal

Planning

The Regional Planning Hub, in partnership with consultants, is nearing completion of the draft 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. Once finalised and adopted, Council will begin preparing a planning scheme amendment.

Works have also continued on a number of other amendments to the Yarriambiack Planning Scheme, in partnership with consultants, relating to rezoning land, notably the former Hopetoun School Site, as well as undertaking a review of heritage and flooding matters and preparing the relevant documentation.

The number of planning permit applications received has increased to 53 in 2025/26 (from 43) with an estimated value of \$20M. This up from \$16M in 2024/25. The increase in the value of development includes new changerooms and netball courts in Minyip (\$2.15M), a grain storage facility in Beulah (\$2.8M), and a subdivision/housing development in Murtoa (\$1.6M)



Cr Heintze at the new Minyip Murtoa Netball Courts opening at Minyip



New Netball Changerooms at Minyip for Minyip Murtoa (Burra's) Football Netball Club

Waste and Recycling

Council's kerbside collection collected 1,864 tonnes of general waste, 304 tonnes of mixed recycling, and 39 tonnes of glass. Recycling volumes have continued to decrease following the introduction of the container deposit scheme.

Council participated in a trial program to encourage people to place container deposit items in a basket attached to a public place bin. Anyone can then collect the containers to get the deposit back and groups are encouraged to use it as a fundraising activity. This has proven to be popular with baskets being emptied on a regular basis.

Council continues to increase the level of recycling at Transfer Stations with green waste, e-waste, scrap metal, cardboard, mixed recycling and glass all being received at no charge for residents. Council has also introduced recycling for blister packs at the Warracknabeal office along with batteries and e-waste.

The mobile recycling service, the Little Yellow Wagon has continued to expand the collection points with Patchewollock, Speed, Lascelles, Woomelang, Yaapeet, Beulah, Brim, Minyip and Rupanyup now receiving the service each month. This has resulted in significant increases in the collection of e-waste and batteries.

Yarriambiack continues to be the state's best recycler for DrumMuster with almost two million containers being collected since the start of the program 26 years ago.

Rehabilitation of the unlicensed landfill and transfer station at Yaapeet was completed in 2026 with excess surface waste and an asbestos contamination being cleaned up. The site is now ready for final closure as per the closure plan.



Bin in Hopetoun

Environment and Sustainability

Council completed the rewrite of the Tree Management Policy and the development of a Street and Reserve Tree Management Strategy and an update tree species list. The strategy will provide the Shire's towns with a guide for future plantings, which considers species selection and tree placement to maximise the value of plantings and avoid adverse effects.

A comprehensive tree risk assessment was completed with works now progressing to deal with trees that require additional maintenance or removal. The focus for the tree risk assessment was on more vulnerable public areas where there is likely to be more people around.



Beulah Tree Planting

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, tourism, community development, stakeholder engagement and grant funding applications and coordination.

Tourism & Events

Council continues to strengthen local tourism by working in close partnership with Grampians Wimmera Mallee Tourism, our Visitor Economy Partnership 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



Updated Sheep Hills Silo Art

itineraries on the Discover Yarriambiack website, offering ready-made experiences across the Shire.

Tourism development was also guided by the Yarriambiack Tourism Advisory Committee, which supported Council in delivering strategic direction and community-informed outcomes for tourism growth. Council's event notification process identified 51 events held across the municipality during the 2025/26 financial year and a total of \$20,955.67 in-kind support offered to community event organisers.

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 50 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, Yaapect, Lascelles, and Speed, the service is accessible across the Shire.



Warracknabeal Library - Fiona Lowe event

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 Safe Cat, Safe Wildlife, to celebrating being proud of being unique with Mitch Tambo, 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.

Science, Technology, Engineering & Mathematics (STEM) programs with foam and science experiments were offered to our youth patrons, while participation in 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, 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, banking, meeting room administration, mail processing, hospitality and other vital functions that help Council teams deliver their services efficiently.

The 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 registrations and (such as vehicle registrations and transfers, machinery packs) - offering convenience and accessibility to the local community.

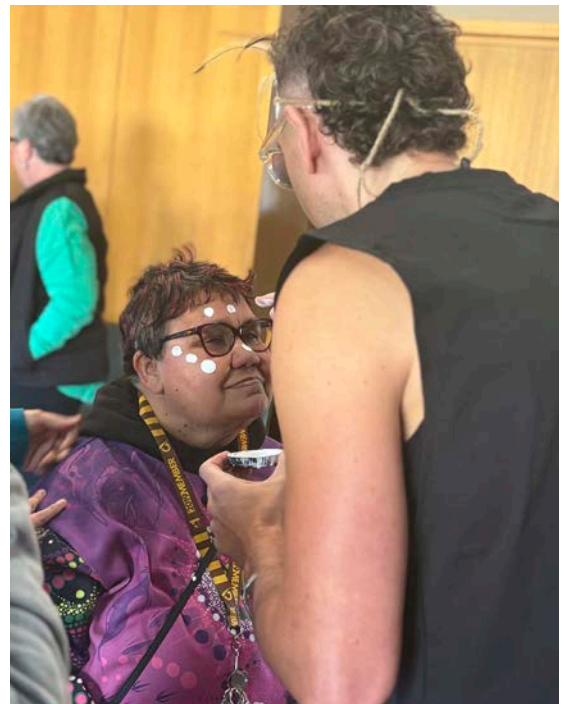
Halls & Heritage Buildings

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, while some spaces are also made available for community businesses and enterprises.



Mitch Tambo - I AM ME

PEOPLE & CULTURE

The People and Culture Department plays a pivotal role in supporting the organisation through its responsibilities across a diverse range of functions including Governance, Human Resources, Occupational Health and Safety, Leases and Licences, Gender Equality Compliance, Freedom of Information, Training and Development and Return to Work.

Staff Changes

During the financial year, 39 staff members departed from Council and we welcomed 10 new team members. Notably, the departures included the transition of 22 kindergarten staff from Warracknabeal, Minyip and Rupanyup 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 2025/26 financial year, Council was also delighted to celebrate the arrival of five 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

Council acknowledges the significant achievement of Loretta Leith, who recently completed a Graduate Diploma in Early Childhood Education and Care. This accomplishment reflects Loretta's commitment to professional growth and her dedication to delivering high-quality early childhood education services.

Professional Development – Community Health

Council also acknowledges the achievement of Rebecca Botheras, Sport and Recreation Coordinator, on successfully completing a Graduate Diploma of Project Management. Rebecca's accomplishment demonstrates her commitment to professional development and strengthens Council's capability in program and project delivery.

Professional Development – Operations

Council congratulates Isaac McPherson, Business Lead Operations, on attaining Engineering Registration through Engineers Australia and being formally recognised on the National Engineering Register in the area of Civil Engineering. This notable achievement reflects Isaac's professional expertise and Council's ongoing commitment to building organisational capability through employee development.

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, Hopetoun and Murtoa Secondary College, Federation University, Head Start, Busy At Work 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 2025/26 financial year, we proudly hosted 10 work experience/work placement students across a diverse range of departments. Placement opportunities were provided in areas such as Kindergartens, Outdoor Works, Engineering and Library. These placements offered students valuable hands-on experience and insights into career pathways across our organisation.

Council's Work Experience and Placement Program has resulted in two school-based apprenticeships. Ari Taylor and Alex Dertilis are both currently undertaking a two-year Certificate II in Horticulture while gaining practical experience at Council's Southern Depot.

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
- Ignite
- Executive Leadership Program (ELP)
- Mentoring
- Introduction to Local Government

In the upcoming financial year we have seven new employees to 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 4 September 2025 at the Warracknabeal Community Centre and attended by all Departments across the Shire. The day commenced with a presentation by the Chief Executive Officer, who delivered the Year in Review and presented the ICARE Awards. This was followed by Good Governance Training facilitated by Kate Oliver of Maddocks. The day concluded with a presentation by guest speaker Sally Clarke on 'Stress Management and Burnout Prevention'.

Good Governance training is conducted for all staff every two years. The 2025 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 2025 Council Christmas Party was held on Friday, 19 December at the Warracknabeal Racecourse. The event was catered by local businesses within the Shire, including Warracknabeal Golf Club, Shared Learning and Activities Murtoa Inc and Minyip Meats, with entertainment provided by Brylie Chivell adding a local touch to the celebration.

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.

In September 2025, Council submitted its Workforce Data ahead of the final due date of 1 December 2025, achieving a 'Compliance' rating with no requirement for resubmission.

Between January and May 2026 a comprehensive analysis of the Workforce Data and the results of the People Matter Survey was undertaken to inform the development of a Gender Progress Report. This process involved extensive consultation and resulted in the preparation of a new Gender Equality Action Plan (GEAP) for the next four years. Both reports have now been submitted and are currently awaiting compliance review by the Victorian Commissioner. The reports are available on Council's website, noting they remain subject to change pending the outcome of the review which is anticipated for October 2026.

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 87% of our planned professional development and compliance training for the financial year 2025/26. 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 2025/26 financial year included, but was not limited to, the following initiatives:

Extended Leadership Team - Resetting Expectations Training	LGPro - AI Intermediate Masterclass	Member Privacy - Libraries Victoria
Crown Land Governance Training	Governance and Oversight Micro Credential	LGPro Handling Challenging Interactions with Confidence
Livestock Euthanasia Training	Executive Leadership Program	AHRI HR Conference
Waste Expo Australia	Lessons in Disaster Training	Men Leading Change
HR Licencing	Phriendly Phishing	Good Governance Training
Parental Leave in Focus - Maddocks	LGPro - Culture from the Inside Out / Social Cohesion	Disability Awareness Online E-Learning Training
Maddocks - In Situ Program	IBAC Training	Geospatial Projects
Lead and Emergency Control Organisation	Mastering Psychosocial Risk Management Training	Freedom of Information and Privacy Training
Aerodrome Reporting Officer Initial Training	TLILIC0003 Licence to Operate a Forklift	Prepare to Work Safety in the Construction Industry
22325VIC-Course in Workplace Spotting for Service Assets	Municipal Emergency Management Roles and Responsibilities	QGIS Essentials Introductory Training and QGIS Advanced Training
LTAID003 & HLTAID001 - First Aid Training	LGPro - Introduction to Local Government Training	RIISS00058 / RIISS00060 Combined Skillset (TC1) (TMI1)
AHCCHM307 Prepare and Apply Chemicals to Control Pest & Weeds	Australian Childhood Foundation "Safeguarding Children Training"	Unlock a Safer Psychosocial Tomorrow for Compliance and a Healthy Workplace
QTRA Tree Training	Mental Health First Aid Course	LGPro - Psychosocial Risk
Depot Training - Policy Review x 3	RIISS00058 / RIISS00060 Combined Skillset (TC1) (TMI1)	TLILIC0003 Licence to Operate a Forklift

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, with 121 employees out of 138 taking part.

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 – as results at the end of the life of the current plans:

GEAP

- 98% of the planned actions were successfully completed.
- 2% of actions have been carried forward into the next 4-year strategic plan (2026-2030).

Workforce Plan

- 99% of the planned actions were successfully completed.
- 1% was incomplete – with action no-longer required.

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.

HR Events and Initiatives

Over the past year, Council participated in a range of events and initiatives that reflect its commitment to workforce development, stakeholder engagement, and advocacy.

Highlights included Yarriambiack Shire Council being nominated for the Gender Equality Council Champion Awards as part of the inaugural Mary Rogers Awards 2025. Chief Executive Officer Tammy Smith, Mayor Kylie Zanker and Bernardine Schilling, Chief People and Culture Officer, attended the awards ceremony at Queen's Hall, Parliament House on 27 November 2025.

Council also contributed to shaping future workforce pathways through attendance at the Western Victorian Careers Expo in Longerenong, further reinforcing its commitment to promoting local career opportunities, particularly in Outdoor Works. This supported opportunities for young people in these fields, increased awareness of diverse career pathways, and strengthened collaboration between schools and organisations.

Celebrating 10 years of CoRE



The Communities of Respect and Equality (CoRE) Alliance celebrates a significant milestone in 2026: 10 years! CoRE started with 26 member organisations. Ten years later CoRE comprises over 150 organisations and is a significant network of influence with membership including the region's biggest employers, multiple sporting clubs and peak bodies, businesses large and small, all local Councils across the Grampians administrative region, and multiple public authorities. All our members recognise that preventing violence takes a community, and that some of the most important conversations happen on our streets, in our tearooms, and during our downtime.

On 4 June 2026, Yarriambiack Shire Council representatives attended the '10 Years of CoRE' event held at Horsham Golf Club. The event celebrated the impact of the partnership, along with the achievements and changes made in addressing gender inequality across the organisation and community through collective work with the CoRE Alliance.

Throughout the year, Council also promoted key awareness campaigns, including Privacy Awareness Week, R U OK? Day, Sexual Assault Awareness Month, 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. Council also proudly supported International Women's Day.

International Women's Day Event - 10 March 2026

Council received positive feedback following its sponsorship of the Horsham International Women's Day event held at the Horsham Town Hall. Council's contribution supported delivery of this year's theme, Finding the Balance, which focused on balance in life and wellbeing. The event was attended by approximately 115 people from across the Wimmera and beyond, with strong audience engagement and meaningful conversations throughout the session.



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.

Staff Policies and Plans	21
Council Policies	38
Plans and Strategies	15
Reports	15

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 2026 there were 93 buildings/locations on the Leases and Licences Register with all of them covered by a current Lease, Licence or User Agreement.

Over the past 12 months, a significant focus has been placed on strengthening Council's risk management framework, with particular emphasis on the comprehensive review and update of Council's Risk Register. This work was undertaken to ensure the register reflects contemporary best practice, provides a more complete and accurate picture of Council's strategic and operational risks, and clearly links each identified risk to the relevant strategic objectives within the Council Plan 2025–2029.

As part of this process, assurance mapping was developed and implemented within Council's RelianSys system. This has improved Council's ability to capture, monitor and manage obligations by ensuring they are recorded within the appropriate registers and linked to their corresponding risks. This work provides a stronger line of sight between Council's obligations, risk controls, assurance activities and strategic priorities, supporting more effective oversight and reporting. As a result of this broader body of work, Council's Risk Management Manual was also reviewed to ensure it remains current, practical and aligned with the updated Risk Register and assurance framework. The reviewed Risk Management Manual is scheduled to be presented for adoption on the 22 July 2026 Council Meeting.

In addition, the Governance Support Officer has worked closely with Councillors to support their understanding and practical application of obligations relating the Occupational Health and Safety (Psychological Health) Regulations 2025 which came into effect 1 December 2025. This consultation assisted in clarifying Councillor responsibilities under the psychological hazards regulatory framework and contributed to the development of the Councillor Obligations for CEO Psychological Safety Policy, which was adopted by Council on 22 April 2026. The policy provides a clear framework to support the psychological safety of the Chief Executive Officer and reinforces Council's commitment to meeting its governance and workplace safety obligations.

The Governance team, in collaboration with the Business Systems team and the Chief Operating Officer, is also undertaking a substantial records management compliance project aligned to Public Record Office Victoria standards. This project is being led by the Governance Support Officer and ICT Transformation Officer and involves detailed governance assessments, system review, process improvement and implementation planning. The work is intended to strengthen Council's records management practices, improve compliance, and support the effective and sustainable management of corporate information across the organisation. This project is expected to be completed in the 2026/27 financial year.

Overall, the Governance function continues to strengthen Council's systems, processes, policies and compliance frameworks. This ongoing work supports improved accountability, better risk oversight, more consistent governance practices and continued alignment with legislative obligations and organisational priorities.

Enterprise Agreement

Council employees are employed under the Yarriambiack Shire Council Enterprise Agreement No. 10 2024, in place until April 2027.

In preparation, a negotiation process will commence early next financial year with all parties to negotiate to continue with a single or multi agreement.

Preventing Violence Against Women

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

In support of Preventing Violence against Women, Council's Extended Leadership Team participate in Bystander training every two years with invites extended to Councillors.

During 2025/26 online Family Violence Training was offered and Council had three employees attend the 'Men Leading Change' Forum in Ballarat. This event focused on healthy expressions of masculinity for healthy relationships – at home, at work and in the community.

Citizenship Ceremonies

In the 2025/2026 financial year, Council conducted four Citizenship Ceremonies, all of which were held at the Yarriambiack Shire Council Offices. Mayor Kylie Zanker was the Presiding Officer for one Ceremony and then newly elected Mayor Andrew McLean presided over the remaining Ceremonies. Over the course of the year we welcomed five new Australian Citizens from Argentina, Thailand, Germany, the Russian Federation and New Zealand.



Lyubov Makarova, originally from the Russian Federation pictured with Mayor Andrew McLean, 26 November 2025.



Barbara Donelly, originally from New Zealand, pictured with Mayor Andrew McLean on Australia Day, 26 January 2026.



Elizabeth Gini Gomez, originally from Argentina, pictured with Mayor Kylie Zanker and Deputy Mayor Andrew McLean, 13 August 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.

Major Capital Works Projects

Infrastructure and Works oversees delivery of the Capital Works Program for roads and related infrastructure, as well as community building projects, parks and gardens, and town maintenance. Responsibilities also include design services, plant and equipment maintenance and management, National Heavy Vehicle Regulator compliance, and the issuing of Infrastructure Permits.

In 2025/26, the team continued to deliver a substantial program of capital works and maintenance projects across roads, footpaths, kerb and channel, drainage and associated infrastructure.

The following roads and associated infrastructure projects were delivered or progressed during the year:

CONSTRUCTION PROGRAM

Major reconstruction and rehabilitation works were undertaken on Banyena Pimpinio Road, with Glenorchy Road carried over to the next financial year.

RESHEET PROGRAM

More than 22kms of gravel road resheets were completed or programmed across the northern, central and southern areas of the Shire. Roads were reformed and had new gravel layers installed to improve all-weather access and overall road condition, including sections of Desert Road, Yaapeet North Road, Healeys Road, Brentwood West Road, Tempy East Road, Turriff West Road, Hopevale Road, Rosebery Rainbow Road, Mellis Road, Areegra Exchange Road, Oultons Road, Donald Boolite Road, Blue Ribbon Road, Gertzs Lane, Glovers Road, Longerenong Warracknabeal Road, Adlers Road, Kewell School Road, Dyers Estate Road, Middas Road and Delahunty Road.

RESEAL PROGRAM

The 2025/26 reseal program included urban and rural reseal works across the Shire, including Toole Street Hopetoun, Watson Street, Noall Street, O'Brien Street, Craig Avenue, Menin Avenue, Scott Street, Jamouneau Street in Warracknabeal. Degenhardt Street in Murtoa, Main Street, Rosebery Rainbow Road, Patchewollock Tempy Road, Sea Lake Lascelles Road, Antwerp Road, Brim East School Road and Minyip Banyena Road.

FOOTPATHS

Concrete footpath works were delivered in Hopetoun, Woomelang, Warracknabeal, Rupanyup and Minyip, improving pedestrian access and township connectivity.

DRAINAGE AND KERB PROJECTS

Kerb and channel works were undertaken in Cromie Street Murtoa, Market Street Minyip, O'Brien Street Warracknabeal and Murdoch Street Hopetoun. Drainage works were also programmed for Barbary Street Woomelang.

SHOULDER RESHEET PROGRAM

Sealed road shoulder resheeting projects were completed throughout the Shire, improving safety, edge support and road resilience. Projects included Goyura East School Bus Route, Lascelles West Road, Rosebery Rainbow Road, Sheep Hills Bangerang Road, Boolite Sheep Hills Road, Brim East near Cemetery, Brim West Road, Aubrey Road, Watchem Warracknabeal Road, Sheep Hills Kellalac Road and Banyena Pimpinio Road. These projects included grading, reforming, widening the shoulder and installing new gravel.

Assets and Systems

The diversity of Council's asset and system responsibilities are significantly wide. Covering a multitude of assets ranging from aerodromes to roads, vehicles to storm water pipes the list goes on. The systems required to manage these assets need to cover the financials, modelling, capital and maintenance works, asset inspections, condition data, and GIS mapping.

Improving Asset Management Data:

The team implemented Asset Management System, Asset Vision, enhancing processes including field data capture, integrating inspection to works program processes. All inspectors have been trained and go live on field inspections has commenced for road and railway signage asset classes. Additional asset classes have

been developed in line with upcoming inspection programs and planning of implementation of financial and accounting components is underway.

Improving Decision Making:

At the commencement of the 2026/27 financial year, Council implemented the AssetVision asset management platform and the associated Mondelēve Predictor modelling package, replacing previous systems and establishing a fully integrated asset management solution. The new platform provides end-to-end functionality, incorporating field data collection, video condition assessments, predictive asset modelling, and seamless integration with Council's GIS environment. This transition has delivered a system that meets Council's complete asset management requirements, enhancing the quality, accessibility, and reliability of asset information. Council's focus remains on continually improving data capture and asset intelligence to support evidence-based decision-making, long-term financial sustainability, and the effective management of infrastructure assets.



Works carried out on Banyena Pimpinio Road

Key Strategic Document Review:

The Road Management Plan (RMP), Asset Management Strategy (AMS), Asset Life Cycle Policy and Asset Management Policy have all been updated and adopted. The AMS now includes Asset Class Plans for Council major asset classes.

Building and Maintenance:

We carry out significant building maintenance works across the Shire. A formal building inspection regime has been created and integration planning is well underway to enable system based inspections within asset management system, Asset Vision. Murtoa Depot upgrades are well underway and the affordable housing project saw the completion of 4 dwellings completed.

Emergency Management

EMERGENCIES

- Supported neighbouring councils during the Western Victoria, Grampians National Park and Little Desert fires, including assistance through regional emergency management partnerships, Emergency Relief Centre support and ongoing relief and recovery coordination across the Wimmera and Grampians regions.
- Continued development of Community Emergency Management Plans to strengthen local preparedness, community resilience and emergency response arrangements across Yarriambiack communities.
- Participated in regional emergency management committees, including the Wimmera Municipal Emergency Management Planning Committee and Grampians Relief and Recovery Sub-Committee, contributing to emergency preparedness, relief and recovery planning, and continuous improvement activities.
- Worked with regional partners to review lessons learned from the 2024/25 fire season, with a focus on Emergency Relief Centre operations, communications, impact assessment, community recovery and resource sharing between councils and emergency services.
- Continued to support community recovery and emergency relief through regional partnerships, including improved access to emergency relief services for residents in Warracknabeal and surrounding communities.

Training

- Municipal Recovery Managers (MRM) participated in regional MRM awareness training to strengthen recovery capability and understanding of municipal relief and recovery responsibilities.
- Emergency management staff attended regional relief and recovery coordination training to improve understanding of emergency management arrangements and recovery operations.
- Staff participated in Impact Assessment and EM-Impact training to improve post-incident data collection, reporting and recovery planning capability.
- Council officers contributed to regional workshops and continuous improvement activities arising from the 2024/25 bushfire season, focusing on Emergency Relief Centre operations, communications, recovery coordination and resource sharing.
- Staff were provided opportunities to participate in Disability Inclusive Emergency Management and regional relief and recovery capability development sessions to strengthen inclusive emergency planning practices.

CORPORATE SERVICES

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

Corporate Services

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

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

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

In the 2025/26 financial year the Corporate Services team successfully completed the Annual Report, Budget, revision of the Revenue and Rating Plan, the Long Term Financial Plan review being completed in October 2025 and updated all of their relevant and supporting policies and plans.

The team has continued the establishment of Panels of Preferred Suppliers, with the following being implemented in 2025/26:

- C346-2025 – Professional Services - Panel of Suppliers (Quantity Surveying, Landscape Architecture, Architectural Design, Project Scoping/Feasibility Studies/Business Cases, Project Management, Grant Writing & Master Planning)
- C357-2026 Concreting Services - Panel of Suppliers,
- C365-2026 Supply of Plant & Equipment Wet & Dry Hire - Panel of Suppliers

We are continuing to focus on implementing more panels in 2026/27 and beyond.

Rates Arrears

The team has continued to focus heavily on reducing our rates arrears balance, pursuing \$1.747 million at the start of the year. We have collected \$348,172.59 (20%) in outstanding rates and charges for years prior to 1 July 2025. Current year outstanding rates as at the end of 2025/26 totalled \$479,484 which results in a closing balance of \$1.878 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 128 eligible section 181 properties, of that we have sold 4 properties, 3 properties have paid rate arrears and 32 properties are progressing through the section 181 process.



COMMUNITY HEALTH

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

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:

- Hopetoun Recreation Reserve Netball Sports Lighting Upgrade
- Minyip Recreation Reserve Sports Lighting Upgrade
- Rabl Park Skate Park Upgrade
- Murtoa Recreation Reserve Netball and Tennis Courts upgrade
- Commenced upgrades to Hopetoun Swimming Pool



Works happening at Hopetoun Swimming Pool



Murtoa Recreation Reserve Netball and Tennis Courts upgrade

Council was also successful in securing external Victorian Government funding to support a range of initiatives that will enhance community infrastructure, participation opportunities and wellbeing outcomes across the municipality.

ANZAC Park Funding

Council secured \$250,000 in Victorian Government funding for ANZAC Park to undertake detailed netball and tennis court designs, site electrical upgrades, and the installation of AFL goal netting, with delivery to commence in the next financial year.

VicHealth Partners in Place Funding

Council secured VicHealth Partners in Place funding to support initiatives that strengthen community wellbeing, social connection and participation, with project delivery scheduled to commence in the next financial year.

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, recreational water surveillance and various other services that can directly improve community health and wellbeing.

Local Laws

Council has successfully transitioned to a highly proactive, relationship-driven approach to local law compliance. By scheduling and coordinating regular township inspections—and notifying residents well in advance—our teams collaborate openly with community members to resolve municipal issues before they escalate. This educational approach has been widely well-received, directly building positive community relationships and enhancing overall regional liveability.

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. Crucially, Council has officially adopted the Domestic Animal Management Plan, establishing a strategic framework that will drive our compliance actions and animal governance over the next four 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 58,000 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.



Warracknabeal Saleyards

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 implementation of the Western Bulldogs Community Foundation's "Leaders of the Pack" program in 2024, funded by the State Government's Amplify program (formerly FReeza).

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.

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).

Information Technology

Looking back on 2025/26, the Business Systems team continued to strengthen Yarriambiack Shire Council's digital capability, with a strong focus on governance, cyber security maturity, and foundational system improvements. This year represented a transition from infrastructure uplift to structured, sustainable digital operations aligned to the new ICT & Digital Strategy 2026–2031.

A key achievement was the development and finalisation of Council's long term ICT & Digital Strategy, positioning digital capability as a core enabler of the Council Plan 2025–2029. The strategy established a clear roadmap centred on governance, security, collaboration, and fit for purpose systems, ensuring a more coordinated and sustainable approach to technology investment and service delivery.

Cyber security remained a major priority throughout the year. Council completed external penetration testing, an Essential Eight maturity review, and a comprehensive ICT risk assessment, resulting in the formalisation of risks within the corporate risk system and the closure of a significant number of internal audit actions.

These activities were supported by improved monitoring, patch management processes, and the implementation of enhanced tooling to better manage software installation and system security.

Infrastructure resilience and business continuity were further improved through targeted upgrades, including critical improvements to power protection within core communications infrastructure. These enhancements ensure continued availability of ICT services during outages and support Council's broader business continuity objectives.

The year also saw continued investment in core systems and platforms. Council strengthened its Microsoft 365 environment and supporting technologies, improving collaboration, mobility, and security across the organisation. A continued focus on a cloud first approach and optimising existing systems helped reduce complexity while improving usability and integration across business systems.

Customer service outcomes were further enhanced through ongoing process improvement initiatives. The Business Systems team continued to refine digital workflows and system connectivity, supporting more efficient service delivery and improved responsiveness to community requests.

Overall, 2025/26 was a solid year of consolidation and maturity. The Business Systems team delivered on key audit and risk priorities and also established the strategic and governance foundations required to support future digital maturity, ensuring Council is well positioned to deliver secure, reliable, and customer focused digital services into the future.

Caravan Parks

Council continues to operate and maintain two caravan parks located in Warracknabeal and Hopetoun, providing affordable holiday accommodation that supports regional tourism and contributes to the local economy. The parks remain an important service offering for visitors, contractors, and seasonal workers across the Shire.

During 2025/26, Council focused on consolidating recent infrastructure upgrades and improving operational

management. Ongoing maintenance of cabins, amenities, and powered sites was undertaken across both locations, supported by improvements to site monitoring, customer communication, and booking processes. These actions have contributed to a more consistent and reliable visitor experience.

Council has implemented digital booking and access arrangements, including QR codes and automation for access codes, aimed at improving convenience for users while significantly reducing the reliance on cash payments. This initiative will support more efficient park operations, improved reporting, and a safer, more modern customer experience.



Hopetoun Caravan Park

FACTS & FIGURES



1,863.54

Tonnes of garbage, collected from kerbside bins



\$274,429

Monetary amount of funding into swimming pools across the shire



40

Staff resigned in the 2025/26 year



1,303

Km's of local roads maintained



15,262

Total Library books in our collection



7,428

No. of Rates notices issued



381

Land information certificates



60

Number of planning applications received



34,648

No. of Facebook Page Views



372

No. of Cat registrations



980

No. of Dog registrations



23,790

Km's Engagement Van travelled for the 2025/26 year



3,650

Estimated Number of phone calls to Customer Service



4

New citizens welcomed at citizenship ceremonies



303.57

Tonnes of mixed recyclables collected from kerbside bins



20

successful Grants awarded to the Community



3,267

No. of visitors to the Engagement Van

11

No. of towns visited by the Engagement Van

2026 COMMUNITY SATISFACTION SURVEY

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

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

Yarriambiack Shire Council's overall performance index score of 61 is a significant five-point improvement from last year stemming a four-year downward trend and returning this metric back to previously achieved higher levels.

Importantly, performance perceptions on nearly all the measured metrics (11 out of 12) have improved compared to 2025, with most of these statistically significant improvements.

This is reflected in a significant lift in the perception of Council's overall direction.

In 2025/26 Council undertook quarterly Community Satisfaction Surveys, the results of which are shown in the following tables -



Small Rural 60



Overall 57



Yarriambiack 61

Council performance compared to group average

Top 3 performing areas		
	Recreational facilities	= on par
	Waste management	▼ lower
	Elderly support services	▼ lower
Bottom 3 performing areas		
	Sealed local roads	▼ lower
	Lobbying	= on par
	Consultation & engagement	= on par
	Customer service	= on par

PERFORMANCE MEASURE	Yarriambiack 2024	Yarriambiack 2025	Yarriambiack 2026	Small Rural Shires 2026
Overall Performance	58	56	61	60
Customer Service	67	68	68	70
Community Consultation (community consultation & engagement)	58	57	59	57
Advocacy (lobbying on behalf of the community)	54	53	59	57
Making Community Decisions (decisions made in the interest of the community)	56	56	60	56
Business/Community Development/Tourism	61	58	60	60
Sealed Local Roads (condition of sealed local roads)	33	35	42	48
Overall Council Direction	47	46	53	52

CHALLENGES & FUTURE OUTLOOK

The Council Plan 2025-2029 guides the work of Council in providing services and projects for the community. The plan is set out in five strategic objectives and what follows is a summary of achievements under those four key areas.

Key Challenges

During 2025-26, Yarriambiack Shire continued to navigate the impacts of proposed mineral sands mining, renewable energy developments and transmission infrastructure projects across the region. While these projects have the potential to bring investment, employment and economic growth, they have also raised significant concerns regarding the loss of productive agricultural land, impacts on food production, environmental outcomes and the long-term wellbeing of rural communities. Council has continued to advocate for balanced decision-making that recognises both the economic opportunities presented by these developments and the importance of protecting the region's agricultural productivity, community identity and social cohesion.

The scale and pace of these proposed developments are creating increasing pressure on local government, regional infrastructure and community services. Challenges including housing shortages, workforce constraints, road network impacts and increased demand for community facilities require significant planning and resources. However, rural councils such as Yarriambiack have limited capacity and funding to respond to these demands, with a small rate base and constrained resources restricting the ability to undertake the necessary planning, infrastructure upgrades and community support activities without substantial State and Federal Government investment. Council remains committed to advocating for appropriate funding, stronger local input into decision-making processes and fair outcomes that ensure the benefits of these developments are shared with the communities most affected by them.

In addition to managing the impacts of significant economic transition across the region, Council continues to operate within a highly constrained financial environment. Rate capping limits Council's ability to grow revenue, while State and Federal Government funding has not kept pace with rising costs, increasing service demands and escalating wage pressures. As a result, maintaining financial sustainability while continuing to deliver essential services and infrastructure remains one of Council's most significant challenges.

Council's long-term financial outlook highlights a projected asset renewal gap of \$63 million over the next decade. Without increased and sustainable funding support, Council will face growing difficulty in maintaining and renewing critical infrastructure, particularly across its extensive road network. This funding shortfall will lead to the ongoing deterioration of assets, placing pressure on service delivery standards, increasing maintenance costs and impacting the liveability, safety and economic resilience of communities across the Shire.

Future Outlook

Yarriambiack Shire Council faces an increasingly challenging operating environment over the coming decade. Rising costs, workforce shortages, climate variability, ageing infrastructure and growing community expectations will continue to place significant pressure on our Council, which has limited revenue sources. At the same time, rate capping and government funding programs that have not kept pace with inflation are reducing the capacity of rural councils to maintain service levels and invest in renewing essential community assets. Ensuring long-term financial sustainability while meeting the needs of diverse and dispersed communities will remain a key challenge.

The transition occurring across regional Victoria through renewable energy, transmission infrastructure and mining developments will also create both opportunities and risks. While these projects have the potential to generate employment, investment and economic growth, they will place additional demands on local roads, housing, community facilities and services. Rural councils are increasingly being expected to manage the impacts of large-scale developments despite having limited resources and legislative authority. This will require stronger partnerships with State and Federal Governments, greater investment in regional infrastructure and recognition of the important role Local Government plays in managing growth and supporting community wellbeing.

Looking ahead, Yarriambiack Shire Council will need to continue focusing on strategic advocacy, innovation and long-term financial planning to ensure its communities remain resilient and sustainable. Success will depend on securing greater investment in infrastructure renewal, strengthening workforce capacity and ensuring rural communities receive a fair share of the economic benefits generated within their regions. With appropriate support and collaboration across all levels of government, rural councils can continue to play a critical role in supporting liveable communities, economic development and the long-term prosperity of regional Victoria.

Part 3:

PARTNERSHIPS WITH COMMUNITY



CONTRIBUTIONS & DONATIONS

PROJECT	AMOUNT \$
<i>Contributions and Donations - Progress Associations</i>	
Beulah Business & Information Centre	\$1,422.67
Minyip Progress Association	\$1,422.67
Yaapeet Community Club Inc	\$1,422.67
Murtoa Progress Association	\$1,422.67
Warracknabeal Action Group	\$1,422.67
Rupanyup Progress	\$1,422.67
Brim Sports & Social Club Inc	\$1,422.67
Woomelang & District Development Association	\$1,422.67
Lascelles Progress Association	\$1,422.67
	\$12,804.03
<i>Contributions and Donations - Community Halls</i>	
Boolite Public Hall & Recreation Reserve	\$1,464.19
Brim Sports & Social Club Inc	\$743.24
Rupanyup Public Memorial Hall	\$4,865.26
Aubrey Public Hall	\$1,421.54
Sheep Hills Mechanics Institute	\$743.24
Warracknabeal Town Hall Committee	\$743.24
Woomelang Memorial Hall	\$6,831.87
Lubeck Memorial Public Hall Inc	\$3,439.72
Murtoa Mechanics Hall	\$5,054.04
Tempy Inc	\$743.24
Minyip Memorial Hall	\$5,054.04
Beulah Memorial Hall	\$3,439.72
Patchewollock Incorporated	\$5,054.04
	\$30,359.91
<i>Contributions and Donations - Swimming Pools</i>	
Hopetoun Swimming Pool	\$45,762.00
Murtoa Swimming Pool	\$44,092.00
Rupanyup Swimming Pool	\$22,886.00
Minyip Swimming Pool Inc	\$27,951.00
Beulah Swimming Pool	\$20,487.00
Tempy Swimming Pool	\$8,583.00
Warracknabeal Memorial Swimming Pool	\$79,897.00
Woomelang Swimming Pool	\$19,771.00
Beulah Swimming Pool	\$5,000.00
	\$274,429.00

PROJECT	AMOUNT \$
Contributions and Donations - Recreation Reserves	
Hopetoun Recreation Reserve Inc	\$20,789.00
ANZAC Park Trustees	\$49,659.00
Yaapeet Community Club Inc	\$5,391.00
Beulah Memorial Park Trustees	\$15,436.00
Speed Recreation Reserve	\$3,928.00
Murtoa Showyards Reserve Inc	\$22,928.00
Woomelang Recreation Reserve	\$6,613.00
Minyip Recreation Reserve Committee	\$19,009.00
Tempy Inc - Tempy Memorial Park (Recreation Reserve)	\$11,993.00
Brim Recreation Reserve Trustees	\$17,945.00
Rupanyup Recreation Reserve	\$19,219.00
Lubeck Recreation Reserve	\$6,351.00
Patchewollock Recreation Reserve	\$4,939.00
	\$204,200.00
Contributions and Donations - Weir Pools	
Lake Lascelles/Corrong Com Management	\$13,246.70
Beulah Memorial Park Trustees	\$5,361.76
Yaapeet Community Club Inc	\$3,942.47
Lake Marma Reserve Committee of Management	\$7,411.84
Yarriambiack Creek Development Committee	\$3,627.07
Brim Recreation Reserve Trustees	\$6,623.35
	\$40,213.19
Contributions and Donations - Other	
Hopetoun P-12 College - <i>Support the purchase of vouchers, trophies, or gifts for rewarding students for the annual Awards Night 2025.</i>	\$250.00
Warracknabeal Special Development School - <i>Support the purchase of vouchers, trophies, or gifts for rewarding students for the annual Awards Night 2025.</i>	\$250.00
Murtoa College - <i>Support from Council for Annual Awards Night.</i>	\$250.00
	\$750.00
TOTAL	\$620,521.33
Memberships	
Municipal Association of Victoria	\$22,537.00
Australian Local Government Womens Association	\$1,125.00
Rail Freight Alliance	\$6,010.00
Horsham Rural City Council - Western Highway Action Committee Contribution Membership	\$1,500.00
Grampians Tourism Board Inc	\$15,000.00
Wimmera Southern Mallee Councils Alliance	\$10,000.00
Rural Councils Victoria Incorporated	\$5,750.00
	\$61,922.00
TOTAL CONTRIBUTIONS & MEMBERSHIPS	\$682,443.33

GRANTS PROGRAM

Annual Grants Program 2025/26

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 2025/26, Council allocated \$60,000 through the SHARE Grant Program to support 20 successful community and business projects, supporting a total project spend of \$477,632 across the Shire.

With 37 applications received, requesting a total of \$115,836 in funding, the program reflected strong community engagement and a shared drive to grow, diversify, and enhance local initiatives.

To further support communities with their grant applications outside of our funding program, 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.

Community Group / Business	Funding Program	Funding
Woomelang & District Bush Nursing		\$2,000.00
Warracknabeal A & P Society		\$1,500.00
Warracknabeal & District Historical Society		\$909.09
Minyip Progress Association - Minyip Show n Shine 2026		\$1,500.00
Hopetoun & District Neighbourhood House		\$3,000.00
Hopetoun & District Historical Society Inc		\$2,095.00
Murtoa Stick Shed Committee of Management		\$10,000.00
Minyip Murtoa Football & Netball Club		\$10,000.00
Murtoa's Big Weekend Committee - Murtoa Big Weekend 2025		\$1,500.00
Beulah Memorial Hall		\$4,995.00
Rupanyup VFF Landcare Group - Rupanyup Landcare		\$5,005.00
Patchewollock Music Festival		\$1,500.00
Hopetoun Tennis Club		\$2,675.00
Warracknabeal Action Group - Warracknabeal Christmas Festival		\$1,363.64
Rupanyup Progress		\$1,654.55
Hopetoun Patchwork Group		\$910.00
Yaapeet Community Club Inc - Flooring Project		\$3,000.00
Beulah Business & Information Centre - Wide Open Spaces		\$1,363.64
TOTAL		\$ 68,119.90



Part 4: **GOVERNANCE**



GOVERNANCE OVERVIEW



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.



From left: Carly Kirk, Chris Lehmann, Corinne Heintze, Andrew McLean, Kylie Zanker & Melinda Keel.

Meetings of Council

Yarriambiack Shire Council conducts its Council meetings in accordance with the requirements under the Local Government Act 2020 and the procedures specified in Council's Governance Rules. Council Meetings are held monthly, generally on the third Wednesday of each month, providing a formal meeting for Council decision-making, reporting and consideration of matters relevant to the municipality.

During the 2025/26 financial year, Council held the following meetings:

- 12 Ordinary Council Meetings;
- 11 Closed Council Meetings, held to consider confidential matters in accordance with the Act; and
- 2 Unscheduled Council Meetings, one of which was the Statutory Meeting and the other being a Closed Council Meeting.

The following table provides a summary of Councillor attendance at Ordinary Council Meetings, Closed Council Meetings and Unscheduled Council Meetings during the 2025/26 financial year.

Councillors	Ordinary Council Meetings attended	Special Council Meetings attended	Unscheduled and Statutory Meetings*	Total
Cr Corinne Heintze	12	11	2	25
Cr Kylie Zanker	10	9	2	21
Cr Andrew McLean	12	11	2	25
Cr Chris Lehmann	11	10	2	23
Cr Karly Kirk	10	9	2	21
Cr Melinda Keel	12	11	2	25
Total	67	61	12	140

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 2024, 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; and
- Councillor Professional Development Policy and Program.

On 25 March 2026, Council adopted version 1.1 of the Internal Resolution Procedure following amendments to incorporate additional provisions and strengthen the procedure's application. The

Councillor Professional Development Policy and Program was also reviewed, with further additions and clarifications made to support Councillor development and participation requirements. The updated policy and program were subsequently adopted by Council on 25 February 2026.

To support Councillors in understanding, observing and upholding their obligations under the Model Councillor Code of Conduct, Councillors unanimously developed and adopted the Councillor Values Statement at the Ordinary Council Meeting held on 25 February 2026.

The Councillor Values Statement establishes four guiding principles — Honesty, Knowledge, Leadership and Respect — which are intended to guide Councillor conduct and support ethical decision-making, informed participation, effective leadership and respectful collaboration with fellow Councillors, Council staff and the broader community. The Statement reinforces the importance of integrity, continuous learning, leading by example and valuing diverse perspectives in the performance of Councillor duties.

The Councillor Values Statement is available on Council’s website via the following link: Meet Your Councillors - Yarriambiack Shire Council.

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 2025/26 financial year, there were a total of 20 conflicts of interest disclosed. This included:

- 8 employee declarations of conflicts of interest;
- 5 conflicts of interest disclosed by Councillors at Council Meetings and Council Forums; and
- 7 conflicts of interest disclosed by the Chief Executive Officer at Council Meetings and Council Forums.

Council’s Conflict of Interest Register is updated quarterly and is publicly available on Council’s website via the Public Transparency webpage - Public Transparency - Yarriambiack Shire Council.

Councillor Allowances

In accordance with section 39 of the Local Government Act 2020, Mayors, Deputy Mayors and Councillors are entitled to receive an allowance while performing their duties, in accordance with a determination made by the Victorian Independent Remuneration Tribunal under the Victorian Independent Remuneration Tribunal and Improving Parliamentary Standards Act 2019. A Mayor or Deputy Mayor is entitled to receive an allowance for that role and does not receive a separate Councillor allowance while receiving a Mayoral or Deputy Mayoral allowance.

The Victorian Independent Remuneration Tribunal is responsible for setting the values of allowances payable to Mayors, Deputy Mayors and Councillors. Councils are assigned to allowance categories, with allowance amounts varying according to the Council’s category and the role held. Yarriambiack Shire Council is classified as a Category 1 Council.

The Mayor, Deputy Mayor and Councillor allowances are reviewed and adjusted twice yearly by the Victorian Independent Remuneration Tribunal, with revised allowance amounts generally taking effect in July and December each year.

For the 2025/26 financial year, the fixed allowances for the Mayor, Deputy Mayor and Councillors were as follows:

From 30 June 2025	From 18 December 2025
• Mayor - \$89,323	• Mayor - \$91,613
• Deputy Mayor - \$44,661	• Deputy Mayor - \$45,807
• Councillors - \$28,110	• Councillors - \$28,110

The following table provides details of the allowances fixed for the Mayor, Deputy Mayor and Councillors during the 2025/26 financial year.

Councillors	ALLOWANCE Prior to Statutory Meeting on 12 November 2025	ALLOWANCE Post Statutory Meeting	ALLOWANCE From 18 December 2025	Note
Cr Kylie Zanker	\$89,323	\$28,110	\$28,110	<i>Mayor prior to Statutory Meeting on 12 November 2025.</i>
Cr Andrew McLean	\$44,661	\$89,323	\$91,613	<i>Deputy Mayor prior to Statutory Meeting on 12 November 2025. Mayor post Statutory Meeting on 12 November 2025.</i>
Cr Chris Lehmann	\$28,110	\$28,110	\$28,110	-
Cr Corinne Heintze	\$28,110	\$44,661	\$45,807	<i>Deputy Mayor post Statutory Meeting on 12 November 2025.</i>
Cr Karly Kirk	\$28,110	\$28,110	\$28,110	-
Cr Melinda Keel	\$28,110	\$28,110	\$28,110	-
TOTAL	\$246,424	\$246,424	\$249,860	-

Councillor & CEO Expenses

Councillors	TRAVEL EXPENSES (incl. remote factor)	PROFESSIONAL DEVELOPMENT EXPENSES	Total
Cr Kylie Zanker	\$286.40	\$2,914.09	\$1,555.49
Cr Andrew McLean	\$4,019.14	\$4,515.59	\$6,889.73
Cr Chris Lehmann	\$244.50	\$1,836.36	\$435.86
Cr Corinne Heintze	-	\$3,089.45	\$1,444.45
Cr Karly Kirk	-	\$1,836.36	\$191.36
Cr Melinda Keel	-	-	-
TOTAL	\$4,550.04	\$24,707.57	\$21,032.61

In November 2025 there was a change in Councillor leadership following the election of Cr Andrew McLean as Mayor and Cr Corinne Heintze as Deputy Mayor.

Audit and Risk Committee

Council continued to operate its Audit and Risk Committee in accordance with Section 53 of the Local Government Act 2020 and the adopted Audit and Risk Committee Charter. The Committee comprises two Councillors and three independent members, with independent members appointed for three year terms, up to a maximum of nine years.

The Committee plays a key role in supporting Council's governance and accountability framework by providing independent oversight of financial management, risk management, internal controls, and the internal audit function. Its focus remains at a strategic level to ensure effective oversight of Council's operations and risk environment.

During the year, there was a change in Councillor leadership following the election of Cr Andrew McLean as Mayor in November 2025 for the 2025/26 term.

Cr McLean joined ongoing Committee oversight alongside Cr Kylie Zanker, while independent Chair Bruce Potgieter continued in his role following his reappointment for a further three year term (April 2025 – April 2028). Independent members Michael Ulbrick and Peter Johnston also continued their appointments.

Throughout 2025/26, the Committee met regularly and received updates on the Internal Audit Program, risk management activities, and progress against outstanding audit actions. A strong focus was placed on monitoring and closing audit recommendations, with significant progress achieved in strengthening Council's control environment and governance practices.

The Committee also oversaw continued enhancements to Council's risk management framework, including improved risk identification, reporting, and integration with organisational systems.

The Audit and Risk Committee remain a critical component of Council's governance framework, providing independent assurance and supporting continuous improvement across Council's operations, risk management, and decision making processes.

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	19 March 2023	26 February 2029
Independent Member	Peter Johnston	19 March 2023	26 February 2029
Councillor (Mayor)	Andrew McLean	12 November 2025	November 2027
Councillor	Kylie Zanker	12 November 2025	November 2027

Expenses

Member	Attendance Fee	Travel	Other	Total
Bruce Potgieter	\$5,000.00	\$546.78	-	\$5,546.78
Michael Ulbrick	\$4,500.00	-	\$95.50	\$4,595.50
Peter Johnston	\$3,600.00	\$444.60	\$99.00	\$4,143.60
	\$13,100.00	\$991.38	\$194.50	\$14,285.88

Internal Audit

During 2025/26, Council continued to strengthen its governance and risk management framework through the delivery of an active internal audit program supported by an independent auditor.

Internal audit activity concentrated on key risk areas including ICT controls, fraud prevention, and corporate governance. Significant progress was made in addressing prior audit findings, particularly within system access, security administration, and risk management processes. The majority of previously identified audit actions were completed or recommended for closure during the year, demonstrating improved internal controls and reduced risk exposure.

The Internal Auditor continued to engage with Council throughout the year, attending Audit and Risk Committee meetings and providing updates on the Strategic Internal Audit Plan and the status of audit

recommendations. Audit actions were risk rated, assigned to responsible Managers, and tracked through Council's RelianSys system to ensure accountability and timely completion.

Audit outcomes were further strengthened by the integration of updated risks into Council's risk management framework, improving the organisation's ability to monitor and respond to emerging risks in a structured and consistent manner.

Council's appointment of RSD Audit for the 2025–2029 period has provided continuity in audit delivery and supports ongoing governance, transparency, and continuous improvement.

Overall, the 2025/26 internal audit program reflects a strong focus on resolution, accountability, and continuous improvement, ensuring Council maintains effective oversight of risk and control environments.

External Audit

Council is externally audited by the Victorian Auditor-General. For the 2025/26 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 2025/26, Council continued to strengthen its risk management practices to support effective decision making, governance, and service delivery. Strategic and operational risks were regularly reviewed, updated, and monitored through Council's risk management system, with control effectiveness endorsed by responsible Managers and reported to the CEO, COO, Audit & Risk Committee, and Councillors.

A main focus during the year was improving the integration between risk management, internal audit activities, and organisational controls. Outcomes from audit reviews and external assessments were incorporated into the risk register, enhancing Council's ability to identify, monitor, and respond to emerging risks in a structured and consistent way.

Council maintained its Risk Management Manual, including the Strategy, Policy, Framework, and Guidelines. Leadership across the organisation continued to demonstrate commitment to governance and risk oversight, supporting the development of a more mature risk aware culture.

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: 23 July 2025 Known as the Community Engagement Policy and Procedure
Community Engagement Guidelines Guidelines to assist employees to determine when and how to engage with the community.	 Date of adoption: 23 July 2025 Council revised and adopted a Community Engagement Policy and Procedure, with the procedure outlining and guiding Councils engagement practices.
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: 29 October 2025
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 October 2025 Known as the Asset Management Strategy
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: 24 June 2026
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: 24 June 2026
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 The Risk Policy is embedded within the Risk Management Manual (the Manual). The Manual has been revised and is to be presented at the Ordinary Council Meeting on 22 July 2026.
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 Administrative review approved by CEO on 23 January 2026.

Governance & Management Items	Assessment
Municipal Emergency Management Plan Council's participation in meetings of the Municipal Emergency Management Planning Committee (MEMPC).	 The Plan was developed by the WEMT through liaison with all the Emergency Agencies and is now ready for publication. It has been prepared in accordance with the Emergency Management Act 2013.
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: 27 August 2025
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: 3 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 Known as the 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: 20 October 2025
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 Known as the Debt Management, Relief and Hardship Policy The Debt Management, Relief and Hardship Policy has been revised and will be presented at the Ordinary Council Meeting on 22 July 2026.
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. The Manual has been revised and is to be presented at the Ordinary Council Meeting on 22 July 2026.
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

Governance & Management Items	Assessment
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
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 The Performance Reporting Framework has been revised and is to be presented at the Ordinary Council Meeting on 22 July 2026.
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: 29 October 2025 28 January 2026 22 April 2026 Final Action Plan Year 1 report to be presented at the Ordinary Council Meeting on 22 July 2026.
Quarterly Budget Reports Quarterly reports presented to Council under section 97 of the Act, 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 August 2025 24 September 2025 25 February 2026 27 May 2026 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: 27 August 2025 24 September 2025 25 February 2026 27 May 2026 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.	 Reports Dates of reports: 27 August 2025 24 September 2025 25 February 2026 27 May 2026 Financial and Non-Financial Quarterly Performance Report presented to Council and Audit and Risk Committee.

Governance & Management Items	Assessment
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: 29 October 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.	 Code of Conduct reviewed and adopted in accordance with section 139 of the Act Date reviewed and adopted: 26 October 2024 Known as the Model Councillor Code of Conduct
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): 25 February 2026
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: 25 March 2026

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



Tammy Smith
Chief Executive Officer
Date: 9 October 2026



Cr Andrew McLean
Mayor
Date: 9 October 2026

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.

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

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 12 May 2026.

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 at 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 2025-2026 financial year, Council received a total of six Freedom of Information (FOI) requests. All were non-personal requests.

Five requests were able to be resolved and information provided outside the FOI Act, streamlining access for applicants. The remaining request was deemed as lapsed, failing to meet the requirements of 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 late 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 2025/2026 financial year one public interest disclosures was reported to the Council officers designated to receive them. On this occasion, the complaint did not meet the threshold for an IBAC investigation and was fully investigated by Yarriambiack Shire Council as per Council's Human Resource Policy and Guidelines Manual.

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 2025/26 financial year Yarriambiack Shire established the following Panel of Suppliers Contracts for the supply of plant and equipment and provision of services:

Determined all these services were required and/or still required, so long term Panel of Supplier Contracts were all publicly advertised and released to the market on Council's procurement portal eProcure:

C346-2025 – Professional Services - Panel of Suppliers (Quantity Surveying, Landscape Architecture, Architectural Design, Project Scoping/Feasibility Studies/Business Cases, Project Management, Grant Writing & Master Planning) 5-year contract with 2 x 1 year extension options up to a maximum 7-year term - Budget dependent upon funding opportunities received

Aligns to Council's Strategic Objectives:-

- **An Innovative and Diversified Economy**
 - Advocate and support agriculture, economic development and investment in our region
- **A Healthy & Inclusive Community**
 - 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;

- Advocate, prioritise, and invest in infrastructure that supports an accessible, inclusive, and socially connected community to improve liveability;
- Plan for and support diverse housing options to meet community needs now and into the future.

- **A Resilient and Sustainable Natural Environment**

- Advocate for responsible land use, with consideration for the natural environment;
- Support community groups to deliver on the Sport and Recreation Strategy, Recreation Reserve Master Plan initiatives, in alignment with Council's policies

- **A Council That Serves its Community**

- Embed good governance practices into all decision making
- Consider a broad base of evidence before making decisions, ensuring value for money and responsive, innovative services and solutions are provided.

C357-2026 Concreting Services - Panel of Suppliers

5-year contract with 2 x 1 year extension options up to a maximum 7-year term – Annual Budget \$400,000 per annum

Aligns to Council's Strategic Objectives:-

- **An Innovative and Diversified Economy**

- Advocate and support agriculture, economic development and investment in our region

- **A Healthy & Inclusive Community**

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

- **A Council That Serves its Community**

- Embed good governance practices into all decision making
- Consider a broad base of evidence before making decisions, ensuring value for money and responsive, innovative services and solutions are provided.

C365-2026 Supply of Plant & Equipment Wet & Dry Hire - Panel of Suppliers

5-year contract with 2 x 1 year extension options up to a maximum 7-year term

Schedule of Rates

Aligns to Council's Strategic Objectives:-

- **An Innovative and Diversified Economy**

- Advocate and support agriculture, economic development and investment in our region

- **A Council That Serves its Community**

- Embed good governance practices into all decision making
- Consider a broad base of evidence before making decisions, ensuring value for money and responsive, innovative services and solutions are provided.

During the 2025/26 financial year Yarriambiack Shire entered into the following contracts for the Supply of Plant and Equipment and Provision of Goods and/or Services

C354-2025 – Netball & Tennis Courts Upgrade – Murtoa Recreation Reserve - Short Term Contract - \$879,602.80 cost

Publicly Advertised Request for Tender, released on Council's procurement portal eProcure

Aligns to Council's Strategic Objectives:-

- **An Innovative and Diversified Economy**

- Advocate and support agriculture, economic development and investment in our region

- **A Healthy & Inclusive Community**

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

- **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.

• **A Council That Serves its Community**

- Embed good governance practices into all decision making;
- Build trust through engaging with our community, delivering quality services and outcomes;
- Consider a broad base of evidence before making decisions, ensuring value for money and responsive, innovative services and solutions are provided.

C360-2025 – Information, Communication & Technology Service Partner

Two-year contract, Annual Budget \$144,000 per annum

Request for Quote issued via MAV Procurement – Vendorpanel

• **A Council That Serves its Community**

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

C368-2025 – Hopetoun Swimming Pool Major Repairs Short Term Contract - \$1,631,225.00 cost

Publicly Advertised Request for Tender, released on Council's procurement portal eProcure

• **An Innovative and Diversified Economy**

- Advocate and support agriculture, economic development and investment in our region;
- Proactively community and advocate to Government bodies, to deliver positive tourism outcomes for our community, capitalising on opportunities as they arise;
- Advocate for continued and enhance funding to enable strategic investment in our roads, footpaths, and associated assets to support tourism, economic development and social inclusion and connection across our Shire.

• **A Healthy & Inclusive Community**

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

• **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.

• **A Council That Serves its Community**

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

C369-2025 – Minyip Recreation Reserve Lighting Upgrade Short Term Contract - \$322,460.00 cost

Publicly Advertised Request for Tender, released on Council's procurement portal eProcure

• **An Innovative and Diversified Economy**

- Advocate and support agriculture, economic development and investment in our region;
- Proactively community and advocate to Government bodies, to deliver positive tourism outcomes for our community, capitalising on opportunities as they arise;
- Advocate for continued and enhance funding to enable strategic investment in our roads, footpaths, and associated assets to support tourism, economic development and social inclusion and connection across our Shire.

• **A Healthy & Inclusive Community**

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

• **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.

• **A Council That Serves its Community**

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

ACP 047-2026 – Supply & Delivery 4WD Front End Loader Short Term Contract - \$258,000.00 cost

Request for Quote issued via MAV Procurement – Vendorpanel

• **An Innovative and Diversified Economy**

- Advocate and support agriculture, economic development and investment in our region.

• **A Healthy & Inclusive Community**

- Advocate and support community safety initiatives, that enhance community safety and the liveability of our communities.

• **A Council That Serves its Community**

- Embed good governance practices into all decision making;
- Consider a broad base of evidence before making decisions, ensuring value for money and responsive, innovative services and solutions are provided.

ACP 050-2026 – Supply & Delivery 2 x Tri-Axle 26,000 Litre Water Tankers Short Term Contract - \$349,200.00

cost

Request for Quote issued via MAV Procurement – Vendorpanel

• **An Innovative and Diversified Economy**

- Advocate and support agriculture, economic development and investment in our region.

• **A Healthy & Inclusive Community**

- Advocate and support community safety initiatives, that enhance community safety and the liveability of our communities.

• **A Council That Serves its Community**

- Embed good governance practices into all decision making;
- Consider a broad base of evidence before making decisions, ensuring value for money and responsive, innovative services and solutions are provided.



Part 5:

FINANCIAL REPORT

FINANCIAL SUMMARY

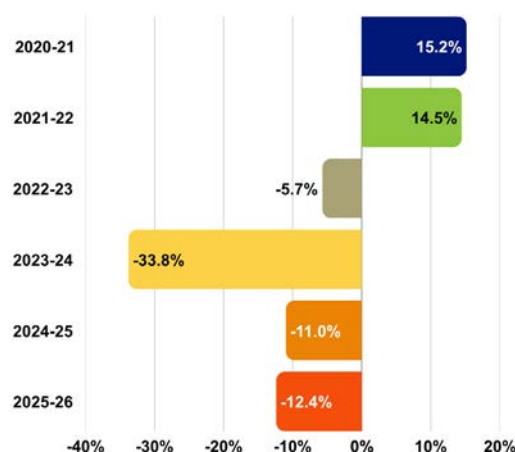
The Council's financial position continues to remain sound, however, ongoing underlying surpluses continue to be a challenge with the Council reliant on funding from other levels of government to ensure its long-term financial sustainability.

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

TOTAL REVENUE	\$ 35,863,855
TOTAL EXPENDITURE	\$ 36,350,402
SURPLUS / (DEFICIT)	\$ (486,547)
TOTAL ASSETS	\$ 231,260,735
TOTAL LIABILITIES	\$ 7,327,532
EQUITY	\$ 223,933,203
NET CASH FROM OPERATING ACTIVITIES	\$ 9,239,717

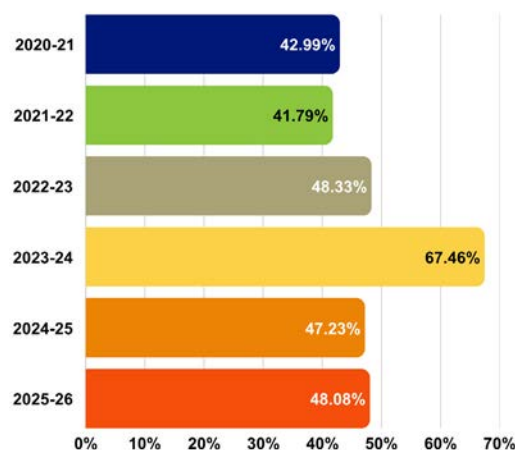
Operating position

Council's operating position was a deficit of 486,547 in 2025/26. The deficit has decreased from the prior year's deficit of \$1.432 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 80% of the 2026/27 Federal Assistance Grant (FAG) being paid in advance in the 2025/26 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 48.08% for the 2025/26 year which is within the expected target band of 30% - 80%.

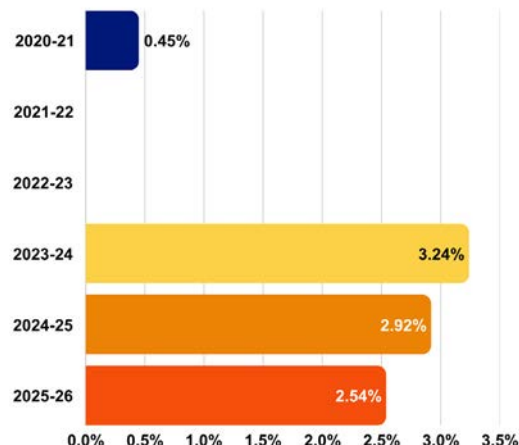


FINANCIAL SUMMARY

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 \$4.232 million in renewal works during the 2025/26 year.

This was funded from operations, grants and cash reserves. At the end of the 2025/26 year Council's debt ratio, which is measured by comparing interest-bearing loans and borrowings to rate revenue, was 2.54% which was within the expected target band of 0% to 70%.

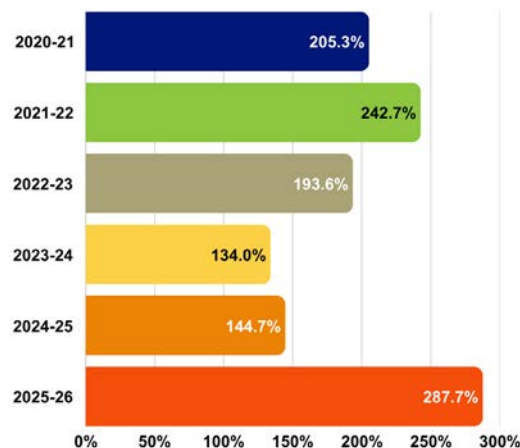


Liquidity

Cash has increased by \$2.623 million, current liabilities have decreased by \$3.463 million mainly due to a decrease in unexpended grants of \$2.217 million and a decrease in trade and other payables of \$898,620.

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 287.72% 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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9.3 Superannuation	150

Note 10: Change in accounting policy

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

Certification of the FINANCIAL 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: 9 October 2026

In our opinion, the accompanying financial statements present fairly the financial transactions of the Yarriambiack Shire Council for the year ended 30 June 2026 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.



ANDREW MCLEAN
Councillor
Date: 9 October 2026



KYLIE ZANKER
Councillor
Date: 9 October 2026



KARLY KIRK
Councillor
Date: 9 October 2026



TAMMY SMITH
Chief Executive Officer
Date: 9 October 2026

Independent Auditor's Report

To the Councillors of Yarriambiack Shire Council

Opinion	<p>I have audited the financial report of Yarriambiack Shire Council (the council) which comprises the:</p> <ul style="list-style-type: none"> • balance sheet as at 30 June 2026 • 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. <p>In my opinion the financial report presents fairly, in all material respects, the financial position of the council as at 30 June 2026 and their financial performance and cash flows for the year then ended in accordance with the financial reporting requirements of Part 4 of the <i>Local Government Act 2020</i>, the Local Government (Planning and Reporting) Regulations 2020 and applicable Australian Accounting Standards.</p>
Basis for Opinion	<p>I have conducted my audit in accordance with the <i>Audit Act 1994</i> which incorporates the Australian Auditing Standards. I further describe my responsibilities under that Act and those standards in the <i>Auditor's Responsibilities for the Audit of the Financial Report</i> section of my report.</p> <p>My independence is established by the <i>Constitution Act 1975</i>. My staff and I are independent of the council in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 <i>Code of Ethics for Professional Accountants (including Independence Standards)</i> (the Code) that are relevant to my audit of the financial report in Victoria. My staff and I have also fulfilled our other ethical responsibilities in accordance with the Code.</p> <p>I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.</p>
Councillors' responsibilities for the financial report	<p>The Councillors are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards, the <i>Local Government Act 2020</i> and the 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.</p> <p>In preparing the financial report, the Councillors are responsible for assessing the council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless it is inappropriate to do so.</p>

Auditor's responsibilities for the audit of the financial report

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

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

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

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

MELBOURNE
19 October 2026



Travis Derricott
as delegate for the Auditor-General of Victoria

Comprehensive Income Statement

For the year ended 30 June 2026

	NOTE	2026 \$	2025 \$
INCOME / REVENUE			
Rates and charges	3.1	15,635,701	15,034,883
Statutory fees and fines	3.2	166,591	230,303
User fees	3.3	584,138	631,464
Grants - operating	3.4	12,612,223	13,776,394
Grants - capital	3.4	5,625,777	2,477,439
Contributions - monetary	3.5	146,030	162,550
Other income	3.7	1,093,395	1,286,278
Total income / revenue		35,863,855	33,599,311
EXPENSES			
Net gain (or loss) on disposal of property, infrastructure, plant and equipment	3.6	1,275,428	2,600,076
Share of net profits (or loss) of associates and joint ventures	6.3	228,136	59,864
Employee costs	4.1	11,729,914	12,568,467
Materials and services	4.2	9,431,391	7,970,695
Depreciation	4.3	10,810,792	8,999,299
Contributions and donations	4.4	593,254	585,023
Depreciation - right of use assets	4.5	249,794	314,979
Allowance for impairment losses	4.6	72,981	29,459
Borrowing costs	4.7	14,307	25,881
Finance costs - leases	4.8	9,561	17,370
Other expenses	4.9	1,934,844	1,860,550
Total expenses		36,350,402	35,031,664
Surplus/(deficit) for the year		(486,547)	(1,432,353)
OTHER COMPREHENSIVE INCOME			
Items that will not be reclassified to surplus or deficit in future periods			
Net asset revaluation gain/(loss)	6.2	-	222,008
Total Other Comprehensive Income		-	222,008
Total Comprehensive Result		(486,547)	(1,210,345)

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

Balance Sheet

As at 30 June 2026

	NOTE	2026 \$	2025 \$
ASSETS			
Current assets			
Cash and cash equivalents	5.1	8,322,600	10,945,762
Trade and other receivables	5.1	2,329,927	1,946,492
Other financial assets	5.1	5,689,467	467,055
Inventories	5.2	292,595	517,551
Non current assets classified as held for sale	6.1	1,198,013	-
Other assets	5.2	386,663	295,821
Total current assets		18,219,265	14,172,681
Non-current assets			
Trade and other receivables	5.1	98,690	153,690
Investments in associates, joint arrangements and subsidiaries	6.3	-	228,136
Property, infrastructure, plant and equipment	6.2	212,763,437	220,141,057
Right-of-use assets	5.8	179,342	583,925
Total non-current assets		213,041,470	221,106,808
Total assets		231,260,735	235,279,489
LIABILITIES			
Current liabilities			
Trade and other payables	5.3	1,810,135	2,708,755
Trust funds and deposits	5.3	753,359	610,989
Contract and other liabilities	5.3	675,345	2,892,453
Provisions	5.5	2,892,822	3,252,785
Interest-bearing liabilities	5.4	44,967	42,848
Lease liabilities	5.8	155,447	287,605
Total current liabilities		6,332,075	9,795,435
Non-current liabilities			
Provisions	5.5	617,516	616,691
Interest-bearing liabilities	5.4	351,668	396,635
Lease liabilities	5.8	26,272	300,979
Total non-current liabilities		995,457	1,314,305
Total liabilities		7,327,532	11,109,740
Net Assets		223,933,203	224,169,749
EQUITY			
Accumulated surplus		84,261,589	84,748,135
Reserves	9.1	139,671,614	139,421,614
Total Equity		223,933,203	224,169,749

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

Statement of Changes in Equity

For the year ended 30 June 2026

	NOTE	Total \$	Accumulated Surplus \$	Revaluation Reserve \$	Other Reserves \$
2026					
Balance at beginning of the financial year		224,169,749	84,748,135	139,407,049	14,565
Surplus/(deficit) for the year		(486,547)	(486,547)	-	-
Net asset revaluation gain/(loss)	6.2	-	-	-	-
Transfers to other reserves	9.1	250,000	-	-	250,000
Transfers from other reserves	9.1	-	-	-	-
Balance at end of the financial year		223,933,203	84,261,588	139,407,049	264,565

	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)	6.2	222,008	-	222,008	-
Transfers to other reserves	9.1	-	-	-	-
Transfers from other reserves	9.1	-	-	-	-
Balance at end of the financial year		224,169,749	84,748,135	139,407,049	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 2026

	NOTE	2026 Inflows/ (Outflows) \$	2025 Inflows/ (Outflows) \$
Cash flows from operating activities			
Rates and charges		15,552,701	14,635,932
Statutory fees and fines		138,439	194,143
User fees		622,904	565,197
Grants - operating		10,600,766	15,542,752
Grants - capital		5,795,797	2,611,882
Contributions - monetary		160,633	178,805
Interest received		352,802	471,287
Rent received		-	78,495
Trust funds and deposits		142,370	144,639
Other receipts		877,233	887,928
Net GST refund/payment		1,001,521	2,018,850
Employee costs		(11,867,379)	(13,431,007)
Materials and services		(11,949,373)	(7,575,637)
Other payments		(2,741,560)	(2,752,591)
Net cash provided by/(used in) operating activities		8,686,853	13,570,675
Cash flows from investing activities			
Payments for property, infrastructure, plant and equipment	6.2	(6,170,279)	(9,099,823)
Proceeds from sale of property, infrastructure, plant and equipment		281,548	193,648
Payments for investments		(5,222,412)	-
Net cash provided by/(used in) investing activities		(11,111,143)	(8,906,175)
Cash flows from financing activities			
Finance costs		(12,188)	(40,592)
Repayment of borrowings		(44,966)	(42,848)
Interest paid - lease liability		(9,561)	(17,370)
Repayment of lease liabilities		(132,158)	-
Net cash provided by/(used in) financing activities		(198,873)	(100,810)
Net increase/(decrease) in cash and cash equivalents		(2,623,163)	4,563,690
Cash and cash equivalents at the beginning of the financial year		10,945,763	6,382,073
Cash and cash equivalents at the end of the financial year		8,322,600	10,945,763

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

Statement of Capital Works

For the year ended 30 June 2026

	NOTE	2026 \$	2025 \$
PROPERTY			
Land		-	-
Total land		-	-
Buildings		1,146,504	2,377,826
Heritage buildings		-	-
Total buildings		1,146,504	2,377,826
Total property		1,146,504	2,377,826
PLANT AND EQUIPMENT			
Plant, machinery and equipment		570,046	1,251,026
Fixtures, fittings and furniture		4,510	7,624
Computers and telecommunications		64,188	51,547
Library books		22,581	21,459
Total plant and equipment		661,325	1,331,656
INFRASTRUCTURE			
Roads		2,899,309	4,004,183
Bridges		-	-
Footpaths and kerb & channel		553,084	491,218
Drainage		183,748	-
Recreational, leisure and community facilities		243,163	176,327
Waste management		240,895	49,324
Parks, open space and streetscapes		217,301	90,290
Aerodromes		-	-
Other infrastructure		46,306	-
Total infrastructure		4,383,805	4,811,342
Total capital works expenditure		6,191,634	8,520,824
REPRESENTED BY:			
New asset expenditure		671,402	2,598,069
Asset renewal expenditure		4,232,456	5,746,427
Asset upgrade expenditure		1,287,776	176,327
Total capital works expenditure		6,191,634	8,520,823

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 6.2)
- the determination of depreciation for buildings, infrastructure, plant and equipment (refer to Note 6.2)
- the determination of employee provisions (refer to Note 5.5)
- 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 3.4)
- 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)

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 1.2 Impacts of other external events

Council has considered ongoing external events that have contributed to volatility in international markets, disrupted global supply chains and increased inflationary pressure, including the risk that they may cause significant changes in the carrying values of assets and liabilities in the next financial year, and has concluded that there is no material impact on the 2025-26 financial report that requires additional disclosure.

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* require explanation of any material variances. For the purposes of variance analysis and disclosure, Council applies a materiality threshold of the lower of 10% or \$500,000. Explanations are provided for variances exceeding this threshold where additional commentary is considered necessary to support an understanding of the result. Variances of less than \$50,000 are considered immaterial and are therefore not separately disclosed.

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

	Budget 2026 \$	Actual 2026 \$	Variance \$	Variance %	Ref
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2.1.1 INCOME / REVENUE AND EXPENDITURE

Income / Revenue

Rates and charges	15,590,269	15,635,701	45,432	0.29%	
Statutory fees and fines	183,200	166,591	(16,609)	(9.07%)	
User fees	657,775	584,138	(73,637)	(11.19%)	1
Grants - operating	8,986,014	12,612,223	3,626,209	40.35%	2
Grants - capital	4,567,705	5,625,777	1,058,072	23.16%	3
Contributions - monetary	164,548	146,030	(18,518)	(11.25%)	
Net gain/(loss) on disposal of property, infrastructure, plant and equipment	300,000	-	(300,000)	(100.00%)	4
Other income	539,268	1,093,395	554,127	102.76%	5
Total income / revenue	30,988,779	35,863,855	4,875,076	15.73%	

Expenses

Net gain/(loss) on disposal of property, infrastructure, plant and equipment	-	1,275,428	(1,275,428)	100.00%	6
Share of net profits/(losses) of associates and joint ventures	-	228,136	(228,136)	100.00%	7
Employee costs	11,853,379	11,729,914	123,465	1.04%	
Materials and services	9,033,739	9,431,391	(397,652)	(4.40%)	
Depreciation	7,822,116	10,810,792	(2,988,676)	(38.21%)	8
Contributions and donations	626,361	593,254	33,107	5.29%	
Depreciation - right-of-use assets	-	249,794	(249,794)		
Allowance for impairment losses	4,000	72,981	(68,981)	(1724.53%)	9
Borrowing costs	16,116	14,307	1,809	11.23%	
Finance costs - leases	-	9,561	(9,561)		
Other expenses	2,090,559	1,934,844	155,715	7.45%	
Total expenses	31,446,271	36,350,402	(4,904,132)	(15.60%)	
Surplus/(deficit) for the Year	(457,492)	(486,547)	(29,055)	6.35%	

Explanation of material variations

REF EXPLANATION

- 1 User fees** - was \$73,637 less than the budget due to caravan park fees being less than last year and the reclassification of the ESVF administration funding being reclassified as a grant rather than user fees
- 2 Grants - operating** - was \$3.626 million above budget, primarily reflecting the early payment of the 2026/27 Victorian Local Government Grants Commission (VLGGC) funding allocation (\$6.398 million).
- 3 Grants - capital** - are \$1.058 million above budget, primarily due to the receipt of final payments for multiple phases of the Local Roads and Community Infrastructure Program. These amounts had been budgeted for receipt in the 2024/25 financial year but were delayed pending the completion of final acquittals and audits.
- 4 Net gain/(loss) on disposal of property, infrastructure, plant and equipment** - Refer to ref 6

REF EXPLANATION

- 5 *Other income* - Other income was \$760,462 above budget, primarily driven by higher-than-budget interest earnings on investments of \$147,974, income protection reimbursements of \$127,248, and WorkCover reimbursements of \$83,649. These favourable variances, together with other minor income items, contributed to actual other income exceeding the budget.
- 6 *Net gain/(loss) on disposal of property, infrastructure, plant and equipment* - was \$975,428 unfavourable to budget. While Council realised proceeds from the sale of various items of plant and equipment, the disposal of infrastructure assets, including roads and kerb and channel assets replaced through renewal works, resulted in a net loss due to the written-down value of the assets disposed of.
- 7 *Share of net profits/(losses) of associates and joint ventures* - Council and the other member councils dissolved their membership in Wimmera Southern Mallee Development Pty Ltd in August 2025. This variance is a result of the dissolution.
- 8 *Depreciation* - was \$2.988 million above budget, primarily due to the impact of the 2024/25 asset revaluation. At the time the budget was prepared, the full depreciation impact of the revaluation had not yet been identified or quantified, and therefore was not incorporated into the budget forecasts.
- 9 *Allowance for impairment losses* - an annual review of provision for doubtful debts for both rates and accounts receivable has resulted in a movement in the provision.

	Budget 2026 \$	Actual 2026 \$	Variance \$	Variance %	Ref
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2.1.2 CAPITAL WORKS*Property*

Buildings	340,000	1,146,504	806,504	237.21%	1
Total property	340,000	1,146,504	806,504	237.21%	

Plant and equipment

Plant, machinery and equipment	1,295,000	570,046	(724,954)	(55.98%)	2
Fixtures, fittings and furniture	-	4,510	4,510	100.00%	3
Computers and telecommunications	60,000	64,188	4,188	6.98%	
Library books	20,000	22,581	2,581	12.91%	
Total plant and equipment	1,375,000	661,325	(713,675)	(51.90%)	

Infrastructure

Roads	4,654,143	2,899,309	(1,754,834)	(37.70%)	4
Footpaths and kerb & channel	663,768	553,084	(110,684)	(16.68%)	5
Drainage	75,600	183,748	108,148	143.05%	6
Recreational, leisure and community facilities	1,450,503	243,163	(1,207,340)	(83.24%)	7
Waste management	-	240,895	240,895	100.00%	8
Parks, open space and streetscapes	-	217,301	217,301	100.00%	9
Other Infrastructure	-	46,306	46,306	100.00%	
Total infrastructure	6,844,014	4,383,805	(2,460,209)	(35.95%)	

TOTAL CAPITAL WORKS EXPENDITURE	8,559,014	6,191,634	(2,367,380)	(27.66%)	
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Represented by:

New asset expenditure	767,402	671,402	(96,000)	(12.51%)	
Asset renewal expenditure	4,564,111	4,232,456	(331,655)	(7.27%)	
Asset upgrade expenditure	3,227,501	1,287,776	(1,939,725)	(60.10%)	
TOTAL CAPITAL WORKS EXPENDITURE	8,559,014	6,191,634	(2,367,380)	(27.66%)	

*Explanation of material variations***REF EXPLANATION**

- 1 *Buildings* - The variance primarily relates to the timing of the completion of the social and affordable housing units at Rupanyup, Hopetoun and Warracknabeal. These projects were expected to be completed by the end of the 2023/24 financial year; however, completion was delayed due to landscaping works being undertaken at the Rupanyup and Warracknabeal sites. The Hopetoun unit was constructed during 2025/26, with landscaping works completed in the 2026/27 financial year.

Explanation of material variations**REF EXPLANATION**

- 2** *Plant, machinery and equipment* - The underspend reflects delays in the delivery of two water tanker units (\$349,200), a loader (\$258,000), and a replacement dog trailer (\$127,830). Delivery of all plant items is currently scheduled for late August 2026.
- 3** *Fixtures, fittings and furniture* - The \$4,510 variance relates to the replacement of an industrial washing machine at the Hopetoun Caravan Park after the existing machine was deemed unrepairable.
- 4** *Roads* - The favourable variance was primarily driven by the postponement of the Glenorchy Road project (\$700,000). In addition, the Banyena-Pimpinio Road rehabilitation project was completed under budget, generating savings of \$583,877, while further efficiencies were achieved in resheeting (\$201,253) and shoulder resheeting (\$336,777) activities.
- 5** *Footpaths and kerb & channel* - The variance primarily relates to the Tiny Towns Fund project at Yaapect for the replacement of footpaths and kerb and channel works.
- 6** *Drainage* - The variance was primarily due to the Cannings Channel remediation works undertaken along the Borung Highway. These works involved widening the channel and replacing driveway culverts along this section.
- 7** *Recreational, leisure and community facilities* - The variance is due to delays in commencing the Hopetoun Swimming Pool redevelopment, resulting from scope negotiations to align the project with the available budget and contractor availability. The project is expected to be completed before the start of the 2026/27 swimming season.
- 8** *Waste management* - The variance is due to a delay in the commencement of construction of the depot shed in Murtoa. The project was originally scheduled to be completed in the 2024/25 financial year.
- 9** *Parks, open space and streetscapes* - The variance primarily relates to the delivery of the funded Rabi Park Skatepark project, which included the installation of a multi-use sports court and modular skatepark.

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
	\$	\$	\$	\$	\$

2026

Community Services	1,555,565	1,852,824	(297,259)	1,547,355	163,208
Corporate Services	24,322,078	2,819,905	21,502,173	10,326,777	16,919,054
Economic Development	309,807	1,240,164	(930,357)		-
Engineering	4,990,574	20,454,627	(15,464,052)	4,361,821	200,930,207
Governance	36,631	3,085,740	(3,049,109)	-	-
Recreation, Culture and Leisure	1,996,338	3,107,994	(1,111,656)	1,801,047	12,024,830
Regulatory Services	409,388	1,344,496	(935,108)	197,000	34,163
Waste and Environment	2,243,473	2,444,651	(201,178)	4,000	1,189,273
	35,863,855	36,350,402	(486,547)	18,238,000	231,260,735

	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	(949,276)	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
	33,599,312	35,031,665	(1,432,353)	16,253,833	235,279,488

Note 3: Funding for the delivery of our services

	2026	2025
	\$	\$

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 2025/26 was \$6.676 billion (2024/25 \$6.571 billion).

General rates	12,643,670	12,275,804
Municipal charge	439,398	426,677
Service rates and charges	1,973,388	1,785,071
Revenue in lieu of rates	93,811	72,937
Interest on rates and charges	485,434	474,393
Total rates and charges	15,635,701	15,034,883

The date of the general revaluation of land for rating purposes within the municipal district was 1 January 2025 and the valuation was first applied in the rating year commencing 1 July 2025.

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	76,527	66,231
Town planning fees	86,314	56,948
Building fees	32,742	64,314
Other	(28,992)	42,811
Total statutory fees and fines	166,591	230,303

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

3.3 USER FEES

Kindergarten fees	-	1,666
Leisure centre and recreation	6,941	50
Caravan park fees	200,549	209,591
Waste management services	119,393	123,165
Rents	95,600	78,495
Saleyards fees and charges	81,813	88,874
VicRoads fees and charges	10,448	11,236
Road Works	4,355	6,625
Rates	678	48,773
Other fees and charges	64,362	62,989
Total user fees	584,138	631,464

	2026 \$	2025 \$
User fees by timing of revenue recognition		
User fees recognised over time	-	-
User fees recognised at a point in time	584,138	631,464
Total user fees	584,138	631,464

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	14,296,646	12,525,930
State funded grants	3,941,354	3,727,903
Total grants received	18,238,000	16,253,833

(a) Operating Grants

Recurrent - Commonwealth Government

Financial Assistance Grants	10,227,517	10,863,139
Other	-	1,776
Total Recurrent - Commonwealth Government	10,227,517	10,864,915

Recurrent - State Government

Kindergartens	589,159	1,753,545
Maternal and child health	2,995	322,978
Libraries	132,695	132,799
Sustainability	85,000	85,000
Youth	75,000	53,250
Recreation	-	-
Other	(183,235)	17,234
Total Recurrent - State Government	701,615	2,364,806

TOTAL RECURRENT OPERATING GRANTS	10,929,132	13,229,721
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Non-recurrent - State Government

Tourism	54,545	286,649
Building	147,000	53,000
Recreation	926,546	31,614
Natural disaster	320,000	145,910
Parks & playgrounds	180,000	-
Other	55,000	29,500
Total non-recurrent operating grants	1,683,092	546,673

TOTAL OPERATING GRANTS	12,612,223	13,776,394
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	2026 \$	2025 \$
(b) Capital Grants		
<u>Recurrent - Commonwealth Government</u>		
Roads to recovery	2,151,553	871,693
Total Recurrent - Commonwealth Government	2,151,553	871,693
Total recurrent capital grants	2,151,553	871,693
<u>Non-recurrent - Commonwealth Government</u>		
Roads	455,812	662,200
Local Roads and Community Infrastructure	1,461,764	127,122
Total Non-recurrent - Commonwealth Government	1,917,576	789,322
<u>Non-recurrent - State Government</u>		
Kindergartens	-	523,149
Sports & Recreation	119,053	48,475
Library	-	200,000
Roads	25,162	103,367
Waste	-	133,280
Recreation Reserve	13,240	-
Housing	856,680	(251,689)
Swimming Pool	492,513	59,842
Streetscape	50,000	-
Total Non-recurrent - State Government	1,556,648	816,424
Total Non-recurrent capital grants	3,474,224	1,605,746
TOTAL CAPITAL GRANTS	5,625,777	2,477,439
TOTAL GRANTS	18,238,000	16,253,833

	2026	2025
	\$	\$

(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 unspent grants.

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

Balance at start of year	1,299,243	76,679
Received during the financial year and remained unspent at balance date	318,700	1,299,243
Received in prior years and spent during the financial year	(1,299,243)	(76,679)
Balance at year end	318,700	1,299,243

Capital

Balance at start of year	1,593,210	1,121,828
Received during the financial year and remained unspent at balance date	356,645	1,593,210
Received in prior years and spent during the financial year	(1,593,210)	(1,121,828)
Balance at year end	356,645	1,593,210

Unspent grants are determined and disclosed on a cash basis.

3.5 CONTRIBUTIONS

Monetary	146,030	162,550
Total contributions	146,030	162,550

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

	2026 \$	2025 \$
3.6 NET GAIN/(LOSS) ON DISPOSAL OF PROPERTY, INFRASTRUCTURE, PLANT AND EQUIPMENT		
Proceeds of sale	(281,549)	(193,649)
Written down value of assets disposed	1,556,978	2,793,726
Total net gain/(loss) on disposal of property, infrastructure, plant and equipment	1,275,428	2,600,076

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	309,974	398,349
WorkCover reimbursements	103,649	72,409
Private use vehicle reimbursements	37,734	42,016
Insurance recoupment	78,145	40,980
Employee contributions	70,442	54,142
Income protection	227,248	241,483
Legal costs recovered	14,009	170,995
Recycling recoupment	100,254	87,784
Other	151,940	178,116
Total other income	1,093,395	1,286,278

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

	2026 \$	2025 \$
4.1 (a) Employee costs		
Wages and salaries	8,497,390	9,181,782
WorkCover	256,367	254,104
Superannuation	1,108,806	1,104,749
Fringe benefits tax	16,450	37,116
Annual leave and long service leave	1,146,464	1,344,128
Conferences and training	218,439	161,839
Councillor Allowance	248,428	246,143
Income protection	224,823	125,071
Redundancies	-	105,755
Other	12,746	7,780
Total employee costs	11,729,914	12,568,467

(b) Superannuation

Council made contributions to the following funds:

Defined benefit fund

Employer contributions to Local Authorities Superannuation Fund (Vision Super)	26,252	42,320
	26,252	42,320
Employer contributions payable at reporting date.		-

Accumulation funds

Employer contributions to Local Authorities Superannuation Fund (Vision Super)	532,520	585,667
Employer contributions - other funds	550,034	476,762
	1,082,554	1,062,429
Employer contributions payable at reporting date.		-

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

	2026 \$	2025 \$
4.2 MATERIALS AND SERVICES		
Contracts	1,226,780	857,811
Fire Prevention	15,990	16,537
Waste management	1,592,246	1,536,617
Swimming pool	9,100	9,978
Community projects	1,282,662	336,624
Caravan Park Cleaning	38,732	57,660
Tree Trimming	266,137	114,033
Weed & Pests	85,000	82,416
Road works	364,651	375,561
Building surveyor	278,574	233,351
Information technology contract	172,020	278,699
Materials and services	2,327,735	2,256,232
Building and ground maintenance	61,332	48,586
Utilities	387,475	406,316
External plant hire	91,147	30,682
Information technology and equipment	717,450	556,916
Consultants	424,759	685,796
Other	89,599	86,880
Total materials and services	9,431,391	7,970,695

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

4.3 DEPRECIATION

Property	1,180,177	763,244
Plant and equipment	1,249,750	1,593,307
Infrastructure	8,380,865	6,642,748
Total depreciation	10,810,792	8,999,299

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	204,200	188,542
Swimming pools	228,667	235,539
Community halls	30,360	49,244
Weir pools	40,213	38,948
Other	89,814	72,749
Total contributions and donations	593,254	585,023

4.5 DEPRECIATION - RIGHT OF USE ASSETS

Vehicles	249,794	314,979
Total Depreciation - Right of use assets	249,794	314,979

	2026 \$	2025 \$
4.6 ALLOWANCE FOR IMPAIRMENT LOSSES		
Other debtors	12,104	(4,925)
Rates debtors	60,878	34,384
Total allowance for impairment losses	72,981	29,459

Movement in allowance for impairment losses in respect of debtors

Balance at the beginning of the year	388,340	359,274
New allowances recognised during the year	314,169	344,813
Amounts already allowed for and written off as uncollectible	(13,640)	(1,676)
Amounts allowed for but recovered during the year	(240,905)	(314,071)
Balance at end of year	447,964	388,340

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	14,211	15,606
Interest - Overdraft	96	10,275
Total borrowing costs	14,307	25,881

Borrowing costs are recognised as an expense in the period in which they are incurred, except where they are capitalised as part of a qualifying asset constructed by Council.

4.8 FINANCE COSTS - LEASES

Interest - Lease Liabilities	9,561	17,370
Total finance costs	9,561	17,370

4.9 OTHER EXPENSES

Auditors' remuneration - VAGO - audit of the financial statements, performance statement and grant acquittals	126,400	37,100
Auditors' remuneration - Internal Audit	29,067	59,928
Insurances	961,736	921,215
Operating lease rentals	23,201	(77,874)
Printing and stationery	14,070	15,847
Advertising	82,790	103,633
Postage	31,750	19,242
Legal costs	341,677	389,165
Subscriptions	121,540	178,742
Registrations	151,606	139,499
Bank fees and charges	28,361	20,092
Other	22,646	53,961
Total other expenses	1,934,844	1,860,550

Note 5: Investing in and financing our operations

	2026 \$	2025 \$
5.1 FINANCIAL ASSETS		
(a) Cash and cash equivalents		
Cash on hand	1,020	774
Cash at bank	6,505,807	7,967,554
Term deposits	1,815,773	2,977,434
Total cash and cash equivalents	8,322,600	10,945,762

(b) Other financial assets

Current

Term deposits	5,689,467	467,055
Total current other financial assets	5,689,467	467,055

Total cash and cash equivalents and other financial assets	14,012,067	11,412,817
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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 - Term deposits held to collect principal and interest are measured at amortised cost using the effective-interest method and subject to expected-credit-loss requirements;

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

Current

Statutory receivables

Rates debtors	1,878,332	1,747,021
Infringement debtors	34,163	62,314
Allowance for expected credit loss - rates	(330,901)	(283,664)

Non statutory receivables

Loans and advances to community organisations	54,000	54,000
Other debtors	811,394	471,496
Allowance for expected credit loss - other debtors	(117,061)	(104,675)

Total current trade and other receivables	2,329,927	1,946,492
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Non-current

Non statutory receivables

Loans and advances to community organisations	98,690	153,690
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Total non-current trade and other receivables	98,690	153,690
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Total trade and other receivables	2,428,617	2,100,182
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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.

	2026 \$	2025 \$
(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)	360,064	209,261
Past due by up to 30 days	312,885	48,869
Past due between 31 and 180 days	22,378	17,265
Past due between 181 and 365 days	18,858	270
Past due by more than 1 year	132,839	298,845
Total trade and other receivables	847,024	574,510

(e) Ageing of individually impaired Receivables

At balance date, other debtors representing financial assets with a nominal value of \$117,061 (2025: \$104,675) were impaired. The amount of the allowance raised against these debtors was \$117,061 (2025: \$104,675). 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	117,061	104,675
Total trade & other receivables	117,061	104,675

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

Inventories held for distribution	292,595	517,551
Total inventories	292,595	517,551

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 assetsCurrent

Prepayments	286,224	211,124
Other	100,439	84,697
Total other assets	386,663	295,821

	2026 \$	2025 \$
5.3 PAYABLES, TRUST FUNDS AND DEPOSITS AND CONTRACT AND OTHER LIABILITIES		
(a) Trade and other payables		
<u>Current</u>		
Non-statutory payables		
Trade payables	1,742,835	2,730,025
Accrued expenses	290,617	249,953
Statutory payables		
Net GST receivable	(223,317)	(271,222)
Total current trade and other payables	1,810,135	2,708,756
(b) Trust funds and deposits		
<u>Current</u>		
Emergency Services and Volunteers Fund Levy	435,518	377,116
Retention amounts	317,841	233,873
Total current trust funds and deposits	753,359	610,989
(c) Contract and other liabilities		
Other liabilities		
<u>Current</u>		
Grants received in advance - operating	318,700	1,299,243
Grants received in advance - capital	356,645	1,593,210
Total contract liabilities	675,345	2,892,453

Trust funds and deposits

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

Other liabilities

Grant consideration was received from Department of Jobs, Skills, Industry and Regions to support the upgrades of the Hopetoun Swimming Pool (\$356,645), Department of Jobs, Skills, Industry and Regions for the Minyip Recreation Reserve lighting project (\$225,000), Vic Health for Move and Play Yarri: Active, Connected Communities - a prevention systems program (\$90,000) and the Department of Families and Fairness and Housing Seniors Concert (\$3,700). Grant consideration is recognised as income following specific guidance under AASB 15 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

Emergency Services and Volunteers Fund - Council is the collection agent for the Emergency Services and Volunteers Fund 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.

	2026 \$	2025 \$
5.4 INTEREST-BEARING LIABILITIES		
<u>Current</u>		
Treasury Corporation of Victoria borrowings - secured	44,967	42,848
Total current interest-bearing liabilities	44,967	42,848
<u>Non-current</u>		
Treasury Corporation of Victoria borrowings - secured	351,668	396,635
Total non-current interest-bearing liabilities	351,668	396,635
Total	396,635	439,483

Borrowings are secured by rates income.

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

Not later than one year	44,967	42,848
Later than one year and not later than five years	351,668	248,191
Later than five years	-	148,444
	396,635	439,483

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.

In classifying borrowings as current or non-current Council considers whether at balance date it has the right to defer settlement of the liability for at least twelve months after the reporting period. Council's loan arrangements include covenants based on Council's financial performance and position at the end of the reporting period. These covenants are assessed for compliance after the reporting period based on specified financial ratios.

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

5.5 PROVISIONS**2026**

Balance at beginning of the financial year	1,122,171	1,908,939	84,169	754,197	3,869,476
Additional provisions	673,642	184,609	(8,712)	35,893	885,432
Amounts used	(734,575)	(218,932)	(32,006)	(268,142)	(1,253,655)
Change in the discounted amount arising because of time and the effect of any change in the discount rate	-	9,086	-	-	9,086
Balance at the end of the financial year	1,061,238	1,883,702	43,451	521,948	3,510,338
<i>Provisions - current</i>	1,061,238	1,608,912	29,815	192,857	2,892,822
<i>Provisions - non-current</i>		274,790	13,636	329,091	617,516

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
<i>Provisions - current</i>	1,122,171	1,629,665	64,903	436,046	3,252,785
<i>Provisions - non-current</i>		279,274	19,266	318,151	616,691

	2026 \$	2025 \$
(a) Employee provisions		
<u>Current provisions expected to be wholly settled within 12 months</u>		
Annual leave	765,060	906,464
Long service leave	228,018	228,981
Sick leave	29,815	64,903
	1,022,893	1,200,348
<u>Current provisions expected to be wholly settled after 12 months</u>		
Annual leave	296,178	215,706
Long service leave	1,380,894	1,400,683
	1,677,072	1,616,389
Total current employee provisions	2,699,965	2,816,737
<u>Non-current</u>		
Long service leave	274,790	279,274
Sick leave	13,636	19,266
Total non-current employee provisions	288,426	298,540
Aggregate carrying amount of employee provisions:		
Current	2,699,965	2,816,737
Non-current	288,426	298,540
Total aggregate carrying amount of employee provisions	2,988,391	3,115,277

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:

- discount rate	4.15%	3.87%
- index rate	4.74%	4.25 %

	2026 \$	2025 \$
(b) Landfill restoration		
Current	192,857	436,046
Non-current	329,091	318,151
	521,948	754,197

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:

- discount rate	4.15%	3.87 %
- index rate	4.74%	4.25%

5.6 FINANCING ARRANGEMENTS

The Council has the following funding arrangements in place as at 30 June 2026

Bank overdraft	3,500,000	3,500,000
Credit card facilities	25,000	8,000
Funds Transfer via NAB Connect	120,000	-
Treasury Corporation of Victoria facilities	396,635	480,000
Other facilities - Bank Guarantee	300,000	300,000
Total facilities	4,341,635	4,288,000
Used facilities	640,679	680,183
Unused facilities	3,700,956	3,607,817

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	Total
	\$	\$	\$	\$
2026				
Operating				
Banking	11,209	22,418	11,209	44,836
Kerbside Waste & Recycling Collection	1,095,699	2,191,398	3,287,097	6,574,194
Internal Audit Services	99,110	198,220	126,630	423,960
Municipal Building Surveying Services (MBS)	120,092	240,184	240,184	600,460
Road Reserve, Channel & Strategic Fire Break Weed Spraying	85,000	170,000	-	255,000
Fire Prevention	20,000	40,000	-	60,000
Hopetoun Caravan Park Caretaker	65,000	-	-	65,000
Supply of PPE Clothing	25,000	50,000	50,000	125,000
Test & Tag	14,000	28,000	-	42,000
Information, Communication & Technology Managed Service Provider	144,000	144,000	-	288,000
Recreation Reserves	322,460	-	-	322,460
Building Demolition & Asbestos Removal - Panel Contract	150,000	300,000	300,000	750,000
Total	2,151,570	3,384,220	4,015,120	9,550,910
Capital				
Roads	800,000	1,600,000	1,600,000	4,000,000
Swimming Pool	1,139,225	-	-	1,139,225
Total	1,939,225	1,600,000	1,600,000	5,139,225
Total	4,090,795	4,984,220	5,615,120	14,690,135

	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

Operating

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	3,058,828	3,259,372	3,138,211	1,419,768	10,876,179

Capital

Roads	730,000	730,000	-	-	1,460,000
Kerb & Channel	250,000	250,000	-	-	500,000
Buildings	1,235,118	-	-	-	1,235,118
Total	2,215,118	980,000	-	-	3,195,118
Total	5,273,946	4,239,372	3,138,211	1,419,768	14,071,297

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 2025	583,925	583,925
Lease modifications	273,664	273,664
Disposals	(428,453)	(428,453)
Depreciation charge	(249,794)	(249,794)
Balance at 30 June 2026	179,342	179,342
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

	2026 \$	2025 \$
Lease Liabilities		
Maturity analysis - contractual undiscounted cash flows		
Less than one year	157,791	287,605
One to five years	26,298	318,349
Total undiscounted lease liabilities as at 30 June:	184,089	605,954
 Lease liabilities included in the Balance Sheet at 30 June		
Current	155,447	287,605
Non-current	26,272	300,979
Total lease liabilities	181,720	588,584

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 \$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 NON-CURRENT ASSETS CLASSIFIED AS HELD FOR SALE

	2026 \$	2025 \$
Building - Specialised	1,198,013	-
Total non-current assets classified as held for sale	1,198,013	-

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

6.2 PROPERTY, INFRASTRUCTURE, PLANT AND EQUIPMENT

Summary of property, infrastructure, plant and equipment

	Carrying amount 30 June 2025	Additions \$	Contributions \$	Revaluation \$	Depreciation \$	Disposal \$	Write-off \$	Transfers \$	Carrying amount 30 June 2026
Land	4,002,391	-	-	-	-	-	-	(138,678)	3,863,713
Property	19,309,135	365,055	-	-	(1,180,177)	(116,189)	-	937,221	19,315,045
Plant and equipment	6,487,359	506,325	-	-	(1,249,750)	(32,797)	-	-	5,711,137
Infrastructure	187,365,900	3,951,335	-	-	(8,380,865)	(1,407,992)	-	470,394	181,998,772
Work in progress	2,976,272	1,368,919	-	-	-	-	-	(2,470,420)	1,874,771
Total	220,141,057	6,191,634	-	-	(10,810,792)	(1,556,978)	-	(1,201,483)	212,763,437

Summary of Work in Progress

	Opening WIP \$	Additions \$	Write-off \$	Transfers \$	Closing WIP \$
Property	2,418,700	781,449	(46,672)	(1,996,557)	1,156,920
Plant and equipment	-	155,000	-	-	155,000
Infrastructure	557,572	432,470	43,203	(470,394)	562,851
Total	2,976,272	1,368,919	(3,469)	(2,466,951)	1,874,771

	Land - specialised \$	Land - non specialised \$	Total Land \$	Heritage Buildings \$	Buildings - specialised \$	Buildings - non specialised \$	Total Buildings \$	Work In Progress \$	Total Property \$
(a) Property									
At fair value 1 July 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 1 July 2025	-	-	-	(278,133)	(1,107,504)	(55,156)	(1,440,793)	-	(1,440,793)
	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
Movements in fair value									
Additions	-	-	-	-	272,997	92,058	365,055	781,449	1,146,504
Disposal	-	-	-	(243,654)	(132,969)	-	(376,623)	(46,672)	(423,295)
Land Held for Resale	(138,678)	-	(138,678)	-	(1,232,962)	-	(1,232,962)	-	(1,371,640)
Transfers	-	-	-	-	1,370,655	625,901	1,996,557	(1,996,557)	(0)
	(138,678)	-	(138,678)	(243,654)	277,722	717,959	752,026	(1,261,780)	(648,432)
Movements in accumulated depreciation									
Depreciation and amortisation	-	-	-	(362,967)	(788,435)	(28,775)	(1,180,177)	-	(1,180,177)
Accumulated depreciation of disposals	-	-	-	243,654	16,780	-	260,434	-	260,434
Write-off	-	-	-	-	173,626	-	173,626	-	173,626
	-	-	-	(119,313)	(598,029)	(28,775)	(746,116)	-	(746,116)
At fair value 30 June 2026	3,429,935	433,778	3,863,713	1,277,364	18,556,632	1,667,959	21,501,954	1,156,920	26,522,587
Accumulated depreciation at 30 June 2026	-	-	-	(397,446)	(1,705,533)	(83,931)	(2,186,909)	-	(2,186,909)
Carrying amount	3,429,935	433,778	3,863,713	879,918	16,851,099	1,584,028	19,315,045	1,156,920	24,335,678

	Plant Machinery and Equipment \$	Fixtures, Fittings and Furniture \$	Computers and Telecoms \$	Library Books \$	Work In Progress \$	Total plant and equipment \$
(b) Plant and Equipment						
At cost 1 July 2025	15,928,201	265,723	809,996	332,284	-	17,336,203
Accumulated depreciation at 1 July 2025	(10,223,824)	(69,597)	(423,033)	(132,390)	-	(10,848,844)
	5,704,377	196,126	386,963	199,894	-	6,487,359
Movements in carrying value						
Additions	415,046	4,510	64,188	22,581	155,000	661,325
Disposal	(1,119,617)	-	-	-	-	(1,119,617)
	(704,571)	4,510	64,188	22,581	155,000	(458,292)
Movements in accumulated depreciation						
Depreciation and amortisation	(1,079,042)	(21,804)	(114,191)	(34,713)	-	(1,249,750)
Accumulated depreciation of disposals	1,086,820	-	-	-	-	1,086,820
	7,778	(21,804)	(114,191)	(34,713)	-	(162,930)
At cost 30 June 2026	15,223,630	270,233	874,184	354,865	155,000	16,877,911
Accumulated depreciation at 30 June 2026	(10,216,045)	(91,401)	(537,224)	(167,104)	-	(11,011,774)
Carrying amount	5,007,585	178,832	336,960	187,761	155,000	5,866,137

Plant and equipment are carried at historical cost.

	(c) Infrastructure										
	Roads	Bridges	Footpaths, kerb & channel	Drainage	Recreational, leisure & community facilities	Waste Management	Parks, open spaces & streetscapes	Aerodromes	Other Infrastructure	Work In Progress	Total Infrastructure
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
At fair value 1 July 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	337,042,575
Accumulated depreciation at 1 July 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)
	139,682,499	2,879,802	27,371,909	3,460,293	9,687,511	970,626	1,393,629	1,088,329	831,302	557,571	187,923,471
Movements in fair value											
Additions	2,899,309	-	553,084	-	204,145	240,895	53,902	-	-	432,470	4,383,805
Disposal	(2,997,444)	-	(428,031)	-	-	-	-	-	(69,441)	-	(3,494,916)
Write-off	-	-	-	-	-	-	-	-	-	43,203	43,203
Transfers	420,743	-	250	-	47,716	1,685	-	-	-	(470,394)	-
	322,608	-	125,303	-	251,861	242,580	53,902	-	(69,441)	5,279	932,092
Movements in accumulated depreciation											
Depreciation and amortisation	(6,594,958)	(83,028)	(1,134,689)	(135,210)	(283,863)	(23,933)	(42,499)	(62,574)	(20,111)	-	(8,380,865)
Accumulated depreciation of disposals	1,750,550	-	267,976	-	-	-	-	-	68,398	-	2,086,924
	(4,844,408)	(83,028)	(866,713)	(135,210)	(283,863)	(23,933)	(42,499)	(62,574)	48,287	-	(6,293,941)
At fair value 30 June 2026	245,584,803	7,086,413	54,372,550	10,699,559	10,545,936	1,258,680	2,113,114	3,740,012	2,010,750	562,850	337,974,667
Accumulated depreciation at 30 June 2026	(110,424,105)	(4,289,639)	(27,742,051)	(7,374,476)	(890,426)	(69,407)	(708,082)	(2,714,257)	(1,200,602)	-	(155,413,045)
Carrying amount	135,160,698	2,796,774	26,630,499	3,325,083	9,655,510	1,189,273	1,405,032	1,025,755	810,147	562,850	182,561,622

Acquisition**Initial measurement**

Council initially measures its property, infrastructure, plant and equipment assets at cost. The cost of an acquired asset is the fair value of the consideration that Council has provided 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 to Note 8.4 for more information on how Council measures fair value.

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		
<i>Land & land improvements</i>		
land	-	1,000
land under roads	-	1,000
<i>Buildings</i>		
buildings	35 - 75 years	5,000
heritage buildings	50 years	5,000
<i>Plant and Equipment</i>		
plant, machinery and equipment	5 - 25 years	1,000
motor vehicles	1 - 15 years	1,000
fixtures, fittings and furniture	3- 15 years	1,000
<i>Infrastructure</i>		
earthworks all	-	5,000
gravel road pavements / resheets	10 - 14 years	2,000
sealed road pavements	60 years	5,000
sealed road final seal	12 years	2,000
bridges	80 years	5,000
footpaths, kerb and channel	25 years	2,000
drainage	25 - 80 years	5,000
aerodromes	12 years	5,000
recreation and leisure	30 - 75 years	5,000
parks and open space	30 - 75 years	5,000
waste management	4 - 30 years	5,000
other infrastructure	4 - 30 years	5,000

Land under roads

Council recognises land under roads it controls at fair value.

Depreciation and amortisation

Buildings, land improvements, plant and equipment, infrastructure, and other assets having limited useful lives are systematically depreciated over their useful lives to the Council in a manner which reflects consumption of the service potential embodied in those assets. Estimates of remaining useful lives and residual values are made on a regular basis with major asset classes reassessed annually. Depreciation rates and methods are reviewed annually. Where assets have separate identifiable components that are subject to regular replacement, these components are assigned distinct useful lives and residual values and a separate depreciation rate is determined for each component.

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

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

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

Repairs and maintenance

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

Valuation of land and buildings

Valuation of land and buildings were undertaken by a qualified independent valuer Preston Rowe Paterson National Property Consultant - Benjamin Sawyer AAPI Reg 63163. The valuation of land and buildings is at fair value, being market value based on highest and best use permitted by relevant land planning provisions. Where land use is restricted through existing planning provisions the valuation is reduced to reflect this limitation. This adjustment is an unobservable input in the valuation. The adjustment has no impact on the comprehensive income statement. Where land use is not restricted, highest and best use is assumed to be current use, except where the land is held for sale, or highly likely to be used for an alternative purpose within 12 months of the reporting date.

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 2026 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	-	-	3,429,935	Jun-23	Full
Heritage Buildings	-	-	879,918	Jun-23	Full
Buildings - Specialised	-	-	16,851,099	Jun-23	Full
Building - Non specialised	-	-	1,584,028	Jun-23	Full
Total	-	433,778	22,744,980		

Valuation of infrastructure

Valuation of infrastructure assets has been determined in accordance with an AASB 13 Fair Value utilising the cost approach (current replacement cost) method internally utilising AssetFinda software and processed by Peter Schnorrenberg, Asset Coordinator (BC Acc.).

Details of the Council's infrastructure and information about the fair value hierarchy as at 30 June 2026 are as follows:

	Level 1	Level 2	Level 3	Date of Valuation	Type of Valuation
Roads	-	-	135,160,698	Jun-25	Full
Bridges	-	-	2,796,774	Jun-25	Full
Footpaths and kerb & channel	-	-	26,630,499	Jun-25	Full
Drainage	-	-	3,325,083	Jun-25	Full
Recreational, leisure and community facilities	-	-	9,655,510	Jun-25	Full
Waste management	-	-	1,189,273	Jun-25	Full
Parks, open space and streetscapes	-	-	1,405,032	Jun-25	Full
Aerodromes	-	-	1,025,755	Jun-25	Full
Other infrastructure	-	-	810,147	Jun-25	Full
Total	-	-	181,998,771		

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.

	2026 \$	2025 \$
Reconciliation of specialised land		
Other land	3,429,935	3,568,613
Total specialised land	3,429,935	3,568,613

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

Wimmera Southern Mallee Development Pty Ltd (formerly known as the Wimmera Development Association) 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, together with Horsham Rural City Council, Hindmarsh Shire Council, West Wimmera Shire Council and Buloke Shire Council, previously held an interest in Wimmera Southern Mallee Development Pty Ltd.

On 26 August 2025, Yarriambiack Shire Council and the other member councils dissolved their membership in Wimmera Southern Mallee Development Pty Ltd. As a result, Yarriambiack Shire Council's equity interest in the entity is 0% as at 30 June 2026 (2025: 14.68%).

Fair value of Council's investment in Wimmera Southern Mallee Development Pty Ltd	-	228,136
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Council's share of accumulated surplus/(deficit)

Council's share of accumulated surplus/(deficit) at start of year	108,136	228,000
Distributions for the year	(108,136)	(119,864)
Council's share of accumulated surplus/(deficit) at end of year	-	108,136

Council's share of reserves

Council's share of reserves at start of year	60,000	60,000
Transfers (to) from reserves	(60,000)	-
Council's share of reserves at end of year	-	60,000

Movement in carrying value of specific investment

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

Council's share of expenditure commitments

Operating commitments	-	533,820
Capital commitments	-	-
Council's share of expenditure commitments	-	533,820

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

7.1 COUNCIL AND KEY MANAGEMENT REMUNERATION

(a) Related Parties

Parent entity

Yarriambiack Shire Council is the parent entity.

Subsidiaries and Associates

Interests in subsidiaries and associates are detailed in Note 6.3.

(b) Key Management Personnel

Key management personnel (KMP) are those people with the authority and responsibility for planning, directing and controlling the activities of Yarriambiack Shire Council. The Councillors and Chief Executive Officer are deemed KMP.

Councillors

Councillor Andrew McLean (Mayor elected November 2025)

Councillor Kylie Zanker (Mayor retired November 2025)

Councillor Corinne Heintze

Councillor Karly Kirk

Councillor Chris Lehmann

Councillor Melinda Keel

Chief Executive Officer Tammy Smith

Total Number of Councillors	6	8
Total of Chief Executive Officer and other Key Management Personnel	1	2
Total Number of Key Management Personnel	7	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.

Total remuneration of key management personnel was as follows:

Short-term employee benefits	468,314	513,228
Other long-term employee benefits	5,205	7,108
Post-employment benefits	66,208	77,650
Termination benefits	-	6,531
Total	539,727	604,517

	2026 \$	2025 \$
The numbers of key management personnel whose total remuneration from Council and any related entities, fall within the following bands:	No.	No.
\$0 - \$9,999	-	2
\$10,000 - \$19,999	-	1
\$20,000 - \$29,999	-	3
\$30,000 - \$39,999	3	1
\$40,000 - \$49,999	1	-
\$50,000 - \$59,999	1	-
\$80,000 - \$89,999	1	1
\$120,000 - \$129,999	-	1
\$230,000 - \$239,999	-	1
\$260,000 - \$269,999	1	-
	7	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	658,462	485,319
Other long-term employee benefits	15,585	11,487
Post-employment benefits	89,958	63,177
Termination benefits	-	-
Total	764,005	559,983

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

Income Range:	2026 No.	2025 No.
\$170,000 - \$179,999	-	-
\$180,000 - \$189,999	2	2
\$190,000 - \$199,999	1	1
\$200,000 - \$209,999	1	-
Total	4	3

Total remuneration for the reporting year for other senior staff included above, amounted to:	764,005	559,983
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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 \$80,000 (2025: \$72,975)	80,000	72,975
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(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 is 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 is 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, there were no contingent assets for the 2025-26 financial year.

(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 this contingent item relates only to obligations not already included in the provisions.

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 AUSTRALIAN ACCOUNTING STANDARDS ISSUED BUT NOT YET EFFECTIVE

Certain new Australian Accounting Standards and interpretations have been published that are not mandatory for the 30 June 2026 reporting period. Council assesses the impact of these new standards.

The Australian Accounting Standards Board (AASB) has issued AASB 18 Presentation and Disclosure in Financial Statements. When applicable AASB 18 supersedes AASB 101 Presentation of Financial Statements. AASB 18 aims to improve how entities communicate in their financial statements, with a focus on information about financial performance in the statement of profit or loss. It is expected to result in presentation and disclosure changes, primarily to Council's Comprehensive Income Statement. AASB 18 is expected to first apply to Council for the 2028-29 financial year.

Management has assessed all standards and amendments that apply as at 30 June 2026, and all relevant standards issued but not yet effective. Council will continue to monitor developments and potential implications for future financial years.

8.3 FINANCIAL INSTRUMENTS**(a) Objectives and policies**

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

(b) Market risk

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

Interest rate risk

Interest rate risk refers to the risk that the value of a financial instrument or cash flows associated with the instrument will fluctuate due to changes in market interest rates. Council's interest rate liability risk arises primarily from long term loans and borrowings at fixed rates which exposes Council to fair value interest rate risk. 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 has 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 has a policy for establishing credit limits for the entities Council deals with;
- Council may require collateral where appropriate; and
- Council invests 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 provides 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. For assets where Council adopts a current replacement cost approach to determine fair value, Council considers the inclusion of site preparation costs, disruption costs and costs to restore another entity's assets in the underlying valuation.

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 asset's 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. The impairment policy above does not apply to Council's property, infrastructure, specialised buildings and other non-current physical assets subsequently measured at fair value. These are primarily non-cash generating assets of not-for-profit entities, which are typically specialised in nature and held for continuing use of their service capacity. Their recoverable amount is expected to be materially the same as fair value determined under AASB 13 Fair Value Measurement, with the consequence that AASB 136 Impairment of Assets does not apply to such assets that are regularly revalued.

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

9.1 RESERVES

(a) Asset revaluation reserves

2026

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	85,963,488	-	85,963,488
Bridges	2,553,636	-	2,553,636
Footpaths and kerb & channel	23,083,540	-	23,083,540
Drainage	3,676,601	-	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	499,781	-	499,781
	117,626,049	-	117,626,049

Total asset revaluation reserves	139,407,049	-	139,407,049
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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

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

	Balance at beginning of reporting period \$	Transfer from accumulated surplus \$	Transfer to accumulated surplus \$	Balance at end of reporting period \$
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(b) Other reserves**2026**

Aerodrome maintenance	14,565	-	-	14,565
Capital works reserve	-	250,000		250,000
Total Other reserves	14,565	250,000	-	264,565

2025

Aerodrome maintenance	14,565	-	-	14,565
Total Other reserves	14,565	-	-	14,565

Capital works Reserve - As part of the development of Council's Long Term Financial Plan it was identified that \$250,000 would be set aside each year to assist with the delivery of future capital works projects.

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

	2026 \$	2025 \$
9.2 RECONCILIATION OF CASH FLOWS FROM OPERATING ACTIVITIES TO SURPLUS/(DEFICIT)		
Surplus/(deficit) for the year	(486,547)	(1,432,353)
<i>Non-cash adjustments:</i>		
Profit/(loss) on disposal of property, infrastructure, plant and equipment	1,275,428	2,600,076
Impairment losses	72,981	29,459
Share of net profit/(loss) of associates	(228,136)	(59,864)
Depreciation	10,810,792	8,999,299
Amortisation	249,794	314,979
Borrowing costs	23,867	25,881
<i>Change in assets and liabilities:</i>		
(Increase)/decrease in trade and other receivables	(328,435)	(259,331)
(Increase)/decrease in prepayments	(75,100)	11,575
(Increase)/decrease in accrued income	(15,742)	(43,168)
(Decrease)/increase in trade and other payables	(898,621)	1,011,163
(Decrease)/increase in contract and other liabilities	(2,217,108)	1,692,034
(Decrease)/increase in other liabilities	88,626	(40,829)
(Increase)/decrease in inventories	224,956	(149,298)
(Decrease)/increase in provisions	(359,138)	329,471
(Decrease)/increase in trust funds and deposits	142,370	144,639
(Increase)/decrease in lease liabilities	406,864	396,942
Net cash provided by/(used in) operating activities	8,686,853	13,570,675

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 2026, this was 12% as required under Superannuation Guarantee (SG) legislation (2025: 11.5%)).

Defined Benefit

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

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 Employee Benefits.

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 2025, 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 2025 (of which Council is a contributing employer) was 110.5%. The financial assumptions used to calculate the VBI were:

Net investment returns 5.7% pa

Salary information 3.5% pa

Price inflation (CPI) 2.6% pa

As at 30 June 2026, a triennial actuarial investigation is underway as the Fund provides lifetime pensions in the Defined Benefit category. It is expected to be completed by 31 October 2026. The VBI is used as the primary funding indicator.

Because the VBI was above 100%, the 30 June 2025 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 2025 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 2026, this rate was 12% of members' salaries (11.5% in 2024/25). 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 2025 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 2025 and 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:

	2025 (Interim) \$m	2024 (Interim) \$m	2023 (Triennial) \$m
- A VBI Surplus	200.1	108.4	85.7
- A total service liability surplus	229.4	141.4	123.6
- A discounted accrued benefits surplus	242.8	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 2025.

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 2025.

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 2025.

The 2026 triennial actuarial investigation

A triennial actuarial investigation is being conducted for the Fund's position as at 30 June 2026 as the Fund provides lifetime pensions in the Defined Benefit category. It is anticipated that this actuarial investigation will be completed by October 2026. The last interim actuarial investigation conducted prior to 30 June 2026 was at 30 June 2025. The VBI of the Defined Benefit category at that date was 110.5%. The financial assumptions used to calculate the 30 June 2025 VBI were:

Net investment returns 5.7% pa

Salary information 3.5% pa

Price inflation (CPI) 2.6% pa

Council was notified of the 30 June 2025 VBI during August 2025.

Because the VBI was above 100%, the Defined Benefit category was in a satisfactory financial position at 30 June 2025 and it is expected that the actuarial investigation will recommend that no change will be necessary to the Defined Benefit category's funding arrangements from prior years.

The 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	2.0% pa

Superannuation contributions

Contributions by Council (excluding any unfunded liability payments) to the above superannuation plans for the financial year ended 30 June 2026 are detailed below:

Scheme	Type of Scheme	Rate	2026 \$	2025 \$
Vision super	Defined benefits	12% (2025:11.5%)	26,252	42,320
Vision super	Accumulation	12% (2025:11.5%)	1,082,554	1,062,429

In addition to the above contributions, Council has paid unfunded liability payments to Vision Super totalling \$0 during the 2025/26 year (\$0 during the 2024/25 year).

There were no contributions outstanding and no loans issued from or to the above schemes as at 30 June 2026.

The expected contributions to be paid to the Defined Benefit category of Vision Super for the year ending 30 June 2027 is \$17,347

Note 10: Change in accounting policy

There have been no changes to accounting policies in the 2025-26 year.



Yarriambiack
SHIRE COUNCIL